



APPENDIX-6: Sustainability Principles Compliance Framework Table

COMPLIANCE STATUS							REPORTING INFORMATION REGARDING PUBLICLY DISCLOSED DATA /LINK
	YES	NO	PARTIAL	NOT RELEVANT	DESCRIPTION		
A. General Principles							
A1. Strategies, Policies and Goals							
A1.1	The Board of Directors determines environmental, social and governance (ESG) material issues, risks and opportunities.	+				Turkcell Sustainability Management and Involvement of Senior Management (p.45) Operational Risks (p.80)	
	The Board of Directors determines and publicly disclose ESG Policies (Ex: Environmental Policy, Energy Policy, Human Rights Policy and HR Policy).	+				Turkcell Sustainability Management and Involvement of Senior Management (p.45) www.turkcell.com.tr/en/aboutus/corporate-social-responsibility/sustainability	
A1.2	It determines and publicly discloses its Short and long-term goals regarding ESG policies were determined and publicly disclosed.	+				Inclusive Positive Imprint (p.108, 130, 138, 152) Positive Imprint to the Environment (p.182)	
A2. Implementation/Monitoring							
A2.1	The Partnership determines and publicly discloses the committees/units responsible for the implementation of ESG policies, Partnership's the most senior responsables regarding ESG issues and their duties.	+				Turkcell Sustainability Management and Involvement of Senior Management (p.45)	
	Responsible committees and/or units report activities conducted in line with policies to the Board of Directors at least once during the year.	+				Turkcell Sustainability Management and Involvement of Senior Management (p.45)	
A2.2	The Partnership develops and publicly discloses implementation and action plans in line with the short- and long-term ESG goals.	+				Turkcell Sustainability Management and Involvement of Senior Management (p.45) Turkcell Sustainability Strategy: Positive Imprint in Sustainability (p.48-49) Human Capital (p.112-113) Intellectual Capital (p.140) Social Capital (p.154) Natural Capital (p.182-193)	
A2.3	Partnership publicly discloses ESG Key Performance Indicators (KPI) and their degree of achievement on a yearly basis.	+				Inclusive Positive Imprint (p.108, 130, 138, 152) Manufactured Capital (p.132) Intellectual Capital (p.140) Social Capital (p.154) Positive Imprint to the Environment (p.182)	
A2.4	The partnership publicly discloses sustainability performance improvement activities regarding business processes or products and services.	+				Manufactured Capital (p.133-139) Intellectual Capital (p.141-153) Social Capital (p.155-166) Natural Capital (p.182-193)	
A3. Reporting							
A3.1	The Partnership discloses information on sustainability performance, goals and actions within the annual report in a clear, accurate and complete manner.	+				Turkcell Sustainability Strategy: Positive Imprint in Sustainability (p.48-49) Turkcell Value Creation Process (p.56-57) Human Capital (p.112-113) Manufactured Capital (p.132) Intellectual Capital (p.140) Social Capital (p.154) Positive Imprint to the Environment (p.182-184)	
A3.2	Partnership publicly discloses information on which of the United Nations (UN) 2030 Sustainable Development Goals its activities are related to.	+				Supported Sustainable Development Goals (p.50-51)	
A3.3	Partnership publicly discloses lawsuits filed and/or concluded against and which are significant in terms of ESG policies and/or can significantly impact company's activities.	+				Competition Management (p.77) Consolidated Financial Statement Footnotes (p.313-325)	
A4. Verification							
A4.1	Partnership's ESG Key Performance measurements are verified by an independent third party and publicly disclosed.			+		GHG emissions data disclosed in the report have been verified by an independent audit firm. Greenhouse Gas Emissions (p.186)	

COMPLIANCE STATUS							REPORTING INFORMATION REGARDING PUBLICLY DISCLOSED DATA /LINK
		YES	NO	PARTIAL	NOT RELEVANT	DESCRIPTION	
B. Environmental Principles							
B1	The partnership publicly discloses policies and practices, action plans regarding environmental management and environmental management systems (known as ISO 14001 standard) and programs.	+					Environmental Management (p.183)
B2	The Partnership publicly discloses limitations for reporting scope, reporting term, reporting date and conditions regarding environmental reports prepared for sharing information on environmental management.	+					About the Report (p.28)
B3	Disclosed in A2.1.	+					
B4	The environmental targets that are included in the performance incentive systems on a stakeholder basis (such as board members, executives, and employees) have been publicly disclosed.	+					Environmental Management (p.183-184)
B5	The partnership publicly discloses how the prioritized environmental issues have been integrated into business objectives and strategies.	+					Turkcell Sustainability Strategy: Positive Imprint in Sustainability (p.48-49) Natural Capital (p.180-184)
B6	Disclosed in A2.4.						
B7	The Partnership publicly discloses how environmental issues are managed and integrated into business objectives and strategies throughout the partnership value chain, including suppliers and customers as well as the operational process.	+					Value-Driven, Responsible Supply Chain Management (p.168-169) Natural Capital (p.180-184, 191)
B8	The Partnership publicly discloses its involvement in policy-making processes of environmental organizations and NGOs and cooperation established with these institutions.	+					Climate Change (p.185)
B9	The Partnership publicly discloses periodically comparable data on environmental impacts in the light of environmental indicators (GHG emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect)), air quality, energy management, water and wastewater management, waste management, biodiversity impacts).	+					Natural Capital (p.186, 187, 190, 192, 193)
B10	The Partnership publicly discloses standard, protocol, methodology, and base year details used to collect and calculate its data.	+					Natural Capital (p.183)
B11	The Partnership publicly discloses increase or decrease in environmental indicators for the reporting year in comparison with previous years.	+					Natural Capital (p.182, 186, 187, 190, 192, 193)
B12	The Partnership sets short and long-term goals for reducing its environmental impacts and publicly discloses progress in these goals in comparison with goals set for the previous years.	+					Positive Imprint to the Environment (p.182)
B13	The partnership set a strategy for fighting with climate crisis and publicly discloses actions planned.	+					Climate Change (p.180-181, 185)
B14	The Partnership establishes and publicly discloses programs or procedures in order to avoid or to minimize potential negative impacts of products and/or services.	+					Turkcell Energy Solutions (p.188)
	The Partnership takes and publicly discloses actions to enable third parties (ex: suppliers, contractors, dealers, etc) decrease their GHG emissions.	+					Turkcell Energy Solutions (p.188)



COMPLIANCE STATUS							
		YES	NO	PARTIAL	NOT RELEVANT	DESCRIPTION	REPORTING INFORMATION REGARDING PUBLICLY DISCLOSED DATA /LINK
B15	The Partnership publicly discloses environmental benefits/profits or cost savings achieved through initiatives and projects carried out to reduce its environmental impacts.	+					Energy Efficiency (p.189)
B16	The Partnership publicly discloses Scope-1 and Scope-2 energy consumption data (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.).	+					Energy Management (p.187)
B17	The Partnership publicly discloses information on electricity, heat, steam and cooling generated in the reporting year.	+					Energy Management (p.187)
B18	The partnership carries out and publicly discloses studies on increasing the use of renewable energy, transition to zero or low carbon electricity.	+					Turkcell Energy Solutions (p.188)
B19	The Partnership publicly discloses renewable energy production and usage data.	+					Turkcell Energy Solutions (p.188)
B20	The Partnership conducts energy efficiency projects and publicly discloses energy consumption and emission reductions due to energy efficiency projects.	+					Energy Efficiency (p.189)
B21	The Partnership publicly discloses water consumption, amount of underground or surface water withdrawn if any, recycled or discharged, its sources and procedures.	+					Water Management (p.170)
B22	The Partnership publicly discloses whether operations or activities are included in any carbon pricing system (Emission Trading System, Cap & Trade, or Carbon Tax).	+					2022 CDP Report
B23	The Partnership publicly discloses the carbon credit information accumulated or purchased during the reporting period.	+					Greenhouse Gas Emissions (p.186)
B24	The Partnership publicly discloses details on carbon pricing if applied within the partnership.	+					2022 CDP Report
B25	The Partnership publicly discloses the platforms where environmental information of the Partnership published.	+					2022 CDP Report
C. Social Principles							
C1. Human Rights and Labour Rights							
C1.1	The Partnership develops a Corporate Human Rights and Employee Rights Policy in compliance with the Universal Declaration of Human Rights, the ILO Conventions which Türkiye has approved, and other relevant legal regulations; determines individuals responsible for application of the policy, and publicly discloses policy and people responsible for its practice.	+					Diversity, Inclusion, and Equal Opportunity (p.114-116)
C1.2	The Partnership includes subjects such as fair workforce, improvement of working standards, female employment and inclusivity (such as no discrimination based on gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, trade union activities, political views, disabilities, social and cultural differences, etc.) in its Labour Rights Policy considering also supply and value chain impacts.	+					Diversity, Inclusion, and Equal Opportunity (p.114-116) Value-Driven, Responsible Supply Chain Management (p.168-169)
C1.3	The Partnership publicly discloses measures taken to respect the rights of specific economically, environmentally, and socially vulnerable groups (such as low-income groups, women, etc.) or minority rights/equal opportunities along the value chain.	+					Diversity, Inclusion, and Equal Opportunity (p.114-116)



COMPLIANCE STATUS							
		YES	NO	PARTIAL	NOT RELEVANT	DESCRIPTION	REPORTING INFORMATION REGARDING PUBLICLY DISCLOSED DATA /LINK
C1.4	The Partnership publicly discloses developments on preventive and corrective practices regarding discrimination, inequality, human rights violations, forced labor, and child labour.	+					Diversity, Inclusion, and Equal Opportunity (p.114-116) Value-Driven, Responsible Supply Chain Management (p.168-169)
C1.5	The Labour Rights Policy includes subjects such as investments in employees (such as training, development policies), compensation, fringe benefits, the right to unionize, work/life balance solutions, and talent management.	+					Human Rights, Business Ethics and Common Values (p.74) Human Capital (p.112-113) Training and Development Programs (p.123)
	The Partnership establishes mechanisms for resolving employee complaints and disputes have been established, and processes for resolving disputes.	+					Human Rights, Business Ethics and Common Values (p.74)
	The Partnership publicly discloses activities conducted during the reporting year in order to ensure employee satisfaction.	+					Employee Loyalty and Happiness (p.117)
C1.6	The Partnership establishes and publicly discloses its OHS Policy.	+					Safe and Healthy Work Environment (p.119-120)
	The Partnership publicly discloses precautions taken to prevent occupational accidents and to protect health and accident statistics.	+					Safe and Healthy Work Environment (p.119-120)
C1.7	The Partnership establishes and publicly discloses its policies on protection of personal data and data security.	+					Digital Security and Wellbeing (p.149-150) www.turkcell.com.tr/tr/gizlilik-ve-guvenlik?page=kisisel-verilerin-korunmasi
C1.8	The Partnership establishes and publicly discloses its Code of Ethics.	+					Human Rights, Business Ethics and Common Values (p.74) www.turkcell.com.tr/todiek
C1.9	The Partnership discloses its activities on community investments, social responsibility, financial inclusion and access to financing.	+					Techfin Services (p.66-67) Social Investment and Sponsorship Projects (p.174-177)
C1.10	The Partnership organizes briefings and trainings programs on ESG policies and practices for employees.	+					Environmental Management (p.184)
C2. Stakeholders, International Standards and Initiatives							
C2.1	The Partnership establishes and publicly discloses a customer satisfaction policy regarding management and resolution of customer complaints.	+					Customer Satisfaction Management (p.166)
C2.2	The Partnership publicly discloses information regarding communication with stakeholders (including who the stakeholders are, the topics and the frequency of communication)	+					Interactions with Our Stakeholders (p.52-53)
C2.3	The international reporting standards adopted in reporting have been disclosed.	+					About the Report (p.28)
C2.4	The Partnership publicly discloses sustainability principles adopted, as well as the international organizations, committees, and principles signed or joined.	+					Cooperated National, International and Non-Governmental Organizations (p.198)
C2.5	The Partnership makes improvement efforts to be included in Borsa Istanbul's and/or international index providers' sustainability indices.	+					Sustainability Indices and Performance Indicators (p.93)
D. Corporate Governance Principles							
D1	The Partnership received stakeholder opinions in determining measures and strategies in the field of sustainability.	+					Turkcell Sustainability Priorities (p.46-47) Interactions with Our Stakeholders (p.52-53)
D2	The Partnership works on increasing awareness about the subject of sustainability and its importance through social responsibility projects, awareness events, and trainings.	+					Social Investment and Sponsorship Projects (p.174-177)