



## KAMUYU AYDINLATMA PLATFORMU

# ÇİMSA ÇİMENTO SANAYİ VE TİCARET A.Ş. Sustainability Compliance Report 2025 - Annual Notification

### Summary

2025 Sustainability Principles Compliance Report



**MERKEZİ KAYIT  
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi  
Saklanması ve Veri Depolama Kuruluşu

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number and menu name on the website)
	Yes	Partial	No	Not Applicable		
<b>Sustainability Compliance Report</b>						
<b>A. GENERAL PRINCIPLES</b>						
<b>A1. Strategy, Policy and Goals</b>						
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 2024 Corporate Governance, Page 11 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 <a href="https://cimsa.com.tr/en/sustainability/policies">https://cimsa.com.tr/en/sustainability/policies</a>
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 2024 Sustainability Target Tables, Page 185 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>A2. Implementation/Monitoring</b>						
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 2024 Sustainability Management, Page 25 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 2024 Sustainability Management, Page 25 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 2024 Sustainability Performance Indicators, Page 186-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 sustainability-oriented investments are disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2024 Transformation with Responsible Investments, Page 56-61 Transformation with Innovative and Sustainable Products, Page 81-85 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>A3. Reporting</b>						
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company in an understandable, accurate and sufficient manner.	X				Information regarding the company's sustainability performance, targets, and actions is provided annually in the Integrated Annual Report.	Integrated Annual Report 2024 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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	Integrated Annual Report 2024 Contributed SDG's, Page 174-175 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>

				website and in the Integrated Annual Report.	
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 2024, Environmental Performance Indicators, Page 199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>A4. Verification</b>					
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 2024, Environmental Performance Indicators, Page 199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>B. ENVIRONMENTAL PRINCIPLES</b>					
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 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2024/02/TS-EN-ISO-14001_2024-2027.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2024/02/TS-EN-ISO-14001_2024-2027.pdf</a>
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 2024 Introduction and About the Report Page 3 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 2024 Sustainability Related Incentive Page 170-171 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 included in the Integrated Annual Report.	Integrated Annual Report 2024 Sustainability Target Tables, Page 185 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 2024 Stakeholder Engagement and Management, Page 29 Transformation in a Climate Change Environment, Page 37-39 Decarbonization Transition Plan, Page 45 Transformation in Customer Experience and Loyalty, Page 7 Transformation with Responsible Investments, Page 56-61 Transformation with Responsible Supply Chain, Page 62-63 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a> Global Reports <a href="https://cimsa.com.tr/en/sustainability/global-reports/">https://cimsa.com.tr/en/sustainability/global-reports/</a>
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 2024 Stakeholder Engagement and Management, Page 29 Corporate Memberships, Page 180-181 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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,	X			Through environmental indicators, data regarding the environmental impacts of company activities is periodically disclosed	Integrated Annual Report 2024 Decarbonization Transition Plan Page 39-45 Environmental Performance Tables, Page 193-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>

biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.				in global reports in a transparent and comparable manner.	
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Reporting Guide, Page 318-329   /cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-2024-EN-V.0.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 2024 Decarbonization Transition Plan 39-45 Environmental Performance Tables, Page 193-199 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.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 2024 Decarbonization Transition Plan 39-45 Sustainability Target Tables, Page 182-185 Environmental Performance Tables, Page 193-199 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Decarbonization Transition Plan 39-45 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf Global Reports https://cimsa.com.tr/en/sustainability/global-reports/
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			The company holds Environmental Product Declaration (EPD) certificates, which quantitatively assess and declare the environmental performance of its products. Through these certificates, 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 Certificates https://cimsa.com.tr/en/sustainability/policies/environment/
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 2024 Transformation in a Climate Change Environment, Page 37-39 Decarbonization Transition Plan, Page 45 Environmental Performance Tables, Page 193-199 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Decarbonization Transition Plan 39-45 Environmental Performance Tables, Page 193-199 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Environmental Performance Tables Page 193-199 https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf
				Annually, it is regularly disclosed in the	

B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.	X			company's global reports (Integrated Annual Report, CDP, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Environmental Performance Tables, Page 193-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Renewable Energy Investments 60-61 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Renewable Energy Investments 60-61 Energy Efficiency and Renewable Energy, Page 41-44 Environmental Performance Tables, Page 193-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a> IREC Certificates <a href="https://cimsa.com.tr/en/sustainability/policies/environment/">https://cimsa.com.tr/en/sustainability/policies/environment/</a>
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Renewable Energy Investments 60-61 Energy Efficiency and Renewable Energy, Page 41-44 Environmental Performance Tables, Page 193-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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, TSRS -Compliant Sustainability Report etc.).	Integrated Annual Report 2024 Transformation in Water Management, Page 48-50 Environmental Performance Tables, Page 1193-199 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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			The Emissions Trading System has not yet been implemented in Türkiye. Preparations are being made in anticipation of its implementation. However, the subsidiary Cimsa Building Solutions B.V.'s subsidiaries are covered by the EU ETS. In addition, the required notifications for the transitional period of the Carbon Border Adjustment Mechanism (CBAM) have been submitted, and the necessary actions are being taken within the scope of the implementation period. In the 2024 TSRS-compliant Sustainability Report, Çimsa's risk management approach and action plans in response to carbon pricing are disclosed.	2024 TSRS Uyumlu Sürdürülebilirlik Raporu (TSRS Compliant Sustainability Report) Sürdürülebilirlik ve İklimle İlgili Risk Açıklamaları (Sustainability and Climate-Related Risks Disclosure) Page 7 <a href="https://cimsa.com.tr/wp-content/uploads/2025/08/TSRS-Uyumlu-Surdurebilirlik-Raporu-2024-Cimsa-Cimento.pdf">https://cimsa.com.tr/wp-content/uploads/2025/08/TSRS-Uyumlu-Surdurebilirlik-Raporu-2024-Cimsa-Cimento.pdf</a>
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 Türkiye. Preparations are being made in case of its implementation. However, the subsidiary Cimsa Building Solutions B.V.'s subsidiaries are covered by the EU ETS. Detailed information on Carbon Credit Usage has been disclosed in the TSRS-compliant Sustainability Report.	2024 TSRS Uyumlu Sürdürülebilirlik Raporu (TSRS Compliant Sustainability Report) Karbon Kredisi Kullanımı (Carbon Credit Utilization), Page 29 <a href="https://cimsa.com.tr/wp-content/uploads/2025/08/TSRS-Uyumlu-Surdurebilirlik-Raporu-2024-Cimsa-Cimento.pdf">https://cimsa.com.tr/wp-content/uploads/2025/08/TSRS-Uyumlu-Surdurebilirlik-Raporu-2024-Cimsa-Cimento.pdf</a>

B24. If carbon pricing is applied within the Company, the details have been disclosed.	X			Çimsa applies an internal shadow carbon pricing mechanism in all investment feasibility studies and in the decision-making processes of projects that may have a carbon impact, in order to assess its resilience against climate-related risks. The reference price range used within the scope of the EU ETS and the national emissions trading system expected to be implemented in Türkiye has been disclosed in the 2024 TSRS-compliant Sustainability Report.	2024 TSRS Uyumlu Sürdürülebilirlik Raporu (TSRS Compliant Sustainability Report) İç Karbon Fiyatlandırması (Internal Carbon Pricing), Page 30 <a href="https://cimsa.com.tr/wp-content/uploads/2024/05/TSRS-Uyumlu-Surdurulebilirlik-Raporu-2024-Cimsa-Cimento.pdf">https://cimsa.com.tr/wp-content/uploads/2024/05/TSRS-Uyumlu-Surdurulebilirlik-Raporu-2024-Cimsa-Cimento.pdf</a>
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 2024 About Çimsa, Page 5 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-Integrated-Annual-Report-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-Integrated-Annual-Report-2024-EN-V.0.pdf</a>
<b>C. SOCIAL PRINCIPLES</b>					
<b>C1. Human Rights and Employee Rights</b>					
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 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf</a>
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 Equality, Diversity, and Inclusion Policy.	Responsible Procurement Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf</a> Equality Diversity and Inclusion Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf</a> Human Rights Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf</a>
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 2024 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a> Responsible Procurement Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/EYS-SA-PL-01-Responsible-Procurement-Policy.pdf</a> Human Rights Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf</a> Equality Diversity and Inclusion Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-03-Equality-Diversity-and-Inclusion-Policy.pdf</a>
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 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/03/EYS-EN-IK-PL-01-Human-Rights-Policy-1.pdf</a> Code of Business Ethics <a href="https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/">https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/</a>
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 2024 Transformation with Strategic Workforce, Employee Experience and Engagement, Page 89-10 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-Integrated-Annual-Report-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-Integrated-Annual-Report-2024-EN-V.0.pdf</a>
				All efforts made for employees are	

C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X			disclosed annually in the Integrated Annual Report.	Integrated Annual Report 2024 Transformation with Strategic Workforce, Employee Experience and Engagement, Page 89-10 ://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-2024-EN-V.0.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 2024 Transformation with Strategic Workforce, Employee Experience and Engagement, Page 89-10 ://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-2024-EN-V.0.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 <a href="https://cimsa.com.tr/en/sustainability/policies/social/">https://cimsa.com.tr/en/sustainability/policies/social/</a>
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 2024 Transformation in Occupational Health and Safety, Page 104-108 Social Performance, Page 190 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 <a href="https://cimsa.com.sustainability/policies/general-overview-on-the-protection-and-processing-of-personal-data/">https://cimsa.com.sustainability/policies/general-overview-on-the-protection-and-processing-of-personal-data/</a> Information Security Policy <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Policy.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Policy.pdf</a> Information Security Management System <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Management-System.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2023/06/Information-Security-Management-System.pdf</a>
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 <a href="https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/">https://cimsa.com.tr/en/sustainability/policies/code-of-business-ethics/</a>
C1.9. The studies related to social investment, social responsibility, financial inclusivity and access to finance have been explained.	X			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.	Integrated Annual Report 2024 Transformation with Social Contributions, Page 109-115 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X			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.	Integrated Annual Report 2024 Sustainability Management, Page 109-115 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>C2. Stakeholders, International Standards and Initiatives</b>					
C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.	X			The company implements the ISO 10002 Customer Satisfaction Management System.	
C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X			The company conducts its activities in interactive communication and collaboration with its stakeholders. These communication elements and stakeholder priorities	Integrated Annual Report 2024 Stakeholder Engagement and Management, Page 29 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>

				are disclosed annually in the Integrated Annual Report.	
C2.3. The international reporting standards that adopted in reporting have been explained.	X			When preparing the Integrated Activity Report, the company adheres to the International Integrated Reporting Framework recommended by the IFRS Foundation, 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 2024 Introduction and About the Rep Page 3 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 2024 Contributed SDGs, Page 174-175 ESG Rating Systematics, Page 132-133 Corporate Memberships, Page 181 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 continued to be included in the Borsa Istanbul Sustainability Index and Borsa Istanbul Sustainability 25 Index in 2025.	Integrated Annual Report 2024 ESG Rating Systematics, Page 132-133 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
<b>D. CORPORATE GOVERNANCE PRINCIPLES</b>					
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 2024 Sustainability Priorities, Page 20 Transformation with Social Contributions, Page 109-115 Our Stakeholder relations, Page 177-179 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>
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 on an annual basis in the Integrated Annual Report. Initiatives are implemented to enhance awareness, and the necessary actions are carried out .	Integrated Annual Report 2024 Transformation with Social Contributions, Page 109-115 <a href="https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf">https://cimsa.com.tr/en/wp-content/uploads/sites/3/2025/05/Cimsa-I.A.R.-2024-EN-V.0.pdf</a>