



KAMUYU AYDINLATMA PLATFORMU

ÇİMSA ÇİMENTO SANAYİ VE TİCARET A.Ş. Sustainability Compliance Report 2023 - Annual Notification

Summary

2023 Sustainability Principles Compliance Report

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number menu name on the website)
	Yes	Partial	No	Not Applicable		
Sustainability Compliance Report						
A. GENERAL PRINCIPLES						
A1. Strategy, Policy and Goals						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X				The Çimsa Board of Directors regularly reviews and updates governance practices, ESG issues, risks, and opportunities.	Integrated Annual Report 2022 Corporate Governance, Page 106-111 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X				Policies published in the area of ESG are approved by the Board of Directors and shared with the public.	Policies&Documents https://cimsa.com.tr/en/sustainability/policies
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.	X				The company's ESG targets are annually disclosed in their global reports (Integrated Annual Report, CDP, etc.)	Integrated Annual Report 2022 Performance Targets, Page 126-127 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A2. Implementation/Monitoring						
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X				It is published annually in the Integrated Annual Report.	Integrated Annual Report 2022 Sustainability Management at Çimsa Page 24-27 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X				It is published annually in the Integrated Annual Report and presented to the Board of Directors.	Integrated Annual Report 2022 Sustainability Management at Çimsa Page 24-27 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.	X				Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Global Reports https://cimsa.com.tr/en/sustainability/global-reports
A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.	X				The company's ESG targets are annually disclosed in their global Integrated Annual Report.	Integrated Annual Report 2022 Performance Tables, Page 236-247 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.	X				The company's R &D and innovation investments are disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 R&D and Innovation, Page 92-95 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A3. Reporting						
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.	X				Information regarding the company's sustainability performance, targets, and actions is provided annually	Integrated Annual Report 2022 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf

				in the Integrated Annual Report.	
A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.	X			The company regularly shares the Sustainable Development Goals directly and indirectly related to its operations on its website and in the Integrated Annual Report.	Integrated Annual Report 2022 Sustainable Development Goals We Contribute To, Page 38-39 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.	X			The Integrated Annual Report provides public disclosures regarding litigation initiated and/or concluded against Environmental, Social, and Corporate Governance matters.	Integrated Annual Report 2022, Page 148 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
A4. Verification					
A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.	X			The company discloses its sustainability performance metrics to the public in its global reports. It ensures the relevant performance metrics undergo assurance statements. Annually, it expands and enhances the relevant statement to increase transparency and reliability.	Integrated Annual Report 2022 Limited Assurance Report, Page 248-251 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B. ENVIRONMENTAL PRINCIPLES					
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X			The company holds an Integrated Management System certificate (This certificate covers the management systems of 9001, 14001, 45001, 10002, and 50001)	ISO 14001 Certificate https://cimsa.com.tr/en/wp-content/uploads/sites/3/2024/02/TS-EN-ISO-14001_2024-2027.pdf
B2. The environmental reports prepared to provide information on environmental management have been disclosed to the public which is including the scope, reporting period, reporting date and limitations about the reporting conditions.	X			It is disclosed annually in the Integrated Annual Report.	Integrated Annual Report Introduction and About the Report, Page 7 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).	X			Environmental targets included in performance incentive systems are disclosed to the public in global reports.	Integrated Annual Report 2022 Performance Targets, Page 126-127 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf Global Reports https://cimsa.com.tr/en/sustainability/global-reports/
B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.	X			Within the company strategy and sustainability strategy, ESG targets are integrated into the overall company objectives, thus providing input into employees' individual targets. The company objectives are	Integrated Annual Report 2022 Performance Targets, Page 126-127 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf

				included in the Integrated Annual Report.	
B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.	X			The company's collaborations with stakeholders along its value chain on environmental issues and how these are integrated into its strategy are disclosed in global reports.	Integrated Annual Report 2022 Our Stakeholders & Stakeholder Relations, Page 31-33 Climate Action, Page 60-69 Customer Experience, Page 51-53 Responsible Investments, Page 54-55 Responsible Supply Chain Management, Page 56 https://cimsa.com/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf Global Reports https://cimsa.com.tr/en/sustainability/global-repor
B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collaborations with these organizations has been disclosed.	X			Annually, the activities and collaborations supported by the company are disclosed in the Integrated Annual Report and on its website.	Integrated Annual Report 2022 Our Stakeholders & Stakeholder Relations, Page 31-33 Corporate Memberships, Page 123 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.	X			Through environmental indicators, data regarding the environmental impacts of company activities is periodically disclosed in global reports in a transparent and comparable manner.	Integrated Annual Report 2022 Climate Action, Page 60-69 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Reporting Principles, Page 228-235 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.	X			Changes in environmental indicators, whether increases or decreases, are included in global reports comparatively to the previous year.	Integrated Annual Report 2022 Climate Action, Page 60-69 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B12. The short and long-term targets for reducing the environmental impacts have been determined and the progress compared to previous years' targets has been disclosed.	X			The company discloses its goals for reducing environmental impacts in its global reports and provides information on the progress made towards these goals during the reporting year.	Integrated Annual Report 2022 Climate Action, Page 60-69 Performance Targets, Page 126-127 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Climate Action, Page 60-69 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf Global Reports https://cimsa.com.tr/en/sustainability/global-reports/
				The company holds Environmental Product Declaration (EPD) certificates, which quantitatively assess and declare the environmental performance of its products. Through these certificates,	

B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.	X			transparent and comparable information about the environmental impacts generated throughout the lifecycle of the products is communicated, independently verified, and certified. Additionally, product safety data sheets can be considered as supporting information.	Products https://cimsa.com.tr/en/products/EPD-Recipro40 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EPD-Isidac40.pdf https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EPD-Recipro40.pdf https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EPD-Super-White.pdf
B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.	X			Çimsa measures Scope 3 emissions covering its value chain, identifies reduction actions, and shares them in its reports.	Integrated Annual Report 2022 Climate Action, Page 60-69 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Climate Action, Page 60-69 Environmental Performance Tables, Page 244-246 Sustainable Business Model Performance Tables, Page 247 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Environmental Performance Tables, Page 244-246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Energy Efficiency and Renewable Energy, Page 66 https://cimsa.com.tr/en/wp-content/uploads/sites/2023/07/Cimsa-2022-EFR-EN.pdf IREC Certificates https://cimsa.com.tr/en/sustainability/policies/environment/
B19. The renewable energy production and usage data has been publicly disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Energy Efficiency and Renewable Energy, Page 66 Environmental Performance Tables -Renewable Energy, Page 244 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf IREC Certificates https://cimsa.com.tr/en/sustainability/policies/environment/
B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Energy Efficiency and Renewable Energy, Page 66 https://cimsa.com.tr/en/wp-content/uploads/sites/2023/07/Cimsa-2022-EFR-EN.pdf
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X			Annually, it is regularly disclosed in the company's global reports (Integrated Annual Report, CDP, etc.).	Integrated Annual Report 2022 Environmental Excellence-Water Management, Page 69 Environmental Performance Tables-Water Management, Page 246 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
				The Emissions Trading System has not yet been implemented in Turkey. Preparations are being made in case of its implementation. However, the subsidiary	

B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).	X			Sabancı Building Solutions B.V. is covered by the EU ETS. Additionally, forms and reports are being prepared regarding the start of the transition period for the Border Carbon Adjustment Mechanism.	
B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.	X			The Emissions Trading System has not yet been implemented in Turkey. Preparations are being made in case of its implementation. However, the subsidiary Sabancı Building Solutions B.V. is covered by the EU ETS.	
B24. If carbon pricing is applied within the Company, the details have been disclosed.	X			The Emissions Trading System has not yet been implemented in Turkey. Preparations are being made in case of its implementation. However, the subsidiary Sabancı Building Solutions B.V. is covered by the EU ETS.	
B25. The platforms where the Company discloses its environmental information have been disclosed.	X			It is disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 About Çimsa, Page 8-9 Shareholder structure, Page 130 Board of Directors Activity Report, Page 130-227 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cims2022-EFR-EN.pdf
C. SOCIAL PRINCIPLES					
C1. Human Rights and Employee Rights					
C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the light of the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officials that responsible for the implementation of it have been determined and disclosed.	X			Çimsa ensures full compliance with national and international norms regulating human rights, including the United Nations Universal Declaration of Human Rights, and implements necessary practices throughout its operational cycle. In this context, it bases all business processes on the Human Rights Policy.	Human Rights Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf
C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in its policy on employee rights.	X			The company upholds the principle of "Equality at Work" in all its processes. In line with this, the company bases all its practices on the published Responsible Procurement Policy, Human Rights Policy, and	Responsible Procurement Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf Equality Diversity and Inclusion Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf Human Rights Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf

				Equality, Diversity, and Inclusion Policy.	
C1.3. The measures taken for the minority rights/equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.	X			It is disclosed annually in the Integrated Annual Report. Additionally, the company has publicly included explanations of its Responsible Procurement Policy, incorporating Human Rights and Equality, Diversity, and Inclusion principles, on its corporate website.	Integrated Annual Report 2022 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf Responsible Procurement Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf Human Rights Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf Equality Diversity and Inclusion Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf
C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.	X			Çimsa is opposed to child labor and upholds the principle of Equality at Work in all its processes. In this regard, it follows its published Human Rights Policy.	Human Rights Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf Code of Business Ethics https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/
C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.	X			All efforts made for employees are disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 Workforce Experience and Employee Engagement, Page 80-84 Employee Commitment, Page 85 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X			All efforts made for employees are disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 Workforce Experience and Employee Engagement, Page 80-84 Employee Commitment, Page 85 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X			All efforts made for employees are disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 Workforce Experience and Employee Engagement, Page 80-84 Employee Commitment, Page 85 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C1.6. The occupational health and safety policies have been established and disclosed.	X			The corporate website publishes the management system and procedures followed regarding Occupational Health and Safety.	Policies & Documents - Social https://cimsa.com.tr/en/sustainability/policies/social/
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X			It is disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 Occupational Health and Safety, Page 75-79 Social Performance, Page 2241-243 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C1.7. The personal data protection and data security policies have been established and disclosed.	X			The Personal Data Protection Policy, Information Security Policy, and ISO 27001 Information Security Management System Certificate are available on the company's website.	Protection and Processing of Personal Data https://cimsa.com.tr/en/sustainability/policies/general-overview-on-the-protection-and-processing-of-personal-data/ Information Security Policy https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Policy.pdf Information Security Management System https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Management-System.pdf
C1.8. The ethics policy have been established and disclosed.	X			Çimsa adopts the H.O. Sabancı Holding Business Ethics Principles, and the Business Ethics Principles are publicly disclosed on the company's website.	Code of Business Ethics https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/

<p>C1.9. The studies related to social investment, social responsibility, financial inclusivity and access to finance have been explained.</p>	<p>X</p>		<p>The company, in line with its sustainability strategy, generates initiatives in social investment, corporate social responsibility, financial inclusion, and access to finance with the aim of contributing to societal welfare through the governance model it has established. It shares the outputs of these efforts annually through the Integrated Annual Report.</p>	<p>Integrated Annual Report 2022 Social Responsibility Efforts, Page 101 Sectoral and Academic Support, Page 102,103 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf</p>
<p>C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.</p>	<p>X</p>		<p>To ensure mastery and contribution to the main sustainability strategy across all departments, focus groups led by the Sustainability Management Committee have been formed to work on Environmental, Social, and Governance issues, referencing the company's value creation points.</p>	<p>Integrated Annual Report 2022 Sustainability Management at Çimsa Page 24-27 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf</p>
<p>C2. Stakeholders, International Standards and Initiatives</p>				
<p>C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.</p>	<p>X</p>		<p>The company implements the ISO 10002 Customer Satisfaction Management System. The management system certificate is available on the corporate website.</p>	<p>Customer Satisfaction Management System https://cimsa.com.tr/en/wp-content/uploads/sites/3/2024/02/TS-ISO-10002_2024-2027.pdf</p>
<p>C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.</p>	<p>X</p>		<p>The company conducts its activities in interactive communication and collaboration with its stakeholders. These communication elements and stakeholder priorities are disclosed annually in the Integrated Annual Report.</p>	<p>Integrated Annual Report 2022 Our Stakeholders & Stakeholder Relations, Page 31-33 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf</p>
			<p>When preparing the Integrated Activity Report, the company adheres to the International Integrated Reporting Framework recommended by the IFRS Foundation,</p>	

C2.3. The international reporting standards that adopted in reporting have been explained.	X			aligned with the Global Reporting Initiative (GRI) Standards, and compatible with the Sustainability Accounting Standards Board (SASB). Additionally, the company publishes Carbon Disclosure Project (CDP) Climate Change Report and Water Report annually.	Integrated Annual Report 2022 Introduction and About the Report, Page 6-7 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C2.4. The principles adopted regarding sustainability, the signatory or member international organizations, committees and principles have been disclosed.	X			It is disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2022 Sustainable Development Goals We Contribute To, Page 34-35 Gender Equality at Çimsa, Page 38-43 ESG Rating Systematics, Page 122 Corporate Memberships, Page 123 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.	X			The company is listed on the Borsa Istanbul Sustainability Index. Furthermore, in 2023, it continued its presence as the first cement company listed on the Borsa Istanbul Sustainability 25 Index.	Integrated Annual Report 2022 ESG Rating Systematics, Page 122 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
D. CORPORATE GOVERNANCE PRINCIPLES					
D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.	X			Necessary measures are taken to enhance communication with stakeholders involved in the sustainability strategy, and the views of stakeholders are sought in determining measures and strategies in the sustainability field.	Integrated Annual Report 2022 Our Priorities, Page 28-33 Sectoral and Academic Support, Page 102,103 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf
D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.	X			It is disclosed annually in the Integrated Annual Report. Awareness-raising is aimed at and necessary efforts are being made. In 2023, while the social responsibility projects implemented in the previous year continued, two new corporate social responsibility projects were launched.	Integrated Annual Report 2022 Social Responsibility Efforts, Page 100-101 Sectoral and Academic Support, Page 102,103 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/07/Cimsa-2022-EFR-EN.pdf