

	If the compliance with the principles is determined as “Yes” or “Partially”, the report information/link regarding the information disclosed to the public should be included. Statements on compliance with the principles are included in the “Statement” column. The extent to which the requested information is presented as consolidated or solo should be stated in the "Statement" column.	COMPLIANCE STATUS				STATEMENT	REPORT/LINK WHERE RELATED INFORMATION IS DISCLOSED PUBLICLY
		YES	NO	PARTIAL	N/A		
A. General Principles							
A1. Strategy, Policy and Goals							
A1.1	Priority environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's board of directors.			X		We adopt the sustainability approach of Yıldız Holding A.Ş. and manage our business processes accordingly.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-yaklasimimiz-bu-dunya-bizim
	ESG policies (eg Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Board of Directors of the Company.			X		We adopt the sustainability approach of Yıldız Holding A.Ş. and manage our business processes accordingly.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-yaklasimimiz-bu-dunya-bizim
A1.2	Should determine and publicly disclose its short and long-term goals in line with its ESG policies.			X		We adopt the sustainability approach of Yıldız Holding A.Ş. and manage our business processes accordingly.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-yaklasimimiz-bu-dunya-bizim
A2. Implementation / Monitoring							
A2.1	The committees and/or units responsible for the implementation of ESG policies and the highest level officials in the partnership related to ESG issues and their duties have been identified and disclosed to the public.			X		Sustainability activities are carried out under the umbrella of Yıldız Holding sustainability platform.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 12

	Committees/units in charge, should report the activities carried out under the policies to the Board of Directors at least once a year			X		Sustainability activities are carried out under the umbrella of Yıldız Holding sustainability platform.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 12
A2.2	Should formulate and publicly disclose the implementation and action plans in line with the short and long-term goals determined as above.			X		Sustainability activities are carried out under the umbrella of Yıldız Holding sustainability platform.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 12
A2.3	Should determine ESG Key Performance Indicators (KPIs) and disclose them comparatively on an annual basis.		X			There are no ESG key performance indicators specific to our company.	
A2.4	Should disclose innovation activities aimed to improve the sustainability performance in relation with business processes or products and services.				X	Our company is an investment company. It does not exist due to its field of activity.	
A3. Reporting							
A3.1	Should report and publicly disclose its sustainability performance, goals and actions at least once a year. Should provide information about its sustainability activities within its annual report.				X	Our company is an investment company. Due to its field of activity, there are no actions/targets within this scope.	
A3.2	Information on which of its activities are related to the United Nations (UN) 2030 Sustainable Development Goals has been disclosed to the public			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 53
A3.3	It should disclose information about lawsuits filed and/ or completed against it in environmental, social and corporate governance issues.				X	There are no lawsuits filed against ESG issues.	

	A4. Verification						
A4.1	If verified by independent third parties (independent sustainability assurance providers), it should disclose its sustainability performance measures, and should endeavor to increase said verification actions.		X			None.	
	B. Environmental Principles						
B1	Should disclose its policies and practices, action plans, and environmental management systems (known as ISO 14001 standard) and programs.				X	Our company is an investment company. It does not exist due to its field of activity.	
B2	Should disclose limitations to the environmental report that will be prepared under the Sustainability Principles, reporting period, reporting date, data collection process and restrictions in reporting conditions.				X	Our company is an investment company. It does not exist due to its field of activity.	
B3	Provided in A2.1.						
B4	Should disclose the incentives it offers for management (such as members of the Board of Directors, managers and employees) of environmental issues, including the achievement of goals.				X	Our company is an investment company. It does not exist due to its field of activity.	
B5	Should disclose how environmental issues are integrated into business objectives and strategies.				X	Our company is an investment company. It does not exist due to its field of activity.	
B6	Provided in A2.4.						
B7	Should disclose how it manages environmental issues and integrates suppliers and customers into its strategies, not only in terms of direct operations, but also along the corporation value chain.				X	Our company is an investment company. It does not exist due to its field of activity.	
B8	Should disclose whether it is included in the				X	Our company is an investment	

	(sectoral, regional, national and international) policy formulating processes on environmental issues or not, as well as associations it is a member of, its environmental cooperation initiatives entered into with related institutions and non-governmental organizations, and its duties and functions, if any, assumed thereon, and the activities supported by it.					company. It does not exist due to its field of activity.	
B9	Should periodically report in a comparable manner, information about environmental effects 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 waste water management, waste management, biodiversity effects].				X	Our company is an investment company. It does not exist due to its field of activity.	
B10	Should disclose details in relation to standards, protocols, methodologies and base year employed for collection and calculation of its data.				X	Our company is an investment company. It does not exist due to its field of activity.	
B11	Should disclose the status of environmental indicators for the reporting year in comparison with past years (increase or decrease).				X	Our company is an investment company. It does not exist due to its field of activity.	
B12	Should determine and disclose short and long-term goals for reduction of its environmental impact. If an improvement is detected in the reporting year over the previously determined goals, it should provide information thereabout.				X	Our company is an investment company. It does not exist due to its field of activity.	
B13	Should disclose its strategy and actions for fight against climate crisis.				X	Our company is an investment company. It does not exist due to its field of activity.	
B14	Should disclose its programs or procedures aiming to prevent or minimize the potential negative effects of its products and/or services.				X	Our company is an investment company. It does not exist due to its field of activity.	
					X		

	Should also disclose the actions of third parties aiming to reduce greenhouse gas emissions.					Our company is an investment company. It does not exist due to its field of activity.	
B15	Should disclose the total number of actions taken, projects implemented and initiatives entered into for reduction of its environmental impact, as well as their environmental benefits and cost savings.				X	Our company is an investment company. It does not exist due to its field of activity.	
B16	Should report total energy consumption data (with the exception of raw materials), and disclose its energy consumptions as Scope-1 and Scope-2.				X	Our company is an investment company. It does not exist due to its field of activity.	
B17	Should provide information about electricity, heat, steam and cooling generated and consumed in the reporting year.				X	Our company is an investment company. It does not exist due to its field of activity.	
B18	Should carry out and disclose works on increasing the use of renewable energy sources, and transition to zero or low carbon electricity.				X	Our company is an investment company. It does not exist due to its field of activity.	
B19	Should disclose its renewable energy generation and consumption data.				X	Our company is an investment company. It does not exist due to its field of activity.	
B20	Should conduct energy efficiency projects, and disclose the resulting reduction in energy consumption and emission due to its projects.				X	Our company is an investment company. It does not exist due to its field of activity.	
B21	Should report quantities, sources and procedures of water extracted from underground or ground waters, used, recycled and discharged (Total water extraction on source basis, water sources affected from water extraction, percentage and total volume of recycled and reused water, etc.).				X	Our company is an investment company. It does not exist due to its field of activity.	
B22					X		

	Should disclose whether its operations or activities are included in any carbon pricing system or not (Emission Trade System, Cap & Trade or Carbon Tax).					Our company is an investment company. It does not exist due to its field of activity.	
B23	Should disclose its carbon credit data accumulated or bought in the reporting period.				X	Our company is an investment company. It does not exist due to its field of activity.	
B24	If carbon pricing is applied in the corporation, it should disclose details relating thereto.				X	Our company is an investment company. It does not exist due to its field of activity.	
B25	Should disclose all mandatory and voluntary platforms where its environmental data are disclosed.				X	Our company is an investment company. It does not exist due to its field of activity.	
C. Social Principles							
C1. Human Rights and Employee Rights							
C1.1	Should establish a Corporate Human Rights and Employee Rights Policy covering its commitment of full compliance with the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey, and legal framework and legislation regulating human rights and labor issues in Turkey. Should disclose the aforesaid policy and the roles played and responsibilities assumed in the implementation of the policy.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 6
C1.2	Should provide equal opportunities in recruitment processes. Includes fair labor, improvement of working standards, employment of women and social inclusion issues (such as non-discrimination towards women, men, religious beliefs, language, race, ethnical origin, age, disablement, refugees, etc.) in its policies by also considering the supply and value chain effects.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding
C1.3	Should disclose measures taken along the value chain for the sake of supervision and protection			X		It is included in the sustainability report	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding page 28

	of rights/equal opportunities for minorities or certain population segments vulnerable to particular economic, environmental and social factors (low-income segments, women, etc.).					of Yıldız Holding A.Ş.	
C1.4	Should report developments relating to applications aiming to prevent and correct discrimination, inequality, breaches of human rights and forced labor, and disclose its regulations and measures aiming to prevent employment of child labor.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding
C1.5	Should disclose its policies regarding investments in employees (training and development policies), compensations, fringe benefits, unionization rights, work/life balance solutions and talent management.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding
	Should determine dispute resolution processes through the establishment of mechanisms for resolution of employee complaints and disputes, and determine its dispute resolution processes.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding
	Activities carried out within the reported period to ensure employee satisfaction were disclosed to the public.			X		It is included in the sustainability report of Yıldız Holding A.Ş.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-raporlari/yildiz-holding
C1.6	Should formulate and disclose its occupational health and safety policies.		X			It is included in the sustainability report of Yıldız Holding A.Ş.	
	Should disclose actions and measures taken for protection of health and against occupational accidents, and occupational accident statistics.		X			It is included in the sustainability report of Yıldız Holding A.Ş.	
C1.7	Should formulate and disclose to public its personal data protection and data security policies.	X					https://www.gozdegirisim.com.tr/tr/kvkk
C1.8	Should formulate and disclose its ethics policy.	X					https://www.gozdegirisim.com.tr/tr/politikalarimiz/etik-ilkeler
C1.9							
C1.10	Should organize information meetings and training programs for employees with respect to		X			Our company is an investment	

	ESG policies and applications.					company. It does not exist due to its field of activity.	
	C2. Stakeholders, International Standards and Initiatives						
C2.1	Should formulate and disclose its customer satisfaction policy dealing with management and resolution of Customer complaints				X	Due to the company's activities, there is no customer relationship.	
C2.2	Information about the communication with stakeholders (which stakeholder, subject and frequency) is publicly disclosed.		X				
C2.3	Should disclose international reporting standards it has adopted.	X				Explanations have been made in the Financial Reports.	https://www.gozdegirisim.com.tr/tr/vatirimci-iliskileri/mali-tablolar
C2.4	Should disclose the international organizations or principles it has signed or enrolled in and the international principles it has adopted.			X		It is included in Yıldız Holding's sustainability policy.	https://www.yildizholding.com.tr/tr/surdurulebilirlik/surdurulebilirlik-yaklasimimiz-bu-dunya-bizim
C2.5	Should concretely endeavor to be included in the sustainability indices of Borsa Istanbul and/or international index providers.		X				
	D. Corporate Governance Principles						
D1	Should consult with stakeholders in determination of measures and strategies in sustainability field.		X				
D2	Should endeavor to raise awareness on sustainability and the importance thereof through social responsibility projects, awareness activities and trainings.		X				