

ANNEX 2: ENVIRONMENTAL PERFORMANCE INDICATORS

Türkiye Operations				
Environmental protection expenditures (TL)	Esenyurt Production Complex			
	2020	2021	2022	2023
Waste collection, Environmental cleaning tax, transportation and disposal	329,401	752,508	2,224,369	4,519,941
Wastewater analysis	39,150	17,500	5,171	2,450
Domestic and industrial wastewater treatment plant	73,375	1,493,650	261,500	14,840,014
Environmental permits related to discharge, emission, EIA, etc.			415,550	165,776
Emission measurements	33,920	89,756	45,496	335,120

Türkiye Operations				
Preventive measures and environmental management investments (TL)	Esenyurt Production Complex			
	2020	2021	2022	2023
ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System Certificates audits	57,675	30,803	50,538	226,884

Türkiye Operations				
Packaging materials and raw materials used in production (ton)	Esenyurt Production Complex			
	2020	2021	2022	2023
Plastic	344	676	1,111	1,199
Cardboard (parcel) paper	2,046	2,606	3,634	3,634
Metal	424	414	556	777
Glass packaging	802	858	1,801	1,887
Raw materials	5,394	5,592	9,943	8,384

Türkiye Operations				
Wastewater analysis (ton/year)	Esenyurt Production Complex			
	2020	2021	2022	2023
BOD5 Discharge	2	3	3	5
COD Discharge	17	24	31	25
The facility's performance undergoes daily monitoring through the laboratory established within the wastewater treatment facility. These are some of the parameter values analyzed pertaining to the input and output of the facility.				

Türkiye Operations												
Water consumption data (ML)	Esenyurt Production Complex				Head Office				Total			
	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
Water withdrawal (ML)												
Surface water												
Groundwater	126	129	103	117					126	129	103	117
Sea water												
Water from third party suppliers	92	130	173	248	4	3	4	4	96	133	178	252
Total water consumption	218	259	276	365					218	259	276	365
Discharged water (ML)	101	120	157	231	4	3	4	4	105	123	161	235
Water consumption (ML)	117	139	119	134	4	3	4	4	121	142	123	138

Türkiye Operations												
Amount of waste and recycling performance (ton)	Esenyurt Production Complex				Head Office				Total			
	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
Hazardous waste (ton)												
Incineration (with energy recovery)		229.0	443.3	358.2						229.0	443.3	358.2
Incineration (without energy recovery)	446.3	123.1	271.6	168.9					446.3	123.1	271.6	168.9
Landfill	0.2	0.4	0.1	0.5	0.09				0.2	0.4	0.1	0.5
Recycling	120.2	219.8	152.3	329.7					120.2	219.8	152.3	329.7
Other disposal methods	7.5	3.9							7.5	3.9		
Total hazardous waste	574	576	867	857	0.09				574	576	867	857
Non-hazardous waste (ton)												
Incineration (with energy recovery)												
Incineration (without energy recovery)	113.2	12.3	0.1	13.8					113.2	12.3	0.1	13.8
Landfill	339.4	477.8	474.5	329.5					339.4	477.8	474.5	329.5
Other disposal methods												
Recycling	835.9	962.4	1102.8	1221.0	0.9	2.7	6.6	5.9	836.8	965.1	1109.4	1226.9
Total non-hazardous waste	1,289	1,453	1,577	1,564	1	3	7	6	1,290	1,456	1,584	1,570
Total waste (ton)	1,863	2,029	2,445	2,421	1	3	7	6	1,864	2,032	2,452	2,427

Türkiye Operations												
Energy consumption by source (GJ)	Esenyurt Production Complex				Head Office				Total			
	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
Natural gas (GJ)	162,692	189,424	198,224	254,818		2,119	3,564	2,992	162,692	191,543	201,788	257,810
Diesel (GJ)	1,709	1,379	1,362	1,515		193	193	116	1,709	1,572	1,555	1,631
Renewable electricity consumption (GJ)	159,155	178,604	194,541	238,468		5,228	6,109	5,988	159,155	183,832	200,650	244,456
Non-renewable electricity consumption (GJ)												
Company vehicles - Gasoline (GJ)		2,082				9,041	16,254	185,518		11,123	16,254	185,518
Company vehicles - Diesel (GJ)		289				203,351	212,077	89,174		203,640	212,077	89,174
Total	323,556	371,778	394,127	494,801		219,932	238,197	283,788	323,556	591,710	632,324	778,589

Türkiye Operations				
Production quantity	Esenyurt Production Complex			
	2020	2021	2022	2023
Actual production quantity (boxes)	283,195,104	326,767,639	391,232,473	405,965,431

Türkiye Operations					
2023 Greenhouse Gas Emissions (ton CO ₂ e)	Esenyurt Production Complex	Head Office	Türkiye Total	Operations Abroad	Total
Scope 1	14,992	17,515	32,507	1,797	34,303
Scope 2				2,595	2,595
Scope 3	73,640	8,159	81,799	2,860	84,659
1. Purchased goods and services	42,929		42,929	985	43,914
2. Capital goods	16,304		16,304	130	16,434
3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	2,327	4,267	6,594	287	6,882
4. Upstream transportation and distribution	7,657		7,657	885	8,542
5. Waste generated in operations	208	42	250	38	288
6. Business travel		3,737	3,737	78	3,815
7. Employee commuting	220	113	333	36	369
8. Upstream leased assets					
9. Downstream transportation and distribution	634		634		634
10. Processing of sold products					
11. Use of sold products					
12. End-of-life treatment of sold products	3,361		3,361	420	3,781
13. Downstream leased assets					
14. Franchises					
15. Investments					
Total Scope 1, Scope 2, Scope 3 greenhouse gas emissions	88,631	25,674	114,305	7,251	121,557

ANNEX 7: GRI CONTENT INDEX

GRI Standard	Disclosure	Page, resource and/or explanation
GRI 1: Universal 2021	Abdi İbrahim has reported the period of 1 January 2023 - 31 December 2023 according to GRI Standards.	
GRI 2: General Disclosures 2021	2-1 Organizational details	6-8
	2-2 Entities included in the organization’s sustainability reporting	2
	2-3 Reporting period, frequency and contact point	Annual, surdurulebilirlik@abdiibrahim.com.tr
	2-4 Restatements of information	There is no restated statement regarding the previous period report
	2-5 External assurance	There is limited external assurance.
	2-6 Activities, value chain and other business relationships	6-8, 12, 55
	2-7 Employees	30-33
	2-8 Workers who are not employees	30-33
	2-9 Governance structure and composition	44
	2-10 Nomination and selection of the highest governance body	44-45
	2-11 Chair of the highest governance body	44
	2-12 Role of the highest governance body in overseeing the management of impacts	44-45
	2-13 Delegation of responsibility for managing impacts	13, 44
	2-14 Role of the highest governance body in sustainability reporting	13
	2-15 Conflicts of interest	46
	2-16 Communication of critical concerns	13, 44-46
	2-19 Remuneration policies	30-33
	2-22 Statement on sustainable development strategy	10-11
	2-23 Policy commitments	10-11, 18-19
	2-24 Embedding policy commitments	10-11, 18-19
	2-25 Processes to remediate negative impacts	24
	2-26 Mechanisms for seeking advice and raising concerns	46
	2-27 Compliance with laws and regulations	46
	2-28 Membership associations	60
	2-29 Approach to stakeholder engagement	16
	2-30 Collective bargaining agreements	31

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GRI Standard	Disclosure	Page, resource and/or explanation
GRI 3: Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	15
	3-2 List of material topics	15
	3-3 Management of material topics	15-16
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	48
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	55
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	46
	205-2 Communication and training about anti-corruption policies and procedures	46
	205-3 Confirmed incidents of corruption and actions taken	46
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	46
GRI 301: Materials 2016	301-1 Materials used by weight or volume	61
	301-2 Recycled input materials used	61
	301-3 Reclaimed products and their packaging materials	61
GRI 302: Energy 2016	302-1 Energy consumption within the organization	61
	302-2 Energy consumption outside of the organization	61
	302-3 Energy intensity	61
	302-4 Reduction of energy consumption	27,61
	302-5 Reductions in energy requirements of products and services	No data is reported on energy consumption of sold products.
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	25
	303-2 Management of water discharge-related impacts	25
	303-3 Water withdrawal	61
	303-4 Water discharge	61
	303-5 Water consumption	61
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Abdi İbrahim does not have operations in high biodiversity areas
	304-2 Significant impacts of activities, products and services on biodiversity	
	304-3 Habitats protected or restored	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Abdi İbrahim has no activities in the habitats included in the IUCN Red List.

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GRI Standard	Disclosure	Page, resource and/or explanation
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	23,61
	305-2 Energy indirect (Scope 2) GHG emissions	23,61
	305-3 Other indirect (Scope 3) GHG emissions	23,61
	305-4 GHG emissions intensity	23,61
	305-5 Reduction of GHG emissions	23-24
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	26-28
	306-2 Management of significant waste-related impacts	26-28
	306-3 Waste generated	26-28 ,61
	306-4 Waste diverted from disposal	26-28, 61
	306-5 Waste directed to disposal	26-28, 61
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	13, 17, 18, 55
	308-2 Negative environmental impacts in the supply chain and actions taken	13, 17, 18, 55
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	32, 62
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	31-32
	401-3 Parental leave	62
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Minimum notice periods due to operational changes are in full compliance with laws and regulations.
GRI 403:Occupational Health and Safety 2018	403-1 Occupational health and safety management system	34
	403-2 Hazard identification, risk assessment, and incident investigation	During the reporting period, there have been no work-related accidents that have caused death or serious injury.
	403-3 Occupational health services	Abdi İbrahim does not have any work procedures that could ex-pose its employees to high-risk diseases.
	403-4 Worker participation, consultation, and communication on occupational health and safety	34
	403-5 Worker training on occupational health and safety	63
	403-6 Promotion of worker health	34
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	34
	403-8 Workers covered by an occupational health and safety management system	34
	403-9 Work-related injuries	63
	403-10 Work-related ill health	63
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	32-33
	404-2 Programs for upgrading employee skills and transition assistance programs	32-33
	404-3 Percentage of employees receiving regular performance and career development reviews	62

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GRI Standard	Disclosure	Page, resource and/or explanation
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	31, 62
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no cases of discrimination in the reporting period.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	There were no child labor in the reporting period.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	There were no forced or compulsory labor in the reporting period.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There were no incidents of violations involving rights of indigenous peoples in the reporting year.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	35-42
	413-2 Operations with significant actual and potential negative impacts on local communities	There were no operations with significant actual nd potential negative impacts on local communities in the reporting year.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	13, 17, 18, 55
	414-2 Negative social impacts in the supply chain and actions taken	13, 17, 18, 55
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	57-59
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of non-compliance concerning the health and safety impacts of products and servicesin the reporting period.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	57-59
	417-2 Incidents of non-compliance concerning product and service information and labeling	There were no incidents of non-compliance concerning product and service information and labeling in the reporting period.
	417-3 Incidents of non-compliance concerning marketing communications	There were no incidents of non-compliance concerning marketing communications in the reporting period.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no substantiated complaints concerning breaches of customer privacy and losses of customer data in the reporting period.

