



FUTURE:
POWERED
BY NATURE,
DRIVEN BY
VALUES

2024
Sustainability
Report



In our 2024 Sustainability Report, prepared with the approach “NATURE EMPOWERS US, OUR VALUES SHAPE OUR FUTURE,” we present Galata Wind’s 100% renewable portfolio and the production ecosystem that will soon reach an installed capacity of 297.2 MW, while highlighting how our principles of corporate transparency, social engagement, and responsible investment shape our Company culture.



GLOSSARY

ABBREVIATION	ENGLISH
BIST	Borsa Istanbul (Istanbul Stock Exchange)
CBAM	Carbon Border Adjustment Mechanism
CCTV	Closed-Circuit Television System
CSDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
EIA	Environmental Impact Assessment
EPDK	Energy Market Regulatory Authority (Turkey)
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
ETS	Emissions Trading System
GPTW	Great Place to Work
GRI	Global Reporting Initiative
HSE	Health, Safety and Environment
IFRS S1 / S2	IFRS S1 General Requirements / IFRS S2 Climate-related Disclosures
IPCC	Intergovernmental Panel on Climate Change
IoT	Internet of Things
ISMS	Information Security Management System
KVKK	Law on the Protection of Personal Data (Turkey)
MW	Megawatt
OEM	Original Equipment Manufacturer
OHS	Occupational Health and Safety
OSGB	Occupational Safety and Health Units (Turkey)

ABBREVIATION	ENGLISH
OT	Operational Technology
PDTO	Presidential Digital Transformation Office
PMS	Performance Management System
PPE	Personal Protective Equipment
SASB	Sustainability Accounting Standards Board
SCADA	Supervisory Control and Data Acquisition
SKD	Business Council for Sustainable Development Turkey
SKDM	Carbon Border Adjustment Mechanism (Turkish acronym)
SPP	Solar Power Plant
tCO ₂ e	Tons of Carbon Dioxide Equivalent
TEK	Turkish Electricity Authority
TKYD	Corporate Governance Association of Turkey
TSRS	Türkiye Sustainability Reporting Standards
TÜYİD	Turkish Investor Relations Society
UN SDG	United Nations Sustainable Development Goals
UN WEPs	United Nations Women’s Empowerment Principles
UNGC	United Nations Global Compact
UNSDG	United Nations Sustainable Development Goals
WPP	Wind Power Plant
YEKDEM	Renewable Energy Resources Support Mechanism

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MESSAGE FROM THE CHAIRPERSON



Dear Stakeholders,

The year 2024 has marked a pivotal moment when the global sustainability-related agenda has been discerned by a vast array of organizations with an unprecedented urgency. It became a year in which the climate science was urged to issue serious warnings to nations, basing its calls to action on alarming indicators revealed through scientific data; governments were impelled to enact rapid regulations, and the transition to clean energy gained irreversible momentum. It has also been a period when global surface temperatures have approached the 1.5°C threshold relative to pre-industrial levels according to data from the World Meteorological Organization, and this rise in surface temperatures is now considered persistent and enduring. This reality underscores the need for a comprehensive transformation that involves addressing not only environmental risks, but also risks associated with economic, social, and geopolitical issues. In parallel with these developments, the European Union’s phased implementation of the Carbon Border Adjustment Mechanism in 2024, coupled with Turkey’s accomplishment in completing its preparations for the National Emissions

Trading System scheduled to launch in 2025, have made it unequivocally clear that carbon emissions now constitute a direct financial cost.

At Galata Wind, through our business model that has emphasized our commitment to generating energy exclusively from renewable sources since our establishment, we position ourselves as a natural part of this transformation. The performance we demonstrated throughout 2024 is the reflection of a strategic determination that further reinforces this position. With a production portfolio composed entirely of wind and solar energy, we both fulfill our environmental responsibilities, and by aligning with the imperatives of the new century, we also adopt a proactive approach to enhancing our financial resilience, ensuring regulatory compliance, and strengthening the confidence of our stakeholders.

At a time when the global energy transition is unfolding at a remarkable speed, we have also realigned the structure of our growth strategy in like manner. By the end of 2024, we had reached a total installed capacity of 297.2 MW, comprising 246.7 MW of wind energy and 50.5 MW of solar energy.

With the commissioning of the first phase of the Taşpınar Hybrid Solar Power Plant, which serves as the initial example of our hybrid model, and the activation of additional capacity at our Mersin Wind Power Plant site, we increased our total installed capacity to 354.2 MW within 2025. As of the 2025–2026 period, we aim to expand our total installed capacity to 576.8 MW. This target represents a key milestone on the path to achieving our fully renewable energy portfolio of over 1,000 MW by the end of 2030.

Another strategic pillar of Galata Wind’s long-term growth vision is the goals we setup to realize our ambition to expand internationally. In this context, in 2024, we signed agreements with two project development companies to invest in solar energy in Europe with a total capacity of 300 MW, through our Netherlands-based subsidiary, Galata Wind Energy Global BV. This step will not only enhance our ability to operate in international energy markets but also help create a more balanced financial structure through a revenue model based in euros. At the same time, by obtaining a preliminary license from the Energy Market Regulatory Authority for a 410 MW electricity generation facility with integrated storage,



we are taking firm steps toward investing in power plants with energy storage solutions, which constitute an essential component of future energy systems.

Galata Wind’s sustainability approach requires us not only to increase production, but also to operate as a responsible organization across our entire value chain. In 2024, we reconditioned ourselves in this area as well and continued to improve. We strengthened our reporting infrastructure in alignment with both the Turkish Sustainability Reporting Standards (TSRS) and the European Sustainability Reporting Standards (ESRS).

As Galata Wind, we have positioned ourselves as a natural part of this transformation with our business model that highlights our commitment to producing solely from renewable sources since our founding.

By appraising all our operations through both financial and sustainability lenses, we have prioritized delivering transparent, traceable, and comparable data to our stakeholders. Additionally, through the Double Materiality Workshop we conducted in 2024, we reviewed our company’s material focus topics, their internal financial effects, as well as our overall impact, and

we redefined those with a dual-perspective approach.

As is now broadly recognized across the globe, the responsibility of the private sector in combating climate change extends far beyond the reduction of greenhouse gas emissions. The identification of physical and transition risks related to climate change, the assessment of their financial impacts, and the development of strategies to manage these risks have become materiality focus topics and are now considered integral to corporate strategy. In this context, we have initiated climate scenario analyses at our wind and solar power plants as part of our efforts to achieve operational net-zero carbon emissions by 2030. Over the past year, we also accelerated our efforts to expand the extent of our Scope 3 emissions. We plan this process to be supported in the coming year with the implementation of a digital monitoring system.

At Galata Wind, financial sustainability is regarded as an integral part of this holistic structure as well. In 2024, while offering our investors a substantial dividend in line with our profit distribution policy, we also took steps to increase the use of sustainable financing instruments. Accordingly, internationally recognized independent institutions amended and reaffirmed our

sustainability score. These developments demonstrate that Galata Wind is positioned as a low-risk, reliable company that generates long-term value for investors.

The strategic approach we adopted for our sustainability-focused business practices at the same time, requires the effective management of our social impact. Our biodiversity programs instigated at the Mersin Wind Power Plant, various projects carried out in collaboration with local administrations, and our social impact approach shaped by the contributions of all our colleagues are clear reflections of this understanding. At Galata Wind, we are not only producing energy-we are also developing environmentally harmonious and future-conscious solutions that enhance quality of life in the regions where we operate.

At this juncture we arrived today in our journey, we define Galata Wind’s strategic vision under three main pillars: enhancing operational flexibility through hybrid systems and plants with energy storage solutions, becoming an active player in international markets, and deepening our financial and governance capacity in alignment with the transition to a low-carbon economy. Every

step we take in this direction carries the responsibility of securing not only the present, but also the future.

The results we achieved in 2024 clearly demonstrate our Company’s unwavering progress on its sustainability journey. I would like to take this opportunity and extend my sincere gratitude to all our employees who contributed to this success, to our investors who place their trust in us, to our business partners who are assiduous in all their endeavors, and to all stakeholders in the regions where we operate. Galata Wind will continue to imingle the clean power of nature with its corporate values and remain firmly committed to creating long-term value for its stakeholders.

Sincerely,
Çağlar Göğüş
Chairperson

MESSAGE FROM THE CEO



Dear Stakeholders,

In 2024, we as Galata Wind conducted our operations with an approach that focused on sustainable growth, supported by strong operational efficiency and grounded in financial resilience. Despite changing market conditions, exchange rate volatility, and a trend toward normalization in energy prices, we delivered a solid performance with our portfolio composed entirely of renewable energy sources.

We concluded 2024 with an installed capacity of 297.2 MW, consisting of 246.7 MW from wind and 50.5 MW from solar energy. Our total electricity generation reached 810,127 MWh, which enabled us to prevent the release of approximately 460 thousand tons of carbon emissions. By achieving high capacity production at our Şah, Mersin, and Taşpınar Wind Power Plants as well as our Çorum and Erzurum Solar Power Plants, we supplied uninterrupted, clean energy to the grid.

We reinforced our operational achievements through investments in hybrid systems and power plants with energy storage solutions. In 2024, we commissioned the first phase of the Taşpınar Hybrid Solar Power Plant with an installed capacity of 16.4 MW. This model holds strategic importance in ensuring continuity in energy production and enhancing our load-

balancing capacity. Additionally, by obtaining a pre-license for a 410 MW energy storage facility, we took a significant step toward building the infrastructure for our future energy investments. This initiative stands as a clear indication of Galata Wind’s vision to grow as a productive and dynamic player in the renewable energy industry.

One of the most exciting developments of 2024 was the international expansion of our investments beyond Turkey’s borders. Through our Netherlands-based subsidiary, Galata Wind Energy Global BV, we initiated the investment process for a solar power plants which will operate in Europe with a total capacity of 300 MW. While expanding our portfolio, this step will also enable us to manage financial risks more effectively by generating foreign currency-based revenues.

In terms of our financial performance, we maintained an equitable approach to balance sheet management throughout the year, preserving our profitability despite volatility in global markets. In 2024, our company generated revenue of TRY 2,364,399,960. Our gross profit amounted to TRY 1,241,266,348, while our net profit for the period stood at TRY 834,410,071. The relative decline in profitability compared to 2023 was primarily

due to a decrease in base prices under the Renewable Energy Support Mechanism (YEKDEM) and currency volatility. Nevertheless, our EBITDA margin remained above the industry average even under these unfavorable conditions.

We retained our commitment to creating value for our investors. In 2024, we distributed a gross dividend of TRY 531,437,531. This figure reflects both Galata Wind’s ability to generate steady revenue and the consistency of our dividend policy. In addition, we continued our efforts to diversify sustainable financing instruments by exploring green loan structures and performance-based financing models.

Throughout 2024, we accelerated our digitalization investments to further advance our data-driven decision-making approach. While optimizing SCADA-based monitoring systems across all our power plants, we also initiated the development of artificial intelligence algorithms for production forecasting and maintenance cycles. These systems enable us to reduce downtime and lower maintenance costs through predictive maintenance practices.

We have also implemented process improvement projects aimed at reducing our operational emissions. We continued

our efforts to expand energy efficiency practices across all our facilities and planned infrastructure investments to reduce internal consumption. While we target bringing our operational carbon emissions (Scope 1) down to zero by the end of 2025, we also aim to reduce emissions arising from our operations by 10% annually, thereby achieving a decrease in our total emissions.

Our employees have continued to be our most fundamental investment for the sustainability of our success. In 2024, we focused on employee satisfaction, deepening the culture of occupational health and safety, and enhancing technical competencies. By renewing our “Great Place to Work” certification, we once again confirmed our inclusive work environment and high level of employee loyalty.

Looking ahead, Galata Wind’s priorities are very clear and straightforward: operational excellence, technology-driven growth, and strategic investments aligned with climate goals. In this direction, we plan to increase our installed capacity to 576.8 MW by 2030, to finalize investment decisions in our solar projects in Europe, and to commission our storage capacity.

Behind this strong performance lies great teamwork and trust-based stakeholder relations. I would like to thank all my colleagues, our investors, suppliers, and business partners who were the architects of our successes in 2024. As Galata Wind, we will continue to contribute both to our country and to the global transformation on our journey toward sustainable energy.

Sincerely,
Burak Kuyan
Chief Executive Officer (CEO)

ABOUT THE REPORT

Report Scope

Galata Wind Enerji A.Ş. Sustainability Report is published annually and covers a twelve-month calendar year corresponding to the fiscal year between 01/01/2024 and 31/12/2024. This report was disclosed to the public in October 2025 following the approval of the Board of Directors of Galata Wind Enerji A.Ş.

In preparing the Galata Wind 2024 Sustainability Report, the following frameworks were taken as reference:

- The financial data used to disclose any indicator were derived from the Company’s financial statements. In cases where different formulas were used for data disclosed under the sustainability report but not under the financial reports, the necessary explanations were provided with footnotes.
- Sustainability or ESG information has been prepared in compliance with the laws of the Republic of Turkey, in line with the regulations of the Capital Markets Board, and in accordance with the indicators of the Sustainability Reporting Standards. All relevant indices and listings are presented in detail in the Appendix section of the report.

In addition, for the sake of comparability with the sustainability performance published for 2022 and 2023 in line with the GRI Standards 2021- still the most widely used reporting standard globally — Galata Wind has continued to apply the GRI Standards 2021 framework in disclosing its 2024 data. Furthermore, as a part of the 2024 report, Galata Wind also publishes the ESRS index to meet the expectations of the Corporate Sustainability Reporting Directive (CSRD). Closely monitoring all draft works of the European Commission, our Company has also included a risk and opportunity assessment in the report in this respect.

In August 2025, Galata Wind published its first TSRS-compliant report for 2024 under TSRS-2. However, as required by the Public Oversight Authority, this report was published separately from the Sustainability Report, and accordingly, the Public Disclosure Platform (PDP) announcement was also made separately. As further indicated under the same regulation, our Company also obtained a separate limited assurance statement for its first TSRS-Compliant Report, which was published under the TSRS framework. The scope of the Galata Wind 2024

Sustainability Report covers all of the Company’s operations. No operational site has been excluded from the coverage of the report. However, in the case of new investments, consumption and emission data related to their construction operations have been excluded.

Galata Wind believes that this report provides a reasonable and balanced representation of the Company’s economic, environmental, and social performance, with the understanding that the exclusions not included in the report do not materially alter the consolidated indicators (non-material as per the principle of materiality) and therefore do not affect the reader’s assessment of the Company’s performance. Where a specific indicator could not be compiled in line with the reporting margins, explanatory footnotes have been provided.

The numerical and written information and data presented in this report were collected through a rigorous process managed by members of the Sustainability Council, which included representatives from various departments within Galata Wind. In 2024, Galata Wind adopted a systematic

approach to collecting information on energy production, resource utilization, emissions, social impacts, and other relevant ESG factors, and to producing comparable data for each of these along with management approaches and strategies. The data used in this report have been selected in accordance with numerous global directives and standards that our industry was required to comply with in Europe for the first time this year and reported accordingly. The indices of these standards, particularly GRI and ESRS, are provided in the relevant appendices of our report.

The Galata Wind 2024 Sustainability Report has been subject to limited audit by an authorized independent assurance provider. The relevant reporting principles and assurance statement are included in the appendices of the report.

Significant Changes in Company Structure in 2024 and Developments with Potential to Affect Company Value

- The total installed capacity reached 16.4 MW with the hybrid SPP investment at the Taşpınar Wind Power Plant, which was commissioned at the beginning of 2024.
- The Company carries out its project development activities in Europe through its wholly owned subsidiary, Galata Wind Energy Global BV, which was established to consolidate potential overseas investments and ensure effective coordination.
- In 2024, total electricity generation amounted to 810,517 MWh, of which 757,891 MWh was from wind and 52,230 MWh from solar power plants. This generation performance contributes to carbon neutrality targets and strengthens the operational value of the renewable energy portfolio.



Changes in the Supply Chain

- In connection with new investments, several new domestic and international suppliers who supply solar panels, inverters, assembly, and energy storage equipment were included in the portfolio.
- Domestic equipment continued to be used in the Taşpınar WPP and hybrid SPP investments, thereby benefiting from additional domestic contribution incentives provided by YEKDEM. This not only strengthened supplier relations but also created cost advantages.



Report Content and Material Topics

Galata Wind identified its sustainability-related material topics within the scope of its first Sustainability Report published in 2022, and began disclosing its performance in those topics through the report made available on its website. In determining these material topics, the Company took into account all material issues determined by its peers as well as the requirements

and expectations of the GRI Standards 2021 Universal Standards, SASB sectoral indicators, the EU Corporate Sustainability Due Diligence Directive (CSDD)¹, IFRS S1 and S2 (General Requirements for Disclosure of Sustainability-related Financial Information and Climate-related Disclosures), CSRD (Corporate Sustainability Reporting Directive), and TSRS (Turkey Sustainability

Reporting Standards). Since there was no significant change affecting the scope of the 2022 and 2023 Sustainability Reports or the outcomes of the materiality study that guided our performance and targets in those years, the materiality study was not repeated. However, as our newly established company in Europe commenced its investments in 2024,

conducting a double materiality study was taken into consideration, and a workshop was organized under the moderation of an independent consultant where our material issues were updated.

Galata Wind’s approach to defining its material issues is based on a systematic process that coalesces stakeholder expectations and the Company’s strategic objectives within a common framework. This process is carried out in alignment with the internationally recognized AA1000SES (Stakeholder Engagement Standard) principles, and the Company’s environmental, social, and governance (ESG) agenda is shaped through stakeholder engagement and the analysis of their expectations

The materiality approach focuses on understanding the impacts of the Company’s activities and all stages of its value chain, and on transforming these impacts into strategic material issues.



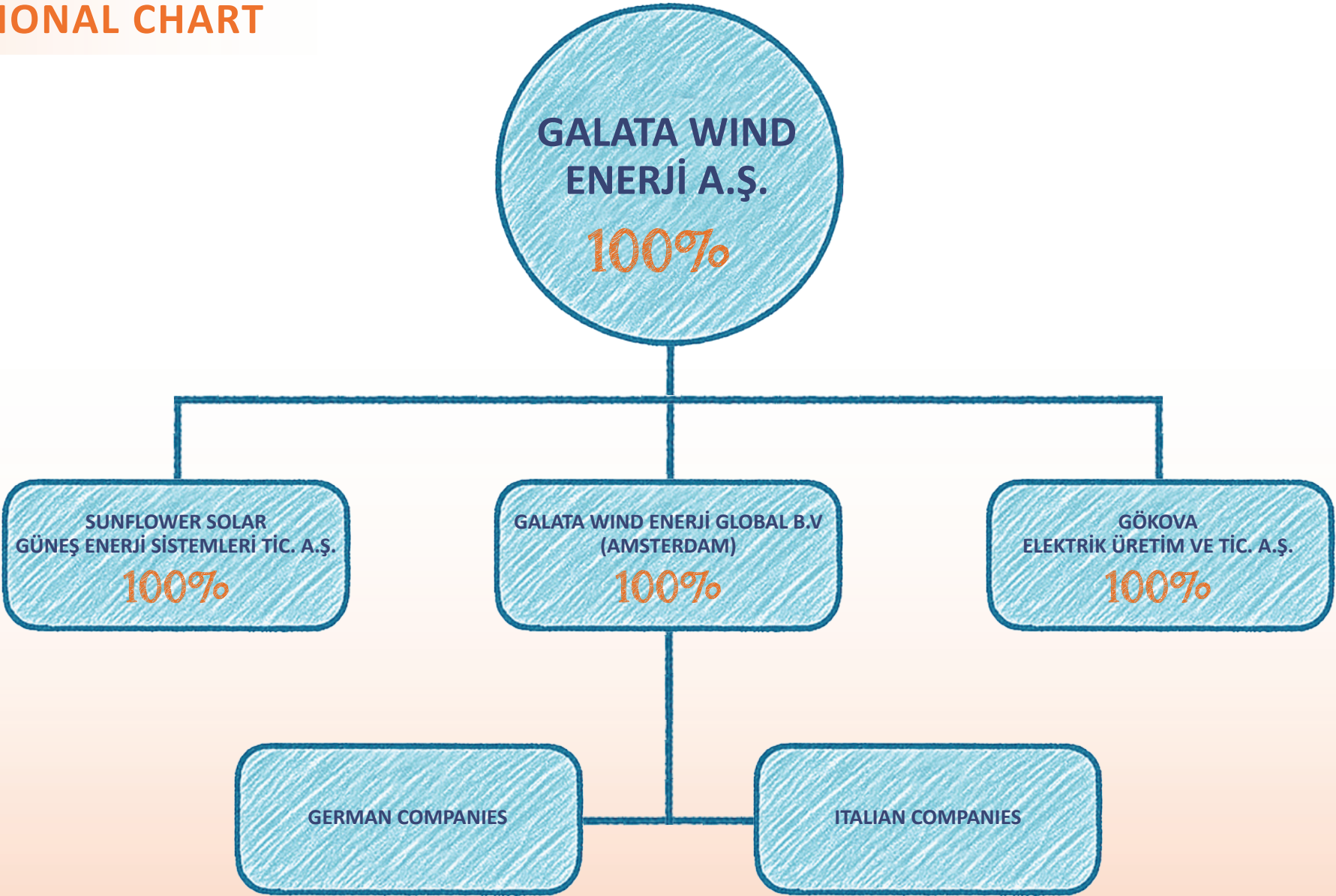
¹ On 23 February 2022, the European Commission adopted a proposal for publishing a directive on corporate sustainability due diligence. The Council of the European Union approved the political agreement on 24 May 2024, thereby completing the adoption process. The aim of this directive is to promote sustainable and responsible corporate conduct in companies’ operations and global value chains. The new rules set out in the directive will require companies within its scope to identify the adverse human rights and environmental impacts of their activities both within and outside Europe and to report on their performance in these areas.



ABOUT GALATA WIND



ORGANIZATIONAL CHART



ABOUT GALATA WIND

As a subsidiary of Doğan Holding, Galata Wind embraces sustainability as a strategic material issue as a Company that generates electricity solely from renewable energy sources. While minimizing its environmental impacts, the Company aims to sustain growth through innovative investments and to create long-term value by supporting economic and social development with clean energy generation



With its Gold Standard, VCS, and I-REC certified wind and solar power plants across Turkey, Galata Wind contributes to our country’s goal of energy independence through its portfolio composed of 100% renewable sources while continuing its operations in line with its target of reducing carbon emissions and leading the way toward a sustainable future

Galata Wind also designs solar energy systems to be installed in homes, schools, workplaces, fuel stations, and other various production facilities, supporting institutions, organizations, and individuals in meeting their energy needs through renewable energy generation. By

producing 100% renewable, environmentally friendly electricity, Galata Wind achieves an annual reduction of approximately 460,000 tons of carbon emissions.

With a total installed capacity of 297.2 MW, Galata Wind’s objective is to reduce our country’s dependence on foreign energy by utilizing renewable energy sources efficiently and to become Turkey’s clean electricity producer by managing an environmentally friendly, reliable, and sustainable business model. Headquartered in Istanbul, Galata Wind generates electricity through the Şah Wind Power Plant located in Bandırma/Balıkesir; the Mersin Wind Power Plant located in Mut/Mersin; the Taşpınar Wind and Hybrid Solar Power Plant located in Nilüfer/Bursa; the Çorum Solar Power Plant located in Çorum/Merkez; and the Erzurum Solar Power Plant located in Aziziye, Hınıs, and Karayazı/Erzurum

Among the wind power plants, Mersin WPP obtained its generation license in 2007 and commenced operations in 2010. Şah WPP was licensed in 2008 and commissioned in 2011. In 2013, additional capacity investments of 12 MW at Şah WPP and 9 MW at Mersin WPP were realized.

In 2017, a further 20.7 MW was invested in Mersin WPP, increasing the plant’s total installed capacity to 62.7 MW. Galata Wind obtained the pre-license for its self-developed Taşpınar WPP project in 2017, received the generation license in 2020, and began construction of the plant in the same year.

Taşpınar WPP was brought online in March 2021 with full capacity. By the end of 2023, the capacity of Taşpınar WPP was increased by an additional 11.8 MW. Furthermore, its license was converted into a “Combined Renewable Power Plant,” (Combined mı? Integrated mı?) paving the way for the addition of a Hybrid SPP to the facility. The first phase of the Hybrid SPP, with a capacity of 16.4 MW, was placed in service at the beginning of 2024.

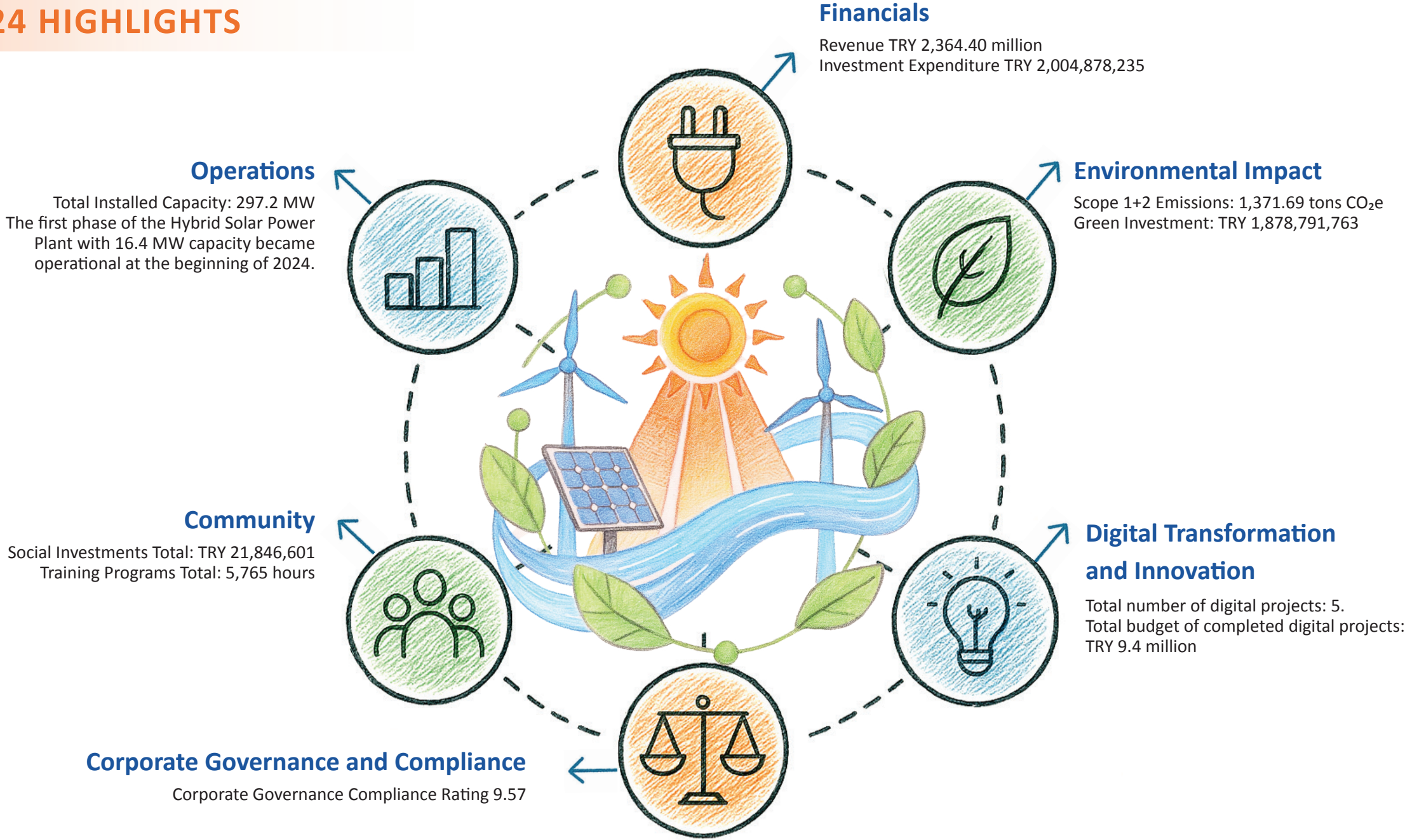
During 2017–2018, by investing in the unlicensed solar energy field, Galata Wind incorporated Çorum SPP into its portfolio, and in 2018–2019, Erzurum SPP was acquired. Following the authorization granted in 2023, an application was submitted to establish a 550 MW electricity generation plant with storage, and as a result of this application, Galata Wind obtained a generation pre-license for a total of 350 MW (300 MW wind + 50 MW solar)

In 2024, the pre-licenses of solar power plants with storage, with a total installed capacity of 60 MWm / 60 MWe located in Ankara, were incorporated into Galata Wind through a share purchase agreement. The Company’s subsidiary, Sunflower Solar, with its commercial and industrial rooftop solar systems works to enable each facility and household to generate its own clean energy

The Company also carries out research studies on alternative and more specialized technologies, such as battery systems. In addition, Galata Wind Energy Global BV, our wholly owned subsidiary based in the Netherlands, continues its project development activities in Europe.

With its competent and agile team, the Company contributes to its industry and the Turkish economy while working for a sustainable future since its foundation. With its green, clean, and renewable energy generation plants, Galata Wind invests in the future and is committed to expanding its portfolio exclusively through renewable energy operations in the coming periods.

2024 HIGHLIGHTS



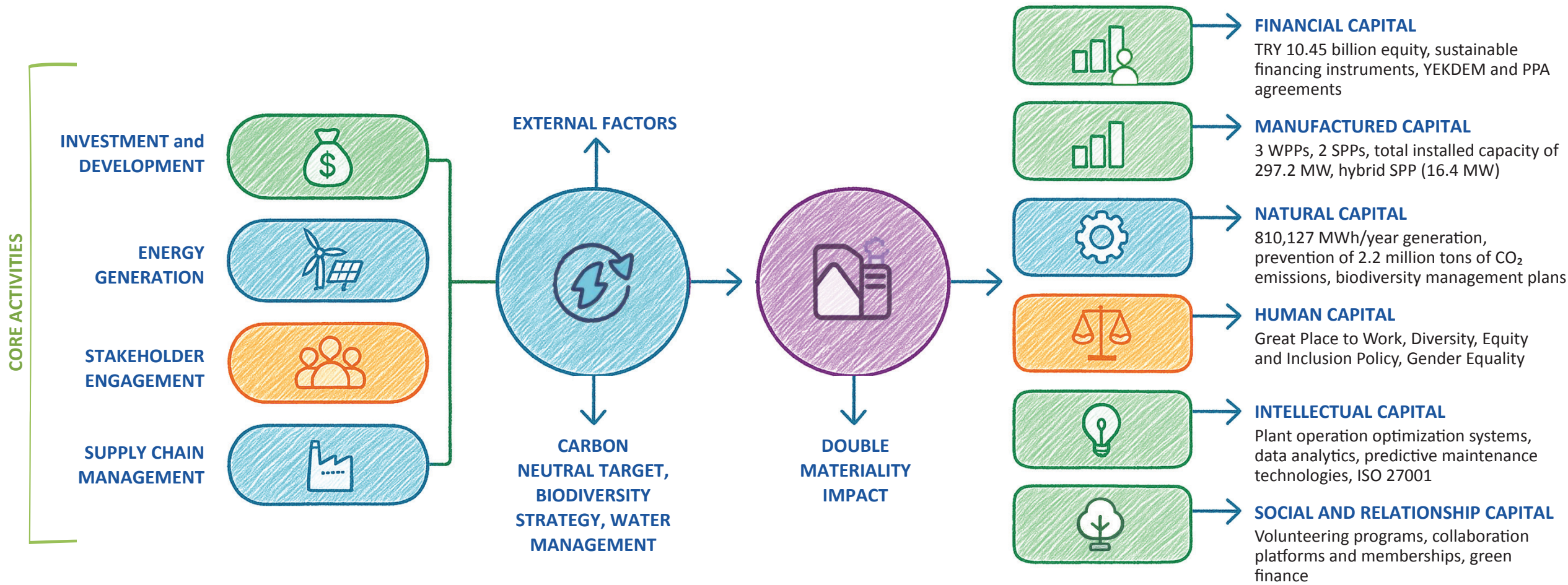
Business Model

GOAL

To generate electricity from 100% renewable sources in Turkey and international markets, accelerate the low-carbon energy transition, and create long-term sustainable value for stakeholders.

VALUES

- Contributing to the fight against climate change
- Offering sustainable and transparent investment opportunities
- Supplying competitive, low-carbon electricity to local and international markets



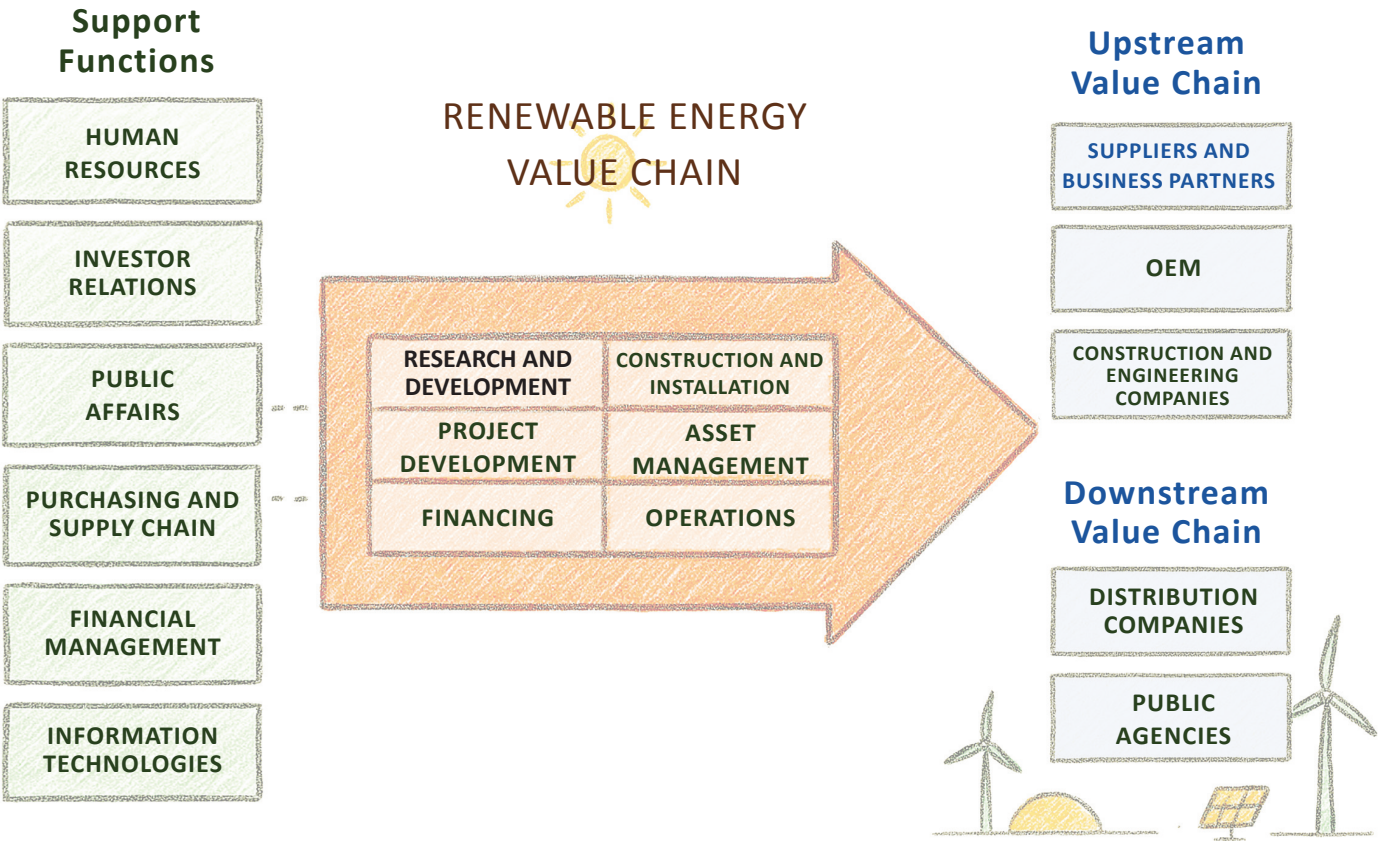
Value Chain

Galata Wind’s activities in the field of renewable energy are structured with an end-to-end value chain approach. The Company manages all processes in an integrated manner with support functions, core activities, and the upstream and downstream elements of the value chain. Support functions consist of human resources, investor relations, public relations, procurement and supply chain management, financial management, and information technologies. These functions provide the necessary infrastructure for the implementation of strategic objectives and the maintenance of operational excellence. Core activities cover every stage of renewable energy operations. The process begins with research and development and

continues with project development and financing activities. At the construction and installation stage, energy generation facilities are brought into operation by utilizing technical and engineering capabilities. Asset management is carried out in a way that preserves and enhances the value of the facilities, while operations ensure that energy generation is reliable, efficient, and in compliance with environmental standards. The upstream value chain consists of suppliers, business partners, original equipment manufacturers

(OEMs), and construction and engineering companies. These actors meet the technical, material, and service needs of projects. The downstream value chain encompasses the delivery of the electricity generated to end-users through distribution companies and public institutions.

This holistic structure creates an integrated system that enables Galata Wind not only to generate energy but also to place sustainability, efficiency, and stakeholder satisfaction at the center throughout the entire value chain.



100% Renewable Energy Portfolio and Growth Target

Since its establishment, Galata Wind has advanced with a business model that focuses exclusively on renewable resources for its energy generation activities. The Company’s portfolio consists of wind and solar power plants, which are located in different geographical regions to ensure continuity in energy generation. By the end of 2024, the total installed capacity reached 297.2 MW, of which 246.7 MW came from wind power plants and 50.5 MW from solar power plants. During the year, a hybrid solar power system was brought into operation at the Taşpınar WPP site, integrating an additional 16.4 MW into the system. This investment diversified the production profile while also increasing the capacity utilization rate.

Portfolio management is planned in a way that serves the objectives of combating climate change and supporting the energy transition. While maintaining availability factor at high levels in existing plants, efficiency is enhanced through technological modernization and digital monitoring infrastructures. Data obtained from wind

and solar measurement systems increase the accuracy of production forecasts and enable proactive maintenance and operational planning.

The Company’s growth target is based on expanding renewable energy assets both in Turkey and international markets. In this respect, Galata Wind initiated the process of entry into the European market in 2023 through its subsidiary Galata Wind Energy Global BV, established in the Netherlands. Opportunities in Europe will be considered in areas such as renewable energy investments, green energy certification systems, bilateral power purchase agreements, and storage technologies. Whereby in Turkey, projects that involve power plants with storage solutions and hybrid power plants, as well as capacity expansion and efficiency optimization at existing plant sites are among the material agenda items.

Developments in carbon markets and the Emissions Trading System (ETS), which is planned to enter into force in Turkey in 2025, play a significant role in shaping

investment decisions. By keeping abreast of carbon pricing and certification-related international practices, Galata Wind both manages its operational risks and creates new revenue opportunities.



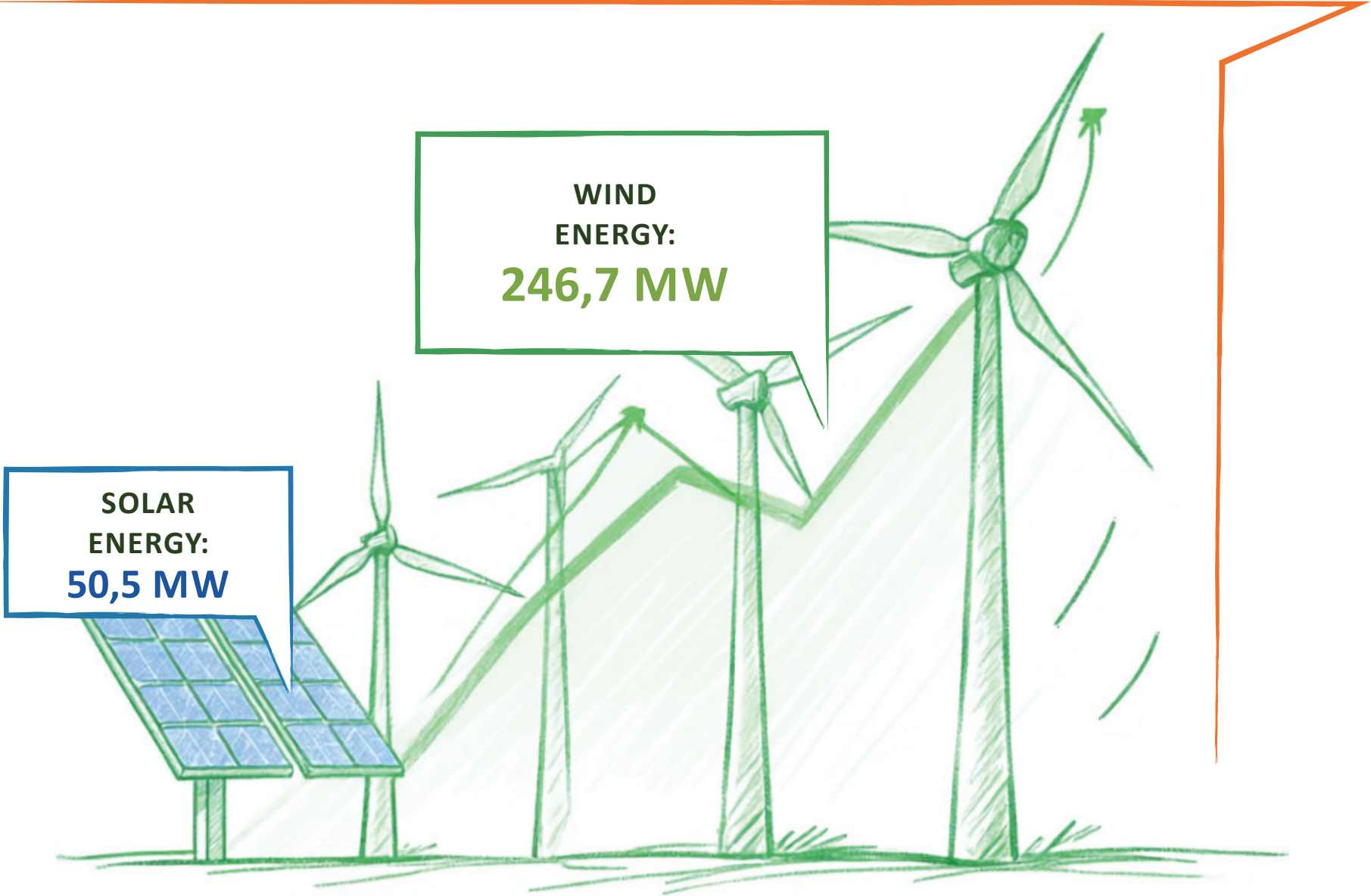
Going beyond increasing energy generation capacity, the growth strategy is directed toward strengthening adoption of sustainability principles across the entire value chain. The proportion of low-carbon-emitting and domestically manufactured equipment used in the supply chain is being increased, while energy and

resource efficiency are prioritized in maintenance processes. This approach ensures cost-effectiveness and contributes to the improvement of environmental performance.

The future vision is built upon integrating technological innovations into the business model to achieve a leading position in the energy transition. The Company intends to enhance flexibility in production and distribution processes through new technologies such as smart grids, artificial intelligence–based forecasting systems, and storage solutions. In this way, production reliability will be increased despite variable weather conditions, competitiveness will be safeguarded against market fluctuations, and stakeholder expectations will be met over the long term

Galata Wind’s 100% renewable energy portfolio and growth target are supported by a holistic strategy that not only provides tangible contributions to the fight against the climate crisis but also aims to generate sustainable value for both investors and society.

Growth-Oriented Strategy



TOTAL INSTALLED
CAPACITY:
297,2 MW



16,4 MW

TAŞPINAR HYBRID SOLAR
POWER INVESTMENT WAS
BROUGHT INTO OPERATION



**Galata Wind
Energy Global BV**

OUR GATEWAY TO THE
EUROPEAN MARKET

GALATA WIND SUSTAINABILITY STRATEGY



Renewable Energy Production

By generating environmentally friendly electricity from 100% renewable energy sources, we reduce carbon emissions by approximately 460,000 tons annually. Our goal is to increase our renewable installed capacity to 576 MW by 2025-2026 and eliminate carbon emissions from our operations.

Sustainable Processes

We base all our processes on international sustainability principles and update our goals in line with our priorities.

Sustainable Finance

We fulfill our responsibilities using sustainable financial resources, planning our investments by ensuring our processes are audited, our goals are monitored, and our resources are used correctly and efficiently.

Decarbonization

At Galata Wind, we care about the world we live in, invest in the right projects that add value to all our stakeholders, and focus on sustainability, the environment, and social participation in our management and operational processes.

Social Approval

We act with the approval and trust of our employees and all other stakeholders, recognizing the importance of our goals for sustainability. We consider the ecological environment as a key stakeholder and address our environmental priorities comprehensively.

Corporate Governance and Ethics



CORPORATE GOVERNANCE AND ETHICS

Corporate Governance Structure and Committees ²

The corporate governance structure of Galata Wind Enerji A.Ş. has been designed based on the principles of transparency, accountability, and sustainability. The framework of the governance structure consists of the Board of Directors, the Executive Committee, and various specialized committees. The Board of Directors undertakes the responsibilities of setting strategic objectives, managing risks, and overseeing overall performance. Formed with independent members and professionals from diverse areas of expertise, the Board also upholds the principle of diversity.

The Executive Committee manages the Company’s day-to-day operations and sets out necessary plans to achieve strategic objectives. Making operational decisions, ensuring the efficient use of resources, and continuously improving performance are among the responsibilities of this body.

Committees operating under the Board of Directors provide advisory support to the Board by conducting in-depth work in specific areas.

- **Audit Committee**, evaluates the effectiveness of financial reporting, internal control systems, and risk management practices. It is composed of independent members and convenes at least four times a year.
- **Corporate Governance Committee**, is responsible for ensuring compliance with corporate governance principles, overseeing investor relations, and developing recommendations on nomination and remuneration-related matters.
- **Early Detection of Risk Committee**, identifies, evaluates, and manages the operational, strategic, and financial risks faced by the Company. It ensures all types of risks are monitored, including those related to climate change.
- **Sustainability Committee**, submits recommendations to the Board of Directors regarding formulating, implementing, and monitoring of sustainability strategies. It convenes at least four times a year and plays an active role in managing stakeholder expectations.

- **Investment Committee**, undertakes the assessment of current and potential investment projects, as well as the execution of financial and operational feasibility analyses.

This structure, this governance structure not only secures the integrity of compliance with legislation and risk management processes but also elevates environmental, social, and governance (ESG) performance to higher standards. The working principles, duties, and membership details of the committees are disclosed to the public via the Public Disclosure Platform and the corporate website. The attendance rate of the Board of Directors in 2024 meetings was close to 100%, and the meeting order of all committees was structured to be integrated with sustainability objectives.

Galata Wind demonstrates its commitment to corporate governance principles and sustainable development goals through its memberships in organizations such as UN Global Compact Turkey, TKYD, TUYİD, SKD Turkey, and Yuvam Dünya Association. This structure strengthens stakeholder trust

while providing the necessary governance infrastructure for achieving long-term strategic objectives.

In 2024, the primary coordination of TSRS and ESRS compliance processes was carried out under the direct oversight of the Sustainability Committee, and the first steps were taken toward establishing a digital infrastructure for integrating sustainability data into financial reporting. In this process, the Board of Directors also played an active role in the sustainability-oriented restructuring of the corporate strategy.

Thanks to this governance infrastructure, Galata Wind has become a corporate structure that effectively manages its ESG performance and integrates stakeholder expectations into its strategies. Governance is the cornerstone of Galata Wind’s sustainability strategy as well as the company’s long-term value creation capacity.

² All details regarding Corporate Governance are shared with the public in the Corporate Governance Compliance Reports included in the annual activity report. For details, <https://www.galatawindenerji.com/kurumsal-yonetisim/raporlar>

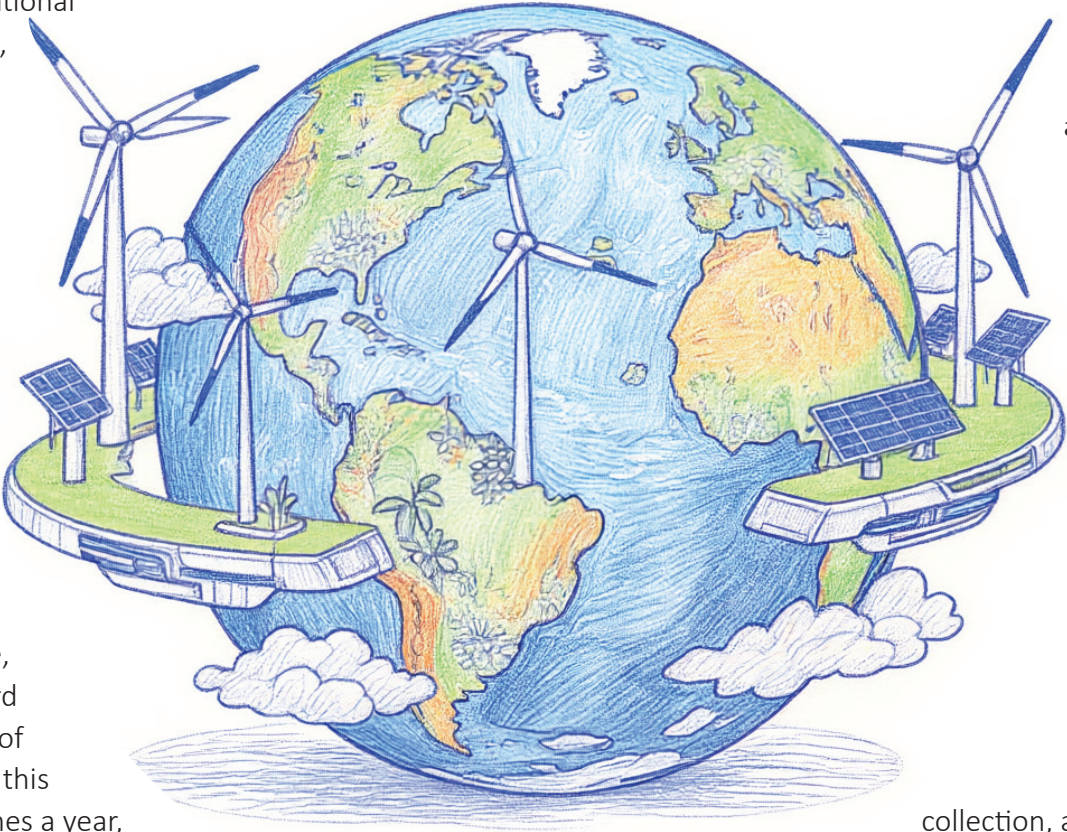
Sustainability Management

By integrating sustainability across all corporate strategies, Galata Wind has made environmental and social impact management an integral component of its decision-making mechanisms. Supported by coordination mechanisms and a systematics of various committees, this structure starts at the Board of Directors level and extends to all operational units. The governance model, which enables the corporate strategy is shaped around sustainability, facilitates the evaluation of decisions through the lens of long-term value creation capacity. Each business unit, while setting its own objectives within its area of responsibility, also ensures alignment with the Company’s overarching strategic goals.

The Sustainability Committee, reporting directly to the Board of Directors, constitutes one of the strategic cornerstones of this structure. Convening four times a year,

the Committee monitors implementation outcomes, evaluates policy recommendations, and analyzes corporate risks from a sustainability perspective. Data is actively and effectively shared among all committee structures. In addition, as sustainability-related issues are directly related with risk management, close coordination is established with the Early Detection of Risk Committee through joint meetings and associated members assuming responsibilities in both committees.

The Executive Committee serves as the tier responsible for implementing sustainability practices. It oversees the integration of targets into operations, resource planning, and the continuous monitoring of performance. Sustainability team members within the organizational structure work closely with business units to ensure the collection, analysis, and reporting of data.



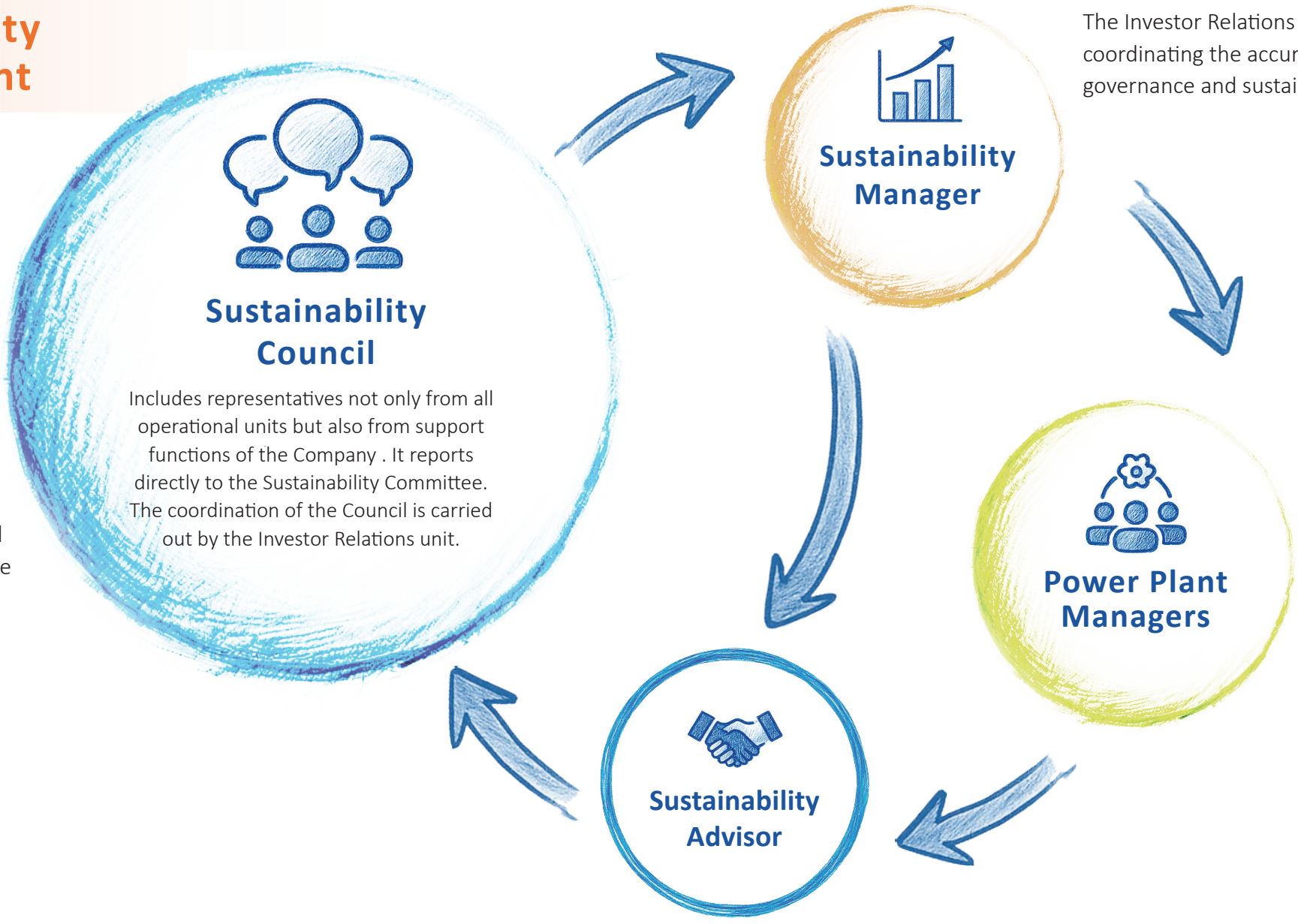
Sustainability Council

Coordinated by the Investor Relations department, the Sustainability Council is responsible for reporting the Company’s sustainability performance, ensuring the alignment of related targets with strategic objectives, and fostering progress in the environmental, social, and governance domains. In addition to the Managers of Sustainability, Human Resources, and Financial Control, a representative from each power plant also takes part in the Council. Continuity of the Council is essential and to ensure broad representation, members from support functions alongside the members from the Company’s core functions are a party to the Council. Chaired by the Sustainability Manager, Council meetings are held at least four times a year, or more frequently as deemed necessary.

Galata Wind Sustainability Management

Sustainability Committee

Reports directly to the Board of Directors. It has a structure composed of members of the Board of Directors, with the exception of one independent member.



Includes representatives not only from all operational units but also from support functions of the Company . It reports directly to the Sustainability Committee. The coordination of the Council is carried out by the Investor Relations unit.

Sustainability Manager

Investor Relations

The Investor Relations unit is responsible for coordinating the accurate reporting of corporate governance and sustainability performance.

Chief Operating Officer

Ensures that sustainability targets are embraced in the field and integrated into business practices.

Power Plant Managers

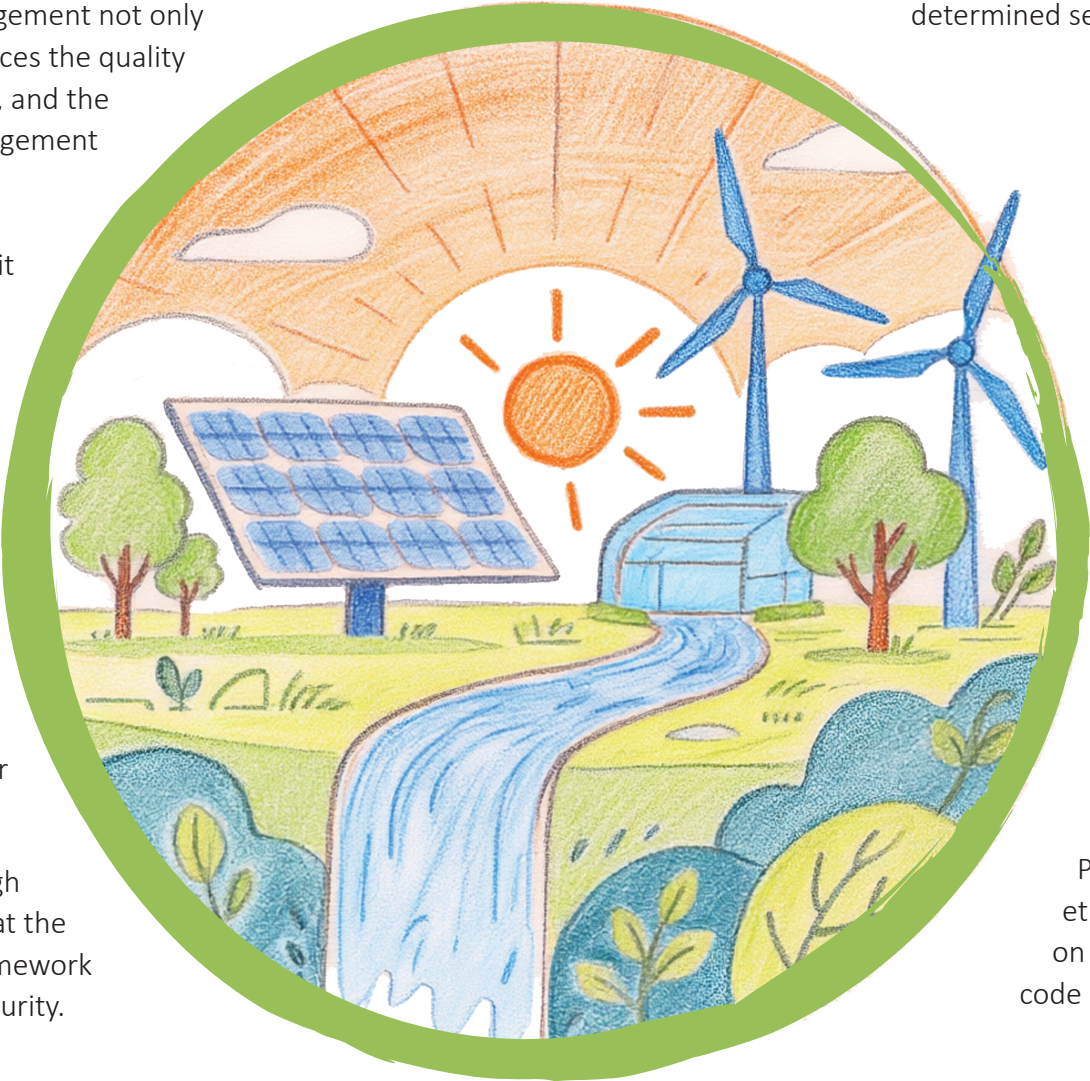
Ethics Code and Compliance Mechanisms

Galata Wind regards ethical values as one of the fundamental components of its way of doing business. Business ethics management not only guides employee behavior but also directly influences the quality of decision-making processes, investor confidence, and the sustainability of stakeholder relations. Ethics management runs in an integrated manner with the corporate governance system. Oversight of the Company’s internal control structure is carried out by the Audit Committee, and as in all processes, transparent reporting principle is also observed for ethics-related matters.

As of 2024, Galata Wind’s key indicators regarding ethics management have been reported as follows:

- Rate of notifications submitted to the management regarding breach of anti-bribery policies: 0%
- Number of ethics-related reports, suggestions, or complaints submitted to the Board of Directors: 0

Corporate ethical conduct rules are defined through internal policies. Communicated to all employees at the time of recruitment, these rules cover a broad framework ranging from conflict of interest to information security.



To improve its ethics management at the corporate level, Galata Wind determined several development targets, and plans to implement them in 2025:

- Delivering training programs on ethics awareness
- Preparing ethics procedures specific to at-risk functions
- Preparing an Ethical Business Conduct Policy
- Integrating provisions on compliance with ethics code into supplier contracts

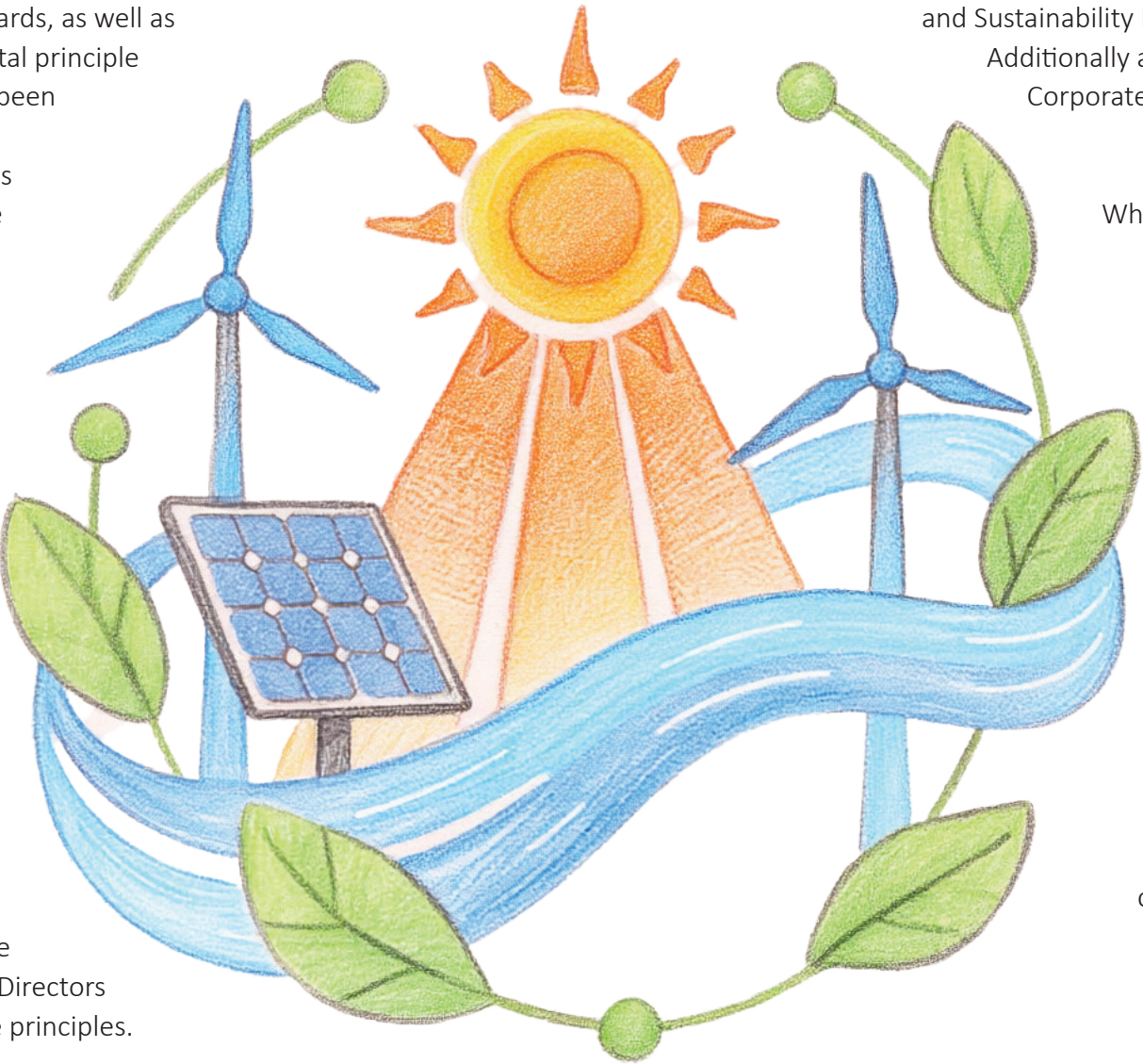
Improving Company’s performance in anti-corruption and compliance with ethics code is considered one of the fundamental components of the sustainability strategy. In 2024, under the coordination of the Holding Ethics Committee, Galata Wind continued its efforts to disseminate corporate policies aimed at improving ethics processes and to ensure full alignment with the Doğan Holding Compliance Procedure. In 2025, developing training programs on ethics to be given to all employees, initiating the work on Ethics Code, and integrating compliance with ethics code criteria into the performance system are among the planned objectives.

Galata Wind, a subsidiary of Doğan Holding, makes its Ethics Code and Rules of Conduct documents available on the Company’s website for access by all stakeholders.

Compliance Management

Across all its business activities, Galata Wind regards full compliance with legislative regulations and industry standards, as well as voluntary standards and codes as a fundamental principle of corporate sustainability. This approach has been shaped by the responsibilities that come with operating in a highly regulated industry such as renewable energy. The Company’s compliance management runs integrated with internal audit systems and corporate governance principles. The Company conducts its activities in line with numerous regulatory frameworks, primarily the Capital Markets Board’s Communiqué on Corporate Governance (II-17.1), the Turkish Commercial Code, the Energy Market Regulatory Authority (EPDK) legislation, and the obligations stipulated for Borsa Istanbul (BIST) Companies.

In 2024, the Company’s Corporate Governance Compliance Rating was revised to 9.57. This score demonstrates that Galata Wind has the ability to detect risks in advance and manage them effectively, that it is fair in considering the rights of its shareholders and beneficiaries, that it performs public disclosure processes transparently, and that its Board of Directors structure complies with corporate governance principles.



The compliance function is coordinated through the Investor Relations and Sustainability Department, which reports directly to the CEO. Additionally assuming corporate secretariat functions of the Corporate Governance Committee and the Sustainability Committee, this department ensures internal coordination on compliance-related matters. Whereas, Company’s Corporate Relations function is a unit responsible for monitoring legislation and related obligations, and reports directly to the CEO.

Galata Wind is also subject to the compliance policies and procedures implemented within Doğan Holding. Creating and laying out ethics code and compliance processes, monitoring internal control systems, and bolstering employee awareness are managed in line with principles defined at the Holding level

In 2025, the Company plans to digitalize the monitoring process for legislative compliance, update the technical legislation–risk matrix specifically for energy regulations, and extend compliance training programs to all employees.

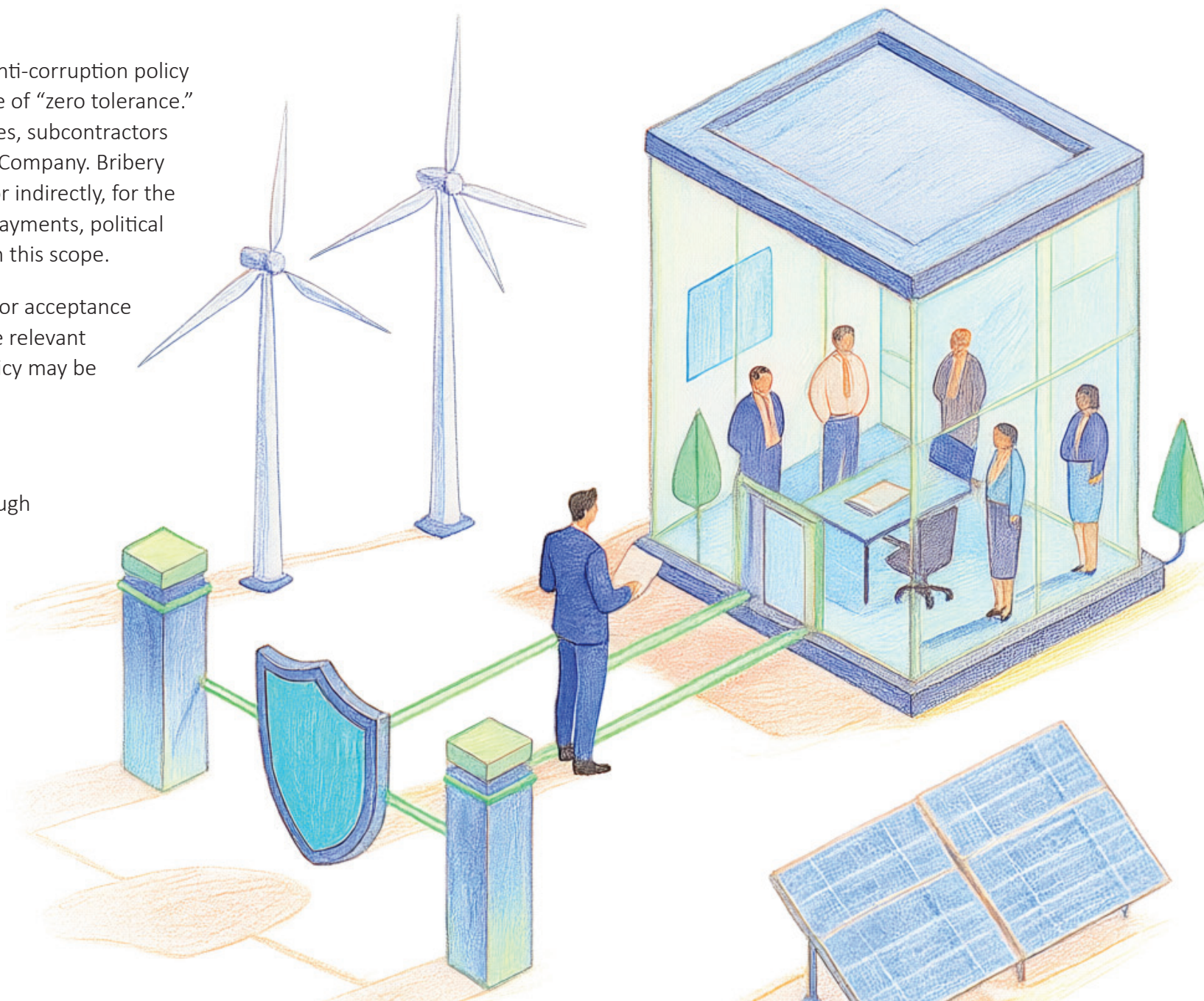
Anti-Bribery and Anti-Corruption

Galata Wind conducts its operations in line with the anti-bribery and anti-corruption policy stipulations adopted by Doğan Group, which are based on the principle of “zero tolerance.” This policy applies to all employees, managers, subsidiaries and affiliates, subcontractors and suppliers, contractors, and all third parties acting on behalf of the Company. Bribery and corruption are defined as the abuse of duty or authority, directly or indirectly, for the purpose of gaining benefit, and all indirect means such as facilitation payments, political donations, gift offers, or recruitment privileges are also included within this scope.

All employees are obliged to reject any situation involving the offering or acceptance of bribery-including implied bribery-and to report such incidents to the relevant internal audit mechanisms. It is clearly stated that violations of the policy may be subject to internal disciplinary processes and legal sanctions.

As of 2024, within Galata Wind:

- No complaints related to bribery or corruption were reported through the ethics hotline, and therefore no internal investigations were conducted.
- There are no ongoing lawsuits, penalties, or official proceedings regarding the Company’s public activities.



Information Security, Cybersecurity, and Protection of Personal Data

Galata Wind holds the ISO/IEC 27001:2013 Information Security Management System (ISMS) certification, which requires that processes are managed according to a specific standard and underwent regular audits in order to protect information assets and manage cyber risks. This certification covers all wind power plant operations of the Company and was renewed in 2024 for a period of three years. Galata Wind’s information security policy has been prepared on the principles of confidentiality, integrity, and accessibility. In this context:

- All data assets are subjected to regular risk assessments,
- Compliance with information security-related legislation and standards is ensured,
- Technical and behavioral awareness is enhanced through training programs.

At the same time, Galata Wind has established a dedicated policy within the scope of the Law on the Protection of Personal Data (KVKK). Under this policy, the Company commits that:

- All employee, visitor, supplier, and customer data are processed in line with KVKK and relevant international obligations,
- Data storage, transfer, deletion, and anonymization procedures are carried out in compliance with the applicable law,
- Technical and administrative measures are taken to prevent unauthorized access.

Responsibilities for information systems and the protection of personal data are shared among the Legal Department, the Information Systems Unit, and the Executive Committee within the framework of defined duties.

As of the end of 2024:

- No data exfiltration, system violation, or external access-originated security breach incidents occurred,
- No official notifications were received regarding the unlawful disclosure of personal data,
- No lawsuits were filed or complaints initiated by any employee, supplier, or customer concerning matters covered in KVKK.



Investor Relations and Transparency

Galata Wind manages investor relations as a financial communication tool and regards it as a fundamental pillar of its strategic transparency and accountability policies. Public disclosure activities are carried out in accordance with the Capital Markets Board’s Communiqué on Corporate Governance (II-17.1), and information is shared openly with all investors in line with the principles of transparency, equality, and timely deliver.

The Investor Relations and Sustainability Department operates directly under the CEO within the Company’s corporate governance structure and is a permanent member of the Corporate Governance Committee. Under the responsibility of this department, Company information is conveyed to investors accurately, consistently, and on time, while information requests are addressed within the framework of publicly available data and in accordance with the [Disclosure Policy](#).

In 2024, the department:

- Held more than 40 teleconferences, videoconferences, and face-to-face meetings with domestic and international investors,
- Organized four well-attended webinars with the participation of senior management, reaching a total of 125 analysts and portfolio managers directly,
- Sent introductory emails to over 400 organizations,
- Established communication with numerous institutions located in financial centers such as Boston, Chicago, Frankfurt, Copenhagen, London, Miami, Milan, New York, Oslo, Paris, Stockholm, Tallinn, Toronto, and Warsaw

During the year, the department also made two presentations to the Board of Directors. The investor relations strategy is reviewed every two years and submitted to the evaluation of the Corporate Governance Committee.

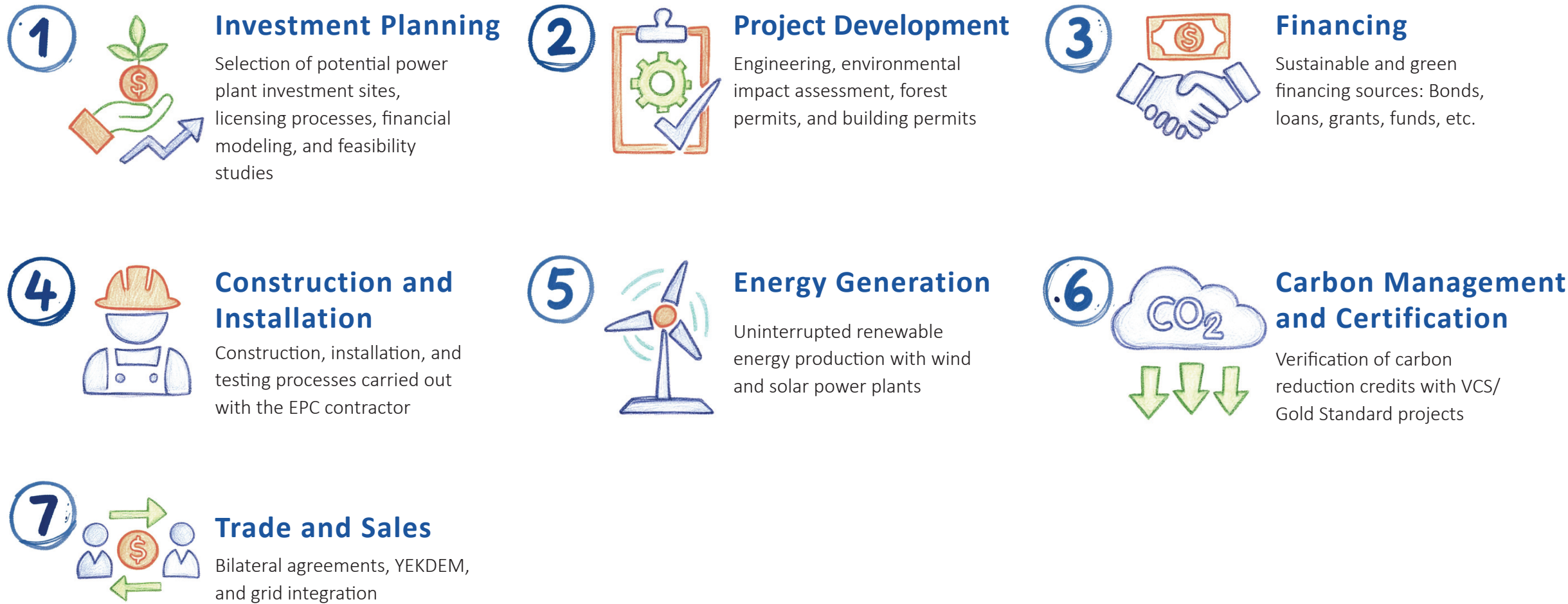
The Investor Relations section of the Company’s corporate [website](#) is prepared in both Turkish and English, providing easy access to the Company’s annual reports, sustainability reports, financial statements, Public Disclosure Platform (KAP) announcements, general assembly documents, and sustainability rating results.

The Company safeguards the shareholders’ right to information. All information, except for confidential data and trade secrets not subject to disclosure, is shared with investors in line with the Disclosure Policy. Electronic participation in General Assembly meetings is possible. There are no privileges in voting rights. In 2024, no request was recorded regarding the appointment of a special auditor at the General Assembly. The Corporate Governance Committee regularly evaluates investor relations activities and conveys investor feedback to the Board of Directors. The Investor Relations unit participates in the committee meetings held quarterly and provides comprehensive briefings.



Value Chain and Business Model (TSRS Compliant)

Galata Wind’s business model includes the following key steps, starting with the planning of renewable energy investments alongside electricity generation:



New Investor Expectations and Mode of Engagement as per TSRS Reporting

In 2024, Galata Wind started to constitute its first TSRS 2–compliant sustainability report. The primary objective of this report is to share with investors the impacts of climate-related risks and opportunities on the Company’s financial viability, to explain the sustainability context behind financial decisions, and to provide our stakeholders with a new and reliable channel for accessing integrated information



TSRS-compliant disclosures have enabled managing investors’ sustainability-centered risk perceptions more accurately by providing information on topics such as;

- The short-, medium-, and long-term impacts of carbon emissions on cash flow,
- The reflections of the level of compliance with regulations on the conditions of access to finance,

- Carbon pricing and green financing scenarios,
- Climate-related investment prioritization frameworks

One of the key documents that set out the foundation of the TSRS Report and prepared by Galata Wind, the Financial Impact Analysis which provides scenario-based modeling, represented an important step in the principle of transparency toward investors. Based on the IPCC SSP2-RCP4.5 and IPCC SSP5-RCP8.5 scenarios, the analysis includes publicly available calculations covering topics such as voluntary carbon credit revenue, energy production diversification opportunities, green financing advantages, environmental and social compliance risk, information security risk, and production losses due to climate change.

These efforts do not merely serve compliance purposes but also integrate Galata Wind’s strategic communication with investors into its financial disclosure obligations. The Company has begun to regard sustainability reporting as an “investor engagement mechanism” and has therefore launched a formatting study in 2025 to enable the direct use of the TSRS Report in investor presentations.

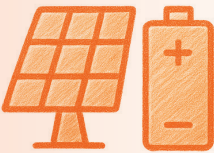
Strategy-Aligned Programs and Initiatives

The key initiatives that enable the implementation of Galata Wind’s sustainability strategy are as follows:



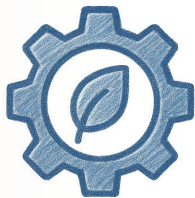
Commitment to carbon neutrality

The target is to achieve net-zero Scope 1 emissions by the end of 2025, based on the 2022 baseline year.



Mixed in energy production

A transition strategy to hybrid and battery-powered systems has been developed.



Green transition in investments

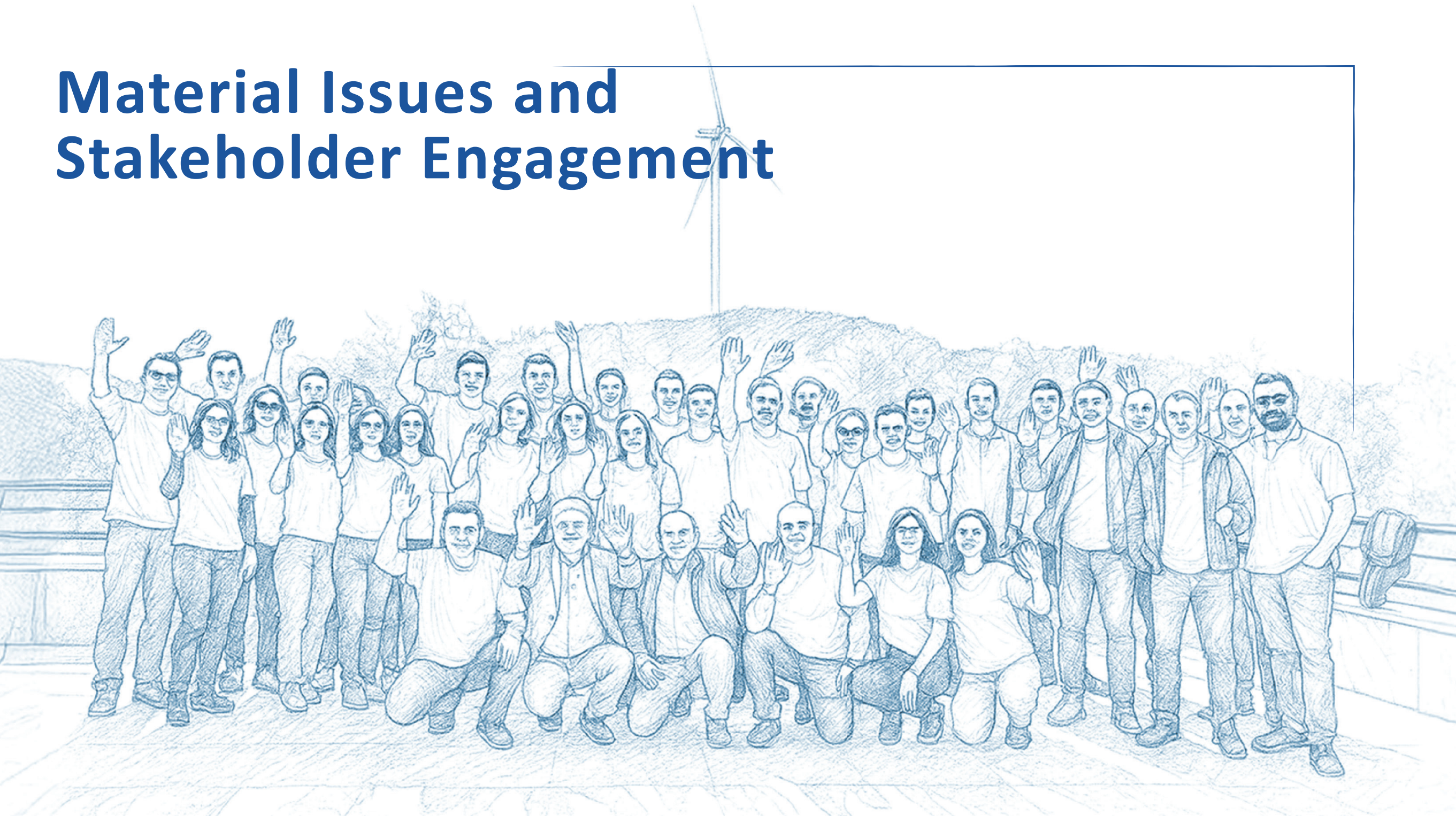
All CapEx and OpEx expenditures have been classified according to sustainability impact criteria, and a data system for this purpose was established in 2024.



Internationalization

Overseas market opportunities have been evaluated based on investment criteria.

Material Issues and Stakeholder Engagement



Material Issues and Stakeholder Engagement

Galata Wind’s sustainability strategy, alongside operational performance and environmental impact management, relies on the accurate identification of sustainability material issues and the management of these issues in alignment with stakeholder expectations to ensure the Company’s long-term resilience, public trust, and capacity for financial value creation. For this reason, during the 2024 sustainability reporting process, Galata Wind conducted a comprehensive assessment based on the double materiality approach aligned with the European Union’s Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), and the Turkish Sustainability Reporting Standard (TSRS).

In line with this approach, the Company analyzed both the impacts of its activities on the ecological environment, climate, and social systems (impact materiality) and the implications of these impacts for corporate strategy, investment decisions, and financial performance (financial materiality). This evaluation process supports Galata Wind’s decision-making with a more transparent, accountable, and stakeholder-oriented governance structure.

The resulting framework, which also guides the update of the corporate strategy planned for 2025, has revealed that many critical areas—such as risk management, business continuity, transparency, information security, investor relations, diversity, and carbon neutrality—are material issues for both the

Company and its stakeholders. The double materiality matrix developed as a result of these analyses not only forms the foundation of all sustainability reporting but also serves as an active guide used in governance and strategic decision-making processes.

The upcoming section presents in detail the methodological framework of Galata Wind’s 2024 Double Materiality Workshop, the outcomes of the analyses conducted, stakeholder engagement methods, and the intersections between investor expectations and environmental and social performance. It will also explain how these material issues are linked to risk and opportunity management, as well as their implications for TSRS-aligned reporting and strategic planning.



Double Materiality Approach and Standards at Galata Wind

Double Materiality Approach



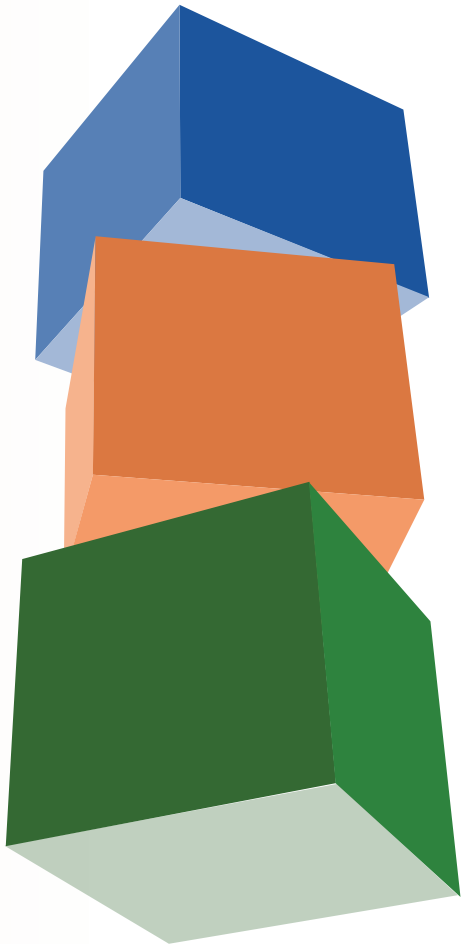
**STRATEGIC GOVERNANCE AND
DECISION-MAKING**



FINANCIAL MATERIAL ISSUES



IMPACT BASED MATERIAL ISSUES

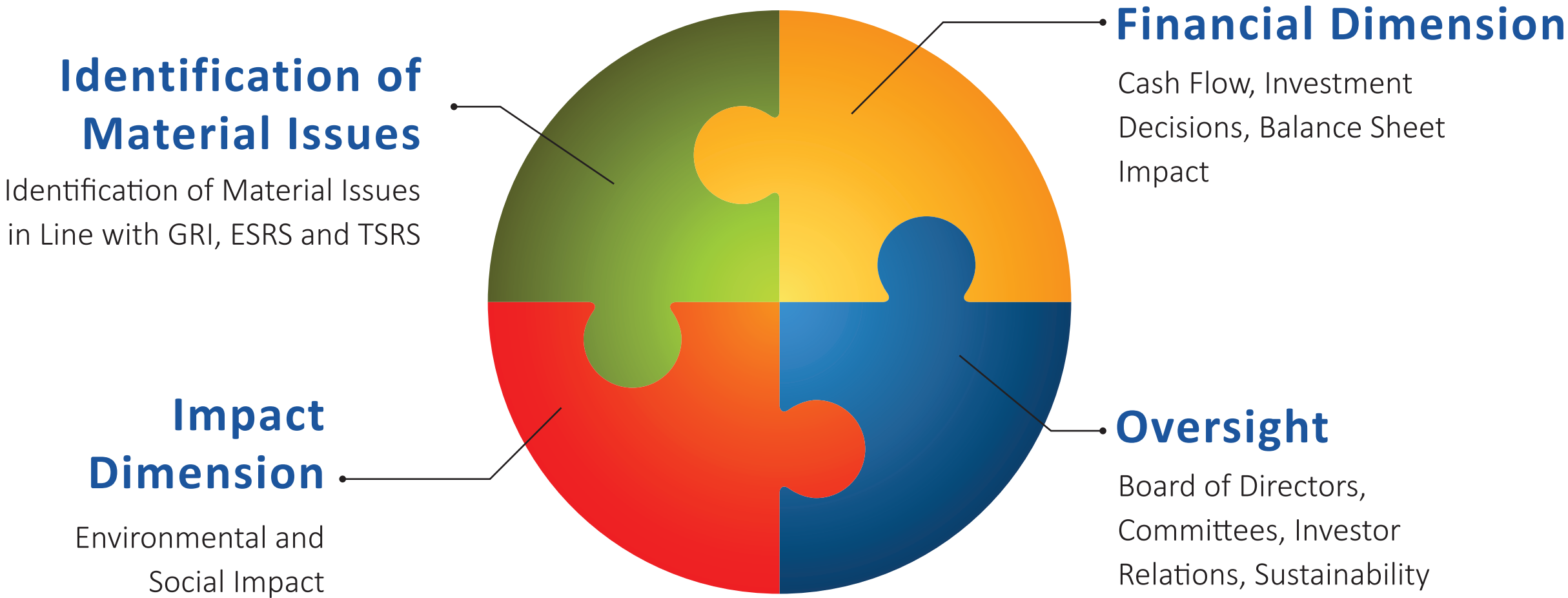


In 2024, Galata Wind prepared a foundation for its sustainability performance by developing a holistic methodology based on double materiality analysis to reassess its sustainability strategy. The approach ensured alignment with the requirements of updated international sustainability standards and contributed to establishing a data-driven structure within Galata Wind’s decision-making processes.

New frameworks such as the European Sustainability Reporting Standards (ESRS), the Corporate Sustainability Reporting Directive (CSRD), and IFRS S1 and S2 have made it mandatory for companies to analyze not only the issues where they generate impact but also the implications of these issues on financial performance. With the adoption of the Turkish Sustainability Reporting Standard (TSRS), this approach has also become a legal requirement.

In this context, Galata Wind implemented its Double Materiality Workshop in 2024. Within the scope of this work, all of the Company’s activities were assessed simultaneously in terms of environmental, social, governance, and financial impacts. The analysis was designed as a reporting tool, a materiality mechanism, and a foundation for strategic planning. Material issues were identified through a multidimensional analysis that considered stakeholder expectations, investor inquiries, regulatory requirements, corporate goals, and the expectations of sustainable finance institutions. By directly correlating impact materiality and financial materiality dimensions, a double materiality matrix was established. Through this process, Galata Wind also identified the impact chain, risk areas, financial outcomes, and governance coverage for each environmental, social, and governance theme required to be disclosed under TSRS.

**Sustainability Performance Aligned
with the Double Materiality Approach**



Contribution of the Double Materiality Approach to the Company

The Double Materiality Workshop conducted by Galata Wind aimed to identify material sustainability issues and enabled a holistic assessment of how these issues influence corporate strategies, governance structures, and operational decision-making processes. By simultaneously addressing both impact and financial materiality dimensions, the analysis model has become a powerful tool that helps the Company manage not only its responsibilities toward external stakeholder expectations but also the internal balance of risks and opportunities requiring evaluation.

In this respect, the double materiality approach creates value for Galata Wind in three core areas:

1. Early detection of risks and enhancement of resilience capacity,
2. Ensuring legal and regulatory compliance in sustainability reporting,
3. Steering the Company’s medium- and long-term strategic planning and investment decisions in a more informed and data-driven manner.

Risk Management and Resilience

Galata Wind treats risk management as a holistic process structured not only to meet regulatory requirements but also to strengthen corporate resilience, support strategic decisions with sustainability-focused data, and reinforce financial stability. This approach is essential for the effective management of complex dynamics such as the climate

crisis, regulatory changes, technological developments, and evolving societal expectations.

The Double Materiality Workshop allowed the Company to evaluate risks not only in terms of their financial impact but also in relation to their social and environmental implications. Through this lens, Galata Wind was able to analyze the following categories of risks:

• **Transition Risks:** Turkey’s transition to an Emissions Trading System (ETS), the EU’s CBAM implementation, and the forthcoming Climate Law raise risks that may directly affect the Company’s ability to comply with carbon regulations. Thanks to the double materiality approach, these risks were assessed both in terms of their financial impacts and their implications for environmental strategies.

• **Physical Risks:** Climate change-induced pressures such as increasing drought, extreme weather events, and declining water resources pose potential threats to energy generation capacity and operational continuity. These risks were analyzed both in terms of physical impairment and the risk of non-compliance with regulations.

• **Reputation and Social Cohesion Risks:** Community relations, the integration of diversity and equality policies, and respect for human rights constitute social expectations that may generate reputational risks, particularly for investors and business partners. Such risks therefore necessitate dual assessment.

• **Supply Chain Risks:** The continuity of supply for components used in solar and wind power investments, risks of social compliance, and vulnerabilities in information security pose threats not only to the social impacts but also to the financial sustainability of the supply chain.

Going beyond descriptive analysis, the outcomes of the workshop established a foundation for the development of data-driven decision-making models that include both quantitative and qualitative risk analyses. The findings also enabled the prioritization of risks in terms of magnitude of impact and likelihood of occurrence, while making it possible to assess the extent to which Galata Wind’s existing procedures are aligned with effective risk management. Ultimately, these findings can directly contribute to the creation of resilience-enhancing climate action plans for the 2025–2027 period. Within this scope, the results also serve as a primary reference point for regulatory compliance and the revision of corporate risk procedures.

Contribution of the Double Materiality Approach to the Company

Matters Involving Reporting and Compliance

Galata Wind positions sustainability management as a corporate governance function that ensures transparency, accountability, and compliance with regulatory requirements. The reporting framework is designed to enable the Company to monitor environmental and social impacts throughout its value chain, respond to the expectations of regulatory authorities, and provide reliable information to investors.

With the entry into force of the TSRS in 2024, companies have become obliged to report their sustainability performance together with its financial impacts. Galata Wind conducts its preparation processes in line with the governance, strategy, risk management, and metrics–targets disclosures set out in TSRS 1 Articles 25–53. In addition, by taking into account the structured disclosure requirements under ESRS 1 and ESRS 2, the reporting infrastructure is being developed to ensure alignment with both ESRS and CSRD.

The Double Materiality Workshop formed the foundation of this process, enabling the Company to identify sustainability material issues that may be significant in terms of both financial and impact materiality. As a result, the scope of topics requiring detailed disclosure has been clarified, and the necessary planning has been carried out to systematically prepare policies, practices, targets, and metrics for these material issues. Furthermore, the reporting infrastructure has been aligned with other global standards such as IFRS S1 and S2, SASB sector indicators, and GRI 2021. In this way, comparable and auditable content can be generated, in terms of access to international capital markets and enhancing

investor relations.

Impact of the Double Materiality Workshop on Strategic Planning Processes

The material issues that emerged from the Double Materiality Workshop were linked to Galata Wind’s strategic planning structures, thereby providing a framework to strengthen sustainability-oriented decision-making mechanisms. The analyses produced concrete outputs that can be put into practice in areas such as investment planning, resource allocation, operational prioritization, and organizational structuring.

The outcomes of the materiality assessment also provide the necessary information to identify areas that need to be updated when compared against the Company’s medium- and long-term objectives. Within this process, adaptation to climate change, diversity and equity, information security, and responsible supply chain management have become more prominent in the strategic roadmap. At the same time, the implications of these areas for Galata Wind’s business model were evaluated, and strategic vulnerabilities were identified.

Stakeholder Groups and Feedback Assessment Processes

The assessment process carried out within the scope of the workshop focused on ensuring the representation of all stakeholder groups with high influence on Galata Wind’s sustainability performance and the ability to shape decision-making processes. Structured in line with the AA1000 Stakeholder Engagement Standard (AA1000SES) and ESRS 2

SBM-2 principles, this framework enabled the establishment of a representative structure that considered not only internal stakeholders but also the expectations of groups indirectly affected by the Company’s activities.

Stakeholders were classified under the following main groups:

- **Governing Bodies:** Board of Directors, Executive Committee members, and senior level decision-makers responsible for the Company’s overall governance.
- **Operational Teams:** Plant managers, technical maintenance and production teams, and site supervisors.
- **Support Functions:** Human resources, supply chain, finance, legal, information technologies, and digital transformation units.
- **Corporate Strategy and Sustainability Teams:** Risk management, strategic planning, investment analysis, and sustainability coordination teams.
- **Indirect Representation Areas:** Representatives familiar with the feedback collected throughout the year from customers, business partners, suppliers, investors, public institutions, and local communities regularly engaged with the Company.

Contribution of the Double Materiality Approach to the Company

The feedback collection process was structured around three main methods:

- 1. Representative Participation:** Representatives of strategic-level decision-makers were invited to the workshop to ensure that feedback was represented consistently at both corporate and technical levels.
- 2. Structured Scoring:** Participants evaluated the identified topics by rating them between 1 and 5 across the axes of impact and financial materiality. This scoring process was based on a common methodology applied across all groups.
- 3. Qualitative Feedback:** In addition to scoring, written and verbal qualitative opinions were collected. These assessments, particularly regarding sector risks, regulatory impacts, and investment priorities, were guided through moderation.

Special emphasis was placed on transparency, data reliability, and representational balance in the design of the feedback assessment processes. Weighted representation was applied in the analyses by considering participants’ industrial expertise and organizational roles. Consequently, the collected data was transformed into an insight set that reflected not only quantitative distribution but also strategic influence.

Compilation and Representation of Stakeholder Expectations

In the process of defining the material issues within Galata Wind’s sustainability strategy, the evaluations conducted during the workshop were based not only on the individual views of the participating executives but also on the expectations of the stakeholder groups they represented. Accordingly, each participant was expected to provide assessments that reflected the sustainability-related material issues of both their own area of expertise and the function or process to which they were affiliated, carrying a representative responsibility.

The evaluations were structured around multiple factors, including industrial risks, operational priorities, regulatory obligations, societal expectations, and investor interest. This approach enabled the workshop outputs to situate Galata Wind’s multifaceted stakeholder expectations—arising from different geographies and operational processes—within a coherent analytical framework, supported by managerial insights.

The representativeness of stakeholder expectations was reinforced through the following methods:

- Functional Representation:** Each business unit was represented at a level capable of contributing unique

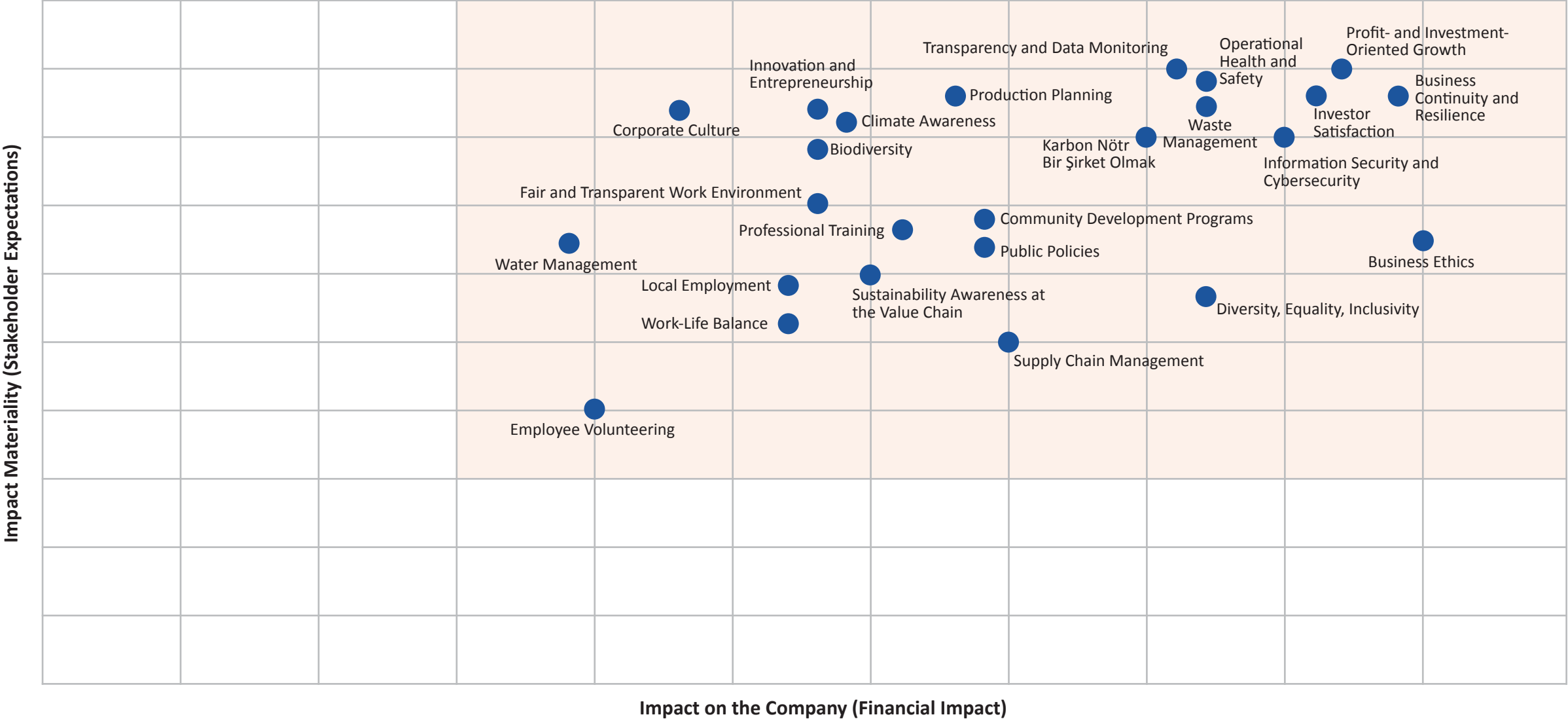
perspectives on processes that may affect the Company’s sustainability performance.

- Strategic Weighting:** The influence of participants on internal decision-making was factored into the analysis of their scoring, ensuring that expectations emerging in areas of high strategic impact became decisive in shaping the materiality matrix. Feedback provided by management on the outputs was also incorporated into the results.
- Peer Benchmarking:** The materiality sets of leading companies in the industry in which Galata Wind operates were compared with stakeholder expectations, and overlapping areas were treated as topics of strategic importance.
- Compliance with Global Norms:** Expectations corresponding to sustainability themes defined in international standards such as UNGC, UNSDGs, GRI, and ESRS were brought to the fore.

The scoring data generated during the workshop revealed how material topics were evaluated in terms of both “impact materiality” and “financial materiality.” This framework enabled Galata Wind to establish a sustainability-oriented structure rooted in the material issues of all stakeholders engaged with its business model.

Double Materiality Matrix

Galata Wind Double Materiality Matrix 2025



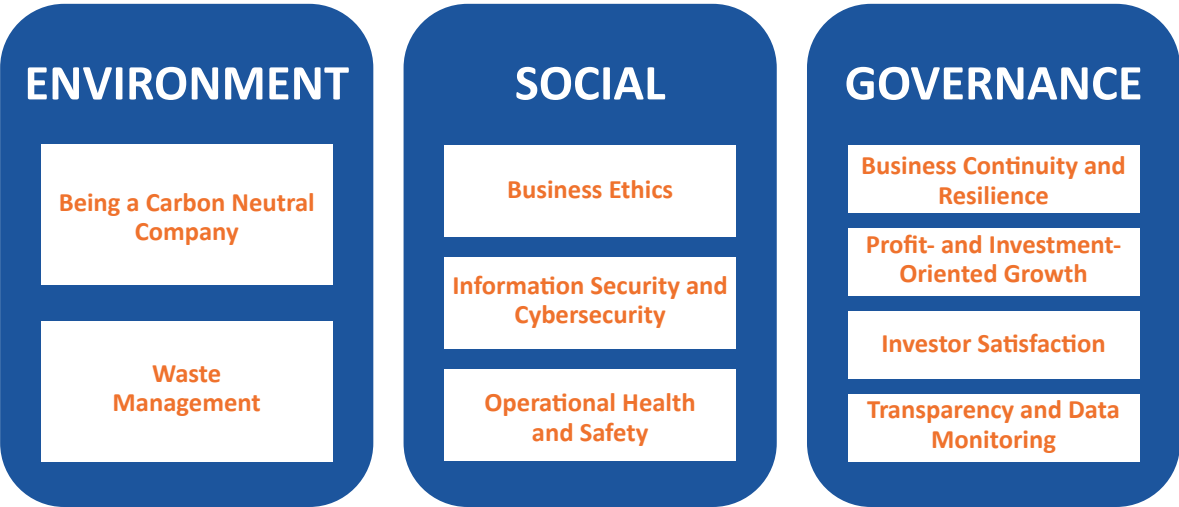
Focus Areas and Impact Management

Identification of Focus Areas

The scoring data generated during the Double Materiality Workshop enabled the evaluation of both the impact of sustainability topics on the Company’s strategic and financial structure, and the level of importance attributed to these topics by stakeholders. The matrix was designed to position each topic across two axes:

- X-axis (financial materiality): Reflects the impact of the issues on the Company’s revenue model, investment strategy, risk management, and operational resilience.
- Y-axis (impact materiality): Indicates the impact of the issues on environmental and social systems, as well as its significance for stakeholders.

Through this structure, 25 material issue topics provided clear guidance on which areas should be given strategic priority in Galata Wind’s sustainability management. The nine most material topics are presented below.



The topics in the matrix were addressed under four groups:

- 1. Topics with both high financial and impact materiality:** Found in the lower-right quadrant of the matrix, these topics directly affect Company performance but may be perceived by stakeholders as less visible or more technical. Examples include production planning and corporate culture. Such topics are important for operational prioritization within internal processes and are monitored as areas that require careful management in strategic communication plans.
- 2. Topics with high financial materiality but with limited impact materiality:** Found in the lower-right quadrant of the matrix, these topics directly affect Company performance but may be perceived by stakeholders as less visible or more technical. Examples include production planning and corporate culture. Such topics are important for operational prioritization within internal processes and are monitored as areas that require careful management in strategic communication plans.
- 3. Topics with high impact materiality but moderate financial materiality:** Positioned closer to the upper-left quadrant of the matrix, these topics are considered important by stakeholders, but are not yet evaluated by the Company as having a strong financial impact. “Diversity, Equity, and Inclusion” is an example. These topics may give rise to “impact-based disclosure” obligations under ESRS 1 and are therefore considered among the critical themes to be monitored.
- 4. Topics scored low on both axes:** Located in the lower-left quadrant of the matrix, these topics were evaluated by workshop participants as having lower priority under current conditions. However, this does not imply that they are entirely irrelevant. Contextual shifts, new regulations, or updates to corporate strategy may elevate their importance. Low-scored topics were discussed during the workshop and excluded from the matrix. Most topics scoring below 2 on both axes were incorporated into the overall average and combined with the areas outlined above.

Focus Areas and Impact Management

Impact Management

Galata Wind has established a framework that manages its sustainability performance through impact-based assessments. This approach is grounded in the systematic evaluation of the capacity to generate impacts. Each activity is analyzed in terms of its environmental, social, and governance impacts, and the outcomes are integrated into the corporate decision-making system. At this stage, the Sustainability Committee plays a central role.

In the analyses conducted in 2024, material topics were defined through impact-based classifications. The double materiality matrix was employed in shaping this structure, and all governance structures within the Company used the analysis results as a reference point for impact-driven planning. At Galata Wind, impact area management is directly linked to core corporate domains such as risk management, investment evaluation, resource planning, and stakeholder engagement. The risk and opportunity classification published under TSRS 2 was also structured on the basis of impact-oriented materiality.

The table below summarizes the stages that constitute Galata Wind’s impact management framework:

Galata Wind Impact Management Framework

Stage	Definition	Corporate Instrument
Identification	Determination of environmental, social, and governance-related impacts	Double materiality matrix, value chain analysis
Classification	Scoring of material topics based on their level of impact	Stakeholder analysis, data from internal control
Governance	Conveyance of impacts into committee and board structures	Sustainability Committee, Investment Committee, Early Detection of Risk Committee
Implementation	Mitigation, transformation, and integration of impacts into performance	Target-setting, policy updates, investments
Monitoring	Measurement and reporting of performance through impact-oriented indicators	TSRS/ESRS disclosures, financial impact analysis

Through this framework, Galata Wind links its capacity to generate impacts directly to its governance mechanisms. All decision-making instruments used in risk management and investment planning processes are aligned with the assessments established within this framework. The Sustainability Committee is responsible for monitoring indicators structured by impacts and ensuring their integration into the governance system.

Focus Areas and Impact Management

Stakeholder Engagement Processes

Galata Wind approaches stakeholder engagement—positioned at the center of its sustainability strategy—as a multi-layered interaction framework integrated with governance and strategy. Every decision within the Company’s impacts is sustained by this structure, and all communication with stakeholders is designed as an integral part of the corporate decision-making system.

All dialogues conducted with stakeholders are structured through processes linked to monitoring and governance systems. These processes also serve as one of the fundamental pillars of Galata Wind’s TSRS-aligned reporting framework. The materiality assessments carried out in 2024 were prepared on the basis of these data sources.

Stakeholder groups structured within the corporate system include:

- Employees
- Investors and Shareholders
- Suppliers and Contractors
- Public Institutions and Legislators
- International Finance and Energy Organizations
- Local Communities
- Non-Governmental Organizations
- Opinion Leaders and Experts
- Industry Associations
- Electricity Distribution Companies

A distinct engagement model has been developed for each stakeholder group. The methods applied, frequency of engagement, monitoring criteria, and policy references differ across these models. Details of the stakeholder dialogue platforms can be accessed through the Stakeholder Engagement section of the corporate website.

Examples of Engagement Mechanisms:

Stakeholder Group	Form of Engagement	Monitoring Tool
Employees	Internal communication meetings, surveys	Training satisfaction assessments, suggestion tracking, surveys
Investors	Roadshows, analyst meetings	Feedback sessions, rating scores
Suppliers	Audits, supplier forums	Supplier evaluation scores
Regulatory Authorities	Policy consultations, panels	Compliance processes, meeting records
Local Communities	Social impact assessments, consultations	Social campaign data, EIA outcomes
NGOs	Joint projects, volunteering platforms	Project costs, social impact measurements, surveys

Each engagement process concludes with the conveyance of stakeholder feedback into the governance structure, the monitoring of which is overseen by the Sustainability Committee. Strategic planning and annual materiality assessments are evaluated in conjunction with this input.

In 2024, stakeholder feedback obtained through all processes—Double Materiality Workshop being in the first place—was directly utilized as a primary data source. The expectations, risks, and opportunities expressed by stakeholders played a decisive role in shaping the topics reported under TSRS 2.

Risk Management



Corporate Resilience and Risk Management Approach

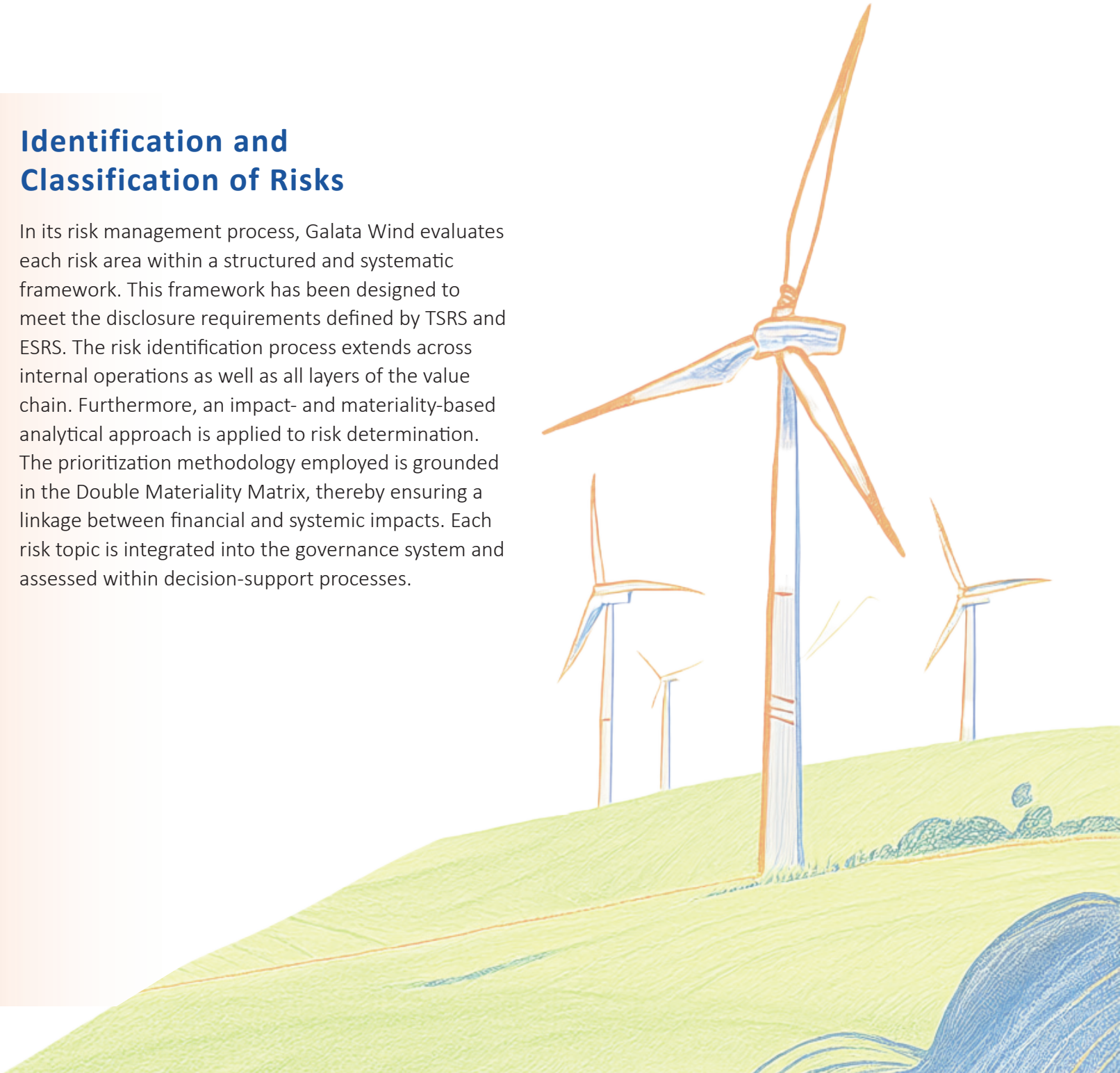
In addressing its sustainability performance, Galata Wind has established a risk management structure that not only supports environmental and social objectives but also strengthens corporate resilience, integrates with strategy, and operates in conjunction with the governance system. This structure is designed to safeguard the Company’s financial robustness, regulatory compliance capacity, operational security, and continuity of stakeholder relations.

The risk management process at Galata Wind is structured in line with the COSO Enterprise Risk Management Framework. Overseen by the Board of Directors, this process ensures coordination between the Early Detection of Risk Committee, the Sustainability Committee, and the Executive Committee. Feedback is incorporated to align all risk analyses with corporate objectives, the internal control system, and stakeholder expectations. In prioritizing risks, both strategic vulnerabilities and systemic impact levels are taken into account. The assessment results have formed the basis of the risk–opportunity disclosures published under the TSRS Compliance Report.

Galata Wind structures its risk management system around two overarching layers. The first is a general risk framework aimed at securing the continuity of corporate operations. The second concerns risks directly linked to environmental and social impacts, positioned within the Company’s sustainability governance.

Identification and Classification of Risks

In its risk management process, Galata Wind evaluates each risk area within a structured and systematic framework. This framework has been designed to meet the disclosure requirements defined by TSRS and ESRS. The risk identification process extends across internal operations as well as all layers of the value chain. Furthermore, an impact- and materiality-based analytical approach is applied to risk determination. The prioritization methodology employed is grounded in the Double Materiality Matrix, thereby ensuring a linkage between financial and systemic impacts. Each risk topic is integrated into the governance system and assessed within decision-support processes.



Risk Categories

The monitoring of this framework is linked to the internal audit system. Committee evaluations are incorporated into the agenda of the Board of Directors’ meetings. Each risk area has been classified directly in line with TSRS 2 disclosure requirements:

1. TRANSITION RISKS

Monitoring this structure is linked to the internal control system. Committee assessments are brought to the Board of Directors’ meeting agenda.

Each heading is classified directly according to the TSRS 2 disclosure requirements:



CBAM INVESTOR COMPLIANCE RISK

Non-compliance with the regulatory requirements of the EU Green Deal may undermine investor confidence in carbon data and sustainability classifications.



CARBON CREDITS

Revenue generation through verification of renewable energy-based production under systems such as VCS or Gold Standard.



INFORMATION SECURITY AND SCADA RISKS

The digital infrastructure enabling real-time monitoring of production data, operational performance, and maintenance planning at power plants carries risks of data loss and business continuity interruptions.



NATIONAL TRANSITION TO ETS / CARBON TAX RISK

If Turkey transitions to the ETS system, Galata Wind may face financial liabilities for its Scope 1 emissions.



RISK INVOLVING REGULATORY UNCERTAINTIES (ENERGY, ENVIRONMENT)

Uncertainties in carbon markets, CBAM, forest permits, and environmental legislation may affect project planning and investment timelines.



COMPLIANCE WITH GREEN FINANCE CLASSIFICATIONS

Ensuring compliance of investments with frameworks such as the EU Taxonomy, TSRS Compliance Index, and ESRS E1–3 may bring about opportunity potentials in financial markets.



REPUTATIONAL RISKS (SOCIAL AND ENVIRONMENTAL COMPLIANCE)

Failure to meet social and environmental responsibilities may result in reputational risks, potentially impacting investor relations, employee loyalty, and public perception.

2. PHYSICAL RISKS

All of these risks have been addressed in conjunction with the Financial Impact Analysis and incorporated into scenario-based modeling. Furthermore, their short-, medium-, and long-term implications have been assessed and disclosed in accordance with TSRS 2 and ESRS E1.

PROLONGED DROUGHT

Reduced precipitation levels and declining groundwater in plant sites may diminish generation efficiency.

EXTREME HEAT AND PRODUCTIVITY LOSS

Rising temperatures may reduce panel efficiency, trigger failures in SCADA systems, and pose health risks for field personnel.

FOREST FIRE RISK

Rising temperatures and drought conditions may trigger wildfires, posing threats to plant sites and related permits.

VARIABILITY IN WIND REGIMES

Unpredictable changes in wind speeds may affect turbine efficiency and investment payback periods.

EXTREME WEATHER EVENTS

Sudden incidents such as hail, lightning, and storms may cause damage to panels and turbines, lead to system shutdowns, and increase insurance costs.

LANDSLIDE AND EROSION RISK

Ground movements caused by heavy rainfall may endanger the foundations of panels and turbines.

Relationship of Risks to Strategy and Financial Impact

Galata Wind has forged its risk assessment processes as one of the building blocks of its corporate strategy. All strategic corporate objectives set by the Board of Directors and the Executive Committee are updated in line with the outputs of the risk management system. Each strategic decision is mapped against corresponding risks or opportunities, which, where deemed necessary, are supported by scenario-based analyses. In 2024, the Company initiated the update of its risk management model, structuring it around short-, medium-, and long-term scenario analyses. These analyses take into account the IPCC-defined SSP2-RCP4.5 and SSP5-RCP8.5 scenarios, with generation sites and other investments evaluated separately under each.

As part of the Financial Impact Analysis prepared in 2024, the potential financial implications of each risk category defined under TSRS 2 were identified and analyzed with respect to the Company’s cash flow, investment plans, operational cost structure, exposure to carbon pricing, and financing conditions. For transition-related risks, analyses were conducted based on national and international carbon regulations, taxonomy alignment, green finance criteria, and investor expectations, with voluntary carbon credit revenues, financial exposure thresholds, and additional investment requirements emerging as key determinants. For physical risks, assessments focused on the impact of climate-induced extreme weather events on plant infrastructure, capacity

loss, changes in maintenance intervals, and the associated effects on insurance costs.

A structural link has been established between risk scores and corporate strategic objectives, with the same system serving as a primary reference point for resource planning, preventive action allocation, and performance target setting. Outputs of risk analyses are reviewed alongside the annual budgeting process. These analyses are also incorporated into the periodic revisions of strategic objectives, with risk scores included in the materiality assessments.



Corporate Risk Monitoring Mechanisms and Targets

Galata Wind has structured its risk management system on the principle of continuous monitoring and updating in line with evolving conditions. The review processes of the Company’s risk management system ensure that decision-making mechanisms are informed by up-to-date data. Corporate monitoring activities are conducted under the oversight of the Board of Directors and coordinated by the Early Detection of Risk Committee. Through the relationship established by their overlapping members, the Sustainability Committee may also be called to attend meetings if deemed necessary based on the Early Detection of Risk Committee’s resolutions. The Executive Committee prioritizes risks in line with the assessments received from the committees. This entire structure is supported by the internal control system.

As of 2024, the data sources used in the risk monitoring system are as follows:

- Operational performance data (generation capacity, downtime, on-site safety records)
- Climate data modeling and meteorological scenarios

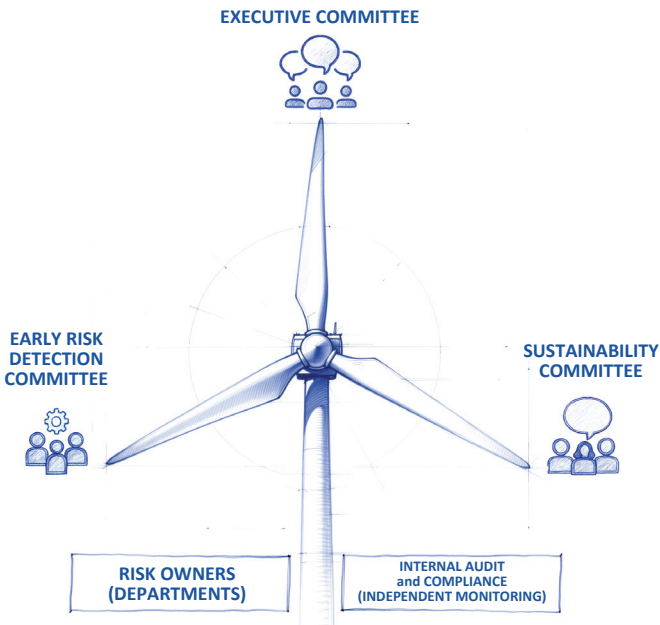
- Scenario-based scores derived from the Financial Impact Analysis (updated through the risk and opportunity assessment conducted and revised within the scope of the TSRS Report)
- Feedback from suppliers and results of on-site audits
- Stakeholder feedback, as well as analyses from the investor relations and financial control units

Galata Wind reviewed the outcomes of the double materiality workshop conducted in 2024 in light of risks and opportunities. For 2025 and beyond, if deemed necessary, risks and opportunities may be reassessed with the aim of integrating them into the double materiality matrix. This system ensures that each indicator’s impact on strategic areas is incorporated into reporting processes in an up-to-date manner. The internal audit system evaluates the effectiveness of risk management practices. All related reporting is submitted directly to the Board of Directors by either the Corporate Governance Committee or the Early Detection of Risk Committee.

As of 2024, the main targets linked to Galata Wind’s monitoring processes are as follows:

TARGET	DEFINITION
Risk Monitoring Frequency	Annual monitoring cycle, with at least four committee meetings per year
Updating of Performance Indicators	Revision of the double materiality matrix when necessary
Impact–Strategy Alignment	Definition of risk responses for each strategic objective
Aligned Reporting	TSRS and ESRS disclosures supported by metrics (SASB performance criteria)
Monitoring in Line with Financial Modeling	Alignment of monitoring periods with Financial Impact Analysis scenarios

Through this structure, Galata Wind utilizes its risk management system as a dynamic decision-support tool. Monitoring activities are directly linked to performance tracking, and all monitoring metrics are regularly reported across different levels of the governance system.



Climate Change and Environment

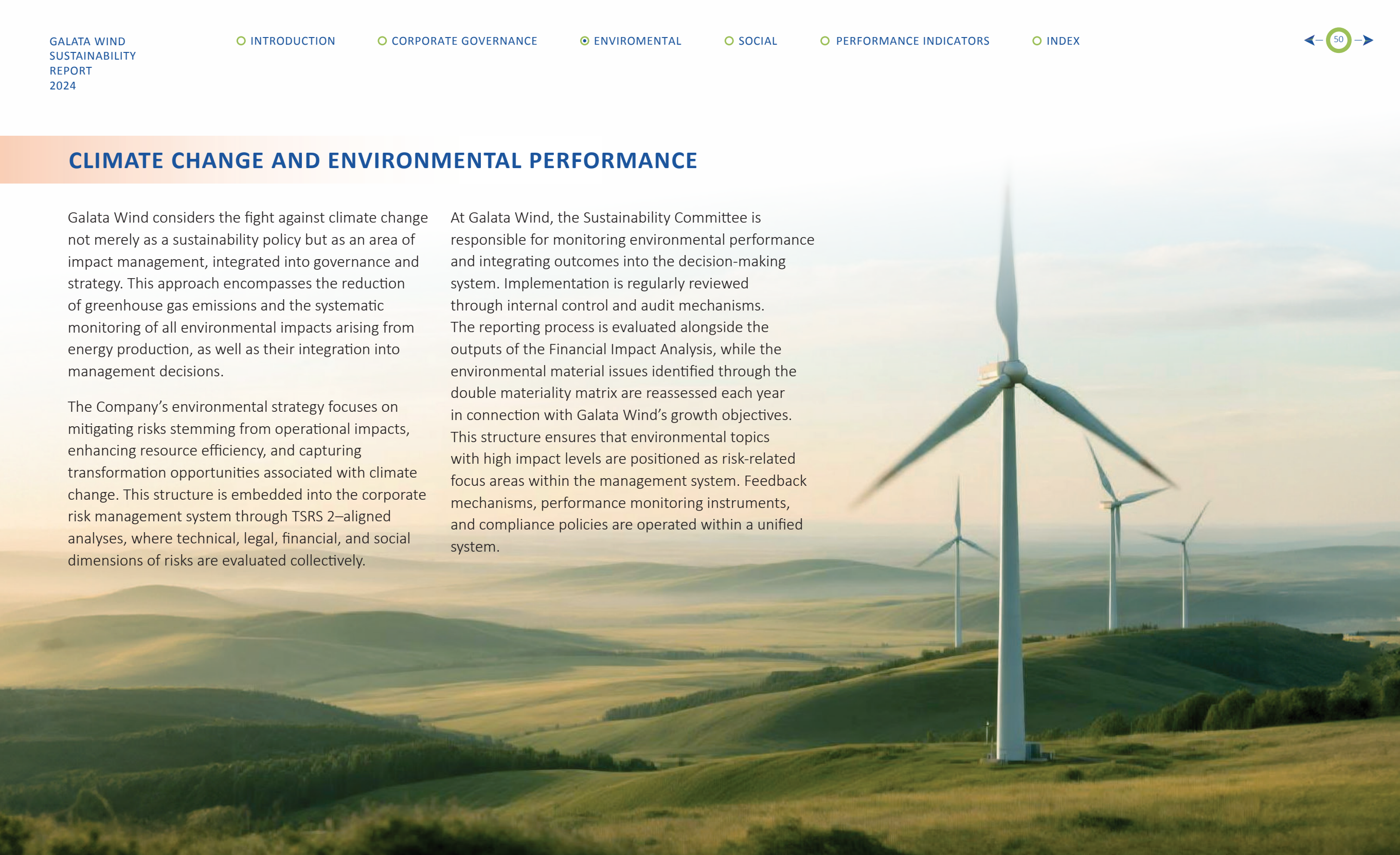


CLIMATE CHANGE AND ENVIRONMENTAL PERFORMANCE

Galata Wind considers the fight against climate change not merely as a sustainability policy but as an area of impact management, integrated into governance and strategy. This approach encompasses the reduction of greenhouse gas emissions and the systematic monitoring of all environmental impacts arising from energy production, as well as their integration into management decisions.

The Company’s environmental strategy focuses on mitigating risks stemming from operational impacts, enhancing resource efficiency, and capturing transformation opportunities associated with climate change. This structure is embedded into the corporate risk management system through TSRS 2–aligned analyses, where technical, legal, financial, and social dimensions of risks are evaluated collectively.

At Galata Wind, the Sustainability Committee is responsible for monitoring environmental performance and integrating outcomes into the decision-making system. Implementation is regularly reviewed through internal control and audit mechanisms. The reporting process is evaluated alongside the outputs of the Financial Impact Analysis, while the environmental material issues identified through the double materiality matrix are reassessed each year in connection with Galata Wind’s growth objectives. This structure ensures that environmental topics with high impact levels are positioned as risk-related focus areas within the management system. Feedback mechanisms, performance monitoring instruments, and compliance policies are operated within a unified system.



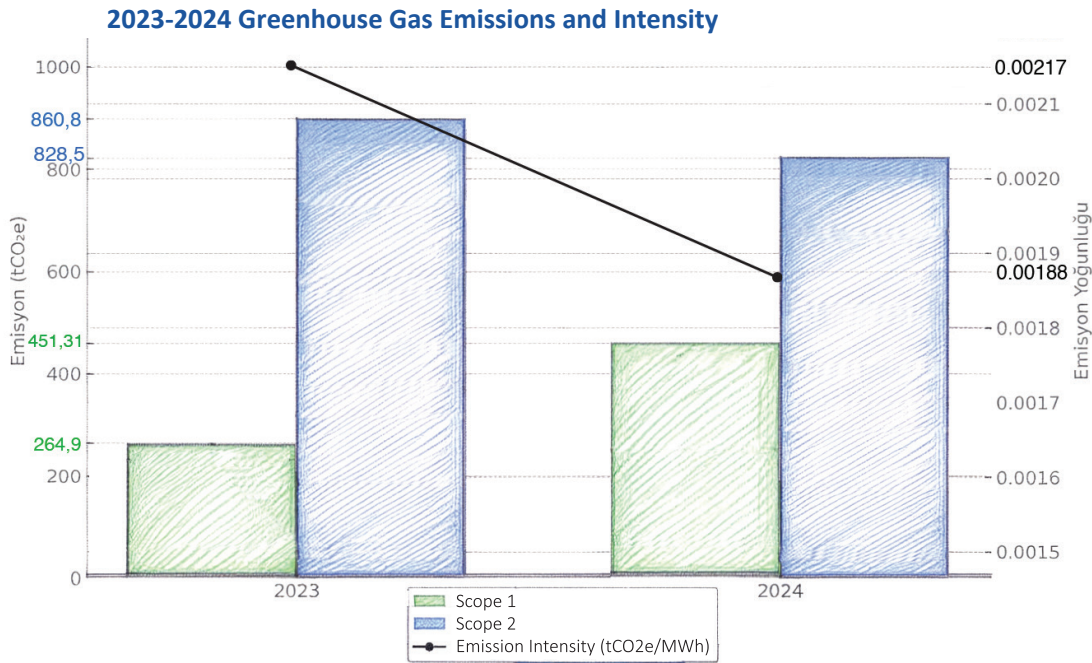
Climate Change Policy and Climate Management

Galata Wind’s climate policy has been structured around the critical role of renewable energy production in the transition to a low-carbon economy. The policy not only aims to reduce emissions arising from our activities but also to meet evolving corporate expectations shaped by stakeholder demands, regulations, and market signals. The corporate net-zero strategy goes beyond the reduction of operational emissions; it encompasses greenhouse gas management, the control of supply chain emissions, carbon offsetting practices, and energy efficiency investments, carried out in an integrated and balanced manner. Within this strategy, a transition plan has been prepared to achieve net-zero emissions from production by 2030, and this target has been embedded into the internal control system.

The Sustainability Committee, reporting to the Board of Directors, is responsible for ensuring the effectiveness of climate policy implementations and their alignment with the

targets. As of 2024, all practices are conducted in compliance with risk-opportunity assessments depicted under TSRS. Climate transition plans focus on strengthening financial resilience against carbon pricing scenarios, prioritizing technological investments for emission reduction, and reducing project-level exposure to climate risks. Adaptation of production infrastructure, the development of early warning systems, and the enhancement of meteorological monitoring capacity are also integral parts of the climate resilience plan.

As of 2024, the Company maintains its commitment to eliminate Scope 1 operational emissions by the end of 2025. This target was identified as a high-priority material issue in the Double Materiality Workshop and has been linked to investment planning within the governance system. The results and impact metrics of activities implemented under the climate policy are measured in alignment with ESRS E1 and TSRS 2 and reported through TS EN ISO 14064-1: 2019 compliant mechanisms.



Emissions and Reduction Strategies

Galata Wind reports greenhouse gas emissions under three scopes: Scope 1 covers direct emissions from operations, Scope 2 includes indirect emissions from purchased electricity, and Scope 3 accounts for other indirect emissions along the value chain. As of 2024, Scope 1 emissions amounted to 543.19 tCO₂e and Scope 2 emissions to 828.5 tCO₂e. Due to the ongoing construction activities carried out during the commissioning of additional capacity at our Mersin wind power plant, Scope 1 emissions increased by 340.49 tCO₂e and Scope 2 emissions by 215.3 tCO₂e compared to the previous year.

Despite this rise from construction activities carried out during the commissioning of additional capacity, the Company achieved a 28.82% reduction in Scope 1.2 Direct Emissions Originated from Mobile Combustion (from 56.23 tCO₂e to 40.02 tCO₂e), eliminating 16.21 tCO₂e from the atmosphere in 2024. This improvement (28.82%) was driven by the replacement of 13 fossil fuel-running vehicles in the Company’s headquarters fleet with electric vehicles.

Galata Wind monitors its emission reduction performance through absolute emission values as well as carbon intensity per unit of production. As of 2024, carbon intensity declined to 0.00198

tCO₂e/MWh, representing a 8.76% reduction from the previous year. This intensity-based monitoring approach allows performance to be assessed independently of production growth. In 2024, the Company generated 459,614 tCO₂e of certified carbon reduction credits in the voluntary carbon markets, verified under international systems such as VCS-VERRA and Gold Standard. These credits constitute an integral part of Galata Wind’s carbon offset strategy, directly linked to its net-zero commitment

Greenhouse gas metrics were based on climate risk reports prepared for wind power plants in 2024 and reviewed in line with transition risk scenarios identified in the Financial Impact Analysis. Assumptions on carbon pricing were factored into the Company’s investment prioritization processes. Scope 1 and 2 emission data were also subject to annual updates within the TSRS 2-compliant disclosure framework. The monitoring and reporting process has been fully integrated into the internal control system, with emission data verified internally and further assured by an independent assurance provider. This framework ensures that the greenhouse gas inventory is prepared transparently, open to audit and assurance declarations, and shared with investors in a reliable manner.



Transition Strategy and Climate Risk Management

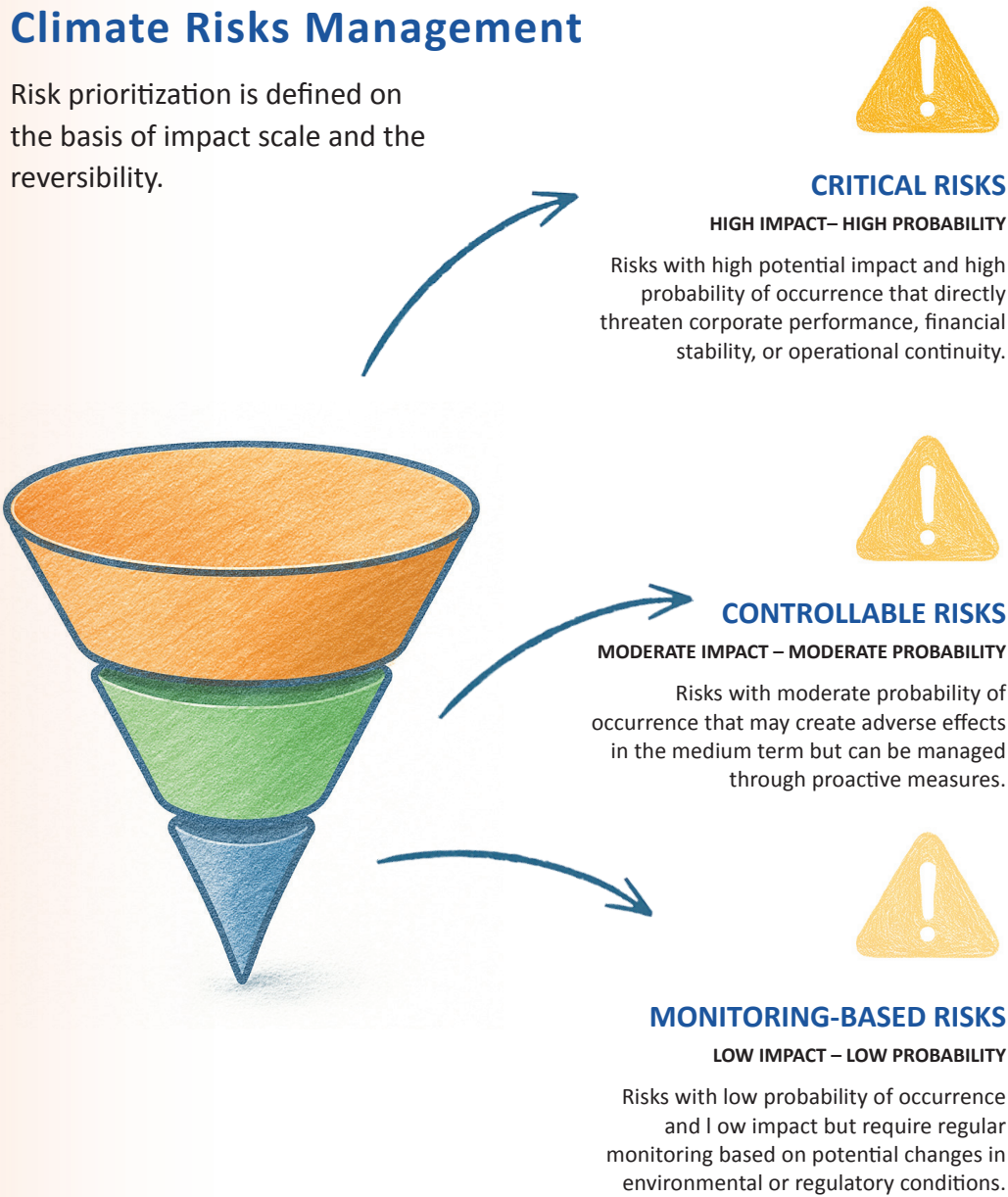
Galata Wind addresses transition and physical risks arising from climate change as strategic issues with direct implications for its business model. These risks are considered critical for environmental performance, the resilience of the financial structure, resource allocation priorities, and the guidance of investment planning. The Company’s climate risk management approach is jointly determined by the Early Detection of Risk Committee and the Sustainability Committee. This structure ensures that risk management, overseen by the Board of Directors, is broadened to encompass both environmental and financial impacts. The TSRS 2–compliant risk–opportunity analysis forms the foundation of this framework.

Transition risks are primarily addressed in relation to carbon regulations, market signals, technological shifts, and financing conditions. Analyses conducted in 2024 identified carbon pricing, taxonomy alignment, and preparedness for CBAM regulations as the core components of transition risks. The Financial Impact Analysis modeled the sensitivity of net cash flow under these variables and linked the findings to the prioritization structure.

Physical risk assessment, on the other hand, is carried out in line with long-term climate modeling developed on the basis of the IPCC SSP2-RCP4.5 and SSP5-RCP8.5 scenarios. A detailed analysis conducted for the Mersin wind power plant examined the effects of temperature rise, severe winds, drought, and fire on production volume, maintenance cycles, and level of returns. These analyses resulted in developing site-specific measures such as investment in water-sprinkling fire trucks, establishment of water storage systems, and implementation of adaptive maintenance plans. The risk management approach is structured according to impact severity levels and is implemented not only through monitoring and reporting functions but also via direct intervention activities. Every initiative within the transition strategy—such as emission reduction, carbon credit generation, and diversification of energy production—is designed to build resilience against a defined risk category. The outcomes of risk assessments are integrated into annual budget planning and performance monitoring systems, serving as a key reference in the determination of both financial and operational targets. The Sustainability Committee monitors the effectiveness of the measures developed against risks and reports the outcomes to the Board of Directors.

Climate Risks Management

Risk prioritization is defined on the basis of impact scale and the reversibility.



Risk Management Cycle



Net Zero 2030



Commitment

In our 2023 Sustainability Report, we publicly disclosed Galata Wind’s commitment to reducing its operational carbon footprint to net zero by 2030.



2024 Performance

During the 2024 reporting period, Scope-1 emissions were calculated at **543.19 tCO₂e** and Scope-2 emissions at **828.5 tCO₂e**. Our production-based carbon intensity stood at **0.00198 tCO₂e/MWh**. We also generated and recorded approximately **459,614 tCO₂e** of verified voluntary carbon reduction credits.



Governance

The oversight of climate and net zero targets lies with the Board of Directors, while implementation is coordinated by the Executive Committee. The Sustainability Committee is responsible for monitoring the progress of the targets and reporting their results accordingly.



Transitional Economy

In our transitional economy assumptions, a carbon shadow **price of €95/tCO₂e** has been integrated into investment feasibility analyses. In addition, Galata Wind has signed green financing agreements amounting to **USD 25 million with AFD/Proparco** and **USD 45 million with EBRD**.

Net Zero 2030 Roadmap

Timeframe	Target and Outcome	Key Initiatives	Data/Verification	Affiliated Financing
2024 Completed	Emission intensity 0.00198 tCO ₂ e/MWh Scope 1: 543.19 t; Scope 2: 828.5 t	Maintenance/performance optimization MRV infrastructure	SCADA, TS EN ISO 14064-1:2019	Existing green finance framework (AFD/Proparco, EBRD)
2025	Total elimination of Scope 1 emissions	Phasing-out of fossil fuel use at sites Switching to low-carbon models of emergency generators Converting all carpark with electric vehicles Operational procedure improvements	Internal control mechanisms, TS EN ISO 14064-1:2019	Project prioritization based on a shadow carbon price assumption of €95/t
2026	Emission intensity ≤ 0.00198 tCO ₂ e/MWh	Production efficiency projects Predictive maintenance plans	Internal control and independent verification	Budget discipline through Green CapEx/OpEx classification
2025-2026	Scope 2 ³ emissions have been zeroed out as of 2024 through I-REC certificates. In 2025–2026, the Company’s priority will be the calculation, monitoring, and initiation of reduction programs for Scope 3 emissions in line with methodologies	Certification/PPA options for procured electricity Energy efficiency in offices	SCADA, TS EN ISO 14064-1, Internal control mechanisms	Tariff/certification optimization aligned with Financial Impact Analysis
2029	Net target methodology	Determination of offset/reduction ratios in the net target Governance of certificates and credits	TSRS–ESRS compliant indicator set	Long-term green finance instruments
2030	Operational Net Zero	Emission management, monitoring, and annual verification	TS EN ISO 14064-1:2019 and independent assurance	Continuation of the green finance framework

³ The decision on the use of market-based instruments and certifications for Scope 1 and 2 will be determined by the Company once the accounting principles for the net target are defined. Since no accounting has been conducted for the net target in the 2024 TSRS Report, this step is presented as a methodological proposal.

Decarbonization Strategy

We aim to eliminate our direct emissions and build long-term resilience through technological investments and stakeholder collaborations.

Galata Wind’s decarbonization strategy is a comprehensive and progressive plan that addresses the critical need to reduce carbon emissions while supporting the transition to a low-carbon economy. Our goal is to expand renewable energy, enhance energy efficiency, achieve carbon neutrality, and position ourselves as an agile and forward-looking player in the renewable energy industry through proactive solutions and a focus on innovative technologies. Our commitment to transparency, stakeholder engagement, and continuous improvement plays a pivotal role in equipping us to achieve our decarbonization targets and contribute positively to global sustainability efforts.



Our decarbonization approach, fully integrated with our net zero roadmap, secures both the environmental and financial sustainability of our Company.



Capacity Expansion in Renewable Energy

Installed capacity targets of 576 MW for 2025–2026 and 1,000 MW by 2030.



Carbon Credits and Offsetting

Annual production of approximately 460 thousand tons of carbon credits across all power plants, certified under Gold Standard and VCS-VERRA schemes.



Energy Efficiency and Technological Investments

Optimization of processes through smart grids, storage solutions, and predictive maintenance systems.



Decarbonization in the Supply Chain

Conducting supplier audits, delivering awareness training programs, and reporting of Scope-3 emissions.

Investments in Energy Efficiency Projects, Hybrid Systems, and Power Plants with Storage Solutions

Galata Wind makes strategic investments in energy efficiency projects, hybrid systems, and power plants with storage solutions to enhance efficiency in energy generation, diversify capacity, and strengthen resilience against climate risks. These investments not only reduce our carbon footprint but also increase the flexibility of our portfolio and our capacity for sustainable growth.

Investments in Energy Efficiency Projects

We manage our energy systems in line with the ISO 50001 standard, while ensuring optimization in energy consumption through SCADA-based monitoring and predictive maintenance methods. In line with our target of achieving a 15% improvement in efficiency by 2030, equipment modernization, operational optimization, and digitalization are treated as topics among our focus areas.

Investments in Hybrid Systems

In 2024, we commissioned the first phase (16.4 MW) of the hybrid solar power plant at the Taşpınar wind power plant site. Thanks to the hybrid model, simultaneous generation from wind and solar is possible, which increases availability and strengthens production continuity. In the coming years, efforts will continue to expand the capacity of hybrid systems.

Investments in Power Plants with Storage Solutions

Investments in storage technologies, one of the key elements of the energy transition, reached the pre-license stage in 2024. With the initiation of power plants with storage solutions, we aim to reach a capacity of 410 MWh between 2026 and 2030. These investments will contribute to grid stability and strengthen the integration of our renewable energy generation into the market.

Topic	2024 Actualization	Planned Targets	Strategic Contribution
Investments in Energy Efficiency Projects	Monitoring and optimization at all power plants through the ISO 50001 Energy Management System. Real-time performance tracking and predictive maintenance via SCADA-based systems.	15% increase in energy efficiency by 2025. Equipment modernization and digital optimization in grid management.	Reduction of operational costs, decrease in emission intensity, and prevention of energy losses.
Investments in Hybrid Systems	The Taşpınar wind power plant obtained the status of “Combined Renewable Energy Plant” under the EMRA decision. A 16.4 MW hybrid solar power plant was commissioned in 2024.	Gradual commissioning of a total hybrid capacity of 36.2 MW . Expansion of the hybrid model to other sites.	Increased availability, strengthened production continuity, and benefiting from YEKDEM and domestic equipment incentives.
Investments in Power Plants with Storage Solutions	Pre-license obtained for a 410 MW power plant with storage. Feasibility studies for further investment initiated.	410 MWh total battery capacity and USD 550 million investment plan targeted for 2026–2030	Enhancing grid stability, strengthening integration of renewable generation into the market, and gaining competitive advantage in ETS/carbon markets.

Carbon Credit Sales and Carbon Offsetting

While reducing greenhouse gas emissions through electricity generation from renewable sources, Galata Wind simultaneously transforms this contribution into verified credits in voluntary carbon markets, thereby creating financial value. In 2024, the Company generated a total of 459,614 tCO₂e in carbon credits, certified by independent validation/verification bodies under the scope of Gold Standard and VCS-VERRA mechanisms. Carbon credit generation is managed as a complementary component of the Company’s Net Zero 2030 commitment, whereas credits certified in the voluntary market currently reported only for their revenue and certification value. However, these certificates are not yet utilized as carbon offsetting or direct compensation mechanisms, and therefore are not considered part of the net emission target. At present, Galata Wind pursues only gross emission reduction targets, while the definition of net targets and the offsetting approach will be integrated into the post-2025 climate strategy review.

From the perspective of international investors, this approach creates value in two ways:

- **Revenue Potential:** Revenue obtained from the sale of carbon credits in voluntary markets strengthens the Company’s operational profitability.
- **Risk Mitigation:** Producing certified credits in advance of Turkey’s transition to ETS in 2025 and alignment with the EU CBAM mechanism ensures corporate resilience against future costs involving regulatory changes.

“Galata Wind enhances its generation capacity through its investments in hybrid systems and power plants with storage solutions while strengthening the resilience of its portfolio against carbon regulations and market fluctuations. Energy efficiency initiatives and storage technologies mitigate cost risks under rising carbon price scenarios, whereas hybrid power plants and green-certified generation models offer the potential for long-term PPA agreements and additional revenue channels in the European market.”

Carbon Credit Performance (2024)

POWER PLANT	Carbon Standard	Carbon Reduced in 2023 (tCO ₂ e)	Carbon Reduced in 2024 (tCO ₂ e)
Şah Wind Power Plant	Gold Standard	177,356	180,507
Mersin Wind Power Plant	Gold Standard	107,233	122,082
Taşpınar Wind Power Plant	Gold Standard	97,956	126,740
Çorum Solar Power Plant	Gold Standard	8,866	9,067
Erzurum Aziziye Solar Power Plant	Gold Standard	11,756	11,202
Erzurum Hınıs Solar Power Plant	VCS – Verra	7,729	7,992
Total		412,919	459,614

Waste and Circular Economy Management

Galata Wind carries out its waste management in accordance with the principles of ISO 14001 Environmental Management System and waste hierarchy (prevention – reuse – recycling – recovery – disposal). In this area, the Company aims not only to ensure compliance with legislation but also to achieve resource efficiency and reduce operational costs. Zero Waste practices are implemented across all locations. Three-year Waste Management Plans tailored to each power plant site are formally approved, and all disclosures are submitted through the Waste Declaration System. Hazardous waste (such as grease, filters, and chemicals) is transferred to licensed disposal or recycling companies exclusively. Domestic wastewater is collected by vacuum trucks and properly disposed of.

Circular Economy Approach and Practices

Minimizing waste generation at source and promoting reuse: Through predictive/preventive maintenance and SCADA-based monitoring in operations, breakdowns and component waste are reduced, while regional spare parts strategies for critical equipment (OEM warehouses) minimize repair times and waste generation.

Recycling and monitoring: Waste is separated at source at the sites; recyclable fractions are managed in cooperation with municipalities and licensed companies, while hazardous waste is stored securely in temporary storage sites before being delivered to authorized facilities.

Circular procurement and maintenance: Maintenance plans aimed at extending equipment lifetime increase the chances of spare parts to be reused. In this context, a Supplier Risk Scorecard designed to evaluate suppliers’ environmental performance will be taken under review in 2025.

Governance, Reporting, and Auditing

Waste management and circularity processes are monitored on-site through Environmental Impact–Aspect Analysis conducted in accordance with the ISO 14001 Environmental Management System, whereas the data required for TSRS/ESRS disclosures are monitored under the coordination of the Sustainability Committee. Zero Waste practices are carried out in line with the requirements of the Zero Waste Certificate specified for each location, and no abnormal pollution or emergency incidents occurred in 2024.

By 2024, 100% of all our hazardous waste will be directed to licensed disposal companies. Galata Wind holds a **Zero Waste Certificate** for all its sites, and its waste management processes are monitored under the **ISO 14001 Environmental Management System**.



Waste Type	Management Method	2024 Implementation	Strategic Contribution
Hazardous Waste (grease, filters, chemicals, etc.)	Temporary waste storage sites → Transfer to licensed disposal/recycling companies	100% managed in compliance with legislation; annual declaration submitted through the Ministry of Environment Waste Declaration System	Reduction of environmental risks, legal compliance, and reputation management
Equipment/Spare Parts (blades, gearboxes, generators, etc.)	Reuse and regional OEM storage strategy	Stockpiling of critical parts in regional warehouses; extension of service life & reduction of waste from malfunctions	Circularity, operational efficiency, cost reduction
Domestic Wastewater	Collection via vacuum trucks → Licensed disposal	Managed under EIA framework at all sites; no non-compliance incidents occurred	Environmental compliance, protection of public health
Electronic and Other Waste	Disposal through licensed recycling companies	Regularly declared to the Environmental Information System	Resource recovery, contribution to circular economy

Biodiversity

Galata Wind operates with the understanding that renewable energy investments must contribute not only to combating climate change but also to the protection of ecosystems and the enhancement of biodiversity. The Company conducts all its operations with valid Environmental Impact Assessment (EIA) approvals and carries out regular environmental impact and aspect analyses conducted in accordance with the ISO 14001 Environmental Management System framework.

Biodiversity Policy and Management Approach

The Biodiversity Policy, published in 2023, was prepared in line with the Kunming-Montreal Global Biodiversity Framework and the EU Biodiversity Strategy for 2030.

The policy requires biodiversity impact assessments for all new projects, and as of 2025, a Biodiversity Action Plan will be prepared for each project under development.

In line with its zero-deforestation commitment, the Company ensures that the sites of its new projects are located away from areas of sensitive ecosystems.

Best-Practice Example Implemented On-Site

50 bird nests and 30 bat roosts have been placed at the Taşpınar Wind Power Plant, with academic monitoring and reporting carried out periodically by ornithologists and bat specialists. Monitoring programs for migration routes and species diversity are implemented at all wind power plants. These efforts are planned in accordance with the “mitigation hierarchy” (avoid–reduce–rehabilitate–offset), ensuring that adverse impacts are minimized to the lowest possible level.

Risks and Opportunities

It is acknowledged that renewable energy investments may have both direct and indirect impacts on ecosystems. Therefore, interventions made to the flora and fauna systems are regularly monitored during both construction and operation phases.

The conservation of biodiversity is regarded as critical not only from an ecological perspective but also in terms of financial materiality. Strengthening local community support and social license to operate reduces investment risks, while alignment with international standards enhances access to sustainable finance opportunities.

Implementation	Location	2024 Status	Monitoring Mechanism
Birds’ nests	Taşpınar Wind Power Plant	50 nets placed	Academic monitoring (ornithologist)
Bat roosts	Taşpınar Wind Power Plant	30 roosts	Academic monitoring (bat specialist)
EIA and ISO 14001	All plants	Ongoing	Environmental Impact-Aspect analyses and audits
Combat against deforestation	All new projects	Commitment	Within the framework of Biodiversity policy

Bird Nests and Bat Roosts at Taşpınar Wind and Solar Power Plant

Galata Wind committed to operating its renewable energy investments in harmony with the ecosystems in which they are located and carries out dedicated projects at its sites in line with its biodiversity policy. Within this scope, the “Bird Nests and Bat Roots Project,” launched in the fall of 2023, was continued to be implemented at the Taşpınar Wind and Solar Hybrid Power Plant site and regularly monitored throughout 2024.



Project Scope:

A total of 50 bird nests and 30 bat roosts were placed in the area stretching from the power plant site toward the Çınarcık Dam.

Monitoring activities were carried out throughout the year under the coordination of ornithologist Prof. Dr. Ali Erdoğan, with the participation of academics, biologists, and field teams.

Periodic observations were conducted in spring, summer, autumn, and winter periods.

2024 Data:

Birds’ nests: Of the 50 nests, 2 were actively inhabited.

7 chicks and 2 adults of Blue Tit (*Cyanistes caeruleus*),

5 chicks and 2 adults of Great Tit (*Parus major*), members of Paridea family were observed.

oln total: 4 adults, 12 chicks, and 1 egg were recorded.

Bat roosts: Of the 30 roosts, 4 were occupied by a total of 6 Common pipistrelles (*Pipistrellus pipistrellus*) adults.



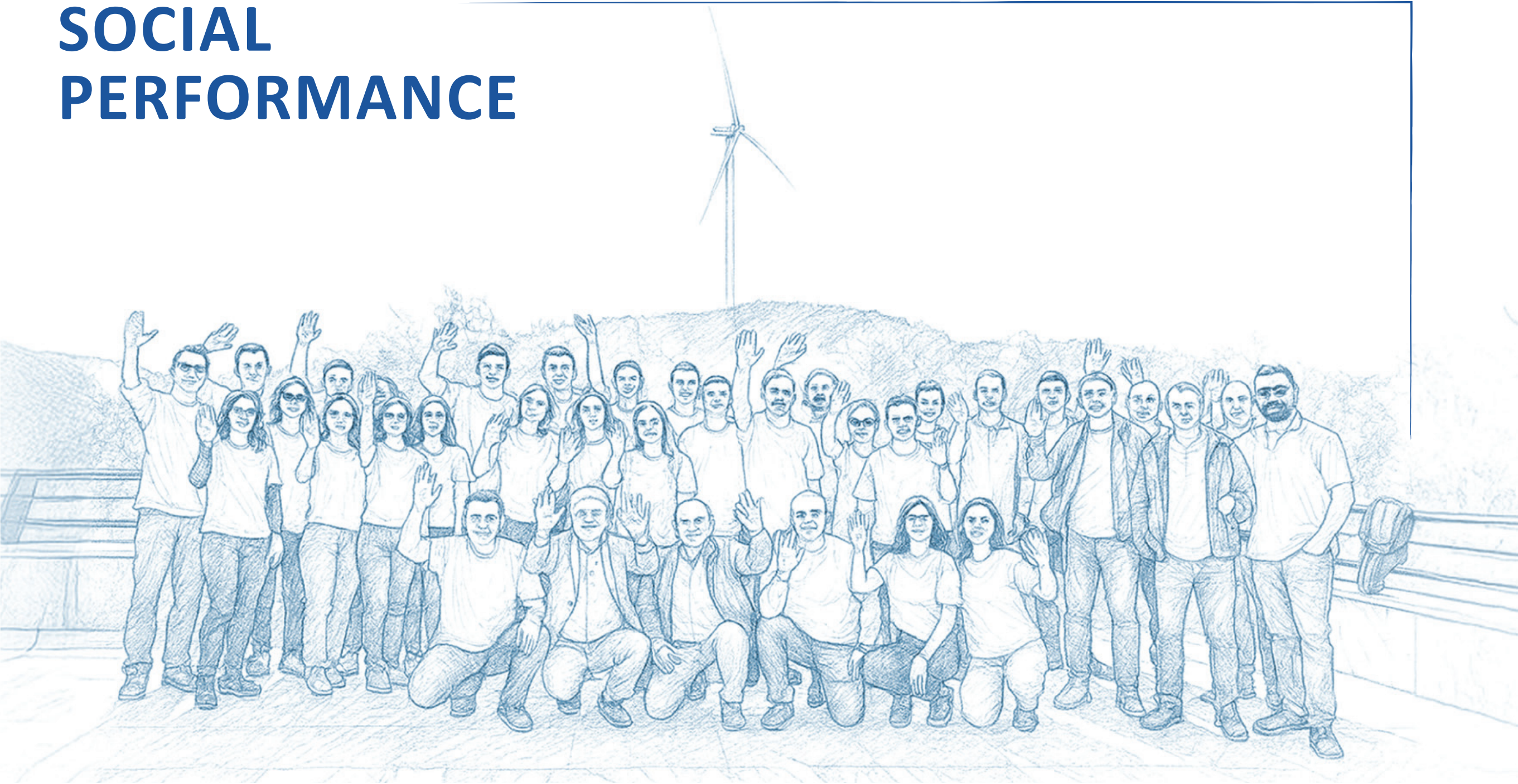
Conclusion:

Despite being the first year of its launch, the fact that both birds and bats have started using the nests and roosts demonstrates the project’s ecological value and sustainability.

Supporting these insectivorous species, which play a role in controlling agricultural pests, also provides a service to the ecosystem of the surrounding agricultural areas.

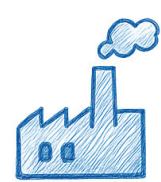


SOCIAL PERFORMANCE



SOCIAL PERFORMANCE

For Galata Wind, social performance refers to a holistic responsibility approach pursued through community engagement, supply chain, and digitalization practices, along with the corporate benefits provided to employees and the decent work environment ensured for them As Galata Wind, we recognize that in operating within the renewable energy industry, one of the most essential components of value creation is a people-centered corporate approach.



EMPLOYEE EXPERIENCE

Creating an inclusive and safe workplace that supports the development of our employees while enhancing their loyalty and satisfaction.



OCCUPATIONAL HEALTH AND SAFETY

Ensuring a safe working environment at all power plant and office locations in line with international standards, and managing risks with a preventive approach.



DIVERSITY, EQUALITY, INCLUSIVITY

Embedding equal opportunity as an integral part of the corporate culture, and empowering the career paths of women and young talents.



COMMUNITY ENGAGEMENT AND VOLUNTEERING

Developing projects that generate social impact in the regions where we operate and encouraging our employees to participate in volunteering activities.



SUPPLY CHAIN AND DIGITAL TRANSFORMATION

Steering our suppliers to conduct their business in accordance with sustainability criteria through a responsible partnership approach, and making supply chain processes more secure, efficient, and transparent through digitalization.

Metrics ⁴	2024 Results
Total Training Hours	5,765 hours
Average Training Hours per Employee	80 hours
Training Breakdown	Mandatory: 1,012 hours Personal Development: 219 hours Leadership: 372 hours Foreign Language: 3,840 hours Technical Training: 322 hours
Young Talent Pool	5 employees, total of 150 hours mini-MBA-program
Women’s Leadership Development Program	3 women executives
Volunteering Activities	1,470 hours of volunteer work
Percentage of Female Employees	18%
Percentage of Female Executives	20%
Employee Satisfaction Score	83
Great Place to Work (GPTW)	2024 Certification and “Best Workplaces for Women” award

⁴ The retrospective comparative and detailed data covering the past three years are provided in the performance tables section.

Galata Wind adopts the continuous improvement of its social performance, the advancement of this performance through open dialogue with stakeholders, and compliance with international standards across all processes as its core principles. Programs shaped by the engagement of our employees, practices that reinforce community benefit and stakeholder trust, and innovative steps in digital transformation constitute the cornerstones of this approach.



Employee Experience Program

At the core of Galata Wind’s sustainability vision lies the continuous enhancement of employee experience and the creation of a strong corporate culture. In line with the technical expertise, high safety standards, and dynamic working conditions required by the renewable energy industry, a holistic human resources approach is implemented to support employee loyalty and well-being.



Employee Engagement and Dialogue Mechanism

In 2024, the [Employee Engagement Policy](#) was put into practice, establishing a direct link between employees and decision-making processes.

Energonix Suggestion System: Surveys, voting modules, and 360°/180° feedback applications are used to systematically collect employees’ feedback.

Solevento Employee Council: Established as a platform enabling employees to directly communicate with senior management, with its formal mandate and responsibilities approved by the Board of Directors.

Regular town hall meetings, HR feedback sessions, and online surveys ensured ongoing dialogue with our employees.



Training and Talent Development

Comprehensive training programs are carried out to support employees’ technical, managerial, and personal development.

In 2024, a total of 5,765 hours of training were delivered, with an average of 80 hours per employee.

Training Breakdown: Mandatory (1,012 hours), Personal Development (219 hours), Leadership Programs (372 hours), Foreign Language Courses (3,840 hours), and Technical Training Programs (322 hours).

Within the scope of Young Talent Pool, employees participated in a two-year mini-MBA program. In 2024, five young talents were supported with a total of 150 hours of training provided.

To support the career development of women employees, three women executives participated in the Women Leaders Development Program in 2024.



Employee Well-being and Side Benefits

Galata Wind associates the employee experience not only to professional development but also to overall quality of life. Private health insurance and life insurance covering all employees and their families are provided. Following the implementation of flexible working hours in 2023, flexible leave management was put into practice in 2024. HPV vaccination was defined and granted as a side benefit to all female employees. Additional side benefits include commute shuttle service or contribution to commute expenses, meal allowance, gifts during holidays and birthdays, social support supplies for families, as well as the provision of vehicles/phones depending on position and job requirements.

Employee Satisfaction and Certification

According to the results of the Great Place to Work (GPTW) survey conducted in 2024, employee loyalty and satisfaction improved. The Company received, GPTW Certificate, Best Employers for Social Responsibility and Volunteering Award, Best Workplaces for Women Certificate, positioning it among the best practices in employee experience at the international level.

Career and Promotion Management

Through the Performance Management System (PMS), employees' goals and performance were monitored and career



development plans specific to each employee were prepared. In 2024, two employees (one female, one male) were promoted, and these results were accorded with roadmaps defined in Talent Management meetings.

Performance Management System

At Galata Wind, performance management is regarded not only as a tool for measuring individual achievements but also as a strategic instrument for preparing development plans, ensuring alignment with corporate objectives, and integrating sustainability performance into business processes.

All white-collar employees' goals are tracked through the PMS system. Goals are linked to the Company's sustainability strategy and annual business plans. While setting goals, employees work with their managers to also identify development areas, thereby supporting both personal growth and corporate priorities simultaneously.

Feedback Mechanisms

360° and 180° feedback systems are applied. Employees receive feedback not only from their managers but also from colleagues working in other units and from teammates within their own teams. These feedback results are used to create their development plans and guide employees to pertinent training programs. This system also contributes to the development of managers' leadership capabilities.



Reward/Recognition and Incentive System

The Company’s bonus and reward system incorporates both short- and long-term incentives. Employee performance assessments are linked not only to financial outcomes but also to sustainability metrics. In 2024, the employee satisfaction score was measured as 83, while indicators of employee loyalty improved, alongside an increase in the number of employees promoted and participating in development program.

Diversity, Equity and Inclusion (DEI)

Employee experience programs are conducted in an integrated manner with the Company’s diversity and inclusion approach. A DEI survey was conducted in 2023 and is planned to be repeated in 2025. In addition, awareness of non-discrimination was enhanced through ethics-related training programs and human rights policies.

Galata Wind regards diversity and inclusion as an integral part of a sustainable work culture. At the corporate policy level, the Company commits to ensuring equal opportunities for all employees, preventing discrimination, and fostering an inclusive culture in the workplace.

Diversity, Equality, and Inclusivity Policy and Management Approach



Policy and Management

Within the scope of [Human Rights Policy](#), [Human Resources Policy](#), and [Ethical Principles and Code of Conduct](#), the principle of zero tolerance for discrimination has been adopted.

Value Creation

An equal pay for equal work policy is in effect. Inclusivity principles are observed in employee remuneration processes, and all HR processes are managed within this framework.

Feedback-Oriented Business Model

Through the Ethics Hotline and the Doğan Ethics Committee, employees can safely report their complaints regarding any discriminating and unethical practices they observe or encounter.

Occupational Health and Safety (OHS)

As a company operating in the renewable energy industry, Galata Wind conducts all its operations within the “highly hazardous” business category. Therefore, occupational health and safety (OHS) is one of the most critical components of our corporate sustainability approach. Our objective is not only to fulfill legal obligations but also to create a safe, healthy, and resilient work environment for all our employees and business partners.

Employee Engagement and Awareness

Employees are able to report on-site risks through Nonconformity Reporting Forms and suggestion boxes. Regular briefings are provided via HSE (Health, Safety, and Environment) meetings and Toolbox sessions. Although not legally required, OHS boards have been established across all sites through employee representatives.

Women’s Empowerment and Career Path

- Positive discrimination is applied to local female engineers when recruiting.
- In 2024, three female managers participated in the Women Leaders Development Program.
- A women’s mentorship program is planned to be launched in 2025.
- HPV vaccination has been offered as a side benefit for female employees.

Training Programs

In 2024, a total of 1,472 hours of OHS training were delivered. Training topics included basic occupational safety, working at heights, electrical safety, emergency response, fire safety, first aid, and the use of personal protective equipment (PPE). A comprehensive OHS orientation program is provided to all new employees during the onboarding process.

Subcontractor Management

Turbine maintenance and repair teams’ workers (VESTAS, NORDEX) and subcontractor employees are required to sign an OHS Letter of Commitment. All subcontractor training programs are regularly inspected in compliance with the Company’s standards.

OHS Management System

All of the Company’s power plant and office locations fall within scope of the ISO 45001 Occupational Health and Safety Management System. The certification, which has been in place since 2015, was renewed in 2024 and extended until 2025. OHS processes are coordinated by the Senior Specialist of Environment, OHS, and Sustainability and are periodically inspected through independent external audits and in collaboration with Occupational Safety and Health Units (OSGB).

Risk Management and Preventive Approach

Risk assessments are carried out by OSGB experts together with the Company’s in-house OHS specialist. Emergency Action Plans have been prepared for each facility, and regular drills (fire, evacuation, first aid) have been conducted. Due to the nature of electricity generation activities, the primary risks include electric shock, falling from heights, and fire. In 2024, one of our employees at the Bandırma wind power plant passed away due to a heart attack. No work accidents were recorded among contractor employees.

Occupational Health and Safety - 2024 Indicators

Indicator	2024 Results
ISO 45001 Coverage	100% coverage across all power plants and the head office
OHS Training Hours	1,472 hours (average of 13 hours per employee)
Featured Training Topics	Working at heights, electrical safety, fire drills
Number of Work Accidents	None
Major Risks	Electric shock, working at heights, fire
Emergency Drills	Conducted regularly at all sites
Employee Engagement	HSE meetings, Toolbox sessions, suggestion forms, employee representatives

Community Engagement and Awareness

For Galata Wind, community engagement is one of the most critical social dimensions of renewable energy investments, serving to build trust in the regions where it functions and to maintain sustainable social license to operate. This approach involves establishing regular communication with local stakeholders, taking needs and expectations into account, assessing complaints and suggestions through transparent mechanisms, and regarding practices that contribute to community welfare among Company’s material issues. As one of the most significant benchmarks of energy companies’ social performance at the international level, this model also constitutes a strategic management area for Galata Wind.



The Positive Energy Ambassadors volunteering program fosters this culture of engagement within the Company, while dialogue mechanisms with local communities strengthen trust-based relations with the public. In this way, Galata Wind positions itself not only as a producer of clean energy but also as an actor that creates long-term social value in the regions where it operates.

Positive Energy Ambassadors

Launched in 2023, the program was extended to the participation of all site and headquarters employees in 2024. Employees’ volunteering activities are tracked within corporate metrics and reported annually. In 2024, a total of 1,470 hours of volunteering activities were carried out under the Positive Energy Envoys Program.

Highlights from Activities

- Protecting Our Four-Legged Companions:** Daily volunteering activities carried out at the Bandırma, Taşpınar, and Erzurum sites to safeguard animal welfare.
- Birds’ Nests and Bat Roosts Project:** 50 birds’ nests and 30 bat roosts were placed at the site of Taşpınar wind power plant, and employee volunteers participated in monitoring activities.
- Volunteering for Education:** On-site training programs were organized for Bursa Industrial Vocational High School, whereby increasing renewable energy awareness in local schools.

Istanbul Technical University (ITU) ZES Solar Car Team & Yıldız Technical University (YTU) Wind Car Team

Galata Wind continues to support university students working in the fields of innovation, sustainability, and clean energy as part of its vision to create a healthier planet and a more livable world.

The Company sponsored ITU ZES Solar Car Team in their participation at the “iLumen European Solar Challenge (IESC) 2024”, held on September 21-22, 2024, at Circuit Zolder’s former F1 track in Belgium. Taking place biennially, IESC is the only 24-hour endurance race in the world for solar-powered vehicles. Participating solar cars showcase their low power consumption and aerodynamic performance on the track throughout the day, with only two stops allowed for charging. Representing Turkey, the ITU ZES Solar Car Team won the “National Champion” trophy at the event.

Galata Wind also supported members of the YTU Wind Energy Club in participating in the “Racing Aeolus 2024” competition, held in Den Helder, Netherlands. Racing Aeolus is a unique event that combines wind energy and technology, taking place on a 5.3 km-long coastal dike. The Company plans to continue its university collaborations and related projects in 2025.

Community Engagement and Volunteering Activities - 2024 Metrics

	2024 Performances
Main Program	Positive Energy Ambassadors – corporate volunteering program
Total Hours Spent on Volunteering Activities	1,470 hours
Major Projects	Protecting Our Four-Legged Companions, Birds’ Nests and Bat Roosts Project, Volunteering for Education
Local Employment	Mersin wind power plant: 1 female engineer Şah wind power plant: 1 operator Taşpınar Hybrid: 1 operator
Community Investments	TRY 218 million
NGO Collaborations	Aydın Doğan Foundation, TEV, ÇYDD, Yuvam Dünya, local municipalities
Local Feedback Mechanisms	Mayor’s grievance logbooks, community meetings, and site visits



Community Investments

In 2024, Galata Wind made a total donation of TRY 19.7 million as social and community investments in the fields of education, environment, and social support. The Company collaborated with institutions such as the Aydın Doğan Foundation, the Turkish Education Foundation, the Association for Supporting Contemporary Life, and Yuvam Dünya. Local employment was encouraged, and new engineer and operator positions at the Mersin, Şah, and Taşpınar power plants were filled by local employee.

Galata Wind, which has always supported young people and sports, sponsors the Nilüfer Municipality Women’s Volleyball Team and the Nilüfer Municipality Women’s Handball Team, both of which compete in the Sultanlar League in the Nilüfer district where the Taşpınar Power Plant is located. Galata Wind employees and their families continued to support the team from the stands in 2024.

Remaining committed to supporting youth and sports, Galata Wind is a sponsor of the Nilüfer Belediyespor Women’s Volleyball Team, competing in the Turkish Women’s Volleyball League (Sultans League), and the Nilüfer Belediyespor Women’s Handball Team, both based in Nilüfer, where the Taşpınar power plant is located. In 2024, Galata Wind employees, together with their families, continued to cheer for the team from the stands.

DIGITAL TRANSFORMATION and INNOVATION

Galata Wind regards digitalization as a strategic lever for efficiency gains, information security, sustainability objectives, and innovative business models. In an energy industry characterized by rising cyber risks, data intensity, and operational complexity, digital transformation has become a core element enhancing the Company’s competitiveness and corporate resilience.

Digital Strategy

Aligned with Doğan Holding’s cybersecurity policies, Galata Wind operates under the ISO 27001 Information Security Management System. The Company has successfully passed the audits of the Presidential Digital Transformation Office and has completed the necessary preparations to comply with the Energy Sector Cybersecurity Competence Model introduced by EMRA in 2024.

Across all power plants, SCADA-based

monitoring systems, predictive maintenance algorithms, and artificial intelligence–based generation forecasting have been deployed.

Digital Projects in 2024

Major projects completed or ongoing in 2024 include:

- CCTV System Renewal and Capacity Increase
- Establishment of the Disaster Recovery Site
- Secure Remote Access Project
- File Sharing Platform
- IT and OT (SCADA) penetration testing
- Audit by the Presidential Digital Transformation Office

Operational Innovation

Digital reporting systems for turbine and panel malfunctions have been deployed, enabling increased availability. Predictive maintenance practices have reduced maintenance costs and

minimized downtime. SCADA-based systems provide real-time monitoring for energy efficiency and resource optimization.

Open Innovation and Future Plans

In 2024, preparations were made to integrate artificial intelligence–supported tools and technologies into the Company’s systems with the intent to strengthen sustainability governance, data accuracy, reporting quality, and business continuity.

Targets for 2025 include IoT-based environmental monitoring (covering water, energy, and emissions tracking), the OT Security Project, satellite phone–supported disaster recovery scenarios, and vehicle camera systems. Galata Wind invested USD 284,000 in digitalization in 2024 and allocated approximately USD 700,000 for 2025.

Digital Transformation and Innovation - 2024 Metrics

Metric	2024 Performance
Information Security Certification	ISO 27001 (all power plants and headquarters office)
Number of Completed Digital Projects	6 projects
Key Projects	CCTV upgrade, Disaster Recovery Center, Secure Remote Connection, Penetration Tests
Digital Investment Amount	USD 284,000 (2024)
Allocated Budget	USD 700,000 (2025)
Predictive Maintenance	SCADA + artificial intelligence integration
Cybersecurity Preparations	Presidential Digital Transformation Office and EMRA audits successfully completed
2025 Plans	IoT-based environmental monitoring, OT Security, vehicle camera systems, satellite phone infrastructure

Information Security, Cybersecurity, and Sustainability Relationship

The energy industry is among the sectors where digitalization is advancing most rapidly, while also being one of the most vulnerable to cyberattacks. Renewable energy investments, particularly through SCADA systems, IoT-based monitoring infrastructures, and cloud-based data management, fall under the category of critical infrastructure. Therefore, information security and cyber resilience constitute a strategic material issue not only in terms of operational continuity but also with respect to sustainability and corporate risk management.

Galata Wind will position information security and cybersecurity processes as an integral component of its sustainability strategy in the upcoming period. In this context:

- The Company has been prepared for the audits under the EMRA Cybersecurity Competency Model,
- Cyber awareness trainings have been delivered to all employees,
- As of 2025, adaptation efforts to new risk scenarios have been initiated through IoT-based environmental monitoring and OT security projects.

These preparations will ensure that the concept of “digital resilience” takes a distinct place within Galata Wind’s sustainability strategy, providing a foundation for the Company to meet both current and future communal and regulatory expectations.

The Sustainability Dimension of Information Security



Corporate Resilience

- Cyberattacks are regarded as a communal risk, as they may cause interruptions in electricity generation, leading to financial losses and affecting energy supply security.
- Risks related to information security are addressed within the same framework as corporate risk management and climate risks, thereby enhancing the Company’s overall resilience.



Stakeholder Trust and Social License to Operate

- Security breaches in digital infrastructure not only have the potential to disrupt operations but also to undermine the trust of investors, regulators, and local communities.
- Cybersecurity is therefore considered a component of the social license to operate, while secure data management and uninterrupted service are recognized as critical to sustaining communal trust.



Compliance with Laws and Regulations

- In Turkey, the Cybersecurity Competency Model for the Energy Sector introduced by EMRA in 2024, together with National Cyber Incident Response Team (SOME) obligations, will become a direct part of sustainability reporting in the coming period.
- Within the European Union, as per the CSRD and ESRS standards currently in force, “data security and cyber resilience” have begun to be treated under the scope of social and governance performance.

SUPPLY CHAIN MANAGEMENT

Approach and Policy

Galata Wind addresses supply chain management not only from the perspective of cost and operational continuity but also as a strategic area for managing sustainability risks. In this context, the Supply Chain Management Procedure was prepared in 2024 and structured for implementation as of 2025.

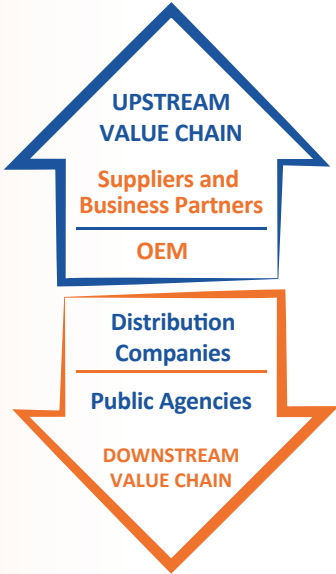
Starting in 2025, Galata Wind will transition to a digital ESG monitoring platform including “Supplier ESG Scoring Mechanism”, with the intent to strengthen its sustainability

and risk management practices. Within this framework, Tier-1 suppliers will be required to complete an ESG scoring (pre-assessment) form. This form will enable the determination of suppliers’ risk levels according to the Company’s sustainability criteria, thereby supporting the development of strategies for managing supplier relationships.

The supplier ESG score will be a decisive factor in supplier selection, in determining which suppliers the Company will continue working with, and in shaping their relevant risk management processes. Suppliers that meet a certain score threshold for sustainability criteria will be classified

as “approved suppliers.” Under this procedure, the Code of Ethics for Suppliers (CES) has been made mandatory for suppliers, while filling the Self-Assessment Questionnaire (SAQ) has been stipulated for critical and high-risk suppliers.

Economic, environmental, security, and reputation risks will be evaluated by the ESG Risk Scoring Mechanism embedded in the digital ESG Platform.



Supply Chain Management and Risks

According to the results of the 2024 Galata Wind Double Materiality Workshop, supply chain risks ranked among the most critical topics:

Transition Risks: Local equipment ratio, carbon border adjustment mechanisms, and compliance with sustainability requirements issued by the EU regarding suppliers.

Physical Risks: Resource availability and logistics disruptions caused by climate events.

Social Risks: Occupational health and safety violations among subcontractors and risk management for vulnerable groups.

Reputational Risks: Supply chain transparency and other human rights-related risks in international markets.

For 2025, the targets include the introduction of audit mechanisms for high-risk suppliers and the implementation of prevention and mitigation plans.

Performance and Targets

Metrics	2024 Performances
Percentage of Local Supplier	99% (locally based in Turkey)
Procurement Policy	Published (2024)
Supply Chain Management Procedure	Prepared, to be enacted in 2025
Code of Ethics (CES)	Designed, will be mandatory for all suppliers
Self-Assessment Questionnaire (SAQ)	To be implemented for critical and high-risk suppliers
ESG Risk Assessment Tool	Prepared (economic, environmental, safety, reputational criteria)
Critical Supplier Monitoring	Targeted for 2026
Audit Mechanism	Targeted for 2026
Key Risks	Carbon compliance, OHS violations, critical supplier management, transparency, and reporting



PERFORMANCE INDICATORS



PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy

Absolute Greenhouse gas Emissions ⁵ ESRS E1-5. GRI. and Others	UNIT	2022	2023	2024	REMARKS
Scope-1 emissions	ton CO ₂ e	202.7	264.9	543.19 ✓	
Scope-2 emissions ⁶	ton CO ₂ e	613.2	860.8	828.5 ✓	
Scope-3 emissions	ton CO ₂ e	406.5	458.5	118.25 ✓	
Scope-4 emissions	ton CO ₂ e	256.67	330.94	114.19 ✓	
Total GHG emissions	ton CO₂e	1,479.07	1,915.14	1,604.12 ✓	
Scope-1 emission reduction	ton CO ₂ e	Base year	-62.2	-340.49	
Scope-2 emission reduction	ton CO ₂ e	Base year	-247.6	-215.3	
Scope-3 emission reduction	ton CO ₂ e	Base year	-52	-288.25	
Total emission reduction	ton CO₂e	Base year	-436.07	-125.05	
Scope-1 emission reduction %	%	Base year	-30.69	-167.97	
Scope-2 emission reduction %	%	Base year	-40.38	-35.11	
Scope-3 emission reduction %	%	Base year	-52	-70.91	
Total emission reduction %	%	Base year	-29.48	-8.45	
Total Greenhouse Gas Emission Intensity Value by Revenue ⁷	ton CO ₂ e/TL	0.000000369	0.000000590	0.000000679	
Scope-1 + Scope-2 Intensity Value by Revenue	ton CO ₂ e/TL	0.000000246	0.000000419	0.000000580	
Scope-1 emissions intensity value ⁸	ton CO ₂ e/ amount of electricity generated (MWh)	Base year	0.000363	0.00067	
Scope-2 emissions intensity value ⁹	ton CO ₂ e/ amount of electricity generated (MWh)	Base year	0.00118	0.00102	

⁵ The reported emission values of Scope 1 & 3 in the Sustainability Report differ from those in the 'TSRS Compliant Sustainability Report 2024' because the verification continued while preparing the Sustainability Report 2024. Additionally, during the assurance stage of the "TSRS Compliant Sustainability Report 2024" by Deloitte Turkey in August 2025, some emission coefficients in Scope 1 were suggested for revision based on updated and verified coefficients due to the due date. These changes in the emission data (Scope 1 & 3) are reflected in this Report.

⁶ For the 2,276 MWh of total energy consumed in 2024, International Renewable Energy Certificate (I-REC) was obtained. The certificate covers the production between 01.01.2024 and 31.12.2024 and represent renewable electricity generation from the Erzurum Plüton and Erzurum Jupiter Solar Power Plant facilities in Turkey. Since the energy generated in these plants in mention utilized renewable resouces, the reported Scope 2 emissions were calculated as 0 tCO₂e accordingly. The certificates were verified by I-REC Services and have the attribute of "incl" offset; therefore, no carbon credits are generated from the related production.

⁷ Total GHG emissions (ton CO₂e) / Net revenue (TRY)

⁸ Calculated based on the amount of electricity generated.

⁹Calculated based on the amount of electricity generated.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy					
Absolute Greenhouse gas Emissions ESRS E1-5, GRI, and Others	UNIT	2022	2023	2024	REMARKS
Scope-3 emissions intensity value ¹⁰	ton CO ₂ e/ amount of electricity generated (MWh)	Base year	0.000628	0.000566	
cope 3 emissions calculated percentage	%	n/a	n/a	33 ¹¹	
Total CO ₂ and CO ₂ e emission intensity per energy produced	tCO ₂ /MWh	0.00154	0.00217	0.00198	
Carbon Removals and Carbon Credits ESRS E1-7, GRI, and Others					
	UNIT	2022	2023	2024	
Total greenhouse gas emissions removed or stored within the scope of value chain or Company operations	ton CO ₂ e	446,258	407,890	457,590	
Amount of carbon credits purchased	ton CO ₂ e	0	0	0	
Ton equivalent of CO ₂ offsets, credits, and allowances purchased and/or generated by the Company during the fiscal year	ton CO ₂ e	0	0	0	
Energy Consumption and Savings by Fuel Type ESRS E1-6, GRI, and Others					
	UNIT	2022	2023	2024	REMARKS
Natural Gas	MWh	0	0	0	Company did not consume any natural gas.
Electricity	MWh	1,770.607	2,307.960	2,275.966	
Coal	MWh	0	0	0	
Fuel Oil	MWh	0	0	0	

¹⁰ Calculated based on the amount of electricity generated.
¹¹ Calculated over the categories to which data were provided as stipulated by the GHG Protocol.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy

Energy Consumption and Savings by Fuel Type ESRS E1-6, GRI, and Others	UNIT	2022	2023	2024	REMARKS
Diesel Fuel	MWh	187.95	274.37	227.19	2022 consumption is 17,565.12 liters; 2023 consumption is 25,835.61 liters; 2024 consumption is 21,682.9 liters. In 2024, on-road vehicle consumption at power plants is 16,974.74 liters, while off-road consumption (for construction machinery, generators, and pickup trucks) is 4,708.17 liters.
Gasoline	MWh	190.00	301.91	280.29	The consumption for 2022 is 19,588.54 liters; the consumption for 2023 is 31,951.13 liters; the consumption for 2024 is 28,896.10 liters.
Alternative fuels (BioDiesel Fuel, bioethanol, hydrogen, synthetic fuels, etc.)	MWh	0	0	0	
Total	MWh	2,148.557	2,884.24	2,783.45	
Total consumption energy derived from fossil sources	MWh	1,771.475	2,532.63	2,381.90	
Total consumption energy derived from nuclear sources	MWh	0	0	0	
Share of consumption of energy derived from nuclear sources within total energy consumption	%	0	0	0	
Share of consumption of energy derived from fossil sources within total energy consumption	%	82.45	87.81	85.78	No fossil fuels used in electricity, heat, steam, or cooling.
Energy intensity ¹²	MWh/TL	0.000000648	0.000001075	0.000001177	
Total renewable energy production	MWh	793,289	729,614	810,121	Total of energy produced from Wind and Solar Power Plants as well as the energy produced for self-consumption.
Total renewable energy consumption	MWh	372.280	345.755	396.299	The consumption data from the electricity meter at the power plant, along with the amount of electricity consumed from energy generated by the solar panels installed at the company headquarters, are given collectively.

¹² Energy intensity: Total energy consumption/net revenue.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy

Energy Consumption and Savings by Fuel Type ESRS E1-6. GRI. and Others	UNIT	2022	2023	2024	REMARKS
Purchased renewable electricity, heat, steam, or cooling	MWh	377.082	351.607	401.544	The data obtained from the consumption meter inside the power plant is provided along with the central consumption. This is the portion obtained from the solar panels for the central facility.
Purchased renewable energy	MWh	4.802	5.852	5.245	
Amount of non-renewable electricity purchased	MWh	1,393.525	1,956.353	1,874.422 ✓	RES and GES internal consumption and the amount of energy (electricity) purchased from the grid for central consumption.
Total energy production	MWh	793,660	729,959	810,517	The total renewable energy production from RES and GES and the total amount of renewable production consumed internally.
Own renewable energy consumption (non-fuel)	MWh	372,082	351,607	401,544	Data obtained from the internal consumption meter within the power plant is provided along with the central consumption. This is the portion obtained from solar panels for the central facility. Only electricity consumption has been taken into account.
Share of renewable in total consumption	%	21.3	15.2	17.6	The total renewable energy production generated from RES and GES.
Total energy sold	MWh	793,288	729,613	810,121	The total renewable energy production generated from RES and GES.
Total direct and indirect energy consumption	GJ	6,374	8,309	8,194	It is the sum of all power plants' internal consumption and central consumption.
Purchased direct energy	GJ	5,017	7,043	6,748	RES and GES internal consumption and the amount of energy (electricity) purchased from the grid for central consumption.
Produced direct energy	GJ	2,855,839	2,626,609	2,916,437	The total renewable energy production generated from RES and GES.
Purchased electricity	GJ	5,034	7,064	6,767	RES and GES internal consumption and Central consumption consist of the amount of energy (electricity) purchased from the grid plus the portion of electricity consumption at the central office that is offset by the solar panel production at the Holding building.
Produced electricity	GJ	2,857,179	2,627,854	2,917,864	The total renewable energy production generated from RES and GES and the amount of renewable production consumed internally.
Nuclear electricity production	GJ	0	0	0	
Coal electricity production	GJ	0	0	0	
Gas electricity production	GJ	0	0	0	

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy

Energy Consumption and Savings by Fuel Type ESRS E1-6, GRI, and Others	UNIT	2022	2023	2024	REMARKS
CCGT electricity production	GJ	0	0	0	
Biomass electricity production	GJ	0	0	0	
Hydropower electricity production	GJ	0	0	0	
Geothermal electricity production	GJ	0	0	0	
Solar electricity production	GJ	186,999	184,100	188,028	The total renewable energy production generated by SPPs and the amount of renewable production consumed domestically.
Wind electricity production	GJ	2,670,180	2,443,754	2,729,836	The total renewable energy production generated from WPP and the amount of renewable production consumed internally.
Other renewable electricity production	GJ	0	0	0	
Total renewable electricity production	GJ	2,857,197	2,627,875	2,917,883	The total renewable energy production from WPP and SPP consists of renewable production consumed domestically and solar panel production allocated to the consumption of the head quarters at the Holding building.
Purchased + produced primary renewable energy	GJ	17	21	19	The portion of solar panel production at the holding building that is allocated for consumption at the headquarters.
Produced primary renewable energy	GJ	2,857,179	2,627,854	2,917,864	The total renewable energy production generated from RES and GES and the amount of renewable production consumed domestically.
Indirect energy consumption	GJ	1,357	1,266	1,446	The data obtained from the internal consumption meter within the power plant is provided along with the central consumption. This is the portion obtained from the solar panels for the central facility.
Reported grid or transmission loss	%	0	0	0	
Share of nuclear in total energy production	%	0	0	0	
Total renewable electricity production, without distinction	GJ	2,857,179	2,627,854	2,917,864	The total renewable energy production generated from RES and GES and the amount of renewable production consumed domestically.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Emission and Energy

Air Emissions ESRS E2-4, GRI, and Others	UNIT	2022	2023	2024
NOx	ton or mg/Nm³	0	0	0
SOx	ton or mg/Nm³	0	0	0
Persistent Organic Pollutants (POP)	kg	0	0	0
Total Organic Compounds (TOC)	ton	0	0	0
Hazardous Air Pollutants (HAP)	ton	0	0	0
Particulate Matter (PM-PM10)	ton	0	0	0
TOC	mg/Nm³	0	0	0
Ozone Depleting Substances	CFC-11	0	0	0
Lead (Pb)	ton	0	0	0
Mercury (Hg)	ton	0	0	0
Percentage of emissions occurring in or near densely populated areas for each air emissions indicated above	%	0	0	0

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Water Management

Water Withdrawal by Source ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Municipal Water	m³	0	0	0
Surface Water (wetlands, rivers, lakes, seas, freshwater sources, etc.)	m³	0	0	0
Groundwater (Well Water)	m³	0	0	0
Rainwater	m³	0	0	0
Water from Third-Party Sources (Purchased Water)	m³	0	0	0
Total Water Withdrawal	m³	0	0	0

Fresh Water ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Total fresh water withdrawn ¹³	m³	0	0	0

Recovered water (Rainwater) ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Amount of recovered water (rainwater)	m³	0	0	0

Reused water ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Amount of reused water	m³	0	0	0

¹³ Freshwater is defined as water with a total dissolved solids concentration of 1,000 mg/L or less. The total amount of freshwater withdrawn also includes the amounts withdrawn from the grid and from groundwater sources.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Water Management

Water discharge ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Receiving environment	m³	819.85	752.4	676
Wastewater drainage channel (municipal infrastructure, etc.)	m³	0	0	0
Total amount of wastewater	m³	819.85	752.4	676
Non-compliance incidents encountered related to discharge limits	Number	0	0	0

Water consumption ESRS E3-4, GRI, and Others	UNIT	2022	2023	2024
Municipal Water	m³	0	0	0
Surface Water (wetlands, rivers, lakes, seas, freshwater sources, etc.)	m³	0	0	0
Groundwater (Well Water)	m³	0	0	0
Rainwater	m³	0	0	0
Other	m³	0	0	0
Total Water Consumption	m³	863	792	737.54 ✓
Water Recovery Rate	%	0	0	0
Water intensity ¹⁴	m³/TL	0.000000260	0.000000295	0.000000312
Total Consumption of Water Withdrawn from All Water-Stressed Areas ¹⁵	m³	863	792	737.54
Number of incidents of non-compliance with permits, standards and legislative obligations covering water quantity and/or quality	Number	0	0	0

¹⁴ Water density: Total water consumption/Net revenue

¹⁵ [Water stress map can be accessed through here.](#)

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Biodiversity

Number of facilities located in biodiversity conservation areas ESRS E4-5, GRI, and Others	UNIT	2022	2023	2024
Legally Protected Areas	Number	0	0	0
UNESCO World Heritage Sites	Number	0	0	0
UNESCO Man and the Biosphere Program Reserves	Number	0	0	0
Ramsar Sites	Number	0	0	0
Key Biodiversity Areas ¹⁶	Number	4	4	4
Other	Number	0	0	0

¹⁶ When identifying facilities located within Key Biodiversity Areas, the criterion applied was whether the facility locations are very close (<2.5 km) or close (<5 km) to these area.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Resource Utilization and Circularity

Materials Used for Packaging ESRS E5-4, GRI, and Others	UNIT	2022	2023	2024
Plastic (e.g. plastic bags)	kg	0	0	243 ¹⁷
Paper (e.g. paper bags)	kg	0	0	241

Hazardous wastes ESRS E5-5, GRI, and Others	UNIT	2022	2023	2024
Amount of waste recovered for energy purposes	kg	0	0	0
Amount of waste recycled	kg	0	0	0
Amount of waste sent to landfill/solid waste sites	kg	17,690	14,926	8,842
Total amount of e-waste	kg	0	0	0
Total amount of hazardous wastes	kg	17,690	14,926	8,842 ✓

Non-hazardous Wastes ESRS E5-5, GRI, and Others	UNIT	2022	2023	2024
Amount of waste recovered for energy purposes	kg	0	0	0
Amount of waste recycled	kg	0	0	0
Amount of waste sent to landfill/solid waste sites	kg	n/a	17,905	10,873
Total amount of non-hazardous wastes	kg	n/a	17,905	10,873 ✓
Waste recovery rate	%	0	0	0

¹⁷ The total quantity of non-hazardous mixed packaging is 10,630 kg.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Resource Utilization and Circularity

Waste Management ESRS E5-5, GRI, and Others	UNIT	2022	2023	2024
Total amount of waste	kg	17,690	32,831 ¹⁸	19,715 ✓
Waste recycling rate	%	0	0	0
Waste reduction target	%	Base year	4	8
Amount of waste not recycled	kg	17,690	32,831 ¹⁹	19,715
Percentage of waste not recycled	%	100	100	100

Significant Spills GRI 306	UNIT	2022	2023	2024
Total number of recorded significant spills (direct and accidental spills of oil, hydrocarbons, and other substances)	Number	0	0	0
Total volume of recorded significant spills (direct and accidental spills of oil, hydrocarbons, and other substances)	Thousand barrels	0	0	0

¹⁸ Due to the ongoing construction activity at the Taspinar plant, the amounts of non-hazardous waste and total waste increased in 2023.

¹⁹ Due to the ongoing construction activity at the Taspinar plant, the amounts of non-hazardous waste and total waste increased in 2023.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Financial Impact

Financial Impact ESRS E1-9, E2-6, E3-5, E4-, E5-6, and Others	UNIT	2022	2023	2024	REMARKS
Green CapEx aligned with taxonomy performance indicators	TL	n/a	1,853,473.060	1,878,791,763	
Green OpEx aligned with taxonomy performance indicators	TL	n/a	254,492,479	252,467,594	
Energy intensity from activities in industries with high impact on the climate (total energy consumption per net revenue) ²⁰	MWh/TL	0.000000648	0.000001075	0.000001177	
Energy consumption from activities in industries with high impact on the climate ²¹	%	100	100	100	
Net revenue from activities in industries with high impact on the climate	TL	3,316,134,982 TL	2,684,048,728 TL	2,364,399,960 TL	
Net revenue from activities in industries other than the ones with high impact on the climate	TL	0	0	0	
Total amount of environment-related R&D costs ²²	TL	0	0	0	
Financial Impact	TL	n/a	2,107,965,539	2,131,259,357	Calculated as the sum of Green OpEx and Green CapEx.
Green CapEx aligned with taxonomy performance indicators	TL	0	0	0	
Green OpEx aligned with taxonomy performance indicators	TL	0	0	0	
Energy intensity from activities in climate-intensive industries (total energy consumption per net revenue)	%, TL	n/a	99	98.7	Calculated as Green CapEx/Total CapEx
Total energy consumption from activities in climate-intensive industries	%	100	100	100	
Net revenue from activities in climate-intensive industries	%	100	100	100	

²⁰ Total energy consumption from activities in industries with high impact on the climate / Net revenue from activities in industries with high impact on the climate.

²¹ Its percentage in total consumption has been calculated.

²² Costs of the cleaning and improvement activities have been excluded when calculating the amount.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Financial Impact

Products, Services and Operations ESRS 2, E-1, E-2, E-3, E-4, E-5, GRI, and Others	UNIT	2022	2023	2024
Percentage of the Company’s buildings with environmental management system certification	%	100	100	100
Percentage of operations with environmental impact assessments and continuous monitoring	%	100	100	100
Percentage of reported green products and services	%	100	100	100
Transmission-distribution loss percentage	%	n/a	n/a	n/a
Availability rate	%	98	98	98

TEMEL KPI	REMARKS	2022	2023	2024
Carbon Intensity	Reducing carbon intensity (Scope 1+Scope 2) t, tCO ₂ e / installed capacity MW	2.57	4.18 ²³	4.62 ²⁴
Energy Intensity	Reducing energy intensity GJ / installed capacity MW	23.7	28.6	27.6
Green Electricity ²⁵	Ensuring that all electricity used in entire operations is from renewable energy	9.6	8.7	7.1
Waste Intensity	Reducing waste generation rate t / installed capacity MW	0.066	0.113	0.07

²³ An installed capacity of 290.2 MW has been taken into account.
²⁴ An installed capacity of 297.2 MW has been taken into account.
²⁵ It does not cover internal consumption at the plants. It is calculated based on the electricity consumption of the headquarters. Solar panels are installed on the roof of the headquarters, and part of the electricity consumption of this building is met by the electricity generated from these panels.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Financial Impact

SASB Electric Utilities and Power Generators	UNIT	2022	2023	2024
Percentages of emissions that fall within the scope of emission limitation and reporting legislation ²⁶	%	Scope 1 emissions: 202.7 tCO ₂ e, percentage covered by emissions limitation and reporting regulations: 0	Scope 1 emissions: 264.9 tCO ₂ e, percentage covered by emissions limitation and reporting regulations: 0	Scope 1 emissions quantity: 543.19 tCO ₂ e, ✓ percentages covered by emissions limitation and reporting regulations: 0
Greenhouse gas emissions originated from electricity distribution ²⁷	tCO ₂ e	14.8696	19.3822	15.74
Number of customers served in markets subject to Renewable Portfolio Standards (RPS)	Number	4	4	4
Percentage of RPS target achievement by market	%	100	100	100
Air emissions of the following pollutants: (1) Nitrogen Oxides – NOx (excluding N ₂ O), (2) Sulfur Oxides – SOx, (3) Particulate Matter (PM10), (4) Lead (Pb), and (5) Mercury (Hg)	Metric tons (t)	0	0	0
Number of instances of non-compliance with physical and/or cybersecurity standards or legislative obligations	Number	0	0	0
Energy consumption per employee	Number	41.3	51.7	41.5
Amount of coal combustion residuals (CCR) generated through coal burning, and the percentage recycled	%	Galata Wind generates electricity solely from wind and solar energy.		
Total number of coal combustion residuals (CCR) surface impoundments required to be disclosed, classified by hazard potential rating and structural integrity assessments	Number	Galata Wind does not sell electricity directly to consumers.		
Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	TRY	Galata Wind does not sell electricity directly to consumers.		
Average monthly electric bill for residential customers for consumption of (1) 500 kWh and (2) 1,000 kWh per month	Billing Frequency	Galata Wind does not sell electricity directly to consumers.		

²⁶ The values published in the appendix of the 2024 TSRS report have been updated.
²⁷ These emissions are calculated as the sum of emissions from the Company's owned electricity generation facilities and from electricity purchased from a third party, minus the emissions from electricity resold at the wholesale level.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Financial Impact

SASB Electric Utilities and Power Generators	UNIT	2022	2023	2024
Number of residential customer electric disconnections for non-payment, and percentage reconnected within 30 days	%	Galata Wind does not sell electricity directly to consumers.		
Percentage of electricity delivered through smart grid technologies	Percentage by megawatt-hour (MWh)	Galata Wind does not sell electricity directly to consumers.		
Percentage of electric service revenues from (1) rate structures that are decoupled and (2) those that contain a lost revenue adjustment mechanism (LRAM)	%	Galata Wind does not sell electricity directly to consumers.		
Total electricity savings realized by customers through efficiency measures, by market	MWh	Galata Wind does not sell electricity directly to consumers.		
Total number of nuclear power plants, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	Number	Galata Wind generates electricity solely from wind and solar energy.		
Number of significant event days included in (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI)	Duration in minutes	(1)n/a (2)n/a (3)n/a	Galata Wind does not sell electricity directly to consumers.	
Number of (1) residential, (2) commercial, and (3) industrial customers served with electricity distribution services	Number	(1)0 (2)0 (3)0	Galata Wind does not sell electricity directly to consumers.	

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

Financial Impact

SASB Electric Utilities and Power Generators	UNIT	2022	2023	2024
Total amount of electricity delivered to (1) residential, (2) commercial, and (3) industrial customers, as well as (4) all other retail and (5) wholesale customers	MWh	Electricity generated in solar power plants amounting to 51,944 MWh is distributed to the retail market through YEPAŞ and ARAS EPSAŞ. Electricity generated in wind power plants amounting to 741,344 MWh is sold to EPIAŞ under bilateral agreements for the wholesale market and distributed to demanding customers by EPIAŞ.	Electricity generated in solar power plants amounting to 51,139 MWh is distributed to the retail market through YEPAŞ and ARAS EPSAŞ. Electricity generated in wind power plants amounting to 678,475 MWh is sold to EPIAŞ under bilateral agreements for the wholesale market and distributed to demanding customers by EPIAŞ.	Electricity generated in solar power plants amounting to 51,795 MWh is distributed to the retail market through YEPAŞ and ARAS EPSAŞ. Electricity generated in wind power plants amounting to 757,896 MWh is sold to EPIAŞ under bilateral agreements for the wholesale market and distributed to demanding customers by EPIAŞ.
Length of transmission and distribution lines	km	Galata Wind does not sell electricity directly to consumers. Galata Wind does not own or operate any transmission or distribution lines.		
Total electricity generated, its percentage by main energy source, and percentage in regulated markets	MWh, %	Total production: 793,288.658 MWh Production from RES: 741,344.468 MWh RES share of total production: 93.5% Production from GES: 51,944.190 MWh GES share of total production: 6.5% Percentage in regulated markets: 100%	Total production: 729,613.588 MWh Production from RES: 678,474.775 MWh RES share of total production: 93% Production from GES: 51,138.813 MWh GES share of total production: 7% Percentage in regulated markets: 100%	Total production: 729,613.588 MWh Production from RES: 678,474.775 MWh RES share of total production: 93% Production from GES: 51,138.813 MWh GES share of total production: 7% Percentage in regulated markets: 100%
Total electricity purchased wholesale	MWh	50.3 MWh - amount of electricity purchased for the Headquarters building	67.4 MWh - amount of electricity purchased for the Headquarters building.	73.8 MWh - amount of electricity purchased for the Headquarters building.

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

	Galata Wind Total Greenhouse Gas Emissions		Mersin Mut WPP		Şah WPP		Taşpınar Hybrid		Erzurum SPP		Çorum SPP		Head Quarters	
CATEGORY 1	543.19	✓	174.19	✓	188.27	✓	128.08	✓	8.44		4.19		40.02	
1.1 Direct Emissions from Stationary Combustion Sources	1.23	✓	0.00	✓	0.60	✓	0.62	✓	0.00		0.00		0.00	
1.2 Direct Emissions from Mobile Combustion Sources	127.31	✓	9.03	✓	44.70	✓	20.94	✓	8.44		4.19		40.02	
1.4 Direct Emissions from Leakage Sources	414.65	✓	165.16	✓	142.97	✓	106.55	✓	0.00		0.00		0.00	
CATEGORY 2	828.49	✓	249.32	✓	258.55	✓	153.31	✓	93.17		43.83		30.32	✓
2.1 Indirect Emissions from Imported Electricity	828.49	✓	249.32	✓	258.55	✓	153.31	✓	93.17		43.83		30.32	✓
CATEGORY 3	118.25	✓	5.64	✓	15.98	✓	11.07	✓	0.00		0.00		85.56	✓
3.3 Indirect Emissions from Employee Commuting	43.62	✓	5.64	✓	15.98	✓	11.07	✓	0.00		0.00		10.92	✓
3.5 Indirect Emissions from Business Travel	74.63	✓	0.00	✓	0.00	✓	0.00	✓	0.00		0.00		74.63	✓
CATEGORY 4	114.19	✓	0.72	✓	0.71	✓	1.85	✓	0.00		0.00		0.00	
4.1 Indirect Emissions from Purchased Products	107.06	✓	0.11	✓	0.03	✓	0.02	✓	0.02		0.01		0.00	
4.3 Indirect Emissions from Solid and Liquid Waste Disposal	7.12	✓	0.44	✓	0.68	✓	6.01	✓	0.00		0.00		0.00	
TOTAL	1,604.12	✓	429.87	✓	463.51	✓	294.35	✓	101.61		48.01		155.89	

PERFORMANCE INDICATORS

CLIMATE CHANGE AND ENVIRONMENT

GALATA WIND GREEN HOUSE GAS EMISSION BREAKDOWN	CO ₂	CH ₄	N ₂ O	HFC	NF ₃	PFC	SF ₆	TOPLAM
CATEGORY 1	538.47 ✓	0.75 ✓	3.97 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	543.19 ✓
1.1 Direct Emissions from Stationary Combustion Sources	1.22 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	1.23 ✓
1.2 Direct Emissions from Mobile Combustion Sources	122.60 ✓	0.75 ✓	3.97 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	127.31 ✓
1.4 Direct Emissions from Leakage Sources	414.65 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	414.65 ✓
CATEGORY 2	828.49 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	828.49 ✓
2.1 Indirect Emissions from Imported Electricity	828.49 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	828.49 ✓
CATEGORY 3	117.33 ✓	0.08 ✓	0.84 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	118.25 ✓
3.3 Indirect Emissions from Employee Commuting	43.18 ✓	0.04 ✓	0.40 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	43.62 ✓
3.5 Indirect Emissions from Business Travel	74.15 ✓	0.04 ✓	0.44 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	74.63 ✓
CATEGORY 4	114.14 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	114.14 ✓
4.1 Indirect Emissions from Purchased Products	107.01 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	107.01 ✓
4.3 Indirect Emissions from Solid and Liquid Waste Disposal	7.12 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	7.12 ✓
TOTAL	1,598.43 ✓	0.83 ✓	4.81 ✓	0.00 ✓	0.00 ✓	0.00 ✓	0.00 ✓	1,604.1 ✓

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE ²⁸

Employee Profile

Employee Demographics ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Number of Galata Wind Employee				
Female	Number	13	16	19
Male	Number	39	40	49
Percentage of Female Employees	%	25	29	28
Percentage of Female Executives	%	11	14	13
Percentage of Male Employees	%	75	71	72
Total Number of Employees ²⁹	Number	53	57	70
Average Number of Employees	Number	52	56	68
Number of Full-Time Employees		52	55	66
Number of Part-Time Employees	Number	1	1	1
Number of Interns	Number	0	1	1
Number of Employees by Category	Number	Board of Directors: 6 Senior Level Executive: 5 Mid-Level Executive: 11 Officer/Asst. Officer/ Specialist/Asst. Specialist: 28 Blue-Collar: 8	Board of Directors: 6 Senior Level Executive: 6 Mid-Level Executive: 14 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 31 Blue-Collar: 4 Intern: 1	Board of Directors: 6 Senior Level Executive: 6 Mid-Level Executive: 18 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 41 Blue-Collar: 3 Intern: 1
Percentage of Employees by Category	%	Board of Directors: 10 Senior Level Executive: 9 Mid-Level Executive: 19 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 48 Blue-Collar: 14	Board of Directors: 10 Senior Level Executive: 10 Mid-Level Executive: 22 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 50 Blue-Collar: 6 Intern: 2	Board of Directors: 8 Senior Level Executive: 8 Mid-Level Executive: 24 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 55 Blue-Collar: 4 Intern: 1

²⁸ Some of the data provided for 2022 and 2023 has been revised due to differences in calculation and range of scope.

²⁹ The reported number of employees does not include members of the Board of Directors.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Employee Demographics ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Number of Female Employees by Category	Number	Board of Directors: 1 Senior Level Executive: 2 Executive: 4 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 7	Board of Directors: 1 Senior Level Executive: 2 Executive: 6 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 7 Intern: 1	Board of Directors: 1 Senior Level Executive: 2 Executive: 9 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 10
Number of Male Employees by Category	Number	Board of Directors: 5 Senior Level Executive: 3 Mid-Level Executive: 7 Officer/ Asst. Officer/ Specialist/Asst. Specialist/ Technical Staff: 21 Blue-Collar: 8	Board of Directors: 4 Senior Level Executive: 4 Mid-Level Executive: 8 Officer/ Asst. Officer/ Specialist/Asst. Specialist: 7 Technical Staff: 17 Blue-Collar: 4	Board of Directors: 4 Senior Level Executive: 4 Mid-Level Executive: 11 Officer/ Asst. Officer/ Specialist/Asst. Specialist/ Technical Staff: 31 Blue-Collar: 3 Other: 0
Number of Subcontracted Employees				
Subcontracted Female Employees	Number	0	0	0
Subcontracted Male Employees	Number	41	39	195
Percentage of Subcontracted Female Employees	%	0	0	0
Percentage of Subcontracted Male Employees	%	100	100	100
Total Number of Subcontracted Employees	Number	41	39	195
Number of Suppliers' Employees				
Suppliers' Female Employees	Number	0	0	3
Suppliers' Male Employees	Number	19	19	58
Percentage of Suppliers' Female Employees	%	0	0	5
Percentage of Suppliers' Male Employees	%	100	100	95
Total Number of Suppliers' Employees	Number	19	19	61

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Number of Employees by Contract Type ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others		UNIT	2022	2023	2024
Employees with Employment Contract of Indefinite Duration/Permanent Employees					
Female	Number		12	14	17
Male	Number		39	40	49
Total	Number		52	54	66
Employees with Temporary Employment Contract					
Female	Number		1	2	2 ³⁰
Male	Number		0	0	0
Total	Number		1	1	2
Number of Employees Covered by Collective Bargaining Agreement	Number		0	0	0
Percentage of Employees Covered by Collective Bargaining Agreement	%		0	0	0
Number of Seasonal and Temporary Employees	Number		0	0	2

³⁰ In 2024, only one intern and one doctor worked part-time.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Number of Employees by Region ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Marmara				
Female	Number	13	16	18
Male	Number	30	31	38
Total	Number	43	47	56
Aegean				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
Mediterranean				
Female	Number	0	0	1
Male	Number	9	9	8
Total	Number	9	9	9
Central Anatolia				
Female	Number	0	0	0
Male	Number	0	0	1
Total	Number	0	0	1

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Number of Employees by Region ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Eastern Anatolia				
Female	Number	0	0	0
Male	Number	0	0	2
Total	Number	0	0	0
Southeastern Anatolia				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
Black Sea				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Total Number of Employees by Education Level ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Primary Education				
Female	Number	0	0	0
Male	Number	6	4	3
Total	Number	6	4	3
High School (including Associate Degree graduates)				
Female	Number	1	1	2
Male	Number	18	19	13
Total	Number	19	20	15
University and Above				
Female	Number	12	15	17
Male	Number	15	17	33
Total	Number	28	32	50

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Total Number of Employees by Age Groups ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female				
Under 30	Number	4	4	7
Ages 30–50	Number	9	11	12
Over 50	Number	0	0	0
Total	Number	13	16	19
Male				
Under 30	Number	5	3	7
Ages 30–50	Number	26	32	37
Over 50	Number	8	5	5
Total	Number	39	40	49
Percentage of Employees by Age Groups	%	Under 30: 17 Ages 30–50: 68 Over 50: 15	Under 30: 14 Ages 30–50: 76 Over 50: 9	Under 30: 21 Ages 30–50: 72 Over 50: 7

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Total Number of Employees by Category and Age Group ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Number of Employees Under 30	Number	Officer/Asst. Officer/ Specialist/Asst. Specialist Technical Staff: 9	Officer/Asst. Officer/ Specialist/Asst. Specialist: 7 Intern: 1 Blue-Collar: 1	Senior Level Executive: 0 Mid-Level Executive: 0 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 12 Blue-Collar: 1
Percentage of Employees Under 30	%	Officer/Asst. Officer/ Specialist/Asst. Specialist Technical Staff: 17	Officer/Asst. Officer/ Specialist/Asst. Specialist: 13 Intern: 2 Blue-Collar:2	Senior Level Executive: 0 Mid-Level Executive: 0 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 18 Blue-Collar: 1
Number of Employees Aged 30-50	Number	Senior Level Executive: 5 Mid-Level Executive: 9 Officer/Asst. Officer/ Specialist/Asst. Specialist Technical Staff:17 Blue-Collar: 5	Senior Level Executive: 6 Executive: 12 Officer/Asst. Officer/ Specialist/Asst. Specialist:6 Technical Staff:16 Blue-Collar: 2	Senior Level Executive: 6 Mid-Level Executive: 15 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 25 Blue-Collar: 2 Others: 0
Percentage of Employees Aged 30-50	%	Senior Level Executive: 9 Mid-Level Executive: 17 Officer/Asst. Officer/ Specialist/Asst. Specialist Technical Staff: 32 Blue-Collar: 9	Senior Level Executive: 11 Executive: 21 Officer/Asst. Officer/ Specialist/Asst. Specialist:11 Technical Staff: 29 Blue-Collar: 4	Senior Level Executive: 9 Mid-Level Executive: 22 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 37 Blue-Collar: 3

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Total Number of Employees by Category and Age Group ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Number of Employees Over 50	Number	Executive: 2 Technical Staff: 1 Blue-Collar: 3 Others: 1	Executive: 2 Officer/Asst. Officer/ Specialist/Asst. Specialist: 1 Technical Staff: 1 Blue-Collar: 1	Senior Level Executive: 0 Mid-Level Executive: 3 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 4 Blue-Collar: 0
Percentage of Employees Over 50	%	Executive: 4 Technical Staff: 2 Blue-Collar: 6 Others: 2	Executive: 4 Officer/Asst. Officer/ Specialist/Asst. Specialist: 2 Technical Staff: 2 Others: 2	Senior Level Executive: 0 Mid-Level Executive: 4 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 6 Blue-Collar: 0

Average Full-time Employee Number ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Average Number of Full-time White-Collar Employees				
Female	Number	13	16	19
Male	Number	39	36	46
Average Number of Full-time Blue-Collar Employees				
Female	Number	0	0	0
Male	Number	8	4	3

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Length of Service by Year ESRS S1-7, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Females				
0-5 years of service	Number	8	10	13
5-10 years of service	Number	1	2	1
10 and more years of service	Number	4	4	5
Males				
0-5 years of service	Number	15	21	30
5-10 years of service	Number	10	8	7
10 and more years of service	Number	14	11	12
Average Length of Service of Employees	Year	6.1	6	5.2

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Board of Directors and Executive Committee Members ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female				
Under 30	Number	0	0	0
Age 30-50	Number	1	1	1
Over 50	Number	0	0	0
Total	Number	0	0	0
Percentage of Female Board and Committee Members	%	20	20	20
0-5 years of service	Number	1	1	1
5-10 years of service	Number	0	0	0
10 and more years of service	Number	0	0	0
Male				
0-5 years of service	Number	4	4	4
5-10 years of service	Number	0	0	0
10 and more years of service	Number	0	0	0
Under 30	Number	0	0	0
Age 30-50	Number	0	2	2
Over 50	Number	0	2	2
Total	Number	0	4	4
Percentage of Male Board and Committee Members	%	80	80	80

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Senior Level Executives ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Females				
Under 30	Number	0	0	0
Age 30-50	Number	2	2	2
Over 50	Number	0	0	0
Total	Number	2	2	2
Percentage of Senior Level Female Executives	%	40	33	33
0-5 years of service	Number	1	1	1
5-10 years of service	Number	0	0	0
10 and more years of service	Number	1	1	1
Males				
0-5 years of service	Number	0	1	1
5-10 years of service	Number	1	1	1
10 and more years of service	Number	2	2	2
Under 30	Number	0	0	0
Age 30-50	Number	3	4	4
Over 50	Number	0	0	0
Total	Number	0	0	4
Percentage of Senior Level Male Executives	%	60	67	67

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Mid-Level Executives and Executives ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Mid-Level Executives				
Female				
Under 30	Number	0	0	0
Age 30-50	Number	4	6	7
Over 50	Number	0	0	0
Total	Number	4	6	7
Percentage of Mid-Level Female Executives	%	36	43	39
0-5 years of service	Number	2	4	5
5-10 years of service	Number	1	2	0
10 and more years of service	Number	1	0	2
Male				
0-5 years of service	Number	5	6	7
5-10 years of service	Number	1	2	4
10 and more years of service	Number	1	0	0
Under 30	Number	0	0	0
Age 30-50	Number	5	6	9
Over 50	Number	2	2	2
Total	Number	7	8	11
Percentage of Mid-Level Male Executives	%	63	57	61

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Mid-Level Executives and Executives ESRS S1-6, S1-9, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Executives				
Female				
Under 30	Number	0	0	0
Age 30-50	Number	0	0	0
Over 50	Number	0	0	0
Total	Number	0	0	0
Percentage of Female Executives	%	0	0	0
0-5 years of service of service	Number	0	0	0
5-10 years of service of service	Number	0	0	0
10 and more years of service	Number	0	0	0
Male				
0-5 years of service	Number	0	0	0
5-10 years of service	Number	0	0	0
10 and more years of service	Number	0	0	0
Under 30	Number	0	0	0
Age 30-50	Number	0	0	0
Over 50	Number	0	0	0
Total	Number	0	0	0
Percentage of Male Executives	%	0	0	0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Profile

Number of Employees with Disabilities ESRS S1-12, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female	Number	0	0	0
Male	Number	0	1	1
Total	Number	0	1	0
Number of employees with disabilities required by law to be employed	Number	0	0	0
Percentage of employees with disabilities	%	0	0	1

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

New Hires ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female				
Under 30	Number	4	1	3
Age 30-50	Number	2	2	3
Over 50	Number	0	1	0
Total	Number	6	3	6
Percentage of Newly Hired Female Employees	%	40	25	35
Male				
Under 30	Number	4	2	3
Age 30-50	Number	5	7	9
Over 50	Number	0	0	0
Total	Number	9	9	11
Number of Newly Hired Employees by Age Group	Number	Under 30: 4 Age 30-50: 7 Over 50: 0	Under 30: 3 Age 30-50: 9 Over 50: 1	Under 30: 2 Age 30-50:9 Over 50: 0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

New Hires ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
New Hires by Managerial Position				
Senior Level Executive				
Female	Number	2	2	2
Male	Number	3	4	4
Total	Number	5	6	6
Mid-Level Executive				
Female	Number	4	6	7
Male	Number	7	8	11
Total	Number	11	14	18
Executive				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Voluntary Employee Turnover ³¹ ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female				
Under 30	Number	0	0	1
Age 30-50	Number	1	1	2
Over 50	Number	0	0	0
Total	Number	1	1	3
Male				
Under 30	Number	2	2	0
Age 30-50	Number	4	3	1
Over 50	Number	1	3	1
Total	Number	7	8	2

³¹ Refers to employees who resigned voluntarily. It also includes those who passed away and those who transferred to the staff of one of the holding group companies.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Voluntary Employee Turnover ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Voluntary Employee Turnover by Managerial Positions				
Senior Level Executive				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
Mid-Level Executive				
Female	Number	0	0	2
Male	Number	0	1	0
Total	Number	0	1	2
Executive				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Length of Service of Employees Leaving the Company ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Female				
Under 30	Days	0	0	1,177
Age 30-50	Days	300	157	4,218
Over 50	Days	0	0	0
Total	Days	0	157	5,395
Male				
Under 30	Days	450	1,399	0
Age 30-50	Days	700	14,662	4,849
Over 50	Days	303	11,524	5,049
Total	Days	1,453	27,585	9,898

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Positions Filled with Internal Candidates ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024		
Female	Number	0	0	1		
Male	Number	0	0	1		
Total	Number	0	0	0		
Number of Internal Promotions	Number	3	6	2		
Percentage of Internal Promotions	%	6	11	3		
Total Number of Promotions	Number	5	4	2		
Number of Female Employees Promoted	Number	0	2	1		
Percentage of Female Employees Promoted	%	4	5	2		
Percentage of Overall Promotions	%	6	11	3		

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Employees Leaving Work ³² ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others					
	UNIT	2022	2023	2024	
Female					
Under 30	Number	0	0	1	
Age 30-50	Number	1	0	2	
Over 50	Number	0	1	0	
Total	Number	1	1	3	
Percentage of Female Employees Leaving Work to Total Workforce	%	2	2	5	
Male					
Under 30	Number	2	2	0	
Age 30-50	Number	4	3	1	
Over 50	Number	1	3	1	
Total	Number	7	8	2	
Percentage of Male Employees Leaving Work to Total Workforce	%	13	14	4	

³² Resignations, retirements, mutual terminations, transfers, departures due to health reasons, and dismissals are included.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Employees Leaving Work ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
By Managerial Positions				
Senior Level Executive				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
Mid-Level Executive				
Female	Number	0	0	2
Male	Number	0	1	0
Total	Number	0	1	2
Executive				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
Number of All Open Positions	Number	0	0	0
Total Number of Employees Leaving Work	Number	8	9 ³³	5 ³⁴
Percentage of Employees Leaving Work to Total Workforce	%	15	16	7

³³ In 2023, the number of employees who left the company was 9. Of these 9 employees, 3 were transferred to another company. 3 retired voluntarily due to old age.
³⁴ In 2024, two of our employees transferred to the Holding's staff. One employee retired at their own request due to old age, and one employee passed away. The remaining one employee resigned at their own request.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Employee Turnover Percentages ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Percentage of Voluntary Employee Turnover by Gender				
Female	%	2	2	4
Male	%	13	14	3
Percentage of Employee Turnover by Gender				
Female	%	2	2	4
Male	%	13	14	29
Percentage of Voluntary Employee Turnover by Age				
Under 30	%	0	4	1
Age 30-50	%	2	5	3
Over 50	%	1	7	0
Percentage of Employee Turnover by Age				
Under 30	%	3	3	0
Age 30-50	%	9	7	1
Over 50	%	1	7	1

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Turnover

Employee Turnover Percentages ESRS S1-6, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Turnover Percentage of Employees with High-Potential	%	0	0	0
Turnover Percentage of Employees Leaving Work Willingly (Voluntarily)	%	9.43	8.92	0
Percentage of Employee Turnover	%	15	16	7
Percentage of Voluntary Executive Level Employee Turnover	%	0	1	0
Percentage of Executive Level Employee Turnover	%	0	0	0
Percentage of Involuntary Employee Turnover (Dismissals)	%	3.77	7.14	0

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Maternity and Parental Leaves

Maternity and Parental Leaves ESRS S1-15, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Number of Employees Taking Maternity/Parental Leave				
Maternity Leave	Number	0	0	0
Paternity Leave	Number	1	1	2
Total	Number	1	1	2
Percentage of Eligible Employees Taking Leave to Attend Family Matters	%	1	1	3
Percentage of Eligible Employees Taking Leave to Attend Family Matters by Gender	%	Female:0 Male: 2	Female:0 Male: 2	Female:0 Male: 4
Number of Employees Returning from Maternity/Parental Leave				
Female	Number	0	0	0
Male	Number	1	1	2
Total	Number	1	1	2
Number of Employees Who Remained Employed for 12 Months After Returning from Maternity/Parental Leave				
Female	Number	0	0	0
Male	Number	1	1	2
Total	Number	1	1	2

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Maternity and Parental Leaves

Maternity and Parental Leaves ESRS S1-15, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others	UNIT	2022	2023	2024
Return-to-Work Rate After Maternal Leave				
Female	%	0	0	0
Male	%	100	100	100
Overall Return-to-Work Rate After Maternal Leave	%	100	100	100
Retention Rate After Maternal Leave				
Female	%	0	0	0
Male	%	100	100	100
Overall Retention Rate After Maternal Leave	%	100	100	100
Duration of Parental Leave ESRS S1-11, S1-15, GRI 401, 402, 403, 405, GRI 2-7, 2-8, 2-9, 2-30, and Others				
Parental leave for female employees (paid leave)	Weeks	16	16	16
Parental leave for male employees (paid leave)	Days	10	10	10

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Employee Loyalty

Employee Loyalty Survey Results ESRS S1, GRI 401, and Others	UNIT	2022	2023	2024
Employee Loyalty Score	%	n/a	83	82

Succession Rate	UNIT	2022	2023	2024
Succession Rate	%	80	80	80

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Performance Management

Performance Reviews ESRS S1-13, GRI 404	UNIT	2022	2023	2024
Blue-Collar				
Female	Number	0	0	0
Male	Number	0	0	0
Total	Number	0	0	0
White-Collar				
Female	Number	14	16	19
Male	Number	14	18	26
Total	Number	28	34	45
Percentage of employees receiving regular performance and career development reviews, by gender ³⁵	%	Female: 40 Male: 60	Female: 44 Male: 56	Female: 100 Male: 53
Percentage of employees participating in regular performance and career development reviews ³⁶	%	39	50	66
Percentage of employees participating in regular performance and career development reviews by employee category	%	Board of Directors: 100 Senior Level Executive: 100 Mid-Level Executive: 100 Executive: 100 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 100 Blue-Collar: 0 Operator/Technician: 0	Board of Directors: 100 Senior Level Executive: 100 Mid-Level Executive: 100 Executive: 100 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 100 Blue-Collar: 0 Operator/Technician: 0	Board of Directors: 100 Senior Level Executive: 100 Mid-Level Executive: 100 Executive: 100 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 100 Blue-Collar: 0 Others:0

³⁵ Employees newly hired during the year were not included in the performance review.

³⁶ Employees newly hired during the year were not included in the performance review.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Performance Management

Performance Reviews ESRS S1-13, GRI 404	UNIT	2022	2023	2024
Average number of employees participating in regular performance and career development reviews by employee category	Number	Board of Directors: 5 Senior Level Executive: 4 Mid-Level Executive: 12 Technical Staff: 0 Blue-Collar: 0	Board of Directors: 5 Senior Level Executive: 4 Mid-Level Executive: 21 Technical Staff: 0 Blue-Collar: 0	Board of Directors: 3 Senior Level Executive: 5 Mid-Level Executive: 11 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 10 Technical Staff: 0 Blue-Collar: 0
Percentage of non-permanent employees participating in regular performance and career development reviews	%	We do not have non-permanent employees.	We do not have non-permanent employees.	We do not have non-permanent employees.
Performance Review Frequency	Frequency	Once a year	Once a year	Once a year

Remote Work ESRS S1-15	UNIT	2022	2023	2024
Number of Employees Working Remotely				
Female	Number	0	15	18
Male	Number	0	15	25
Total	Number	0	30	43
Number of Remote Working Days				
Female	Number	0	48	48
Male	Number	0	48	48
Total	Number	0	48	48

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Training and Development

Total Hours of Training Programs ESRS S1-13, GRI 404, GRI 401, and Others	UNIT	2022	2023	2024
Blue-Collar				
Female	Hour	n/a	14	0
Male	Hour	n/a	348	339
Total	Hour	n/a	362	339
White-Collar				
Female	Hour	n/a	710	1,736
Male	Hour	n/a	1,377	3,102
Total	Hour	n/a	2,087	4,838
Grey-Collar				
Female	Hour	n/a	0	0
Male	Hour	n/a	328	588
Total	Hour	n/a	328	588
Hours of Training by Gender				
Female	Hour	n/a	724	1,736
Male	Hour	n/a	2,053	4,029
Total Hours of Training Provided	Hour	2,798.56	2,777	5,765

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Training and Development

Hours of Training per Employee ESRS S1-13, GRI 404, GRI 401, and Others	UNIT	2022	2023	2024
Blue-Collar				
Female	man/hour	n/a	14	0
Male	man/hour	n/a	13.38	113
Total	man/hour	n/a	13.48	113
White-Collar				
Female	man/hour	n/a	59.1	91.4
Male	man/hour	n/a	108.1	119.3
Total	man/hour	n/a	89.5	107.5
Grey-Collar				
Female	Hour	n/a	0	0
Male	Hour	n/a	20.5	29.4
Total	Hour	n/a	20.5	29.4
Training Hours by Gender				
Female	man/hour	n/a	44	91
Male	man/hour	n/a	57	76
Average Training Hours per Galata Wind Employee	man/hour	54.9	53	80

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Training and Development

Total Hours of Training Attended by Managerial Positions ESRS S1-13, GRI 404, GRI 401, and Others	UNIT	2022	2023	2024
Board of Directors	Hour	n/a	22	0
Senior Level Executive	Hour	n/a	121	36
Mid-Level Executive	Hour	n/a	512.5	3,412
Executive	Hour	n/a	0	0
Officer/Asst. Officer/Specialist/Asst. Specialist/ Blue-Collar Others	Hour	n/a	Officer/Asst. Officer/ Specialist/ Asst. Specialist: 651 Blue-Collar: 364 Others: 1,106.5 Total: 2,777	Officer/Asst. Officer/ Specialist/ Asst. Specialist: 1,367 Others: 950 Total: 5,765

Hours of Training per Employee by Managerial Positions ESRS S1-13, GRI 404, GRI 401, and Others	UNIT	2022	2023	2024
Board of Directors	man/hour	n/a	3.6	0
Senior Level Executive	man/hour	n/a	20.1	6
Mid-Level Executive	man/hour	n/a	36.6	189.5
Executive	man/hour	n/a	0	0
Total	man/hour	n/a	25,2	114,9

Hours of Training per Employee by Category

Officer/Asst. Officer/Specialist/Asst. Specialist/ Call Center Technical Staff Blue-Collar Others	man/hour	Officer/Asst. Officer/ Specialist/ Asst. Specialist: n/a Blue-Collar: n/a Others: n/a Total: n/a	Officer/Asst. Officer/ Specialist/ Asst. Specialist: 54.25 Blue-Collar: 91 Others: 65 Total: 84	Officer/Asst. Officer/ Specialist/ Asst. Specialist: 114 Blue-Collar:0 Others:52.7 Total: 77.2
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PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Training and Development

Training Programs on Environment ESRS S1-13, GRI 404, and Others	UNIT	2022	2023	2024
Number of Galata Wind Participants				
Female	Person	0	0	10
Male	Person	0	0	35
Percentage of Employees Attended Training Programs	%	0	0	66
Number of Training Programs Provided for Galata Wind Employees				
Female	Number	0	0	2
Male	Number	0	0	2
Total Hours of Training on Environment	Hour	0	0	2
Training Programs on Sustainability ESRS S1-13, GRI 404, GRI 401, and Others	UNIT	2022	2023	2024
Number of Galata Wind Participants				
Female	Person	0	0	1
Male	Person	0	0	32
Percentage of Employees Attended Training Programs	%	0	0	33
Galata Wind Çalışan Eğitim Sayısı				
Female	Hour	0	0	3
Male	Hour	0	0	3
Total Training Hours	Hour	0	0	6

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Training and Development

Cost of Training ESRS S1-13, GRI, 404, GRI 401, and Others	UNIT	2022	2023	2024
Total Cost of Training Programs	TL	181,025	419,927	576,403
Training Cost per Employee	TL	3,550	7,499	8,476.5

Volunteering ESRS S1, S3, GRI 401, and Others	UNIT	2022	2023	2024
Total Hours Spent by Employees on Volunteering Programs	Hour	674	1,454	1,470
Number of Employees Participating in Volunteering Programs	Number	21	24	15
Percentage of Employees Participating in Volunteering Programs to Total Employees	%	41.18	42.86	22
Total Number of Volunteering Programs Conducted	Number	0	7	5

Programs for Employees ESRS S1, ESRS S2, GRI 401, GRI 404, and Others	UNIT	2022	2023	2024
Number of Employees Participating in Programs Implemented to Improve Employee Skills	Number	51	56	49
Percentage of Employees Participating in Programs Implemented to Improve Employee Skills to Total Employees	%	100	100	72

Employment GRI 401, and Others	UNIT	2022	2023	2024
The minimum number of weeks’ notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.	Number	2 weeks	2 weeks	2 weeks

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Salary Rates and Compensations ³⁷

Salary Rates ESRS S1-9, S1-10, S1-13, ESRS 2, GRI 2-21, GRI 202, GRI, 405, SASB, and Others	UNIT	2022	2023	2024
Average Hourly Wage	TL	3,075.6	4,742.8	9,977.1
Percentage of Non-Permanent Employees Earning Below Minimum Wage	%	0	0	0
Percentage of Employees Earning Below the Applicable Minimum Wage Standard	%	0	0	2
Gender Pay Gap ³⁸	%	63.05	59.59	64.11
Gender Pay Gap by Employee Category ³⁹	%	Board of Directors: 90.35 Senior Level Executive: 43.27 Mid-Level Executive: 54 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 74 Blue-Collar: 100	Board of Directors: 90.28 Senior Level Executive: 71.80 Mid-Level Executive: 54.72 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist: 67.11 Blue-Collar: 88.32	Board of Directors:90 Senior Level Executive: 68 Mid-Level Executive: 43 Executive: 0 Officer/Asst. Officer/ Specialist/ Asst. Specialist:65 Blue-Collar: 100
Female-to-male wage ratio ⁴⁰	%	36	38	38
Female-to-male annual wage ratio	%	40	42	30
Meal Allowance	TL	1,034,993.80	1,424,463.96	2,334,334.48
Shuttle Service	TL	2,921,888.44	2,881,000.08	2,962,902.30
Health and Life Insurance	TL	1,730,394.33	911,824.70	420,237.38
Total Amount of Salaries and Wages Paid to Employees and Executives ⁴¹	TL	39,437,570	63,104,218	88,225,721
Pay Gap for Ethnic Minorities	TL	0	0	0
Percentage of Employees Receiving Minimum Wage by Region	%	0	0	0

³⁷ All amounts reported under this heading are presented in accordance with inflation accounting. The 2022 and 2023 values published in the 2023 Sustainability Report have been updated.

³⁸ Average gross hourly wage level of male employees – average gross hourly wage level of female employees / average gross hourly wage level of male employees x 100.

³⁹ There were no female blue-collar employees in 2022 and 2024.

⁴⁰ Average gross salary of female employees / average gross salary of male employees x 100.

⁴¹ Refers only to the total gross salary payments made throughout the year, excluding overtime pays, fees paid to members of the Board of Directors, etc.

PERFORMANCE INDICATORS

EMPLOYEES AND WORK ENVIRONMENT PERFORMANCE

Discrimination

Discrimination and Human Rights-Related Incidents ESRS S1, S2, S3, S4, GRI 405, GRI 406, SASB, and Others	UNIT	2022	2023	2024
Number of discrimination-related incidents	Number	0	0	0
Number of severe human rights breaches and incidents involving employees	Number	0	0	0

Relations with Local Communities and Social Impact Assessment

Relations with Local Communities and Social Impact Assessment ESRS S3, and Others	UNIT	2022	2023	2024
Total number of identified incidents related to violations of local community right	Number	0	0	0
Percentage of Operations Subjected to Social Impact Assessment	%	0	0	0
Percentage of Operations Implementing Development Programs Based on the Needs of Local Communities in the Regions of Operation	%	0	0	0

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY 42

Total Working Hours 43 ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Galata Wind Employees				
Female	Hour	Taşpınar:2,259 Mersin:0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 30,568	Taşpınar:2,268 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 38,264	Taşpınar:2,241 Mersin:2,000 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 34,016
Male	Hour	Taşpınar:13,278 Mersin:18,000 Şah:16,000 Erzurum: 0 Çorum: 0 Headquarters: 31,208	Taşpınar:13,296 Mersin:18,000 Şah:14,000 Erzurum: 0 Çorum: 0 Headquarters: 36,480	Taşpınar:14,035.5 Mersin:16,000 Şah:14,000 Erzurum: 3,300 Çorum: 1,500 Headquarters: 53,536
Total Working Hours	Hour	Taşpınar:15,537 Mersin: 18,000 Şah:16,000 Erzurum: 0 Çorum: 0 Headquarters: 61,776	Taşpınar:15,564 Mersin: 18,000 Şah:14,000 Erzurum: 0 Çorum: 0 Headquarters: 74,744	Taşpınar:16,276.5 Mersin: 18,000 Şah:14,000 Erzurum: 3,300 Çorum: 1,500 Headquarters: 87,552

42 The Company’s headquarters shares the same building with the parent holding company; as the contracted companies’ services are jointly procured with the parent company, a separate breakdown could not be made for the headquarters. The single fatality that occurred in the field reported to the Social Security Institution (SGK) was recorded as a heart attack and therefore was not included in the calculations.

43 Due to the inability to obtain reliable data, no distinction was made between subcontractors and contractors. The rates provided in the occupational health and safety section were reported as 0 because there were no accidents, fatalities, or occupational diseases. The single fatality that occurred in the field reported to the Social Security Institution (SGK) was recorded as a heart attack and therefore was not included in the calculations.

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Occupational Diseases ESRS S1-14, GRI 403, SASB, and Others		UNIT	2022	2023	2024
Number of Galata Wind Employees Contracted an Occupational Disease					
Female	Number		Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters:0
Male	Number		Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Occupational Diseases ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Contractor Companies' Employees Contracted an Occupational Disease				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Number of Subcontracted Workers Contracted an Occupational Disease				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Percentage of Occupational Diseases Contracted				
Female	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Occupational Diseases ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Percentage of Occupational Diseases Contracted by Galata Wind Employees				
Female	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Percentage of Occupational Diseases Contracted by Contractor Companies' Employees				
Female	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Percentage of Occupational Diseases Contracted by Subcontracted Workers				
Female	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Injuries ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Number of Injuries	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Number of Galata Wind Employees Involved in an Accident				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters:0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	Number	Taşpınar:0 Mersin:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters:0
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah: 0 Erzurum:0 Çorum: 0 Headquarters: 0

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Injuries ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Contractor Companies' Employees Involved in an Accident				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Number of Subcontracted Workers Involved in an Accident				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Lost-Time Injuries ⁴⁴ ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Total Number of Lost-Time Injuries	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0

Number of Fatal Injuries ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Number of Fatal Injuries	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

⁴⁴ The number of Lost-Time Injuries includes incidents involving Galata Wind employees, contractor companies’ employees, visitors, interns, and all third parties.

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Fatal Injuries ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Galata Wind Employees Involved in Fatal Injuries				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Number of Contractor Companies’ Employees Involved in Fatal Injuries				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Fatal Injuries ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Subcontracted Workers Involved in Fatal Injuries				
Female	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Number of Work-related Injury Absenteeism Days ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Number of Work-related Injury Absenteeism Days	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Work-related Injury Absenteeism Days ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Days Galata Wind Employees Missed Work Due to Occupational Accidents				
Female	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Number of Days Contractor Companies' Employees Missed Work Due to Occupational Accidents				
Female	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Work-related Injury Absenteeism Days ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Number of Days Subcontracted Workers Missed Work Due to Occupational Accidents				
Female	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	Day	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Absenteeism Rate ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Absenteeism Rate of Galata Wind Employees				
Female	%	Taşpınar: 0.01 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0.08	Taşpınar: 0.02 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0.08	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0.05
Male	%	Taşpınar:0 Mersin:0 Şah:0.10 Erzurum:0 Çorum:0 Headquarters: 0.13	Taşpınar:0 Mersin:0 Şah:0.24 Erzurum:0 Çorum: 0 Headquarters: 0.07	Taşpınar:0 Mersin:0 Şah:1.16 Erzurum:0 Çorum: 0 Headquarters: 0.13

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Lost Workday Rate ⁴⁵ ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Rate of Lost Days Due to Work-related Injuries	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Rate of Lost Days Due to Work-related Injuries of Galata Wind Employees				
Female	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0

⁴⁵ Lost days due to work-related injuries / Total working hours x 1,000,000

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Lost Workday Rate ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Rate of Lost Days Due to Work-related Injuries of Contractor Companies' Employees				
Female	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Rate of Lost Days Due to Work-related Injuries of Subcontracted Workers				
Female	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	LDR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Lost Time Injury Frequency Rate ⁴⁶ ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Lost Time Injury Frequency Rate	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Lost Time Injury Frequency Rate of Galata Wind Employees				
Female	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0

⁴⁶ Number of lost-time incidents (accidents) due to work-related injuries / Total working hours x 1,000,000

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Lost Time Injury Frequency Rate ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Lost Time Injury Frequency Rate of Contractor Companies' Employees				
Female	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Lost Time Injury Frequency Rate of Subcontracted Workers				
Female	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Total Recordable Incident Frequency Rate ⁴⁷ ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Female	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Overall Total Recordable Incident Frequency Rate	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Recordable Incident Frequency Rate of Galata Wind Employees				
Female	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Male	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0

⁴⁷ Total number of recordable incidents / Total working hours x 1,000,000

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Total Recordable Incident Frequency Rate ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Total Recordable Incident Frequency Rate of Contractor Companies' Employees				
Female	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Recordable Incident Frequency Rate of Subcontracted Workers				
Female	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Male	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of People Working at or Performing Tasks in
Environments Posing High Risk of Contracting Occupational
Diseases or Getting in Accidents
ESRS S1-14, GRI 403, SASB, and Others

	UNIT	2022	2023	2024
Number of Galata Wind Employees	Number	Taşpınar:7 Mersin:9 Şah:8 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:7 Mersin:9 Şah:7 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:8 Mersin:9 Şah:7 Erzurum: 3 Çorum: 1 Headquarters: 0
Number of Contractor Companies’ Employees	Number	Taşpınar:3 Mersin:6 Şah:10 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar:3 Mersin:6 Şah:10 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar:3 Mersin:100 ⁴⁸ Şah:10 Erzurum: 0 Çorum: 0 Headquarters: n/a
Number of Subcontracted Workers	Number	Taşpınar: 5 Mersin: 5 Şah:4 Erzurum: 23 Çorum: 4 Headquarters: n/a	Taşpınar:5 Mersin:5 Şah:4 Erzurum:21 Çorum: 4 Headquarters: n/a	Taşpınar: 5 Mersin:5 Şah:5 Erzurum: 19 Çorum: 4 Headquarters: n/a
Total	Number	Taşpınar: 15 Mersin:20 Şah:22 Erzurum: 23 Çorum: 4 Headquarters: n/a	Taşpınar: 15 Mersin:20 Şah:21 Erzurum: 21 Çorum: 4 Headquarters: n/a	Taşpınar:19 Mersin:114 Şah:22 Erzurum: 22 Çorum: 5 Headquarters: n/a

⁴⁸ Due to the additional turbine project, the working hours of contractor company employees increased in the relevant year.

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number Of Occupational Accidents by Injury Types ⁴⁹ ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Getting Cut	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Slipping/Falling	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Being Struck by a Falling Object	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Getting Caught/Crushed	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Being Electrocuted	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Others	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

⁴⁹ None of the Galata Wind employees in the headquarters experienced an accident resulting in any of these types of injuries. Since the services of subcontracted workers and contractor companies were procured jointly with other companies located in the holding building, the total value of the data categories has been reported as n/a.

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

OHS Training Program Hours ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Hours of OHS Training Provided for Galata Wind Employees	Hour	Taşpınar:182 Mersin:171 Şah:216 Erzurum: 0 Çorum: 0 Headquarters: 104	Taşpınar:182 Mersin:171 Şah:154 Erzurum: 24 Çorum: 0 Headquarters: 52	Taşpınar:208 Mersin:171 Şah:143,5 Erzurum: 48 Çorum: 16 Headquarters: 52
Hours of OHS Training Provided for Contractor Companies' Employees	Hour	Taşpınar:48 Mersin:96 Şah:148 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:48 Mersin:96 Şah:148 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar:48 Mersin:1,600 Şah:148 Erzurum: 0 Çorum: 0 Headquarters: n/a
Hours of OHS Training Provided for Subcontracted Workers	Hour	Taşpınar:128 Mersin:60 Şah:36 Erzurum: 368 Çorum: 64 Headquarters: n/a	Taşpınar:128 Mersin:60 Şah:24 Erzurum: 336 Çorum: 64 Headquarters: n/a	Taşpınar:128 Mersin:60 Şah:60 Erzurum: 304 Çorum: 64 Headquarters: n/a
Total Hours of OHS Training Programs Provided	Hour	Taşpınar:358 Mersin:327 Şah:400 Erzurum: 368 Çorum: 64 Headquarters: 104	Taşpınar:358 Mersin:327 Şah:326 Erzurum: 360 Çorum: 64 Headquarters: 52	Taşpınar:384 Mersin:1,831 Şah:351.5 Erzurum: 352 Çorum: 80 Headquarters: 51
Training Hour per Employee	Hour	Taşpınar:20 Mersin:16.35 Şah:18.18 Erzurum: 16 Çorum: 16 Headquarters: 4	Taşpınar:20 Mersin:16.35 Şah:15.52 Erzurum: 17.14 Çorum: 16 Headquarters: 4	Taşpınar:21 Mersin:16.,06 Şah:15.98 Erzurum: 16 Çorum: 16 Headquarters: 4

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Supplementary Metrics ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Total Recordable Incident Frequency Rate ⁵⁰	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Recordable Incident Frequency Rate of Galata Wind Employees ⁵¹	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Recordable Incident Frequency Rate of Contractor Companies’ Employees ⁵²	TRIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Number of Injuries ⁵³	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Number of Recordable Incidents of Contractor Companies’ Employees ⁵⁴	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Case Incident Rate ⁵⁵	TCIR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

⁵⁰ Total Recordable Incident Rate: Total number of accidents / Total working hours x 1,000,000.

⁵¹ Total Recordable Incident Rate (Galata Wind Employees): Total number of accidents (total accident count) / Total working hours x 1,000,000. This refers to the number of injuries and fatalities, including non-lost-time injuries, per one million hours worked. It includes all work-related incidents such as fatalities, illnesses, minor and major injuries, lost-time and non-lost-time accidents, medical treatment injuries (MTI), recordable and reportable incidents, and accidents employees were involved in while commuting to work.

⁵² Total Recordable Incident Rate of Contractor Companies: Total number of Contractor Company accidents / Total working hours of Contractor Companies x 1,000,000. This refers to the number of injuries and fatalities, including non-lost-time injuries of Contractor Companies, per one million hours worked. It includes all work-related incidents such as fatalities, illnesses, minor and major injuries, lost-time and non-lost-time accidents, medical treatment injuries (MTI), recordable and reportable incidents, and accidents employees were involved in while commuting to work.

⁵³ This number includes all work-related incidents such as fatalities, illnesses, minor and major injuries, lost-time and non-lost-time accidents, medical treatment injuries (MTI), recordable and reportable incidents, and accidents employees were involved in while commuting to work. Refers to the total number of accidents that both Galata Wind and contractor company employees are involved.

⁵⁴ Refers to the number of injury and fatality incidents reported by contractor company employees. It includes all work-related incidents that contractor company employees encountered, such as fatalities, illnesses, minor and major injuries, lost-time and non-lost-time accidents, medical treatment injuries (MTI), recordable and reportable incidents, and accidents employees were involved in while commuting to work.

⁵⁵ TCIR: Total number of recordable incidents /Total working hours x 200.000

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Supplementary Metrics ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Total Number of Employees Involved in Accidents ⁵⁶	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total Number of Employee Fatalities	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Total Number of Contractor Companies’ Employee Fatalities	Number	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Number of Lost Days for Galata Wind Employees	Number	Taşpınar:20 Mersin:0 Şah:34 Erzurum:0 Çorum: 0 Headquarters: 37	Taşpınar:3 Mersin:3 Şah:65 ⁵⁷ Erzurum:2 Çorum: 5 Headquarters: 27	Taşpınar:28 Mersin:0 Şah:282 ⁵⁸ Erzurum:30 Çorum: 0 Headquarters: 26
Number of Lost Days for Contractor Companies’ Employees	Number	Taşpınar:0 Mersin:0 Şah:5 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:29 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:7 Erzurum:0 Çorum: 0 Headquarters: n/a
Total Lost Time Incident Frequency Rate ⁵⁹	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

⁵⁶ Refers to the number of injury and fatality incidents reported by employees. It includes all work-related incidents such as fatalities, illnesses, minor and major injuries, lost-time and non-lost-time accidents, medical treatment injuries (MTI), recordable and reportable incidents, and accidents employees were involved in while commuting to work.

⁵⁷ Refers to the number of days of absence pertaining to two employees each taking 30 days of sick leave.

⁵⁸ Refers to the number of days of absence of an employee with cancer who took leave to continue treatment between January 1, 2024, and October 17, 2024.

⁵⁹ Lost-Time Injury Frequency Rate (LTIFR): Number of lost-time injuries / Total working hours x 1,000,000.

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Supplementary Metrics ESRS S1-14, GRI 403, SASB, and Others	UNIT	2022	2023	2024
Lost Time Incident Frequency Rate for Galata Wind Employees ⁶⁰	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: 0
Lost Time Incident Frequency Rate for Contractor Companies’ Employees ⁶¹	LTIFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a
Near Miss Frequency Rate ⁶²	NMFR	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum:0 Çorum: 0 Headquarters: n/a

Work-related Illness Incident Rate ⁶³ ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Work-related Illness Incident Rate of Galata Wind Employees				
Female	%	Taşpınar: 0.01 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0.08	Taşpınar: 0.02 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0.08	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum:0 Çorum: 0 Headquarters: 0.05
Male	%	Taşpınar: 0.10 Mersin: 0 Şah: 0.19 Erzurum: 0 Çorum: 0 Headquarters: 0.13	Taşpınar: 0 Mersin: 0.02 Şah: 0.35 Erzurum: 0.01 Çorum: 0.03 Headquarters: 0.07	Taşpınar: 0.14 Mersin: 0 Şah: 1.40 Erzurum: 0.15 Çorum: 0 Headquarters: 0.13

⁶⁰ Lost-Time Injury Frequency Rate (LTIFR): Number of lost-time injuries / Total working hours x 1,000,000.
⁶¹ Lost-Time Injury Frequency Rate (LTIFR): Number of lost-time injuries / Total working hours x 1,000,000.
⁶² Near-Miss Frequency Rate: Total number of near-miss cases / Total working hours x 1,000,000
⁶³ Lost days due to work-related illness / Total working hours

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Rate of Lost Days Due to Work-related Illnesses ⁶⁴ ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Female	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Rate of Lost Days Due to Work-related Illnesses of Galata Wind Employees				
Female	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Male	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Rate of Lost Days Due to Work-related Illnesses of Contractor Companies' Employees				
Female	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

⁶⁴ Lost days due to work-related (occupational) illness / Total working hours

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Rate of Lost Days Due to Work-related Illnesses ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Rate of Lost Days Due to Work-related Illnesses of Subcontracted Workers				
Female	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	%	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

Number of Lost Days Due to Work-related Injuries ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Female	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Lost Days Due to Work-related Injuries ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Number of Lost Days Due to Work-related Injuries Galata Wind Employees				
Female	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Male	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Number of Lost Days Due to Work-related Injuries of Contractor Companies' Employees				
Female	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Number of Lost Days Due to Work-related Injuries Subcontracted Workers				
Female	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar:0 Mersin:0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Lost Days Due to Fatalities from Work-related Illnesses ESRS S1-14, GRI 410, SASB, and Others		UNIT	2022	2023	2024
Female	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Number of Lost Days Due to Fatalities from Work-related Illnesses of Galata Wind Employees					
Female	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Male	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: 0
Number of Lost Days Due to Fatalities from Work-related Illnesses of Contractor Companies' Employees					
Female	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Lost Days Due to Fatalities from
Work-related Illnesses
ESRS S1-14, GRI 410, SASB, and Others

Work-related Illnesses ESRS S1-14, GRI 410, SASB, and Others		UNIT	2022	2023	2024
Number of Lost Days Due to Fatalities from Work-related Illnesses of Subcontracted Workers					
Female	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	
Male	Number	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	

Number of Lost Days Due to Work-related Illnesses
ESRS S1-14, GRI 410, SASB, and Others

Number of Lost Days Due to Work-related Illnesses ESRS S1-14, GRI 410, SASB, and Others		UNIT	2022	2023	2024
Female	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number		Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah: 0 Erzurum: 0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

OCCUPATIONAL HEALTH AND SAFETY

Number of Lost Days Due to Work-related Illnesses ESRS S1-14, GRI 410, SASB, and Others	UNIT	2022	2023	2024
Number of Lost Days Due to Work-related Illnesses of Galata Wind Employees				
Female	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0
Male	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: 0
Number of Lost Days Due to Work-related Illnesses of Contractor Companies’ Employees				
Female	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Number of Lost Days Due to Work-related Illnesses of Subcontracted Workers				
Female	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/aa	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a
Male	Number	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a	Taşpınar: 0 Mersin: 0 Şah:0 Erzurum: 0 Çorum: 0 Headquarters: n/a

PERFORMANCE INDICATORS

CORPORATE GOVERNANCE

Corporate Governance ESRS 2, ESRS G1, GRI, and Others	UNIT	2022	2023	2024
Business Ethics				
Percentage of at-risk functions ⁶⁵ covered by anti-bribery and anti-corruption training programs	%	n/a	n/a	66
Monetary political contributions	TL	0	0	0
In-kind political contributions	TL	0	0	0
Total amount of internal and external lobbying expenditures	TL	0	0	0
Amount paid for membership in lobbying firms ⁶⁶	TL	0	0	0
Corporate Governance				
Number of board members	Num-ber	6	6	6
Number of executive board members	Num-ber	1	1	1
Number of independent board members	Num-ber	2	2	2
Number of female board members	Num-ber	1	1	1
Number of male board members	Num-ber	5	5	5
Percentage of female board members	%	17	17	17
Number of board members with undergraduate degree	Num-ber	6	6	6
Number of board members with master’s degree	Num-ber	3	3	3
Number of board members with PhD degree	Num-ber	0	0	0
Number of board members continuing with their post-doc research	Num-ber	0	0	0

⁶⁵ “At-risk functions” refers to functions that are considered to be exposed to the risk of corruption and bribery due to their duties and responsibilities.
⁶⁶ There is no direct lobbying activity in Turkey. During the year, Galata Wind did not engage in any lobbying activities or any collaboration related to the development of public policies. Galata Wind does not provide any in-kind or monetary support to any political party or entity. Galata Wind holds memberships in industry associations. The total amount of membership fees paid was TRY 1,578 in 2022, TRY 26,179 in 2023, and TRY 57,694 in 2024.

PERFORMANCE INDICATORS

CORPORATE GOVERNANCE

Corporate Governance ESRS 2, ESRS G1, GRI, and Others	UNIT	2022	2023	2024
Corporate Governance				
Ratio of the percentage increase in the annual total compensation of the Company’s highest-paid employee to the average percentage increase in the annual total compensation of all employees (excluding the highest-paid employee) ⁶⁷	%	52	103 ⁶⁸	88 ⁶⁹
Total compensation paid to non-executive member of the Board of Directors	TL	836,369.27	1,062,050.88	2,039,780.76
Number of board meetings	Num-ber	51	37	28
Attendance rate of board members at board meetings	%	Çağlar Göğüş:100 Bora Yalınay:100 Burak Kuyan:100 Neslihan Sadıkoğlu:98 Hüseyin Faik Açıkalın:100 Ozan Korkmaz:100	Çağlar Göğüş:100 Bora Yalınay:100 Burak Kuyan:100 Neslihan Sadıkoğlu:100 Hüseyin Faik Açıkalın:92 Ozan Korkmaz:98	Çağlar Göğüş: 100 Bora Yalınay: 100 Burak Kuyan: 100 Neslihan Sadıkoğlu: 100 Hüseyin Faik Açıkalın: 86 Ozan Korkmaz: 89
Average participation in committee meetings	%	100	100	100
Total remuneration of persons responsible for the Company’s management	TL	Gross: 2,886,747.04 Net: 2,864,836.63	Gross: 6,456,742.89 Net: 6,407,736.21	Grosst: 14,032,414.68 Net: 13,925,908.65
Total compensation of executives	TL	8,107,356	23,911,801	32,591,547
Percentage of maximum voting or ownership rights allowed	%	There are no voting privileges.		
Advance notification period days / The minimum period before the next shareholder meeting within which a shareholder proposal will not be ac-cepted	Day	0	0	0
Total number of proposals submitted to the highest governance body dur-ing the reporting period	Number	0	0	0
Total number of complaints submitted to the highest governance body dur-ing the reporting period	Number	0	0	0
Total number of notifications submitted to the highest governance body during the reporting period	Number	0	0	0

⁶⁷ Formula: Percentage increase in the annual total compensation of the highest-paid employee / Average percentage increase in the annual total compensation of all employees, excluding the highest-paid employee

⁶⁸ The high increase rates are due to the inflationary environment in Turkey. For inflation rates, [pls see.](#)

⁶⁹ The high increase rates are due to the inflationary environment in Turkey. For inflation rates, [pls see.](#)

PERFORMANCE INDICATORS

CORPORATE GOVERNANCE

Corporate Governance ESRS 2, ESRS G1, GRI, and Others	UNIT	2022	2023	2024
Corporate Governance				
Minimum interval of years for re-election of members of the Board of Di-rectors	Number	1	1	1
Total compensation paid to non-executive members of the Board of Direc-tors	TL	8,107,356	23,911,801	32,591,547
Total compensation paid to all senior executives	TL	8,107,356	23,911,801	32,591,547
Maximum percentage of voting or ownership rights permitted	%	8,107,356	23,911,801	32,591,547
Local employment of senior management	%	100	100	100
Anti-Corruption ⁷⁰ GRI 205				
Total number of operations assessed for risks related to corruption	Number	0	0	0
Total percentage of operations assessed for risks related to corruption	%	0	0	0
Total number of members of the governance body (board, committee, etc.) to whom anti-corruption policies and procedures were communicated	Number	0	0	0
Total percentage of members of the governance body (board, committee, etc.) to whom anti-corruption policies and procedures were communicated	%	0	0	0

⁷⁰ DOHOL policy, training, and current processes are documented in ISO management systems. However, no specific screening has yet been conducted in terms of corruption risks.

PERFORMANCE INDICATORS

FINANCIAL PERFORMANCE

Financial Performance	UNIT	2023	2024	REMARKS
Operational expenditures (OpEx) allocated to climate change	TL	254,492,479	252,467,594	iFormula: Investment expenditures related to the listed activities / Total investment expenditures Activity List: 1) Climate change mitigation 2) Adaptation to climate change 3) Sustainable use and protection of water and marine resources 4) Transition to a circular economy 5) Pollution prevention and control 6) Protection and restoration of biodiversity and ecosystems
Capital expenditures (CapEx) allocated to climate change	TL	1,853,473,060	1,878,791,763	Formula: Investment expenditures related to the listed activities / Total investment expenditures Activity List: 1) Climate change mitigation 2) Adaptation to climate change 3) Sustainable use and protection of water and marine resources 4) Transition to a circular economy 5) Pollution prevention and control 6) Protection and restoration of biodiversity and ecosystems
Significant investment expenditures for coal-based economic activities	TL	0	0	Investment expenditure totals taken into consideration are related to the following NACE codes: a) B.05 Coal and lignite mining, B.06 Crude petroleum and natural gas extraction (limited to crude oil), B.09.1 Support activities for petroleum and natural gas extraction (limited to crude oil), b) C.19 Manufacture of coke and refined petroleum products, c) D.35.1 Electricity generation, transmission, and distribution, d) D.35.3 Steam and air conditioning supply (limited to coal- and oil-fueled energy and/or heat generation), e) G.46.71 Wholesale of solid, liquid, and gaseous fuels and related products (limited to solid and liquid fuels).
Significant investment expenditures for oil-based economic activities	TL	0	0	
Significant investment expenditures for gas-based economic activities	TL	0	0	
Net revenue from activities in industries with high impact on the climate	TL	2,684,048,728	2,364,399,960	
Net revenue from activities in other industries than the ones with high impact on the climate	TL	0	0	Six industries with high-impact on the climate: cement, iron-steel, aluminum, fertilizers, hydrogen, and electricity .
Financial impacts of biodiversity offsets (direct and indirect costs)	TL	5,747,150	934,969	Includes total direct and indirect costs of Carbon Offset projects.
Revenue from low-carbon products	% and TL	2,684,048,748	2,364,399,960	100% of revenue is derived from low-carbon products/services.

PERFORMANCE INDICATORS

FINANCIAL PERFORMANCE

Financial Performance	UNIT	2023	2024	REMARKS
Wages and salaries related to sustainability reporting ⁷¹	TL	109,203,252	154,494,301	
Gross profit margin	%	59	52	
Operating expenses	%	5	10	
EBITDA margin	%	76	69	
EBIT margin	%	79	48	
Net profit margin	%	34	35	
Total sales	MW	729,614	810,127	
Net sales	TRY million	2,684,048,728	2,364,399,960	
EBITDA	TRY million	2,028,542,849	1,635,811,790	
Net profit	TRY million	900,270,559	834,410,071	
Investment expenditures	TRY million	1,900,041,322	2,004,878,235	
Total assets	TRY million	13,224,429,952	14,809,515,912	
Working capital	TRY million	(92,620,601)	810,508,779	
Gross profit	TRY million	1,596,463,307	1,241,266,348	
Gross profit margin	%	59	52	
Operating expenses	TRY million	128,698,260	226,359,079	
EBIT	TRY million	2,126,147,804	1,125,722,006	
ROA	%	7	6	

⁷¹ This figure includes all employee expenses (salaries, wages, social security contributions, training, meals, etc.).

PERFORMANCE INDICATORS

FINANCIAL PERFORMANCE

Financial Performance	UNIT	2023	2024	REMARKS
ROE	%	9	8	
Net financial debt/Equity	TRY million	0.10	0.08	
Investment Amount – CapEx	TRY million	1,900.04	2,004.88	
Operational Expenditures – OpEx		125.47	218.84	
Payments to shareholders	TRY million	761,888,112	531,437,531	
Corporate tax expense	TRY million	260,872,272	110,883,287	
Community investments ⁷²	TRY million	23,897,676	21,846,601	Galata Wind's community investment amount for 2024 is 21,846,601 TL, consisting of 19,698,495 TL in donations and aid and 2,148,106 TL in sponsorships. The community investment amount for 2023 is 23,897,676 TL, consisting of 20,879,130 TL in donations and aid and 3,018,546 TL in sponsorships. There are no direct lobbying activities in Turkey. Galata Wind has not been involved in any lobbying activities during the year and has not entered into any cooperation regarding the development of public policies. Galata Wind does not provide any in-kind or cash support to any political party or organization. Galata Wind is a member of sectoral associations. The total membership fees paid to sectoral associations are 26,179 TL for 2023 and 57,694 TL for 2024.
Payments to suppliers	TRY million	545,987,640	573,817,338	
Cash flows from operating activities	TRY million	2.867,767,633	1,493,164,152	
Net financial debt	TRY million	970,993,431	882,442,392	
Payments and benefits provided to employees	TRY million	109,203,252	154,494,301	

⁷² The value provided has been calculated by taking the total amount spent for donations, aids, and sponsorships.

PERFORMANCE INDICATORS

FINANCIAL PERFORMANCE

Financial Performance	UNIT	2023	2024	REMARKS
Retained economic value ⁷³	TL	1,086,916,158	985,941,528	
Total amount of taxes paid	TL	179,738,578	118,432,731	
Total monetary value of financial assistance received from government	TL	0	0	
Total amount of tax deductions and tax credits	TL	0	0	
Total amount of subsidies	TL	0	0	
Total amount of investment grants, research and development grants, and other related types of grants	TL	0	0	
Total amount of significant infrastructure investments and services supported	TL	0	0	
Retained earnings	TRY million	5,271,872,098	6,294,641,733	
Green investment amount	TL	1,853,473,060	1,878,791,763	
Total amount of donations	TL	20,879,130	19,698,495	
Total amount of political contributions	TL	0	0	
Total amount of internal and external lobbying expenditures ⁷⁴	TL	0	0	
Amount paid for membership in lobbying associations ⁷⁵	TL	26,179	57,694	
In-kind political contributions	TL	0	0	

⁷³ Retained Economic Value: Direct Economic Value Generated – Economic Value Distributed

⁷⁴ There is no direct lobbying activity in Turkey. During the year, Galata Wind did not engage in any lobbying activities or any collaboration related to the development of public policies. Galata Wind does not provide any in-kind or monetary support to any political party or entity. Galata Wind holds memberships in industry associations. The total amount of membership fees paid was TRY 1,578 in 2022, TRY 26,179 in 2023, and TRY 57,694 in 2024.

⁷⁵ There is no direct lobbying activity in Turkey. During the year, Galata Wind did not engage in any lobbying activities or any collaboration related to the development of public policies. Galata Wind does not provide any in-kind or monetary support to any political party or entity. Galata Wind holds memberships in industry associations. The total amount of membership fees paid was TRY 1,578 in 2022, TRY 26,179 in 2023, and TRY 57,694 in 2024.

PERFORMANCE INDICATORS

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Sustainable Supply Chain Management ESRS G1, ESRS S2, ESRS 2, GRI, SASB and Others	UNIT	2022	2023	2024
Procurement amount	TL	148,473,000	1,523,878,375	2,578,972,104
Local procurement amount	TL	121,401,043	1,190,293,097	2,554,725,684
Percentage of local procurement	%	82	78	99
Total number of suppliers	Number	429	480	479
Supplier audits	Number	0	0	0
Percentage of Suppliers with Purchases Exceeding 5 Million TL that Were Au-dited	%	0	0	0
Number of high-risk-posing suppliers	Number	0	0	0
Percentage of high-risk-posing suppliers	%	0	0	0
Audit rate of high-risk-posing suppliers	%	0	0	0
Percentage of new suppliers assessed using social criteria	%	0	0	0
Number of suppliers assessed according to social impacts	Number	0	0	0
Number of suppliers identified with significant actual and potential adverse social impacts	Number	0	0	0
Percentage of suppliers with significant actual and potential adverse social im-pacts with whom improvements were agreed upon following the assessment	%	0	0	0
Percentage of suppliers with significant actual and potential adverse social im-pacts with whom business relationships were terminated following the as-sessment	%	0	0	0
Percentage of new suppliers assessed using environmental criteria	Number	0	0	0
Number of suppliers assessed over environmental impacts	Number	0	0	0

PERFORMANCE INDICATORS

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Sustainable Supply Chain Management ESRS G1, ESRS S2, ESRS 2, GRI, SASB and Others	UNIT	2022	2023	2024
Number of suppliers identified with significant actual and potential adverse environmental impacts	Number	0	0	0
Percentage of suppliers with significant actual and potential adverse environ-mental impacts with whom improvements were agreed upon following the assessment	%	0	0	0
Percentage of suppliers with significant actual and potential adverse environ-mental impacts with whom business relationships were terminated following the assessment	%	0	0	0
Percentage of health and safety improvements at the supply chain	%	0	0	0
Practices Involving Payments ESRS G1				
Average time taken to pay a supplier invoice	Day	30	30	30
Percentage of payments made to suppliers under standard payment terms ⁷⁶	%	100	100	100
Number of ongoing legal proceedings concerning overdue payments to suppli-ers	Number	0	0	0
Anti-Corruption ESRS G1				
Total number of suppliers to whom anti-corruption policies and procedures were communicated	Number	0	0	0
Percentage of suppliers to whom anti-corruption policies and procedures were communicated	%	0	0	0
Freedom of Association GRI 407, ESRS G1, ESRS 2, ESRS S1, ESRS S2				
Number of suppliers potentially at significant risk of violating workers' free-dom of association or collective bargaining rights	Number	0	0	0

⁷⁶ Refers to the payments made within the specified average period.

PERFORMANCE INDICATORS

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Sustainable Supply Chain Management ESRS G1, ESRS S2, ESRS 2, GRI, SASB and Others	UNIT	2022	2023	2024
Child Labor GRI 408, ESRS G1, ESRS 2, ESRS S1, ESRS S2				
Number of suppliers considered to be high-risk-posing concerning child labor	Number	0	0	0
Forced Labor GRI 409, ESRS G1, ESRS 2, ESRS S1, ESRS S2				
Number of suppliers considered to be high-risk-posing concerning forced labor	Number	0	0	0

PERFORMANCE INDICATORS

RISK MANAGEMENT AND COMPLIANCE

Risk Management and Compliance ESRS 2, ESRS G1, GRI, and Others	UNIT	2022	2023	2024
Quality Management Systems				
Percentage of buildings and facilities where quality management systems are implemented	%	14001:100 5001:100 27001:100 45001:100	14001:100 5001:100 27001:100 45001:100	14001:100 5001:100 27001:100 45001:100
Percentage of Company facilities or subsidiaries certi-fied with any widely recognized quality management system	%	14001:100 5001:100 27001:100 45001:100	14001:100 5001:100 27001:100 45001:100	14001:100 5001:100 27001:100 45001:100
Number of Early Risk Detection Committee meetings	Number	6	6	6
Number of Sustainability Committee meetings	Number	Sustainability Committee established	1	1

PERFORMANCE INDICATORS

INTERNAL AUDIT

Ethics Hotline 2024 Performance ESRS S1, ESRS S2, ESRS S3, ESRS S4, ESRS G1, GRI, and Others		UNIT	2022	2023	2024
Total Number of Reports Received through the Ethics Hotline	Number		1	0	0
Number of Reports Received that Were Acted Upon	Number		1	0	0
Number of Reports Deemed Valid and Resulting in Action	Number		1	0	0
Number of Complaints Submitted through Channels Where Employees Feel Comfortable to Voice Their Concerns Candidly	Number		1	0	0

PERFORMANCE INDICATORS

LEGAL

Legal ESRS S1, ESRS G1, SASB, GRI, and Others	UNIT	2022	2023	2024
Amount of monetary fines, penalties, and compensations arising from vio-lations of social and human rights factors	TL	0	0	0
Amount of monetary fines, penalties, and compensations for serious hu-man rights issues and incidents involving employees	TL	0	0	0
Total financial loss due to legal proceedings or violations related to labor law	TL	223,945.71 TL	64,595.37 TL	375,298.27 TL
Total financial loss resulting from lawsuits due to discrimination cases re-lated to employees	TL	0	0	0
Amount of monetary fines, penalties, and compensations arising from vio-lations of social and human rights factors	TL	0	0	0
Number of convictions for violations of anti-corruption and anti-bribery laws	Number	0	0	0
Amount of fines imposed for violations of anti-corruption and anti-bribery laws	TRY	0	0	0
Number of confirmed corruption or bribery cases	Number	0	0	0
Number of confirmed incidents where employees were dismissed or dis-ci-plined due to corruption or bribery	Number	0	0	0
Number of confirmed cases where contracts with business partners were terminated or not renewed due to corruption or bribery violations	Number	0	0	0
Total number of significant non-compliance cases with laws and regula-tions	Number	0	2	0
Cases where monetary fines were imposed	Number	0	0	0
Cases where non-monetary sanctions were imposed ⁷⁷	Number	0	0	0
Total number of cases of non-compliance with laws and regulations subject to monetary sanctions ⁷⁸	Number	0	2	0
Total amount of fines for non-compliance with laws and regulations	TL	0	0	0

⁷⁷ The data for 2022 and 2023 published in the 2023 Sustainability Report have been revised in the context of significant, major, and finalized proceedings.

⁷⁸ The data for 2022 and 2023 published in the 2023 Sustainability Report have been revised in the context of significant, major, and finalized proceedings.

PERFORMANCE INDICATORS

LEGAL

Legal ESRS S1, ESRS G1, SASB, GRI, and Others	UNIT	2022	2023	2024
Total litigation expenses reported by the Company	TRY	2,373.85	15,655.8	5,219.5
Number of public lawsuits filed against the Company or its employees regarding corruption	Number	0	0	0
Number of legal proceedings ongoing or completed during the reporting period related to anti-competitive behavior and violations of antitrust and monopoly legislation	Number	0	0	0

PERFORMANCE INDICATORS

DATA SECURITY / DIGITAL TRANSFORMATION / CUSTOMER RELATIONS

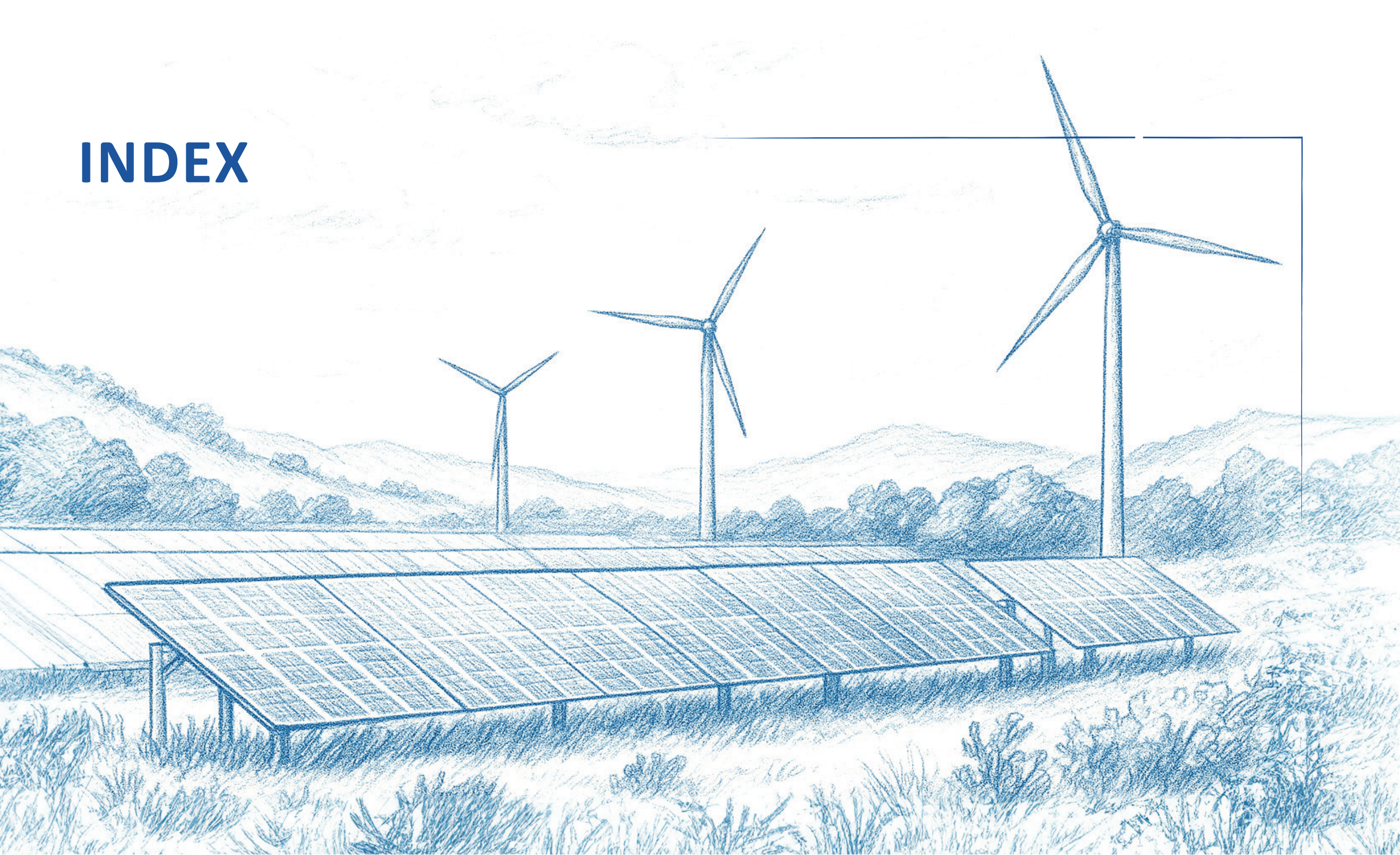
DATA SECURITY ESRS 2, GRI, SASB, and Others	UNIT	2022	2023	2024	REMARKS
Number of data security breaches	Number	0	0	0	
Percentage of breaches involving personal data	%	0	0	0	
Number of affected customers	Number	0	0	0	
Number of incidents of non-compliance with physical and/or cyberse-curity standards or regulatory obligations	Number	0	0	0	
DIGITAL TRANSFORMATION ESRS 2, GRI, SASB, and Others	UNIT	2022	2023	2024	REMARKS
Total number of digital projects	Number	14	9	5	
Number of active digital projects	Number	5	4	3	
Number of completed digital projects	Number	5	4	3	
Total cost of all projects completed	TRY	1.1 million	6.3 million	9.4 million	
Digital literacy of call center staff	%	100	100	100	
Digital literacy of blue-collar employees	%	100	100	100	
Number of investments made in sustainable technologies, innovation and digital transformation	Number	5	4	3	
Total amount spent on digital infrastructure investments and services	TRY	1.1 million	6.3 million	9.4 million	

PERFORMANCE INDICATORS

DATA SECURITY / DIGITAL TRANSFORMATION / CUSTOMER RELATIONS

CUSTOMER RELATIONS ESRS S-4, GRI, SASB, and Others	UNIT	2022	2023	2024	REMARKS
Total number of verified complaints regarding breaches of customer data confidentiality	Number	0	0	0	
Number of complaints received from external parties regarding breaches of customer data confidentiality that were verified by the Company	Number	0	0	0	
Number of complaints received from regulatory bodies regarding breaches of customer data confidentiality	Number	0	0	0	
Total number of identified leaks, thefts, or losses of customer data	Number	0	0	0	
Total number of cases of non-compliance with regulations and/or vol-untary codes concerning marketing communications, including advertis-ing, promotion, and sponsorship	Number	0	0	0	
Total number of cases of non-compliance with regulations and/or vol-untary codes concerning the health and safety impacts of products and services	Number	0	0	0	
Customer satisfaction rate	%	n/a	n/a	n/a	

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 2: General Disclosures 2021								
2-1 Organizational details	See requirements of Directive 2013/34/EU							About Galata Wind, 13-21 Masthead, 259
2-2 Entities included in the organization’s sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i			G12		Prensip 7		About Galata Wind, 13-21 Masthead, 259
2-3 Reporting period, frequency and contact point (2-3-a and 2-3-b)	ESRS 1 §73	IFRS S1 Locations of disclosure 60, 61, 62, 63, Timing of reporting 64, 65, 66, 67, 68, 69		G12		Prensip 7		About Report, 9-12
2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	IFRS S1 Measurement uncertainly 77, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, Errors 83, 84, 85, 86						Employees and Work Environment Performance, 92, 127 Legal, 170
2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464			G13				Assurance, 256 The data shown with this (✔) sign in the report have been verified.
2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	IFRS S1 Business Model and Value Chain 32, Strategy and decision-making 33, IFRS S2 Business model and value chain 13, Strategy and decision-making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20						Value Chain, 18 Sustainable Supply Chain Management, 71-73
2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52					Prensip 7		Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56							Employees and Workplace Performance, 92-128
2-9 Governance structure and composition (2-9-a [for public-interest entities only], 2-9-b, 2-9-c-i, c-ii, c-v to c-viii)	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) <i>See also corporate governance statement requirements of Directive 2013/34/EU for public-interest entities</i>	IFRS S1 Governance 26, 27, IFRS S2 Governance 5, 6, 7		G5, L7	 	Prensip 1, 2	Percentage of women employees: 28% Percentage of women managers: 13%	Employees and Workplace Performance, 92-128 Corporate Governance, 158-161 Corporate Governance and Ethics, 23-32
2-10 Nomination and selection of the highest governance body	ESRS 2 GOV-1, GOV-2, GOV-3, GOV-4, GOV-5 <i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	IFRS S1 Governance 26, 27, IFRS S2 Governance 5, 6, 7			 			Corporate Governance Structure and Committees, 23
2-11 Chair of the highest governance body	ESRS 2 GOV-1, GOV-2, GOV-3, GOV-4, GOV-5 <i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	IFRS S1 Governance 26, 27, IFRS S2 Governance 5, 6, 7						Corporate Governance Structure and Committees, 23
2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)		G1, G7	  	Prensip 1, 2		Corporate Governance and Ethics, 23-32 Message from Chairperson, 5-6 Message from the CEO, 7-8
2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)		G4, G5	  			Corporate Governance Structure and Committees, 23 Sustainability Management, 24-26

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	IFRS S1 Objective 1, 2, 3, 4, IFRS S1 Governance 26, 27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)		G1		Prensip 1, 2		Corporate Governance and Ethics, 23-32 Message from Chairperson, 5-6 Message from the CEO, 7-8
2-15 Conflicts of interest	ESRS G1 , G1-1, G1-2, G1-3, G1-4, G1-5, G1-6 <i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	IFRS S1 Governance 26, 27, IFRS S2 Governance 5,6, 7					Percentage of women employees: 28% Percentage of women managers: 13%	Corporate Governance and Ethics, 23-32 Risk Management, 45-48
2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	IFRS S1 Governance 26, 27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)						Corporate Governance and Ethics, 23-32 Risk Management, 45-48 Corporate Governance, 159 Internal Audit, 169
2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)						Credit Rating Report 2024 Annual Report
2-18 Evaluation of the performance of the highest governance body	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	IFRS S2 Climate-related Metrics 29 (g)						Credit Rating Report 2024 Annual Report
2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 <i>See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings</i>	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S1 26-27, IFRS S2, IFRS S2 Climate-related Metrics 29 (g)		G10				Remuneration Policy

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 (e) <i>See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings</i>	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)						Remuneration Policy
2-21 Annual total compensation ratio (2-21-a and 2-21-c)	ESRS S1 S1-16 §97 (b) to (c)			L8		Prensip 1, 2	Privacy Restriction - Since the analysis of the remuneration of the Board of Directors is not standardised in the countries in which we operate, it is not disclosed separately, but is disclosed collectively within the scope of the financial report.	Employees and Workplace Performance, 127 Financial Report
2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	IFRS S2 Strategy , IFRS S1 Strategy		G1				Message from Chairperson, 5-6 Message from the CEO, 7-8
2-23 Policy commitments (2-23-a-i and a-iv; 2-23-b, 2-23-d, 2-23-e, 2-23-f) 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just transition	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	IFRS S1 Governance 26-27, IFRS S2 Climate-related Metrics 29 (g)		G2, G3, G7, G7.1, HR2, HR2.1, L1.1, E1.1, AC2		Prensip 1, 2, 5, 6, 7		Policies

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	IFRS S1 Governance 26-27, IFRS S2 Governance 5, 6, 7, IFRS S2 Climate-related Metrics 29 (g)		G2, G3, G7, G7.1, HR2, HR2.1, L1.1, E1.1, AC2		Prensip 1, 2, 5, 6, 7		Corporate Governance and Ethics, 23-32 Risk Management, 45-48
2-25 Processes to remediate negative impacts 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just transition	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c), ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37	Nuclear Safety & Emergency Management IFEU-540a.1,IF-EU-540a.2				Galata Wind generates electricity using only wind and solar energy.	Corporate Governance and Ethics, 23-32 Risk Management, 45-48

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)			G8, G8.1		Prensip 1		Corporate Governance and Ethics, 23-32 Risk Management, 45-48 Internal Audit, 169
2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	IFRS S1, S2, ESRS, CDP, TCFD, TSRS, SDG, UNGC, Sources of guidance 54, 55, 56, 57, 58, 59, Statement of Compliance 72, 73	Water Management IF-EU-140a.2				No reports were made during the reporting period regarding non-compliance with permits, standards, and regulatory obligations covering water quantity and/or quality. The number of non-compliance cases in 2024 regarding physical and/or cyber security standards or regulatory obligations is 0. There have been no legal proceedings due to non-compliance with environmental, occupational health and safety, corruption and bribery, anti-competitive practices, discrimination, child labor, forced labor, violation of indigenous peoples' rights, health and safety impacts of products and services, product and service information and labeling, marketing communications, violation of customer privacy, etc. No legal proceedings have been initiated due to compliance with legal regulations.	Corporate Governance and Ethics, 23-32 Risk Management, 45-48 Legal, 170
2-28 Membership associations	“Political engagement” is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		Nuclear Safety & Emergency Management IFEU- 540a.1, IF-EU-540a.2				Galata Wind generates electricity using only wind and solar energy. There are no direct lobbying activities in Turkey. Galata Wind has not participated in any lobbying activities during the year and has not entered into any cooperation regarding the development of public policies. Galata Wind does not provide any in-kind or monetary support to any political party or organization. Galata Wind is a member of industry associations. The total membership fees paid were 1,578 TL for 2022, 26,179 TL for 2023, and 57,694 TL for 2024.	Memberships and Partnerships Corporate Governance, 158 Financial Performance, 164

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21			G11				Material Issues and Stakeholder Engagement, 34
2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61			L1.2, L6			There is no trade union at Galata Wind.	Employees and Work Environment, 94

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 3: Material Topics 2021								
3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	IFRS S1 Materiality 17-18		G7, G7.1, HR3, L2, E2,		Prensip 1, 2, 3, 4, 5, 6, 7		Material Issues and Stakeholder Engagement, 35-43
3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)			HR1, E12		Prensip 1, 2, 3, 4, 5, 6, 7		Double Materiality Matrix, 40

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
3-3 Management of material topics	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		G9, HR3, HR4, HR5, HR6, HR7, HR8, L1, L2, L3, L4, L5, L11, L12, E1, E2, E3, E22, AC1, AC4, AC6, AC7, AC8		Prensip 1, 2, 3, 4, 5, 6, 7		Material Issues and Stakeholder Engagement, 35-43

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 201: Economic Performance 2016								
201-1 Direct economic value generated and distributed	ESRS 1-3 § 3.1, 3.2, 3.3, 3.4, 3.5, 3.6 <i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>	IFRS S1 Business Model and Value Chain 32, Financial Condition, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 38, 39, 40, c, IFRS S2 Business Model and Value Chain 13, IFRS S2 Financial Condition, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21						About Galata Wind, 13-21 Financial Performance, 161-164
201-2 Financial implications and other risks and opportunities due to climate change 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-10 Carbon credits	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E2, E3, E4, E4.1, E4.2, E5, E9				Risk Management, 45-48 Climate Change and Environmental Performance, 85-89

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
201-3 Defined benefit plan obligations and other retirement plans 201-4 Financial assistance received from government	ESRS S1-1 , S1-2, S1-3, S1-4, S1-5, S1-6, S1-7, S1-9, S1-10, S1-11, S1-14, S1-15						Galata Wind does not have a private pension programme based on corporate contributions.	Social Performance, 63-66 Employee and Workplace Performance, 127
201-4 Devletten alınan finansal destek	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>						Galata Wind has not received any significant financial support from the state as of 2024.	Financial Performance, 164
GRI 202: Market Presence 2016								
202-2 Proportion of senior management hired from the local community	"Communities" economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.						The entire management staff of Galata Wind power generation facilities are employed among the residents of the region where the facilities are located.	Community Engagement and Awareness, 68 Credit Rating Report 2024 Annual Report

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 203: Indirect Economic Impacts 2016								
203-1 Infrastructure investments and services supported	"Communities" economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.							About Galata Wind, 13-21 Financial Performance, 161-164
203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36							About Galata Wind, 13-21 Financial Performance, 161-164

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 204: Procurement Practices 2016								
3-3 Management of material topics	ESRS G1 G1-2 §12	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37					Material Issues and Stakeholder Engagement, 34-43 Supply Chain Management, 71-72	
204-1 Proportion of spending on local suppliers	“Communities” economic, social and cultural rights’ is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.							Supply Chain Management, 71-72

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GRI 205: Anti-corruption 2016								
3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		AC1, AC4, AC6, AC7, AC8				Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160
205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5			G6, AC1, AC4, AC6, AC7, AC8				Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160
205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8			AC1, AC3, AC4, AC6, AC7, AC8				Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160
205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25			AC1, AC4, AC5, AC6, AC7, AC8			No cases were reported during the reporting period.	Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 206: Anti-competitive Behavior 2016								
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16</i>						In 2024, no legal action was reported.	
GRI 207: Tax 2019								
207-1 Approach to tax	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>							Dividend Distribution Policy 2024 Annual Report
207-2 Tax governance, control, and risk management	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>							Dividend Distribution Policy 2024 Annual Report
207-3 Stakeholder engagement and management of concerns related to tax	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>							Material Issues and Stakeholder Engagement, 34-43
207-4 Country-by-country reporting	<i>This topic is not covered by the list of sustainability matters in ESRS 1 AR §16.</i>						Our Netherlands based operations are not yet included in the scope of reporting. They will be included after the start of operations.	

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 301: Materials 2016								
3-3 Management of material topics	ESRS E5 E5-1 §12; E5-2 §17; E5-3 §21	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37					Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91	
301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)							Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)							Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
301-3 Reclaimed products and their packaging materials	ESRS E5 E5-4 §31 “Resource outflows related to products and services” and “Waste” are sustainability matters for E5 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.							Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 302: Energy 2016								
3-3 Management of material topics 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-4 Greenhouse gas emission reduction targets and progress status	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1,E3, E4, E4.1, E4.2,E5				Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
302-1 Energy consumption within the organization (302-1-a, b, c, e and g) 102-2 Climate change adaptation plan	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	IFRS S2 Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37	Greenhouse Gas Emissions & Energy Resource Planning IF-EU-110a.4 Activity Metrics IF-EU-000.D, IF-EU-000.D	E1, E3, E4, E4.1, E4.2,E5, E10			(1) Number of customers served in markets covered by Renewable Portfolio Standards (RPS): 4 (2) Percentage of RPS targets achieved by market: 100 Total electricity generated, its percentage relative to the primary energy source, and its percentage in regulated markets: Total production: 810,121.482 MWh Production from RES: 757, 891,443 MWh Percentage of RES in total production: 93.6% Production from GES: 52,230,039 MWh Percentage of GES in total production: 6.4% Percentage in regulated markets: 100% Total electricity purchased wholesale: 73.8 MWh. This is the amount of electricity purchased for the General Directorate building.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
302-2 Energy consumption outside of the organization	“Energy” is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	IFRS S2 Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
302-3 Energy intensity	ESRS E1 E1-5 §40 to §42	IFRS S2 Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
302-4 Reduction of energy consumption 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just transition	ESRS E1-1 , E1-2, E1-3, E1-4 <i>“Energy” is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>	IFRS S2 Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
302-5 Reductions in energy requirements of products and services 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just transition 102-4 Greenhouse gas emission reduction targets and progress status	ESRS E1-1, E1-2, E1-3, E1-4 <i>“Energy” is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>	IFRS S2 Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 303: Water and Effluents 2018								
3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1,E2, E3, E4, E4.1, E4.2,E5,				Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20		Water Management IF-EU-140a.1, IF-EU-140a.2, IF-EU-140a.3	E1, E2, E3, E4, E4.1, E4.2,E5, E13			No cases of non-compliance with permits, standards, and regulatory obligations covering water quantity and/or quality were reported during the reporting period. (1) Total water withdrawn: 737.54 cubic meters (2) Total water consumed: 737.54 cubic meters, percentage of each in regions classified as High or Very High Water Stress: 100%	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
303-2 Management of water discharge-related impacts (303-2-iv)	ESRS E2 E2-3 §24		E1, E2, E3, E4, E4.1, E4.2,E5, E13				There is no situation in which Galata Wind's discharge of wastewater significantly affects the natural habitat.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
303-3 Water withdrawal	ESRS E3-4§28 <i>“Water withdrawals” is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>		Water Management IF-EU-140a.1	E1, E2, E3, E4, E4.1, E4.2,E5, E13				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
303-4 Water discharge	ESRS E3-4§28 <i>“Water discharges” is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>			E1, E2, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)			E1, E2, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
GRI 304: Biodiversity 2016								
3-3 Management of material topics 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just Transition	ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E2, E3, E4, E4.1, E4.2,E5				Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas (304-1-a-iv and v)	ESRS E4 §16 (a) i; §19 (a); E4-5 §35			E1, E2, E3, E4, E4.1, E4.2,E5, E15, E16				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
304-2 Significant impacts of activities, products and services on biodiversity (304-2-a-i, ii, iii, iv, v and vi; 304-2-b)	ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E2, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
304-3 Habitats protected or restored (304-3-a and b)	ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)			E1, E2, E3, E4, E4.1, E4.2,E5, E17				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESRS E4 E4-5 §40 (d) i	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E2, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 305: Emissions 2016								
3-3 Management of material topics and GRI 305 1.2 102-1 Transition plan to mitigate the effects of climate change 102-2 Climate change adaptation plan 102-3 Just Transition 102-4 Greenhouse gas emission reduction targets and progress 102-8 GHG emission intensity 102-9 Greenhouse gas removal in the value chain	ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1, E2, E3, E4, E4.1, E4.2,E5				Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
305-1 Direct (Scope 1) GHG emissions 102-5 Scope-1 GHG emissions 102-4 Greenhouse gas emission reduction targets and progress	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37	Greenhouse Gas Emissions & Energy Resource Planning IF-EU-110a.1, IF-EU-110a.3	E1, E2, E3, E4, E4.1, E4.2,E5, E6			(1) Gross global Scope 1 emissions: Scope 1 - 543.19 tCO ₂ e (2) Amounts and percentages of emissions covered by emissions limitation and (3) emissions reporting regulations: 0	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
305-2 Energy indirect (Scope 2) GHG emissions 102-6 Scope-2 GHG emissions 102-4 Greenhouse gas emission reduction targets and progress	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37		E1, E2, E3, E4, E4.1, E4.2,E5, E6				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
305-3 Other indirect (Scope 3) GHG emissions 102-7 Scope-3 GHG emissions 102-4 Greenhouse gas emission reduction targets and progress 102-9 Greenhouse gas removal in the value chain	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37	Greenhouse Gas Emissions & Energy Resource Planning IF-EU-110a.2	E1, E2, E3, E4, E4.1, E4.2,E5, E7, E7.1			Greenhouse gas (GHG) emissions from electricity distribution: 15.74 tCO ₂ e	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
305-4 GHG emissions intensity 102-8 GHG emission intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37	Greenhouse Gas Emissions & Energy Resource Planning IF-EU-110a.2	E1, E2, E3, E4, E4.1, E4.2,E5			Greenhouse gas (GHG) emissions from electricity distribution: 15.74 tCO ₂ e	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
305-5 Reduction of GHG emissions (305-5-a, c and 2.9.5) 102-4 Greenhouse gas emission reduction targets and progress 102-8 GHG emission intensity 102-9 Greenhouse gas removal in the value chain	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37		E1,E2, E3, E4, E4.1, E4.2,E5				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
305-6 Emissions of ozone-depleting substances (ODS)	“Pollution of air” is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	IFRS S2, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37	Air Quality IF-EU-120a.1	E1,E2, E3, E4, E4.1, E4.2,E5			Since the company only generates electricity from renewable energy sources, this figure is considered to be 0 (zero).	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26		Air Quality IF-EU-120a.1	E1,E2, E3, E4, E4.1, E4.2,E5, E18			Galata Wind disclosed its CO ₂ , CH ₄ , N ₂ O, PFC, SF6 breakdown emissions table on page 91 of its 2024 Sustainability Report.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
GRI 306: Waste 2020								
3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		E1,E2, E3, E4, E4.2, E5				Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
306-1 Waste generation and significant waste-related impacts	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30		Coal Ash Management IF-EU-150a.1, IF-EU-150a.2	E1, E2, E3, E4, E4.2, E5			Galata Wind does not use fossil fuels at any stage of its operations. Galata Wind generates electricity using only wind and solar energy.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
306-2 Management of significant waste-related impacts (306-2-a and c)	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)		Coal Ash Management IF-EU-150a.1, IF-EU-150a.2	E1, E2, E3, E4, E4.2, E5			Galata Wind does not use fossil fuels at any stage of its operations. Galata Wind generates electricity using only wind and solar energy.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
306-3 Waste generated	ESRS E5 E5-5 §37 (a), §38 to §40		Coal Ash Management IF-EU-150a.1, IF-EU-150a.2	E1, E2, E3, E4, E4.2, E5, E19			Galata Wind does not use fossil fuels at any stage of its operations. Galata Wind generates electricity using only wind and solar energy.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
306-4 Waste diverted from disposal (306-4-a, b, c, e)	ESRS E5 E5-5 §37 (b), §38 and §40			E1, E2, E3, E4, E4.2, E5, E20			Wastes carrying hazardous risks are classified according to their types and sent to the relevant companies for disposal in accordance with laws and regulations.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
306-5 Waste directed to disposal (306-5-a, b, c, e)	ESRS E5 E5-5 §37 (c), §38 and §40			E1, E2, E3, E4, E4.2, E5,E20				Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
GRI 306: Effluents and Waste 2016								
306-3 Significant spills	“Pollution of air”, “Pollution of water”, and “Pollution of soil” are sustainability matters for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.			E1, E2, E3, E4, E4.2, E5			Since the company generates electricity only from renewable energy sources, this figure is accepted as 0 (Zero).	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 308: Supplier Environmental Assessment 2016								
3-3 Management of material topics 102-9 Greenhouse gas reduction in the value chain	ESRS G1 G1-2 §12 and §15 (a)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91 Supply Chain Management, 71-72 Sustainable Supply Chain Management, 165-167

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308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	IFRS S1 Risk Management 43-44, Metrics and Targets 45, 47, 48, 49, 50, 51, 52, 53, IFRS S2 Strategy 8, IFRS S2 Financial Condition, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, IFRS S2 Climate Resilience 22, 23, IFRS S2 Risk Management, 24, 25, 26, IFRS S2 Metrics and Targets 27, 28, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37						Sustainable Supply Chain Management, 165
308-2 Negative environmental impacts in the supply chain and actions taken (308-2-c) 102-9 Greenhouse gas reduction in the value chain	ESRS 2 SBM-3 §48 (c) i and iv	IFRS S1 Risk Management 43-44, Metrics and Targets 45, 47, 48, 49, 50, 51, 52, 53, IFRS S2 Strategy 8, IFRS S2 Financial Condition, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, IFRS S2 Climate Resilience 22, 23, IFRS S2 Risk Management, 24, 25, 26, IFRS S2 Metrics and Targets 27, 28, IFRS S2 Climate Related Metrics 29, 30, 31, 32, Climate Related Targets 33, 34, 35, 36, 37						Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91 Supply Chain Management, 71-72

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 401: Employment 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37				Prensis 1, 2		Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
401-1 New employee hires and employee turnover (401-1-b)	ESRS S1 S1-6 §50 (c)						Percentage of those voluntarily resigning: 0% Percentage of those leaving through termination: 0%	Social Performance, 63-72 Employees and Workplace Performance, 92-128
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2-a-ii, a-iii, a-iv, a-v and b)	ESRS S1 S1-11 §74; §75; §AR 75							Social Performance, 63-72 Employees and Workplace Performance, 92-128
401-3 Parental leave (401-3-a and b)	ESRS S1 S1-15 §93							Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 402: Labor/Management Relations 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37				Prensip 1, 2		Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
402-1 Minimum notice periods regarding operational changes	“Social dialogue” and “Collective bargaining” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.						Legal notice periods are applied at Galata Wind.	Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 403: Occupational Health and Safety 2018								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37	Nuclear Safety & Emergency Management IF-EU-540a.1, IF-EU-540a.2	L1, L2, L10, L11, L12		Prensip 1, 3	Galata Wind generates electricity using only wind and solar energy.	Material Issues and Stakeholder Engagement, 34-43 Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-1 Occupational health and safety management system (403-1-a)	ESRS S1 S1-1 §23					Prensip 3		Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
403-2 Hazard identification, risk assessment, and incident investigation (403-2-b)	ESRS S1 S1-3 §32 (b) and §33	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Measures and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, IFRS S2 Strategy 8, 9, Climate Related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16	Nuclear Safety & Emergency Management IF-EU-540a.1, IF-EU-540a.2				Galata Wind generates electricity using only wind and solar energy.	Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-3 Occupational health services	ESRS S1-13 , S1-14 , ESRS S2-2 , S2-3, S2-4, S2-5	0				Prensip 3		Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-4 Worker participation, consultation, and communication on occupational health and safety	<i>“Health and safety” and “Training and skills development” are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/ or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>	0			 	Prensip 3	Since the number of employees in the regions where Galata Wind operates is less than 50, there is no obligation to establish an OHS Committee within the Company.	Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-5 Worker training on occupational health and safety		0				Prensip 3		Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
403-6 Promotion of worker health	ESRS S1-13, S1-14 , ESRS S2-2, S2-3, S2-4, S2-5 <i>“Social protection” is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.</i>							Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Measures and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, IFRS S2 Strategy 8, 9, Climate Related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16						Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157

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403-8 Workers covered by an occupational health and safety management system (403-8-a and b)	ESRS S1 S1-14 §88 (a); §90			L10		Prensip 3		Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-9 Work-related injuries (403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82		Workforce Health & Safety IF-EU-320a.1	L10, L9			(1) Total recorded cases (TRIFR): 0 (2) Fatal cases: 0 (3) Near-miss frequency rate (NMFR): 0 Since no cases were reported during the reporting period, this number is indicated as 0.	Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157
403-10 Work-related ill health (403-10-a-i, a-ii, b-i, b-ii, c-iii)	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82		Workforce Health & Safety IF-EU-320a.1				(1) Total recorded cases (TRIFR): 0 (2) Fatal cases: 0 (3) Near-miss frequency rate (NMFR): 0 Since no cases were reported during the reporting period, this number is indicated as 0.	Occupational Health and Safety, 66-68 Occupational Health and Safety Performance, 129-157

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 404: Training and Education 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		L4		Prensip 4		Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84			L4		Prensip 4		Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
404-2 Programs for upgrading employee skills and transition assistance programs (404-2-a)	ESRS S1 S1-1 §AR 17 (h)			L4	1NO POVERTY 3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 5GENDER EQUALITY 8DECENT WORK AND ECONOMIC GROWTH 10REDUCED INEQUALITIES	Prensip 4		Social Performance, 63-72 Employees and Workplace Performance, 92-128
404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84			L4	1NO POVERTY 3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 5GENDER EQUALITY 8DECENT WORK AND ECONOMIC GROWTH 9INDUSTRY, INNOVATION AND INFRASTRUCTURE 10REDUCED INEQUALITIES	Prensip 4		Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 405: Diversity and Equal Opportunity 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37				Prensip 1, 2		Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
405-1 Diversity of governance bodies and employees (405-1-a-i and iii, 405-1-b)	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	IFRS S1 Governance 26, 27, IFRS S2 5, 6, 7		L10 ,L7		Prensip 1, 2, 5, 6, 7	Percentage of women employees: 28% Percentage of women managers: 13%	Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128 Corporate Governance, 158-160
405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98			L10, L8		Prensip 1, 2, 5, 6, 7		Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI 406: Non-discrimination 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		L1, L2, L3, L4 ,L5 L10, L11, L12		Prensip 1, 2, 5, 6, 7		Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103			L1, L2, L3, L4, L5 L10, L11, L12		Principles 1, 2, 5, 6, 7	No cases of discrimination were reported during the reporting period.	Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI 407: Freedom of Association and Collective Bargaining 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		L1, L2, L3, L4 ,L5 L10, L11, L12				Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	“Freedom of association” and “Collective bargaining” are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.			L1, L2, L3, L4 ,L5 L10, L11, L12			Galata Wind respects the freedom of association of its employees. There is no trade union in Galata Wind.	Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128 Supply Chain Management, 71-72 Sustainable Supply Chain Management, 165-167

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GRI 408: Child Labor 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		L1, L2, L3, L4, L5 L10, L11, L12				Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
408-1 Operations and suppliers at significant risk for incidents of child labor (408-1-a-i, b, c)	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18			L1, L2, L3, L4, L5 L10, L11, L12				Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128 Supply Chain Management, 71-72 Sustainable Supply Chain Management, 165-167

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 409: Forced or Compulsory Labor 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37		L1, L2, L3, L4 ,L5 L10, L11, L12				Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); ESRS S2-1 §18			L1, L2, L3, L4, L5 L10, L11, L12				Social Performance, 63-72 Employees and Workplace Performance, 92-128 Sustainable Supply Chain Management, 165-167

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 410: Security Practices 2016								
3-3 Management of material topics	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72
410-1 Security personnel trained in human rights policies or procedures	“Security-related impacts” is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.							Occupational Health and Safety, 66-68

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 411: Rights of Indigenous Peoples 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S3 §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128
411-1 Incidents of violations involving rights of indigenous peoples	ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36			L10				Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 413: Local Communities 2016								
3-3 Management of material topics 102-3 Just transition	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)		Energy Afordability IF-EU-240a.1, IF-EU-240a.2, IF-EU-240a.3, IF-EU-240a.4	L10			(1) Average retail electricity rates applied to (1) residential, (2) commercial, and (3) industrial users: Galata Wind does not sell electricity directly to consumers. Average monthly electricity bill for residential users corresponding to (1) 500 kWh and (2) 1,000 kWh of electricity consumption per month: Galata Wind does not sell electricity directly to consumers. Number of electricity connections cut off due to residential users not paying their bills, percentage of those reconnected within 30 days: Galata Wind does not sell electricity directly to consumers. Analysis of the impact of external factors, including the economic conditions of the region where distribution services are provided, on the affordability of electricity and customers' purchasing power: Galata Wind does not sell electricity directly to consumers.	Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employees and Workplace Performance, 92-128 Environmental and Climate Change Performance, 87-89
413-2 Operations with significant actual and potential negative impacts on local communities (413-2-a-ii)	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)			L10				Social Performance, 63-72 Employees and Workplace Performance, 92-128

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 414: Supplier Social Assessment 2016								
3-3 Management of material topics 102-3 Just transition	ESRS G1 G1-2 §12 and §15 (a)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Employee and Workplace Performance, 92-128 Environmental and Climate Change Performance, 87-89 Sustainable Supply Chain Management, 165-167
414-1 New suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)							Sustainable Supply Chain Management, 165-167
414-2 Negative social impacts in the supply chain and actions taken (414-2-c) 102-3 Just transition	ESRS 2 SBM-3 §48 (c) i and iv							Sustainable Supply Chain Management, 165-167

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 415: Public Policy 2016								
3-3 Management of material topics	ESRS G1 G1-5 §27	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160 Financial Performance, 161-164 Social Performance, 63-72
415-1 Political contributions	ESRS G1 G1-5 §29 (b)						There are no direct lobbying activities in Turkey. Galata Wind has not participated in any lobbying activities during the year and has not entered into any cooperation regarding the development of public policies. Galata Wind does not provide any in-kind or monetary support to any political party or organization. Galata Wind is a member of sectoral associations. The total membership fees paid were 1,578 TL for 2022, 26,179 TL for 2023, and 57,694 TL for 2024.	Corporate Governance and Ethics, 23-32 Corporate Governance, 158-160 Financial Performance, 161-164 Social Performance, 63-72

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 416: Customer Health and Safety 2016								
3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Customer Relations, 173
416-1 Assessment of the health and safety impacts of product and service categories	“Personal safety of consumers and end-users” is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.						Galata Wind does not sell electricity directly to consumers.	Social Performance, 63-72 Customer Relations, 173

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ESRS S4 S4-4 §35						No cases were reported during the reporting period.	Social Performance, 63-72 Customer Relations, 173 Legal, 170
	ESRS S4		End-Use Eiciency & Demand IF-EU-420a.1, IF-EU-420a.2, IF-EU-420a.3 Grid Resiliency IF-EU-550a.2 Acivity Metrics IF-EU-000.A, IF-EU-000.B, IF-EU-000.C Nuclear Safety & Emergency Management IF-EU-540a.1, IF-EU-540a.12				(1) Percentage of electricity service revenues derived from tariff structures that include (2) a loss revenue adjustment mechanism (LRAM): Galata Wind does not sell electricity directly to consumers. Percentage of electricity load distributed via smart grid technology: Galata Wind does not sell electricity directly to consumers. Galata Wind does not own or operate any transmission or distribution lines. Breakdown of electricity savings achieved by users thanks to efficiency measures taken: Galata Wind does not sell electricity directly to consumers. (1) Number of significant event days covered by the System Average Interruption Duration Index (SAIDI): n/a (2) Number of significant event days covered by the System Average Interruption Frequency Index (SAIFI): n/a (3) Number of significant event days covered by the Customer Average Interruption Duration Index (CAIDI): n/a. Galata Wind does not sell electricity directly to consumers. Electricity distribution service provided to: (1) Number of residential users: 0 (2) Number of commercial users: 0 (3) Number of industrial users: 0	Environment and Climate Change, 86-89

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
							(1) Residential users: 0 (2) Commercial users: 0 (3) Industrial users: 0 (4) Total amount of electricity distributed to all other retail and (5) wholesale customers: For retail, the electricity generated by RES and sold to YEPAŞ and ARAS EPSAŞ has been calculated and amounts to 52,230 MWh. The amount of electricity distributed to wholesale customers has been calculated based on the electricity generated from RES and sold to EPIAŞ under a bilateral agreement, amounting to 757,891 MWh. Length of transmission and distribution lines: Galata Wind does not own or operate any transmission or distribution lines. The total number of nuclear power plants listed according to the US Nuclear Regulatory Commission (NRC) Action Matrix Column, examination of nuclear safety management and emergency preparedness efforts: Galata Wind generates electricity using only wind and solar energy.	

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
GRI 417: Marketing and Labeling 2016								
3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37						Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Social Performance, 63-72 Customer Relations, 173
417-1 Requirements for product and service information and labeling	“Information-related impacts for consumers and end-users” is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.							Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Social Performance, 63-72 Customer Relations, 173

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GRI DISCLOSURES AND REQUIREMENTS	ESRS DISCLOSURE REQUIREMENTS	IFRS S1-S2/TSRS S1-S2	SASB	UNGC	UN SDG	UN WEPs	DISCLOSURE AND DECLARATION	PART OF THE DISCLOSURE
417-2 Incidents of non-compliance concerning product and service information and labeling	ESRS S4 S4-4 §35						No cases were reported during the reporting period.	Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Social Performance, 63-72 Customer Relations, 173 Legal,170
417-3 Incidents of non-compliance concerning marketing communications	ESRS S4 S4-4 §35						No cases were reported during the reporting period.	Material Issues and Stakeholder Engagement, 34-43 Corporate Governance and Ethics, 23-32 Social Performance, 63-72 Customer Relations, 173 Legal,170
GRI 418: Customer Privacy 2016								
3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	IFRS S1 Governance 26, 27, Strategy 28, 29, Sustainability Risks and Opportunities 30, 31, Business model and value chain 32, Financial Position, Financial Performance and Cash Flows 34, 35, 36, 37, 38, 39, 40, Risk Management 43, 44, Metrics and targets 45, 46, 47, 48, 49, 50, 51, 52, 53, Guidance sources 54, 55, 56, 57, 58, 59, IFRS S2 Strategy 8, 9, Climate-related Risks and Opportunities, 10, 11, 12, Business Model and Value Chain 13, Strategy and Decision Making 14, Financial Position, Financial Performance and Cash Flows 15, 16, 17, 18, 19, 20, 21, Climate Resilience 22, 23, Risk Management 24, 25, 16, Metrics and Targets 27, 28, Climate-related Metrics 29, 30, 31, 32, Climate-related Targets 33, 34, 35, 36, 37			 			Material Issues and Stakeholder Engagement, 34-43 Social Performance, 63-72 Digital Transformation and Data Security, 172
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35		Grid Resiliency IF-EU-550a.1				Number of cases of non-compliance with physical and/or cybersecurity standards or regulatory obligations: No cases were reported during the reporting period.	Social Performance, 63-72 Digital Transformation and Data Security, 172

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
	A. GENERAL PRINCIPLES						
	A1. Strategy, Policy and Objectives						
A 1.1.	Material environmental, social and corporate governance (ESG) issues, risks and opportunities have been identified by the board of directors.	X				It has been shared with the public as part of the 2024 Sustainability Report.	Risk Management, 45-48 Corporate Governance and Ethics, 23-32 Climate Change and Environment, 50-61 Social Performance, 63-72
	ESG policies (e.g. Environmental Policy, Energy Policy, Human Rights and Employee Policy, etc.) have been established and disclosed to the public by the board of directors of the Incorporation	X				Our sustainability policies are available on our website.	Our Policies
A 1.2	Short and long term targets determined within the scope of ESG policies are disclosed to the public.	X				Galata Wind Energy Inc. has published its Sustainability Report, which outlines its non-financial performance for 2024 in line with its focus areas. The report discloses its UN SDG-centered goals to the public.	Climate Change and Environment, 50-61 Social Performance, 63-72 Net Zero 2030, 55
	A2. Implementation / Monitoring						
A2.1	The committees and/or units responsible for the execution of ESG policies and the highest level responsible persons in the partnership related to ESG issues and their duties are identified and disclosed to the public.	X				Established in 2022 and reporting directly to the Board of Directors, the Sustainability Committee monitors and oversees the handling and management of sustainability-related matters at the Company's highest decision-making level.	Corporate Governance, 23-32 About Galata Wind, 13-21
	Activities carried out by the responsible committee and/or unit within the scope of the policies are reported to the board of directors at least once a year.	X				The Sustainability Committee was established in 2022 and held its first meeting in December 2022. The Committee's Duties and Responsibilities document stipulates that it shall meet four times a year and report the results of its meetings to the board of directors. In 2024, the committee met 1 times.	Corporate Governance, 23-32 About Galata Wind, 13-21
A 2.2	Implementation and action plans have been established and disclosed to the public in line with ESG objectives.	X				These 17 goals, referred to by the UN SDGs), were taken into consideration alongside other standards and codes when Galata Wind prepared its sustainability strategy and determined its priority focus areas. They were evaluated in line with our priorities and objectives. Galata Wind Energy Inc. signed the UN Global Compact in 2022.	Material Issues and Stakeholder Engagement, 34-43 Risk Management, 45-48 Corporate Governance and Ethics, 23-32 Climate Change and Environment, 50-61 Social Performance, 63-72

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS				EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
		YES	NO	PARTIAL	NOT APPLICABLE		
A 2.3	ESG Key Performance Indicators (KPIs) and the level of achievement of these indicators on an annual basis are disclosed to the public.	X				Galata Wind has attempted to disclose all of its sustainability performance based on the last three years, in line with data availability, as part of its second sustainability report.	Performance Indicators, 74-174
A 2.4	Activities to improve the sustainability performance of business processes or products and services are disclosed to the public.	X				Galata Wind Energy Inc. 2024 Sustainability Report covers the company's sustainability performance between January 1, 2024, and December 31, 2024.	Risk Management, 45-48 Corporate Governance and Ethics, 23-32 Climate Change and Environment, 50-61 Social Performance, 63-72
A3. Reporting							
A 3.1	Information on the Company's sustainability performance, targets and actions is provided in the annual reports in an understandable, accurate and sufficient manner.	X				Galata Wind Energy Inc. publishes its 2024 sustainability performance report independently from its activity report and makes it available to its stakeholders via its website. However, relevant information is also available to stakeholders in the activity report and on the website.	2024 Annual Report
A 3.2	The Incorporation has publicly disclosed information on which of the United Nations (UN) 2030 Sustainable Development Goals its activities are related to.	X				We share our contribution to the UN Sustainable Development Goals in detail through every channel accessible to our stakeholders.	Index, 174-235
A 3.3	Lawsuits filed against and/or finalised on ESG issues, which are important in terms of ESG policies and/or will significantly affect the activities, are disclosed to the public.	X				This information is disclosed in accordance with the GRI Index included in the appendix to our sustainability report.	Legal, 170 Index, 174-235
A4. Verification							
A4.1	ESG Key Performance Measures of the Incorporation have been verified by an independent third party and disclosed to public.		X			The data included in the Galata Wind 2024 Sustainability Report has been partially verified by an independent auditing firm. Detailed verification documents are included in the appendix of the sustainability report.	Assurance, 256

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
	B. ENVIRONMENTAL PRINCIPLES						
B1.	The Company has publicly disclosed its policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programmes in the field of environmental management.	X				Galata Wind holds an ISO 14001 Environmental Management System certification. Detailed information is available on the website. Its comprehensive performance is outlined in the 2024 Sustainability Report.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B2.	Restrictions on the scope of the report, reporting period, reporting date, reporting date, reporting conditions regarding the environmental reports prepared for the provision of information on environmental management are disclosed to the public.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B4.	Environmental targets included in the rewarding criteria within the scope of performance incentive systems on the basis of stakeholders (such as board members, managers and employees) are disclosed to the public.		X			It has not yet been announced.	
B5.	It is publicly disclosed how prioritised environmental issues are integrated into business objectives and strategies.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B7.	It is publicly disclosed how environmental issues are managed and integrated into business objectives and strategies, including suppliers and customers along the partnership value chain, including the operational process.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B8.	It is disclosed to the public whether the relevant institutions and non-governmental organisations are involved in the policy-making processes and the cooperation with these institutions and organisations.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91 Social Performance, 63-72

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
B9.	In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts), information on environmental impacts is disclosed to the public in a periodically comparable manner.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B10.	Details of the standard, protocol, methodology and base year used to collect and calculate the data are publicly disclosed.	X				Galata Wind Energy Inc. has published the data disclosed in its 2024 Sustainability Report in accordance with international standards, providing footnotes or necessary explanations where required. Carbon emission calculations adhere to GHG methodology, while data within the scope of the SASB Index has been calculated using methods specified by the standard and explained in footnotes.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91 About Report, 9-13
B11.	The increase or decrease of environmental indicators for the reporting year in comparison with previous years is disclosed to the public.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B12.	Short and long term targets have been set to minimise environmental impacts, and these targets and progress against the targets set in previous years have been disclosed to the public.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B13.	A strategy for combating the climate crisis was established and planned actions were publicised.	X				Galata Wind publishes all its environmental data covering the past three years in its 2024 sustainability report. The report also provides access to all environmental strategies, climate change policies, and targets.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
B14.	Programmes or procedures have been established and disclosed to the public in order to prevent or minimise the potential negative impact of products and/or services on the environment.	X				Our company pays particular attention to ensuring that the projects it directs its investments towards also benefit the local community and promote economic and social development, viewing “social approval” as the most important part of its investment plans. Furthermore, Galata Wind ensures that the interests of the community are taken into account throughout the life cycle of its activities by carrying out the necessary planning at every stage of the projects it invests in and utilizing stakeholder dialogue platforms accordingly. Galata Wind invests only in projects that generate energy from clean sources, primarily wind and solar.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
	Actions have been taken to reduce the greenhouse gas emissions of third parties (e.g. suppliers, subcontractors, dealers, etc.) and these actions have been disclosed to the public.		X			Galata Wind's key stakeholders include product and service suppliers and business partners, to whom the Company's policies regarding all employees and the work environment apply. Business relationships with third parties managed from a responsible supply chain management perspective are evaluated in line with the sustainability vision.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91 Social Performance, 64-72
B15.	Environmental benefits/gains and cost savings provided by initiatives and projects to reduce environmental impacts are disclosed to the public.	X					Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B16.	Energy consumption (natural gas, diesel, petrol, LPG, coal, electricity, heating, cooling, etc.) data are disclosed to the public as Scope-1 and Scope-2.	X				Our power plants are equipped with advanced energy monitoring systems that enable us to closely monitor and manage energy consumption. Real-time data analysis helps us identify anomalies, implement corrective actions without delay, and optimize energy usage. Our company holds the ISO 50001:2018 Energy Management System certification.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B17.	Public disclosure was made about the electricity, heat, steam and cooling produced in the reporting year.	X				Galata Wind only operates in the electricity generation sector using renewable energy sources.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS				EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
		YES	NO	PARTIAL	NOT APPLICABLE		
B18.	Studies on increasing the use of renewable energy and transition to zero or low carbon electricity have been carried out and disclosed to the public.	X				Galata Wind operates exclusively in the renewable energy sector, producing electricity solely from renewable energy sources. By generating 100% renewable, environmentally conscious electricity, Galata Wind reduces carbon emissions by approximately 456,000 tons annually. The target is to achieve net-zero Scope 1 emissions by the end of 2025, based on the 2022 baseline year.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B19.	Renewable energy production and utilisation data are publicly disclosed.	X				Galata Wind only operates in the electricity generation sector using renewable energy sources.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B20.	Energy efficiency projects were carried out and the amount of energy consumption and emission reduction achieved through energy efficiency projects was disclosed to the public.	X				Galata Wind only operates in the electricity generation sector using renewable energy sources.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B21.	Water consumption, the amount of water withdrawn from underground or above ground, if any, recycled and discharged, sources and procedures are publicly disclosed.	X				As a renewable energy company, Galata Wind is aware of the importance of sustainable water management to minimize its environmental impact and ensure the responsible use of water resources. Galata Wind's water management strategy focuses on the economical and efficient use of water at every stage of our operations.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B22.	It is publicly disclosed whether its operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).	X				Galata Wind's power plants reduce carbon emissions into the atmosphere by generating energy from renewable sources. Therefore, they can benefit from carbon trading in the category of projects that can offset carbon. Since Turkey does not have a binding target under the Kyoto Protocol, Galata Wind can operate in voluntary markets. The company certifies its carbon credits under the Gold Standard for Mersin RES, Şah RES, Taşpınar RES, Çorum GES, and Erzurum/Aziziye GES, and under VCS for Erzurum/Hınıs GES. Whether its operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade, or Carbon Tax) has been disclosed to the public.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
B23.	Information on carbon credits accumulated or purchased during the reporting period has been disclosed to the public.	X				Galata Wind's power plants reduce carbon emissions into the atmosphere by generating energy from renewable sources. Therefore, they can benefit from carbon trading in the category of projects that can offset carbon. Since Turkey does not have a binding target under the Kyoto Protocol, Galata Wind can operate in voluntary markets. The company certifies its carbon credits under the Gold Standard for Mersin RES, Şah RES, Taşpınar RES, Çorum GES, and Erzurum/Aziziye GES, and under VCS for Erzurum/Hınıs GES. Information on carbon credits accumulated or purchased during the reporting period has been disclosed to the public.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B24.	If carbon pricing is applied within the partnership, the details are disclosed to the public.	X				Galata Wind's power plants reduce carbon emissions into the atmosphere by generating energy from renewable sources. Therefore, they can benefit from carbon trading in the category of projects that can offset carbon. Since Turkey does not have a binding target under the Kyoto Protocol, Galata Wind can operate in voluntary markets. The company certifies its carbon credits under the Gold Standard for Mersin RES, Şah RES, Taşpınar RES, Çorum GES, and Erzurum/Aziziye GES, and under VCS for Erzurum/Hınıs GES. If carbon pricing is applied, the details are disclosed to the public.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91
B25.	Platforms where the Incorporation discloses its environmental information are publicly disclosed.	X				It has disclosed its policies and practices in the field of environmental management, its action plans, environmental management systems (known as the ISO 14001 standard), and its programs to the public.	Climate Change and Environment, 50-61 Environment and Climate Change Performance, 74-91

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

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		COMPLIANCE STATUS				EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
		YES	NO	PARTIAL	NOT APPLICABLE		
	C. SOCIAL PRINCIPLES						
	C1. Human Rights and Employee Rights						
C 1.1	A Corporate Human Rights and Employee Rights Policy has been established to cover the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation, the responsible persons for the implementation of the policy have been determined and the policy and responsible persons have been disclosed to the public.		X			Galata Wind publishes its Human Rights Policy in its Sustainability Report and on its website. Guided by the United Nations Guiding Principles on Business and Human Rights, it aims to define its human rights priorities by 2025.	Our Policies
C1.2	Considering the supply and value chain impacts, fair labour, improvement of labour standards, women's employment and inclusion issues (such as non-discrimination on gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc.) are included in the policy on employee rights.		X			Work on human rights in the supply chain began in 2024.	Supply Chain Management, 71-72
C1.3	Measures taken along the value chain to protect the rights of segments sensitive to certain economic, environmental, social factors (low-income segments, women, etc.) or minority rights/ equal opportunities are disclosed to the public.	X				We are committed to creating and maintaining a workforce that reflects the diversity of the society we live in, encompassing all its elements. We strive to create a work environment that attracts individuals from diverse backgrounds, including but not limited to race, ethnicity, gender, age, sexual orientation, religion, disability, and socioeconomic status, and to build a workforce that embraces this diversity.	Social Performance, 64-72
C1.4	Progress in preventing and remedying discrimination, inequality, human rights violations, forced labour and child labour was made public.	X				We are committed to creating and maintaining a workforce that reflects the diversity of the society we live in, encompassing all its elements. We strive to create a work environment that attracts individuals from diverse backgrounds, including but not limited to race, ethnicity, gender, age, sexual orientation, religion, disability, and socioeconomic status, and to build a workforce that embraces this diversity.	Social Performance, 64-72

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		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
C1.5	Investments in employees (training, development policies), compensation, fringe benefits, right to unionise, work/life balance solutions and talent management issues are included in the policy on employee rights.	X				Galata Wind's primary goal in human resources management is to be a company where employees are happy to be a part of and proud of. Recognizing that sustainable growth is only possible with employee loyalty, our company aims to grow with colleagues who are fast, proactive, responsible, and possess strategic thinking skills.	Social Performance, 64-72 Employee and Workplace Performance, 92-128
	Mechanisms for resolving employee complaints and disputes have been established and dispute resolution processes have been determined.	X				We commit to establishing effective mechanisms to address concerns and expectations regarding human rights raised by our employees, the community, or other stakeholders. We will ensure these mechanisms are accessible, confidential, and impartial, and that they create new opportunities for continuous improvement.	Social Performance, 64-72 Employee and Workplace Performance, 92-128
	Activities carried out during the reporting period to ensure employee satisfaction were disclosed to the public.					Increasing the loyalty of high-quality employment in the renewable energy sector to our company and contributing to the development and performance of our skilled workforce profile are among our strategic priorities in this area. This is one of the most important priorities in our sector.	Social Performance, 64-72 Employee and Workplace Performance, 92-128
C 1.6	Occupational health and safety policies have been established and disclosed to the public.	X				Galata Wind has renewed its ISO 45001:2018 Occupational Health and Safety (OHS) certification, covering all its power plants and head office, for a period of three years in 2024 (along with all other certifications).	Social Performance, 64-72 Occupational Health and Safety 129-157
	Measures taken to prevent occupational accidents and protect health and accident statistics are publicly disclosed.	X				It is disclosed in the Sustainability Report.	Social Performance, 64-72 Occupational Health and Safety 129-157
C 1.7	Personal data protection and data security policies have been established and disclosed to the public.	X				Galata Wind's head office and all power plants are certified under the ISO 27001:2013 Information Security Management System.	Social Performance, 64-72 Digital Transformation and Data Security, 172
C 1.8	Ethics policy has been established and disclosed to the public.	X				Website and Sustainability Report is disclosed within this scope.	Our Policies

SUSTAINABILITY PRINCIPLES COMPLIANCE INDEX

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		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
C1.9	Activities within the scope of community investment, social responsibility, financial inclusion and access to finance were explained.	X				Recognizing that stakeholder engagement is the cornerstone of sustainability, we completed our key stakeholder study in 2022. In this area, we regularly survey the expectations of all our key stakeholders and engage with them through active dialogue platforms. We made our community engagement programs sustainable through our volunteer platform, Positive Energy Ambassadors, and in 2024, we reached a total of 1,470 volunteer hours with 35 employees. Galata Wind, the first company to go public with a green offering consisting solely of a collective portfolio of wind and solar energy, operates with a strategy of being a leader and role model in sustainability in the energy sector. The continuity of the volunteer programs launched in 2022 has been ensured in 2023 in line with the corporate sustainability vision. The aim is to contribute to Galata Wind's community engagement performance by both increasing the number of Positive Energy Ambassadors and raising the corporate volunteer hours. In this regard, a volunteer procedure has been prepared. In 2024, “corporate volunteering” training was provided to platform volunteers.	Social Performance, 64-72
C1.10	Informative meetings and training sessions were organised for employees on ESG policies and practices.	X				In 2024, our company organized various training sessions on sustainability, including at our power plants. Details of the training sessions are provided in the 2024 Sustainability Report.	Social Performance, 64-72 Employee and Workplace Performance, 92-128

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(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS				EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
		YES	NO	PARTIAL	NOT APPLICABLE		
	C2. Stakeholders, International Standards and Initiatives						
C2.1	A customer satisfaction policy regarding the management and resolution of customer complaints has been established and made public.	X				Galata Wind implements and manages the ISO 9001 Quality Management System throughout all its processes. In this regard, the Company's customer complaint management processes are also audited annually during the certification audit. This matter is also explained in the Activity Report. Regional Distribution Companies that make payments with a purchase guarantee (YEKDEM) for GESs, and EPIAS, the market operator that makes payments with a purchase guarantee for RESs, as well as the retail electricity company Galata Wind, which sells production not covered by this scope through a bilateral agreement, can be considered "customers" within this scope. Galata Wind has defined a Customer Satisfaction Policy in 2024 and holds the ISO 10002 Customer Satisfaction Certificate.	Social Performance, 64-72 Customer Relations, 173
C2.2	Information on communication with stakeholders (which stakeholder, subject and frequency) is disclosed to the public.	X				Galata Wind makes decisions that benefit the company and all its stakeholders in line with its sustainability strategy and undertakes activities that improve its performance by evaluating stakeholder feedback. Galata Wind's stakeholder engagement strategy is structured around a "ask, learn, respond" cycle, open to continuous learning, monitoring areas for improvement, and integrating preliminary assessments from stakeholders affected by decisions into the decision-making process. Galata Wind's key stakeholders were identified in 2022 using the methodology recommended by the AA1000SES standard. The stakeholder engagement strategy and stakeholder engagement platforms are described in the 2024 Sustainability Report. More detailed information about the company's dialogue platforms with its stakeholders and Galata Wind's response to these issues can be found on the website under the "Stakeholder Engagement" section.	Material Issues and Stakeholder Engagement, 34-43 Stakeholder Engagement

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(According to the Communiqué of the Turkish Capital Markets Board)

		COMPLIANCE STATUS				
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION
C2.3	International reporting standards adopted in reporting are explained.	X				Galata Wind Energy Inc.'s 2024 Sustainability Report is the third report published and disclosed to the public in this field. As the most widely used reporting standard worldwide, Galata Wind has continued to use the GRI Standards 2021 framework when disclosing its 2024 data. SASB sector indicators, the European Union Corporate Sustainability Due Diligence Regulation (CSDD), IFRS S1 and S2 (General Requirements for Disclosure of Sustainability-Related Financial Information and Climate-Related Disclosures), CSRD (Corporate Sustainability Reporting Directive), and TSRS (Turkey Sustainability Reporting Standards) requirements and expectations were also taken into account during the priority study. Our Company, which closely monitors all draft work of the European Commission, has also included a risk and opportunity study in the report in this regard. This is explained in the 2024 Sustainability Report.
C2.4	Principles adopted in relation to sustainability, international organisations, committees and principles of which the Company is a signatory or member are disclosed to the public.	X				Galata Wind is a member of influential associations in its sector. Through these associations, it can express its views and take a leading role in changes and improvements within the sector. It also has the opportunity to meet with other industry stakeholders on a common platform and share knowledge and experience through meetings. Through its memberships in TÜREB, EÜD, GÜYAD, GÜNDER, ETD, DEK, and YEYKAD, it follows developments in the wind and solar energy sectors in Turkey and around the world firsthand. Galata Wind is a member and signatory of the UNGC. Through its memberships in TKYD and TUYİD, it aims to elevate its commitment to corporate governance principles and its relationships with investors to higher levels. Galata Wind is a signatory to the UNGC and a member of the UNGC Turkey Association. Through its memberships in SKD and Yuvam Association, it strives to support sustainable development by tangibly increasing environmental and social impact investments on society and the planet.
C2.5	Developments were made and studies were carried out to be included in the sustainability indices of Borsa Istanbul and/or international index providers.	X				Galata Wind Energy Inc. Our company has been included in the BIST Sustainability Index since the first quarter of 2023 and has also published its third sustainability report in accordance with international standards.

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		COMPLIANCE STATUS					
		YES	NO	PARTIAL	NOT APPLICABLE	EXPLANATION	REPORT INFORMATION ON PUBLICLY DISCLOSED INFORMATION
	D. CORPORATE GOVERNANCE PRINCIPLES						
D1.	Stakeholders' opinions were consulted in determining the measures and strategies in the field of sustainability.	X				Galata Wind's sustainability management strategy has been developed in line with priority focus areas implemented through a stakeholder engagement approach. The stakeholder engagement approach, which centers on identifying key stakeholders' social, environmental, and economic expectations and responding to them appropriately, is being followed by the working group and regularly reported to the Sustainability Committee. The transparency principle of stakeholder engagement management is ensured through stakeholder dialogue platforms, the sustainability website, and reporting.	Material Issues and Stakeholder Engagement, 34-43
D2.	Social responsibility projects, awareness-raising events and trainings were carried out to raise awareness about sustainability and its importance.	X				Galata Wind runs community engagement programs to increase its environmental and social impact investment on society and the planet through its ongoing business activities. Employee active participation, awareness, and sustainability training are seen as an important part of community development. Community Engagement Programs are outlined in the 2023 Sustainability Report. The Company launched the Positive Energy Ambassadors program to ensure the active participation of its employees. Positive Energy Ambassadors support Galata Wind in improving its community engagement performance by carrying out social awareness-centered activities in four areas: equal opportunities in education, gender equality, protection of the ecological environment, and animal rights. The total number of volunteer hours in 2024 is 1,470 hours. The company organized Sustainability training sessions in the field and at its headquarters in 2024. Details of the training sessions are disclosed in the 2024 Sustainability Report.	Social Performance, 64-72

REPORTING GUIDE

Galata Wind 2024 Sustainability Report – Reporting Principle

These herewith reporting principles (“the Principles”) provide information on the preparation, calculation, and reporting methodologies of the indicators subject to limited assurance included in Galata Wind Enerji A.Ş. (“the Company” or “Galata Wind”) 2024 Sustainability Report (“the 2024 Sustainability Report”).

These indicators cover environmental metrics. It is the responsibility of the Company’s management to ensure that appropriate procedures are implemented to prepare these indicators, in all material respects, in accordance with the Principles as indicated herewith.

The information presented in these Principles covers the fiscal year ended December 31, 2024 (FY24) — that is, the period from January 1, 2024 to December 31, 2024 — and, as detailed in the section titled “Key Definitions and Reporting Scope,” includes only the operations under the responsibility of Galata Wind while excluding information related to its subsidiaries and affiliates.

General Reporting Principles

The preparation of this guidance document has been carried out in accordance with the following principles:

In the preparation of information: emphasizing the fundamental principles of relevance and reliability for information users.

In the reporting of information: emphasizing the principles of comparability and consistency (including previous-year data), as well as clarity and transparency to ensure comprehensibility for users.

REPORTING GUIDE

Key Definitions and Reporting Scope

In line with the purpose of this Report, the Company provides the following definitions:

TYPE	INDICATORS	SCOPE
Environmental Indicators	Purchased Non-Renewable Electricity	Refers to the amount of electricity purchased from the grid by the Company during the reporting period to meet its internal consumption needs, as monitored through EPIAŞ Monthly Reconciliation Platform and TEİAŞ Meter Reading Records. Reporting is made in kWh energy units.
	Total Category 1–2–3–4 Emissions (tCO2e)	Represents the total carbon dioxide equivalent by weight of Category 1 Direct Greenhouse Gas (GHG) Emissions and Removals, Category 2 Indirect GHG Emissions from Imported Energy, Category 3 Indirect GHG Emissions from Transportation, and Category 4 Indirect GHG Emissions from the Use of Products by the Company, emitted during the reporting period.
	Category -1 Emissions (tCO2e)	Represents the total carbon dioxide equivalent by weight of emissions of the Company arising from direct energy consumption, stationary combustion (diesel fuel), mobile combustion (diesel fuel, gasoline), and chemical usage (refrigerants, fire extinguishers, etc.) emitted during the reporting period, calculated in accordance with the “TS EN ISO 14064-1:2019” standard.
	Category-2 Emissions (tCO2e)	Represents the total carbon dioxide equivalent by weight of indirect GHG emissions of the Company arising from purchased electricity during the reporting period, calculated in accordance with the “TS EN ISO 14064-1:2019” standard.
	Category -3 Emissions (tCO2e)	Refers to indirect GHG emissions from business travels of Company employees and staff commute shuttles during the reporting period. The Company calculates its total CO ₂ emissions as carbon dioxide equivalent by weight in accordance with “TS EN ISO 14064-1:2019 Greenhouse Gases – Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.”
	Category-4 Emissions (tCO2e)	Refers to indirect GHG emissions arising from purchased products and the disposal of solid and liquid waste during the reporting period. The Company calculates its total CO ₂ emissions as carbon dioxide equivalent by weight in accordance with “TS EN ISO 14064-1:2019 Greenhouse Gases – Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals.”
	Total Water Consumption (m3)	Represents the total water consumed by the Company during the reporting period, expressed in cubic meters.
	Total Non-Hazardous Waste (kg)	Refers to the total amount of non-hazardous waste generated by the Company during the reporting period subjected to “Recovery” (R codes) and “Disposal” (D codes) methods according to the Waste Code Determination Hierarchy published by the Ministry of Environment, Urbanization and Climate Change of the Republic of Turkey. Waste is monitored through the MOTAT (Mobile Waste Tracking System) online platform and invoices/delivery notes from licensed waste disposal/ transportation companies. Amounts monitored and reported are presented in kilograms.
	Total Hazardous Waste (kg)	Refers to the total amount of hazardous waste generated by the Company during the reporting period subjected to “Recovery” (R codes) and “Disposal” (D codes) methods according to the Waste Code Determination Hierarchy published by the Ministry of Environment, Urbanization and Climate Change of the Republic of Turkey. Waste is monitored through the MOTAT (Mobile Waste Tracking System) online platform and invoices/delivery notes from licensed waste disposal/ transportation companies. Amounts monitored and reported are presented in kilograms.

REPORTING GUIDE

DATA PREPARATION

1. Environmental Indicators

Category 1 Greenhouse Gas Emissions (tCO₂e)

The Company’s Category 1 greenhouse gas emissions represent the total amount of emissions from stationary combustion, mobile combustion, and direct fugitive releases, calculated in accordance with ISO 14064-1 under the operational control approach. Emission factors are based on the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and the Global Warming Potential (GWP) values (100-year horizon) provided in the IPCC Sixth Assessment Report (AR6), as referenced in the TS EN ISO 14064-1:2019 Greenhouse Gases — Part 1: Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals standard

Formulas:

Stationary Combustion Emissions: represent the amount of diesel fuel consumed for combustion reaction in energy generation by the Company. Stationary combustion emissions are calculated in CO₂e using the following formula;

$$\text{Emission Amount (tCO}_2\text{e)} = (\text{Activity Data (Lt)} \times \text{Emission Factor (KgCO}_2\text{e/Lt)}) / 1000$$

Mobile Combustion Emissions: represent emissions resulting from the diesel fuel and gasoline consumption of all Company-owned on-road and off-road vehicles. These emissions are calculated in CO₂e, using the following formula;

$$\text{Emission Amount (tCO}_2\text{e)} = (\text{Activity Data (Lt)} \times \text{Emission Factor (KgCO}_2\text{e/Lt)}) / 1000$$

Fugitive Emissions: These emissions cover leakages from refrigerant gases, fire extinguishers, and other similar sources, including CO₂, SF₆, and HFC gases. The calculation is performed with the following formula.

$$\text{Emission Amount (tCO}_2\text{e)} = (\text{Activity Data (Kg)} \times \text{Global Warming Potential (KgCO}_2\text{e/Kg)}) / 1000$$

REPORTING GUIDE

INVENTORY SOURCE	EMISSION FACTOR	EMISSION FACTOR UNIT	REFERENCE SOURCE
Diesel Generator	74,661.80	KgCO ₂ e/TJ	IPCC 2006, Volume2, Chapter 2, Table 2.3
Diesel Off-Road (Mobile Combustion)	74,107.80	KgCO ₂ e/TJ	IPCC 2006, Volume2, Chapter 3, Table 3.2.1
Diesel On-Road (Mobile Combustion)	74,107.80	KgCO ₂ e/TJ	IPCC 2006, Volume2, Chapter 3, Table 3.2.1
Gasoline On-Road (Mobile Combustion)	72,229.00	KgCO ₂ e/TJ	IPCC 2006, Volume2, Chapter 3, Table 3.2.1

Refrigerant Gas Leakage/Emission Rates

TYPE	LEAKAGE RATE	REFERENCE SOURCE
Air Conditioner	1%	IPCC (2006), Vol 3, Chapter 7, Table 7.9
Water Dispenser	0.1%	IPCC (2006), Vol 3, Chapter 7, Table 7.9
Refrigerator	0.1%	IPCC (2006), Vol 3, Chapter 7, Table 7.9
Fire Extinguishers	4%	IPCC/TEAP Special Report: Safeguarding the Ozone Layer and the Global Climate System, Volume 9, Fire Protection
SF ₆	2.6%	IPCC (2006), Vol 3, Chapter 8, Table 8.3 CLOSED PRESSURE ELECTRICAL EQUIPMENT (HV SWITCHGEAR) CONTAINING SF6:DEFAULT EMISSION FACTORS

References:
*1Combustion Emission Factors (diesel fuel, fuel-oil, natural gas, LPG): https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf
*1Mobile Combustion Emission Factors (Gasoline, diesel fuel, LPG): https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_3_Ch3_Mobile_Combustion.pdf
*2GLOBAL WARMING POTENTIALS- https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter_07_Supplementary_Material.pdf

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Category 3 Greenhouse Gas Emissions (tCO₂e)

Company’s Category 3 greenhouse gas emissions represent indirect emissions resulting from the organization’s activities that cannot be directly controlled, arising specifically from employee business travel activities and staff commute shuttles, in accordance with ISO 14064-1 under the operational control principle

Employee Business Travels

This indicator represents indirect greenhouse gas emissions arising from air travel of employees for business purposes carried out during the reporting period, as tracked through data obtained from service providers.

Staff Commute Shuttles

This indicator covers indirect greenhouse gas emissions resulting from employee commute shuttles used for daily transportation between home and the workplace during the reporting period, as tracked through invoices provided by the contracted shuttle service companies.

CATEGORY 3 SUBCATEGORIES	SUB-TOPIC	EMISSION FACTOR	REFERENCE RESOURCE
Employee Business Travel	Short-Haul – Average Passenger	0.13 KgCO ₂ e/km	Defra, 2025, Business travel- air
	Long-Haul – Average Passenger	0.15 KgCO ₂ e/km	Defra, 2025, Business travel- air
Staff Commute Shuttles	Staff Commute Shuttles	0.17 KgCO ₂ e/km	Defra 2025, Business travel- land

REPORTING GUIDE

Category 4 Greenhouse Gas Emissions (tCO₂e)

The Company’s Category 4 greenhouse gas emissions represent indirect GHG emissions arising from Purchased Goods and Waste Disposal Activities that occur as a consequence of the Company’s operations but are not directly controlled by the Company, in accordance with ISO 14064-1.

Indirect Emissions Arising from Purchased Goods

This represents indirect GHG emissions resulting from the Company’s consumption of grid and potable water during the reporting period, as well as transmission and distribution (T&D) losses from the electricity purchased from the national grid

Indirect Emissions Arising from Liquid and Solid Waste Disposal Activities

This represents indirect GHG emissions generated from the treatment and disposal of solid and liquid wastes resulting from the Company’s activities during the reporting period, managed by third-party licensed waste operators.

CATEGORY 4 SUBCATEGORIES	SUB-TOPIC	EMISSION FACTOR	REFERENCE RESOURCE
Indirect Emissions Arising from Purchased Goods	Water consumption (m³)	0.19 KgCO ₂ e/m³	Defra, 2025, Water Supply
	Electricity WTT Transmission & Distribution	0.04 - KgCO ₂ e/kWh	Defra, 2025, WTT- UK Electricity
Indirect Emissions Arising from Liquid and Solid Waste Disposal Activities	Wastes	0.01 - KgCO ₂ e/Kg	Defra, 2025, Waste Disposal

REPORTING GUIDE

Total Category 1–2–3–4 Emissions (tCO₂e)

The Company’s total greenhouse gas emissions are calculated using the following formula:

Total Category 1 Emissions (tCO₂e) + Total Category 2 Emissions (tCO₂e) + Total Category 3 Emissions (tCO₂e) + Total Category 4 Emissions (tCO₂e)

Restatement Disclosure

The measurement and reporting of verified data inevitably involve a degree of estimation. In cases where there is a change exceeding 5% at the entity level, a restatement may be considered.

ASSURANCE



CONVENIENCE TRANSLATION INTO ENGLISH
OF PRACTITIONER'S LIMITED ASSURANCE REPORT
ORIGINALLY ISSUED IN TURKISH
INDEPENDENT ASSURANCE REPORT

DRT Bağımsız Denetim ve SMMM A.Ş. ("Deloitte") independent auditor's limited assurance report to the Board of Directors of Galata Wind Enerji A.Ş. ("Company") on the 2024 Sustainability Report for the year ended 31 December 2024.

Scope of Limited Assurance Engagement

We have been engaged to perform a limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) on whether the Selected Sustainability Information listed below (the "Selected Information") in the Company's Sustainability Report for the year ended 31 December 2024 (the "2024 Sustainability Report") has been prepared in accordance with the principles set out in the Reporting Guidance section of the Company's Annual Report on pages 248-256.

Our assurance review does not cover information related to previous periods, other information included in the 2024 Sustainability Annual Report, or Sustainability Information or any other information related to the 2024 Sustainability Annual Report (including any images, audio files, or embedded videos).

Selected non-financial performance data for limited assurance

We have been engaged by the Company to perform limited assurance procedures on the accuracy of the following key performance indicators included in the 2024 Sustainability Report for the year ended 31 December 2024. The scope of the indicators subject to limited assurance procedures and found on pages 16, 52, 55, 74, 77, 81, 83, 84, 87, 90 and 91 marked with an of the 2024 Sustainability Report for the year ended 31 December 2024 is as follows:

Environmental Indicators

- Scope 1 Emission (ton CO2e) (Category 1 Emission)
- Scope 2 Emission (ton CO2e) (Category 2 Emission)
- Scope 3 Emission (ton CO2) (Category 3 and Category 4 Emission)

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Structural constraints

All assurance engagements have inherent limitations due to the selective testing of the information under review. Fraud, error or non-compliance may therefore occur and not be detected. In addition, non-financial information, such as non-financial information contained in reporting documents, is subject to more structural limitations than financial information, given the nature and methods used to identify, calculate and sample or estimate such information.

Our audit provides limited assurance as defined in ISAE 3000 (Revised). The procedures performed as part of a limited assurance engagement differ in nature and timing - and to a lesser extent - from a reasonable assurance engagement. The level of assurance obtained in a limited assurance engagement is therefore significantly narrower than the scope of a reasonable assurance engagement.

Special Purpose

Our work has been undertaken to inform the Company's Board of Directors of the matters we are required to report in this report and for no other purpose. To the extent permitted by law, we accept no responsibility to any person or entity other than the Company's Board of Directors for the assurance audit we have conducted or the conclusion we have reached.

This report has not been prepared within the framework of the obligation for certain businesses to comply with the Turkey Sustainability Reporting Standards (TSRS) published by the Public Oversight Authority ("KGK") in the Official Gazette dated 29/12/2023, which mandates mandatory sustainability reporting as of 01/01/2024.

Our Independence and Competence

We comply with the independence and other ethical provisions of the *Code of Ethics for Accounting Professionals* published by the International Ethics Standards Board for Accounting Professionals, which sets out the basic principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply the International Standard for Quality Management 1 (ISQM 1) and accordingly maintain a robust system of quality control, including policies and procedures that document compliance with relevant ethical and professional standards and requirements in laws or regulations.

Responsibilities of Management

The Company Executives are responsible for the preparation, accuracy and completeness of the sustainability information and statements in the report. The Company Managers are responsible for setting the Company's sustainability goals, establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Responsibilities of the Auditor

Our responsibility is to reach a conclusion on the Selected Information based on our procedures. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements and, in particular, International Standard on Assurance Engagements (ISAE 3000) (Revised) on Assurance Engagements Other than Independent Audits.

The assurance audit performed represents a limited assurance audit. The nature, timing and extent of the procedures performed in a limited assurance audit are limited compared to those required in a reasonable assurance audit. As a result, the level of assurance obtained in a limited assurance audit is lower.

Our Key Assurance Procedures

ASSURANCE

We carried out limited assurance on the accuracy of the selected key performance indicators specified below in the section “Selected non-financial performance data for limited assurance” related to 2024 year and included into the Report.

To achieve limited assurance, the ISAE 3000 (Revised) requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all of the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

- Analyzed on a sample basis the key systems, processes, policies and controls relating to the collation, aggregation, validation and reporting processes of the selected sustainability performance indicators;
- Conducted interviews with employees of the Company responsible for sustainability performance, policies and corresponding reporting;
- Conducted selective substantive testing to confirm the accuracy of received data to the selected key performance indicators;
- Made enquiries of management and senior executives to obtain an understanding of the overall governance and internal control environment, risk management, materiality assessment and stakeholder engagement processes relevant to the identification, management and reporting of sustainability issues; and

We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited assurance conclusion

Based on our work and the assurance procedures performed, nothing has come to our attention that causes us to believe, in our opinion, that the Selected Information referred to above in the Company's 2024 Sustainability Report for the year ended 31 December 2024, for which we were engaged to provide limited assurance, has not been prepared, in all material respects, in accordance with the Reporting Manual, as described in the “Auditor's Responsibilities” section above.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Zere Gaye Şentürk, SMMM
Partner

İstanbul, 16 October 2025

MASTHEAD

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Established: April 11, 2006
Paid-in Capital: 534,791,457.65 TL
Registered Capital Ceiling: 1,000,000,000 TL
Exchange Listing: Borsa İstanbul A.Ş. (BIST)
BIST Trading Code: GWIND
Initial Public Offering Date: April 22, 2021

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