



**2025**

# **GREENHOUSE GAS EMISSIONS INVENTORY SUMMARY REPORT**

for

Naturel Holding A.S and  
Renewable Energy and Climate Technology Subsidiaries

**ISO 14064-1:2018**

**REPORT DATE: 14.07.2026**

**INVENTORY PERIOD: 01.01.2025-31.12.2025**



**SUSTAINABLE FUTURE PROJECT AND CONSULTANCY SERVICES LTD. CO.**

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## ANNEX

### ANNEX 1- GHG DATA SOURCES AND INVENTORY

## 1. ABOUT THE REPORT

Greenhouse Gas (GHG) Inventory Report has been prepared in accordance with the ISO 14064-1:2018 standard, ensuring transparency, accuracy and consistency in the quantification and reporting of organisational emissions. The scope of this report includes all relevant direct (Scope 1) and energy-related indirect (Scope 2) greenhouse gas emissions, as well as other indirect emissions (Scope 3). The calculations include Direct Emissions, indirect GHG emissions from imported energy sources, indirect GHG emissions from transportation, and indirect GHG emissions from products and services purchased by the organization.

The corporate boundaries are defined according to the operational control approach. In accordance with this approach, the companies account for 100% of emissions from facilities and operations where it has the authority to implement and enforce operational policies. Geographical boundaries include Naturel Enerji, Margun Enerji, and Esenboga Elektrik, which were under operational control throughout the reporting year. The EPC services and power plants have been included in the calculations.

The consolidation methodology is based on the principle of operational control, which ensures consistent and comprehensive reporting across all business units. This approach enables the companies to capture and manage emissions data from activities directly affected by corporate policies and practices.

In the Greenhouse Gas Inventory, data for the period between 01 January 2025 and 31 December 2025 were used. The organisation's 'Base Year' is 1 January 2024 - 31 December 2024. The companies' 2022 and 2023 calculations have been provided, but the base year has been changed in 2024 due to the expansion of the scope of activities.

The process management followed in greenhouse gas inventory studies consists of the following steps:

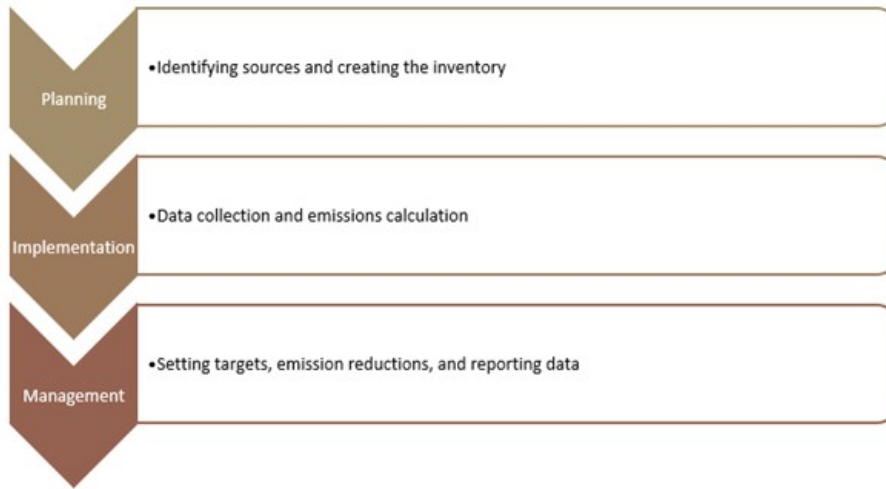


Figure 1 Process Management in Greenhouse Gas Inventory Studies

## 2. DEFINITIONS

- **Greenhouse Gas:** Both natural and anthropogenic gas component of the atmosphere, absorbed and released by the earth, atmosphere and clouds at certain wavelengths in the infrared radiation spectrum range. Greenhouse gases are the seven greenhouse gases under the control of the Kyoto Protocol: Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Dinitrogen monoxide (N<sub>2</sub>O), Hydrofluorocarbons (HFC), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF<sub>6</sub>) and Nitrogen Trifluoride (NF<sub>3</sub>).
- **CO<sub>2</sub>e:** The common unit used to address greenhouse gas emissions that have different effects on climate change. It is a measure of the impact of each gas on climate change and is expressed in relation to its CO<sub>2</sub> potential.
- **Greenhouse Gas Source:** process that releases a GHG into the atmosphere
- **Greenhouse Gas Sink:** process that removes a GHG from the atmosphere
- **Greenhouse gas emission:** The total mass of a greenhouse gas emitted into the atmosphere over a given period.
- **Emission Factor:** Factor related to activity data for emissions of greenhouse gases
- **Activity Data:** A quantitative measure of the activity that results in the emission or removal of a greenhouse gas.
- **Greenhouse Gas Inventory:** list of GHG sources and GHG sinks, and their quantified GHG emissions and GHG removals
- **Global Warming Potential:** A factor to describe the mass-based radiative forcing effect of a given greenhouse gas in terms of carbon dioxide equivalent over a given time interval.
- **Base Year:** Specific, historical period identified for the purpose of comparing GHG emissions or GHG removals
- **Direct Greenhouse Gas Emission:** GHG emission from GHG sources owned or controlled by the organization
- **Energy Indirect Greenhouse Gas Emission:** This is defined as the greenhouse gas emission occurring during the generation of electricity, heat or steam that is consumed by an organisation through external supply.
- **Other Indirect Greenhouse Gas Emission:** GHG emission from other sources that are not related to energy indirect GHG emission that result from GHG sources owned or controlled by other organisations because of an organisation's activities.
- **Mitigation Activity:** A specific activity or initiative implemented by an organisation to reduce or prevent direct or indirect greenhouse gas emissions, or to increase greenhouse gas removals, that is not managed as a greenhouse gas project.
- **Verification:** process for evaluating a statement of historical data and information to determine if the statement is materially correct and conforms to criteria
- **Uncertainty:** Parameter is related to the result of the calculation and is associated with the quantity determined; it displays the distribution of values.

- **Relevance:** Selection of GHG sources, sinks, reservoirs, data, and methodologies suitable for the intended user.
- **Completeness:** Includes all the relevant greenhouse gas emissions and removals.
- **Consistency:** Enables meaningful comparisons of GHG-related information over time.
- **Accuracy:** Reduction of systematic errors and uncertainties to the extent possible.
- **Transparency:** Disclosure of sufficient and appropriate GHG-related information to enable intended users to make decisions confidently.
- **Equity Sharing:** The organization is responsible for all parts of GHG emissions and/or removals from relevant facilities.
- **Tier 1:** Internationally accepted default standards, data, or factors.
- **Tier 2:** National or local standards, data, or factors.
- **Tier 3:** Standards, data, or factors calculated for a specific project or situation.

### 3. REPORT INFORMATION

#### 3.1. ORGANIZATION THAT OWNS THE REPORT

- **Organization Name:** NATUREL HOLDING A.Ş
- **Address:** Zorlu Center Levazım Mah. Vadi Cad, No: 2 Ofisler Bölgesi T1 No: 144, Beşiktaş / İstanbul / Türkiye
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- **Fax:** +90 (212) 211 06 03

#### 3.2. ORGANIZATION PREPARING THE REPORT

- **Organization Name:** SUSTAINABLE FUTURE PROJECT AND CONSULTANCY SERVICES LTD ŞTİ
- **Address:** No:8/140 Parıma Zeytinburnu/İSTANBUL
- **Phone:** +90 (0212) 741 54 94

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## 4. GENERAL INFORMATION

### 4.1. PURPOSE AND SCOPE

The purpose of this report is to fulfil the requirements for the calculation and reporting of greenhouse gas (GHG) emissions and removals at the establishment level in accordance with ISO 14064-1:2018 standard for all activities and services carried out within Naturel Yenilenebilir Enerji Ticaret A.Ş., Esenboga Elektrikboğa Elektrik Üretim A.Ş. and Margün Enerji Üretim Sanayi ve Ticaret A.Ş. within NATUREL HOLDİNG A.Ş. the three renewable energy and climate technology subsidiaries of Naturel Holding, publicly listed in BIST.

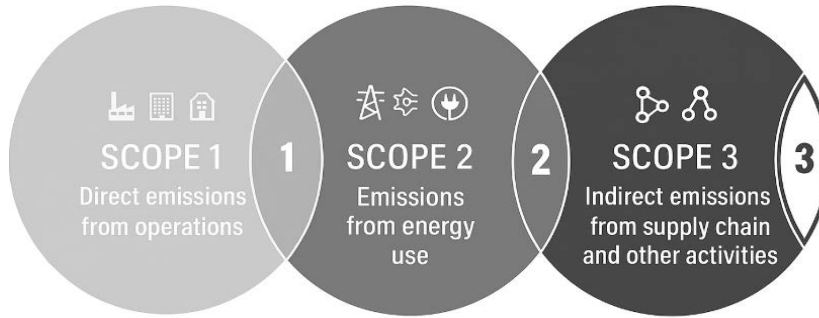


Figure 2 Greenhouse Gas Emission Scopes

### 4.2. POLICIES AND STRATEGIES

- Determination of activities and equipment that may cause greenhouse gases,
- Determining the environmental impacts of activities that may cause greenhouse gases,
- Reducing greenhouse gas emissions by controlling the effects of greenhouse gases and ensuring efficient use of greenhouse gas resources,
- Preferring environmentally friendly products with low carbon emissions in the vehicles and equipment used during our activities,
- Supporting renewable energy sources,
- Increasing the awareness level of internal and external stakeholders via trainings and audits within a continuous improvement framework to reduce energy and natural resource consumption for a sustainable environment,
- Developing projects to reduce or prevent greenhouse gas emissions.

### 4.3. TARGET AUDIENCE OF THE REPORT

The target audience of the Greenhouse Gas Inventory Report is NATUREL HOLDİNG management and employees. The GHG inventory report may also be:

- Shared upon request of official institutions.
- Published on corporate website for suppliers and customers after verification.
- Used as a data source for sustainability reports upon request.

### 4.4. PERSON RESPONSIBLE FOR THE REPORT

The person responsible for collecting the activity data used in the calculation of Greenhouse Gas Emissions and ensuring the coordination between the relevant units is Elçin Köse.

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**4.5. REPORTING FREQUENCY AND VALIDITY PERIOD**

This inventory report assumes that the greenhouse gas inventory covers a 12-month period without interruption.

**Inventory Period:** 01.01.2025-31.12.2025

**4.6. FORMAT OF THE REPORT**

This inventory report was prepared for NATUREL HOLDING based on ISO 14064-1:2018 (Greenhouse Gases - Part 1: Guidance on the Calculation and Reporting of Greenhouse Gas Emissions and Removals at Organisation Level) standards.

**4.7. ORGANIZATIONAL BOUNDARIES****4.7.1. About NATUREL HOLDING**

Naturel Holding is a climate technologies holding operating with its subsidiaries in renewable energy generation and EPC service provision. The Holding invests in innovative climate technologies predominantly with its three main subsidiaries: Naturel Enerji, Esenboga Elektrik and Margun Enerji, which are publicly listed in BIST.

Naturel Enerji, founded in 2009, is a climate technology company operating in the renewable energy sector, aiming to produce clean and environmentally friendly electricity entirely from renewable energy sources. In addition to the installation, operation, and trade of electricity generated by power plants, the company also manages the project development and installation processes of ground-mounted and hybrid solar power plants for both its customers and its own investments.

Naturel Enerji operates with the vision of being a reliable global business partner that contributes to sustainable growth in the renewable energy sector by providing high-quality services and solutions. Through its subsidiaries and indirect subsidiaries, Naturel Enerji offers a wide range of services in the energy sector. In this context, Naturel Enerji's subsidiary, Esenboga Elektrikboğa Elektrik Üretim A.Ş. (Esenboga Elektrikboğa Elektrik), provides rooftop solar energy system (SES) project development and turnkey installation services for industrial facilities. Additionally, its indirect subsidiary, Margün Enerji Üretim Sanayi ve Ticaret A.Ş. (Margün Enerji), provides solar energy system (SES) project development and turnkey installation services in the international arena. Naturel Enerji's indirect subsidiary, Angora Elektrik A.Ş., assumes the operation and maintenance responsibilities for all solar power plants within the group. Additionally, it offers these specialized services to investors outside the group.

In this report, Naturel Enerji will be referred to as NATUREL ENERJİ, Esenboga Elektrikboğa Elektrik as ESENBOGA ELEKTRİK, and Margün Enerji as MARGUN ENERJİ.

**4.7.2. Boundaries of The Organization**

The scope of this report includes operations and activities of Naturel Holding climate technology subsidiary, Naturel Enerji and its direct and indirect subsidiaries Esenboga Elektrik and Margun Enerji.

| Naturel Enerji                                                                                                     | Esenboga Elektrik                                                                                  | Margun Enerji                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Provision of project development, EPC services, O&M services for land type solar energy systems in domestic market | Provision of project development, EPC services for rooftop solar energy systems in domestic market | Renewable energy generation in domestic market. Provision of project development, EPC services, O&M services in international markets |
|                                   |                   |                                                     |

Figure 3 NATUREL HOLDING

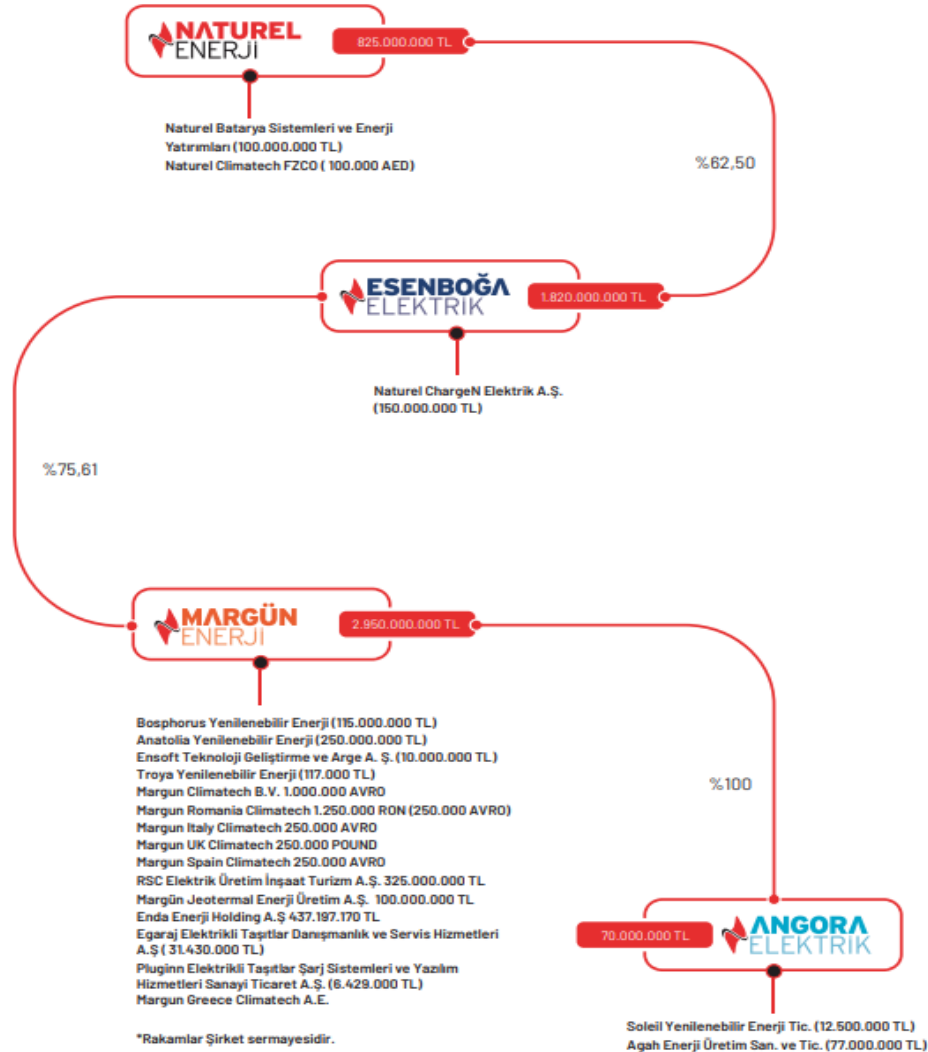


Figure 4 Direct and Indirect Subsidiaries

Addresses of the Naturel Enerji's subsidiaries are given below.

- Kızılırmak Mahallesi, 1450 Sokak ATM Plaza, No: 1 / 67 Blok, Kat: 14 Çukurambar, Çankaya/Ankara.
- Kızılırmak Mahallesi, 1450 Sokak ATM Plaza, No: 1 / 68 Blok, Kat: 14 Çukurambar/Ankara
- Zorlu Center Levazım Mahallesi, Vadi Caddesi No: 2 Ofisler Bölgesi T1 No: 144 Beşiktaş/Istanbul
- Zorlu Center Levazım Mahallesi, Vadi Caddesi No: 2 Ofisler Bölgesi T1 No: 145 Beşiktaş/Istanbul

The addresses of Margun Enerji solar power plants and geothermal plant are given below.

- Avşarönü, 109th Island, Parcels 606, 608, and 609, Muğla/Milas
- Yeşiltepe, Block 3298, Parcel 38, Ankara/Akyurt
- Teberik, Aşağı Kıran Area, Block 3727, Parcel 1, Ankara/Akyurt
- Karacalar, Block 3544, Parcels 26-27, Ankara/Akyurt
- Karacalar , Block 3544, Parcel 21, Ankara/Akyurt
- Teberik , Aşağı Kıran Area, Block 3724, Parcel 92, Ankara/Akyurt
- Kapaklı, Arpalık Uzunoğlu Area, Block 204, Parcel 47, Ankara/Çubuk
- Pazar, Kavuncu Çambaşı Area, Block 228, Parcel 41, Ankara/Kızılcahamam
- Çalta , Block 120, Parcel 3, Ankara/Kazan
- Kıranharmanı, 1st Block Parcels 140168-140169-140170, Ankara/Polatlı
- Aslanlıkarabuğra, Block 119, Parcels 1-2, Yozgat/Akdağmadeni
- Aslanlıkarabuğra , Block 117, Parcels 18, Yozgat/Akdağmadeni
- Aşağıkarakaya , Block 136, Parcels 45, Yozgat/Sorgun
- Çayırılık , Block 220, Parcels 2-3, Nevşehir/Center
- Yüreğil , Parcels 2979-2980, Afyonkarahisar/Dazkırı
- Zemzemiye , Block 0, Parcels 2648, Bilecik/Söğüt
- Bulca , Gedikaltı Area, Block 0, Parcels 1543 Afyonkarahisar/Sinanpaşa
- Bulca , Şeytanlık Area, Block 0, Parcel 1653, Afyonkarahisar/Sinanpaşa
- Bulca , Gedikaltı , Block 0, Parcel 1688, Afyonkarahisar/Sinanpaşa
- Bulca , Gedikaltı , Block 0, Parcel 1711, Afyonkarahisar/Sinanpaşa
- Paşakadın , Block 0, Parcel 2491, Eskişehir/Sivrihisar
- Yazıbelen , Block 45091, Parcel 5 - Block 45092, Parcel 15, Konya/Selçuklu
- Tursunlu , Block 0, Parcel 1252, Konya/Tuzlukçu
- Karyağdı , 286th Island, Parcel 5 - 286th Island, Parcel 7, Antalya/Elmalı
- Memişli , Parcel 16211/1-16212-9, Adana/Çukurova
- Memişli , Parcel 16212/40-46, Adana/Çukurova
- Avşar , Avşarönü Area, Block 109, Parcels 606, 608, and 609, Muğla/Milas
- Kavakdere Mahallesi, Kavakdere Yolu Küme Evleri, No:168, 35460 Seferihisar / İzmir

#### 4.8. SYSTEM BOUNDARIES

The "Operational Control Approach" method was chosen to combine greenhouse gas emissions and removals in determining institutional limits. Any changes to the chosen joining method will be declared in the following year's greenhouse gas report.

#### 4.9. ACTIVITY BOUNDARIES

ISO 14064-1:2018 Standard has been selected as a guide while determining the methods related to activity limits. Activity data used in greenhouse gas calculation are collected and controlled through data records. The data used is based on companies' declaration.

Direct Greenhouse Gas Emissions 'Category 1' Emissions, Indirect GHG emissions from imported energy 'Category 2' Emissions, Indirect GHG emissions from transportation 'Category 3' Emissions, Indirect GHG emissions from products used by an organization 'Category 4' Emissions, Indirect GHG emissions associated with the use of products from the organization 'Category 5' Emissions are included in the calculation.

#### 4.9. SCENARIOS CREATED FOR CATEGORY 5 CALCULATIONS

Modules B1-B7 are considered as 0 because there are no activities such as the use, maintenance, replacement, renewal of NATUREL HOLDING product.

#### 4.10. COMBUSTION OF BIOMASS

As biomass is not burned in the facility, there are no fossil CO<sub>2</sub> emissions resulting from the combustion of biomass.

Table 2 Biomass Resource Flow

| SOURCE FLOW                                                   | CONSTANT |
|---------------------------------------------------------------|----------|
| Biomass Consumption, <i>Originated from Use in Production</i> | -        |

#### 4.11. GREENHOUSE GAS SOURCES AND SINKS NOT INCLUDED IN THE CALCULATION

The specific greenhouse gas emissions and sinks excluded in the organization are as follows:

##### Sinks

The organisation has no green areas or activities within its operational area capable of being used as sinks and included in the calculation for the reduction of greenhouse gas emissions. Depending on this situation, green areas in and around the enterprise are excluded from the scope.

#### 4.12. BASE YEAR AND BASE YEAR GREENHOUSE GAS INVENTORY

The inventory of greenhouse gas emissions within the organization was calculated according to the requirements of TS ISO 14064-1: 2018 and covers the period 01.01.2025-31.12.2025. The inventory period from 1 January 2024 - 31 December 2024 is the organisation's 'Base Year'. The companies' 2022 and 2023 calculations have been provided, but the base year has been changed in 2024 due to the expansion of the scope of activities.

Table 3 Inventory Data for the Base Year 2024

| CATEGORIES | NATUREL ENERJİ Emissions (tCO <sub>2</sub> e) | ESENBOGA ELEKTRİK Emissions (tCO <sub>2</sub> e) | MARGUN ENERJİ Emissions (tCO <sub>2</sub> e) |
|------------|-----------------------------------------------|--------------------------------------------------|----------------------------------------------|
| CATEGORY 1 | 86,21                                         | 6,66                                             | 7,85                                         |
| CATEGORY 2 | 80,10                                         | 1,61                                             | 1.315,33                                     |
| CATEGORY 3 | 170,79                                        | 2,45                                             | 314,22                                       |
| CATEGORY 4 | 2.376,98                                      | 24,80                                            | 3.618,99                                     |
| CATEGORY 5 | 0,00                                          | 0,00                                             | 0,00                                         |
| CATEGORY 6 | 0,00                                          | 0,00                                             | 0,00                                         |
| TOTAL      | 2.714,08                                      | 35,53                                            | 5.256,40                                     |

#### 4.13. GREENHOUSE GAS INFORMATION MANAGEMENT

##### 4.13.1. GHG Information Management

The organization has implemented a GHG inventory that ensures the following:

- Compliance with the principles of this document,
- Consistency with the intended use of the GHG inventory,
- Routine and consistent controls to ensure the accuracy and completeness of the inventory,
- Identification and correction of errors and deficiencies,
- Documentation and archiving of GHG inventory records and information management activities.

Documentation practices consider the following aspects:

- Definition of roles and responsibilities of personnel involved in the development of the GHG inventory,
- Determination and periodic review of organizational boundaries,
- Identification and review of GHG sources and sinks,
- Selection and review of calculation approaches and data—including those used in GHG models—consistent with the intended use of the inventory,
- Review of calculation approaches to ensure consistency across multiple facilities,
- Use, maintenance, and calibration of measurement equipment,
- Development and maintenance of a robust data collection system,
- Regular accuracy checks,
- Periodic internal audits and technical reviews,
- Periodic evaluation of opportunities to improve information management processes.

#### 4.14. RECALCULATION OF GREENHOUSE GAS INVENTORY

The organization shall recalculate GHG emissions or removals if any of the following occur:

- Changes in business boundaries,
- Changes in the ownership and control information of greenhouse gas sources or sinks transferred into or outside the boundaries of the organization,
- Changes in the GHG calculation methodology that result in significant differences in reported emissions or removals.

The recalculation process can be initiated by evaluating the relevant parties according to the following steps.

- Review and update organizational and operational boundaries,
- Review and redefine changes in direct, energy indirect, and other indirect GHG emissions,
- Review existing GHG sources and sinks and define new ones, if necessary,

- If there is a change in the calculation methodology, identify and apply the new methodology retroactively to previous calculations,
- Review and, if necessary, update GHG activity data based on the new scope/methodology,
- Recalculate uncertainty levels,
- Revise the GHG report to reflect all changes,
- If the report has been verified, submit the updated version to the verification body for re-verification.

In instances where new data cannot be applied retrospectively, current trend analyses may be used to infer past values, or current changes may be accepted retrospectively without recalculation.

## 5. CALCULATION METHODOLOGIES

Due to the absence of a direct measurement system for quantifying GHG emissions from the sources listed in the organizational GHG inventory, a calculation-based methodology has been adopted. Detailed guidance on these calculation methodologies can be found in the following sources: Greenhouse Gas Protocol (GHG Protocol), Intergovernmental Panel on Climate Change (IPCC) 2006 Guidelines, Department for Environment, Food and Rural Affairs (DEFRA), UK.

Table 4 Report Calculation Method

**The formula used throughout the report is as follows: References: IPCC, DEFRA, Ecoinvent**

**Total CO<sub>2</sub>e = Activity Data x Appropriate Emission Factor**

### 5.1. LEAK RATES, DENSITIES, NET CALORIFIC VALUES, AND GLOBAL WARMING POTENTIALS (GWPs)

GHG emissions primarily originate from stationary and/or mobile combustion processes. In addition, fugitive emissions from cooling systems and fire extinguishing equipment also contribute to the inventory.

Table 5 Fugitive Source Leak Rates

| LEAKAGE WELDING FLOW    | VALUE | REFERENCE             |
|-------------------------|-------|-----------------------|
| Cooling Systems         | %1    | <a href="#">#REF1</a> |
| Electric water fountain | %1    | <a href="#">#REF1</a> |
| Refrigerator            | %0,1  | <a href="#">#REF1</a> |
| Fire Extinguisher Tube  | %4    | <a href="#">#REF2</a> |

HFC gases used as refrigerants in air conditioners are greenhouse gases with high Global Warming Impact Potential (GWP). For this reason, fugitive emissions from cooling systems are included in the inventory.

Table 6 GWP Values

| Greenhouse Gas Type | GWP, 100 years, CO <sub>2</sub> e | REFERENCE             |
|---------------------|-----------------------------------|-----------------------|
| CO <sub>2</sub>     | 1                                 | <a href="#">#REF4</a> |
| CH <sub>4</sub>     | 27,9                              | <a href="#">#REF4</a> |
| N <sub>2</sub> O    | 273                               | <a href="#">#REF4</a> |
| R600A               | 3                                 | <a href="#">#REF4</a> |
| R134A               | 1530                              | <a href="#">#REF4</a> |
| R32                 | 771                               | <a href="#">#REF4</a> |
| R290                | 0,02                              | <a href="#">#REF4</a> |

## 5.2. SELECTION OF EMISSION FACTORS

International factors were used in the selection of emission factors in cases where national resources were not sufficient. DEFRA (2025), Coinvent Database, United States Environmental Protection Agency (EPA) (2022, 2024), IPCC Sixth Assessment Report (AR6) were used as international sources.

The emission factors used in the calculations are given in the table below.

Table 7 Emission Factors Used

| Emission Source                                                           | Emission Factor                                                                                   | Reference             |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------|
| <b>Category 1 Emissions</b>                                               |                                                                                                   |                       |
| Gasoline Consumption, Sourced from use in passenger cars                  | Gasoline, fuels, and by-products of petroleum refining: 1,1154 kg/2018 USD purchaser price        | <a href="#">#REF5</a> |
| Diesel Consumption, Sourced from use in passenger cars                    | Gasoline, fuels, and by-products of petroleum refining: 1,1154 kg/2018 USD purchaser price        | <a href="#">#REF5</a> |
| Gasoline Consumption, Sourced from use in passenger cars                  | 69,3 ton CO <sub>2</sub> /Tj<br>0,033 ton CH <sub>4</sub> /Tj<br>0,0033 ton N <sub>2</sub> O/Tj   | <a href="#">#REF6</a> |
| Diesel Consumption, Sourced from use in passenger cars                    | 74,10 ton CO <sub>2</sub> /Tj<br>0,0039 ton CH <sub>4</sub> /Tj<br>0,0039 ton N <sub>2</sub> O/Tj | <a href="#">#REF6</a> |
| <b>Category 2 Emissions</b>                                               |                                                                                                   |                       |
| Office Electricity Consumption, Based on Electricity Consumption          | Electricity: 4,0294 kg/2018 USD purchaser price                                                   | <a href="#">#REF5</a> |
| Electric Vehicle Charging Station, Based on Electricity Consumption       | Electricity: 4,0294 kg/2018 USD purchaser price                                                   | <a href="#">#REF5</a> |
| Charging Station, Based on Electricity Consumption                        | 0,434 tonCO <sub>2</sub> e/MWhV                                                                   | <a href="#">#REF7</a> |
| Heat energy for heating, emissions from imported energy sources in office | Heat and steam: 0,17529 kg CO <sub>2</sub> e/kWh                                                  | <a href="#">#REF8</a> |
| Heat energy for cooling, emissions from imported energy sources in office | Heat and steam: 0,17529 kg CO <sub>2</sub> e/kWh                                                  | <a href="#">#REF8</a> |
| <b>Category 3 Emissions</b>                                               |                                                                                                   |                       |
| Transportation by diesel vehicle, Employees Commuting                     | Business travel- land, Avarege Car, Diesel: 0,1730 kg CO <sub>2</sub> e/km                        | <a href="#">#REF8</a> |
| Transportation by gasoline vehicle, Employees Commuting                   | Business travel- land, Avarege Car, Petrol: 0,1628 kg CO <sub>2</sub> e/km                        | <a href="#">#REF8</a> |
| Transportation by electric vehicle, Employees Commuting                   | Business travel- land, Avarege Car, Battery Electric Vehicle: 0,0405 kg CO <sub>2</sub> e/km      | <a href="#">#REF8</a> |
| Transportation by vehicle with unknown fuel type, Employees Commuting     | Business travel- land,Avarege Car, Unknown: 0,1672 kg CO <sub>2</sub> e/km                        | <a href="#">#REF8</a> |
| Transportation by taxi, Employees Commuting                               | Business travel- land, Regular taxi: 0,20806 kg CO <sub>2</sub> e/km                              | <a href="#">#REF8</a> |
| Transportation by bus, Employees Commuting                                | Business travel- land, Average local bus: 0,10385 kg CO <sub>2</sub> e /passenger.km              | <a href="#">#REF8</a> |
| Transportation by metro, Employees Commuting                              | Business travel- land, London Underground: 0,0278 kg CO <sub>2</sub> e /passenger.km              | <a href="#">#REF8</a> |

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| Emission Source                                          | Emission Factor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Reference             |
|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Transportation by metrobus, Employees Commuting          | Business travel- land, Light rail and tram: 0,0286 kg CO <sub>2</sub> e /passenger.km                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <a href="#">#REF8</a> |
| Business travel by taxi, Emissions from business travel  | Taxi Service: 0,5604 kg CO <sub>2</sub> e/2022 USD, purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <a href="#">#REF9</a> |
| Business travel abroad, Emissions from business travel   | All Other Travel Arrangement and Reservation Services: 0,0847 kg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <a href="#">#REF9</a> |
| Business travel by plane, Emissions from business travel | Scheduled Passenger Air Transportation: 0,6425mkg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <a href="#">#REF9</a> |
| Accommodation, Emissions from business travel            | All Other Traveler Accommodation: 0,1427 kg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <a href="#">#REF9</a> |
| Purchasing goods, Emissions from purchased goods         | All Other Miscellaneous Electrical Equipment and Component Manufacturing: 0,12411924 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Fabricated Structural Metal Manufacturing: 0,2592 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Current-Carrying Wiring Device Manufacturing: 0,1248112 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers: 0,07983523 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Power, Distribution, and Specialty Transformer Manufacturing: 0,1306285 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Industrial Machinery and Equipment Merchant Wholesalers: 0,1101448 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Stationery Product Manufacturing: 0,2943272 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Rolled Steel Shape Manufacturing: 0,3540377 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Industrial Gas Manufacturing: 1,1194291 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Other Clothing Stores: 0,1350404 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Other Basic Inorganic Chemical Manufacturing: 1,0070052 kg CO <sub>2</sub> e/2022 USD purchaser price | <a href="#">#REF9</a> |
| Water consumption                                        | Water Supply and Irrigation Systems: 0,5788 kg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <a href="#">#REF9</a> |
| Purchasing capital goods, Emissions from Capital Goods   | Automobile manufacturing: 0,2321 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Office Furniture (except Wood) Manufacturing: 0,2344 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Tire Manufacturing (except Retreading):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <a href="#">#REF9</a> |

| Emission Source                                      | Emission Factor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Reference             |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
|                                                      | 0,2735 kg CO <sub>2</sub> e/2022 USD purchaser price<br>All Other Miscellaneous Electrical Equipment and Component Manufacturing: 0,1241 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Motor and Generator Manufacturing: 0,1493 kg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |
| Wastewater treatment                                 | Sewage Treatment Facilities: 0,5788 kg CO <sub>2</sub> e/2022 USD purchaser price                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <a href="#">#REF9</a> |
| Waste disposal                                       | Waste disposal-open loop (paper, glass, plastic, metal): 4,6857 kg CO <sub>2</sub> e/tonnes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <a href="#">#REF8</a> |
| Purchasing of services, Emissions from service usage | All Other Insurance Related Activities: 0,02835031 kg CO <sub>2</sub> e/2022 USD purchaser price<br>All Other Professional, Scientific, and Technical Services: 0,0785894 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Appliance Repair and Maintenance: 0,1079053 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Caterers: 0,1297456 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Convention and Trade Show Organizers: 0,1228616 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Environmental Consulting Services: 0,0876476 kg CO <sub>2</sub> e/2022 USD purchaser price<br>General Freight Trucking, Local: 0,58254 kg CO <sub>2</sub> e/2022 USD purchaser price<br>General Freight Trucking, Long-Distance, Truckload: 0,58254 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Janitorial Services: 0,1760848 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Lessors of Residential Buildings and Dwellings: 0,03260755 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Office Furniture (except Wood) Manufacturing: 0,2343788 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Offices of Lawyers: 0,04023735 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Offices of Other Holding Companies: 0,08221737 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Other Scientific and Technical Consulting Services: 0,0876476 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Passenger Car Rental: 0,1082559 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing: 0,1079335 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Stationery Product Manufacturing: 0,2943272 kg CO <sub>2</sub> e/2022 USD purchaser price<br>Tire Manufacturing (except Retreading): 0,2735044 kg CO <sub>2</sub> e/2022 USD purchaser price | <a href="#">#REF9</a> |

## 6.ACTIVITY DATA

Waste amounts among the activity data of each subsidiary are presented in the tables below.

Table 8.NATUREL ENERJİ Emission Sources-Disposal Of Solid Waste

| Resource Flow                                    | Consumption Data | Unit   |
|--------------------------------------------------|------------------|--------|
| Disposal of paper waste at the Ankara Office     | 0,07             | Tonnes |
| Disposal of glass waste at the Ankara Office     | 0,21             | Tonnes |
| Disposal of metal waste at the Ankara Office     | 0,01             | Tonnes |
| Disposal of plastic waste at the Ankara Office   | 0,03             | Tonnes |
| Disposal of paper waste at the Istanbul Office   | 0,03             | Tonnes |
| Disposal of glass waste at the Istanbul Office   | 0,05             | Tonnes |
| Disposal of metal waste at the Istanbul Office   | 0,00             | Tonnes |
| Disposal of plastic waste at the Istanbul Office | 0,01             | Tonnes |

Table 9.ESENBOGA ELEKTRİK Emission Sources-Disposal Of Solid Waste

| Resource Flow                                    | Consumption Data | Unit   |
|--------------------------------------------------|------------------|--------|
| Disposal of paper waste at the Ankara Office     | 0,02             | Tonnes |
| Disposal of glass waste at the Ankara Office     | 0,05             | Tonnes |
| Disposal of metal waste at the Ankara Office     | 0,00             | Tonnes |
| Disposal of plastic waste at the Ankara Office   | 0,01             | Tonnes |
| Disposal of paper waste at the Istanbul Office   | 0,01             | Tonnes |
| Disposal of glass waste at the Istanbul Office   | 0,01             | Tonnes |
| Disposal of metal waste at the Istanbul Office   | 0,00             | Tonnes |
| Disposal of plastic waste at the Istanbul Office | 0,00             | Tonnes |

Table 10.MARGÜN ENERJİ Emission Sources-Disposal Of Solid Waste

| Resource Flow                                    | Consumption Data | Unit   |
|--------------------------------------------------|------------------|--------|
| Disposal of paper waste at the Ankara Office     | 0,23             | Tonnes |
| Disposal of glass waste at the Ankara Office     | 0,67             | Tonnes |
| Disposal of metal waste at the Ankara Office     | 0,04             | Tonnes |
| Disposal of plastic waste at the Ankara Office   | 0,09             | Tonnes |
| Disposal of paper waste at the Istanbul Office   | 0,09             | Tonnes |
| Disposal of glass waste at the Istanbul Office   | 0,16             | Tonnes |
| Disposal of metal waste at the Istanbul Office   | 0,00             | Tonnes |
| Disposal of plastic waste at the Istanbul Office | 0,02             | Tonnes |

## 7.NATUREL ENERJİ CALCULATION RESULTS

### 7.1 INVENTORY DATA SOURCE, INTERPRETATION OF RESULTS, AND INVENTORY SUMMARY

The results of calculations for all categories are presented in the table below:

Table 11 NATUREL ENERJİ Emissions in All Categories and Their Distribution

| CATEGORIES | Emissions<br>(tCO <sub>2</sub> e) | Percentage Distribution |
|------------|-----------------------------------|-------------------------|
| CATEGORY 1 | 144,81                            | 11,67%                  |
| CATEGORY 2 | 138,53                            | 11,17%                  |
| CATEGORY 3 | 183,03                            | 14,75%                  |
| CATEGORY 4 | 774,34                            | 62,41%                  |
| CATEGORY 5 | 0,00                              | 0,00%                   |
| CATEGORY 6 | 0,00                              | 0,00%                   |
| <b>SUM</b> | <b>1.240,71 tCO<sub>2</sub>e</b>  |                         |

### EMISSION DISTRIBUTION BY CATEGORY

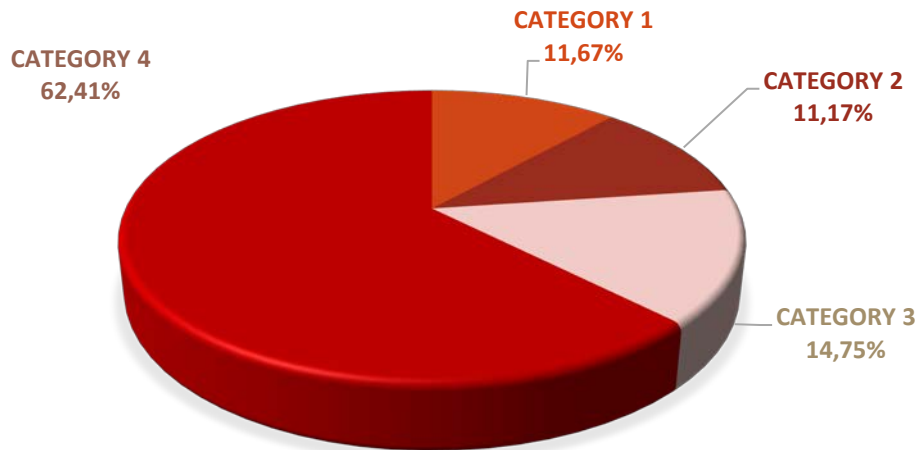


Figure 5 NATUREL ENERJİ Percentage distribution of greenhouse gas emission categories

Table 12 NATUREL ENERJİ Emissions and Distribution by Scope

| SCOPES                | EMISSION (tCO <sub>2</sub> e) |
|-----------------------|-------------------------------|
| SCOPE 1               | 144,81                        |
| SCOPE 2               | 138,53                        |
| SCOPE 3               | 957,37                        |
| <b>Location Based</b> | <b>1.240,71</b>               |
| <b>Market Based</b>   | <b>1.240,71</b>               |

Table 13 NATUREL ENERJİ GHG Emissions

| Scopes                                                                    | Emissions (tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------|--------------------------------|
| <b>Scope 1</b>                                                            |                                |
| 1: Stationary Combustion Emissions                                        | 0,00                           |
| 2: Mobile Combustion Emissions                                            | 144,80                         |
| 3: Fugitive Emissions                                                     | 0,00                           |
| <b>Scope 2</b>                                                            |                                |
| 1: Emissions from Purchased Electricity                                   | 138,53                         |
| <b>Scope 3</b>                                                            |                                |
| 1: Purchased Goods and Services                                           | 612,71                         |
| 2: Capital Goods                                                          | 161,12                         |
| 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 | 0,00                           |
| 4: Upstream Transportation and Distribution                               | 0,00                           |
| 5: Waste Generated in Operation                                           | 0,51                           |
| 6: Business Travel                                                        | 171,10                         |
| 7: Employee Commuting                                                     | 12                             |
| 8: Upstream Leased Assets                                                 | 0                              |
| 9: Downstream Transportation and Distribution                             | 0                              |
| 10: Processing of Sold Products                                           | 0                              |
| 11: Use of Sold Products                                                  | 0                              |
| 12: End-of-Life Treatment of Sold Products                                | 0                              |
| 13: Downstream Leased Asset                                               | 0                              |
| 14: Franchises                                                            | 0                              |
| 15: Investments                                                           | 0                              |
| <b>TOTAL</b>                                                              | <b>1.240,71</b>                |

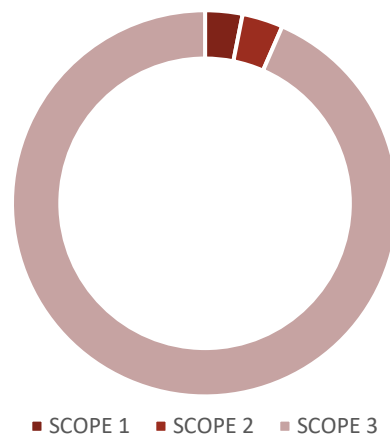
GHG EMISSIONS BY SCOPE (tCO<sub>2</sub>e)

Figure 6 NATUREL ENERJİ Distribution of greenhouse gas emission scopes

## 7.2 UNCERTAINTY ANALYSIS

Uncertainty calculations were performed using the Pedigree Matrix approach, resulting in an overall uncertainty level of 12%. One of the key reasons for this value is the exclusive use of Tier 1 emission factors, except for electricity consumption, for which Tier 2 factors were applied. Additionally, some activity data could not be obtained through direct measurement, which further contributes to the uncertainty. All greenhouse gas sources were included in the calculations.

## 8.ESENBOGA ELEKTRİK CALCULATION RESULT

### 8.1 INVENTORY DATA SOURCE, INTERPRETATION OF RESULTS, AND INVENTORY SUMMARY

The results of calculations for all categories are presented in the table below:

Table 14 ESENBOGA ELEKTRİK Emissions in All Categories and Their Distribution

| CATEGORIES | Emissions<br>(tCO <sub>2</sub> e) | Percentage Distribution |
|------------|-----------------------------------|-------------------------|
| CATEGORY 1 | 6,12                              | 19,69%                  |
| CATEGORY 2 | 11,91                             | 38,32%                  |
| CATEGORY 3 | 2,91                              | 9,37%                   |
| CATEGORY 4 | 10,14                             | 32,62%                  |
| CATEGORY 5 | 0,00                              | 0,00%                   |
| CATEGORY 6 | 0,00                              | 0,00%                   |
| <b>SUM</b> | <b>31,08 tCO<sub>2</sub>e</b>     |                         |

### EMISSION DISTRIBUTION BY CATEGORY

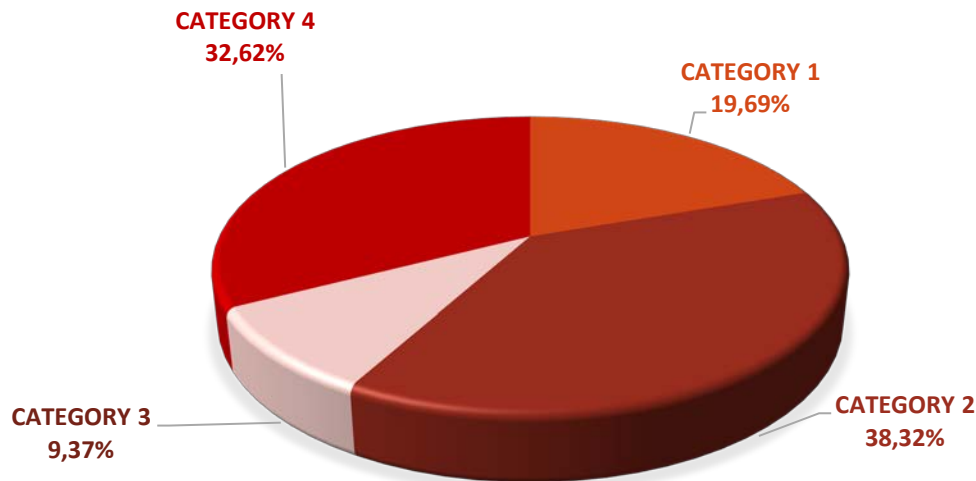


Figure 7 ESENBOGA ELEKTRİK Percentage distribution of greenhouse gas emission categories

Table 15 ESENBOGA ELEKTRİK Emissions and Distribution by Scope

| SCOPES                | EMISSION (tCO <sub>2</sub> e) |
|-----------------------|-------------------------------|
| SCOPE 1               | 6,12                          |
| SCOPE 2               | 11,91                         |
| SCOPE 3               | 13,05                         |
| <b>Location Based</b> | <b>31,08</b>                  |
| <b>Market Based</b>   | <b>31,08</b>                  |

Table 16 ESENBOGA ELEKTRİK GHG Emissions

| Scopes                                                                    | Emissions (tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------|--------------------------------|
| <b>Scope 1</b>                                                            |                                |
| 1: Stationary Combustion Emissions                                        | 0,00                           |
| 2: Mobile Combustion Emissions                                            | 6,12                           |
| 3: Fugitive Emissions                                                     | 0,00                           |
| <b>Scope 2</b>                                                            |                                |
| 1: Emissions from Purchased Electricity                                   | 11,91                          |
| <b>Scope 3</b>                                                            |                                |
| 1: Purchased Goods and Services                                           | 10,03                          |
| 2: Capital Goods                                                          | 0,00                           |
| 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 | 0,00                           |
| 4: Upstream Transportation and Distribution                               | 0,00                           |
| 5: Waste Generated in Operation                                           | 0,11                           |
| 6: Business Travel                                                        | 0,32                           |
| 7: Employee Commuting                                                     | 2,59                           |
| 8: Upstream Leased Assets                                                 | 0                              |
| 9: Downstream Transportation and Distribution                             | 0,00                           |
| 10: Processing of Sold Products                                           | 0,00                           |
| 11: Use of Sold Products                                                  | 0,00                           |
| 12: End-of-Life Treatment of Sold Products                                | 0,00                           |
| 13: Downstream Leased Asset                                               | 0                              |
| 14: Franchises                                                            | 0                              |
| 15: Investments                                                           | 0                              |
| <b>TOTAL</b>                                                              | <b>31,08</b>                   |

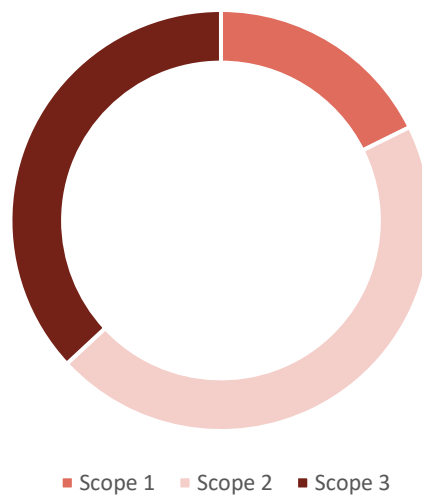
GHG Emissions (tCO<sub>2</sub>e)

Figure 8 ESENBOGA ELEKTRİK Distribution of greenhouse gas emission scopes

## 8.2 UNCERTAINTY ANALYSIS

Uncertainty calculations were performed using the Pedigree Matrix approach, resulting in an overall uncertainty level of 13%. One of the key reasons for this value is the exclusive use of Tier 1 emission factors, except for electricity consumption, for which Tier 2 factors were applied. Additionally, some activity data could not be obtained through direct measurement, which further contributes to the uncertainty. All greenhouse gas sources were included in the calculations.

## 9. MARGUN ENERJİ CALCULATION RESULT

### 9.1 INVENTORY DATA SOURCE, INTERPRETATION OF RESULTS, AND INVENTORY SUMMARY

The results of calculations for all categories are presented in the table below:

Table 17 Emissions in All Categories and Their Distribution

| CATEGORIES | Emissions (tCO <sub>2</sub> e)   | Percentage Distribution |
|------------|----------------------------------|-------------------------|
| CATEGORY 1 | 17,27                            | 0,26%                   |
| CATEGORY 2 | 1.723,27                         | 26,13%                  |
| CATEGORY 3 | 102,90                           | 1,56%                   |
| CATEGORY 4 | 4.750,35                         | 72,04%                  |
| CATEGORY 5 | 0,00                             | 0,00%                   |
| CATEGORY 6 | 0,00                             | 0,00%                   |
| <b>SUM</b> | <b>6.593,79 tCO<sub>2</sub>e</b> |                         |

### EMISSION DISTRIBUTION BY CATEGORY

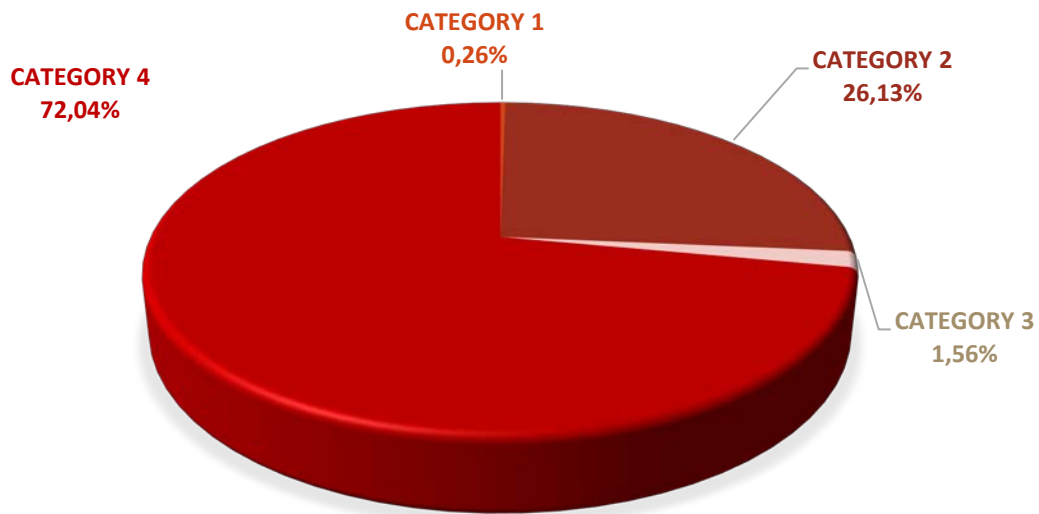


Figure 9 MARGUN ENERJİ Percentage distribution of greenhouse gas emission categories

Table 18 MARGUN ENERJİ Emissions and Distribution by Scope

| SCOPES                | EMISSION (tCO <sub>2</sub> e) |
|-----------------------|-------------------------------|
| SCOPE 1               | 17,27                         |
| SCOPE 2               | 1.723,27                      |
| SCOPE 3               | 4.853,25                      |
| <b>Location Based</b> | <b>6.593,79</b>               |
| <b>Market Based</b>   | <b>6.593,79</b>               |

Table 19 MARGUN ENERJİ GHG Emissions

| Scopes                                                                    | Emissions<br>(tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------|-----------------------------------|
| <b>Scope 1</b>                                                            |                                   |
| 1: Stationary Combustion Emissions                                        | 0,00                              |
| 2: Mobile Combustion Emissions                                            | 17,27                             |
| 3: Fugitive Emissions                                                     | 0,01                              |
| <b>Scope 2</b>                                                            |                                   |
| 1: Emissions from Purchased Electricity                                   | 1.723,27                          |
| <b>Scope 3</b>                                                            |                                   |
| 1: Purchased Goods and Services                                           | 1.187,23                          |
| 2: Capital Goods                                                          | 3.561,42                          |
| 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 | 0                                 |
| 4: Upstream Transportation and Distribution                               | 0                                 |
| 5: Waste Generated in Operation                                           | 1,70                              |
| 6: Business Travel                                                        | 64,51                             |
| 7: Employee Commuting                                                     | 38,39                             |
| 8: Upstream Leased Assets                                                 | 0                                 |
| 9: Downstream Transportation and Distribution                             | 0                                 |
| 10: Processing of Sold Products                                           | 0                                 |
| 11: Use of Sold Products                                                  | 0                                 |
| 12: End-of-Life Treatment of Sold Products                                | 0                                 |
| 13: Downstream Leased Asset                                               | 0                                 |
| 14: Franchises                                                            | 0                                 |
| 15: Investments                                                           | 0                                 |
| <b>TOTAL</b>                                                              | <b>6.593,79</b>                   |

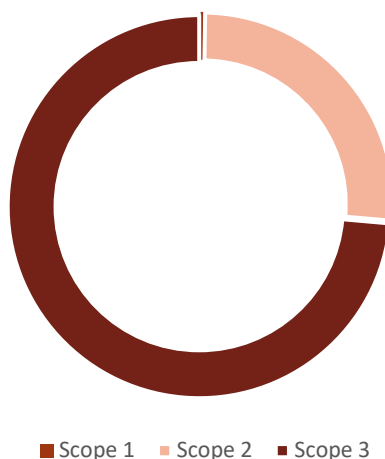
GHG Emissions (tCO<sub>2</sub>e)

Figure 10 MARGUN ENERJİ Distribution of greenhouse gas emission scopes

## 9.2 UNCERTAINTY ANALYSIS

Uncertainty calculations were performed using the Pedigree Matrix approach, resulting in an overall uncertainty level of 6,8%. One of the key reasons for this value is the exclusive use of Tier 1 emission factors, except for electricity consumption, for which Tier 2 factors were applied. Additionally, some activity data could not be obtained through direct measurement, which further contributes to the uncertainty. All greenhouse gas sources were included in the calculations.

## 10. SUMMARY RESULT

According to the results of Naturel Enerji, Esenboga Elektrik and Margun Enerji;

Table 20 Total Emissions Distribution by Subsidiary

| Company           | Emission (ton CO <sub>2</sub> eq) | Percentage |
|-------------------|-----------------------------------|------------|
| NATUREL ENERJİ    | 1.240,71 ton CO <sub>2</sub> eq   | 15,8%      |
| ESENBOGA ELEKTRİK | 31,08 ton CO <sub>2</sub> eq      | 0,4%       |
| MARGUN ENERJİ     | 6.593,79 ton CO <sub>2</sub> eq   | 83,8%      |

Table 21 Category Emission Distribution by Subsidiary

| CATEGORIES | NATUREL ENERJİ<br>Emissions (tCO <sub>2</sub> e) | ESENBOGA ELEKTRİK Emissions<br>(tCO <sub>2</sub> e) | MARGUN ENERJİ<br>Emissions (tCO <sub>2</sub> e) |
|------------|--------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|
| CATEGORY 1 | 144,81                                           | 6,12                                                | 17,27                                           |
| CATEGORY 2 | 138,53                                           | 11,91                                               | 1.723,27                                        |
| CATEGORY 3 | 183,03                                           | 2,91                                                | 102,90                                          |
| CATEGORY 4 | 774,34                                           | 10,14                                               | 4.750,35                                        |
| CATEGORY 5 | 0,00                                             | 0,00                                                | 0,00                                            |
| CATEGORY 6 | 0,00                                             | 0,00                                                | 0,00                                            |
| TOTAL      | 1.240,71                                         | 31,08                                               | 6.593,79                                        |

### EMISSIONS DISTRIBUTION BY SUBSIDIARY

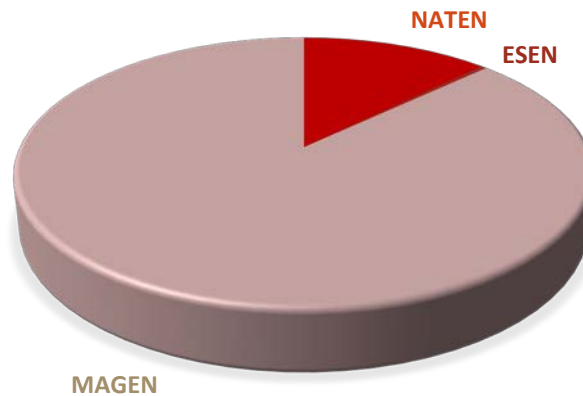


Figure 11 Emissions Distribution by Subsidiary

Table 22 Scope Emission Distribution by Subsidiary

| SCOPES                | NATUREL ENERJİ<br>Emissions (tCO <sub>2</sub> e) | ESENBOGA ELEKTRİK Emissions<br>(tCO <sub>2</sub> e) | MARGUN ENERJİ<br>Emissions (tCO <sub>2</sub> e) |
|-----------------------|--------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|
| SCOPE 1               | 144,81                                           | 6,12                                                | 17,27                                           |
| SCOPE 2               | 138,53                                           | 11,91                                               | 1.723,27                                        |
| SCOPE 3               | 957,37                                           | 13,05                                               | 4.853,25                                        |
| <i>Location Based</i> | 1.240,71                                         | 31,08                                               | 6.593,79                                        |
| <i>Market Based</i>   | 1.240,71                                         | 31,08                                               | 6.593,79                                        |

Table 23 Emission Distribution of Solar and Geothermal Power Plants

| Scopes  | 2024                                             |                                                       | 2025                                             |                                                       |
|---------|--------------------------------------------------|-------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------|
|         | Solar Power Plant Emissions (tCO <sub>2</sub> e) | Geothermal Power Plant Emissions (tCO <sub>2</sub> e) | Solar Power Plant Emissions (tCO <sub>2</sub> e) | Geothermal Power Plant Emissions (tCO <sub>2</sub> e) |
| Scope 1 | 0                                                | 0                                                     | 0,00                                             | 11,67                                                 |
| Scope 2 | 1.211,74                                         | 0                                                     | 1.161,14                                         | 510,43                                                |
| Scope 3 | 3.596,29                                         | 0                                                     | 4.100,04                                         | 594,55                                                |

Table 24.MARGÜN ENERJİ 2024-2025 Emissions by Category

| CATEGORIES   | 2024 Emissions (tCO <sub>2</sub> e) | 2025 Emissions (tCO <sub>2</sub> e) |
|--------------|-------------------------------------|-------------------------------------|
| CATEGORY 1   | 7,85                                | 17,27                               |
| CATEGORY 2   | 1.315,33                            | 1.723,27                            |
| CATEGORY 3   | 314,22                              | 102,90                              |
| CATEGORY 4   | 3.618,99                            | 4.750,35                            |
| CATEGORY 5   | 0,00                                | 0,00                                |
| CATEGORY 6   | 0,00                                | 0,00                                |
| <b>TOTAL</b> | <b>5.256,40</b>                     | <b>6.593,79</b>                     |

An analysis of the 2025 greenhouse gas (GHG) inventory for Naturel Enerji, Margün Enerji, and Esenboğa Elektrik identifies purchased goods and services as the most significant source of emissions. Compared to the previous reporting period, the 2025 inventory reflects an expanded scope of activities, now including emissions from purchased goods and services, leased assets, and capital goods.

The greenhouse gas emissions of the companies were evaluated both individually and collectively.

For Naturel Enerji, the total corporate carbon footprint was calculated as 1.240,71 tCO<sub>2</sub>e. Of the total emissions, 77,16% originated from Scope 3, 11,67% from Scope 1, and 11,17% from Scope 2 emissions. These results indicate that the company's carbon footprint is primarily driven by value chain activities, while direct emissions and indirect emissions associated with purchased electricity account for relatively smaller shares of the total.

For Esenboğa Elektrik, the total greenhouse gas emissions were calculated as 31,08 tCO<sub>2</sub>e. Of the total emissions, 41,99% were attributable to Scope 3, 38,32% to Scope 2, and 19,69% to Scope 1 emissions. The results demonstrate that value chain activities represent the largest contribution to the company's carbon footprint, followed closely by indirect emissions associated with purchased electricity. Accordingly, both value chain management and energy efficiency improvements should be considered important emission reduction areas.

For Margün Enerji, the total corporate carbon footprint was calculated as 6.593,79 tCO<sub>2</sub>e. The emissions consisted of 73,60% Scope 3, 26,12% Scope 2, and 0,26% Scope 1 emissions. The relatively low share of Scope 1 emissions indicates that the company's overall carbon footprint is predominantly associated with upstream and downstream value chain activities and purchased electricity consumption, which increased relatively more in 2025 with the addition of the new geothermal power plant, RSC Elektrik.

When the results of all three companies are considered collectively, total greenhouse gas emissions amount to 7.875,58 tCO<sub>2</sub>e. Of this total, 5.823,68 tCO<sub>2</sub>e (74,04%) originated from Scope 3 emissions, 1.873,71 tCO<sub>2</sub>e (23,82%) from Scope 2 emissions, and 168,20 tCO<sub>2</sub>e (2,14%) from Scope 1 emissions.

The overall emissions profile indicates that greenhouse gas emissions are primarily driven by value chain activities, followed by purchased electricity consumption. Accordingly, strengthening supply chain management, reducing the carbon intensity of purchased goods and services, optimising transportation and travel-related activities, and improving energy efficiency represent the most significant opportunities for emission reductions.

In this context, the organisation should prioritise sourcing goods, materials, and services from suppliers with lower carbon footprints and environmentally responsible production practices. It should also promote the efficient use of energy and consumables throughout its operations and assess opportunities for procuring electricity from renewable energy sources. These measures will contribute directly to reducing value chain and energy-related emissions and improving the organisation's overall carbon performance.

The Company applies an internal carbon price range of €20-50/tCO<sub>2</sub>e (TRY 1.007,5 - 2.518,8/tCO<sub>2</sub>e) depending on the project scenario analysis, to reflect anticipated carbon market developments, emerging carbon regulation in Türkiye, and increasing alignment with European climate policies.

## 11. GREENHOUSE GAS REDUCTION ACTIVITIES

The Companies acknowledges the critical importance of emissions management in combating climate change and supporting the transition to a low-carbon economy. Responsibility for the implementation and monitoring of emission-related initiatives lies with the Environment Subcommittee, which reports directly to the CEO and Executive Committee.

The Companies is committed to achieving net-zero emissions by 2050 and has defined interim targets for 2030: a 30% reduction in Scope 1 and Scope 2 emissions, and a 25% reduction in Scope 3 emissions. To reach these targets, decarbonization measures are being implemented, including electrification, green office practices, supply chain collaboration, employee engagement, and energy efficiency programs aligned with international standards.

The Companies also applies its Green Office Policy by operating in energy-efficient, sustainability-certified buildings, exemplified by the Istanbul office located in Zorlu Center, recipient of the Green Good Design Award. Furthermore, supplier meetings are held regularly to raise awareness on carbon emissions and circular business practices. Evidence of emissions management practices is required under the Supplier Policy, with the right to terminate contracts in cases of non-compliance.

On energy efficiency, the Companies follows ISO 50001, focusing on reducing total consumption, increasing renewable energy share, deploying battery storage systems, and adopting AI-powered energy management technologies. A strategic goal has been set to achieve a 30% improvement in operational energy efficiency by 2030. The strategy of scaling renewable energy capacity directly contributes to global net-zero pathways and COP28 objectives. The Companies invests in innovative climate technologies such as IoT-enabled monitoring and predictive analytics. Reduced-rate solar programs for small-scale customers are introduced to promote access and affordability in terms of the social aspect of sustainability, thereby supporting SDG 7 (Affordable and Clean Energy).

## 12. GREENHOUSE GAS REDUCTION AND IMPROVEMENT TARGETS

In accordance with the companies' long-term climate strategy, it has committed to achieving net-zero greenhouse gas emissions by 2050. To ensure steady progress toward this aim, reduction targets have been set for 2030. By that year, the companies aims to achieve a 30% reduction in Scope 1 and Scope 2 emissions and a 25% reduction in Scope 3 emissions compared to the established base year. These targets reflect the companies' commitment to aligning with global climate goals and to take concrete steps in mitigating the environmental impact of its operations and value chain.

### 13. VERIFICATION STATEMENT

The organization has not requested a verification statement for the inventory period.

### 14. REFERENCES

- #REF1 IPCC Guidelines for National Greenhouse Gas Inventories, 2006.  
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- #REF2 IPCC Guidelines for National Greenhouse Gas Inventories, 2006, IPCC/TEAP Special Report: Safeguarding the Ozone Layer and the Global Climate System.  
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- #REF7 Republic of Turkey Ministry of Energy and Natural Resources, TURKEY ELECTRICITY GENERATION AND ELECTRICITY CONSUMPTION POINT EMISSION FACTORS FACT SHEET  
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- #REF8 Department for Environmental, Food & Rural Affairs (DEFRA), 2025.  
<https://www.gov.uk/government/publications>
- #REF9 Ingwersen, W., & Li, M. (2020). Supply chain greenhouse gas emission factors for US industries and commodities (EPA/600/R-20/001). U.S. Environmental Protection Agency, Office of Research and Development, Center for Environmental Solutions and Emergency Response.  
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## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 125 NATUREL ENERJİ Data Sources

| Resource Flow               | DATA SOURCE                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------|
| <b>CATEGORY 1 Emissions</b> |                                                                                     |
| Gasoline Consumption        | Invoices                                                                            |
| Diesel Consumption          | Invoices                                                                            |
| Fire Extinguishers          | Inventory List                                                                      |
| Refrigerators               | Inventory List                                                                      |
| Air Conditioners            | Inventory List                                                                      |
| Electric water fountain     | Inventory List                                                                      |
| <b>CATEGORY 2 Emissions</b> |                                                                                     |
| Electricity Consumption     | Invoices                                                                            |
| Electricity Consumption     | Plaza consumption report <i>*Calculated based on the number of employees.</i>       |
| <b>CATEGORY 3 Emissions</b> |                                                                                     |
| Employee Commuting          | <i>Employee Transportation Survey *Calculated based on the number of employees.</i> |
| Business Travel             | Invoices                                                                            |
| <b>CATEGORY 4 Emissions</b> |                                                                                     |
| Purchased Goods             | Invoices                                                                            |
| Capital Goods               | Invoices                                                                            |
| Waste Consumption           | Invoices                                                                            |
| Waste Water Treatment       | Considered equivalent to the amount of water consumed.                              |
| Waste Disposal              | Waste declaration <i>*Calculated based on the number of employees.</i>              |
| Purchase of Services        | Invoices                                                                            |

A greenhouse gas inventory was developed, followed by a materiality assessment. Emission sources with less than 1% impact on total emissions were classified as *insignificant sources*.

## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 26 NATUREL ENERJİ Greenhouse Gas Emissions Inventory

| Greenhouse Gas Emissions                                                              |                                                                                   | SUM<br>(tCO <sub>2</sub> e) | Note |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|------|
| 1.1                                                                                   | Direct emissions from stationary combustion                                       | 0,00                        |      |
| 1.2                                                                                   | Direct emissions from mobile combustion                                           | 144,80                      |      |
| 1.3                                                                                   | Emissions from industrial processes                                               | 0,00                        |      |
| 1.4                                                                                   | Direct fugitive emissions arise from the release of GHGs in anthropogenic systems | 0,00                        |      |
| 1.5                                                                                   | Direct emissions and removals from land use, land use change and forestry         | 0,00                        |      |
| <b>2 Indirect GHG emissions from imported energy</b>                                  |                                                                                   |                             |      |
| 2.1                                                                                   | Indirect emissions from imported electricity                                      | 132,71                      |      |
| 2.2                                                                                   | Indirect emissions from imported energy                                           | 5,82                        | I.S. |
| <b>3 Indirect GHG emissions from transportation</b>                                   |                                                                                   |                             |      |
| 3.1                                                                                   | Emissions from upstream transport and distribution for goods                      | 0,00                        | N.D. |
| 3.2                                                                                   | Emissions from downstream transport and distribution for goods                    | 0,00                        | N.D. |
| 3.3                                                                                   | Emissions from employee commuting                                                 | 11,93                       |      |
| 3.4                                                                                   | Emissions from customer and visitor transport                                     | 0,00                        | N.D. |
| 3.5                                                                                   | Emissions from business travels                                                   | 171,10                      |      |
| <b>4 Indirect GHG emissions from products used by the organization</b>                |                                                                                   |                             |      |
| 4.1                                                                                   | Emissions from purchased goods                                                    | 383,14                      |      |
| 4.2                                                                                   | Emissions from capital goods                                                      | 161,12                      |      |
| 4.3                                                                                   | Emissions from solid and liquid waste                                             | 0,51                        | I.S. |
| 4.4                                                                                   | Emissions from the use of assets                                                  | 0,00                        | N.D. |
| 4.5                                                                                   | Emissions from the use of services                                                | 229,58                      |      |
| <b>5 Indirect GHG emissions associated with the use of products from organization</b> |                                                                                   |                             |      |
| 5.1                                                                                   | Emissions from the use stage of the product                                       | 0,00                        | N.D. |
| 5.2                                                                                   | Emissions from downstream leased assets                                           | 0,00                        | N.D. |
| 5.3                                                                                   | Emissions from end-of-life stage of the product                                   | 0,00                        | N.D. |
| 5.4                                                                                   | Emissions from investments                                                        | 0,00                        | N.D. |
| <b>6 Indirect GHG emissions from other sources</b>                                    |                                                                                   |                             |      |
| 6.1                                                                                   | Emissions from other sources                                                      | 0,00                        | N.D. |

\* I.S.: Insignificant source \* N.D.: Not applicable / Not included

## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 3 ESENBOGA ELEKTRİK Data Sources

| Resource Flow               | DATA SOURCE                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------|
| <b>CATEGORY 1 Emissions</b> |                                                                                     |
| Gasoline Consumption        | Invoices                                                                            |
| Diesel Consumption          | Invoices                                                                            |
| Fire Extinguishers          | Inventory List                                                                      |
| Refrigerators               | Inventory List                                                                      |
| Air Conditioners            | Inventory List                                                                      |
| Electric water fountain     | Inventory List                                                                      |
| <b>CATEGORY 2 Emissions</b> |                                                                                     |
| Electricity Consumption     | Invoices                                                                            |
| Electricity Consumption     | Plaza consumption report <i>*Calculated based on the number of employees.</i>       |
| <b>CATEGORY 3 Emissions</b> |                                                                                     |
| Employee Commuting          | <i>Employee Transportation Survey *Calculated based on the number of employees.</i> |
| Business Travel             | Invoices                                                                            |
| <b>CATEGORY 4 Emissions</b> |                                                                                     |
| Purchased Goods             | Invoices                                                                            |
| Capital Goods               | Invoices                                                                            |
| Waste Consumption           | Invoices                                                                            |
| Waste Water Treatment       | Considered equivalent to the amount of water consumed.                              |
| Waste Disposal              | Waste declaration <i>*Calculated based on the number of employees.</i>              |
| Purchase of Services        | Invoices                                                                            |

A greenhouse gas inventory was developed, followed by a materiality assessment. Emission sources with less than 1% impact on total emissions were classified as *insignificant sources*.

## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 4 ESENBGA ELEKTRİK Greenhouse Gas Emissions Inventory

| Greenhouse Gas Emissions                                                              |                                                                                   | SUM<br>(tCO <sub>2</sub> e) | Note |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|------|
| 1.1                                                                                   | Direct emissions from stationary combustion                                       | 0,00                        |      |
| 1.2                                                                                   | Direct emissions from mobile combustion                                           | 6,12                        |      |
| 1.3                                                                                   | Emissions from industrial processes                                               | 0,00                        |      |
| 1.4                                                                                   | Direct fugitive emissions arise from the release of GHGs in anthropogenic systems | 0,00                        |      |
| 1.5                                                                                   | Direct emissions and removals from land use, land use change and forestry         | 0,00                        |      |
| <b>2 Indirect GHG emissions from imported energy</b>                                  |                                                                                   |                             |      |
| 2.1                                                                                   | Indirect emissions from imported electricity                                      | 10,65                       |      |
| 2.2                                                                                   | Indirect emissions from imported energy                                           | 1,26                        |      |
| <b>3 Indirect GHG emissions from transportation</b>                                   |                                                                                   |                             |      |
| 3.1                                                                                   | Emissions from upstream transport and distribution for goods                      | 0,00                        | N.D. |
| 3.2                                                                                   | Emissions from downstream transport and distribution for goods                    | 0,00                        | N.D. |
| 3.3                                                                                   | Emissions from employee commuting                                                 | 2,59                        |      |
| 3.4                                                                                   | Emissions from customer and visitor transport                                     | 0,00                        | N.D. |
| 3.5                                                                                   | Emissions from business travels                                                   | 0,32                        |      |
| <b>4 Indirect GHG emissions from products used by the organization</b>                |                                                                                   |                             |      |
| 4.1                                                                                   | Emissions from purchased goods                                                    | 2,50                        |      |
| 4.2                                                                                   | Emissions from capital goods                                                      | 0,00                        | N.D. |
| 4.3                                                                                   | Emissions from solid and liquid waste                                             | 0,11                        | I.S. |
| 4.4                                                                                   | Emissions from the use of assets                                                  | 0,00                        | N.D. |
| 4.5                                                                                   | Emissions from the use of services                                                | 7,52                        |      |
| <b>5 Indirect GHG emissions associated with the use of products from organization</b> |                                                                                   |                             |      |
| 5.1                                                                                   | Emissions from the use stage of the product                                       | 0,00                        | N.D. |
| 5.2                                                                                   | Emissions from downstream leased assets                                           | 0,00                        | N.D. |
| 5.3                                                                                   | Emissions from end-of-life stage of the product                                   | 0,00                        | N.D. |
| 5.4                                                                                   | Emissions from investments                                                        | 0,00                        | N.D. |
| <b>6 Indirect GHG emissions from other sources</b>                                    |                                                                                   |                             |      |
| 6.1                                                                                   | Emissions from other sources                                                      | 0,00                        | N.D. |

\* I.S.: Insignificant source \* N.D.: Not applicable / Not included

## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 5 MARGUN ENERJİ Data Sources

| Resource Flow               | DATA SOURCE                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------|
| <b>CATEGORY 1 Emissions</b> |                                                                                     |
| Gasoline Consumption        | Invoices                                                                            |
| Diesel Consumption          | Invoices                                                                            |
| Fire Extinguishers          | Inventory List                                                                      |
| Refrigerators               | Inventory List                                                                      |
| Air Conditioners            | Inventory List                                                                      |
| Electric water fountain     | Inventory List                                                                      |
| <b>CATEGORY 2 Emissions</b> |                                                                                     |
| Electricity Consumption     | Invoices                                                                            |
| Electricity Consumption     | Plaza consumption report <i>*Calculated based on the number of employees.</i>       |
| <b>CATEGORY 3 Emissions</b> |                                                                                     |
| Employee Commuting          | <i>Employee Transportation Survey *Calculated based on the number of employees.</i> |
| Business Travel             | Invoices                                                                            |
| <b>CATEGORY 4 Emissions</b> |                                                                                     |
| Purchased Goods             | Invoices                                                                            |
| Capital Goods               | Invoices                                                                            |
| Waste Consumption           | Invoices                                                                            |
| Waste Water Treatment       | Considered equivalent to the amount of water consumed.                              |
| Waste Disposal              | Waste declaration <i>*Calculated based on the number of employees.</i>              |
| Purchase of Services        | Invoices                                                                            |

A greenhouse gas inventory was developed, followed by a materiality assessment. Emission sources with less than 1% impact on total emissions were classified as *insignificant sources*.

## ANNEX 1- GHG DATA SOURCES AND INVENTORY

Table 6 MARGUN ENERJİ Greenhouse Gas Emissions Inventory

| Greenhouse Gas Emissions                                                              |                                                                                   | SUM<br>(tCO <sub>2</sub> e) | Note |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|------|
| 1.1                                                                                   | Direct emissions from stationary combustion                                       | 0,00                        | N.D. |
| 1.2                                                                                   | Direct emissions from mobile combustion                                           | 17,27                       |      |
| 1.3                                                                                   | Emissions from industrial processes                                               | 0,00                        | N.D. |
| 1.4                                                                                   | Direct fugitive emissions arise from the release of GHGs in anthropogenic systems | 0,01                        |      |
| 1.5                                                                                   | Direct emissions and removals from land use, land use change and forestry         | 0,00                        | N.D. |
| <b>2 Indirect GHG emissions from imported energy</b>                                  |                                                                                   |                             |      |
| 2.1                                                                                   | Indirect emissions from imported electricity                                      | 1.704,55                    |      |
| 2.2                                                                                   | Indirect emissions from imported energy                                           | 18,72                       | I.S. |
| <b>3 Indirect GHG emissions from transportation</b>                                   |                                                                                   |                             |      |
| 3.1                                                                                   | Emissions from upstream transport and distribution for goods                      | 0,00                        | N.D. |
| 3.2                                                                                   | Emissions from downstream transport and distribution for goods                    | 0,00                        |      |
| 3.3                                                                                   | Emissions from employee commuting                                                 | 38,39                       | I.S. |
| 3.4                                                                                   | Emissions from customer and visitor transport                                     | 0,00                        | N.D. |
| 3.5                                                                                   | Emissions from business travels                                                   | 64,51                       | I.S. |
| <b>4 Indirect GHG emissions from products used by the organization</b>                |                                                                                   |                             |      |
| 4.1                                                                                   | Emissions from purchased goods                                                    | 271,65                      |      |
| 4.2                                                                                   | Emissions from capital goods                                                      | 3.561,42                    |      |
| 4.3                                                                                   | Emissions from solid and liquid waste                                             | 1,70                        | I.S. |
| 4.4                                                                                   | Emissions from the use of assets                                                  | 0,00                        |      |
| 4.5                                                                                   | Emissions from the use of services                                                | 915,58                      |      |
| <b>5 Indirect GHG emissions associated with the use of products from organization</b> |                                                                                   |                             |      |
| 5.1                                                                                   | Emissions from the use stage of the product                                       | 0,00                        | N.D. |
| 5.2                                                                                   | Emissions from downstream leased assets                                           | 0,00                        | N.D. |
| 5.3                                                                                   | Emissions from end-of-life stage of the product                                   | 0,00                        | N.D. |
| 5.4                                                                                   | Emissions from investments                                                        | 0,00                        | N.D. |
| <b>6 Indirect GHG emissions from other sources</b>                                    |                                                                                   |                             |      |
| 6.1                                                                                   | Emissions from other sources                                                      | 0,00                        | N.D. |

\* I.S.: Insignificant source \* N.D.: Not applicable / Not included

## AVERAGE CONSUMPTION

Due to operational challenges, direct access to consumption data in 2025, including metrics such as kilograms, cubic meters, and kilowatt-hours, was not possible. Consequently, emission calculations were based on financial data. Tracking energy performance metrics necessitated the review of invoices from January, June, and December. The determination of average prices was based on unit prices.

The appropriate VAT values were deducted from the service fees for the relevant period, and approximate consumption data was created based on the average unit consumption obtained. It is important to note that these data are based on average and approximate assumptions rather than direct measurements.

The approved allocation of resources is as follows — 1% water, 10% wastewater, 20% electricity, and 20% fuel tax.

| SCOPE   | SUBSIDIARY       | CONSUMPTION SOURCE      | AVERAGE CONSUMPTION | UNIT           |
|---------|------------------|-------------------------|---------------------|----------------|
| SCOPE 1 | NATUREL ENERJİ   | Natural Gas             | 3.119,84            | m <sup>3</sup> |
| SCOPE 1 | ESENBGA ELEKTRİK | Natural Gas             | 678,23              | m <sup>3</sup> |
| SCOPE 1 | MARGUN ENERJİ    | Natural Gas             | 10.037,75           | m <sup>3</sup> |
| SCOPE 1 | NATUREL ENERJİ   | Gasoline                | 47.875,49           | Liter          |
| SCOPE 1 | NATUREL ENERJİ   | Diesel                  | 12.647,62           | Liter          |
| SCOPE 1 | ESENBGA ELEKTRİK | Gasoline                | 2.644,27            | Liter          |
| SCOPE 1 | ESENBGA ELEKTRİK | Other Fuel              | 0,00                | Liter          |
| SCOPE 1 | MARGUN ENERJİ    | Gasoline                | 2.417,60            | Liter          |
| SCOPE 1 | MARGUN ENERJİ    | Other Fuel              | 8.096,61            | Liter          |
| SCOPE 2 | NATUREL ENERJİ   | Electricity             | 175.914,18          | kWh            |
| SCOPE 2 | ESENBGA ELEKTRİK | Electricity             | 33.269,76           | kWh            |
| SCOPE 2 | MARGUN ENERJİ    | Electricity             | 3.297.123,17        | kWh            |
| SCOPE 3 | NATUREL ENERJİ   | Water                   | 212,3               | m <sup>3</sup> |
| SCOPE 3 | ESENBGA ELEKTRİK | Water                   | 46,1                | m <sup>3</sup> |
| SCOPE 3 | MARGUN ENERJİ    | Water                   | 682,9               | m <sup>3</sup> |
| SCOPE 1 | TOTAL            | Natural Gas             | 13.835,82           | m <sup>3</sup> |
| SCOPE 1 | TOTAL            | Gasoline                | 52.937,36           | Liter          |
| SCOPE 1 | TOTAL            | Diesel                  | 12.647,62           | Liter          |
| SCOPE 1 | TOTAL            | Other Fuel              | 8.096,61            | Liter          |
| SCOPE 2 | TOTAL            | Office Electricity      | 260.710,20          | kWh            |
| SCOPE 2 | TOTAL            | Power Plant Electricity | 3.245.596,90        | kWh            |
| SCOPE 3 | TOTAL            | Water                   | 941,33              | m <sup>3</sup> |

NOx emissions were calculated based on average fuel consumption obtained from invoices. The Companies do not have any chemicals or toxic materials such as VOC, SOx, PBT, PVC, etc, emitted by their operations. NOx emissions due to mobile combustion were calculated as 1,197 tonNOx for Naten, 0,146 tonNOx for Magen and 0,058 tonNOx for Esen.

During the calculations, the EMEP/EEA Air Pollutant Emission Inventory Guide 2019, Table 3-6: Tier 1 emission factors for NOx and PM (including passenger cars, light commercial trucks, buses, and motorcycles) was used as a reference.

 **NATUREL**  
ENERJİ

 **ESENBOĞA**  
ELEKTRİK

 **MARGÜN**  
ENERJİ