

SASA Polyester San. A.Ş. 2022 Sustainability Principles Compliance Framework and Compliance Status

must be informa Explanations a	If the compliance status to the principles is decided as "Yes" or "Partial" there must be information about the report/link including the public information. Explanations about the compliance to the principles must be written in "Explanation" column. The extent to which the requested information is presented as consolidated or solo must be stated in the "Explanation" column		Compliance Status			Explanation	Related Links					
Title	Policy Statement	Yes	Yes No Partial Not Relevant		Relevant							
A. General Principles												
	A1. Strategy, Policy and Targets											
A1.1	Material environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's board of directors.	✓				Our Board of Directors has identified ESG material issues, risks, and opportunities. Risks and opportunities are evaluated in our 2021 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports					
ALL	ESG Policies (i.e., Environmental Policy, Energy Policy, Human Rights and Labor Policy etc.) have been established and publicly disclosed by the Company's board of directors.	✓				Policies have been established through the decision of the Board of Directors and in accordance with these, procedures and guidelines have been prepared to implement said policies. All our policies are published on our website.	https://www.sasa.com.tr/en/sustai nability/esg-policies					
A1.2	Short and long-term targets which have been defined under the ESG policies are disclosed to the public.	✓				Our sustainability strategy and our short and long-term ESG targets were directly associated with 10 SDGs and indirectly with 7 SDGs, which are shared in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports					
				A2. App	olica	tion/Monitoring						
A2.1	The committees and/or departments responsible for the execution of ESG policies and top-level executives in the Company related to ESG issues and their duties have been identified and they are publicly disclosed.	√				The Sustainability Committee, which is responsible for the execution of the ESG Policy, was established on 13.12.2021. The Sustainability Committee began its activities in accordance with the Charter, which covers the tasks, structures, and responsibilities.	https://www.sasa.com.tr/en/inves tor-relations/corporate- governance/board-of-directors- committees					
MC.1	The responsible committee / unit reported the activities carried out within the scope of the policies to the Board of Directors at least once a year.	✓				Our board of directors' activities are reported quarterly.	https://www.sasa.com.tr/en/inves tor-relations/corporate- governance/board-of-directors- committees					
A2.2	In line with ESG targets, implementation and action plans were developed and disclosed to the public.	✓				Current situation analysis to establish short and long term goals and target plannig for the years 2025-2030 were arranged and shared in our 2021 Sustainability Report. Other KPI-based initiatives will be disclosed in the 2022 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports					



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A2.3	ESG Key Performance Indicators (KPI) and the level of achievement of these indicators were disclosed to the public on a yearly basis.	✓				ESG KPIs are presented comparatively for the years 2018-2019-2020-2021 in the 2021 Sustainability Report. Our updated KPI data will be presented in our 2022 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports					
A2.4	Activities to improve the sustainability performance of business processes or products and services have been disclosed to the public.	✓				All departments, including the R&D department, continue to improve their activities related to the sustainability of products and services. Our R&D activities are based on eco-innovation, renewable energy feasibility studies for emission reduction, energy efficiency projects, zero waste applications, as well as innovative projects such as energy production from waste and water recycling.	https://www.sasa.com.tr/en/sustai nability/environmental- sustainability https://www.sasa.com.tr/en/sustai nability/sustainable-product- stewardship					
	A3. Reporting											
A3.1	In the Company's annual reports, information regarding sustainability performance, targets and actions should be disclosed in an understandable, accurate and sufficient manner.	✓				In 2022, our Sustainability Report for the 2021 fiscal year has been published on our website. All information regarding our sustainability activities is disclosed within the scope of our 2020 and 2021 reports.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports					
A3.2	Information on which of the Company's activities are related to the United Nations (UN) 2030 Sustainable Development Goals (SDGs) has been disclosed to the public by the Company.	✓				Our website and 2021 Sustainability Report provide information on which the United Nations (UN) 2030 Sustainable Development Goals to our activities are related to.	https://www.sasa.com.tr/en/sustai nability/our-strategy https://www.sasa.com.tr/en/sustai nability/sustainability-reports					
A3.3	Lawsuits filed and/or concluded against ESG issues, which are important in terms of ESG policies and/or will significantly affect activities, have been disclosed to the public				>	In 2022, there were no lawsuits filed and/or concluded against SASA regarding ESG issues.						
	A4. Verification											
A4.1	The Company's ESG Key Performance metrics have been verified by an independent third party and publicly disclosed.	✓				Our carbon emissions for 2021 have been calculated and verified in accordance with the ISO 14064-1 standard. The verification report is available in the 2021 Sustainability Report. (In the Emission Management section). All of our management systems certifications (ISO 9001, ISO 14001, ISO 50001, ISO 45001, ISO 27001, ISO 22000) applied within the scope of sustainability are published on our website. The 2021 Sustainability Report has been prepared in accordance with GRI standards and verified by GRI. The data disclosed in our 2022 Sustainability Report will be subject to independent third-party audits, and an assurance report will be published.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/en/sustai nability/corporate- governance/iso-certificates					



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				B. Env	vironn	nental Principles	
B1	The Company has publicly disclosed its policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs in the field of environmental management.	✓				Our policies, practices, and actions in the field of environmental management have been explained in the 2021 Sustainability Report. Our company holds the ISO 14001 Environmental Management System certificate.	https://www.sasa.com.tr/en/sustai nability/corporate- governance/iso-certificates https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B2	The scope of the report, reporting period, reporting date, and the limitations regarding the reporting conditions were disclosed to the public regarding the environmental reports prepared regarding information on environmental management.	√				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B3	Given in A2.1.	✓					
B4	Environmental targets included in the reward criteria within the scope of performance incentive systems on the basis based on (such as members of the Board of Directors, managers, and employees) have been disclosed to the public.	√				To achieve our sustainability goals, the performance indicators that have been determined have been included in the individual goals of all relevant departments. In 2022, CDP Reporting for Water Security and Climate Change issues has been answered. It is aimed to create an incentive system for the management of environmental issues in 2023.	https://www.sasa.com.tr/Upload/ Dosyalar/2022-CDP-Climate- Change-Questionnaire.pdf https://www.sasa.com.tr/Upload/ Dosyalar/2022-CDP-Water- Security-Questionnaire.pdf
B5	It has been disclosed to the public that the way of material environmental issues integration into business objectives and strategies.	√				In accordance with the requirements of ISO 14001 and relevant Environmental Legislation, we create annual goals and plans for solving issues involving environmental risk. We pay attention to the design of our new investments to minimize environmental risk during the design and engineering stages.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/en/sustai nability/esg-policies
В6	Given in A2.4.	✓					
B7	It has been publicly disclosed how environmental issues are managed and integrated into business objectives and strategies throughout the Company's value chain; including the operational process, suppliers and customers.	√				We have a total of four procedures and a supplier approval form for our supplier relationships, which outline criteria for how suppliers manage environmental issues. How suppliers and customers are integrated into strategies across the value chain is explained in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/en/sustai nability/esg-policies
B8	Whether relevant organizations and non governmental organizations on the environment are involved in the policy-making processes and the collaborations with these institutions and organizations were disclosed to the public.	√				Our company is a Member of the Mediterranean Exporters Association Board of Directors and a member of Adana and İskenderun Chambers of Commerce and Industry. We share our sectoral experiences and opinions by attending the meetings of these organizations. We also contribute to the preparation of policies, regulations, and informative documents of relevant industry associations and groups. Furthermore, we are expanding our work on a global scale by starting our membership in the United Nations Global Compact (UNGC) in 2022.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports



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В9	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 about the impacts of the Company has been disclosed to the public on a comparable basis periodically.	✓				Our performance on all relevant environmental indicators has been published in our 2021 Sustainability report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B10	Details of the standard, protocol, methodology, and base year used to collect and calculate data have been publicly disclosed.	✓				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B11	In comparison with previous years, the increase or decrease of environmental indicators for the reporting year has been disclosed to the public.	√				In the 2021 Sustainability Report, environmental indicators for 2018, 2019, 2020 and 2021 are presented comparatively.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B12	Short and long-term targets have been determined to reduce the Company's environmental impacts, and the progress of these targets and the targets determined in previous years has been disclosed to the public.	✓				In order to measure our environmental impacts, our energy density, greenhouse gas density, hazardous waste footprint, water footprint, wastewater footprint are calculated and published in our 2021 Sustainability Report. Annual targets are set to reduce our footprints in nature and our progress is presented.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B13	A strategy to combat the climate crisis has been created and the planned actions have been publicly announced.	✓				Our efforts towards combating the climate crisis and implementing our action plans are ongoing. Our strategy and actions are detailed in the 2021 Sustainability Report, 2021 CDP Climate Change Report, and 2022 PTA Production Facility TCFD Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/Upload/ Dosyalar/2022-TCFD-Report- (PTA).pdf https://www.sasa.com.tr/en/sustai nability/esg-policies https://www.sasa.com.tr/Upload/ Dosyalar/2022-CDP-Climate- Change-Questionnaire.pdf
D14	Programs or procedures have been established and disclosed to the public in order to prevent or minimize the potential negative impact of products and/or services on the environment.	✓				All programs or procedures to prevent or minimize the potential negative impact of our products and/or services are described in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B14	Actions have been taken to reduce greenhouse gas emissions of third parties (i.e., suppliers, subcontractors, dealers, etc.) and these actions have been disclosed to the public.			✓		Our actions regarding to reduce greenhouse gas emissions of third parties will be presented in the 2022 report.	-



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B15	The environmental benefits and cost savings of initiatives and projects aimed at reducing environmental impacts have been disclosed to the public.	✓				The content of the relevant policy code is explained in the 2021 Sustainability Report, the 2021 CDP Climate Change Report and the CDP Water Security Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/Upload/ Dosyalar/2022-CDP-Climate- Change-Questionnaire.pdf https://www.sasa.com.tr/Upload/ Dosyalar/2022-CDP-Water- Security-Questionnaire.pdf
B16	Energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) data are publicly disclosed as Scope-1 and Scope-2.	/				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B17	Public disclosure was made about the electricity, heat, steam and cooling produced in the reporting year.	√				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B18	Actions on increasing the use of renewable energy and transition to zero or low carbon electricity have been made and publicly announced	√				In our 2021 Sustainability report, explanations related to the use of biogas energy are given. Additionally, we have ongoing feasibility studies for additional renewable energy investments.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B19	Renewable energy production and consumption data is publicly disclosed.	\				Related information has been shared in the 2021 Sustainability Report KPI tables.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B20	Energy efficiency projects have been carried out and the amount of energy consumption and emission reduction achieved through energy efficiency projects has been disclosed to the public.	√				In the 2021 Sustainability Report, the projects we have carried out, and the relevant quantitative information are provided.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B21	Water consumption, and if any amounts of water drawn, recycled and discharged from underground or above ground, sources and procedures are publicly disclosed.	✓				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
B22	It has been publicly disclosed whether the Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).				√	SASA is not yet subject to any carbon pricing system (Emissions Trading System, Cap & Trade, or Carbon Tax).	-
B23	Information on carbon credits gained or purchased during the reporting period has been disclosed to the public.				√	There are no carbon credits accumulated or purchased during the reporting period.	-
B24	If carbon pricing is applied within the Company, the details are disclosed to the public.				√	There is no carbon pricing scheme implemented between the facilities within SASA or the industrial companies under Erdemoglu Holding.	



		Coi				Explanation						
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B25	The platforms where the Company discloses its environmental information are publicly disclosed.	√				SASA's corporate website and Sustainability Reports provide information about all mandatory and voluntary platforms disclosed by environmental information.	https://www.sasa.com.tr/en/sunability/sustainability-repor					
C. Social Principles												
C1. Human Rights and Employees Rights												
C1.1	The Corporate Human Rights and Employee Rights Policy has been established in a way to cover the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation, those responsible for the execution of the policy have been determined and both the policy and responsible departments from the policies have been disclosed to the public.	√				We have a Corporate Human Rights Policy, and the roles and responsibilities related to the policy and its implementation are explained on our website.	https://www.sasa.com.tr/en/sunability/esg-policies					
C1.2	Considering the effects of supply and value chain; fair workforce, improvement of labor standards, women's employment, and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in the Company's policy on employee rights.	✓				Sustainability, Occupational Health and Safety, Corporate Communications Whistleblower Suggestions, Human Rights, Human Resources, Social Responsibility, Supplier Diversity, Community Relations, Privacy, Supplier Code of Conduct, Corporate Risk Management, and Diversity policies are available. In accordance with these policies, all necessary steps are taken in recruitment processes for equal opportunities, a fair workforce, improvement of working standards, women's employment, and inclusivity, taking into account the effects on the supply and value chain.	https://www.sasa.com.tr/en/st nability/esg-policies					
C1.3	Measures taken along the value chain regarding the observance of certain economic, environmental, social factors (low-income groups, women, etc.) or minority rights/equality of opportunity have been publicly disclosed.	✓				In our relevant policies (Sustainability, Human Rights, Human Resources, Social Responsibility, Diversity, etc.) the measures taken along the value chain regarding the observance of minority rights/equal opportunities are explained.	https://www.sasa.com.tr/en/si nability/esg-policies					
C1.4	Developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed publicly.	√				Relevant information was shared in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/s nability/sustainability-repo					
	Investments in employees (training and development policies), compensation, recognized fringe benefits, unionization right, work/life balance solutions and talent management are included in the employee rights policy.	√				Relevant information was shared in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/s nability/sustainability-repo					
C1.5	Disagreement resolution processes have been determined by establishing mechanisms for employee complaints and resolution of disputes.	√				Relevant information has been shared in the 2021 Sustainability Report and KPI tables.	https://www.sasa.com.tr/en/s nability/sustainability-repo					
	Activities conducted within the reported period to ensure employee satisfaction were disclosed publicly.	✓				Relevant information has been shared in the 2021 Sustainability Report and KPI tables.	https://www.sasa.com.tr/en/s nability/sustainability-repo					



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Title		Yes	oN	Partial	Not Relevant	Explanation	Related Links
	Occupational health and safety policies have been established and disclosed publicly.	✓				Our Occupational Health and Safety Policy is available on the website.	https://www.sasa.com.tr/en/sustai nability/esg-policies
C1.6	Measures taken to prevent occupational incidents and protect health and incident statistics have been disclosed publicly.	✓				The measures are taken, and accident statistics are described in the 2021 Sustainability Report and KPI tables.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
C1.7	Personal data protection and data security policies have been established and disclosed publicly.	✓				Personal data protection and data security policies are available on our website.	https://www.sasa.com.tr/en/sustai nability/esg-policies
C1.8	Ethics policy has been established and disclosed publicly.	/				SASA Code of Business Ethics and Policies are available on our website.	https://www.sasa.com.tr/en/sustai nability/esg-policies
C1.9							-
C1.10	Informative meetings and training programs have been organized for employees on ESG policies and activities.	✓				Relevant information was shared in the 2021 Sustainability Report.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
	C2.	Stake	holde	ers, In	terna	tional Standards and Initiatives	
C2.1	The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed publicly.	✓				Satisfaction analyses are conducted through customer satisfaction surveys and efforts are made to find solutions. Relevant explanations are available in our 2021 Sustainability report under the title "Our Customer Relations Practice".	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
C2.2	Information about the communication with stakeholders (which stakeholder, subject and frequency) is publicly disclosed.	✓				In the "Our Governance Structure" section of our 2021 Sustainability Report, we provide a detailed account of stakeholder communication, including with whom, for what purpose, on what topics, and how frequently communication occurs, as well as progress made in sustainability efforts. The report highlights our commitment to continuous and transparent stakeholder engagement.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
C2.3	International reporting standards adopted in reporting are explained.	✓				The 2021 Sustainability Report has been prepared to be "GRI standards - Comprehensive Options". CDP question sets have been answered for water security and climate change topics. TCFD report has been published for our PTA facility.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports https://www.sasa.com.tr/en/sustai nability/reports



	Policy Statement	Cor	npliar	nce Sta	atus		Related Links
Title		Yes	No	Partial	Not Relevant	Explanation	
C2.4	Principles adopted in relation to sustainability, international organizations, committees and principles of which the Company is a signatory or member are disclosed publicly.	✓				Regarding membership in relevant organizations, studies have been started through the Legal Department. In 2022, our UNGC participant process started. Additionally, active memberships in the relevant organizations and principles that align with SASA's mission, vision, and values will be initiated in 2023.	https://www.unglobalcompact.org /what-is-gc/participants/155456
C2.5	Improvements were made and studies were carried out to be included in the sustainability indices of Borsa Istanbul and/or international indices providers.	√				To be included in Borsa İstanbul Sustainability Index and International Sustainability Indices, a sustainability committee has been established, sustainability reporting and strategy have been developed, and targetsetting work has been carried out for sustainability KPIs.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports
			D. C	orpor	ate G	overnance Principles	
D1	Stakeholders' opinions were consulted in determining the measures and strategies on sustainability.	✓				Necessary precautions are being taken to comply with the principles regarding stakeholders as outlined in the Corporate Governance Principles and to strengthen communication with stakeholders, and stakeholders' views are sought and prioritization analysis has conducted the determination of measures and strategies in the field of sustainability.	https://www.sasa.com.tr/en/inves tor-relations/investor- relations/reports https://www.sasa.com.tr/en/sustai nability/sustainability-reports
D2	Social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.	✓				The 2021 Sustainability Report describes the content of the relevant code of principles.	https://www.sasa.com.tr/en/sustai nability/sustainability-reports

