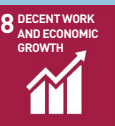


RELEVANT SUSTAINABLE DEVELOPMENT GOAL	MATERIAL TOPICS	2030 TARGETS *	PERFORMANCE INDICATORS	2025 PROGRESS *
  	Business Continuity and Effective Risk Management	Target B1. Maintaining economic growth.	B1.1. Sales revenues	B1.1. Sales revenues increased 211-fold compared to 2016 (baseline year).
			B1.2. Number of Group companies featured in the annually published ISO 500 list	B1.2.3 Group companies were featured in Türkiye's Top 500 Industrial Enterprises list.
			B1.3. Export revenue	B1.3. Export revenue decreased by 9.2% compared to the previous year, reaching USD 2.96 billion.
			B1.4. Ranking among Türkiye's top exporters	B1.4. According to the annual ranking published by the Turkish Exporters Assembly (TİM), Kibar Dış Ticaret was ranked 6th among Türkiye's top exporting companies and 1st in the Ferrous and Non-Ferrous Metals category.
		Target B2. Contributing to the new growth model that decouples economic growth from resource use.	B1.5. Number of employees	B1.5. The number of employees increased by 19.2% compared to the baseline year.
			B2.1. Embedding sustainability in investment and decision-making processes	B2.1. Assan Panel established a new manufacturing facility in the Freeport East free trade zone in Suffolk, England. Through energy efficiency-driven projects, the Company aims to contribute to the advancement of green building practices in the European market.
			B2.2. Full compliance with applicable national environmental legislation	B2.2. Compliance with applicable national environmental legislation is ensured in all operations. International Environmental and Energy Management System standards are adhered to.
			B2.3. Actions in line with EU regulations on low-carbon circular economy	B2.3. The Kibar Group Green Transformation Action Plan, which is based on the European Green Deal and the regulations introduced within its scope, entered into force in 2025. The Plan is structured around six main objectives. These objectives are: Net Zero Emissions by 2050, Transition to a Circular Economy, Access to Sustainable Finance, Sustainable Human Resources Management, Sustainable Supply Chain Management, and Organizational Capacity Development.
		Target B3. To effectively manage corporate risks in accordance with international standards and ensure their sustainability.	B2.4. Number of new sustainable projects/products	B2.4. A total of 26 projects contributing to climate change mitigation and the circular economy were completed.
			B3.1. Compliance with international standards	B3.1. Corporate risk management and business continuity principles have been established in accordance with international standards. An effective risk management and internal control system has been established. Online training sessions are organized to keep employees informed.
	Corporate Governance Practices and Business Ethics	Target B4. To identify sustainability- and climate-related risks and update them regularly.	B3.2. Certification and Documentation	B3.2. Assan Alüminyum and Assan Haniİ, follows the ISO 22301 Business Continuity Management System.
			B4.1. Number of sustainability- and climate-related risks	B4.1. A total of 11 climate-related risks were identified, including 5 physical risks and 6 transition risks. In addition, 5 governance and strategic risks and 2 social risks were identified.
		Target B5. Disaster and emergency preparedness.	B4.2. Number of risk reviews and updates	B4.2. Risks are reviewed and updated through Annual Risk Assessment activities.
			B5.1. Preparation and update status of disaster and emergency action plans	B5.1. Disaster and Emergency Action Plan was prepared. The activities required to ensure effective management of operational risks such as natural disasters and epidemics, along with the established procedures, are monitored and regularly updated in an effective manner. Training activities for corporate business continuity programs are ongoing.
			B5.2. Number of Disaster and Emergency drills	B5.2. 19 drills were conducted for disaster and emergency preparedness.
			B6.1. Meetings/activities held to ensure the compliant and integrated implementation of all stages of the sustainability strategy	B6.1. Two meetings were conducted with the participation of members of the Sustainability Committee and the Working Group. In addition, numerous project- and topic-based meetings and discussions were held with the participation of the Working Group and employees.
			B6.2. Number of information sharing activities through the Kibar Group Sustainability Platform	B6.2. A total of 19 informational messages on sustainability were published.
		Target B7. To enhance corporate transparency at all levels and ensure the sustainability of stakeholder trust.	B7.1. Sustainability Reporting	B7.1. Kibar Holding 2025 Sustainability Report was published. In addition, the Sustainability Reports of Assan Alüminyum, Assan Panel, and İspak were published.
			B7.2. UN Global Compact Communication on Progress (CoP)	B7.2. The questions and indicators included in the UN Global Compact Communication on Progress (CoP) were completed.
			B7.3. Disclosure of companies' participation in sustainability initiatives	B7.3. Assan Alüminyum and İspak participated in the CDP platform and submitted their reports. In the CDP 2025 assessment, Assan Alüminyum once again achieved a B score in climate change and water security, performing above the global industry averages. İspak improved its CDP score from C in 2024 to B in 2025. İspak joined the Science Based Targets initiative (SBTi) and committed to science-based emissions reduction targets.
			B7.4. Independent audit of sustainability performance indicators	B7.4. External assurance has been obtained for sustainability performance indicators through independent audits.
			B7.5. Compliance audits of Kibar Holding's Code of Conduct	B7.5. Ethics/Code of Conduct compliance audits are being conducted.
			B7.6. Business ethics training	B7.6. Business ethics training is provided to all newly recruited personnel, and Code of Conduct Consultants receive specialized advisory training.
			B7.7. Status of reports received through the ethics hotline and reporting of outcomes	B7.7. Reports received through the ethics hotline, along with their outcomes, are submitted to the Chairperson of the Board of Directors.

3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITY 16 PEACE AND JUSTICE STRONG INSTITUTIONS	Occupational Health and Safety	Target G1. To continue ensuring occupational health and safety at workplaces in accordance with international standards.	G1.1. Occupational health and safety training hours per person	G1.1. Increased by 56%.
			G1.2. Accident severity rate	G1.2. Accident severity rate is 0.26.
		Target G2. To prevent the effects of hazardous chemicals and wastes on employee health.	G2.1. Occupational disease rate	G2.1. The occupational disease rate is zero.
	Employee Development and Talent Management	Target G3. To ensure inclusive and participatory decision-making at all levels.	G3.1. Employee Opinion Survey participation rate	G3.1. The Employee Opinion Survey was not conducted in 2024.
			G3.2. Employee satisfaction/engagement survey score	G3.2. The Employee Opinion Survey was not conducted in 2024.
			G3.3. Performance culture index	G3.3. The Employee Opinion Survey was not conducted in 2024.
			G3.4. Expanding the suggestion and reward system	G3.4. A total of 3,374 suggestions were received through the Kibar Group employee suggestion system, of which 1,834 have been implemented.
		Target G4. To ensure that all employees have access to quality technical and vocational training.	G4.1. The participation rate in the 'Managerial Development Program'	G4.1. The participation rate in the Managerial Development Program is 74%.
			G4.2. Specialist training hours per person within the scope of the 'Specialist Development Program'	G4.2. Within the scope of the Specialist Development Program, specialist training hours per person total 14 hours.
			G4.3. The 'Leadership Development Program' recommendation score	G4.3. The program received a satisfaction score of 8.8 out of 10.
			G4.4. Number of Development Ambassadors	G4.4. There are a total of 99 Development Ambassadors, comprising 67 internal instructors and 32 internal mentors.
		Target G5. To increase the number of employees of all ages possessing technical and professional skills.	G5.1. Number of employees receiving technical and vocational training	G5.1. Number of employees receiving technical and vocational training is 25,673.
			G5.2. Technical and vocational training hours	G5.2. Technical and vocational training hours total 71,105.
	Gender and Opportunity Equality	Target G6. To ensure equal access to vocational training for all employees, regardless of gender.	G5.3. The participation rate in technical and vocational training by age group	G5.3. Technical and vocational training opportunities continue to be provided across all age groups. The distribution of employees receiving training by age group is as follows: 18-25 years: 16%, 26-35 years: 44%, 36-45 years: 30%, and 46+ years: 10%.
			G5.4. Number of students hired through the K-Team Young Talent Internship Program	G5.4. The number of students hired through the K-Team Young Talent Internship Program is 29. The employment rate was 36%.
			G6.1. Training hours per session for female employees	G6.1. 2.73 hours for female employees.
			G6.2. Training hours per session for male employees	G6.2. 2.78 hours for male employees.
		Target G7. To ensure equal opportunities for all.	G7.1. Rate of women among newly hired office employees	G7.1. Rate of women among newly hired office employees is 50%.
			G7.2. Rate of women among those newly hired through the K-Team Young Talent Internship Program	G7.2. Rate of women among those newly hired through the K-Team Young Talent Internship Program is 46%.
		Target G8. To increase the rate of women in employment and ensure equal pay between female and male employees. To increase the proportion of women among office employees to 45%.	G8.1. Rate of increase in the number of female employees	G8.1. The number of female employees increased by 91.8%.
			G8.2. Rate of increase in the number of female field employees	G8.2. The number of female field employees increased 2.6-fold.
G8.3. Rate of increase in the number of female office employees			G8.3. The number of female office employees increased by 70.6%.	
G8.4. Rate of women among office employees			G8.4. Rate of women among office employees is 40%.	
		G8.5. Ratio of female employee salary to male employee salary	G8.5. Kibar Holding was awarded the EQUAL-SALARY certification by the EQUAL-SALARY Foundation, demonstrating that female and male employees receive equal pay for equal work.	
Target G9. To increase women's full and active participation in decision-making processes, and raise the proportion of female senior executives to 26%.				
		G9.1. Percentage of female senior executives	G9.1. Percentage of female senior executives is 23.2%.	

    	Circular Economy	Target O1. To ensure the sustainable management and efficient use of natural resources.	O1.1. Compliance with Energy and Environmental Management Systems and applicable legislation	O1.2. All companies operate in compliance with applicable laws and regulations. Companies within the reporting scope hold ISO 14001 Environmental Management System certification. Assan Alüminyum and İspak hold ISO 50001 Energy Management System certification. Assan Alüminyum is certified against the Aluminium Stewardship Initiative (ASI) Performance Standard.
			O1.2. Measurable targets for sustainability performance	O1.2. The '2030 Targets' have been defined in alignment with the goals the United Nations aims to achieve by 2030. 34 targets are monitored through 92 performance indicators, and progress is shared transparently each year.
		Target O2. To minimize the negative environmental impacts of waste / To reduce waste generation through reduction, recycling, and reuse.	O2.1. Amount of recycled/recovered raw materials	O2.1. The amount of recycled/recovered raw materials used as input increased by 61.5%.
			O2.2. Amount of recycled waste	O2.2. The amount of recycled waste increased by 79.1%.
	Climate Change	Target O3. To maintain the annual water intensity reduction rate based on revenue at an average of at least 20%.	O2.3. Recycling/recovery rate of waste generated	O2.3. Waste recycling/recovery rate was 97.8%.
			O2.4. Amount of plastic reduced	O2.4. As of 2023, the use of single-use plastics in office areas has been completely eliminated.
		Target O4. To maintain the annual energy intensity reduction rate based on revenue at an average of at least 20%.	O3.1. Average annual water intensity reduction rate	O3.1. The average reduction in water intensity per revenue since the 2016 baseline year has been 30%.
			O4.1. Average annual energy intensity reduction rate	O4.1. The average reduction in energy intensity per revenue since the 2016 baseline year has been 26.1%.
		Target O5. To increase the share of electricity generation from renewable energy sources.	O5.1. Amount of electricity generated from renewable energy sources	O5.1. 98,193,996 kWh of electricity was generated from renewable energy sources. The share of electricity generated from renewable energy sources in meeting total electricity consumption is 40%.
			O6.1. Share of renewable energy (kWh) in total electricity consumption.	O6.1. 191,284,432 kWh of electricity consumption was supplied from renewable energy sources. Renewable electricity accounted for 78% of total electricity consumption.
		Target O6. To increase the share of renewable energy in total energy consumption.	O7.1. Greenhouse gas emissions intensity reduction rate on a revenue basis	O7.1. Emission intensity per revenue was reduced by 24.4%.
			O7.2. Greenhouse gas emissions verification	O7.2. Greenhouse gas emissions have been verified under the Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) framework.
	Sustainable Supply Chain	Target O7. To achieve Net-Zero Emissions by 2050.	O8.1. Corporate memberships and collaborations	O8.1. Collaborations have been established with 6 national and international organizations active in the field of sustainability.
			O8.1. Corporate memberships and collaborations	O8.1. Collaborations have been established with 6 national and international organizations active in the field of sustainability.
		Target O8. To develop global collaborations for sustainable development.	O8.1. Corporate memberships and collaborations	O8.1. Collaborations have been established with 6 national and international organizations active in the field of sustainability.
			O8.1. Corporate memberships and collaborations	O8.1. Collaborations have been established with 6 national and international organizations active in the field of sustainability.

   	Sustainable Supply Chain	Target T1. To ensure that suppliers and stakeholders adopt the UNGC principles and objectives.	T1.1. Procurement Code of Conduct	T1.1. Procurement processes are guided by the principles of ethics and transparency. Full compliance with ethical principles is expected from all suppliers and business partners. The Group's Procurement Code of Ethics comprehensively defines the rules and standards that all suppliers are required to comply with in Business Ethics Principles, Anti-Corruption and Anti-Bribery, Forced Labor, Child Labor, Harassment, Compensation, Working Hours, Non-Discrimination, Local Communities, Occupational Health and Safety, Environment, Biodiversity, Integrity, Quality and Continuous Improvement, and Information Security. These rules encompass critical elements such as ensuring fair competition, preventing conflicts of interest, anti-bribery and anti-corruption, and fulfilling environmental and social responsibilities. Compliance with these ethical rules is mandatory in all procurement activities, and adherence to these principles is fundamental at every stage, from supplier selection to contract management.
			T1.2. Kibar Group Framework Agreement	T1.2. Through the Procurement Code of Ethics, Sustainable Procurement Criteria, and Sustainable Procurement Policy included as annexes to the Framework Agreement, Kibar Group clearly and transparently communicates its environmental, social, and governance (ESG) expectations at the outset of the business relationship. These documents promote suppliers' compliance with ethical and responsible business practices while also strengthening sustainable supply chain management. A total of 617 framework agreements were signed in 2025.
			T1.3. Supplier training hours	T1.3. To enhance suppliers' sustainability capabilities, a comprehensive training infrastructure is provided through the K-STAR RISE digital learning platform, which was launched in 2025. The program comprises four main modules and is supported by 16 main topics, 83 subtopics, and 99 video-based learning materials, with the training reinforced through assessments and digital content. Suppliers who complete the training are eligible to receive a certificate, while additional training opportunities are provided in areas where further development is needed. The learning journey is further supported by podcast content and a variety of learning modules. In addition to digital training, a total of 64 hours of in-person training was delivered through eight workshops in 2025. These efforts aimed to enhance suppliers' ability to implement sustainability actions effectively and reinforce their alignment with the program's goals.
			T2.1. Certifications of suppliers for compliance with environmental legislation and standards	T2.1. Within the scope of the K-STAR Sustainability Program, suppliers' compliance with environmental legislation and international sustainability standards is evaluated through surveys that assess their maturity levels in ESG areas. Critical environmental issues, including carbon footprint, energy efficiency, waste management, and water use, are monitored as part of this process. Improvement actions are established in line with the gaps identified through survey results, and their implementation is regularly monitored to track progress and support continuous development. This process is carried out through both documentation-based reviews and on-site audits conducted at selected suppliers. Within this framework, continuous guidance and support mechanisms are implemented to help suppliers achieve full compliance with environmental regulations. Compliance with environmental obligations is also assessed during the supplier selection process within the framework of the Sustainable Procurement Criteria. Suppliers are expected to be able to provide evidence of full compliance with all environmental protection laws and regulations applicable to their operations.
 	Social Responsibility	Target P1. To increase employee participation in social responsibility activities.	P1.1. Number of Kibar Volunteers	P1.1. 1,320 Kibar Volunteers
			P2.1. Number of children reached	P2.1. 11,750 children have been reached.
			P3.1. Number of student participated	P3.1. 1050 students
			P3.2. Training/activity hours scheduled	P3.2. In 2025, a total of 1,269 hours of volunteering were carried out in 45 events, including supporting disadvantaged schools, upcycling, the Istanbul Marathon, important week celebrations, contributing to the social and cognitive development of children, and providing traffic education in schools.

* Unless otherwise stated, the baseline year used for the "2030 Targets" is 2016, which is the first year in which performance indicators were disclosed in the Group's inaugural sustainability report prepared in accordance with the GRI Standards. Performance results are presented relative to the baseline year.