



# **TSRS Compliant Sustainability Report 2025**

# e v e r y w h e r e



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**ASTOR ENERJİ A.Ş.**  
**TSRS-COMPLIANT SUSTAINABILITY REPORT**  
**INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT**

To the General Assembly of Astor Enerji A.Ş.,

We have been engaged to perform a limited assurance engagement on the climate-related disclosures presented by the Management of Astor Enerji A.Ş. (the "Company") in the TSRS-Compliant Sustainability Report for the accounting period ended 31 December 2025, prepared in accordance with Turkish Sustainability Reporting Standard 2 "Climate-related Disclosures" and, where applicable, Turkish Sustainability Reporting Standard 1 "General Requirements for Disclosure of Sustainability-related Financial Information".

Our assurance engagement does not extend to information in respect of earlier periods or any other information associated with Sustainability Information (including any images, audio files, website links or embedded videos).

**Limited Assurance Conclusion**

Based on the procedures we have performed as described under the heading "Summary of Work Performed as a Basis for the Assurance Conclusion" and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Climate-related Disclosures included in the Company's TSRS-Compliant Sustainability Report for the year ended 31 December 2025 have not been prepared, in all material respects, in accordance with the Turkish Sustainability Reporting Standards ("TSRS") issued by the Public Oversight, Accounting and Auditing Standards Authority (the "POA") and published in the Official Gazette dated 29 December 2023 and numbered 32414(M).

We do not express an assurance conclusion on information in respect of earlier periods or any other information associated with Sustainability Information (including any images, audio files, website links or embedded videos). Inherent Limitations in the Preparation of Climate-related Disclosures



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RSM Turkey is a member of the PwC network and trades as PSM (PwC) in the trading name used by the members of the PSM network. Each member of the PSM network is an independent accounting and consulting firm, which practices in its own right. The PSM network is not itself a separate legal entity in any jurisdiction.



Disclosures relating to physical and transition risks and opportunities within the Climate-related Disclosures are derived from assumption-based scenarios. These scenarios involve significant uncertainty, as their application to the Company-specific context depends on the measurement sensitivity of the probability, timing and impact of expected outcomes.

The climate, energy and macroeconomic projections used in the scenarios cannot, particularly over longer time horizons, be modelled using sufficient data, which increases measurement uncertainty.

The methods used to calculate greenhouse gas emissions are based on approaches that are still evolving scientifically. The limited availability of standardized methods for measurement at the corporate level gives rise to uncertainty in emissions data. Uncertainty as to how climate policies and regulations will evolve in the future, together with the difficulty of linking long-term climate-related targets to current operations, gives rise to uncertainty in the disclosures.

**Responsibilities of Management and Those Charged with Governance for the Climate-related Disclosures**

Management of the Company is responsible for:

- Preparing the Climate-related Disclosures in accordance with the Turkish Sustainability Reporting Standards and other applicable legislation,
- Designing, implementing and maintaining internal control relevant to the preparation of Climate-related Disclosures that are free from material misstatement, whether due to fraud or error,
- Selecting and applying methods that ensure fair presentation in sustainability reporting; using the data underlying the disclosures that are required to be presented in a complete, accurate and unbiased manner so as to ensure fair presentation; and making reasonable assumptions and estimates appropriate to the circumstances,
- Overseeing the Company's TSRS-compliant sustainability reporting process.

**Auditor's Responsibilities for the Limited Assurance Engagement on the Climate-related Disclosures**

We are responsible for:

- Planning and performing the assurance engagement to obtain limited assurance about whether the Climate-related Disclosures are free from material misstatement, whether due to fraud or error,
- Reaching a limited assurance conclusion based on the evidence obtained and the procedures performed, and communicating our conclusion to the Company's management,
- Performing risk assessment procedures to obtain an understanding of the internal control structure and to identify and assess the risks of material misstatement of the Climate-related Disclosures, whether due to fraud or error, but not for the purpose of expressing an assurance conclusion on the effectiveness of the Company's internal control,
- Identifying areas where the Climate-related Disclosures may contain material misstatements and designing and performing procedures to address those areas.





The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, because fraud may involve collusion, forgery, intentional omissions, intentional misrepresentations to the auditor or the override of internal control.

Misstatements may arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Climate-related Disclosures. As we are responsible for expressing a limited assurance conclusion on the Climate-related Disclosures prepared by Management, we are not permitted to be involved in the preparation of the Climate-related Disclosures to safeguard our independence.

#### Application of Professional Standards

We performed our limited assurance engagement in accordance with Standard on Assurance Engagements 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the POA and, with respect to greenhouse gas emissions included in the Climate-related Disclosures, Standard on Assurance Engagements 3410 "Assurance Engagements on Greenhouse Gas Statements".

#### Independence and Quality Management

We have complied with the independence requirements and other ethical requirements set out in the "Code of Ethics for Independent Auditors" issued by the POA, which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies the requirements of the "Quality Management Standards" (ISQM 1, ISQM 2 and ISA 220 (Revised)) and maintains a comprehensive quality management system, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. Our work was performed by an independent and multidisciplinary team consisting of auditors and specialists. We are solely responsible for the limited assurance conclusion we have expressed.

#### Summary of Work Performed as a Basis for the Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Climate-related Disclosures is likely to arise. The procedures we performed were based on our professional judgment. In conducting our limited assurance engagement on the Climate-related Disclosures:

- We conducted interviews with key senior personnel of the Company to understand the processes in place for obtaining the Climate-related Disclosures for the reporting period.
- We used the Company's internal documentation to evaluate and review the Climate-related Disclosures.
- We evaluated the Climate-related Disclosures for compliance with the applicable reporting framework.
- Through inquiries, we obtained an understanding of the Company's control environment and information systems relevant to the preparation of the Climate-related Disclosures. However, we did not evaluate the design of specific control activities, obtain evidence regarding their implementation, or test their operating effectiveness.



- We evaluated whether the Company's methods for developing estimates were appropriate and whether they had been applied consistently. However, our procedures did not include testing the underlying data on which the estimates were based or developing our own estimates to evaluate the Company's estimates.
- We obtained an understanding of the processes for identifying risks and opportunities determined to be material in conjunction with the Company's sustainability reporting processes.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Özgür ÇEKİL conducted and completed this limited assurance engagement.

**RSM Turkey International Independent Audit Joint Stock Company**  
Member of RSM International



Istanbul, 14 August 2026

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# 1. Reporting Principles

In this report, Astor Enerji presents to the primary users of its general-purpose financial statements, in a complete, accurate, and fair manner, the relationship between climate-related risks and opportunities that could reasonably be expected to affect the Company's prospects and its corporate strategy.

This report has been prepared to publicly disclose Astor Enerji's climate-related disclosures in accordance with the Turkish Sustainability Reporting Standards (TSRS) and the relevant regulations of the Turkish Republic's Public Oversight, Accounting and Auditing Standards Authority (KGK). The disclosures pertain to the reporting period from January 1 to December 31, 2025, and are intended to support the decision-making processes of the primary users of the general-purpose financial statements.

In this context, this second TSRS-compliant Sustainability Report has been prepared in accordance with TSRS 2 Climate-related Disclosures and, to the extent applicable, TSRS 1 General Requirements for Disclosure of Sustainability-related Financial Information, as well as the Turkish Commercial Code and other relevant KGK regulations. The report presents disclosures under the four core areas of governance, strategy, risk management, and metrics and targets, and has been prepared in full and unreserved compliance with the TSRS.

Given that Astor Enerji's principal activities are industrial in nature and that 93.3% of its revenue is derived from industrial operations, the report has drawn on the guidance provided in Draft Industry-based Guidance on Implementing TSRS 2, Supplementary Volume 32 / 49 / 50 which form part of the Industry-based Guidance on Implementing TSRS 2 and illustrate possible ways of identifying, measuring and disclosing information about climate-related risks and opportunities.

During the reporting period, Astor Enerji's subsidiaries were listed as follows: Astor Ro Energy S.R.L, Asener Enerji A.Ş. Ür. Elekt. İnş. Taah. San. and Tic. A.Ş.\*\* Asener Enerji Elektrik İnşaat Taah. San. ve Tic. A.Ş., which the Company had consolidated as a 100% subsidiary, was sold as of December 29, 2025, and has been excluded from the scope of consolidation.

During this reporting period, Astor Enerji availed itself of the following exemptions under the transition provisions of the TSRS standard:

- Pursuant to the Board Decision published in the Official Gazette on December 30, 2025, by the Public Oversight, Accounting, and Auditing Standards Authority (KGK). The transition exemptions granted to entities reporting for the first time in accordance with the Turkish Sustainability Reporting Standards (TSRS) during the 2024 reporting period have been extended for one year. In this context, the following transition exemptions specified in TSRS 1 Appendix E – Effective Date and Transition were applied:
- TSRS 1 E4: In line with the exemptions extended for the second TSRS reporting period, the timing exemption has been applied. Accordingly, the sustainability report is made public within the statutory transition period prescribed by the applicable legislation. Therefore, Astor Enerji's TSRS-Compliant Sustainability Report is published after the financial statements for the 2025 reporting period have been disclosed.
- Pursuant to TSRS 1 E5, in the first annual reporting period, an entity is permitted to disclose only information about climate-related risks and opportunities (in accordance with TSRS 2) and, consequently, to apply the requirements in TSRS 1 only to the extent that they relate to the disclosure of information about climate-related risks and opportunities. By applying this relief, the Company has included only climate-related risks and opportunities in accordance with TSRS 2 in its 2025 TSRS-Compliant Sustainability Report.

- Pursuant to TSRS 2 C4, if, during the annual reporting period immediately preceding the effective date of this Standard, the entity used a method other than the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (2004) to measure greenhouse gas emissions, the entity is permitted to continue using that other method. Relying on this provision, the company calculated its greenhouse gas emissions in accordance with ISO 14064-1:2018, as it had done in previous years, and the 2025 data were verified by an independent third-party verifier at a reasonable level of assurance in accordance with ISO 14064-3. In light of the exemption (Transitional Provision 3) included in the Board Decision dated December 27, 2023, published by the KGK, Scope 3 greenhouse gas emissions were not reported in the 2025 TSRS Report.

The financial information included in this report is presented in Turkish Lira (TL), which is the functional and presentation currency, to ensure consistency with the currency used in the Company's financial reports.

Emissions data are expressed in metric tons of carbon dioxide equivalent (tCO<sub>2</sub>e).



## 1.1. About Astor Enerji

Astor Enerji A.Ş., one of Turkey's leading manufacturers of medium- and high-voltage transformers and switching equipment, operates in the Ankara ASO 2nd Organized Industrial Zone on a 140,000 m<sup>2</sup> plot with 105,000 m<sup>2</sup> of covered area across two separate factory buildings. These two factory units consist of a 78,000 m<sup>2</sup> main factory and a 27,000 m<sup>2</sup> mechanical manufacturing facility. (There have been no changes in the relevant areas of operation compared to 2024.) Throughout 2025, construction work continued at the Company's investment site located in the expansion area of the Ankara Chamber of Industry 2nd and 3rd Organized Industrial Zone, with a focus on capacity expansion and new production

infrastructure. Astor Enerji manufactures power

transformers, oil-filled and dry-type distribution transformers, special-purpose transformers, industrial transformers, medium- and high-voltage switching products, and substation enclosures made of concrete and sheet metal. The products manufactured by the company are used in a wide range of applications, including electricity generation, transmission, and distribution systems; all types of industrial production facilities such as iron and steel, cement, glass, and paper; and public and private sector facilities such as hospitals, shopping centers, residential buildings, and schools. In other words, the Company's products are used at every stage of the process—from the facility where electricity is generated to its delivery to the end user.

In 2025, 44.8% of revenue (2024: 43.2%) came from power transformers, 26.8% (2024: 33.2%) from distribution transformers, 14.9% (2024: 15.4%) from medium-voltage switching products, and 1.1% (2024: 1.5%) from high-voltage switching products.

The remaining 12.4% (2024: 6.7%) came from commercial sales and raw material sales. When analyzed by customer group, 8.8% of revenue (2024: 13.3%) came from sales to Türkiye Elektrik İletim A.Ş. (TEİAŞ) and Türkiye Elektrik Üretim A.Ş. (EÜAŞ), 10.6% (2024: 8.1%) from electricity distribution companies, 25.9% (2024: 27.9%) from industrial facilities, power generation plants, and other institutions, 14.9% (2024: 13.1%) from dealers, and 39.8% (2024: 37.6%) from export markets.

(Information regarding Astor Enerji's Corporate Structure, Capital, Shareholding Structure and Privileged Shares, as well as Direct and Indirect Subsidiaries/Group Companies and Companies in Which the Company Holds a Stake or Has Management Control, is presented for users' attention on pages 8, 9, and 10 of the 2025 Annual Report.)

### Approval of the TSRS-Compliant Sustainability Report and Declaration of Compliance with TSRS

The TSRS-Compliant Sustainability Report was approved by the Company's Board of Directors on August 12, 2026.

Astor Enerji A.Ş. TSRS-Compliant Sustainability Report for 2025 was prepared in accordance with the framework of the Turkish Sustainability Reporting Standards (TSRS) published by the Public Oversight, Accounting, and Auditing Standards Authority (KGK).

The materiality assessment included in this report was conducted to demonstrate the impact of environmental, social, and governance (ESG) issues arising from the Company's operations or that may affect its operations on the Company's financial performance, cash flows, cost of capital, and investor decisions. The relevant assessment is explained in the risk management section.

## 1.2. Scope of Organizational Reporting

This report covers activities under Astor Enerji's operational control.

The disclosures include activities carried out at the production facilities in Ankara. Scope 1 and 2 greenhouse gas emissions are calculated based solely on assets operated by Astor Enerji.

During the reporting period, Astor Enerji's subsidiaries were listed as follows: Astor Ro Energy S.R.L. and Asener Enerji A.Ş. Ür. Elekt. İnş. Taah. San. ve Tic. A.Ş.\*

- Astor Ro Energy S.R.L.: Joined the Astor Group on April 9, 2025, and was acquired by Astor Holding on June 20, 2025. It is a wholly owned subsidiary, with a 100% ownership interest. There is currently no electricity generation from the solar power plant project in Romania. Its activities comprise investment in a solar power plant project that is currently under construction, with Astor acting as the investor in the project. Business Area: Solar energy generation. Once completed and commissioned, the plant is expected to have an installed capacity of 440 MWp. There are currently four Astor employees working on the project; the remaining personnel are employed by a subcontractor.
- Asener Enerji: \*Asener Enerji Elektrik İnşaat Taah. San. ve Tic. A.Ş., which was consolidated by the Company as a wholly owned subsidiary, was sold as of 29 December 2025 and excluded from the scope of consolidation. Ownership Stake: 100% subsidiary. Activities: Renewable energy systems, solar/wind power plants, and portable solar power plant production. Field of Activity: Electricity Generation. Pre-sale generation capacity stood at 189 MW. There is no data available on the number of employees or current employment figures for Asener Enerji. The company was acquired in full by Astor Enerji in May 2025 and subsequently divested at the end of December 2025 through the transfer of all shares.



### 1.3. Information Updates and Revisions

The disclosures in this report are based on the structures, policies and reporting systems in place as of December 31, 2025, and are valid as of the reporting date. Should there be any significant changes to the governance structure, the reporting process, or sustainability strategies in future periods, these changes will be specifically noted in subsequent TSRS reports disclosed to the public.

### 1.4. Alignment with Corporate Strategy

Astor Enerji addresses sustainability issues not merely as environmental and social matters, but as key determinants of the Company's long-term strategic direction and financial planning. Sustainability is managed in an integrated manner with R&D investments, capacity expansion projects, and new product portfolio strategies.

### 1.5. Alignment with Financial Statements

The sustainability and climate-related disclosures in this report have been prepared for the reporting entity, Astor Enerji A.Ş., and should be evaluated in conjunction with the financial statements for the fiscal year ending December 31, 2025. Astor Enerji's 2025 financial reports and annual reports are available at website address.

### 1.6. Significant Judgments and Uncertainties

When preparing its climate-related disclosures, Astor Enerji considered the technical elements of its greenhouse gas calculations, its sustainability strategy initiatives and scenario-analysis variables. The key areas of uncertainty and estimation encountered in making these judgments and relevant to these disclosures are summarized below:

- **Uncertainty regarding the regulatory framework for carbon pricing:** As of the end of the 2025 reporting period, the pilot phase of the Turkish Emissions Trading System (TR ETS) had not yet commenced. Although the draft regulation envisages implementation of the pilot phase in 2026–2027, the scope of the system, covered installations, free-allocation methodology, carbon price and secondary regulations have not yet been finalized. Consequently, there is uncertainty regarding the scope and timing of potential financial impacts stemming from the TR ETS; therefore, no carbon price assumption was used in the 2025 financial impact analysis.
- **Timing of technological developments:** Although it is not anticipated that the technology currently accepted as the standard in energy transmission processes will undergo disruptive innovation in the near future, this possibility may need to be considered, as is the case in other sectors.

- Scenario analyses and climate resilience study: Astor Enerji's scenario analysis and resilience studies have been completed. The resilience study, which demonstrates the company's ability to adapt to climate change, was developed based on the outputs of the database modeling from the Munich Re platform, upon which the assessments and scenario analysis are based. Long-term climate projections inherently involve various uncertainties.
- Uncertainty regarding financial impacts: Financial impacts related to transition risks—such as carbon pricing, energy transition investments, and the Carbon Border Adjustment Mechanism (CBAM)—(e.g., operating expenses, capital expenditures, or cash inflows and outflows) have not yet been quantified. This situation has resulted in some financial information expected to be disclosed under TSRS 2 being deferred to future reporting periods.

All of these assessments are based on the best available data sources and methodologies; they are subject to updates in line with legal regulations, market conditions, and technological advancements.



## 1.7. About the Value Chain

The value chain encompasses the Company's operations, the processes necessary for delivering products and services, and its stakeholders. The value chain consists of three main categories: upstream, own operations, and downstream. Astor Enerji's upstream category comprises raw material and component suppliers, technology providers, financial institutions, and investors. Key suppliers include providers of copper, steel, sheet metal, insulation materials, oils, and epoxy resins, as well as manufacturers of electrical components. In addition, laboratories collaborating on certification and testing processes and R&D infrastructure supporters are also critical stakeholders in the upstream category.

The company's operations include production facilities, an R&D center, testing laboratories, and quality control units located in the Ankara Organized Industrial Zone (OSB). Within this scope, the company carries out the design, engineering, production, testing, and validation processes for transformers and medium- and high-voltage switching equipment.

The downstream value chain comprises customers, distribution channels, and end users.

The Company primarily supplies its transformers and medium- and high-voltage switching equipment to public institutions, organized industrial zones, residential customers, energy generation and distribution companies, and industrial facilities. In addition, its products are exported to more than 100 countries, where dealers and project partners play an important role.

After-sales technical service, maintenance and repair, and warranty services are also complementary elements of the downstream category.

The value chain activities directly and indirectly influenced by Astor Enerji include production, R&D, testing, quality control, logistics, and after-sales support services, as well as renewable energy generation and electric vehicle charging stations. Sustainability- and climate-related risks and opportunities are assessed across the entire value chain in line with the Company's activities, while their anticipated impacts on the business model and value chain are also analyzed separately in the report.

It is assessed that risks expected to have a reasonably significant impact are concentrated particularly in the upstream flow category, while the impacts on the business model arise in the Company's direct operations—namely, the production of transformers and energy equipment.

| Flow Category                                                          | Key Elements / Stakeholders                                                                                                                                                                                                                              | Activities and Processes                                                                                                                                                        | Sustainability and Climate-Related Risk/Opportunity Areas                                                                                                                                                | Geographic Distribution                                                       |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>Upstream</b>                                                        | Raw material and component suppliers (copper, steel, sheet metal, insulation materials, oil, epoxy resin)<br>Electrical component manufacturers<br>Technology providers - Certification and testing laboratories<br>Financial institutions and investors | Raw material procurement and quality control<br>Component production and procurement processes<br>R&D infrastructure and technical testing partnerships<br>Securing financing   | Carbon footprint and energy efficiency in the supply chain<br>Responsible procurement practices and local sourcing ratio<br>Fluctuations in raw material prices<br>Supply continuity and logistics risks | Turkey, Europe, Asia                                                          |
| <b>Direct Operations (Own Operations)</b>                              | Production facilities (Ankara OSB)<br>R&D centers and testing laboratories<br>Quality control units                                                                                                                                                      | Production of transformers and switching equipment<br>Product design, engineering, testing and validation processes<br>Energy and resource management during production         | Energy efficiency and use of renewable electricity<br>Waste reduction and recycling rate<br>Product efficiency and eco-design<br>Employee health and safety                                              | Turkey                                                                        |
| <b>Downstream</b>                                                      | Government agencies, industrial zones, industrial facilities, energy generation and distribution companies<br>Overseas distributors and project partners (100+ countries) - End users (residential, industrial, infrastructure)                          | Delivery of products to customers and project planning<br>After-sales technical service, maintenance, repair and warranty services<br>Training and technical support activities | Improving product performance and energy efficiency<br>Customer satisfaction and technical support<br>Recovery, reuse, and life cycle management                                                         | Turkey, Europe, the Middle East, Africa, Latin America, Asia (100+ countries) |
| <b>Supporting Activities (Renewable Energy and New Business Areas)</b> | Renewable energy production investments (solar power plants)<br>Electric vehicle charging stations<br>Procurement, logistics, IT, human resources                                                                                                        | Solar power plant operations and netting against own consumption<br>Installation and operation of charging stations<br>Digitalization and data management processes             | Reducing carbon emissions<br>Low-carbon energy supply<br>Digital transformation and data security                                                                                                        | Turkey                                                                        |

## 1.8. Definitions of Short/Medium/Long-Term

Aware of the risks and opportunities posed by climate change, Astor Enerji has a robust corporate structure capable of adapting its business model and strategy to this transformation in the short, medium, and long term. The transformer and switching equipment sector in which Astor Enerji operates treats time horizon management as a strategic element due to high capital requirements, long investment cycles, and supply chain dependencies.

As an industrial company at the heart of the energy transition, Astor Enerji has adopted a sustainable growth approach and integrated the fight against climate change into all its processes—from production to R&D, and from energy supply to the product life cycle.

In this context, the time horizons used in strategic planning processes are defined as follows:

- Short term (0–3 years): The focus is on managing short-term risks and opportunities, such as fluctuations in energy prices, supply chain dynamics, regulatory changes, and volatility in market demand. During this period, energy efficiency in production processes is being improved, and investments aimed at reducing the carbon footprint are being prioritized.
- Medium term (4–11 years): Strategic objectives for this period include the transformation of the company's product portfolio, the development of SF<sub>6</sub>-free switching products, investments in renewable energy (solar power plant projects), and the expansion of electric vehicle charging infrastructure.
- Long term (12–20 years): This period has been defined by taking into account the average economic life of transformers and switching equipment, the payback period for infrastructure investments, and Turkey's 2053 net-zero vision. During this period, Astor Enerji aims to complete its transition to low-carbon production technologies, minimize product life cycle emissions, and establish a value chain with a low environmental impact within the energy ecosystem.

These time horizons serve as the basis for assessing the financial impacts of risks and opportunities related to climate change. These time horizons are consistent with the corporate timelines used in Astor Enerji's strategic planning and decision-making processes.



# Governance

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## 2.1. Sustainability Approach and Governance Structure

Astor Enerji views sustainability as an integral part of its long-term corporate strategy. The Company's sustainability journey gained momentum in 2023; during this period, initiatives in the field of sustainability were launched under the coordination of the Investor Relations Unit to closely monitor developments in national and international regulations, particularly the Turkish Sustainability Reporting Standards (TSRS).

Throughout this process, with the support of various consulting firms, the Company's current strategies and operations were analyzed in light of TSRS and GRI requirements. A gap analysis was conducted to identify Astor Enerji's current status and areas for improvement in sustainability management; subsequently, a sustainability strategy and action plan were developed, outlining concrete steps to strengthen these areas.

As a result of these efforts, the Sustainability Committee was established by Board of Directors Resolution No. 2024/28 dated July 8, 2024; and the Astor Enerji Sustainability Policy was published by Board of Directors Resolution No. 2024/29 dated August 23, 2024. Operating under the Board of Directors, the Committee is responsible for overseeing environmental, social, and governance (ESG) performance and ensuring the implementation of related strategies across the organization. The Sustainability Working Group, which supports the Committee, consists of representatives from key departments such as Production, R&D, Finance, Human Resources, Digital Transformation, Quality, and Business Development, ensuring the integration of sustainability goals into the company's organizational structure.

Awareness training sessions have been organized for employees, and transparent, continuous, and two-way communication mechanisms have been developed with stakeholders. As a result, a clear framework has been established for the implementation of sustainability objectives.

### 2.1.1. Strategic Deepening and Digital ESG Management

Astor Enerji aims to manage both investor expectations and the sector's transformation dynamics in an integrated manner by closely and analytically examining global developments in sustainability within the energy equipment sector in which it operates. In this regard,

Astor Enerji is developing a Sustainability Communication Strategy to establish stronger engagement across the value chain, convey its sustainability approach to all stakeholders in an accurate and consistent manner, and maintain effective communication while managing sustainability-related risks and opportunities. This strategy will strengthen both the company's brand positioning and the visibility of its sustainability performance.

Additionally, as part of the ongoing SAP transformation project, preliminary preparations are underway to integrate a module into the system that will support data collection and reporting processes for metrics related to sustainability risks and opportunities, with the goal of monitoring these aspects in the medium term.

### 2.1.2. Governance Structure

At Astor Enerji, managing climate-related risks and opportunities is a strategic priority integrated into business processes.

This process is carried out under the oversight of the Board of Directors; guided by the Sustainability Committee, comprising the General Manager and an Independent Board Member, both of whom have over 30 years of experience in their respective fields—and under the executive responsibility of the CFO.

İsmail Şahiner, serving as an Independent Board Member, contributes to strengthening corporate governance, ethical compliance, and stakeholder trust at Astor Enerji through his extensive legal experience. His expertise in the justice system, compensation law, and education adds value by reinforcing the principles of transparency, fair management, and legal accountability in the company's sustainability approach.

Hakan Ünsal, who serves as a Board Member and General Manager, is advancing Astor Enerji's technological capabilities with over 30 years of technical experience in the design, production, and certification of power transformers. His engineering-based leadership and industry expertise guide the company's strategies focused on sustainable growth, strengthening domestic production capacity, and energy efficiency.

The following tasks are carried out through the collaboration of the Sustainability Committee and the CFO:

- Defining the sustainability strategy and goals;
- Approving sustainability targets;
- Considering environmental impacts in investment decisions;
- Conducting sustainability assessments in merger and acquisition decisions.

The Sustainability Unit, which reports to the CFO, ensures that sustainability-related issues are identified, coordinated, and reported.

Members of the Sustainability Working Group, which convenes under the leadership of the CFO—and other executives as needed—carry out their duties while taking sustainability issues into account within their respective areas of responsibility and provide support to their teams in tracking sustainability-related matters. The Sustainability Working Group operates with the participation of representatives from various departments within the company.

Thanks to this structure, decisions made and projects carried out regarding sustainability are addressed from a holistic perspective that encompasses all company functions, ensuring organization-wide sustainability awareness and consistency in implementation.

At Astor Enerji, sustainability management is built on the foundations of continuous improvement and knowledge sharing. Members of the Sustainability Committee and the CFO strengthen their strategic awareness through one-on-one meetings and guidance; meanwhile, the CFO, the Sustainability Unit, and the Sustainability Working Group keep their knowledge up to date through regular training sessions and closely monitor the sustainability agenda.

With the participation of Sustainability Working Group members and department managers who provided data during the TSRS preparation process, a "TSRS Workshop" was held on April 11, 2025, and a "Sustainability Workshop" was held on December 20, 2025; these events marked an important step in raising awareness of sustainability reporting across the organization.

### 2.1.3. Role and Competencies of the Board of Directors

The Board of Directors is responsible for approving the sustainability strategy. The Chair and members of the Board of Directors are expected to have sufficient knowledge and awareness of sustainability-related risks and opportunities, contribute to the Company's sustainability strategies, and possess the expertise necessary to add value to the Company in areas such as climate change, energy efficiency, and ESG matters more broadly. Board members engage with internal expert teams to facilitate the integration of technical knowledge into decision-making processes.

Although the Company's policies do not require the CEO or members of the Board of Directors to hold a bachelor's or master's degree in a sustainability-related field, the development of sustainability-related competencies is currently at the planning stage.

In this context, as part of efforts to strengthen reporting capacity, work has been initiated in relation to the BIST Sustainability Index criteria; the Sustainability Specialist attended TSRS training, and a TSRS workshop was conducted with the participation of the relevant departments.

### 2.1.4. Establishment and Responsibilities of the Sustainability Committee

The Sustainability Committee was established to monitor and manage the company's sustainability- and climate-related risks and opportunities. The Committee's responsibilities are as follows:

#### 1 Responsibility

- Ensure that responsibilities related to sustainability risks and opportunities are reflected in job descriptions and relevant policies.
- To provide regular reporting to the Board of Directors and ensure that decisions align with corporate strategy.

#### 2 Competency and Awareness

- Ensure that members and the Board of Directors are regularly informed on sustainability issues.

#### 3 Policy and Strategy Oversight

- To review sustainability policies, management systems, targets, and performance indicators, and to submit revision recommendations to the Board of Directors as necessary.
- Ensure that climate-related risks and opportunities are integrated into the company's strategy, risk management, and decision-making mechanisms.

#### 4 Risk Management Integration

- Assess how climate and sustainability risks are integrated into the company's overall risk management system, supported by scenario analyses and metrics.

#### 5 Meetings and Reporting

- To meet at least once a year and make decisions by simple majority (in the event of a tie, the Committee Chair's vote counts as two votes).
- Minutes of decisions are recorded, archived, and reported to the Board of Directors by the Committee Chair.

#### 6 Use of Resources and Authority

- Secure the necessary resources and support from the Board of Directors to carry out its duties.
- Invite relevant managers to meetings and seek their input when deemed necessary.

#### 7 Updates and Continuity

- Responsible for regularly monitoring the implementation of the policy and updating it when necessary.

#### Sustainability Unit

- Collects the necessary data and information sets;
- Prepares a TSRS-compliant sustainability report and carries out all other sustainability reporting and disclosure activities;
- Organizes sustainability initiatives;
- Researches sustainability-related requirements regarding investor relations;
- Manages sustainability communications.

#### Sustainability Working Group

- Under the guidance of the Sustainability Unit, it supports the collection of data necessary for TSRS-compliant sustainability reports and other sustainability-related reporting, as well as the dissemination and implementation of sustainability initiatives across the organization's departments.

#### Audit Committee

- Approves the TSRS-Compliant Sustainability Report following its review by the Sustainability Committee and submits it to the Board of Directors.
- Oversees all sustainability initiatives on behalf of the General Assembly.

#### Board of Directors

- Is responsible for managing sustainability-related risks and opportunities.
- Approves the TSRS-Compliant Sustainability Report following approval by the Audit Committee.

#### Sustainability Committee

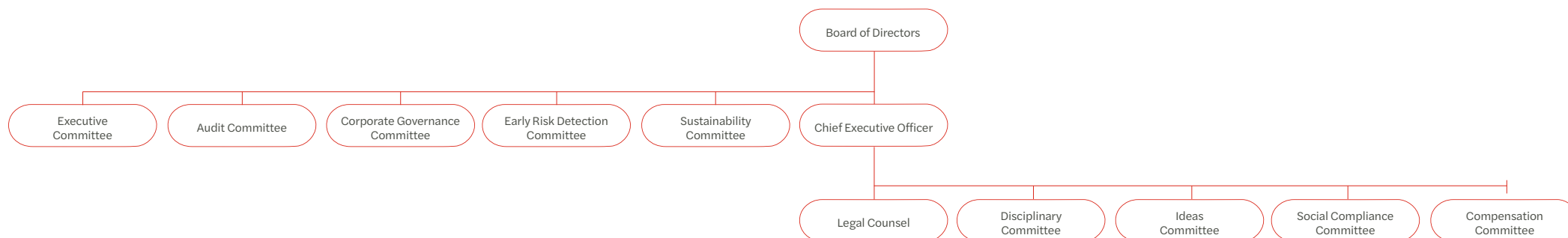
- Reviews the TSRS-compliant Sustainability Report.

### 2.1.5. Role of the Audit Committee

The Audit Committee is responsible for overseeing the monitoring and management of the company's sustainability and climate-related risks and opportunities.

### 2.1.6. Governance Chart and Information Processes

Sustainability-related information is collected and evaluated at the operational level. The information flow proceeds as follows:



Information related to sustainability is collected and evaluated at the operational level.

- 1 The Sustainability Specialist compiles the relevant data.
- 2 The Sustainability Working Group addresses any need for additional information regarding the data.
- 3 The CFO reviews the data and sustainability-related developments together with the Sustainability Specialist.
- 4 The Sustainability Committee evaluates the process within the framework of the sustainability strategy.
- 5 Matters considered significant enough to affect Board decisions are brought before the Board as agenda items.



## 2.2. Integration into Strategic Decisions

The Board of Directors plays an active role in making long-term strategic decisions by taking into account the impacts of climate change, the energy transition, and regulations; it ensures a governance approach aligned with sustainability principles in investment and operational processes.

In this context, major capital investments, product development activities, and supply chain practices are evaluated and managed in alignment with sustainability goals. Risk management processes are designed to address climate, environmental, production, and legal impacts through comprehensive analyses based on impact, probability, and time frame; contingency plans and responsibilities are defined for critical situations.

Astor Enerji analyzes the interactions between financial, environmental, and social impacts while managing climate-related risks and opportunities, and adopts balanced decision-making processes accordingly.

### 2.2.1. Tracking Progress Toward Sustainability Goals

At Astor Enerji, progress toward sustainability goals is monitored under the leadership of the Sustainability Committee and the CFO. Preparations are underway to ensure these monitoring activities are based on objective data and have a broader scope, including the evaluation of metrics such as environmental performance indicators, emissions reduction data, energy efficiency, and water consumption. To support these preparations, the Strategy and Digitalization team assists in distributing the relevant performance indicators to the responsible departments while preparing the annual plan.

Information related to sustainability, collected under the coordination of the Sustainability Unit—which plays an active role in these efforts—is presented to the Board of Directors as needed.

## 2.3. Remuneration

Astor Enerji aims to integrate sustainability and ESG (Environmental, Social and Governance) criteria more strongly into its corporate governance structure.

This approach supports the aligned management of the Company's strategic and sustainability objectives and the assessment of management performance in a manner that contributes to long-term value creation.

Sustainability-related objectives have been further detailed through strategic initiatives developed with the knowledge and approval of the Sustainability Committee and the CFO. In 2025, efforts continued to define and implement transition/alignment targets in order to establish targets consistent with the sustainability strategy.

The implementation of a mechanism linking performance indicators defined on the basis of employees' participation in sustainability-related training with the remuneration approach is planned for 2026.

Although sustainability objectives and long-term value creation strategies are taken into consideration in the remuneration principles applicable to the Board of Directors and senior executives, they have not yet been incorporated into the remuneration policies.

## 2.4. Integration of Internal Controls and Procedures

The management of sustainability-related risks in accordance with Astor Enerji's publicly disclosed policies falls under the direct responsibility of the Sustainability Committee and the CFO. The Audit Committee oversees these activities and reviews the TSRS-compliant Sustainability Report. Various controls and procedures are implemented at Astor Enerji to support the management of sustainability-related risks and opportunities.

### Internal control process:



# Strategy

- 3.1. Strategic Approach and Integration of Climate-Related Risk and Opportunity Management into Business Processes
- 3.2. Climate-Related Risks and Opportunities

# everywhere

### 3.1. Strategic Approach and Integration of Climate-Related Risk and Opportunity Management into Business Processes

The coordination of sustainability activities is carried out under the direct leadership of the CFO, and this structure is designed to support long-term value creation in an integrated manner with investor relations.

The TSRS workshop held in 2025 with the participation of various departments contributed to assessing how climate-related risks and opportunities relate to business processes, raising awareness of the roles and responsibilities of the relevant functions, and identifying the data requirements needed for the assessment process. In addition, a scenario analysis was conducted to identify and assess climate-related risks, taking into account the climate model available on the Munich Re platform. The resulting outputs were used in efforts to assess and prioritize climate-related risks and opportunities and to progressively integrate them into business processes.

### 3.2. Climate-Related Risks and Opportunities

Astor Enerji's climate-related risks have been classified as transition risks and physical risks. The likelihood, severity of impact were assessed, and their potential financial impact was evaluated. Responses to these risks and climate-related opportunities are detailed in the relevant sections of the report. The scenario analysis used to identify climate-related risks incorporated the climate model from the Munich Re platform.

For the scenario analysis of physical risks, climate hazard projections provided by Munich Re were utilized. The aforementioned dataset provides future projections under RCP scenarios based on the CMIP5 climate model ensemble for selected climate hazards. Astor Enerji's direct operations and the exposure of its critical supplier locations to physical climate hazards were examined under the RCP8.5\* high-emission scenario to assess adverse climate conditions in the long term. Since the scenarios in the data source are presented by hazard, the scenario used for each climate parameter is specified at the relevant hazard level. Following a risk assessment to understand the impact of these hazards on Astor's own operations, the physical risk deemed significant—and expected to occur with reasonable probability within the relevant timeframe—was identified as water scarcity. \*\*

This analysis covers Astor's operations in Ankara as well as the locations of critical suppliers in its supply chain. Critical suppliers were prioritized based on supply volume and product characteristics. Transition risks were qualitatively assessed using the RCP2.6 scenario as a reference. Within this framework, the potential short-medium, and long-term impacts on Astor Enerji's financial performance of carbon pricing and taxes, climate regulations, disclosure requirements, CBAM-like regulations, energy costs, and developments in low-carbon technologies were examined.

RCP2.6, a low-emission reference scenario generally aligned with the Paris Agreement's goal of keeping global temperature rise well below 2 °C, was considered alongside policy, market, and technology assumptions in the assessment of transition risks. This scenario was used to evaluate the potential impacts of the transition to a low-carbon economy on the Company's business model and financial performance, and is intended to assess transition risks under a low-emission global pathway.

The scenarios used for transition and physical risks were examined for the years 2030, 2040, 2050, and 2100 and selected within the context of pessimistic and optimistic scenarios to assess the resilience of the company's strategy, business model, and value chain in the face of climate-related changes and uncertainties. The primary uncertainties in the analysis are limited to data resolution, the availability of supplier data, and policy and market assumptions.

\* The SSP5-8.5 scenario is associated with a radiative forcing of 8.5 W/m<sup>2</sup> by the year 2100. Under this scenario, the global mean surface temperature is projected to increase by 4.4 °C (within a range of 3.3–5.7 °C). Best estimates based on multiple sources of evidence are presented in comparison to the 1850–1900 reference period. The very high-probability ranges given in parentheses are based on the IPCC's AR6 Climate Change 2021: The Physical Science Basis report. Under the RCP8.5 scenario, which corresponds to the SSP5-8.5 scenario, CMIP5 models project that the global average temperature will increase by approximately 4.3 °C by the year 2100. (According to the IPCC's "AR5 Climate Change 2013: The Physical Science Basis" report, compared to the 1850–1900 reference period.)

\*\*Risks associated with the effects of rising temperatures on employees were identified as significant in the scenario analysis but have not been included in the Company's corporate risk management inventory. Since data is not yet available to quantify the effects on Company employees due to heat stress in the region, the anticipated financial effects has not been quantified.

## 3.2.1. Risk 1: Energy and Carbon Cost Risk

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Risk Category</b>                     | Transition Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Risk Factor</b>                       | Energy and Carbon Cost Risk (increases in energy prices and regulations related to carbon pricing and emissions trading mechanisms)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Risk Description</b>                  | Astor Enerji is an energy-intensive industrial company that manufactures transformers and medium- to high-voltage switching equipment. Its production activities rely heavily on electricity and natural gas consumption. Therefore, increases in energy costs, along with regulations related to carbon pricing and emissions trading mechanisms, pose a significant transition risk for the company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Metric</b>                            | Total energy consumption (GJ)<br>Renewable electricity (solar) generation (MWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Annual Results</b>                    | Total energy consumption (GJ): 256,165.20 GJ (2024: 191,838.528 GJ)<br>Renewable electricity (solar power plant) generation (MWh):<br>Balâ Ground-mounted Solar Power Plant: 21,980.00 MWh (2024: 11,146.79 MWh)<br>Temelli Rooftop Solar Power Plant: 4,300.9 MWh (2024: 3,522.15 MWh)<br>Mechanical Factory Rooftop Solar Power Plant: 3,723.84 MWh (2024: 3,222.15 MWh)<br>Total Solar Power Plant Production: 30,004.74 MWh (2024: 17,891.09 MWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Explanations Regarding the Metric</b> | This metric is adapted from RT-EE-130a.1 in SASB Volume 49. When calculating this metric, total energy consumption was determined by converting the electricity drawn from the grid, renewable electricity used directly at the facility, and the consumption of conventional energy sources such as natural gas, diesel, and gasoline into the same unit and summing them. Energy data tracked in different units is expressed in GJ. The metrics are based on annual consumption data; they do not indicate the instantaneous energy source, the exact time when renewable electricity was physically consumed, or the share of renewable sources in the electricity drawn from the grid. Meter readings, conversion factors, the timing of energy record updates, and monthly energy-netting periods may introduce limitations in the calculation results. The relevant metric is an absolute measurement and has not been verified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Area of Risk Concentration</b>        | Direct Operations—Turkey<br>Downstream Flow—European Union Export Markets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Position in the Value Chain</b>       | <p>This risk is concentrated in the Company's direct operations; it is particularly prominent due to the high energy requirements in production, painting, testing, and heat treatment lines. Changes in energy prices affect production costs and profitability and can also indirectly impact competitive conditions in export markets.</p> <p><b>Upstream:</b> Increases in the prices of electricity and fuel used in the production of energy-intensive raw materials—such as sheet metal, copper, steel, and transformer oil—are driving up procurement costs. Fluctuations in energy markets and regulations related to carbon pricing can create volatility in raw material prices, putting pressure on production planning.</p> <p><b>Direct operations:</b> Since the company's production activities rely heavily on electricity and natural gas consumption, increases in energy prices or rising carbon costs can cause fluctuations in production costs. This situation may affect unit product costs, leading to short-term changes in gross profit margin and EBITDA performance.</p> <p><b>Downstream effects:</b> Passing on increases in energy costs to product selling prices may result in temporary narrowing of profit margins, depending on market conditions and the level of competition. Rising energy-intensive production costs may put pressure on the company's profitability, particularly in fixed-price contracts and long-term supply agreements.</p> |
| <b>Impact Time Horizon</b>               | Medium Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Time Horizon (Years)</b>              | 4–11 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Impact Scale</b>                      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Probability</b>                       | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Current Risk Score</b>                | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Risk Impacts</b>              | <p><b>Financial Impact:</b> Energy expenses are a significant component of production costs within operating expenses, and the specific amount has not been disclosed. Increases in electricity and natural gas prices could create potential volatility in the gross profit margin under the “Cost of Sales” line item. Rising energy costs may affect production costs, leading to volatility in EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization).</p> <p>Regulations such as the Turkish Emissions Trading System (TR ETS), expected to come into effect in Turkey in the near future, and the European Union’s Carbon Border Adjustment Mechanism (CBAM) may create additional cost factors for energy-intensive sectors. Under these mechanisms, costs are likely to arise based on the carbon unit price for greenhouse gas emissions generated during the production process. Since the Company’s production processes rely on electricity and natural gas consumption, increases in carbon pricing could affect unit production costs. However, because the carbon price and allocation methods in Turkey have not yet been determined, the quantitative impact of this cost could not be calculated during this reporting period; furthermore, given the conditions created by this uncertainty, it has been assessed as a factor that could amplify the impact.</p> <p><b>Competitive Impact:</b> Passing on increases in energy costs to product sales prices may lead to temporary narrowing of profit margins, depending on market conditions and the level of competition; this could put pressure on profitability, particularly in fixed-price contracts and long-term delivery agreements.</p> <p><b>Export Impact:</b> The company’s exports to European Union member countries accounted for 35.9% of total exports in 2025 (2024: 47%). This ratio indicates that changes in energy costs may also have an indirect impact on export profitability.</p> |
| <b>Action Plan</b>               | <p>Since the growth and investment decisions made in 2025 altered parameters related to production capacity and energy needs, the finalization of decarbonization implementation steps has been postponed to 2026. During this transition period, decarbonization and net-zero criteria are being integrated into procurement processes to the greatest extent possible. Scope 1 and Scope 2 emissions are measured and tracked. The measurement results are presented in Section 5.3, “Cross-Industry Metrics.”</p> <p>The company aims to offset its entire electricity consumption with renewable energy by 2028, reduce Scope 1 and 2 emissions by 10% by 2030 compared to the 2026 baseline, and achieve operational carbon neutrality by 2035. To support these goals, work to complete the Scope 3 inventory and establish an internal carbon pricing mechanism is planned for 2026. The decarbonization roadmap is expected to be shared with the public in 2027, following the clarification of investment processes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Measurement Uncertainties</b> | <p>Since the carbon price and allocation methods have not yet been determined in Turkey, the quantitative impact of costs arising from the ETS/CBAM could not be calculated during this reporting period.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Risk Response</b>             | <p>Astor Enerji prioritizes renewable energy investments, energy efficiency measures, electrification, and low-carbon production technologies to manage energy and carbon cost risks. Efforts are ongoing to retrofit boiler systems to achieve higher energy efficiency and a lower carbon footprint, with the goal of reducing natural gas usage to the lowest possible level. Decarbonization and net-zero criteria are being integrated into procurement processes to the greatest extent possible; Scope 1 and Scope 2 emissions are measured and tracked. Thanks to solar power plant investments, the Company has increased its resilience against external energy price increases and secured long-term protection against cost risks arising from carbon pricing and the Carbon Border Adjustment Mechanism (CBAM).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

### 3.2.2. Risk 2: Carbon Border Adjustment Mechanism (CBAM) and the Turkish Emissions Trading System (TR ETS)

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Risk Category</b>                     | Transition Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Risk Factor</b>                       | Carbon Border Adjustment Mechanism (CBAM) and the Turkish Emissions Trading System (TR ETS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Risk Description</b>                  | Astor Enerji is an energy-intensive industrial company that manufactures transformers and medium- to high-voltage switching equipment. Its production activities rely heavily on electricity and natural gas consumption. Regulatory developments such as the European Union's Carbon Border Adjustment Mechanism (CBAM) and the Emissions Trading System (ETS) planned for implementation in Turkey have the potential to increase carbon costs in energy-intensive sectors and may create new obligations that could affect competitiveness in production processes using carbon-intensive inputs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Metric</b>                            | Share of sales to European Union markets in total exports (%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Annual Results</b>                    | 35.9% of exports (2024: 47%) are destined for European Union member states.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Explanations Regarding the Metric</b> | <p>This metric is adapted from RT-EE-410a.3 in SASB Supplement Volume 49. To calculate this metric, the numerator is the revenue generated from sales to European Union member states, and the denominator is the Company's total annual export revenue; the result is then multiplied by 100.</p> <p>European Union markets consist of countries that were members of the European Union as of the end of the reporting period.</p> <p>The metric is calculated based on sales revenue and does not reflect sales volume, the product-based export distribution, or the final destination country of the products. In sales made through dealers, distributors, or intermediary customers, the final destination country of the product may differ from the country information recorded in the sales records.</p> <p>Changes in exchange rates, prices, product mix, and seasonal sales conditions may affect the export revenue figure.</p> <p>This metric is an absolute measure and has not been verified.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Area of Risk Concentration</b>        | Downstream flow—European Union member countries, EU export markets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Position in the Value Chain</b>       | <p><b>Upstream:</b> Under the CBAM, raw material suppliers' (steel, copper, aluminum, etc.) obligations to disclose and reduce carbon intensity data may pose a risk of increased procurement costs. The transition to low-carbon or certified raw materials may create additional costs and complexity in procurement management processes.</p> <p><b>Direct operations:</b> New investments in data management, verification, and monitoring infrastructure may be required to calculate, track, and report the embedded emissions of products. While this process may accelerate the shift toward low-carbon production technologies in R&amp;D and product development activities, it could lead to an increase in operational costs in the short term.</p> <p><b>Downstream:</b> In export markets subject to CBAM, customers' demand for embedded carbon values and preference for low-carbon-intensity products may become a decisive factor in competitiveness. This situation could limit market access for products with high carbon content, creating an indirect risk to profitability through reduced sales volumes and price pressure. Astor Enerji continues to invest in aligning its product portfolio with international standards and maintaining a sustainable export structure. Consequently, the impact of this risk is not limited to compliance costs alone but also has the potential to create indirect effects on supply chain management, R&amp;D budgets, export volume, and market access. The 35.9% share of sales to the EU market within total exports (2024: 47%) demonstrates that the CBAM compliance process has become a strategic priority for Astor Enerji. Failure to comply with CBAM could result in additional carbon costs for exports to the EU, a decline in competitiveness, price pressure, and loss of market share. Furthermore, the fact that products with high carbon content may be subject to additional financial obligations could adversely affect the Company's profitability and the sustainability of its exports.</p> |
| <b>Impact Time Horizon</b>               | Medium Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Time Horizon (Years)</b>              | 4–11 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Impact Scale</b>                      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Probability</b>                       | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Current Risk Score</b>                | 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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| <b>Risk Impacts</b>              | <p><b>Financial Impact:</b> The monetary equivalent (carbon cost) of embedded carbon emissions for export products falling under the scope of the CBAM has not yet been calculated, and the risk has been assessed qualitatively; with the implementation of the CBAM, carbon costs are expected to arise based on the products' embedded emissions, which could lead to an increase in production costs and a potential decrease in the gross profit margin in the short term. These impacts are tracked under the Cost of Sales, Operating Expenses, and Gross Profit Margin line items.</p> <p><b>Operational Impact:</b> New investments in data management, verification, and monitoring infrastructure may be required to calculate, track, and report the embedded emissions of products; a shift toward low-carbon production technologies in R&amp;D and product development activities could lead to an increase in operational costs in the short term.</p> <p><b>Supply Chain Impact:</b> Under the CBAM, the obligations of raw material suppliers (steel, copper, aluminum, etc.) to disclose and reduce their carbon intensity data may pose a risk of increased procurement costs; the transition to low-carbon or certified raw materials may incur additional costs and time in supply chain management processes.</p> <p><b>Competitive Impact:</b> In export markets subject to the CBAM, customers' demand for embedded carbon values and preference for products with low carbon intensity may become a decisive factor in competitiveness; market access for products with high carbon content may be restricted, potentially creating an indirect risk to profitability through a decline in sales volume and price pressure.</p> <p><b>Export Impact:</b> 35.9% of exports (2024: 47%) are directed to European Union member states; failure to comply with the CBAM could result in risks such as additional carbon costs, reduced competitiveness, price pressure, and loss of market share for exports to the EU.</p> |
| <b>Action Plan</b>               | <p>Following the completion of the scenario analysis, the internal carbon price is planned to be determined as carbon pricing begins to be implemented at the national level. Product carbon footprint studies will also be conducted for specific products.</p> <p>In the long term, the goal is to establish a measurable incentive mechanism to reduce carbon-intensive activities and increase the use of renewable energy by integrating the internal carbon price into budgeting, resource allocation, and performance monitoring processes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Measurement Uncertainties</b> | <p>As of the end of the 2025 reporting period, the pilot phase of the Turkish Emissions Trading System (TR ETS) has not yet begun. Although the draft regulation envisions the pilot phase being implemented in 2026–2027, the system's scope, covered facilities, free allocation method, carbon price, and secondary regulations have not yet been finalized. Consequently, there is uncertainty regarding the scope and timing of potential financial impacts stemming from the TR ETS; therefore, no carbon price assumption was used in the 2025 financial impact analysis.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Risk Response</b>             | <p>In the medium term (after 2028), this impact is expected to be gradually offset by reducing the carbon footprint of products, generating renewable electricity equivalent to the electricity consumed, and reducing carbon-intensive inputs in the supply chain. Furthermore, as carbon pricing begins to be implemented at the national level, the company plans to integrate carbon management processes into its financial planning and cost calculations.</p> <p>Astor Enerji continues to invest in reporting infrastructure, energy efficiency initiatives, and low-carbon product design to comply with carbon regulations in the markets where it exports and to maintain its competitive edge. In product development processes, the company is conducting work on material innovation, efficiency improvements, and energy management aimed at reducing the carbon footprint.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

### 3.2.3. Risk 3: Risk of Raw Material Price Volatility (Due to extreme weather events caused by climate change affecting supplier production)

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|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Risk Category</b>                     | Climate-related Physical Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Risk Factor</b>                       | Risk of Raw Material Price Volatility (Extreme weather events caused by climate change affecting supplier production)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Risk Description</b>                  | The primary raw materials used in Astor Enerji's production activities include steel, copper, sheet metal, epoxy resin, and transformer oil. Extreme weather events can lead to outcomes that affect supply security, such as logistical disruptions and extended lead times in raw material production regions. This situation has the potential to increase price volatility, particularly in global markets, thereby putting pressure on production costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Metric</b>                            | Percentage of selected critical suppliers' locations without climate legislation to response physical risks (%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Annual Results</b>                    | As of 2025, climate laws are in place only in Germany, Turkey, and France. There are 9 critical supplier locations across 5 countries.<br>Percentage of selected critical supplier locations without climate legislation to address physical risks: 40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Explanations Regarding the Metric</b> | <p>This metric was developed by the Company to monitor the potential impacts of climate-related physical risks on the supply chain and raw material costs. When calculating the metric, consideration is given to whether the countries where suppliers deemed critical by the Company operate have a national-level climate law or equivalent binding climate legislation related to climate change. Therefore, the metric is used as a contextual indicator to help assess the potential impact on critical suppliers. The metric is qualitative in nature and has not been verified. Within the scope of the metric, the number of critical suppliers operating in countries without climate legislation is listed in the numerator, while the Company's total number of critical suppliers is listed in the denominator. Accordingly, the metric is calculated as the percentage of critical suppliers operating in countries without climate legislation out of the total number of critical suppliers.</p> <p>Although this metric does not directly measure climate-related physical risks, it is used as an indirect indicator of the level of institutional and regulatory preparedness in the countries where critical suppliers operate, in terms of adaptation to and resilience against climate change.</p> <p>The metric is used to provide input for monitoring critical suppliers' exposure to climate-related physical risks and the potential impact of these risks on raw material prices in future periods.</p> |
| <b>Area of Risk Concentration</b>        | Upstream—Turkey, Germany, France, Chile, China (Supplier locations)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Position in the Value Chain</b>       | <p><b>Upstream:</b> Physical climate hazards at supplier locations have been assessed as a factor that could increase pressure on raw material supply and prices. Climate scenario analysis shows that all nine critical suppliers evaluated are exposed to at least one physical climate hazard at a very high level. These exposures can lead to disruptions in supplier production, storage, access to facilities, and shipping processes, thereby amplifying the impact of cost increases caused by extreme weather events on supply continuity.</p> <p><b>Direct operations:</b> Physical climate events occurring at supplier facilities or along logistics routes can cause delays in the delivery of critical raw materials—such as steel, copper, sheet metal, epoxy resin, and transformer oil—as well as extended lead times and cost increases. This situation can affect the company's raw material inventory levels, production planning, and production continuity, leading to a decline in capacity utilization or disruptions on production lines.</p> <p><b>Downstream:</b> Delays or cost increases in raw material supply may affect production processes, preventing transformers and other products from being delivered to customers on schedule. As a result, delivery schedules, customer projects, obligations under sales contracts, and post-sales customer satisfaction may be affected.</p>                                                                                                           |
| <b>Impact Time Horizon</b>               | Medium Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Time Horizon (Years)</b>              | 4–11 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Impact Scale</b>                      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Probability</b>                       | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Current Risk Score</b>                | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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| <b>Risk Impacts</b>              | <p><b>Financial Impact:</b> Raw material prices, costs associated with alternative suppliers and logistics, and emergency procurement expenses may increase. These impacts may be particularly evident in the cost of sales, gross profit margin, operating expenses, inventory, working capital requirements, and cash flows; in the event of delays, they may also affect revenue and contract penalties/provisions. Since no calculations were performed using any alternative supplier model, the financial impact has not been quantified.</p> <p><b>Operational Impact:</b> Raw material lead times may lengthen, inventory shortages may occur, and production plans may need to be revised. This situation could lead to production disruptions or a decline in capacity utilization and may delay shipments.</p> <p><b>Competitive Impact:</b> The inability to fully pass on rising costs to sales prices may weaken price competitiveness and profit margins. A decline in delivery reliability could result in customer loss and a weakened competitive advantage in new tenders.</p> <p><b>Export Impact:</b> Deliveries to international customers may be delayed, and customer project schedules may be disrupted. This could result in breaches of contractual obligations, late penalties, and a negative impact on customer satisfaction and reputation in export markets.</p> |
| <b>Action Plan</b>               | Astor Enerji is planning various investments to reduce its reliance on external sources for raw material supply.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Measurement Uncertainties</b> | The scenario analysis was developed based on the outputs of the Munich Re platform's database modeling. Long-term climate projections inherently involve various uncertainties.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Risk Response</b>             | Astor Enerji implements a multi-source supply approach to response price and supply fluctuations that may occur in the raw material supply chain. To enhance its resilience against raw material price fluctuations, the company is developing long-term partnership agreements with local and certified suppliers; it ensures production continuity through strategic inventory management practices. By expanding waste recovery and material reuse practices in production processes, the principles of the circular economy are being integrated into the business model.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

### 3.2.4. Risk 4: Risk of Water Scarcity and Water Stress

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| <b>Risk Category</b>                     | Climate-related Physical Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Risk Factor</b>                       | Water Scarcity and Water Stress Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Risk Description</b>                  | <p>Rising temperatures due to climate change, declining groundwater reserves, and periodic droughts can put pressure on the sustainability of water resources. In this context, potential disruptions in water supply in organized industrial zones are considered a climate-related physical risk that could lead to disruptions in production planning and additional costs. Additionally, rising water prices and stricter regulations on water use are among the factors that could affect production costs.</p> <p>In 2025, Astor Enerji did not experience any incidents that could be classified as water scarcity, water stress, disruptions in water supply to organized industrial zones, seasonal drought, or insufficient water supply. However, given the medium- to long-term nature of the risk, the risk of water scarcity and water stress remains valid. Furthermore, although the new factory investment had not yet become operational during the reporting period, it is expected that new processes involving direct water consumption in operations will be included in the scope of activities in the short term once the investment is brought online.</p>                                                                                                                                           |
| <b>Metric</b>                            | Ratio of annual total water consumption to revenue (m <sup>3</sup> /million TL)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Annual Results</b>                    | <p>Ratio of annual total water consumption to revenue: 71,057 m<sup>3</sup> / 35,290,767,390 TL × 1,000,000 = 2.01 m<sup>3</sup> / million TL</p> <p>Blue water footprint: 71,071.9 m<sup>3</sup> (2024: 57,121 m<sup>3</sup>); gray water footprint—mechanical: 2,736.9 m<sup>3</sup>; gray water footprint—energy: 13,701.2 m<sup>3</sup>. In the gray water footprint data, the wastewater from the Mechanical and Energy plants located at the facility was calculated separately.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Explanations Regarding the Metric</b> | <p>This metric was adapted from SASB Appendix Volume 32, IF-EU-140a.1, titled “Ratio of total annual water consumption to revenue.” This metric is an absolute measurement and has not been verified. The numerator is the total water consumption calculated within the scope of the 2025 blue water footprint (71,071.9 m<sup>3</sup>); the denominator is the annual total revenue (35,290,767,390 TL). The result is expressed in m<sup>3</sup> per 1 million TL of revenue to ensure comparability. Accordingly, the 2025 ratio is 2.01 m<sup>3</sup> per 1 million TL of revenue.</p> <p>In the calculation, it was assumed that the blue water footprint data represents the Company’s total annual water consumption. Since the gray water footprint is a theoretical water volume representing the impact on water quality, it was not included in the physical water consumption indicator. The metric does not show the distribution of water withdrawal or use by source, facility, or watershed; nor does it indicate impacts on water quality or regions subject to water stress.</p> <p>Periodic updates to water consumption data, as well as changes in revenue driven by price, product mix, and inflation, may affect the ratio. The relevant metric is an absolute measure and has not been verified.</p> |
| <b>Area of Risk Concentration</b>        | Direct Operations-Turkey                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Position in the Value Chain</b>       | <p><b>Upstream:</b> Drought and water scarcity can affect production conditions in supplier regions, potentially causing delays or cost increases in the procurement of chemical components such as epoxy, oil, and insulation materials. As part of the scenario analysis, critical suppliers in the upstream value chain were assessed for water stress; it was determined that 3 of the 9 critical suppliers evaluated may be located in regions prone to water scarcity.</p> <p><b>Direct operations:</b> Potential disruptions in water supply could affect production planning in water-intensive processes such as painting, washing, finishing, and cleaning. Rising temperatures and potential restrictions on water access could put pressure on water consumption and water management costs. Although no operational disruptions or production shutdowns occurred in this regard in 2025, the scope of operations involving water consumption is expected to expand with the commissioning of the new factory investment.</p> <p><b>Downstream:</b> Water-related production disruptions may lead to longer delivery times and the risk of delays in fulfilling commitments under customer contracts. This situation could have indirect effects on customer satisfaction and reputation.</p>                     |
| <b>Impact Time Horizon</b>               | Medium- to Long-Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Time Horizon (Years)</b>              | 4–11 years and 12–20 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Impact Scale</b>                      | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Probability</b>                       | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Current Risk Score</b>                | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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| <b>Risk Impacts</b>              | <p><b>Financial Impact:</b> Should the risk materialize, short-term water supply issues in the OSB infrastructure or supply areas could disrupt production continuity, leading to an increase in production costs. Rising water costs could put pressure on general production expenses and the cost of sales. In the medium to long term, however, production capacity constraints due to limited water access, the need for additional investments, and rising water and wastewater charges could have a negative impact on gross profit margins and cash flows.</p> <p>In 2025, Astor Enerji did not experience any production interruptions, capacity losses, or measurable financial impacts in its own operations due to water scarcity, water stress, interruptions in water supply to the industrial zone, seasonal drought, or insufficient water supply.</p> <p>The company's water and wastewater costs rose from 2,414,108.18 TL in 2024 to 4,101,846.84 TL in 2025. This increase amounts to 1,687,738.66 TL, representing a change of approximately 70%. During the same period, water consumption also rose from 57,121 m<sup>3</sup> to 71,057 m<sup>3</sup>. However, there is insufficient data to demonstrate that this cost increase resulted from climate change-induced water stress, water supply shortages, or water supply interruptions caused by the OSB. Therefore, the increase has not been classified as a direct climate-related financial impact.</p> <p><b>Operational Impact:</b> Water is a critical input in Astor Enerji's production processes, used in specific operational processes—primarily in the paint shop, washing, finishing, and cleaning operations. The main areas within the company where water is used include the distribution and finishing processes at the Temelli Plant, as well as the distribution, paint shop, and washing areas at the Mechanical Plant. With the commissioning of the new plant investment and the expansion of the scope of operations involving water consumption, various planning measures may be required for processes and operations that use water.</p> |
| <b>Action Plan</b>               | <p>Astor Enerji monitors the risks of water scarcity and water stress as part of its corporate risk management and sustainability initiatives. Water consumption, discharge, and quality indicators are regularly tracked; water consumption data is measured directly via meters and verified against billing data.</p> <p>In 2025, processes for developing a roadmap and collecting data were initiated to ensure compliance with the Water Efficiency Regulation dated December 27, 2024, and numbered 32765. The first water footprint inventory report, which includes data for 2025, was prepared to serve as a foundation for water efficiency initiatives. Within this scope, the objectives include classifying water into process water, service water, and drinking water; monitoring consumption, discharge, and quality indicators; and ensuring that all operations are included in the assessment.</p> <p>In new facility investments, water efficiency, water recovery opportunities, and the use of low-water-consumption equipment are taken into account in decision-making processes. In this way, the company aims to both monitor water usage in existing operations and manage the additional water demand that may arise with the commissioning of new investments.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Measurement Uncertainties</b> | <p>The scenario analysis was developed based on the outputs of the Munich Re platform's database modeling. Long-term climate projections inherently involve various uncertainties.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Risk Response</b>             | <p>Astor Enerji is conducting initiatives to reduce water consumption, strengthen its monitoring infrastructure, and develop water efficiency practices in response to the risk of water scarcity. As part of the water footprint inventory prepared in 2025, it was determined that water supply is met through groundwater from wells provided by the OSB, consumption is tracked monthly via meters, and water usage is classified as process water, non-potable water, and drinking water.</p> <p>All operations were included in the water footprint study; blue and gray water footprints* were calculated. Since there is no rainwater collection area, the green water footprint was not included in the calculation. Since there is no separate meter, a 90% assumption was used for the volume of discharged wastewater. Plans are in place to install a meter for wastewater discharge in the future to utilize primary data and improve data quality. Risk monitoring continues, taking into account the medium- to long-term effects of climate change and the potential additional water demand that a new factory investment could create.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

### 3.2.5. Opportunity 1: Renewable Energy Use and Carbon-Neutral Production Opportunity

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| <b>Opportunity Category</b>                             | Transition Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Opportunity Description</b>                          | Use of Renewable Energy and Carbon-Neutral Production                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Opportunity Definition</b>                           | Astor Enerji is making strategic investments to reduce operational costs by meeting energy consumption with renewable sources and to establish a carbon-neutral production infrastructure. This production volume is equivalent to nearly the factory's entire annual electricity consumption and significantly offsets Scope 2 emissions. Renewable energy investments contribute both to the long-term stabilization of energy costs and to reducing cost pressures stemming from carbon pricing and CBAM.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Expected Time Horizon for the Opportunity</b>        | Short- to Medium-Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Time Horizon (Years)</b>                             | 0–3 years and 4–11 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Impact</b>                                           | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Probability</b>                                      | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Metric</b>                                           | Greenhouse gas emission intensity indicators: tCO <sub>2</sub> e per unit of revenue and tCO <sub>2</sub> e/MVA.<br>Ratio of electricity generated from solar power plants to total electricity consumption, based on the annual energy balance (%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Annual Results</b>                                   | Intensity including Scope 1 and Scope 2 emissions in 2025: 0.00000034 tCO <sub>2</sub> e/revenue<br>0.235 tCO <sub>2</sub> e/MVA.* (Since this metric was not calculated in 2024, no comparative data is provided) Percentage of total electricity consumption covered by solar power plant (SPP)-generated electricity based on the annual energy balance (%)**: 104% (2024: 92%)<br>Total solar power generation (Roof-mounted Solar Power Plant: 4,300.9 MWh, Balâ Ground-mounted Solar Power Plant: 21,980 MWh, Mechanical Factory Roof-mounted Solar Power Plant: 3,723.84 MWh) amounted to 30,004.74 MWh (2024: 17,891.09 MWh); the total amount of electricity consumed by the factory from the grid was 15,366.08 MWh (12,770.67).<br>Net-metered electricity: 16,087.20 MWh (2024: 11,772.48 MWh)<br>Solar power directly used at the factory: 6,103.86 MWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Explanations Regarding the Metrics</b>               | Among the relevant metrics, the “Greenhouse gas emission intensity” metric was prepared by adapting IF-EU-110a.1 from SASB Supplement Volume 32. When calculating this metric, Total Scope 1 and Scope 2 greenhouse gas emissions are included in the numerator. The denominator consists of annual total revenue and the MVA data for transformers. Within this scope, two separate intensity indicators are calculated: the ratio of total Scope 1 and Scope 2 emissions to annual total revenue, and the ratio of total Scope 1 and Scope 2 emissions to the MVA data. The revenue figure used in the 2025 greenhouse gas emission intensity calculation is 35,290,767,390 TL. The MVA data used for transformers is 50,752.49 MVA. The revenue-based intensity indicator may be affected by factors independent of emissions performance, such as sales prices, product mix, and inflation. The MVA-based intensity indicator, on the other hand, may be affected by changes in the product mix and MVA data for the relevant period. Updates to operational data, emission factors, or scope information may result in differences in the calculation. The relevant metric is an absolute measurement and has not been verified.<br><br>Among the relevant metrics, the “Ratio of SPP-generated electricity to total electricity consumption based on the annual energy balance” metric was prepared by adapting RT-EE-130a.1 from SASB Supplement Volume 49. When calculating this metric, please note that it is an absolute measurement and has not been verified. In calculating this metric, the numerator consists of the sum of directly consumed SPP electricity and SPP electricity fed into or netted against the grid; the denominator consists of the sum of electricity drawn from the grid and directly consumed SPP electricity, and the result is multiplied by 100. The metric is based on the annual energy balance approach. Under this approach, it is assumed that the solar power fed into the grid or offset contributes to meeting the total annual electricity demand. This metric is an absolute measure and has not been verified. |
| <b>Country/Region Where the Risk/Opportunity Arises</b> | Direct operations—Turkey (the main factory rooftop solar power plant, the mechanical factory rooftop solar power plant, and the Balâ ground-mounted solar power plant are located in Turkey); in addition, a solar power plant project planned for Romania but not yet commissioned as of 2025 is also evaluated within the scope of this opportunity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Affected Value Chain</b>              | <p><b>Upstream</b>, facilities powered by renewable energy strengthen suppliers' sustainability expectations by supporting low-carbon production standards; they also increase opportunities for collaboration with suppliers holding green energy certificates.</p> <p><b>In direct operations</b>, investments in renewable energy provide predictability in electricity costs, accelerate the transition to a carbon-neutral production infrastructure, and reduce the environmental impact of energy-intensive production processes.</p> <p><b>Downstream</b>, the reduced carbon footprint of products manufactured using renewable energy creates a competitive advantage for CBAM-compliant exports to the EU market. This strengthens brand perception among customers and creates new business opportunities for entry into sustainable supply chains.</p>                                                                                                                                                                                                                          |
| <b>Anticipated Financial Effects</b>     | <p>In the short term, solar power plant investments lead to a reduction in energy supply costs and provide protection against price fluctuations.</p> <p>In the medium to long term, renewable energy production is expected to reduce potential financial burdens stemming from carbon pricing and CBAM, stabilize energy costs, and ensure stability in profitability metrics.</p> <p>In 2025, the new factory was planned to be designed in line with energy efficiency and zero-waste principles. Efforts were undertaken to select machinery and auxiliary plant equipment for the new production facilities in accordance with high energy-efficiency criteria, initiate automation projects in the machining and coating departments, and digitalize energy monitoring systems within the scope of ISO 50001. Maintaining high solar power plant (SPP) performance through regular cleaning and maintenance activities, while preserving the share of renewable energy in self-consumption, remains among the priority areas of the Company's green energy-based growth strategy.</p> |
| <b>Financial Impact/Opportunity Link</b> | <p>Renewable energy investments serve as a strategic transformation tool for Astor Enerji, reducing operational costs while enhancing resilience against carbon regulations. Thanks to these investments, the Company gains a competitive advantage in export markets through its green production infrastructure. In the long term, the low-carbon production approach will strengthen Astor Enerji's brand value and credibility among investors, thereby contributing to its growth potential.</p> <p>In 2025, the 21,980.26 MWh of electricity generated by the Balâ Solar Power Plant resulted in savings of 50,266,199.86 TL on the Company's electricity expenses. On an annual energy-balance basis, total electricity consumption for 2025 was fully matched by this generation, and surplus electricity of 16,087.20 MWh was sold to the distribution grid.</p>                                                                                                                                                                                                                    |
| <b>Measurement Uncertainty</b>           | <p>Measurements may be subject to limited uncertainties arising from meter calibration tolerances, periodic data interruptions, the fact that production and consumption occur at different times, on-site losses, and settlement periods.</p> <p>Since the ratio of SPP production to total electricity consumption is calculated based on the annual energy balance, it does not indicate the instantaneous self-consumption rate or that electricity is physically supplied from a renewable source at every moment. The financial savings calculation, on the other hand, depends on the unit electricity prices and net metering/sales conditions for the relevant period and may therefore be affected by changes in electricity tariffs.</p> <p>In greenhouse gas emission intensity indicators, limited measurement uncertainty may arise as a result of updates to emission factors, activity data, revenue, and MVA generation data.</p>                                                                                                                                           |

### 3.2.6. Opportunity 2: Electric Mobility and Charging Infrastructure Opportunities

|                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Opportunity Category</b>                             | Transition Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Opportunity Description</b>                          | Electric Mobility and Charging Infrastructure Opportunities (This opportunity relates to Astor Şarj A.Ş., a subsidiary of Astor Enerji established in 2026.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Opportunity Definition</b>                           | The rapidly growing global electric vehicle (EV) market is creating significant opportunities for new business models and technology investments in the energy transmission and distribution sector. Astor Enerji is driving this transformation in the field of electric mobility through its subsidiary, Astor Şarj. The company's engineering expertise in medium- and high-voltage equipment supports its capacity to develop safe, efficient, and domestically produced solutions for electric vehicle charging stations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Expected Time Horizon for the Opportunity</b>        | Medium- to Long-Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Time Horizon (Years)</b>                             | 4–11 years and 12–20 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Impact</b>                                           | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Probability</b>                                      | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Metric</b>                                           | Number of Astor Şarj charging sockets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Annual Results</b>                                   | As of December 31, 2025, a total of 868 charging sockets have been installed in 58 provinces. / As of December 31, 2024, a total of 514 charging sockets have been installed in 44 provinces.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Explanations Regarding the Metric</b>                | <p>This metric was adapted from the IF-EU-000.A activity metric in SASB Supplementary Volume 32. To calculate this metric, the total number of electric vehicle charging sockets installed and operational nationwide in Turkey at the end of the reporting period was tallied.</p> <p>This metric demonstrates the geographic coverage and accessibility of the charging infrastructure. This metric is an absolute measure and has not been verified. It reflects a snapshot as of the end of the period and does not indicate the frequency of use, occupancy rates, or revenue generated from charging services during the year. The scope of the count and classifications regarding the operational status of the sockets are based on the Company's records as of the end of the relevant period.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Country/Region Where the Risk/Opportunity Arises</b> | <p>Direct Operations—Turkey</p> <p>Downstream flow—target audience includes public institutions, municipalities, fleet operators, and individual users</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Affected Value Chain</b>                             | <p>Upstream, partnerships with renewable energy suppliers enable the use of low-carbon energy in the charging infrastructure, thereby strengthening the green electricity-certified supply chain model.</p> <p><b>In direct operations</b>, new engineering solutions developed for charging stations and power electronics products are increasing the company's R&amp;D capacity and diversifying its product portfolio. This process supports the development of a business model integrated with energy storage, smart grids, and digital monitoring systems.</p> <p>Downstream, the expansion of the electric mobility market is diversifying Astor Enerji's customer base and creating new market opportunities for public institutions, municipalities, fleet operators, and individual users. This is strengthening the company's sustainable revenue streams and increasing its long-term growth potential.</p>                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Anticipated Financial Effects</b>                    | <p>In the medium term, Astor Şarj's product sales, maintenance and service offerings, and software-based solutions can increase the company's revenue diversification.</p> <p>In the long term, integration with energy storage and grid systems has the potential to drive sustainable growth in the company's EBITDA and revenue growth rates.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Financial Impact/Opportunity Link</b>                | <p>Thanks to Astor Şarj and investments in electric mobility, Astor Enerji is positioning itself not only as a producer but also as a provider of low-carbon energy infrastructure. Solutions for electric mobility infrastructure strengthen the company's long-term financial resilience, brand value, and capacity for sustainable innovation.</p> <p>In the first quarter of 2025, approximately 50.5 million TL in additional investment was made; the total investment in charging infrastructure since June 2022 has reached 400.8 million TL.</p> <p>As of 2025, the number of users has reached 140,991, and the number of active customer/location contracts has reached 101. Revenue of approximately 262,560,834 TL + VAT was generated from charging services; these activities have created a new revenue stream that contributes to the Company's revenue diversification.</p> <p>In 2025, investments of TRY 73,318,923.33 + VAT (USD 1,708,154 + VAT) in electric vehicle charging infrastructure and TRY 165,772,941.02 + VAT (EUR 3,290,680 + VAT) in charging equipment were made. Additionally, a 720 kW capacity satellite system with three dispensers, established by the investor at the Eskişehir Yolu Taymek location, was commissioned, and monitoring of the system's efficiency has begun.</p> |
| <b>Measurement Uncertainty</b>                          | Measurements may contain limited uncertainties arising from the timing of new installations being integrated into the systems, the classification of sockets that are out of service due to temporary maintenance or malfunctions, discrepancies in socket–station–dispenser definitions, and updates to location information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

### 3.2.7. Opportunity 3: Renewable Energy Transition and Grid Modernization

|                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Opportunity Category</b>                             | Transition Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Opportunity Description</b>                          | Renewable Energy Transition and Grid Modernization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Opportunity Definition</b>                           | The transition of energy systems to renewable sources requires a rapid transformation of the electricity transmission and distribution infrastructure. In this process, increasing grid connection demands, energy storage solutions, and digital management systems are driving the need for a secure and flexible energy infrastructure. Astor Enerji continues to invest in smart transformers, medium- and high-voltage switching equipment, power electronics solutions, and digital monitoring systems to address these infrastructure requirements at the heart of the renewable energy transition.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Expected Time Horizon for the Opportunity</b>        | Medium to Long-Term                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Time Horizon (Years)</b>                             | 4–11 Years and 12–20 Years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Impact</b>                                           | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Probability</b>                                      | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Metric</b>                                           | The ratio of total revenue generated from renewable energy projects in Turkey to total annual domestic sales revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Annual Results</b>                                   | <p>Total revenue generated from renewable energy projects in Turkey: 1,383,232,001.87 TL (32,225,968 U.S. dollars)<br/> Annual total domestic sales revenue: 21,230,000,000 TL <math>(1,383,232,001.87 / 21,230,000,000) \times 100 = 6.52\%</math></p> <p>As part of the 2025 R&amp;D initiatives, projects are being carried out in the smart transformer sector, including the “Design, Development, and Implementation of a Flexible and Portable Smart Energy Distribution System” and the “Design, Development, and Implementation of an Environmentally Friendly, Monitoring-Equipped, and Smart 150 MVA Variable Smart Power Transformer Compliant with IEEE Standards.”</p> <p>Within the scope of transformers equipped with monitoring systems, the integration of appropriate fiber-optic temperature monitoring and cooling systems into power transformers, the design, development, and implementation of a power transformer equipped with a fiber-optic sensor-based monitoring system for operation in harsh environmental conditions, and the design, development, and implementation of a corrosion-resistant power transformer with an advanced monitoring system for coastal applications are currently underway.</p> |
| <b>Explanations Regarding the Metric</b>                | <p>The metric is limited to Turkey and covers revenue that can be broken down by renewable energy projects based on all reasonable and supportable information that is available to the Company at the reporting date without undue cost or effort.</p> <p>This metric is adapted from SASB Supplement Volume 49, RT-EE-410a.3. When calculating this metric, the total revenue generated from sales related to renewable energy projects in Turkey is included in the numerator. The denominator comprises the total domestic sales revenue for a given operating period. This metric is an absolute measure and has not been verified. It was developed to facilitate the classification of renewable energy projects within domestic sales in future periods and to track the share of revenue generated from these projects within total domestic sales revenue. The metric serves as an indicator of the Company’s future development under Opportunity 3.</p>                                                                                                                                                                                                                                                                         |
| <b>Country/Region Where the Risk/Opportunity Arises</b> | Direct operations—Turkey                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Affected Value Chain</b>                             | <p><b>Upstream</b>, collaboration opportunities with suppliers providing components for renewable energy projects are increasing, and the use of materials with a lower carbon footprint is being integrated into product design processes.</p> <p><b>In direct operations</b>, R&amp;D efforts focused on digital control units, remote monitoring systems, and smart grid solutions are making the product portfolio more value-added and technology-driven. This strengthens the company’s engineering capabilities while improving energy efficiency in production processes.</p> <p><b>Downstream</b>, investments in grid modernization are increasing demand for Astor Enerji products; in particular, they are creating new market opportunities in renewable energy connection projects (solar power plants, wind power plants, battery energy storage systems). This trend supports the company’s growth potential in both the domestic market and exports.</p>                                                                                                                                                                                                                                                                   |

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Anticipated Financial Effects</b>     | <p>The acceleration of renewable energy investments and government incentives allocated to grid modernization are boosting demand for Astor Enerji's products in the medium term, thereby supporting revenue growth. The company has the potential to increase its sales volume and gross profit margin thanks to the growing share of its transformer and switching solutions for modern grid infrastructure.</p> <p>In the long term, the commercialization of products integrated with energy storage systems and digital control technologies will strengthen revenue streams. Within the scope of the financial impact of new capacity expansion investments, the EBITDA margin is projected to reach around 35%, and an upward trend in the gross profit margin is anticipated.</p>                                                                             |
| <b>Financial Impact/Opportunity Link</b> | <p>Through its investments in renewable energy transition and grid modernization, the company is becoming an active player in the energy transition process and is assuming a critical role in the shift toward low-carbon, digital, and flexible grids. This strategic direction enhances Astor Enerji's competitive strength while securing a strong position in terms of long-term financial performance, innovation capacity, and climate resilience.</p>                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Measurement Uncertainty</b>           | <p>Planned capacity may be updated depending on changes in the project scope, investment schedule, equipment procurement, permitting processes, commissioning activities and market conditions. Accordingly, the stated figures do not represent actual production volumes or capacity utilisation rates.</p> <p>Planned investment amounts may be revised due to changes in the project scope, equipment and construction costs, inflation, exchange-rate movements and contractual terms. Therefore, they may not be directly comparable with investment amounts disclosed in prior periods.</p> <p>As the technical and commercial outcomes of R&amp;D projects depend on the results of development, testing, certification and commercialisation processes, there may be uncertainty regarding their expected financial contribution and impact on capacity.</p> |

# Risk Management

- 4.1. General Approach
- 4.2. Governance and Roles
- 4.3. Risk Management Process
- 4.4. Assurance and Verification

# everywhere

## 4.1. General Approach

Astor Enerji's risk management approach is integrated into the company's strategic planning processes, investment decisions, and operational performance. The objective is to identify risks that could affect both financial and sustainability performance at an early stage, assess these risks, and take the necessary measures.

Astor Enerji's risk management policy has been established in compliance with the Turkish Commercial Code and Capital Markets Board regulations, and covers processes for identifying, prioritizing, managing, and monitoring risks.

## 4.2. Governance and Roles

At Astor Enerji, the ultimate responsibility for risk management lies with the Board of Directors. While the Board of Directors integrates climate-related risks and opportunities into the company's long-term strategy, the executive responsibility in this area has been delegated to the Sustainability Committee, the Sustainability Working Group, and other relevant committees.

The Audit Committee is responsible for monitoring these processes and ensuring their effectiveness.

All business units are responsible for managing risks. Operational risks are managed by the Production and Technical Units, while procurement and regulatory risks are managed by the Procurement and Legal Units. The assessment of financial risks is carried out under the Deputy General Manager for Finance and Financial Affairs.

## 4.3. Risk Management Process

The assessment process was conducted in an integrated manner within the Company's risk management system, and a two-dimensional matrix was created by considering both the degree of impact and the probability level. Impact levels are scored on a scale of 1–5, taking into account potential effects on time, cost, and performance/quality:

- Catastrophic (5): Increases time and cost by more than 20%; performance is affected to an unacceptable degree.
- Major (4): Increases duration and cost by 10–20%; performance is significantly affected.
- Moderate (3): Increases duration and cost by 5–10%; performance is moderately affected.
- Minor (2): Increases duration by <5%; partially affects performance.
- Negligible (1): The impact on duration and cost is negligible; there is no impact on performance. Probability levels are classified as follows based on the likelihood of the event occurring:
  - High (5): Probability of occurrence between 80% and 99%,
  - Likely (4): 51–79%,
  - Possible / Likely (3): Around 50%,
  - Low (2): 20–49%,
  - Rare (1): Probability of occurrence between 1% and 19%.

The risk and opportunity scores obtained by multiplying these two axes are rated on a scale of 1 to 25;

- 1–4 is "Negligible,"
- 5–8 is "Acceptable / Subject to Assessment"
- 9–16 is "High/Priority,"
- and 20–25 as "Unacceptable / High Priority."

As part of the analysis, each sustainability issue was evaluated along both the impact and probability axes, and the results were visualized on a "Materiality Matrix." The evaluation process took into account key items in the financial statements—Total Assets, Total Revenue, and Cash Flows from Operating Activities.

Astor Enerji addresses the results of this matrix in an integrated manner with its risk management system; risks are monitored under the categories of strategic, operational, financial, legal, and reputational risks. Appropriate control activities have been developed for each risk:

- Prevention/Avoidance,
- Response
- Risk Sharing & Insurance,
- Risk Acceptance.

In this context, "High/Priority" and "Unacceptable/High Priority" issues will determine the priority action areas in the sustainability strategy; performance indicators, targets, and the scope of reporting will be shaped accordingly.

| Impact-Probability Matrix |   |            |       |          |       |              |
|---------------------------|---|------------|-------|----------|-------|--------------|
|                           |   | Negligible | Minor | Moderate | Major | Catastrophic |
| Probability               |   | 1          | 2     | 3        | 4     | 5            |
| Rare                      | 1 | 1          | 2     | 3        | 4     | 5            |
| Low                       | 2 | 2          | 4     | 6        | 8     | 10           |
| Possible                  | 3 | 3          | 6     | 9        | 12    | 15           |
| Probably                  | 4 | 4          | 8     | 12       | 16    | 20           |
| High                      | 5 | 5          | 10    | 15       | 20    | 25           |

Astor Enerji conducts its risk management process in five stages:

#### i. Identification

Risks are identified through workshops with business units, internal audit findings, regulatory analyses, climate scenarios, and supplier assessments. In this context, both transition risks (carbon regulations, energy prices, supply chain vulnerabilities) and physical risks (extreme weather events, water stress, rising temperatures) are assessed.

#### ii. Assessment

Each risk is analyzed using the probability × impact method. Impact levels are rated based on financial, operational, quality, and reputational factors. Time horizons are classified as short-term (0–3 years), medium-term (4–11 years), and long-term (12–20 years). Key data used in the analyses include energy consumption and production records, greenhouse gas emissions inventories, maintenance and breakdown reports, and supply performance indicators.

#### iii. Prioritization

Areas with a high total risk score are defined as “critical.” Examples of critical risks include fluctuations in energy prices, rising carbon costs, and delays in the supply chain. Examples of moderate-level risks include the likelihood of heavy rainfall affecting logistics operations and high temperatures reducing equipment performance.

#### iv. Management and Response

- Energy efficiency: Use of low-loss transformers at production facilities; conversion to electric forklifts.
- Ensuring that all electricity is sourced from renewable sources through the 13.95 MWe solar power plant in Bâlâ and the 6.6 MW rooftop solar systems.
- Supply security: Establishing a pool of alternative suppliers for critical components and increasing long-term contracts with domestic manufacturers.
- Insurance: Updating policy coverage to mitigate the financial impact of physical risks.

#### v. Monitoring and Reporting

In the medium term, the goal is to monitor climate-related risk performance indicators (KPIs) on a monthly and quarterly basis through the ERP system planned for implementation. Accordingly, the key indicators are:

- Scope 1–2 emissions intensity (tCO<sub>2</sub>e/revenue)
- Share of renewable electricity in total electricity consumption (%)
- Energy intensity (kWh/product)
- Climate-related downtime hours (measured in hours, representing production interruptions caused by climate-related natural events or their effects)

It is planned to report the results annually to the Board of Directors and the Sustainability Committee.

## 4.4. Assurance and Verification

Astor Enerji prioritizes transparency in risk management and climate-related performance data. The greenhouse gas inventory is prepared in accordance with the ISO 14064-1:2018 standard and verified by an independent organization. Electricity generation and consumption data are cross-checked against records from the Organized Industrial Zone (OSB) and Başkent Elektrik Dağıtım A.Ş.

This verification was conducted to support the reliability of the disclosures the company provides under TSRS 2.



# Metrics and Targets

- 5.1. Greenhouse Gas Calculation Methodology
- 5.2. Astor Enerji's Emissions Reduction Approach
- 5.3. Cross-industry Metrics
- 5.4. Industry-Based Metrics

# everywhere

Astor Enerji treats the fight against climate change as one of the key priorities of its corporate sustainability strategy; in line with the goals of the Paris Agreement—the most recent international climate agreement to which Turkey is a party—it has adopted the reduction of greenhouse gas emissions and the transition to a carbon-neutral production structure as one of its long-term goals.

The Company calculates its emissions in accordance with the ISO 14064-1:2018 standard, has them verified by independent organizations, and regularly monitors its annual performance. This section provides disclosures to the extent permitted by the information available to the Company.

## 5.1. Greenhouse Gas Calculation Methodology

Astor Enerji's greenhouse gas inventory was prepared based on the ISO 14064-1:2018 standard and verified by QSI Belgelendirme, Muayene ve Test Hizmetleri Ltd. Şti. at a reasonable level of assurance in accordance with ISO 14064-3:2019 criteria. The reporting period for the inventory is January 1, 2025, through December 31, 2025. The calculations used current emission factors from IPCC, EPA, and DEFRA sources.

For the calculation of indirect emissions resulting from electricity consumption, the 2022 national electricity emission factor of 0.442 kgCO<sub>2</sub>e/kWh published by the Ministry of Energy and Natural Resources of the Republic of Turkey was used. The Tier 1 methodology was applied to calculate direct emissions, while the Tier 2 methodology was used to calculate emissions from purchased electricity. Activity data were primarily obtained from invoices and measurement records, and from national databases when necessary.

The inventory was prepared based on an operational control approach and covers direct (Category 1) and energy-related indirect (Category 2) emissions. The total greenhouse gas emissions for 2024 were calculated using the location-based method.

## 5.2. Astor Enerji's Emissions Reduction Approach

Astor Enerji has adopted the reduction of greenhouse gas emissions and the transition to a carbon-neutral structure in its production processes as one of its long-term goals. The Company's carbon reduction approach is structured in accordance with the Industry-based Guidance on Implementing TSRS 2 and defines clear targets.

In this context:

- In 2025, the measurement and monitoring of Scope 1–2 emissions under the leadership of the Sustainability Unit were completed. In 2026, the Scope 3 inventory will be included,
- By 2028, offsetting Scope 2 emissions with renewable electricity generated from the Balâ SPP investment (first measurement year 2024: 92%, 2025: 104%) \* ((Directly consumed solar power + Solar power fed into/offset against the grid) / (Solar power drawn from the grid + Directly consumed solar power)) × 100
- A 10% reduction in Scope 1–2 emissions by 2030 (base year 2026),
- Achieving carbon neutrality in Scope 1–2 emissions by 2035 through solar power plant investments (base year 2026).

### 5.2.1. Management and Implementation Approach

Emissions performance is tracked in accordance with ISO 14064-1 and ISO 50001 standards; integration of performance data into the ESG data platform is planned. This planned platform will monitor Scope 1, 2, and 3 emissions, energy consumption, and supply chain-related data in real time, and will provide a data archiving infrastructure compliant with regulations such as the CBAM and the Corporate Sustainability Reporting Directive (CSRD).

In addition, elements such as energy efficiency, water management, waste reduction, and the use of electric vehicles are being integrated into new factory investments; this contributes to controlling Scope 1 emissions by reducing operational resource consumption.

### Performance Analysis and Future Focus

By 2028, all Scope 2 emissions will be offset with renewable energy; thereafter, progress toward the goal of a 10% reduction in Scope 1 and 2 emissions by 2030 will be tracked through annual performance reports. Thanks to this annual monitoring, the target can be revised if deemed necessary.

This strategic framework aims to position Astor Enerji not only for regulatory compliance but also to secure a resilient position in terms of access to green financing, investor confidence, and international competitive advantage.

Following the commissioning of rooftop solar power plant projects in 2024, a total of 26,280.9 MWh of energy was generated from the Temelli Rooftop Solar Power Plant and the Balâ Solar Power Plant systems throughout 2025. Thanks to these investments, the Company achieved savings of 50,266,199.86 TL in electricity expenses—solely from the 21,980 MWh of electricity generated by the Balâ Solar Power Plant—by reducing the amount of energy procured from the grid.

All electricity consumed is supplied by Astor Enerji's renewable energy power plants; there were no I-REC or similar renewable energy certificates in 2025.

These calculations are based on electricity bills issued by the Organized Industrial Zone (OSB) and production-consumption data reported by Başkent Elektrik Dağıtım A.Ş.

## 5.3. Cross-Industry Metrics

| Subject                       | Sub-Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Value / Description                       | Year 2025                                 |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Year 2024                                 |                                           |
| Greenhouse gas emissions      | Scope 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4,704.29 metric tons of CO <sub>2</sub> e | 5,275.27 metric tons of CO <sub>2</sub> e |
|                               | Stationary Combustion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,662.38 metric tons of CO <sub>2</sub> e | 4,150.48 metric tons of CO <sub>2</sub> e |
|                               | Mobile Combustion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,025.19 metric tons of CO <sub>2</sub> e | 1,114.01 metric tons of CO <sub>2</sub> e |
|                               | Fugitive Emissions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 16.72 metric tons of CO <sub>2</sub> e    | 10.78 metric tons of CO <sub>2</sub> e    |
|                               | Scope 2*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5,644.63 metric tons of CO <sub>2</sub> e | 6,668.88 metric tons of CO <sub>2</sub> e |
| Transition Risks              | Energy and Carbon Cost Risk and Carbon Border Adjustment Risk have been identified. Detailed information regarding these risks is provided in the Strategy section.                                                                                                                                                                                                                                                                                                                                                                                                                               |                                           |                                           |
| Physical Risks                | Water scarcity and water stress risk, as well as the risk of fluctuations in raw material prices, have been identified as physical risks. Detailed information regarding these risks is provided in the Strategy section.                                                                                                                                                                                                                                                                                                                                                                         |                                           |                                           |
| Climate-Related Opportunities | Opportunities for Renewable Energy Use and Carbon-Neutral Production, Astor Şarj and Electric Mobility Infrastructure, Renewable Energy Transition and Grid Modernization                                                                                                                                                                                                                                                                                                                                                                                                                         |                                           |                                           |
| Capital Allocation            | Solar Power Plant Investment (419,597,415.98 TL)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                           |                                           |
| Internal Carbon Price         | As of the 2025 reporting period, Astor Enerji does not have any internal carbon pricing in place. Regulatory developments regarding product codes under the CBAM are being closely monitored. (Details can be found under the “Events Following the Reporting Period” section.) Taking these developments and Turkey’s carbon pricing regulations into account, the company plans to initiate efforts to establish an internal carbon pricing mechanism to support the assessment of carbon costs in greenhouse gas emission reduction plans, as well as in investment and procurement decisions. |                                           |                                           |

\*Scope 2 emissions are reported on a location-based basis.

## 5.4. Industry-Based Metrics

This section has been prepared in accordance with the TSRS 2: Climate-Related Disclosures Standard and the Industry-based Guidance on Implementing TSRS 2 / industry-based indicators published by the Public Oversight, Accounting, and Auditing Standards Authority (KGK).

Given its area of operation, Astor Enerji has based its reporting on the guidelines in Supplementary Volume 32 (Electrical Installations and Power Generators), Supplementary Volume 49 (Electrical and Electronic Equipment), and Supplementary Volume 50 (Industrial Machinery and Products). The tables below present a comparative overview of the sector-specific indicators defined in the aforementioned volumes for the 2024 and 2025 periods. (Indicators for which no data is available are marked with "-")

### Industry-based Guidance on Implementing TSRS 2, Supplementary Volume 32 - Electrical Installations and Power Generations

| Code                                                       | Metric                                                                                                         | 2024                                                                                                                                                               | 2025                                                                                                                          |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>Greenhouse Gas Emissions and Energy Source Planning</b> |                                                                                                                |                                                                                                                                                                    |                                                                                                                               |
| IF-EU-110a.1                                               | Gross total Scope 1 emissions (metric tons of CO <sub>2</sub> e)                                               | 4,704.29                                                                                                                                                           | 5,275.27                                                                                                                      |
| <b>Water Management</b>                                    |                                                                                                                |                                                                                                                                                                    |                                                                                                                               |
| IF-EU-140a.1                                               | Total water withdrawal (m <sup>3</sup> )                                                                       | 57,121                                                                                                                                                             | 71,057                                                                                                                        |
|                                                            | Total water consumed (m <sup>3</sup> )                                                                         | 57,121                                                                                                                                                             | 71,057                                                                                                                        |
|                                                            | Percentage of water consumed in regions with high or extremely high base water stress (%)                      | -                                                                                                                                                                  | -                                                                                                                             |
|                                                            | Percentage of water withdrawn in regions with high or extremely high base water stress (%)                     | -                                                                                                                                                                  | -                                                                                                                             |
| IF-EU-140a.2                                               | Number of non-compliance incidents related to water quality permits, standards, and regulations                | No incidents of non-compliance with water quality permits, standards or regulations were identified.                                                               | No incidents of non-compliance with water quality permits, standards or regulations were identified.                          |
| <b>End-Use Efficiency and Demand</b>                       |                                                                                                                |                                                                                                                                                                    |                                                                                                                               |
| IF-EU-420a.2                                               | Percentage of electricity load provided by smart grid technology (in megawatt-hours (MWh) as a percentage (%)) | No distinction has yet been made regarding the use of Astor products in smart grid technology.                                                                     | No distinction has yet been made regarding the use of Astor products in smart grid technology.                                |
| IF-EU-420a.3                                               | Customer electricity savings (MWh) resulting from efficiency measures, by market                               | Astor Enerji does not sell the electricity it generates at the Balâ Solar Power Plant to the market.<br>It is not part of any energy-saving or efficiency program. | Net metering is in effect at the ground-mounted and rooftop solar power plants, but customer electricity savings are unknown. |
| <b>Nuclear Safety and Emergency Management</b>             |                                                                                                                |                                                                                                                                                                    |                                                                                                                               |
| IF-EU-540a.1                                               | Total number of nuclear power units, broken down by the results of the most recent independent safety review   | Astor Enerji does not use nuclear power.                                                                                                                           | Astor Enerji does not use nuclear power.                                                                                      |
| IF-EU-540a.2                                               | Description of efforts to manage nuclear safety and emergency preparedness                                     | Astor Enerji does not use nuclear power.                                                                                                                           | Astor Enerji does not use nuclear power.                                                                                      |

| Code                    | Metric                                                                                                                                  | 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Grid Resilience</b>  |                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| IF-EU-550a.1            | Number of incidents of non-compliance with physical or cybersecurity standards or regulations                                           | No incidents of non-compliance with physical or cybersecurity standards or regulations were identified during the 2024 reporting period. Astor Enerji manages information security in accordance with the ISO/IEC 27001 and ISO/IEC 27701 standards; it implements access management, data protection, and cybersecurity incident response protocols across all processes. In this context, no data breaches, system intrusions, or physical security breaches were reported during the year.                                                                                                                                                                                                                                                                                                                                                                   | No non-compliance incidents related to physical or cybersecurity standards or regulations were identified during the 2025 reporting period. Astor Enerji manages information security in accordance with the ISO/IEC 27001 and ISO/IEC 27701 standards; it implements access management, data protection, and cyber incident response protocols across all processes. In this context, no data breaches, system intrusions, or physical security breaches were reported during the year.                                                                                                                                                                                                                                                                                                                                                                        |
| IF-EU-550a.2            | System Average Interruption Duration Index (SAIDI), including days with significant incidents                                           | There were no outages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                         | System Average Interruption Frequency Index (SAIFI)                                                                                     | There were no outages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                         | Customer Average Interruption Duration Index (CAIDI)                                                                                    | There were no outages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Activity Metrics</b> |                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| IF-EU-000.A             | Number of (1) residential, (2) commercial, and (3) industrial customers served                                                          | Electricity generated at Astor Enerji's Balâ Solar Power Plant is fed into the interconnected system (national grid). Therefore, it is not possible to disaggregate the end-use categories of the electricity generated (residential, commercial or industrial). Accordingly, no separate classification is made for customer categories served under this metric.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Electricity generated at Astor Enerji's Balâ Solar Power Plant is fed into the interconnected system (national grid). Therefore, it is not possible to disaggregate the end-use categories of the electricity generated (residential, commercial or industrial). Accordingly, no separate classification is made for customer categories served under this metric.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| IF-EU-000.B             | Total electricity delivered to (1) residential, (2) commercial, (3) industrial, (4) all other retail, and (5) wholesale customers (MWh) | In 2024, the total amount of electricity generated at Astor Enerji's Balâ Solar Power Plant and delivered to the national grid was 12,471.94 MWh. Since the generated energy is fed into the interconnected system, no breakdown is provided by residential, commercial, industrial, or other customer categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | In 2025, the total amount of electricity generated at Astor Enerji's Balâ SPP facility and delivered to the national grid was 21,980 MWh. Since the generated energy is fed into the interconnected system, no breakdown is provided by residential, commercial, industrial, or other customer categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| IF-EU-000.C             | Length of transmission and distribution lines (km)                                                                                      | Astor Enerji is not a public utility engaged in electricity generation, transmission or distribution. However, it established the Balâ Solar Power Plant (SPP) to offset its own electricity consumption and reduce its carbon footprint. Electricity generated at the Balâ SPP is fed into the grid and offset against the factory's energy consumption through net metering in accordance with applicable regulations. This generation activity constitutes a renewable energy application for self-consumption that supports Astor Enerji's core business of electrical equipment manufacturing. Therefore, the 'length of transmission and distribution lines' indicator required under TSRS 2 Supplementary Volume 32 is not applicable to the Company's operations; however, the Company's renewable energy generation infrastructure has been disclosed. | Astor Enerji is not a public utility engaged in electricity generation, transmission or distribution. However, it established the Balâ Solar Power Plant (SPP) to offset its own electricity consumption and reduce its carbon footprint. Electricity generated at the Balâ SPP is fed into the grid and offset against the factory's energy consumption through net metering in accordance with applicable regulations. This generation activity constitutes a renewable energy application for self-consumption that supports Astor Enerji's core business of electrical equipment manufacturing. Therefore, the 'length of transmission and distribution lines' indicator required under TSRS 2 Supplementary Volume 32 is not applicable to the Company's operations; however, the Company's renewable energy generation infrastructure has been disclosed. |

| Code                    | Metric                                                                                                    | 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Activity Metrics</b> |                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| IF-EU-000.D             | Total electricity generated, by primary energy source (percent), and share in regulated markets (percent) | Under TSRS 2, Supplementary Volume 32, entities engaged in electricity generation are expected to disclose the total electricity they generate, broken down by primary energy source as a percentage, along with their share in regulated markets. Astor Enerji generates electricity exclusively through the Bâlâ Solar Power Plant (SPP), which is operated solely to balance its own consumption. The production source is entirely renewable energy (solar), and the electricity generated at the plant is fed into the grid and balanced against the factory's electricity consumption through net metering. Since the company does not sell electricity on regulated markets, all of the electricity generated is directed toward offsetting its own consumption, and this indicator is applicable solely for informational purposes regarding the company's operations. | Under TSRS 2, Supplementary Volume 32, businesses that generate electricity are expected to disclose the total electricity they produce as a percentage by primary energy source, along with their share in regulated markets. Astor Enerji generates electricity exclusively through the Bâlâ Solar Power Plant (SPP), which is operated solely to balance its own consumption. The production source is entirely renewable energy (solar); the electricity generated at the plant is fed into the grid and balanced against the factory's electricity consumption through net metering. Since the company does not sell electricity on regulated markets, all of the electricity generated is directed toward offsetting its own consumption, and this indicator is provided for informational purposes only in relation to the company's operations. |
| IF-EU-000.E             | Total wholesale electricity purchased (MWh)                                                               | 18,195                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 21,469.94 (ELECTRICITY CONSUMPTION + ROOFTOP PV SYSTEM)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

#### Industry-based Guidance on Implementing TSRS 2, Supplementary Volume 49 - Electrical and Electronic Equipment

| Code                              | Metric                                                                                    | 2024                                                                                                                                                                                                                                                                                                                                                                                                              | 2025                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Energy Management</b>          |                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                               |
| RT-EE-130a.1                      | Total energy consumed (GJ)                                                                | 191,838.528 GJ* of energy was consumed. 70% of this was drawn from the grid; the remaining 30% was offset by the output of the rooftop solar power plant.<br><br>The renewable energy generated by the Bâlâ Solar Power Plant exceeds the electricity drawn from the grid.<br><br><i>*Fuel sources such as natural gas and gasoline were not included in 2024. A correction was made in 2025 to include them.</i> | 256,165.20 GJ of energy was consumed. (including natural gas, gasoline, and diesel consumption) Within the factory's total electricity consumption, electricity drawn from the grid accounts for 15,366.08 MWh (71.6%), while electricity from the solar power plant used directly on-site accounts for 6,103.86 MWh (28.4%). |
| <b>Hazardous Waste Management</b> |                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                               |
| RT-EE-150a.1                      | Amount of hazardous waste generated (metric tons)                                         | 98.1                                                                                                                                                                                                                                                                                                                                                                                                              | 271                                                                                                                                                                                                                                                                                                                           |
|                                   | Percentage of hazardous waste sent for recycling (%)                                      | -                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                             |
| RT-EE-150a.2                      | Number of reportable leaks                                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                             |
|                                   | Amount of spilled hazardous waste removed from the environment within a short period (kg) | -                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                             |

| Code                                 | Metric                                                                                                      | 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Product Safety</b>                |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| RT-EE-250a.1                         | Number of product recalls                                                                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                      | Total number of recalled products                                                                           | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| RT-EE-250a.2                         | Total amount of financial loss resulting from legal proceedings related to product safety                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Product Life Cycle Management</b> |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| RT-EE-410a.1                         | Percentage of revenue from products containing substances that can be declared in accordance with IEC 62474 | Pursuant to TSRS 2, Appendix 49 (2), the percentage of eligible products with energy efficiency certification relative to revenue is required to be disclosed. Astor Enerji has determined that none of the products manufactured or sold during the reporting period are subject to energy efficiency certification. Therefore, no data are available to report for this indicator for the relevant period.                                                                                                                                                                                                                                                                                                         | In accordance with TSRS 2, Appendix 49 (2), the percentage of eligible products with energy efficiency certificates relative to revenue must be reported. Astor Enerji has determined that none of the products it manufactured or sold during the reporting period are subject to an energy efficiency certification. Therefore, no data are available to report for this indicator.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| RT-EE-410a.2                         | Percentage of eligible products with energy efficiency certificates as a percentage of revenue              | In accordance with TSRS 2, Appendix 49 (2), the percentage of eligible products with energy efficiency certification relative to revenue is required to be disclosed. Astor Enerji has determined that none of the products manufactured or sold during the reporting period are subject to energy efficiency certification. Therefore, there is no data to report for this indicator for the relevant period.                                                                                                                                                                                                                                                                                                       | In accordance with TSRS 2, Appendix 49 (2), the percentage of eligible products with energy efficiency certificates relative to revenue must be reported. Astor Enerji has determined that none of the products it manufactured or sold during the reporting period are subject to an energy efficiency certification. Therefore, there is no data to report for this indicator.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| RT-EE-410a.3                         | Revenue from products related to renewable energy and energy efficiency                                     | Under TSRS 2, Appendix 49 (2), disclosure of revenue generated from products related to renewable energy and energy efficiency is required. Astor Enerji does not track the post-sale applications of the transformers it manufactures or the sectors in which its customers operate. Consequently, it is not possible to determine the share of sales for these products that can be directly attributed to renewable energy or energy efficiency applications. The company has determined that it is not possible to obtain this information through reasonable efforts within the scope of its current systems. Plans are in place to develop a record-keeping infrastructure for product end-uses in the future. | Under TSRS 2, Appendix 49 (2), revenue generated from products related to renewable energy and energy efficiency is expected to be disclosed. As of 2025, Astor Enerji does not record, across all locations, the post-sale applications of the transformers it manufactures or the sectors in which its customers operate. Therefore, it is not possible to determine, across all locations, including both domestic and international markets, the share of sales attributable to products that can be directly associated with renewable energy or energy efficiency applications. The Company has determined that this information cannot be obtained within its current systems through reasonable effort. The Company plans to develop a record-keeping infrastructure for product end-use applications in future periods. |

| Code                    | Metric                                                                                   | 2024                                                                                             | 2025                                                                                             |
|-------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>Business Ethics</b>  |                                                                                          |                                                                                                  |                                                                                                  |
| RT-EE-510a.2            | Total monetary loss resulting from legal proceedings related to bribery or corruption    | -                                                                                                | -                                                                                                |
| RT-EE-510a.3            | Total monetary loss resulting from legal proceedings related to anti-competitive conduct | -                                                                                                | -                                                                                                |
| <b>Activity Metrics</b> |                                                                                          |                                                                                                  |                                                                                                  |
| RT-EE-000.A             | Number of units produced by product category                                             | Power transformers-MVA 27,965<br>Distribution transformers-MVA 20,754<br>Switchgear-26,790 units | Power transformers-MVA 31,206<br>Distribution transformers-22,251 MVA<br>Switchgear-35,534 units |
| RT-EE-000.B             | Number of employees                                                                      | 2,122                                                                                            | 2,478                                                                                            |

#### Industry-based Guidance on Implementing TSRS 2, Supplementary Volume 50 - Industrial Machinery and Products

| Code                                               | Metric                                                                                                   | 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Energy Management</b>                           |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| RT-IG-130a.1                                       | Total Energy Consumed (GJ)                                                                               | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                    | Percentage of grid electricity                                                                           | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                    | Percentage of renewable energy                                                                           | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | RT-EE-130a.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Fuel Economy and Emissions During Operation</b> |                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| RT-IG-410a.1                                       | Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles (liters per 100 metric tons-km) | Astor Enerji has conducted the necessary analyses to determine the sales-weighted fleet fuel efficiency data for medium- and heavy-duty vehicles. However, fuel consumption and mileage-based data sets for such vehicles during the product's in-use phase could not be obtained. Despite exercising reasonable effort, the company was unable to access verifiable and measurable information regarding this metric. Once the relevant data becomes available, disclosures regarding this metric are planned to be shared in future reporting periods in accordance with TSRS 2 requirements. | Astor Enerji has conducted the necessary analyses to determine fleet fuel efficiency data, weighted by sales, for medium- and heavy-duty vehicles. However, fuel consumption and mileage-based data sets for such vehicles during the product usage phase could not be obtained. Despite exercising reasonable efforts, the Company has been unable to access verifiable and measurable information regarding this metric. Once the relevant data becomes available, disclosures regarding this indicator are planned to be shared in future reporting periods in accordance with the requirements of TSRS 2. |

| Code                                               | Metric                                                                                                                                                                | 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fuel Economy and Emissions During Operation</b> |                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| RT-IG-410a.2                                       | Sales-Weighted Fuel Efficiency for Off-Road Equipment                                                                                                                 | Astor Enerji does not manufacture or sell off-road equipment. The Company's operations consist of the manufacture of transformers and medium- and high-voltage switching equipment, which do not fall within the category of fuel-powered off-road vehicles or equipment. Therefore, no data are available for the RT-IG-410a.2 metric. As this metric falls outside the scope of Astor Enerji's operations, no applicable measurement was performed during the reporting period. | Astor Enerji does not manufacture or sell off-road equipment. The Company's operations consist of the manufacture of transformers and medium- and high-voltage switching equipment, which do not fall within the category of fuel-powered off-road vehicles or equipment. Therefore, no data are available for the RT-IG-410a.2 metric. As this metric falls outside the scope of Astor Enerji's operations, no applicable measurement was performed during the reporting period. |
| RT-IG-410a.3                                       | Sales-weighted fuel efficiency for stationary generators (kilojoules per liter)                                                                                       | Under TSRS 2 Industry-based Guidance, Volume 50, disclosure of the sales-weighted average fuel efficiency of stationary generators is expected. Astor Enerji did not manufacture or sell stationary generators during the 2024 reporting period. Therefore, this metric is not applicable to the Company's operations.                                                                                                                                                            | Under TSRS 2 Industry-based Guidance, Volume 50, disclosure of the sales-weighted average fuel efficiency of stationary generators is expected. Astor Enerji did not manufacture or sell stationary generators during the 2025 reporting period. Therefore, this metric is not applicable to the Company's operations.                                                                                                                                                            |
| <b>Occupational Health and Safety</b>              |                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| RT-IG-320a.1                                       | Total Recordable Injury Rate (TRIR)—employees                                                                                                                         | 0.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                    | Fatality rate—employees                                                                                                                                               | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                    | Near-miss frequency rate (NMFR)—employees                                                                                                                             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0.67                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                    | Total Recordable Injury Rate (TRIR) – Subcontractors                                                                                                                  | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                    | Fatality rate—subcontractors                                                                                                                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                    | Near-miss frequency rate (NMFR)—subcontractors                                                                                                                        | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Remanufacturing Design and Services</b>         |                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| RT-IG-440b.1                                       | Revenue generated from products produced through repair and restoration services performed on end-of-life products or components for use in remanufacturing services. | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

# Events Following the Reporting Period

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## 6. Events Following the Reporting Period

- Astor Enerji is monitoring regulatory developments regarding product codes covered by the CBAM. Following the reporting period, on June 12, 2026, the Council of the European Union adopted a general approach to the draft Regulation expanding the scope of the CBAM to products in downstream stages of the value chain. In the Council text, it was proposed that, in addition to the 8504.33.00 code proposed by the Commission, transformers with the codes 8504.21.00, 8504.22.10, 8504.22.90, and 8504.34.00 also be included in the scope. If the draft is adopted, the expanded scope is expected to take effect as of January 1, 2028. The final scope will be determined following negotiations with the European Parliament. This development signals a strengthening of the regulatory trend toward expanding the scope of the CBAM, and the Company continues to monitor the potential impacts on relevant products.
- Growth and investment decisions made in 2025 have led to changes in the Company's production capacity and energy requirements. Consequently, work on defining the scope and boundaries of the decarbonization roadmap could not be finalized in 2025 and has been carried over to 2026. In parallel with the gradual clarification of investment decisions following the reporting period, work on the roadmap continues. To support the roadmap, the Company is conducting work in 2026 to complete the Scope 3 emissions inventory and establish an internal carbon pricing mechanism. Once the investment processes are completed, the decarbonization roadmap is expected to be finalized and shared with the public in 2027.
- In 2025, efforts were initiated to operate electric vehicle charging activities under a separate corporate structure; this restructuring process resulted in the establishment of Astor Şarj A.Ş. in 2026, following approval by the Capital Markets Board (SPK) after the reporting period.

