

Sustainability Report 2025

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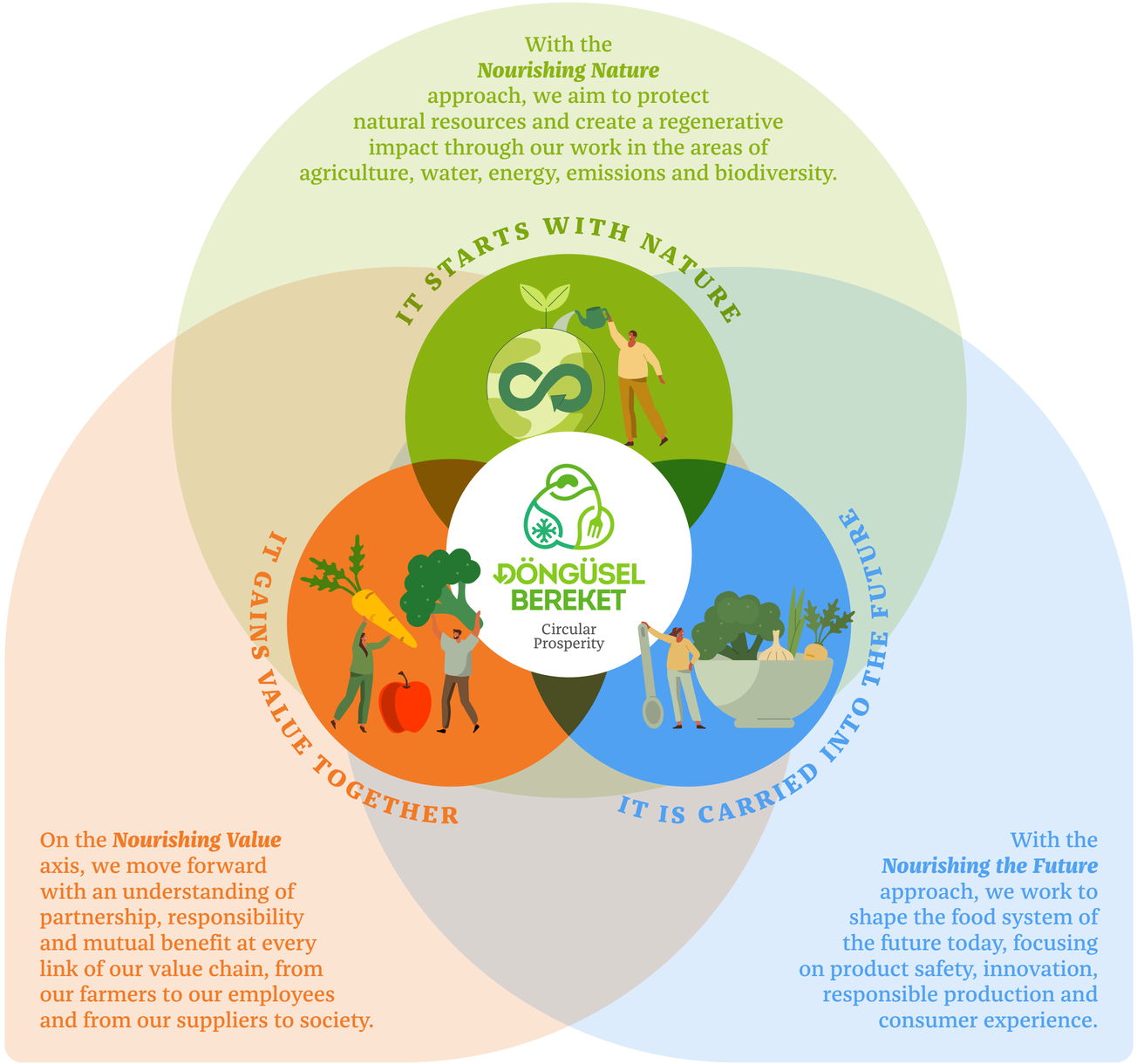
CIRCULAR PROSPERITY

Creating lasting value from farm to fork — and back to nature.

At Besler, sustainability is not merely a responsibility to be fulfilled or a commitment that is voiced; it is a fundamental approach that defines the essence of the way we do business. We call this approach Circular Prosperity. Because **we define Prosperity not only by the yield the soil offers, but by the balanced relationship we establish with nature, the respect we show for labor, the way we use resources responsibly and the value we create together.**

At every step from the moment the seed meets the soil to the moment the product reaches the table, we act with an approach that protects nature, moves forward shoulder to shoulder with the farmer, safeguards labor and works to prevent waste. For us, Prosperity means being able to give back to the soil what we take from it, growing together with all the stakeholders in our value chain and leaving a healthier, fairer and more sustainable food system to future generations.

Our Circular Prosperity approach rests on **three fundamental axes** that nourish one another.



ABOUT THE REPORT

We attach importance to sharing our sustainability performance, the value we create and our forward-looking targets transparently with our stakeholders. Accordingly, through the sustainability reports we publish each year, we present our performance, our priorities and the work we have carried out in the economic, environmental, social and governance areas to our stakeholders within the framework of our “Circular Prosperity” approach.

As part of the Yıldız Holding Sustainability Platform, we integrate the Holding's sustainability strategy with our own business model and priorities; in line with our understanding of long-term value creation, we continue our sustainability journey with determination.

This report, the ninth of the sustainability reports we have published since 2017, covers the period January 1 – December 31, 2025 and comprises our domestic and international operations in our frozen food, canned food and oil business units.

While preparing our report in line with the GRI Standards 2021, we also drew on the United Nations Sustainable Development Goals (SDGs), the SASB Industry Standards – Processed Food and the Turkish Sustainability Reporting Standards (TSRS 1 and TSRS 2) frameworks. References and mappings regarding the standards used are presented in the Annex section.

We attach importance to our sustainability report being accessible to all our stakeholders; we consider the views, suggestions and feedback on our report valuable for the development of our sustainability journey.

You can send your questions and views about the report to **surdurulebilirlik@besler.com.tr**.

Independent Assurance

In order to strengthen the reliability and transparency of our sustainability performance, we put the selected environmental, social and economic performance indicators included in our report that contribute to our sustainability targets through independent assurance processes. In this context, the relevant indicators are subject to independent verification in line with the ISAE 3000 (Revised) and ISAE 3410 standards.

While supporting the accuracy of our data through independent assurance processes, we aim to monitor our performance consistently across periods and to carry out reliable trend analyses. You can access the Independent Assurance Report in the Annex section of our report.

The ✅ symbol in our report indicates data verified within the scope of independent assurance.



CEO MESSAGE

We define our Circular Prosperity approach as *"protecting the value we receive from nature, multiplying it together with all our stakeholders in our value chain and carrying it to future generations."*

Dear Stakeholders,

At Besler, we embrace sustainability as a fundamental principle that lies at the heart of the way we do business and that gives direction to the future. With the responsibility of operating in a sector as vital as food, while meeting today's needs, we place securing the continuity of agricultural production, protecting natural resources, empowering our producers and making safe food accessible to everyone at the center of our business.

In 2025, we took our sustainability approach to a new stage under the "Circular Prosperity" umbrella. For us, Prosperity means protecting the value we receive from nature, multiplying it together with all our stakeholders in our value chain and carrying it to future generations. We manage this approach, which begins with the farmer, protects the soil, safeguards labor, reduces waste and creates value at the table, along three axes:

It Starts with Nature – Nourishing Nature, It Gains Value Together – Nourishing Value and It Is Carried into the Future – Nourishing the Future.

It Starts with Nature – Nourishing Nature

The foundation of our business rests on agriculture, soil, water and energy. For this reason, we manage the relationship we establish with nature with a long-term sense of responsibility; we address climate resilience, resource efficiency and the transition to renewable energy together.

In 2025, **with an investment exceeding TRY 21.7 million,** we carried out 26 energy efficiency projects, 20 of which we completed and 6 of which we are continuing to work on. Through the completed projects, we achieved **8,569 MWh of energy savings;** as the ongoing projects are completed, we aim to increase this figure further. We also reduced the total of the Scope 1 and 2 emissions arising from our operations by **21% compared** with the previous year.

We initiated the installation process of the Emirdağ Factory Rooftop SPP project, one of the important steps of our renewable energy transformation; it is planned to be completed in 2026. We anticipate that the plant, which has an installed capacity of approximately 3.3 MWp and 5,734 solar panels, will generate 4.3 million kWh of electricity per year and will meet approximately 16% of the factory's annual electricity need.

We are also carrying our approach to protecting nature into our supply chain. Through the strategic collaboration we launched with the **Earthworm Foundation,** we aim to ensure the traceability of our supply chain at plantation level, to monitor deforestation risks with satellite-based systems and to develop the sustainability capacity of our suppliers. In addition to the protection of biodiversity, this work also strengthens our target of a supply chain that carries no deforestation risk and our infrastructure for compliance with international regulations, in particular the EU Deforestation Regulation (EUDR).



MERT ALTINKILINÇ
BESLER CEO/
PRESIDENT OF YILDIZ HOLDING FOOD GROUP

It Gains Value Together – Nourishing Value

We believe that sustainable growth is possible together with all the links of our value chain. Trust, inclusiveness and an understanding of long-term value creation lie at the center of the relationship we establish with our farmers, our employees, our suppliers and all our stakeholders.

In 2025, we continued to implement the **Zero Food Loss from Soil to Table** project as a business model, which we launched in order to prevent food waste at all steps from the production to the consumption of our products.

Within the scope of agricultural raw material production, we aim for sustainable production with contract farming support and we support domestic production. While providing our farmers with purchase guarantees, training and financial support, we offer consultancy through our agricultural engineers. In 2025, we carried out 88.2% of our agricultural raw material supply through the contract farming model. With this business model, we increase agricultural productivity and at the same time aim to minimize the adverse impact of agricultural activities on the soil and the losses.

With the **SAFER Smart Field Decision Support Platform,** one of the important examples of digitalization in agriculture, we integrated sensor, drone and IoT technologies into our production processes. Thanks to the project, we achieved an increase of approximately 24% in product quality and 17% in productivity, while reducing resource use by 40%. The awards SAFER has received on national and international platforms have also been an important indicator of the impact this work has created.

With our **Women Stars of Agriculture** project, we continued to support our women farmers' access to knowledge, technology and finance. In 2025, 2,181 women producers participated in the 18 training programs we organized, and 1,729 participants qualified to receive a certificate. With content ranging from artificial intelligence to financial literacy and from entrepreneurship to ecological literacy, we contributed to women becoming even stronger in agriculture. With our trainings, we not only develop the competencies of our existing women farmers; we also supported bringing new women producers into agriculture. With the Farming 101 program, which we launched for the first time this year, we supported women on the journey of making informed investments, managing risks becoming entrepreneurial farmers by growing the value they produce.

We also support our sustainability approach with strong financial collaborations. The financing agreement of EUR 25 million with a 7-year term that we signed with the European Bank for Reconstruction and Development will support our production capacity, our innovation infrastructure, our green transformation investments and our social benefit projects.

It Is Carried into the Future – Nourishing the Future

We aim to shape the future of food with safe, high-quality, innovative and responsible products. We see product safety, R&D, innovation and consumer experience as inseparable parts of our sustainable growth.

From waste oils to biobased packaging, from potato processing by-products to functional food ingredients and from fish process water to resource recovery, we bring innovation together with the circular economy approach.

In 2025, we increased our R&D investments to **TRY 90.7 million.** During the year, we completed 14 projects, continued our work on 22 projects and brought **more than 50** new products to our consumers.

Our ninth Sustainability Report sets out with transparency the concrete steps we have taken and the results we have achieved, while also clarifying our responsibilities for the period ahead. With the Circular Prosperity approach, we will continue with determination to grow solutions that protect the fertility of the soil, create shared value with our stakeholders and secure the future of food.

In line with our mission of providing access to safe and high-quality food for everyone, I thank all our colleagues, our farmers, our suppliers, our business partners, our customers and our consumers who contribute to this journey.

MERT ALTINKILINÇ
BESLER CEO/
PRESIDENT OF YILDIZ HOLDING FOOD GROUP

With the Circular Prosperity approach, we will continue with determination to grow solutions that protect the fertility of the soil, create shared value with our stakeholders and secure the future of food.

ABOUT US



ABOUT BESLER

Accordingly, our Circular Prosperity approach, which aims to protect, develop and carry to the future the value we receive from nature together with our stakeholders, forms the basic framework of our sustainability approach.

Since 1977, we have been operating in the frozen food, canned food and margarine markets; we work to offer high-quality, healthy and reliable products to our individual and corporate customers around the world.

With our experience of more than half a century, we bring our products to consumers in nearly 60 countries on 5 continents today. While we manage our corporate processes through our headquarters in İstanbul, with a total of 6 factories across our business units we are among the companies with significant production capacity in our region.

As the founder and leader of the frozen food category in Türkiye, we reach a broad customer base in the retail, export and out-of-home consumption channels under the umbrella of the Frozen and Canned Food and the Oil Business Unit. While growing our business volume through our R&D competence, our production strength and our export network, we also address our environmental and social impacts as an inseparable part of the way we do business. Accordingly, our Circular Prosperity approach, which aims to protect, develop and carry to the future the value we receive from nature together with our stakeholders, forms the basic framework of our sustainability approach.



Vision

To be a food company that places sustainability at its core and inspires the future with its reliability and leadership



Mission

We work to bring reliable, high-quality food to every home; we aim to improve people’s quality of life and add value to their tables



Our Values

We produce together

We work to make quality, reliable food available to everyone.

Sustainability is in the nature of our business

With our leading brands, we are a pioneer in the growth of the sector

We prioritize innovation

We have a people-focused working culture

Frozen and Canned Food

As the only company offering products in all frozen food categories in the domestic market, we continue to lead the development of the category with our broad product coverage and our multi-channel sales structure. Across three main channels — retail, out-of-home consumption and export — we develop products that respond to different areas of use, consumption habits and customer expectations with a broad portfolio of more than 400 SKUs. In our frozen food portfolio we produce bakery products, vegetables and fruit, potatoes and croquettes, meat, desserts, frozen bakery and ready-to-eat meal products; on the canned side we produce tuna, vegetable and ready-to-eat meal preserves. We bring our wide product variety to consumers without compromising on quality and food safety standards.



Because the story of our products rests on the agricultural raw materials our farmers produce with care, long before the production process, we address our value chain holistically starting from the supply stage. For the farmers we work with, we focus on expanding agricultural practices that support productivity and take resource use into account. This approach is among our priority areas both for our business continuity and for the management of our environmental impacts.

While prioritizing the creation of a safe working environment for our employees at the production stage, we work each year to enrich our product range. In the packaging process, we carry out work aimed at reducing material use and evaluating alternative and sustainable packaging solutions.

With the exports we make to more than 30 countries on 4 continents, we deliver our products to international markets; we develop our operations with a focus on quality, food safety and sustainable value creation.



Oil Business Unit

As the Oil Business Unit, we operate with a broad product portfolio in the consumer margarine, out-of-home consumption, pastry, catering, industrial oils and edible oil categories. With the production we carry out at our 3 factories, we respond to different needs while bringing our products to consumers in more than 40 countries.

With a total of 52 different brands, foremost Bizim Yağ, Terem, Luna, Yayla, Sabah, Ustam and Ona, we produce and sell more than 550 products. Marsa, one of our affiliates, maintains its market leadership in the pastry oils category with the “Ustam Pastacılık Yağları” brand within the scope of Out-of-Home Consumption products.

With our channel- and category-based growth approach in the categories in which we operate, we support our sales performance; we respond to the changing expectations of our customers and consumers with high-quality and reliable products. We address the work aimed at reducing our environmental impact in processes ranging from raw material supply to packaging as part of our operational priorities.



Frozen Bakery Products (DFU)

In our Frozen Bakery Products Business Unit, we offer solutions for the different needs of our retail, out-of-home consumption and professional customers with nearly 250 products in 6 categories. Thanks to our broad product portfolio, we appeal to different tastes and areas of use, while carrying out production without compromising on quality and food safety standards.

In order to preserve the freshness and quality of our products, we make use of quick freezing (IQF) technology in our production processes; we deliver our products to our customers with fully baked, semi-baked or raw frozen dough options. By ensuring the continuity of the cold chain in all processes from production to storage and shipment, we protect product safety and offer our customers products at high quality standards.

Throughout our operations, we take care to use resources efficiently and focus on reducing our environmental impact by continuously improving our production and logistics processes. With our innovative production technologies and our strong operational infrastructure, we aim to offer our customers reliable, high-quality and sustainable solutions.

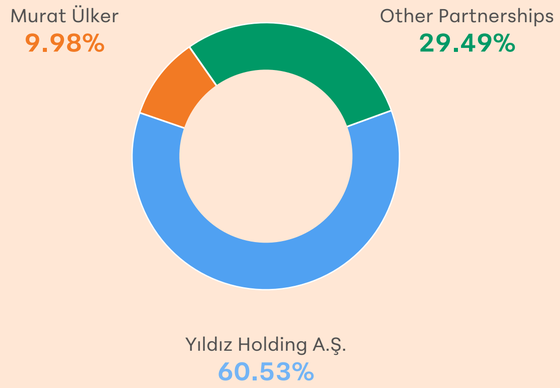


Capital and Shareholding Structure

Our Company's shareholding structure consists of Yıldız Holding A.Ş., Murat Ülker and other shareholders. With a 60.53% share, Yıldız Holding A.Ş. holds the highest ownership stake. Besler, which has an other-shareholder structure that also includes the free float, has been traded on Borsa İstanbul since 1994. Traded on the Stars Market under the ticker BESLR, our Company is also included in the BIST Food, Beverage, BIST ALL, BIST 500, BIST Bursa, BIST Stars, BIST Sustainability, BIST Industrials and BIST ALL-100 indices.

Shareholder Name	Share in Capital (TRY)	Shareholding Ratio
Yıldız Holding A.Ş.	400,675,745.05	60.53%
Murat Ülker	66,079,898.07	9.98%
Other Shareholders	195,244,356.88	29.49%

Ownership Structure



At the same time, as Besler we have six subsidiaries.

Trade Name	Field of Activity of the Company	Company's Share in Capital (%)
Marsa Yağ Sanayi ve Ticaret A.Ş.	Production and sale of oils and oil products	70
Berk Enerji Üretimi A.Ş.	Electricity generation	88.17
Kerpe Gıda Sanayi ve Ticaret A.Ş.	Production, trade, marketing and export of all kinds of agricultural and animal products	100
Besmar Gıda Sanayi ve Ticaret A.Ş.	Production and trade, marketing and export of food products of all kinds, including all kinds of agricultural and animal products and all kinds of liquid and solid oil products	100
Donuk Fırıncılık Ürünleri Sanayi ve Ticaret A.Ş.	Production, purchase, sale, export, import, distribution and marketing of all kinds of bakery products such as frozen bread and snacks	100
Western Foods and Packaging SDN BHD	Production and sale of oils and oil products[1]	70

[1] We have indirect interest in Western Foods and Packaging SDN BHD through our subsidiaries

Financial Performance

In 2025, we reached net revenue of TRY 32.5 billion and strengthened our financial performance with a focus on sustainable growth.

In the sectors in which we operate, we continue to maintain our leadership position with our new products, our strong brand portfolio and our market share gains. In 2025, while strengthening our financial performance by reaching net revenue of TRY 32.5 billion, we maintained our focus on sustainable growth in the categories in which we operate.

We see the frozen food sector, which has recorded double-digit tonnage growth for the last 5 years, as the category of the future. As the founder and leader of the frozen food sector in Türkiye, we reinforce our strong presence in the category with a 36% revenue share in the branded products market. The margarine sector, which makes up the other half of our operations, forms a strategic pillar of our business model with its role in out-of-home consumption and industrial production as well as in-home consumption. In this area too, we maintain our clear sector leadership with a 67.5% market share.

With the exports we make to more than 30 countries on 4 continents within the scope of our frozen and canned food operations and to more than 40 countries on 5 continents within the scope of our oil business unit activities, we continue to contribute to the economy of Türkiye and to expand our presence in international markets.

We address our financial performance not only through growth indicators but together with the economic, environmental and social contributions we create along our value chain. With this approach, we aim to turn the value we obtain into long-term benefit for our business partners, our employees, our producers, our consumers and the society we are part of.

Financial Indicators (TRY)	2022	2023	2024	2025
Revenue	35,009,713,579	27,298,496,089	32,725,313,908	32,493,955,813
Gross Profit	5,509,833,161	5,534,105,716	7,739,641,914	8,019,344,971
Operating Profit	2,923,384,844	2,474,524,891	1,916,797,561	1,899,806,542
EBITDA	3,562,977,064	3,117,178,595	4,197,393,870	4,331,427,570
Total Equity	10,661,036,928	10,520,221,884	16,316,800,930	17,493,918,270

We aim to turn the value we obtain into long-term benefit for our business partners, our employees, our producers, our consumers and the society we are part of.



OUR VALUE CHAIN



Reliable and responsible sourcing from origin

86% contracted
331 farmers
74% local
1,555 suppliers

1,009 suppliers
96%
of them local



Production focused on energy and water efficiency

3 factories in Bursa, Afyon and İstanbul
400+ Frozen & Canned Food products across **16** categories
~250 frozen bakery products across **6** categories

3 factories in Adana, İstanbul and Brunei
550+ products across **18** categories
52 different brands



Safe, high-quality products through innovative production

Sustainable packaging initiatives



Cold chain and food safety standards

167
distribution vehicles

19,772
freezers



Customer satisfaction and creation of social value

140,000+
points of sale
57 dealers

102,000+
points of sale
125 dealers

106,000+ tons
of Frozen & Canned Food product sales
11,000 tons of Frozen Bakery product sales

255,000+ tons
of oil product sales

Frozen & Canned Food Business Unit **Oil Business Unit**

Sourcing

Raw material and agricultural sourcing



Agriculture

We carry out our agricultural activities under the supervision of agricultural engineers, in season and in regions with suitable soil structure. Following the growth and harvest stages of the seeds we plant, we ship the produce to our factories without any loss of freshness.



Raw Material Sourcing

This is the process in which we procure the raw materials required for our production process and ensure their traceability. We complete our raw material sourcing process by prioritizing quality and food safety.

Production

Processing and production



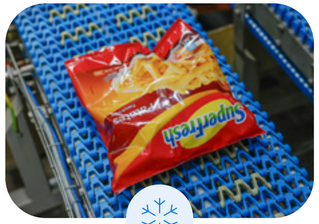
We sort, wash, blanch and pre-cool our products according to their variety. We consistently preserve quality through rapid freezing with the IQF method at −40°C and through shock-freezing technology in frozen bakery.



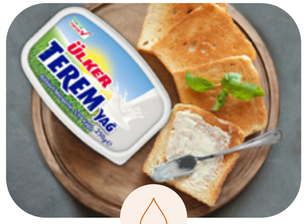
After determining the appropriate oil composition, we blend it with vitamins and water to achieve the desired taste and nutritional values. We form and crystallize the emulsion, and complete cooling using advanced technology.

Packaging

Packaging and product safety



We package our products without any loss of nutritional value, with an approach that never compromises on product quality and safety. Through new techniques developed by our R&D, we aim to reduce the environmental impact arising from our packaging.



We ensure that our products are packaged in a way that does not compromise their quality and safety. We guarantee that cold conditions (14°C) are maintained throughout storage and distribution.

Logistics & Distribution

Storage and distribution



Storage & Distribution

To keep the cold chain intact, we transfer our packaged products to cold storage facilities at −20°C and carry out shipment from there. To bring flavor to our customers' tables in every season, we deliver our products to points of sale with our 167 distribution vehicles.

Sales

Sales and customer reach



Sales and Marketing

We deliver work that resonates across the sector through uninterrupted, pioneering brand communication throughout the year. With our strong sales network and dealer structure, we also strengthen our position in exports and develop our organization in international markets.



Sales

With our advanced domestic and international sales network, we aim to bring our products together with our customers whenever they are needed. We strengthen our position in exports and develop our organization in international markets.

Consumption

Consumer experience and feedback



We listen to our consumers and offer innovative products by updating our portfolio in line with their views. We respond swiftly to suggestions and complaints, and ensure satisfaction through point-of-sale visits.



We closely monitor the feedback we receive in order to respond to changing demands and needs. We take action based on the notifications reaching the Yıldız Holding Customer Feedback Center, and improve our processes according to the results of consumer satisfaction surveys.

Frozen & Canned Food Business Unit

Oil Business Unit

BESLER FROM PAST TO PRESENT

1977

We established our first factory in Bursa.
We started seafood exports

1980

We expanded our product portfolio (pizza, vegetables & fruit, bakery products)

1990

Frozen potato production

1992

We established the oil factory

1995

Bizim Yağ packaged margarine launch

1996

Entry into canned fish

1999

A first in Türkiye: margarine with the taste of butter

2008

Yıldız Holding acquired Kerevitaş (now Besler)

2013

We established a frozen food factory in Afyon/ Emirdağ / Acquisition of Marsa

2019

Inclusion in the sustainability index

2020

We obtained the TSE COVID-19 Safe Production Certificate

2023

Acquisition of 100% of DFU

2024

We published our first TSRS-compliant sustainability report

2025

In line with our expanding product portfolio and our long-term goals in the food sector, we decided to continue our journey under the name “Besler”

We became a member of the Global Compact Signatories Association

YEAR 2025 HIGHLIGHTS

NOURISHING Nature

21%
Reduction in Scope 1+2 emissions (market-based)

72 000 m³
of water savings through 14 water efficiency projects

For the first time
Factory-level water footprint analysis

For the first time
Biodiversity risk analysis with the WWF filter

NOURISHING Value

35%
Senior female manager representation, up 10 points compared with the previous year

2,181
Women farmers trained through Women Stars of Agriculture, and the first product launch

Traceability in palm oil and EUDR compliance work through the **Earthworm** collaboration

12.28 hours/person
of OHS training

NOURISHING the Future

TRY 90.7 million
R&D investment, collaboration with 238 institutions

TRY 367 million
Savings through operational excellence

EyeBrand
The first brands in their categories to receive the EyeBrand title with BlindLook

50+
New product launches

CORPORATE GOVERNANCE

We support our strong position in the sectors in which we operate in Türkiye with our corporate governance approach based on accountability, legally compliant and ethical business conduct and effective audit mechanisms. We address the topics of legal compliance, anti-corruption and anti-bribery, fair competition, information security and business ethics not only as compliance obligations but as priorities that strengthen our capacity to create long-term value.

We structure our corporate governance system on a three-layer framework in which strategic oversight, committee work and senior management practices complement one another. Our Board of Directors, which sits at the top of the structure, addresses matters relating to our Company's strategic direction, the assessment of its risks and opportunities and the priorities that support its sustainable growth.

In the second layer are the Early Detection of Risk Committee, the Corporate Governance Committee, the Sustainability Committee and the Audit Committee, which work under the Board of Directors. These committees closely monitor the relevant topics within the company and guide decision-makers in line with their expertise. The work of the committees provides a regular flow of information and expert contribution to the Board of Directors' decision-making processes.

Our senior management, which forms the third layer, is the structure responsible for translating strategic priorities into business processes, setting targets, monitoring performance and implementing the necessary actions. Our managers, who come from different areas of expertise, ensure that operational decisions are implemented in line with the company strategy.



We support our corporate governance approach with policies and procedures; thanks to these documents, which we prepare in different areas, we make sure that we carry out all the processes of our business conduct without compromising quality and to the same standards. These documents, which we have created in areas ranging from information security to the environment and from the code of ethics to supply chain management, clarify areas of responsibility for our employees and relevant stakeholders and contribute to integrating our corporate governance approach into our day-to-day business conduct.

You can access the details of each of our policies and principles **here.**

Policies and Principles
Donation and Aid Policy
Environment and OHS Policy
Diversity and Inclusion Policy
Energy Policy
Code of Ethics
Business Continuity Policy
Information Security Policy
Disclosure Policy / Quality Policy
Dividend Distribution Policy
Cyber Security Policy
Duties and Working Principles of the Sustainability Board
Compensation Policy
Supply Chain Policy
Wage Policy
Yıldız Holding Responsible Sourcing Policy

Our Board of Directors

Our Board of Directors serves as the highest decision-making and oversight body of our corporate governance structure. Our Board of Directors, whose powers and responsibilities are determined in line with Article 13 of the Company's Articles of Association and the provisions of the Turkish Commercial Code, oversees the processes for establishing our Company's strategic direction, monitoring corporate performance, assessing risks and opportunities and creating sustainable value for our stakeholders.

Our Board of Directors, which consists of a total of six members, two of whom are independent, meets as often as deemed necessary and with a majority of members present to assess the company's activities, strategic priorities and operational performance.

Our Board Members	Term of Office	Executive	Independent	Committee Role
Mehmet Tütüncü Chairman of the Board	2024-2027	✗	✗	None
Fahrettin Günalp Ertik Deputy Chairman of the Board	2024-2027	✗	✗	None
Yahya Ülker Member	2025-2027	✗	✗	None
Şükrü Çin[1] Member	2024-2027	✗	✗	None
Füsun Kuran Member	2024-2027	✗	✓	All Committees
Esra Kıvrak Member	2024-2027	✗	✓	All Committees

Board of Directors Demographics

Gender Distribution

33% Female

67% Male

Education Level

67% Bachelor's degree

17% Master's degree

17% Doctorate

Average Work Experience

34.5 Years

[1] As of 30 April 2026, Mr Şükrü Çin has stepped down from his position as a member of the Board of Directors, and Mr Emin Hakan Eminsoy has been appointed as a member of the Board of Directors in his place, subject to approval at the first General Meeting. The relevant public announcement can be accessed via the link: https://www.kap.org.tr/en/Bildirim/1600091.

Board of Directors Competency Matrix[1]

Member / Role	Sector	Finance, Audit & Risk	Law & Public Policy	Environment	Social
Mehmet Tütüncü	●	◐	◐	◐	◐
Fahrettin G. Ertik	●	●	◐	◐	
Şükrü Çin	●	●			
Yahya Ülker	◐	◐	◐		◐
Füsun Kuran	◐	●	◐		●
Esra Kıvrak	◐	●	◐		●

● Core competency ◐ Supporting competency

Committees Reporting to the Board of Directors

Our Board of Directors carries out its company-wide assessments through the committees and boards within it; it forms its views on strategic actions through these structures and makes sure that the necessary steps are taken.

Committee	Responsibility	Meeting Frequency	Members
Corporate Governance Committee	While the Corporate Governance Committee monitors business and management processes in line with the Corporate Governance Principles of the Capital Markets Board (CMB), it also assumes the duties of the Nomination Committee and the Remuneration Committee.	At least four times a year	Esra Kıvrak (Chair) Füsun Kuran (Member) Metin Doğanay (Member)
Audit Committee	The purpose of the Committee, which serves to ensure the sound oversight of financial and operational activities, is to ensure the oversight of the Company's accounting system, of the audit and public disclosure of financial information and of the functioning and effectiveness of the internal control system.	At least four times a year	Füsun Kuran (Chair) Esra Kıvrak (Member)
Early Detection of Risk Committee	It carries out work for the early detection of risks that may jeopardize the existence, development and continuity of the Company, for taking the necessary measures regarding the identified risks and for managing risk.	At least six times a year	Esra Kıvrak (Chair) Füsun Kuran (Member)
Sustainability Committee[2]	Providing guidance in line with the sustainability strategy, monitoring the main targets and taking decisions on sustainability-focused projects, practices and investments	Twice a year	Esra Kıvrak (Member) Füsun Kuran (Chair) Mert Altınkılınç (Member) Korcan Aydın (Member)

You can access the principles and details regarding the composition of the Board of Directors and the committees established within it in the company's **Articles of Association.**

You can access the working principles of our Committees Reporting to the Board of Directors **here.**

[1] The approach is based on the Glass Lewis Board Skills Matrix. The assessment of competencies is based on publicly available CVs; these will be updated once the CVs are submitted.
[2] The Sustainability Committee operates at senior management level and reports on its work to the Board of Directors.

BUSINESS ETHICS, TRANSPARENCY AND COMPLIANCE

Business ethics, transparency and compliance principles lie at the foundation of our corporate governance approach. We manage our relations with all our stakeholders along our value chain in line with these principles. In order to create a common ethical culture within the company and to set out the rules of conduct that our employees and our stakeholders are to follow while performing their duties, we take the Besler Code of Ethics as our guide. The Yıldız Holding Global Honor and Ethics Committee Regulation also supports this framework.



Anti-Corruption and Anti-Bribery

We are building an ethical, transparent and accountable corporate culture; we apply our zero-tolerance approach to corruption and bribery across our entire value chain.

Within the scope of anti-corruption and anti-bribery, which is part of our code of ethics, we adopt as a principle compliance with the anti-corruption laws and regulations of the countries in which we operate and are represented, with universal rules of law, with ethical and professional principles and with our internal regulations.

We carry out our anti-corruption and anti-bribery approach under the oversight of our Board of Directors. While our Board of Directors is responsible for approving the Besler Code of Ethics, which also contains anti-corruption and anti-bribery provisions, it monitors the implementation and currency of the principles through our relevant governance structures. We submit the allegations of corruption, bribery, conflict of interest and improper benefit that reach the ethics reporting channels, together with the results of the reviews and investigations carried out, to the attention of our relevant senior management and governance bodies. In this context, our Ethics Committee, which works to establish, develop and sustain a culture of ethical business conduct, carries out its duties in collaboration with the human resources department and the Yıldız Holding Global Honor and Ethics Committee.

We assess corruption and ethics violations among the risk areas within the scope of our enterprise risk management approach. Under the fraud risks category, we assess and manage the corruption risks that may arise in conflicts of interest, gift and hospitality practices, donations, relations with public institutions, purchasing and sales processes and third-party relations in line with the control rules defined in our Code of Ethics. We regularly review practices, the notifications received and audit results; we implement the corrective and preventive actions needed.

We do not limit our anti-corruption approach to our employees; we also bring our suppliers, our business partners, intermediaries, contractors, agents acting on our behalf and the other third parties we work with within the scope of our Code of Ethics. By sharing our Code of Ethics with the relevant third parties, we expect them to act in accordance with the rules we have set against corruption, bribery, conflict of interest and improper benefits and with the applicable legislation throughout our commercial relations. We base the selection of third parties on objective and transparent criteria; we do not allow gifts, hospitality, personal debt-credit relations and other benefits to influence our decision-making processes.

Ethics and Human Rights

We are creating a fair and safe working environment that respects human rights; we carefully assess the 5 notifications we received during the year through our accessible and confidentiality-based reporting mechanisms and strengthen our employees' awareness with training reaching 146 people.

We see respect for human rights as one of the fundamental elements of our responsible business approach and of the trust-based relationships we establish with our stakeholders. Across our activities and our value chain, we take as our basis the protection of human dignity, the prevention of discrimination and the support of fair working conditions.

We operate an accessible, confidentiality-based reporting and complaint mechanism with a defined process so that ethics violations and human rights concerns connected with our activities can be reported. Our mechanism covers the human rights topics addressed in our Code of Ethics, including discrimination, harassment, mobbing, child labor, forced labor, freedom of association and the violation of employee rights. When our employees encounter a situation contrary to the code of ethics, they can consult their senior managers or the Human Resources Directorate, and they can also use the Ethics Principles Reporting Line directly. **Notifications can be conveyed by telephone, e-mail and the other defined written channels; we make it possible for submissions to be made without giving a name. We assess notifications in confidence and do not allow retaliation against persons who report in good faith.**

Our stakeholders other than our employees can submit notifications through the Yıldız Holding Customer Communication Center (MIM) and the Yıldız Holding Ethics Reporting Line. In this way, our suppliers, our business partners, our contractors and our other external stakeholders who may be affected by our activities can also convey their ethics and human rights concerns arising from our business relations. We manage our mechanism not only as a communication line through which notifications are received, but as a formal process covering the recording, review, referral to the relevant units, investigation where necessary and conclusion of submissions. We assess notifications within the framework of the duties and responsibilities of the Human Resources Department, the relevant support units and our Ethics Committee; where necessary, we activate corrective and preventive measures.

When any nonconformity is identified as a result of the audits our Audit Committee carries out with the participation of independent auditors, it is reported to the Yıldız Holding Ethics Committee; depending on the Committee's decision, penal provisions are applied and the necessary measures are taken to prevent the same situation from recurring. Within the scope of the control, reporting and monitoring processes we carry out, no lawsuit relating to corruption or bribery was filed against our company in the reporting period and no administrative or judicial fine was imposed.

In 2025, we received 5 notifications in this context and, by carrying out the necessary reviews and investigations, brought 100% of these notifications to resolution. We provide regular training in order to increase our employees' awareness in areas such as business ethics, anti-corruption and anti-bribery and competition law; in 2025, we provided training to 146 of our employees in this context.

Topics Addressed in the Besler Code of Ethics

- Compliance with Legislation
- Confidentiality of Information and Protection of Trade Secrets
- Compliance with Corporate Governance Principles
- Employees
- Responsibilities towards Stakeholders
- Relations with Customers, Subcontractors, Suppliers and the Other Companies and Persons with which the Company Has Commercial Relations
- Relations with Competitors
- Trade Associations
- Commercial Intelligence
- Public Institutions and Organizations
- Media, Social Media, Advertising and Broadcasting
- Use of Assets, Resources and Time
- Effective and Efficient Use of Working Hours
- Engaging in Activities that Would Create a Conflict of Interest
- Anti-Money Laundering, Anti-Bribery and Anti-Corruption
- Social and Community Responsibility, Environment and Health, Occupational Safety
- Marketing and Promotional Activities



Employees can reach the Ethics Principles Hotline 24/7;

by e-mail at
etik.bildirim@besler.com.tr

by telephone at
0850 209 1988

OUR RISK MANAGEMENT APPROACH

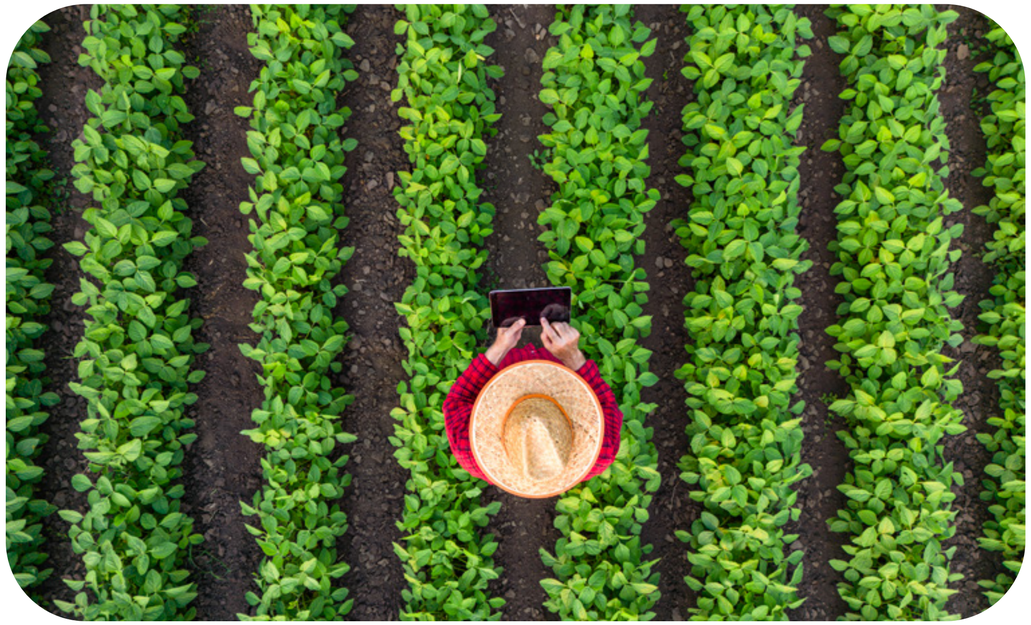


GLOBAL AND SECTORAL TRENDS

The decisions a company makes today are tested by the trends it will face tomorrow. Starting from this reality, as we begin our operating year we first look outward; we seek to understand what is changing at the global and sectoral level, what is gaining pace and which dynamics will be decisive in the period ahead. This perspective directly affects both our financial and our non-financial performance. Under today's conditions, in which the sustainability agenda increasingly penetrates the financial core of the business world, following trends ceases to be a choice and becomes a strategic necessity.

When analyzing trends, we assess not only the present but also the course these dynamics will take in the period ahead. Being prepared for possible developments enables us to identify our risks earlier and to seize opportunities in a timely manner. This work also clarifies the point at which we bring our sustainability priorities together with our business strategy.

In the analyses we conducted this year, we identified 5 mega trends with a direct impact on our business structure and our value chain. Two of these trends take shape around the environmental axis, one around technology, one around society and one around corporate transparency.



The Need for Urgent Action within the Scope of the Climate Crisis

Each passing year we see more clearly how far behind we are on the steps required to reach the Paris Agreement targets. According to UNEP's 2025 Emissions Gap Report, if current policies are maintained, global warming is expected to reach 2.8°C by the end of the century. Although new nationally determined contributions provide a limited improvement in this picture, emissions increased by 2.3% in 2024 compared with the previous year, reaching 57.7 gigatonnes CO_2 equivalent. Far from closing, the gap between targets and reality continues to widen.[1]

This picture brings both physical and regulatory consequences. Extreme weather events affect agricultural production more seriously each year; according to World Economic Forum data, these events already destroy 5% of global agricultural output.[2] Türkiye, for its part, is located in a particularly fragile geography in this respect.

How Does It Affect Besler?

The direct dependence of our frozen food business unit on agricultural production makes the climate crisis a priority agenda item for Besler. Possible adverse effects on harvest calendars and raw material quality caused by seasonal shifts and increasing extreme weather events may create upward pressure both on our planning processes and on our raw material costs. On the production side, because of our energy-intensive processes, the spread of carbon pricing mechanisms and the fluctuation in energy prices create an impact on our operational costs. In response, the 8,569 MWh of savings we achieved through our energy efficiency projects, 20 of which we completed out of 26, stands out as a concrete indicator of our response to this pressure.

Risks

- Transition Process to the Emissions Trading System
- Regulation on Fluorinated Greenhouse Gases
- EU Packaging and Packaging Waste Regulation (PPWR) Transition Process
- Compliance with Climate/Sustainability Reporting Obligations
- Potential Non-Compliance with Legislation on Advertisements Containing Environmental Claims
- Operational Disruption at Production Facilities Due to Extreme Weather Events
- Increase in Agricultural Raw Material Prices Due to Extreme Weather Events
- Reputational Loss in Case of Failure to Achieve the Net Zero Target

Opportunities

- Resilience Provided by the Transition to Renewable Energy and Energy Efficiency Efforts
- Sustainable Agriculture Investments

You can find the details of our response to this trend in the **Adaptation to Climate Change** and **Sustainable Agriculture and Protection of Natural Resources** sections.

1 UNEP, Emissions Gap Report 2025, November 2025
2 World Economic Forum, Food, Finance and Climate Playbook, August 2025

Water Scarcity

Water continues to be the most critical input of the global food system. According to FAO's 2025 AQUASTAT data, renewable water availability per capita declined by a further 7% over the past decade; considering that approximately 70% of global water withdrawals originate from agriculture, the pressure of this decline on food production is becoming increasingly severe.[3]

Türkiye, for its part, is in a particularly sensitive position with regard to risks linked to water scarcity. In the water stress analysis published by WRI in August 2025, Türkiye is shown among the countries falling into the "extremely high water stress" category.[4] The productivity loss experienced in 2025 was also one of the important indicators of this. In agricultural production, crop production excluding cereals and feed decreased by 5%, while in some regions crop losses reached up to 85%.[5]

How Does It Affect Besler?

For Besler, water scarcity stands out not merely as an environmental matter but as a strategic risk factor that directly threatens the long-term sustainability of the supply chain. On the agricultural side, the 123,803 tonnes of agricultural raw material we source through our contract farmer network carries vulnerability to disruptions in the precipitation regime and to irrigation restrictions. To eliminate this risk, we explain sustainable agriculture practices to our farmers, provide drip irrigation support and expand modern agricultural practices that reduce water consumption. On the production side, our facilities involving water-intensive processes may be operationally affected by rising unit water costs and possible irrigation restrictions.

Risks

- Increase in Agricultural Raw Material Prices Due to Extreme Weather Events
- Production Facilities Located in Regions with High Water Stress

Opportunities

- Reduction in Water Consumption Thanks to Projects Providing Water Efficiency

You can find the details of our response to this trend in the **Water Management and Safety** and **Sustainable Agriculture and Protection of Natural Resources** sections.



[3] FAO, 2025 AQUASTAT Water Data Snapshot, December 2025
[4] WRI, Water Risk Atlas — Water Stress Analysis for Turkey, August 2025
[5] Climate News, "2025, the Year of Water, Went Down in History as a Period of Historic Drought for Turkey", October 2025

Biodiversity Loss and the Resilience of Food Systems

Food systems experience the contradiction of being both the sector that most affects biodiversity and the one most dependent on it. While agricultural activities cause 70% of global terrestrial biodiversity loss, today nine plant species worldwide account for 66% of global agricultural production.[1] The 2025 EAT-Lancet Commission report also emphasizes that food production is pushing planetary boundaries and that biodiversity loss has now become an urgent food system risk that must be addressed together with climate change.[2]

On the regulatory front, the pressure is becoming concrete. The EU Deforestation Regulation (EUDR) restricts the entry into the EU market of commodities linked to deforestation, primarily palm oil, and maintains the December 30, 2026 compliance date for large operators. This regulation, which introduces the obligation to trace the supply chain down to plantation level and to submit a due diligence statement for each shipment, provides for fines of up to 4% of EU turnover in the event of non-compliance.[3] Rising investor and consumer pressure for nature positive business models, meanwhile, is pushing companies to transform supply chain transparency beyond these regulatory obligations.

How Does It Affect Besler?

The palm oil supply we carry out through our Oil Business Unit constitutes the point at which this trend touches Besler most directly. The compliance obligations under the EUDR and the requirement to align with the sustainability targets of the customers to which we supply palm oil make supply chain traceability a necessity rather than a choice. In this context, the collaboration we launched with Earthworm is of critical importance for managing our traceability processes in palm oil supply. On the other hand, the deep connection of our frozen food business unit with the agricultural ecosystem also places the long-term effects of biodiversity loss on soil fertility and planting cycles before us as an operational matter.

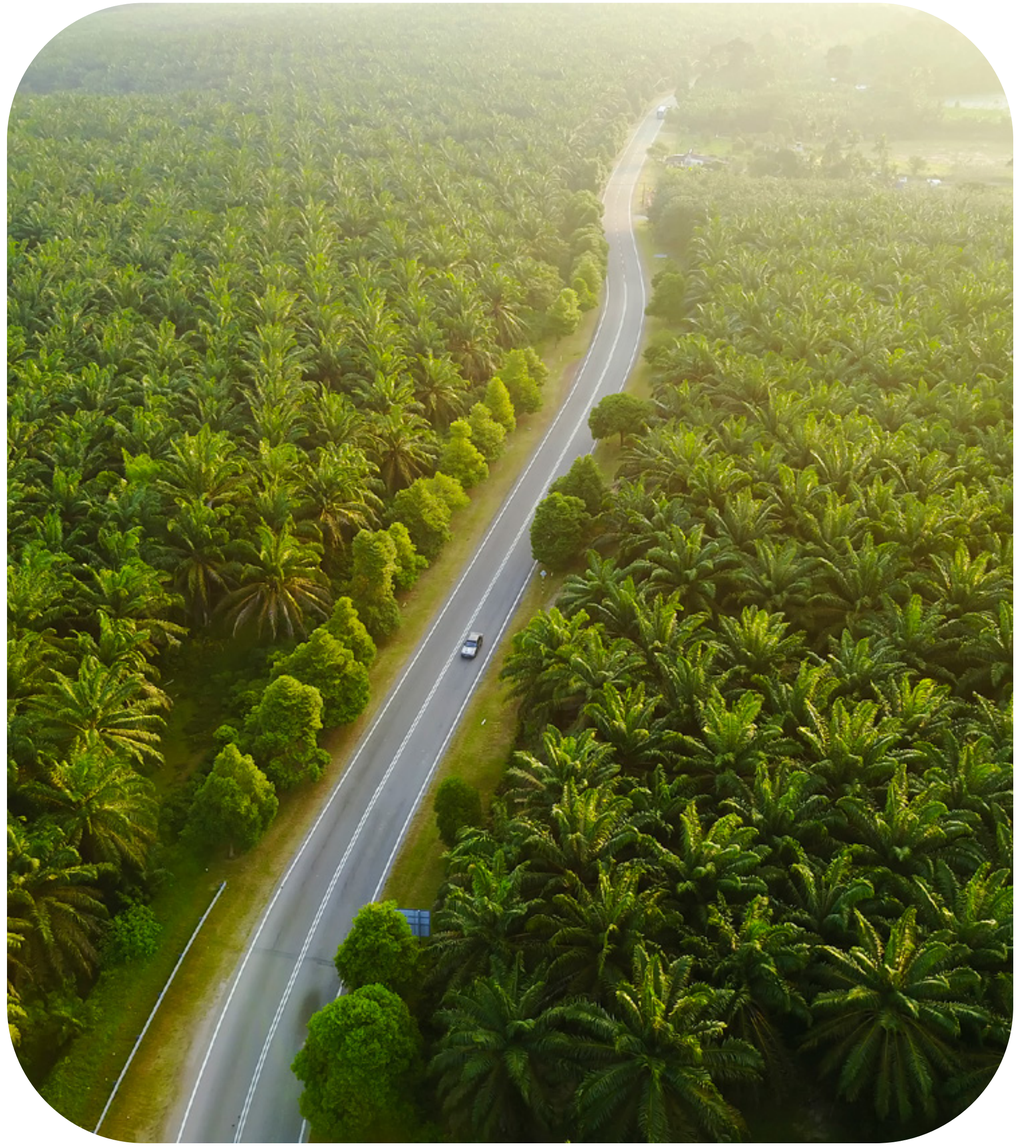
Risks

- Potential Misalignment with the Targets of Customers Supplied with Palm Oil
- Failure to Achieve Traceability in Palm Oil
- Non-Compliance with Deforestation-Focused Regulations
- Human Rights Violation in the Supply Chain

Opportunities

- Efforts within the Scope of Sustainable Supply Chain Infrastructure
- Sustainable Agriculture Investments

You can find the details of our response to this trend in the **Sustainable Agriculture and Protection of Natural Resources** and **Supply Chain** sections.



[1] Science, “Why biodiversity matters in agriculture and food systems”, 2025
[2] EAT-Lancet Commission, “Healthy, Sustainable, and Just Food Systems”, October 2025
[3] WRI, “What Is the EU Deforestation Regulation (EUDR)?”, July 2025

Changing Social Expectations

Expectations are undergoing a fundamental transformation on both the employee and the consumer front, and these two dynamics are increasingly intertwined. According to WEF's 2025 Future of Jobs Report, approximately 40% of the skills employees hold are expected to change by 2030; 63% of employers define the skills gap as the biggest obstacle to business transformation.[4] On the consumer side, a transformation focused on health and transparency stands out. Demand for healthy, nutritious and additive-free products is gaining pace in food preferences; an increasing share of consumers question the content, production conditions and environmental impact of the product they buy. According to Innova Market Insights' 2025 data, there was an 18% increase in food and beverage products highlighting sustainability and quality.[5] On the other hand, social media channels are dramatically increasing the speed and impact of the spread of consumer complaints; a negative experience related to a brand can now reach large audiences in a much shorter time.

How Does It Affect Besler?

These two dynamics constitute two complementary agenda items for Besler. On the talent side, attracting and retaining talented individuals in the competitive food sector in which we operate with our 1,931 employees makes investment in continuous development and engagement programs inevitable. On the consumer side, the broad consumer base addressed by our frozen food and oil business units attaches increasing importance to the nutritional value, content transparency and production responsibility of our products. Developing our product portfolio in line with these expectations and building our communication around the principle of transparency directly affect both trust in our brand and our market position.

Risks

- Continuous Development Demands and Sector Choices of Young Talent
- Failure to Increase Employee Engagement
- Change in Consumer Expectations in Food Preferences
- Complaints Received via Social Media and Potential Decline in Consumer Satisfaction

Opportunities

- Preparation of Succession Plans Focused on Internal Talent
- Productivity Increase Thanks to Employee Trainings
- Expansion of the Healthy and Nutritious Product Portfolio



[4] World Economic Forum, Future of Jobs Report 2025, January 2025
[5] Innova Market Insights, Sustainability Trends 2025: Global Consumer Insights, November 2025

Adaptation to Technological Transformation

In the food sector, artificial intelligence has ceased to be a pilot application and has become an integral part of daily operations. Every link of the value chain, from production to formulation and from agriculture to marketing, takes its share of this transformation. According to Food Navigator's year-end assessment, 2025 went on record as the year artificial intelligence moved into the mainstream in the food and beverage sector.[1] While companies reduce unplanned downtime by up to 40% thanks to artificial intelligence-supported predictive maintenance and process optimization, real-time process optimization delivers a 15-20% efficiency gain in energy savings.[2] Sustainable agriculture technologies and sustainable packaging technologies, meanwhile, constitute the food-sector-specific dimensions of this transformation; precision agriculture applications supported by drones and IoT sensors can predict crop yield with 95% accuracy.[3]

How Does It Affect Besler?

For Besler, technological transformation stands out both as an efficiency opportunity and as a requirement to protect our competitive position. Our dependence on digital tools to increase energy and water efficiency in our production processes, to accelerate packaging improvements and to strengthen supply chain visibility increases every year. On the agricultural side, the technology-supported sustainable agriculture work we carry out with our contract farmer network is of strategic importance both for increasing production efficiency and for reducing climate risks. Failure to keep up with the pace of technological transformation, meanwhile, continues to be an area we assess as both an operational and a competitive risk in the medium term.

Risks

- Cost Increase in the Transition Processes to Sustainable Packaging
- Non-Adoption of the Supported Sustainable Agriculture Practices

Opportunities

- Savings Achieved Thanks to Packaging Thinning Efforts
- Reduction in Energy Dependence through Renewable Energy Systems
- Savings Achieved through Energy Efficiency Projects



1 Food Navigator USA, "AI goes mainstream in food and beverage in 2025", December 2025
2 MDPI, "Integration of Artificial Intelligence in Food Processing Technologies", February 2026
3 Expo Foodtech, "How AI Is Transforming the Food Industry in 2025", November 2025

ENTERPRISE RISK MANAGEMENT

At Besler, we see risk management as a fundamental management tool that ensures the decisions shaping the company's future rest on a solid foundation. This process, which we carry out within the framework of the Yıldız Holding Enterprise Risk Management Procedure, makes it possible to identify potential risks early, to assess them correctly and to manage them with effective actions.

Our process consists of four interconnected stages.

1. In the identification of risks stage, elements that could threaten our strategic decisions and targets are set out through stakeholder views and scope analyses.

2. In the assessment of risks stage, the root causes and possible consequences of each risk are examined in depth; risk appetite and the event inventory constitute the outputs of this step.

3. In the developing risk actions stage, we act with a prioritization logic; starting from the risks that affect the most critical targets, we prepare intervention plans specific to each of them.

4. In the final stage, we ensure that risks and actions are monitored regularly, we report the risk inventory and we keep key risk indicators up to date.

On the governance side of this process, the Early Detection of Risk Committee reporting to the Board of Directors assumes a decisive role. Meeting at least once every two months, the Committee assesses the company's risk agenda from a holistic perspective; it takes action decisions in the areas it deems necessary and, where needed, involves the relevant managers or independent experts in the process. All resources and support required for the Committee to work effectively are provided by our Board of Directors.

In order to assess and manage our risks on a systematic basis, we address them in five main categories: strategic risks, where restrictive regulations or transformations in market conditions could challenge our business model; financial risks related to raw material costs, liquidity and capital structure; operational risks affecting production, the supply chain and business continuity; compliance risks concerning legal obligations and compliance with legislation; and other risks covering the areas of communication, image and brand. The sub-risk topics we define under each category allow us to monitor and prioritize risks in a more focused manner.

Sustainability and climate risks, which cut across all of our main risk categories, are managed not as a separate heading but integrated into the relevant sub-topics within each category. Thanks to this approach, we position sustainability risks as an inseparable part of business risks and as a concrete indicator of our integrated risk management approach.

When assessing our risks, we address each risk in two fundamental dimensions: the impact it would create if the risk materialized and the probability of the risk occurring. Both dimensions are scored between 1 and 5; the risk score obtained by multiplying these two scores enables risks to be prioritized and placed on the risk map. A high score indicates a risk that requires both more urgent and more comprehensive action.



Impact		Definition
1	Ordinary	Impact on company targets is limited and at a manageable level
2	Low	Affects certain business units, can be compensated for in a short time
3	Medium	Affects more than one business unit, requires medium-term action
4	High	Seriously disrupts strategic targets
5	Critical	Threatens the continuity of the company

Probability		Definition
1	Unlikely	Probability of occurrence is very low
2	Low	May occur under limited conditions
3	Possible	Expected to occur under certain conditions
4	High	Will most likely occur
5	Certain	Occurrence is almost inevitable

You can access details on the working principles and composition of our Committee in the **Early Detection of Risk Committee Duties and Working Principles** document.

SUSTAINABILITY AND CLIMATE RISKS

We address sustainability and climate risks as an inseparable part of our enterprise risk management approach. Instead of creating a separate category for these risks, we assess the relevant sustainability and climate dimensions in an integrated manner within each of our main and sub risk categories. Specifically for climate risks, we add TCFD guidance to this approach and position our risks in line with these categories.

These risks are managed under the coordinated oversight of the Sustainability Committee established within the Board of Directors at the end of 2025 and the Early Detection of Risk Committee. While our senior management reports regularly to the Early Detection of Risk Committee on climate-related risks, the Early Detection of Risk Committee conveys this information to the Board of Directors. Our Senior Management Sustainability Committee, which operates under the leadership of the CEO, coordinates the processes of identifying, assessing and monitoring sustainability- and climate-focused risks and opportunities.

When assessing sustainability- and climate-related risks, we adopt a holistic approach covering the entire value chain. At every stage of this chain, extending from the supply of agricultural raw materials to production and distribution processes, we systematically monitor physical and transition climate risks together with sustainability risks and prioritize them in terms of probability of occurrence and financial impact. By addressing our risks in short (0-1 years), medium (1-5 years) and long term (over 5 years) perspectives, we integrate these assessments into both our operational decisions and our strategic plans.

Sustainability Risks

Risk Category	Risk	Affected Value Chain Step			Probability	Maturity	Financial Impact
		Upstream	Operations	Downstream			
Operational Risks	Potential Misalignment with the Targets of Customers Supplied with Palm Oil	✓		✓	Medium	Medium	Ordinary
	Failure to Achieve Traceability in Palm Oil	✓			Medium	Medium	Low
	Human Rights Violation in the Supply Chain	✓			Medium	Medium	Uncertain
	Disruptions in the Supply Chain as a Result of Possible Global or Local Crises	✓			Low	Short	Uncertain
	Products Past Their Expiry Date That Turn into Food Waste		✓	✓	Medium	Short	Low
	Continuous Development Demands and Sector Choices of Young Talent		✓		Medium	Short	Uncertain
	Failure to Increase Employee Engagement		✓		Medium	Short	Ordinary
	Increase in Work Accidents or a Fatal Work Accident Case		✓		Low	Short	Ordinary
	Potential Non-Compliance in Customer Quality Audits		✓	✓	Low	Short	Ordinary
Strategic Risks	Change in Consumer Expectations in Food Preferences			✓	Medium	Medium - Long	Ordinary
Other Risks - Reputation	Complaints Received via Social Media and Potential Decline in Consumer Satisfaction		✓	✓	Low	Short	Uncertain
Compliance Risks	Non-Compliance with Deforestation-Focused Regulations	✓			Medium	Medium	Low

Climate Risks

As a company operating in the food sector, the foundation of our business model rests on agricultural production and natural resources that are directly affected by climate change. This dependence takes climate-related risks beyond being merely an environmental matter and makes them a strategic priority that directly shapes our operational and financial sustainability.

We address climate-related risks in two main categories, physical and transition risks, in line with the TCFD categories. While transition risks cover policy, market, technology and reputation-focused risks arising from the transition to a low-carbon economy, physical risks include the direct effects of climate change on our operations and our value chain.

We assess our climate-related risks within a structured process that we carry out with the participation of our relevant business units and the support of consultants who are experts in the field. Through the scenario analyses we conduct each year, we review our current risk list and update our assessments of the probability of occurrence, impact, time horizon and financial consequences of the risks. In line with changing climate conditions, regulatory developments, market dynamics and the new findings we obtain from our operations, we revise risk definitions and, where necessary, add new risks to the list. In this way, we aim for our climate risk management process to adapt to current developments and to different climate scenarios.

In the assessment work we carried out in 2025, we examined a total of 12 risk headings under these two categories. We share the detailed analysis of these risks, their financial impact assessments and scenario studies with the public in our TSRS-Compliant Sustainability Report.

You can access the relevant report here.

Transition Risks	**Policy and Legal Risks**	Potential Non-Compliance with Climate-Related Regulations Climate/Sustainability Reporting Obligations Potential Non-Compliance with Legislation on Advertisements Containing Environmental Claims
	Technological Risks	Non-Adoption of the Supported Sustainable Agriculture Practices
	Reputational Risks	Reputational Loss in Case of Failure to Achieve the Net Zero Target
Physical Risks	**Acute Risks**	Operational and Logistical Disruption Due to Extreme Weather Events Disruptions in Agricultural Raw Material Supply and Cost Increases Due to Climate Change
	Chronic Risks	Production Facilities Located in Regions with High Water Stress





OUR SUSTAINABILITY APPROACH



CIRCULAR PROSPERITY

REDEFINING SUSTAINABILITY

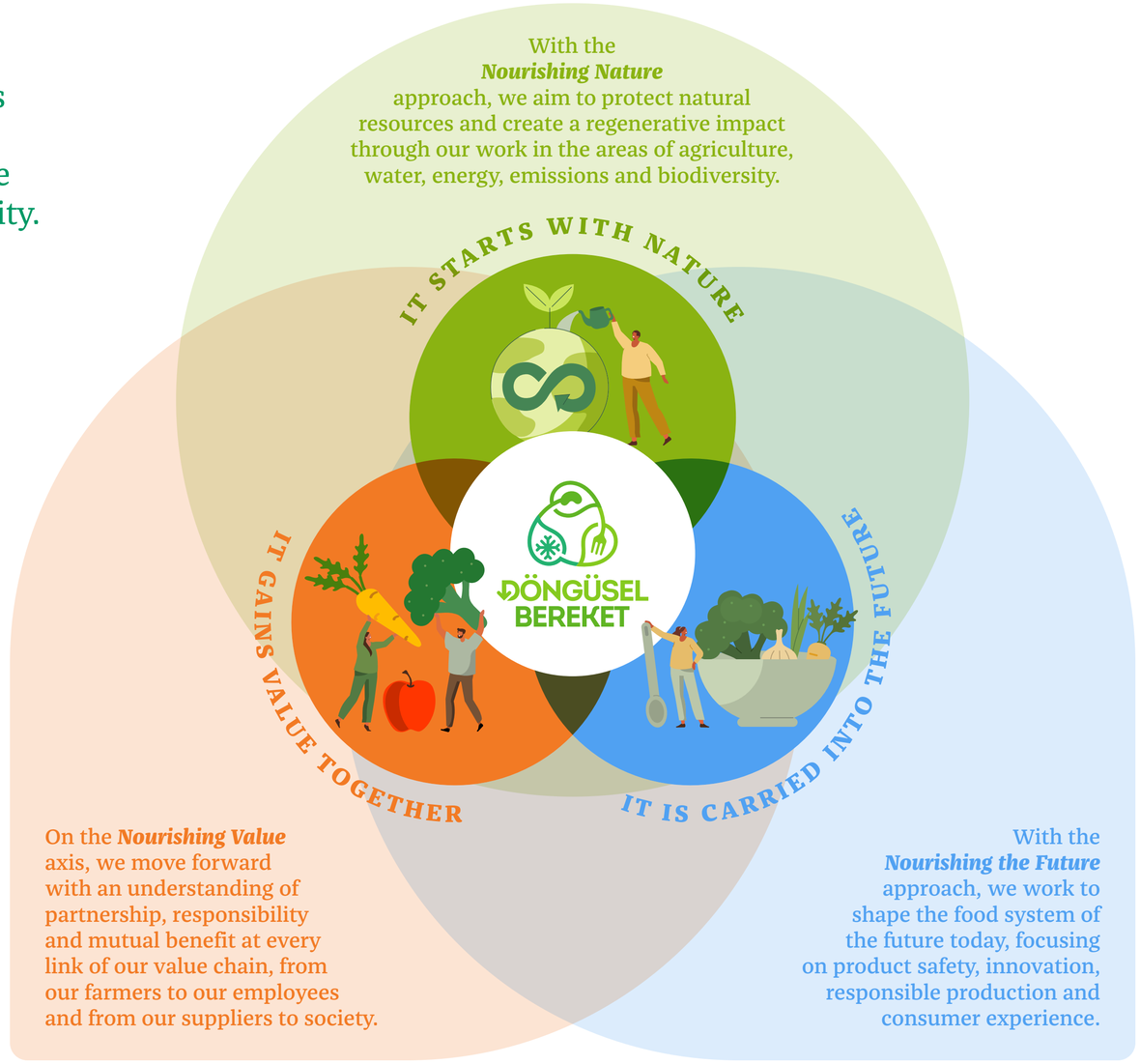
We place sustainability at the center of our business model through the axes of “Nourishing Nature, Nourishing Value and Nourishing the Future”; across our value chain extending from nature to society and from production to the consumer, we aim for a transformation that protects and multiplies Prosperity.

At Besler, sustainability matures through the way we do business as it grows with our strategy. The strategy work we carried out last year took this maturity to a new stage: this process, in which we applied double materiality analysis for the first time and addressed our material topics in depth through stakeholder interviews and financial impact assessments, enabled us to link sustainability systematically with our corporate targets, our senior management performance criteria and our way of doing business. This accumulated experience, nourished by Yıldız Holding’s “This is Our World” vision, transformed the concept of sustainability from being positioned as an accelerator alongside corporate strategy into an integrated approach that walks together with it.

Today, we are redefining sustainability not merely as an area of responsibility but as the essence of our business model. Taking into account the needs of the sector in which we operate, the requirements of our operations and the sphere of influence of our value chain, we place the Circular Prosperity approach at the center of sustainability for Besler.

We define Circular Prosperity as a concrete circular approach that begins with the farmer, protects the soil, safeguards labor, reduces waste and creates value at the table. We give new meaning to the concept of “Prosperity” in the journey of raw material from soil to table; we see protecting Prosperity, sharing it and carrying it into the future as our responsibility.

The Circular Prosperity approach takes our sustainability targets out of an abstract vision and integrates them into Besler’s day-to-day way of doing business. We reflect this approach concretely through our material topics, our governance structure and our performance targets.



OUR MATERIAL TOPICS

The first step in placing a sustainability strategy on a strong foundation is to understand what truly matters. To answer this question, we implemented double materiality analysis for the first time in 2024. Thanks to this approach, which assesses a topic not only through the expectations of stakeholders or the financial interests of the company but through both dimensions at once, we simultaneously addressed our environmental and social impact on the topics we cover and the extent to which these topics affect our company's financial sustainability. These topics, distributed across the three axes of our Circular Prosperity framework, shaped both our strategic direction and our operational focus areas.

In the analysis process, we drew on sector benchmarks, international standards and broad stakeholder participation. We conducted one-to-one interviews with different stakeholder groups ranging from suppliers to financial institutions and from public institutions to civil society organizations. While assessing the environmental and social impact of each topic through the dimensions of scale, scope and irremediability, we calculated financial materiality through its potential impact on EBITDA. Carried out with the active participation of senior management, this process made it possible to link our sustainability priorities directly to corporate decisions.

Of the 13 topics we assessed, 8 were determined as high material topics and 5 as material topics. Within the scope of all the material topics we assessed in this process, we identified 40 impacts, 13 of which were negative. While the areas in which our environmental and social impact is highest were Sustainable Supply Chain, Employee Health, Safety and Welfare and Sustainable Agriculture and Protection of Natural Resources, the topics with the greatest potential to affect us on a financial scale were determined as Adaptation to Climate Change, Sustainable Supply Chain and Sustainable Agriculture and Protection of Natural Resources.



You can access the details of our double materiality analysis process from our **2024 Sustainability Report.**

This year, while assessing our high material topics, we carried out an impact (I), risk (R) and opportunity (O) mapping exercise for each of our high material topics, in line with the guidance of the European Union (EU) Corporate Sustainability Reporting Directive (CSRD). We also added a value chain perspective to this work.

It Starts with Nature
Nourishing Nature

Material Topic	(I) (R) (O) Mapping	Value Chain
Adaptation to Climate Change	Scope 1 and 2 Emissions (I)	Our Own Operations
	Scope 3 Emission Impact from Palm Oil (I)	Upstream
	High Energy Consumption Due to the Cold Chain (I)	Downstream
	2050 Net Zero Target (I)	Entire Value Chain
	Transition to Renewable Energy (I)	Our Own Operations
	Potential Non-Compliance with Climate-Related Regulations (R)	Upstream
	Climate/Sustainability Reporting Obligations (R)	Upstream
	Potential Non-Compliance with Legislation on Advertisements Containing Environmental Claims (R)	Upstream
	Reputational Loss in Case of Failure to Achieve the Net Zero Target (R)	Downstream
	Operational and Logistical Disruption Due to Extreme Weather Events (R)	Entire Value Chain
	Disruptions in Agricultural Raw Material Supply and Cost Increases Due to Climate Change (R)	Upstream
	Avoiding High Energy Prices through Energy Efficiency Efforts (O)	Our Own Operations
Water Management and Safety	Production of Agricultural Raw Materials with High Water Requirements (I)	Upstream
	Reuse of Wastewater (I)	Our Own Operations
	High Water Consumption in Production Processes (I)	Our Own Operations
	Production Facilities Located in Regions with High Water Stress (R)	Our Own Operations
Sustainable Agriculture and Protection of Natural Resources	Contract Farming and Purchase Guarantee (I)	Upstream
	Consultancy Services with Agricultural Engineers (I)	Upstream
	Planting Processes Protecting Soil Health, Certified Seed and Drip Irrigation Support (I)	Upstream
	Support for Women Farmers (I)	Upstream
	Non-Adoption of the Supported Sustainable Agriculture Practices (R)	Upstream
Food Waste	Food Waste Due to Extended Harvest Periods (I)	Upstream
	Reduction of Food Waste in Operations (I)	Our Own Operations
	Food Waste Reduction Impact of Frozen Food (I)	Downstream
	Products Past Their Expiry Date That Turn into Food Waste (R)	Downstream
	Circular Valorization of Food Waste (O)	Our Own Operations

	Material Topic	(I) (R) (O) Mapping	Value Chain
It Gains Value Together **Nourishing Value**	Sustainable Supply Chain	Contract Farming and Purchase Guarantee (I)	Upstream
		The Relationship between Palm Oil and Deforestation (I)	Upstream
		Non-Compliance with Deforestation-Focused Regulations (R)	Upstream
		Potential Misalignment with the Targets of Customers Supplied with Palm Oil (R)	Upstream
		Failure to Achieve Traceability in Palm Oil (R)	Upstream
		Disruptions in the Supply Chain as a Result of Possible Global or Local Crises	Upstream
	Talent Attraction, Development and Retention	Employee Trainings (I)	Our Own Operations
		Effective Management of the Employee Lifecycle (I)	Our Own Operations
		Continuous Development Demands and Sector Choices of Young Talent (R)	Our Own Operations
		Failure to Increase Employee Engagement (R)	Our Own Operations
	Employee Health, Safety and Welfare	Regular OHS Performance Management and Employee Health Checks (I)	Our Own Operations
		Work Accident Cases (I)	Our Own Operations
		Increase in Work Accidents or a Fatal Work Accident Case (R)	Our Own Operations
It Is Carried into the Future **Nourishing the Future**	Product Safety, Quality and Responsibility	Contribution to the Product Development of Group Companies (I)	Upstream + Downstream
		Continuous Control through Certification and Documentation Processes (I)	Our Own Operations
		Change in Consumer Expectations in Food Preferences (R)	Downstream
		Complaints Received via Social Media and Potential Decline in Consumer Satisfaction (R)	Downstream
		Potential Non-Compliance in Customer Quality Audits (R)	Downstream

VALUE CREATION MODEL

As we move sustainability to the center of our business model, we also want to set out transparently what this approach produces and how it is measured. Thanks to the Value Creation Model, which we have included in our report for the first time this year, we present in an integrated framework which capital elements we draw on while carrying out our activities and how this process is transformed into value for our stakeholders, for nature and for society.

We built our value creation model on six capital elements under the guidance of the International Integrated Reporting Framework of the International Integrated Reporting Council (IIRC). Around each capital element, categorized as financial, manufactured, intellectual, social and relationship, human and natural capital, it sets out the resources and capabilities we use and also shows concretely how we create value through our Circular Prosperity approach following our activities.

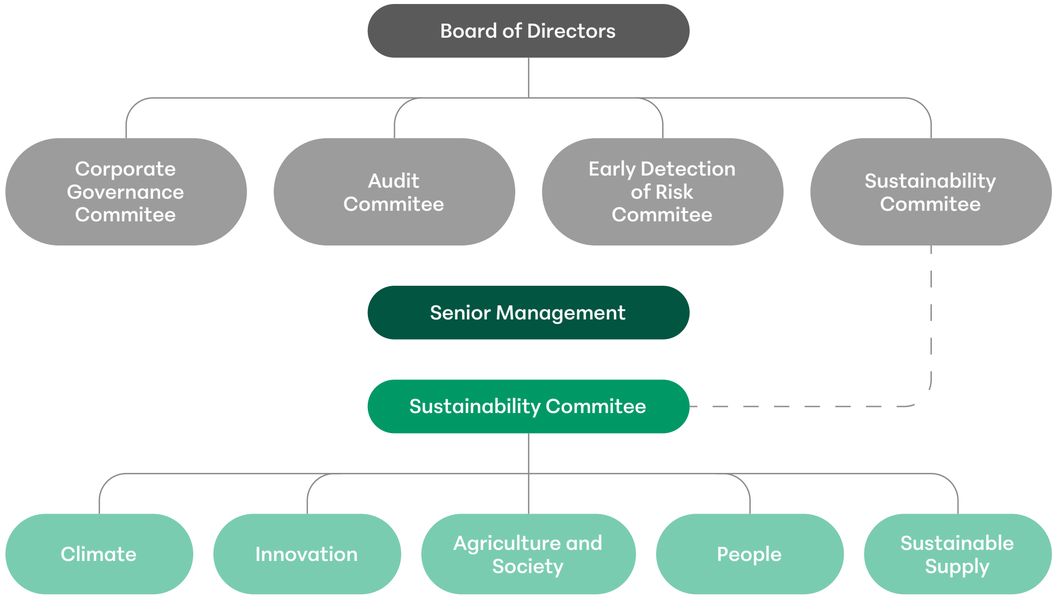
Capital Elements	Inputs and Resources	Value Created
Financial Capital	▪ TRY 17,493 million equity ▪ TRY 736 million capital expenditure ▪ -0.27 Net Debt/EBITDA ▪ Effective revenue management and the capability of tight balance sheet and expense management ▪ Financial impact perspective on climate risks	▪ TRY -1,764 million free cash flow ▪ TRY 32,494 million net revenue ▪ TRY 407 million net profit ▪ 36% market share in the frozen food sector with SuperFresh ▪ TRY 8.1 billion market value
Manufactured Capital	▪ 6 factories ▪ More than 400 products in 16 categories in frozen food ▪ More than 550 products in 18 categories in the Oil Business Unit ▪ 244,000 points of sale at which our products are sold ▪ Widespread and strong domestic and international sales network	▪ 50 new products launched to the market ▪ 182 thousand tonnes of production capacity in frozen food and 510 thousand in the Oil Business Unit ▪ Exports to more than 30 countries on 4 continents in frozen food and to more than 40 countries on 5 continents in the Oil Business Unit
Intellectual Capital	▪ TRY 90.7 million R&D investment ▪ 45 R&D employees ▪ 6,485 Rapid Kaizen and 509 Standard Kaizen completed during the year, and 66 6 Sigma Projects ▪ 56 different brands ▪ An approach of developing healthy and sustainable products	▪ 14 R&D projects completed and 22 ongoing during the year ▪ R&D-focused collaboration with 238 institutions and contribution to 35 seminars ▪ Savings of TRY 203 million in our frozen and canned business unit and TRY 164 million in our oil business unit thanks to operational excellence efforts ▪ Capacity to develop patents and utility models ▪ 24 new product launches at SuperFresh and 20 in the Oil Business Unit
Social and Relationship Capital	▪ Regular and Active Customer Satisfaction Monitoring ▪ 3,789 Notifications Received by the Customer Communication Center ▪ 2,564 suppliers and a strong local purchasing network ▪ 331 farmers worked with ▪ 88.2% - Rate of raw material purchased under contract ▪ Support for women farmers through the Women Stars of Agriculture project ▪ 258 first-tier suppliers certified according to a food safety certification program recognized by the Global Food Safety Initiative (GFSI)	▪ Customer feedback resolved at a rate of 97% ▪ Customer trust and long-term collaborations ▪ 83% local supplier rate ▪ 612 hours of training in total for 102 farmers ▪ Consultancy for 285 farmers and TRY 251,739 of financial support in total ▪ Training for 2,181 women farmers through the Women Stars of Agriculture project ▪ 30% share of women among the farmers we work with
Human Capital	▪ A competent workforce with 1,931 employees ▪ TRY 8,181,626 invested in employee training and development ▪ An employee ecosystem that is egalitarian, fair and nourished by inclusion ▪ A way of doing business in which employee health, safety and welfare are safeguarded ▪ Fair and performance-based reward and fringe benefit systems ▪ Open communication and feedback systems with employees	▪ 508 newly recruited employees ▪ 36,144 hours of training in total for employees ▪ 33% female employee representation ▪ 27% female manager and 35% senior female manager representation ▪ Multidimensional performance evaluation for 728 of our employees ▪ Solid and long-term career planning for employees
Natural Capital	▪ Efficiency and gradual transition to renewable energy in order to reach the net zero target ▪ 495,174 MWh energy consumption ▪ 2,524,215 m^3 water consumption ▪ TRY 21.7 million energy and emission investment ▪ Waste management planning with the Zero Waste approach ▪ Location-based water stress risk study ▪ Sustainable packaging efforts	▪ 0 Scope 2 emissions with the I-REC certificate ▪ 8,569 MWh of energy savings during the year ▪ 21% reduction in Scope 1 and 2 emissions ▪ Decarbonization Roadmap ▪ 28.7 tonnes of plastic reduction through sustainable packaging practices ▪ 96% waste recycling

DÖNGÜSEL BEREKET

SUSTAINABILITY MANAGEMENT

We manage sustainability as an inseparable part of our corporate governance structure; we build the related governance structure on a multi-layered structure extending from the highest decision-making level to operational practices. Thanks to this structure, we distribute critical responsibilities in many areas, from monitoring performance and targets, tracking sustainability-related risks and opportunities and establishing the relevant policies and procedures, to developing and approving projects in these focus areas.

In 2025, we made an important addition to this structure by establishing a separate Sustainability Committee composed of independent members within the Board of Directors. With this step, sustainability and climate-related topics gained a separate and direct governance mechanism at both senior management and Board of Directors level. As of this year, we address all our sustainability-related topics in 3 different layers: the Board of Directors and Subordinate Committees, Senior Management and the Sustainability Committee, and Working Groups. Coordination in all these processes is carried out by our Sustainability Unit.



The Board of Directors and Subordinate Committees

Our Board of Directors assesses the general framework of our sustainability strategy; it oversees the alignment of the risks and opportunities within this scope with company strategy and regularly monitors performance development. While the Early Detection of Risk Committee supported these processes during most of 2025, as of year-end all these processes began to be monitored through the Sustainability Committee established as subordinate to the Board of Directors.

Thanks to this structure, the Board of Directors systematically assesses sustainability- and climate-related risks and opportunities; it integrates the priority ones into strategic decision-making processes and regularly monitors the potential for avoiding risk and maximizing opportunities. Among the decisions taken by the Board of Directors during the year were the establishment of the Sustainability Committee, the approval of the TSRS report and the appointment of an independent auditor within the scope of sustainability reporting.

The Sustainability Committee, established as subordinate to the Board of Directors, consists of a four-member structure comprising two independent Board members, the CEO and the leader of the Sustainability Unit. An independent Board member serves as Chair of the Committee. The Committee aims to support the Board of Directors in effectively fulfilling its governance and oversight responsibilities on sustainability matters. Within this framework, it follows global and local sustainability developments; it guides the establishment of the company's sustainability strategy, targets and roadmap; it oversees the timely preparation of sustainability reports and, where necessary, submits them for the approval of the Board of Directors. The Committee is intended to meet at least four times a year;[1] the decisions it takes take two different forms: final decisions and advisory decisions.

You can access the public disclosure on the establishment of the Committee **here.**

Sustainability Committee Subordinate to the Board of Directors	
Committee Members and Duties	**Competencies**
Esra Kıvrak Independent Board Member	Financial, Strategic, Sustainability
Füsun Kuran Independent Board Member – Committee Chair	Sustainability, Strategic, Inclusive Leadership
Mert Altınkılınç Yıldız Holding Food Group President / CEO	Financial, Strategic, Sustainability, Sectoral, Governance, Inclusive Leadership
Korcan Aydın Sustainability Manager	Sustainability, Strategic Environmental Management, Community Contribution Focus

[1] As the committee was established at the end of 2025, it did not meet during that year. It is scheduled to meet in March 2026.

Senior Management Sustainability Committee and Sustainability Platform

The Senior Management Sustainability Committee, consisting of 11 members under the leadership of the CEO, coordinates the establishment, implementation and monitoring of the sustainability strategy; it manages the processes of assessing climate-related risks and opportunities and guides the five working groups within it. Working in the focus areas of Climate; Innovation; Agriculture and Society; People; and Sustainable Supply, these groups develop projects in priority areas, monitor performance and report the decisions they take to the Committee.

The Sustainability Platform is responsible for implementing the decisions linked to the Committee. Consisting of managers responsible for Research and Development, Production, Human Resources, Finance, Logistics, Purchasing, Marketing and other functional units, the Sustainability Platform undertakes a critical coordination function in determining sustainability policies and strategies, communicating with stakeholders and integrating sustainability into the company culture.



You can access details on the working principles, duties and responsibilities of the Committee and its sub-working groups via our **corporate website.**

Senior Management Sustainability Committee	
Committee Members[1]	**Competencies**
Yıldız Holding Food Group President / CEO – Mert Altınkılınç	Financial, Strategic, Sustainability, Sectoral, Governance, Inclusive Leadership
Vice President Responsible for Marketing, Communication and Sustainability – Gülizar Öcal Doğan	Strategic, Sectoral, Innovation, Communication, Community Contribution Focus
Vice President Responsible for Purchasing and Supply Chain – Özhan Nuri Özesenli	Financial, Strategic, Sectoral, Risk Management
Vice President Responsible for Financial Affairs and Information Technologies – Ufuk Kasar	Financial, Strategic, Sectoral, Data Analytics, Legal Compliance
CHRO – Hamide Güven Şen	Strategic, Sectoral, Communication, People and Culture, Change Management
Oil Business Unit R&D & Business Development & Quality Group Director – Hatice İçeli	Innovation, Strategic, Sectoral
Frozen Business Unit R&D & Business Development & Quality Group Director – Kerem Çetin	Innovation, Strategic, Sectoral
General Manager of Frozen Food Operations – Murat Uğur Ardahanlı	Sectoral, Strategic, OHS, Energy Management
Oil Business Unit Operations Director – Engin Aksoy	Sectoral, Strategic, OHS, Energy Management
Senior Factory Manager – Şahin Albayrak	Sectoral, Strategic, OHS, Energy Management
Sustainability Manager – Korcan Aydın	Sustainability, Strategic, Environmental Management, Community Contribution Focus

[1] The titles of the committee members reflect the job titles held at the time the report was written.

Sustainability Criteria in Senior Management and Employee Targets

At Besler, we carry out our remuneration processes with a fair, transparent and performance-based approach, in alignment with our company's strategic targets. We determine the principles regarding the remuneration of Board members and senior executives in line with our publicly available Wage Policy; we design wage, fringe benefit and performance-based bonus practices taking into account the criteria of duty, responsibility, competency and performance. We structure our remuneration approach in a way that supports our company's long-term value creation targets.

One of the important outputs of our sustainability governance structure is the link between our corporate sustainability targets and the remuneration system. In line with the OKR system, which is our performance evaluation system, we ensure that the actions and plans that will contribute to our short, medium and long-term sustainability targets are reflected in the performance indicators of the relevant teams in 6-month periods.

Within this scope, we include sustainability- and climate-related targets in our performance management system by transferring them to the relevant unit through the CEO and the managers reporting directly to the CEO (N-1) and ensuring that they are managed. By reflecting targets ranging from emission reduction to energy transformation and from water efficiency to R&D in the scorecards of the relevant managers, from operations directors to technical and factory staff, we manage sustainability- and climate-focused priorities not only at the level of corporate targets but also through the individual performance targets of senior management.

Our Approach to Climate- and Sustainability-Related Public Policies

We link sustainability targets with senior management performance; by strengthening the accountability of our managers, we achieve concrete progress toward our targets.

We believe in the importance of public institutions, the private sector, international organizations and other stakeholders acting together in combating climate change. We closely follow climate- and sustainability-related public policies and regulatory developments; we assess their possible effects on our operations, our value chain and our long-term strategy. We address developments concerning regulations on the agenda of our Sustainability Committee and assess compliance requirements and the transformation needs that may arise together with our relevant business units.

Within this scope, we monitor regulations on carbon pricing, the reduction of greenhouse gas emissions and adaptation to climate change, in particular the Emissions Trading System, whose legal basis was established by Türkiye's first Climate Law that entered into force in 2025. We assess the effects that the Emissions Trading System, envisaged to be established under the Climate Law, may create on our operations and our value chain in terms of allocation, emission monitoring and carbon costs. In addition, we closely follow the work related to the draft Water Law prepared for the protection, efficient use and management of water resources at basin scale.

At the same time, we assess the EU Deforestation Regulation (EUDR), which covers commodities such as palm oil and soy that are important for our raw material supply chain, in terms of traceability, origin verification and responsible sourcing requirements. We monitor the EU Packaging and Packaging Waste Regulation (PPWR), which may affect our product and packaging portfolio, in terms of requirements related to the reduction of packaging, recyclability and the use of recycled content. We address these policies and regulations as part of our efforts to manage our climate risks, use natural resources efficiently, develop our responsible sourcing approach and prepare for changing market conditions.

In this direction, by supporting collaborations and international initiatives focused on combating climate change and on sustainability, we aim to contribute both to the maturation of policies and to the acceleration of sectoral collaborations. In 2025, we decided to initiate our process of joining the United Nations Global Compact, which provides a common framework across different dimensions of sustainability, including environmental responsibilities and climate change. With this step, we aim to strengthen our alignment with internationally recognized principles, to follow good practices and to contribute to collaborations in the field of sustainability.

Link between Sustainability Targets and Senior Management Targets

Main Target	Managers Included in the Scorecard	Target Progress
42% reduction in Scope 1 and 2 emissions in 2030	Oil Business Unit Operations Director Frozen Business Unit Operations Director	The total of Scope 1 and 2 emissions decreased by 20.7% compared with 2024 and by 8.6% compared with the base year 2021.
To increase the total of quality and productivity by 15% compared with the general average in the trial plots implemented using smart agriculture systems in agricultural production, with the aim of increasing agricultural productivity by supporting sustainable agriculture practices with digitalization and data analytics	COO	The relevant target was exceeded; an increase of 20.93% was achieved.
Reduction of water consumption per production by the end of 2025	Oil Business Unit Operations Director, Frozen Business Unit Operations Director, Technical Manager, Senior Factory Manager	Water consumption per production declined from 0.1496 m^3/tonne in 2024 to 0.1492 m^3/tonne in 2025, achieving a reduction of 0.3%.
Carrying out sustainability- and agriculture-focused R&D work that will provide differentiation in competition by 2030	CEO, COO	In 2025, 3 sustainability- and agriculture-focused R&D initiatives were implemented.
Ensuring a gradual transition to cleaner energy by 2030	Oil Business Unit Operations Director, Frozen Business Unit Operations Director	Application processes have been completed within the scope of the SPP investment and the installation process of the Emirdağ SPP project has begun. With the launch of the SPP project, progress has been made toward the transition to renewable energy.

NOURISHING NATURE



ADAPTATION TO CLIMATE CHANGE

Every stage of our value chain extending from farm to fork is in an inseparable bond with nature; the supply and continuity of our raw materials depend on soil fertility and water resources, while our production processes depend on water and energy resources. The climate crisis poses a threat to all these vital resources. For this reason, in addition to combating climate change, we also see adapting to the inevitable effects of the crisis and gaining climate resilience among our priorities. We develop strategies that will increase our resilience across our operations and our value chain and we take steps that will strengthen the sustainable food chain in all our processes, from supply to production and from logistics to packaging.

Energy Management and Efficiency

With 26 energy efficiency projects in 2025 and investment exceeding TRY 21.7 million, we strengthened our energy performance achieved 8,569 MWh of savings and generated approximately TRY 21.2 million in financial benefit.

In our processes of combating and adapting to climate change, we see every unit of energy we consume as a focal point both in terms of its environmental impact and its efficiency potential. We continue our work to minimize the adverse effects arising from our energy consumption and to ensure a gradual transition to clean and renewable energy. We carry out all our processes related to energy management in compliance with environmental laws and regulations and in line with international standards.

Through our Environmental Policy, we determine the criteria to be complied with at all our facilities; we encourage all our stakeholders, primarily our employees, our suppliers and our business partners, to share our commitment to responsible environmental management. Within this scope, no environmental accident occurred at our facilities during the reporting period. In addition, at the points of nonconformity encountered in the odor emission audit carried out during 2025,[1] we planned and implemented improvement actions without delay; as a result of the odor measurements renewed by an authorized independent firm and the examination of the Directorate of Environment, it was confirmed that compliance was achieved at all points. In order to reach our target of 0 environmental accidents, we continue to strengthen our environmental compliance monitoring and internal audit processes.

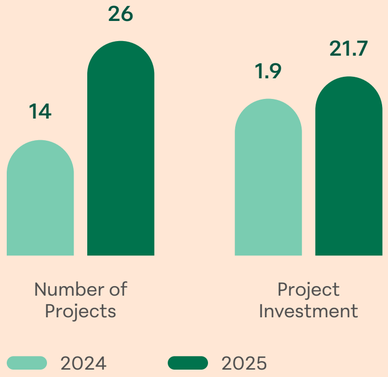
In order to certify our environmental performance with international standards, we adopt the ISO 14001 Environmental Management System Standard as a guide at all our factories. We hold the ISO 50001 Energy Management System Certificate at our Adana Marsa and Besler oil production facilities. Throughout 2025 we carried out preparatory work for this certificate at our Bursa and Emirdağ facilities, and both facilities were certified after the reporting period. Thus, we have certified energy management under an international standard at all four of our production facilities.

In line with our activities in 2025, our total energy consumption was approximately 495,174 MWh. Our highest energy consumption arose from our electricity use.

Within the framework of our net zero emission target, we attach importance to managing energy consumption in our operations and the carbon emissions associated with it. With this approach, in 2025 we carried out a total of 26 energy efficiency projects, 20 of which we completed and 6 of which we are continuing to work on, with an investment exceeding TRY 21.7 million. While we achieved 8,569 MWh of energy efficiency thanks to the projects we completed, we aim to increase this figure to 8,629 MWh once our ongoing projects are completed. In addition to energy savings, these projects also contribute financially. Through this work, which enables our transition to production models requiring less energy, we achieved approximately TRY 21.2 million in annual financial savings.

[1] It was determined that limit values were not achieved at 4 of the 15 designated measurement points, and an administrative fine of TRY 55,600 was imposed.

Energy-Focused Projects (number) and Investments (million TL)



Energy Efficiency Projects We Implemented in 2025

Improvement in Production Processes

- Tank and Steam Line Insulation
- Process Revisions
- Heat Recovery
- Prevention of Energy Losses

High Energy Efficiency Technologies

- LED Lighting Conversion
- High Efficiency (IE4) Motor and Compressor Revision
- Steam Boiler O_2 Trim Application

Gradual Transition to Renewable Energy

We support the energy transition with our investments in renewable energy generation; we continue our work in this focus area with our Solar Power Plant (SPP) investments at our Afyon Emirdağ and Adana factories. As of 2025, we implemented the Afyon Emirdağ SPP project and started the rooftop SPP installation process. With the plant to be installed with a total of 5,734 solar panels, we aim to reach approximately 3.3 MWp (DC) of installed capacity and to generate 4,300 MWh of renewable electricity annually. With this generation, approximately 16% of the factory's annual electricity consumption is expected to be met from renewable sources. The plant is planned to be commissioned in April 2026.

In addition, in 2025, we obtained I-REC certificates equivalent to our total electricity consumption—which is included in our Scope 2 emissions calculations—thereby documenting that our electricity consumption was met by renewable energy sources.



Digital Cabinet Tracking Project

With the "Cabinet Tracking" application we developed within the scope of the Digital Cabinet Tracking Project, we moved the request and detection processes for cabinet failures to a digital tracking system for our sales and maintenance teams. Thanks to the application, failure notifications are transmitted instantly through the system by our sales team, while our technical teams have the opportunity to intervene in the relevant failures much more quickly and effectively. The instant tracking and intervention approach directly contributes to the sustainability of our operational processes by preventing unnecessary energy consumption and inefficient operation of the cabinets. By protecting the cold chain, we reduce product losses, prevent food waste and increase the service quality at our points of sale. At the same time, by optimizing the regular maintenance and repair processes of the cabinets, we establish a more efficient and environmentally friendly structure of use in the long term.

We have also made it possible to track the spare parts and materials used in cabinet maintenance through the same system. In this way, while preventing unnecessary resource consumption, we analyze the cabinets in which energy inefficiency is detected and implement more environmentally friendly solutions. Our technical teams find the opportunity to limit our carbon footprint by identifying cabinets with high energy consumption and ensuring their timely renewal. Thanks to digitalized processes, we reduce unnecessary service visits and create a more sustainable structure in the use of labor and resources.

Greenhouse Gas Emissions

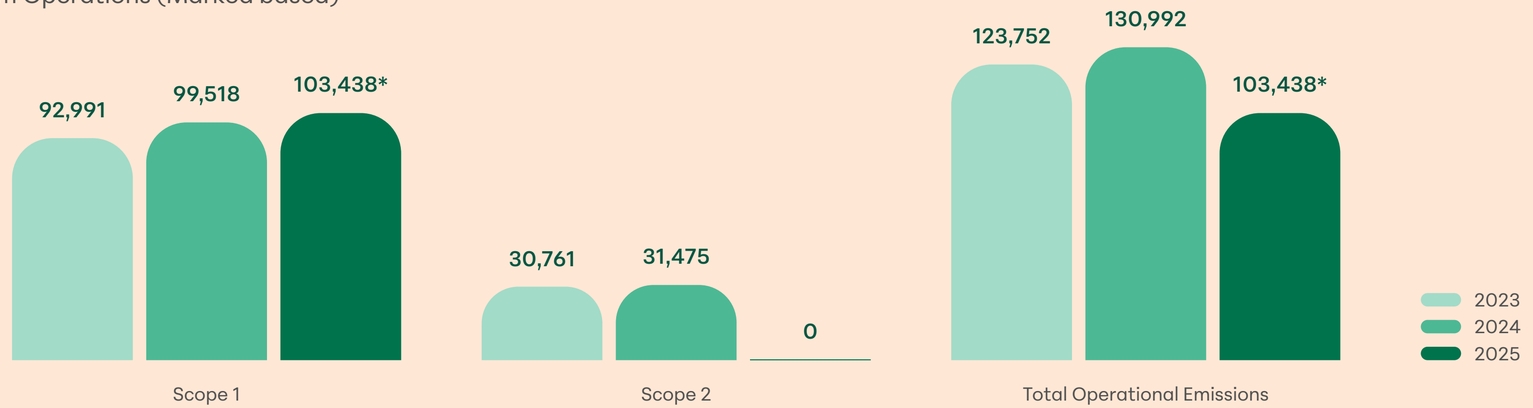
We continue our two-stage decarbonization journey with our 2030 and 2050 targets. We continue to monitor our greenhouse gas emissions on a quarterly basis and take faster action during the year at our facilities with high impact.

During the year, we caused 103,438* tonnes CO_2e of Scope 1 emissions, while in Scope 2 emissions we brought our market-based emissions to zero thanks to I-REC certification. Our location-based Scope 2 emissions, meanwhile, were 31,355* tonnes CO_2e. Within this scope, based on our market-based emissions, our emissions arising from our own operations totaled 103,438 tonnes CO_2e. Thanks to this performance we achieved during the year, we delivered a 21% reduction in the total of Scope 1 and 2 emissions compared with 2024.

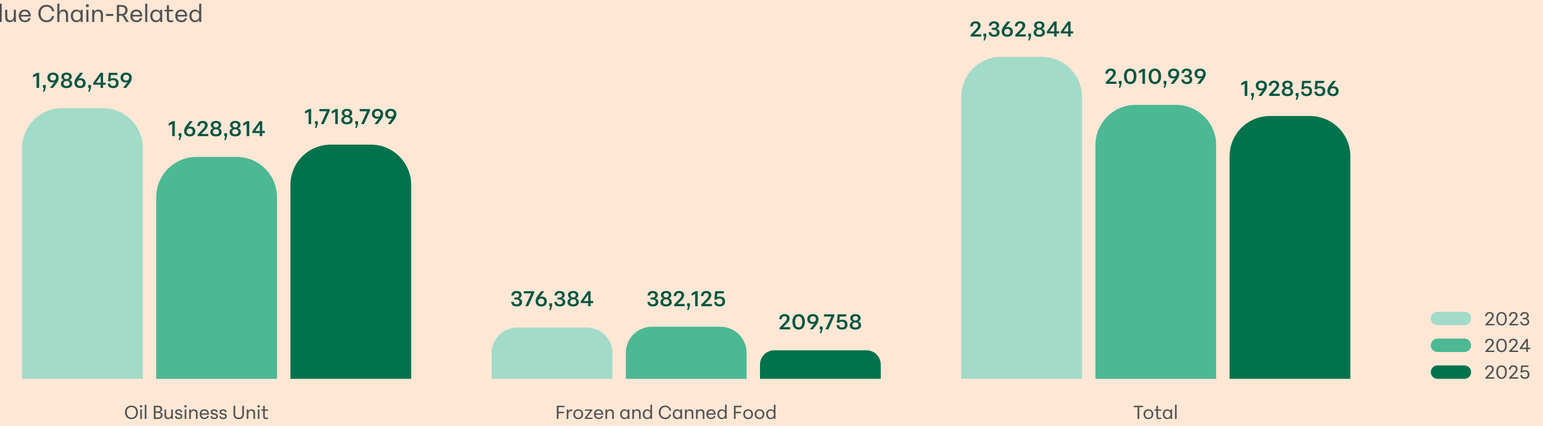
As a company that continues to grow, in addition to our net emissions we also attach importance to our performance in emission intensity per production. In 2025, our greenhouse gas emissions arising from our operations per production were 0.267 tonnes CO_2e / tonne.

In addition to our emissions arising from our operations, we also assess our emissions arising along our value chain. When calculating our Scope 3 emissions, we include 6 different categories; in the areas where we have the highest impact, we try to reduce our impact by developing collaborations with our stakeholders. While our Scope 3 emissions were 1,928,556 tonnes CO_2e in 2025, the highest impact, at 97%, occurred on the purchased goods and services side. Within this category, while the main impact arises from purchased raw materials, palm oil purchases were identified as the raw material with the highest impact. This category was followed by upstream transportation and distribution with an impact of 2.4%.

Greenhouse Gas Emissions (tCO_2e)
From Operations (Marked based)



Greenhouse Gas Emissions (tCO_2e)
Value Chain-Related



* With the review of the organizational boundaries during 2025, it was decided to include the emissions arising from Berk Enerji (heat-related), which were included within Scope 2 emissions, within Scope 1. Together with this decision, the emission calculations for previous years were also renewed and the necessary corrections were made.

Our Decarbonization Targets

When determining our climate-related targets, we assess our sustainability strategy, the impacts arising from our activities and the climate risks we face together. As a result of the work we completed in 2024, we established our sustainability targets covering all of our operations and all of our locations. We focus part of these targets on reducing climate-related risks and supporting our transition to a low-carbon economy.

Within this scope, we monitor our targets for reducing our greenhouse gas emissions and increasing the use of renewable and clean energy. By including our targets in the scorecards of our relevant managers and of our CEO, we link climate performance to our managerial responsibility and performance evaluation processes. We regularly monitor the progress we make; we adopt a holistic approach to reducing our climate-related impacts, primarily the greenhouse gas emissions arising across our activities and our value chain.

We determine our greenhouse gas emission reduction targets in line with internationally recognized methodologies. Within this scope, we take the **Science Based Targets initiative (SBTi)** standards as a reference; in our target-setting work, we make use of the **SBTi FLAG (Forest, Land and Agriculture)** guidance in order to take into account the land- and agricultural-production-related characteristics of our sector. In this way, we structure our decarbonization approach to cover both our operational emissions and the agriculture- and land-related impacts in our value chain.

Target	Base Year	Base Year Performance	Target Progress	Managers Included in the Scorecard
42% reduction in Scope 1 and 2 emissions in 2030	2021	Scope 1: 70,363 tonnes CO_2e Scope 2: 42,809 tonnes CO_2e Scope 1+2: 113,172 tonnes CO_2e	The total of Scope 1 and 2 emissions decreased by 21% compared with 2024 and by 8.6% compared with the base year.	Oil Business Unit Operations Director Frozen Business Unit Operations Director
Reaching net zero across the entire value chain (Scope 1, 2 and 3) in 2050	2021 & 2022*	Scope 1: 70,363 tonnes CO_2e Scope 2: 42,809 tonnes CO_2e Scope 3: 2,333,544 tonnes CO_2e Scope 1+2+3: 2,446,716 tonnes CO_2e	The total of Scope 1,2 and 3 emissions decreased by 5% compared with 2024 and by 17% compared with the base year. The total of Scope 3 emissions decreased by 4.12% compared with 2024 and by 17.37% compared with the base year.	Oil Business Unit Operations Director Frozen Business Unit Operations Director
Ensuring a gradual transition to cleaner energy by 2030	2024	< %1	The renewable energy use rate remained the same. However, in 2025 the application processes were completed within the scope of the SPP investment and the installation process of the Emirdağ SPP project was started.	Oil Business Unit Operations Director Frozen Business Unit Operations Director

We aim to reduce our Scope 1 and 2 emissions by 42% by 2030 and, in 2050, to reach net zero across our entire value chain. We implement our decarbonization roadmap through clean energy investments, energy efficiency and sustainable agriculture practices.

* The year 2021 is used as the base year for Scope 1 and 2 emissions and the year 2022 for Scope 3 emissions. The calculation boundaries of Scope 3 emissions reached their widest limits in 2022.

Climate Scenario Analyses

The scenario analyses within the scope of the climate change risk and opportunity study we conduct to guide our decarbonization roadmap again guided us this year in shaping our strategy and our future plans. In these analyses, we assessed the effects of two different global warming scenarios on our operations, our value chain and our financial structure; we addressed the direction and severity of the risks and their change over time. We built our analyses on scenarios of below 2°C warming and 3–4°C warming by the end of the century. We chose the two scenarios because they produce different results in terms of physical risks and transition risks. For 2030 and 2050, we addressed within this framework the topics that will affect our operations and especially our upstream value chain. In the process, we made use of the scenario outputs and tools of the Intergovernmental Panel on Climate Change (IPCC) and the Network for Greening the Financial System (NGFS).

We analyzed the changes under the two warming scenarios for 2030 and 2050 under five main headings:

- Social trends such as consumer tendencies and population growth
- Technological trends such as energy and carbon technologies, sustainable packaging and agricultural technologies
- Economic trends such as carbon pricing and agricultural raw material and energy prices
- Environmental trends such as extreme weather events and water stress
- Legal trends such as climate-focused local and international regulations

When assessing the possible financial effects of climate-related transition risks, we make use of internal carbon pricing. When determining the unit carbon price we use in our scenario analyses, we take the carbon allowance auction prices in the European Union Emissions Trading System as a reference; we also include in our assessment the assumptions regarding the market values and carbon transaction fees announced by official authorities within the scope of the Emissions Trading System envisaged to be established in Türkiye. In line with this approach, we use a carbon price of €43 per tonne in our calculations. We apply this price in order to measure the potential effect of carbon costs on our operations and our financial performance, to compare the magnitude of the risks and to support our decision-making processes regarding our decarbonization investments.

By detailing the effect of the changes in the relevant trends on the climate risks and opportunities we have identified, we gained insight into future environmental, social and financial impacts. Thanks to the analyses we have carried out, we clarified the development areas of our decarbonization roadmap in the face of different climate scenarios. The data we obtained provided a strategic basis both for assessing the performance of our current strategies under these conditions and for determining the critical steps we will take in the future; at the same time, it enabled us to see more clearly our financial resilience and the possible future course of our risk profile.

You can access detailed information on the climate scenario analyses from the **Besler TSRS Report.**



WATER MANAGEMENT AND SAFETY

In order to protect the source of Prosperity, we focus on using water in the most efficient way and on protecting it along our value chain. Water is one of the important natural resources that lies at the basis of every stage of food production. We are aware of the dependence of our value chain, extending from agriculture to production, on water. As a food company, we need water resources both in our own production processes and in growing our raw materials. Addressing water management and safety as a high material topic, we try to reduce not only our own impact but also the impact of our stakeholders, primarily our farmers, on water.



Water Use in Our Operations

In our operations, we withdraw water from two sources, groundwater and mains water, mostly groundwater. We monitor both our groundwater and mains water use and our wastewater volume on a monthly basis and we carry out our water management processes in compliance with the relevant requirements. In 2025, as in previous years, no case of non-compliance related to water quality permits, standards and regulations occurred at our facilities.

In 2025, we recorded a limited decrease in our water consumption, using a total of 2,524,215 m^3 of water. We discharged 69% of the total amount of water we withdrew, while we recycled 1% and reintegrated it in our production processes.

We continue our work to reduce our water consumption; thanks to our factory-based targets, we implement reduction-focused projects specifically at our facilities that have water-intensive production processes. Within this scope, we monitored the following targets for reducing water consumption per unit of product by the end of 2025:

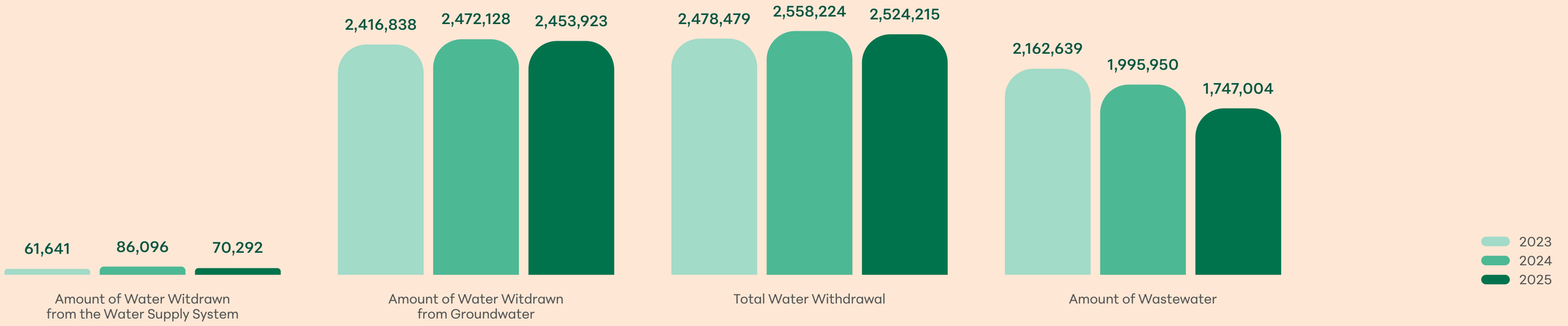
- **Bursa:** 2% reduction in water consumption per unit of product
- **Emirdağ:** 3% reduction in water consumption per unit of product
- **Kurtköy:** 2% reduction in water consumption per unit of product

In order to reach our targets, we implemented 14 projects within the scope of reducing water use and wastewater recovery during the year; we completed 10 of these projects and are continuing our work on 4. Thanks to these projects, we achieved 72,959 m^3 of water savings with an investment exceeding TRY 800,000.

Water Efficiency Projects We Implemented in 2025

- Reuse of wastewater by recovering flash steam condensate and backwash water into the system, focusing on process optimization and recovery practices
- Optimization of operational water consumption by shortening cleaning times thanks to equipment revisions on production lines and the repositioning of drain lines
- Prevention of losses caused by leakage and overflow through improvements made to tank and valve systems.

Water Consumption (m^3)



Water Footprint Calculations

This year, we completed our water footprint calculations covering 2024 data at all five of our facilities, based on the ISO 14046:2014 Environmental Management – Water Footprint standard. Thanks to this work, we gained the opportunity to assess the water withdrawn, used and released into the receiving environment after being polluted, broken down by facility.

In our study, in which we calculated three components, namely the blue, grey and green water footprint, we also assessed the annual rainwater harvesting potential of our facilities. We set out the total water footprint of our five facilities as 4,385,362 m^3/year; 2,909,553 m^3 of this figure consists of our blue water footprint and 1,475,809 m^3 of our grey water footprint. In the same period, we calculated the rainwater harvesting potential of our facilities as 77,577 m^3/year.

The results indicate that our water footprint displays a distribution parallel to our production profiles; our Emirdağ and Bursa facilities, which carry out frozen food production, and our Marsa facility, which carries out oil production, are the locations where our water footprint is most intense. We assess this data set together with our location-based water stress risk analyses as a fundamental input in prioritizing our targets for reducing water consumption per unit of product.

Facility	Blue Water Footprint (m^3/year)	Grey Water Footprint (m^3/year)	Total Water Footprint (m^3/year)	Rainwater Harvesting Potential (m^3/year)
Adana	919,328	213,728	1,133,056	19,368
Bursa	566,284	294,544	860,828	21,923
Emirdağ	961,362	822,837	1,784,199	8,668
İstanbul	43,051	12,110	55,161	8,364
Kurtköy	419,528	132,590	552,118	19,254
TOTAL	**2,909,553**	**1,475,809**	**4,385,362**	**77,577**

The calculations were carried out in line with the ISO 14046:2014 Environmental Management – Water Footprint standard. As rainwater is not used directly as an input in our operational processes, the green water footprint has been calculated as zero at all our facilities.

Water Stress Risk Analysis

We again carried out this year our location-based water stress analysis, which we have been continuing and updating every year since 2022. Last year we added water scarcity risk to our analyses in addition to water stress data; we continued to maintain this scope in 2025 as well. Water stress analyses enable us to foresee the risks related to the ratio of total water demand to available renewable surface and groundwater resources, while water scarcity analyses enable us to foresee the risks related to the ratio of total water consumption to available renewable water resources.

Specific to the coordinates of our facilities, we studied different water risk scenarios for the present day and for 2030 and 2050. According to these analyses, which we carried out with the WRI Aqueduct Water Risk Atlas tool, 2 of our facilities currently carry very high water stress risk. Toward 2050, we foresee that the number of our facilities at very high risk in terms of water stress will rise to 4.

As a result of the calculations we carried out for the first time at our five facilities in 2025, we determined our total water footprint as 4,385,362 m^3/year and our rainwater harvesting potential as 77,577 m^3/year.

Facility	Water Withdrawal	Water Discharge	Water Stress 2025	Water Stress 2030	Water Stress 2050
Adana	616,180 m^3	401,440 m^3	Very High	Very High	Very High
Bursa	536,792 m^3	302,252 m^3	High	High	High
Emirdağ	906,328 m^3	716,873 m^3	Very High	Very High	Very High
İstanbul	53,002 m^3	53,002 m^3	High	High	Very High
Kurtköy	411,913 m^3	273,437 m^3	High	High	Very High

WASTE MANAGEMENT AND SUSTAINABLE PACKAGING

In order to protect Prosperity without wasting it, we reduce resource use, manage our waste effectively and focus on making our packaging materials recoverable with a circular economy approach.

While the packaging that safely delivers our products to our consumers plays a critical role in protecting product quality and food safety, it also constitutes an important part of our environmental footprint. With this responsibility, we address reducing our environmental impact arising from packaging among our sustainability priorities. We optimize the use of packaging material, assess the use of recycled or biobased and renewable content in suitable areas and carry out work aimed particularly at reducing plastic consumption. While our R&D teams focus on increasing the recyclability of our packaging, they develop applications that enable the use of less material through thinning and optimization solutions.

We manage waste according to a hierarchy that prioritizes preventing waste before it arises, reducing it at source, reuse, recycling and recovery. We regularly monitor the types of waste arising in our production processes and we ensure that waste is segregated and temporarily stored in compliance with legislation and directed to recovery or disposal processes through licensed organizations. In this way, we both increase resource efficiency in our operational processes and strengthen our circular economy approach.

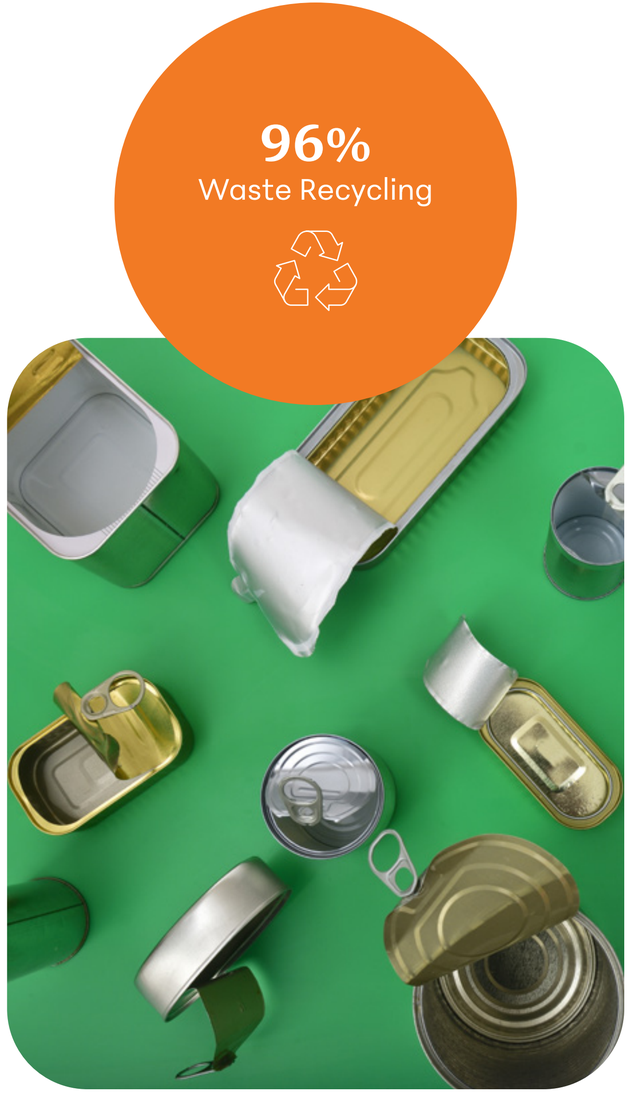
Operational Waste Reduction Efforts

In our strategy for combating climate change, reducing the waste arising from our operations is among the topics we focus on. We attach importance to working with a zero waste approach at our factories and we try to reduce at source, recover and recycle the waste and packaging arising as a result of our activities. Where this is not possible, we dispose of the waste in compliance with legislation.

With our determination in waste management, we achieved a decrease in our total waste volume compared with the previous year. In 2025, a total of 12,309 tonnes of waste arose at our facilities, 97% of which was non-hazardous. We increased our recycling rate from the 87% level of the previous year to 96% and disposed of only 4% by appropriate methods.

In addition to attaching importance to recovering our waste, as an advocate of the “Waste-Free Company” model we design our processes from the very beginning to generate less waste. In 2025, we implemented important projects at our Frozen Food and DFU facilities within the scope of waste reduction and waste reuse. With the project we implemented on the filling line at our DFU facility, we reduced waste oil by 324 kg per year by collecting oil losses. In addition, by switching from liquid oil in tinplate cans to the IBC tank system, we prevented the generation of approximately 12 tonnes of tinplate waste and 7,400 tinplate containers per year.

Operational Waste (tonnes)	2022	2023	2024	2025
Total Waste	53,706	9,552	12,794	12,309
Non-Hazardous Waste	53,516	9,324	12,545	11,982
Hazardous Waste	190	228	249	327
Recycled Waste	-	-	11,142	11,789



Sustainable Packaging Efforts

Optimizing our packaging use in a way that protects the product to the highest degree while leaving the least burden on nature, and preferring sustainable solutions, are at the top of our priorities. In 2025, we continued our work in this direction around three focus areas: increasing the product-to-packaging ratio, expanding reusable packaging applications, and improving recyclability. With this approach, we both reduced the amount of material we use and turned to circular solutions that support the recycling of materials.

While we used 8,324 tonnes of plastic in packaging during the year, we achieved a total of 28.7 tonnes of plastic savings with the reduction projects we implemented. Within this scope, we optimized the use of stretch film at our DFU facility and switched to a thinner material, achieving approximately 13 tonnes of plastic savings per year. The film thinning, size standardization and film length shortening work we carried out on our various product lines also made an important contribution to this achievement. As a result of the optimizations we carried out, we achieved 4.2 tonnes of plastic savings in mozzarella and onion ring packaging films, 2.6 tonnes on the corn packaging line, 2 tonnes through the standardization of potato packaging forms and 1.7 tonnes on the tuna line. In addition to these, we continue our work on recyclable film structure alternatives for our flexible packaging in line with the 4evergreen and CEFLEX guidelines. Within the scope of this work, we made all of our reel-type flexible packaging 90% recyclable; in the period ahead, we plan to develop recyclable alternatives for our multilayer barrier structures as well.

We also aimed to minimize resource losses in packaging materials other than plastic. Thanks to the work we carried out during the year on our metal-based packaging, we reduced our metal consumption by 64 tonnes. While we prevented 31.16 tonnes of paper consumption in secondary packaging with the reusable packaging concept we implemented in our corrugated cardboard packaging, we achieved 4.4 tonnes of paper and cardboard savings per year with the improvement we made to our case handling system. In addition, with the project we launched at our DFU facility for the repair of idle wooden pallets, we returned approximately 12 thousand pallets to use throughout the year, preventing them from being scrapped.

Within the scope of the certification work we carry out in order to strengthen our presence in the European market, we continued our activities aimed at bringing our packaged margarines to market with packaging containing 30% biobased material. In order to inform our stakeholders and customers in the most accurate way about the characteristics of this innovative packaging, the ISCC+ certificate we hold continued to guide our processes.

With the reduction projects we implemented, a total of **28.7** tonnes of plastic savings



FOOD WASTE

We reduce loss at every link of the value chain extending from farm to fork and transform inevitable by-products back into value.

As a food company, we place combating food waste is at the center of our sustainability agenda. We carry the responsibility that comes with reaching approximately 19.8 million households and 62 million plates in Türkiye each year with the awareness of being one of the country's largest agricultural producers. While we carry the Prosperity we receive from nature to tables, ensuring no loss at any stage along the way forms the basis of our way of doing business.

Our holistic approach, which aims to reduce loss at every link of our value chain extending from farm to fork and to transform waste back into added value, frames our food waste work.

Frozen and canned foods, which form the basis of our product portfolio, provide protection against food waste with their long shelf lives. In this way, with our business model we become a natural solution partner for our consumers in reducing food waste in their homes.

Transformation of Waste Back into Value

Beyond reducing loss, we also transform the waste arising in production processes into economic and environmental value. In 2025, we directed 51,837 tonnes of by-products at our Emirdağ factory and 1,382 tonnes at our Bursa factory to animal feed and biogas production facilities. Thanks to this practice, the organic waste from our production makes a concrete contribution to the circular economy by turning either into a nutrient source for the livestock sector or into an input in renewable energy generation.



Zero Food Loss from Soil to Table

We implement the Zero Food Loss from Soil to Table project, which we launched to prevent food waste at all steps from the production to the consumption of our products, as a business model rather than seeing it merely as a project. Within the scope of agricultural raw material production, we aim for sustainable production with contract farming support and we support domestic production. We raise the awareness of our farmers about sustainable agriculture practices and provide regular consultancy. In 2025, working with a total of 331 farmers, 86% of them under contract, we provided a total of 612 hours of training to 102 farmers. At the same time, we provided consultancy to all of our contracted farmers through our agricultural engineers. With this business model, we increase agricultural productivity and minimize losses arising from agricultural activities.

According to the research conducted in 2013 by the Food and Agriculture Organization of the United Nations (FAO)[1], the loss rates occurring in vegetables in Türkiye are measured respectively as 20% in agricultural production, 8% in post-harvest storage, 10% in processing and packaging, 10% in the distribution process and 5% at household level. While the average food loss and waste in the fruit and vegetable category in Türkiye is 53%, thanks to the improvement practices we implemented within the scope of our Zero Food Loss from Soil to Table project we reduced this rate to 7% at Besler. Within the scope of the project, while we reduced the loss rates to 3% in agricultural production, 1.5% in post-harvest storage and 2% in processing and packaging, we brought losses to zero in the distribution process and at household level.

[1] Food Losses and Waste in Turkey, Country Report, 2013.

Processing Waste in Potato Production Processes

Thanks to this project, which addresses waste management in a sustainable way, we aim to produce protein and dietary fibers from the by-products arising during potato processing. In the project carried out in collaboration with TÜBİTAK, TAGEM and Yıldız Technical University, we use innovative methods for the production of functional food ingredients. With this work carried out with a focus on the circular economy, on the one hand we generate economic gain by valorizing food waste, and on the other hand we contribute to environmental sustainability.



SUSTAINABLE AGRICULTURE AND PROTECTION OF NATURAL RESOURCES

We see sustainable agriculture and the protection of natural resources not only as a sustainability priority for us but also as one of the key conditions for sustaining our existence. Since our frozen food business unit is directly based on agricultural production, the continuity of agriculture is also the greatest assurance of the continuity of our business. With this understanding, we focus on reducing the impact of the climate crisis on agricultural production through sustainable agriculture practices.

We work together with our agricultural engineers and our farmers against the risks that climate change brings to agriculture, such as drought, water stress, water scarcity, the unproductive use of soil and biodiversity loss. We select the seed varieties that will protect the natural balance of the soil, the place where Prosperity begins, and we consciously draw up our planting plans according to the nutrient exchange between the cultivated crops and the soil. With our sustainable agriculture practices, while on the one hand we reduce water and energy consumption, on the other hand we contribute directly to the financial resilience of our farmers by increasing their productivity and income.

In 2025, we worked with 331 farmers, 86% of them under contract, and purchased a total of 140,386 tonnes of agricultural raw material. We provided field consultancy to all of our contracted farmers through our agricultural engineers. Thanks to this work we carry out together with our farmer ecosystem, we both grow the Prosperity we give back to the soil we create a broad sphere of influence focused on sustainable agriculture.

We carry out approximately **86%** of our purchases through the contract farming model.



In 2025, we purchased a total of **140,386 tonnes** of agricultural raw material.



Sustainable Agriculture-Focused Efforts

Water Stress Risk Study on Agricultural Land

We again continued with determination this year the agricultural-production-focused water stress risk analyses we launched last year. We measured the sensitivity and resilience to water stress of the agricultural products we purchase according to both their crop types and the locations where they are grown. Within this scope, we produced a detailed risk map based on the province- and tonne-based distribution of our total agricultural purchasing in 2025.

Specifically for potatoes and corn, which have a large share of 91% in our total purchasing volume, we assessed all the locations from which purchases were made on a product and province basis using the **WRI Aqueduct Food Tool.** As a result of the analyses carried out, we determined that 6 provinces representing 60% of our potato purchases and 5 provinces representing 99% of our corn purchases have critically high water stress risk. In line with this data, we source 60% of the potatoes and 99% of the corn in our current supply chain from these regions with very high water stress.

In order to observe the climate resilience of our supply chain, in light of this current data we obtained we also carried out forward-looking scenario analyses for 2030 and 2050. Specifically for these two raw materials of critical importance, we studied the possible rates of increase that may occur in potato and corn unit prices under different scenario models linked to the climate crisis. We included these financial projections, which contribute to our planning of the strategic steps we need to take in our purchasing processes in the future, in our general climate risk analyses.

Risk Level	2024	2025	2030	2050
Very High	14%	68.4%	64%	58%
High	48%	19.2%	26%	32%
Medium / Medium - High	37%	12.0%	9%	10%
Low - Medium / Very Low	1%	0.5%	1%	0%

Drip Irrigation Application on Contracted Agricultural Land

Water use, a critical input for agricultural production, also plays a vital role in global food security. While it is estimated that agricultural production needs to increase by approximately 70% by 2050 due to the growing world population and needs; consequently, the water used in agricultural production needs to be used 25% to 40% more efficiently than today, depending on the level of water stress.

Being aware of this strong link between water use and agricultural production, we carry out work aimed at expanding drip irrigation applications on contracted agricultural land. Within this scope, we provide financial and operational support to our contracted farmers for the installation of drip irrigation systems in order to expand the drip irrigation method in areas planted with sweet corn.

As of 2025, thanks to this support we provide to our farmers, we achieved 4,873,344 m^3 of water savings in our production processes . While the energy savings achieved within the scope of the project's operational efficiency reached the level of 2,469,600 kWh, thanks to these practices we achieved a yield increase of over TRY 25 million on the land where drip irrigation is applied and TRY 9,137,520 of financial savings across our farmer ecosystem.

Development of the SAFER Smart Field Decision Support Platform

With the Smart Field Decision Support Platform (SAFER), which we implemented in order to increase digitalization and artificial intelligence-supported solutions in the agricultural sector, we contribute to the digital transformation in agricultural production processes. Through this system, which we have equipped with Internet of Things (IoT) technology, drones and advanced sensors we have placed in the fields, we monitor critical parameters such as soil health, water requirements, fertilization and weather conditions in real time. Thanks to the early warning alarm mechanisms in the system, we support production processes by identifying the needs of the fields in advance. In this project, which we have concentrated specifically on the potato plant, which has the highest weight in our agricultural raw material supply with a share of 75%, we meticulously monitor the feeding and growth stages of the plant, soil nutrient values and real-time weather forecast data. By taking the necessary actions in a timely manner, we minimize the risks that may arise from adverse weather conditions, diseases and pests. Thanks to these practices, we achieve a 24% increase in product quality, a 17% increase in productivity and a 40% decrease in resource use. With this pioneering work, as Besler we aim to increase efficiency permanently in agricultural production processes, to optimize resource use to the highest level and to limit the operational and financial effects of climate-related risks.

Our SAFER project was also recognized in 2025 through the awards it received on national and international platforms

- Stevie Awards International Business Awards – Sustainability Product of the Year: Gold
- Stevie Awards International Business Awards – Achievement in Collaboration and Partnership: Silver
- Stevie Awards International Business Awards – Most Impactful Sustainability Partnership: Bronze
- Sustainable Food Awards – Digitalisation and Artificial Intelligence in Food: Category Award
- Hammers Awards – Team Best Supporting Responsible Production: Gold
- Fast Company Most Innovative Company – Business Category: 4th place

Aldığımız bu ödüller, SAFER projemizin tarımsal üretimde dijital dönüşüme ve sürdürülebilirliğe kattığı değerin sektör paydaşlarımız tarafından da tescillendiğini gösteriyor.



[1] Calculated by accepting the water saving rate provided by drip irrigation systems compared with sprinkler irrigation systems as 37%.

Biodiversity-Focused Efforts

Biodiversity loss continues to be a critical risk and threat factor globally. While it is projected today that more than half of GDP is highly or moderately dependent on nature, it is estimated that land degradation causes a 10% loss in the global economy. Deforestation and biodiversity loss threaten not only natural systems but also climate balances. As a company operating in a sector nourished by nature, we place production models that protect biodiversity and prevent deforestation at the center of our priorities.

Factory-Based Biodiversity Risk Analysis

In order to better understand the interaction we establish with nature and to assess our biodiversity-related risks systematically, in 2025 we made use of WWF's Biodiversity Risk Filter tool for the first time. Within the scope of the study, we analyzed the locations of our six production facilities in terms of physical, regulatory and reputational risks. By addressing together the state of ecosystem services, the pressures on biodiversity, environmental and socioeconomic factors and legislative and governance structures, we obtained a comparable and location-based view of the nature-related risks in the geographies in which we operate.

According to the results of the analysis, we determined that the most prominent risk area for our facilities is physical biodiversity risks. Physical risk refers to the adverse consequences that may be caused by the degradation that may occur in the ecosystem services on which we depend for the continuation of our activities, our value chain and our investments. In WWF's approach, these risks are assessed by taking into account the natural conditions in terrestrial, freshwater and marine ecosystems as well as the pressures arising from human activities. Within this scope, five of our six locations are in the high and one in the medium physical risk category. Among the other risk assessment categories, in regulatory risks five locations are assessed as medium and one location as high; in reputational risks, all locations are assessed at the medium risk level.

We use the findings we have obtained to determine our priority locations, to deepen our site-based assessments and to guide our biodiversity risk management approach. In the period ahead, we aim to carry out more detailed site analyses at our locations that we assess as having high physical risk and to establish action plans accordingly.

Palm Oil Supply and Traceability

In 2025, we supplied a total of 197,042 tonnes of palm oil. Among our lines of business, with a focus on our Oil Business Unit, we take various measures against the deforestation risk arising from palm oil supply. In line with our target of 100% traceability down to the mill and the plantation in our palm oil supply by the end of 2026, this year we focused on strengthening our traceability infrastructure in palm oil supply. Within this scope, we signed a collaboration agreement with the Earthworm Foundation. Within the framework of this collaboration, we aim to report the traceability data for our 2026 palm oil supplies on a quarterly basis with analyses to be carried out by Earthworm.

You can access detailed information from the **Supply Chain** section.

Thanks to our Roundtable on Sustainable Palm Oil (RSPO) certificate, which we have held since 2019, we support the prevention of deforestation and the protection of biodiversity in the palm oil production process.

We focused on strengthening our traceability infrastructure in palm oil supply. Within this scope, we signed a collaboration agreement with the Earthworm Foundation.



IT GAINS VALUE TOGETHER **NOURISHING VALUE**



OUR EMPLOYEES

Within the scope of our Circular Prosperity approach, our employees are at the center of our **It Gains Value Together approach.**

The strong bond we establish with our employees, one of the most important stakeholder groups in Besler's sustainable growth journey, constitutes one of the most important elements shaping our future. In line with our human resources strategy, we focus on the topics of equality, diversity and inclusion, talent attraction and retention, and the development and engagement of our employees.

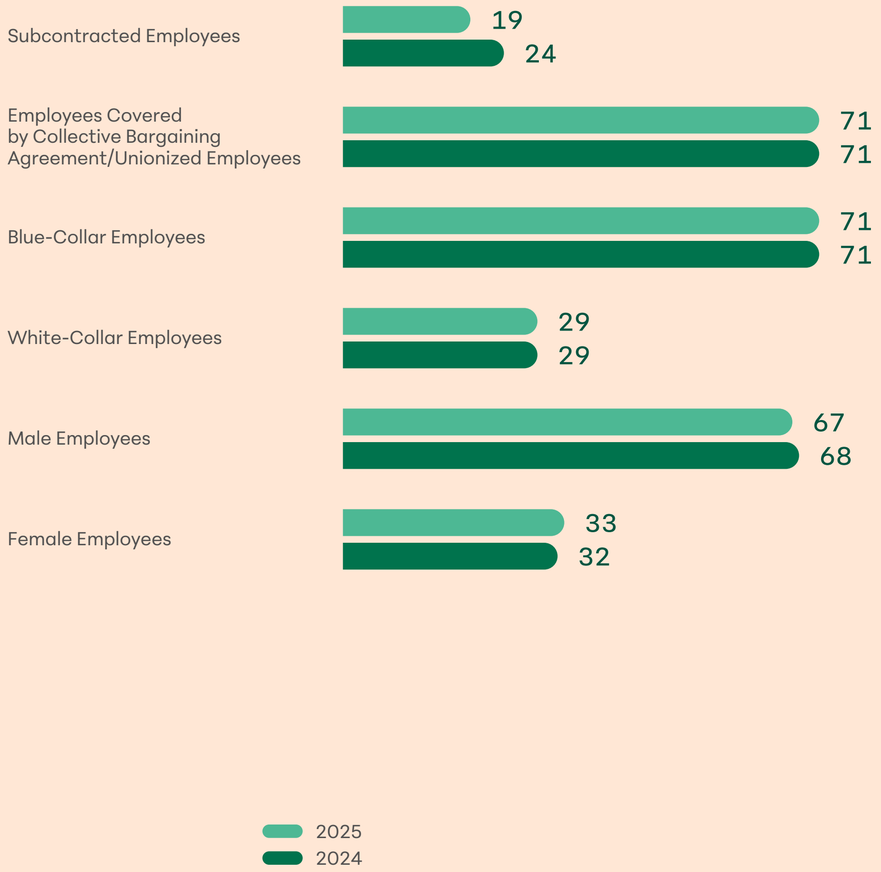
In 2025, with our **1,931** employees we continue to create value together for Besler's success. While all of our employees are our full-time colleagues, the representation of our female employees in our employee ecosystem stands at 33%. At the same time, a large proportion, 71%, of our employees consists of our blue collar employees. While 1,373 of our employees work as unionized employees under a collective bargaining agreement, in addition to direct Besler employees, 376 subcontracted employees also contribute to the continuity of our operations.

Throughout the year, in addition to all our employees, our managers also assume a guiding role in achieving our corporate targets. In 2025, we continued to manage our business, our processes and our forward-looking targets with 107 managers at manager level and 17 senior managers.



We implement many practices in order to create a working environment for our employees that is fair, egalitarian and safe, that offers personal and professional development opportunities and that cares about their welfare and happiness. Within this scope, in line with our sustainability approach we prioritize the topics of **"Diversity, Equality and Inclusion", "Talent Attraction, Development and Retention" and "Employee Health, Safety and Welfare".** By creating a work environment in which our employees can reach their potential, that supports their development and that strengthens their sense of belonging, we continue to create value together.

Employee Demographics (%)



DIVERSITY, EQUALITY AND INCLUSION

At Besler, we believe that the diversity created by different perspectives, experiences and competencies is one of the fundamental elements of our sustainable success. By creating an inclusive and fair working environment that offers equal opportunities to our employees, we aim to develop a corporate culture in which each of our colleagues can reach their potential. Thanks to this approach, which draws strength from diversity, we encourage innovative ideas and support different perspectives adding value to our ways of doing business.

In this direction, we focus on the topics of gender equality, the employment and development of young talent, increasing diversity at management levels and the employment of people with disabilities. In these areas, we set targets at different management levels starting from the N-1 level; we continue to strengthen our inclusive corporate culture with practices, projects and awareness work that support these targets.

Gender Equality

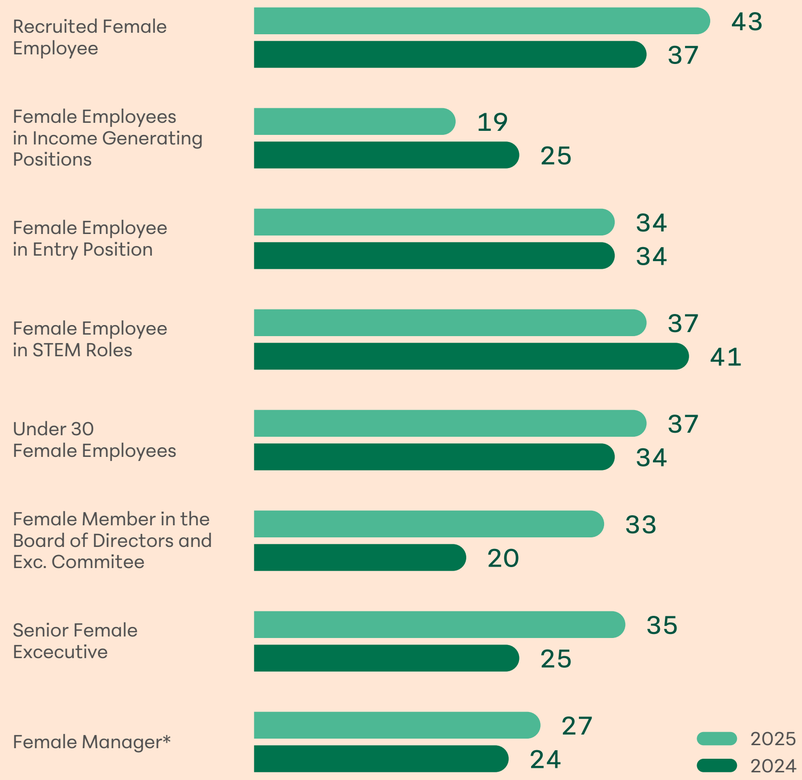
In line with our target of strengthening the representation of women in decision-making mechanisms, we increased female representation at senior manager level by 10 points compared with the previous year, taking it to the level of 35%.

In line with our approach of responsible growth, we support the participation of women in the workforce and their stronger representation in different roles. We ensure the creation of a working environment that offers equal opportunities not only in recruitment processes but at all stages of the employee experience; we implement practices that support the career development of our female employees.

With our Diversity and Inclusion Policy that we have published, while making diversity and an inclusive business culture an inseparable part of our corporate structure, we continue our work to strengthen women's employment within a systematic framework. We believe that an inclusive working environment is possible with a culture in which different talents are supported with equal opportunities; we encourage the greater representation of our female employees in the different functions of the organization and in decision-making mechanisms.

We monitor our performance in the field of gender equality through various indicators such as the total employee profile, different management levels, recruitment processes, STEM-focused roles and income-generating positions. While continuing our work to increase female representation in line with these indicators, in 2025 we again continued to strengthen our inclusive workforce structure. While our female employee ratio among our total employees reached the level of 33%, female representation at senior manager level increased by approximately 10 points compared with the previous year to reach 35%.

Women's representation (%)



While continuing our work to strengthen the representation of female employees at the different levels and functions of our organization, we achieved notable progress particularly at management levels and in recruitment processes.

Employment and Development of Young People

We believe that one of the fundamental elements of our sustainable success is bringing young talent into our organization and supporting their development. We think that our young employees, who add value to our ways of doing business with different perspectives and innovative ideas, play an important role in shaping Besler's future.

In 2025, while our employees under the age of 30 made up 20% of our total employees, 44% of the 508 employees recruited during the year were again our employees under the age of 30. We see supporting the participation of young talent in the workforce and strengthening their representation within our organization among our priorities.

By offering development opportunities suited to the expectations of our young colleagues, we aim to support their professional and personal development journeys. In this direction, within the scope of our employee trainings we implement mentoring-focused development programs; we aim to strengthen the long-term engagement of young talent with practices that support knowledge sharing, experience transfer and their career development.

Investing in the Talents of the Future with Women Stars of Agriculture

With the work carried out within the scope of the Women Stars of Agriculture project, we support not only the empowerment of women producers but also the development of young professionals with the competencies that the agricultural sector will need in the future.

Within this scope, with the July Term Internship Program held at the TABİT Akıllı Köy Farmer Training and Innovation Center under the sponsorship of the Women Stars of Agriculture project, we enabled students from different disciplines to become closely acquainted with the agricultural sector and to gain field experience. Throughout the program, special training content was prepared for the students, applied working areas were created and interactive sessions were held with the participation of experts in the field.

During the internship, while the students developed their problem-solving, project development and innovative idea generation skills through group work, they strengthened their communication and presentation competencies by sharing the projects they prepared through presentations. Thus, the participants had the opportunity to develop a holistic perspective on the agricultural sector by gaining both technical knowledge and practical experience.

Within the scope of the program, we organized trainings with the contributions of experts on topics such as entrepreneurship, business model development, project management, agricultural technologies, drone use, marketing, networking, career planning and future vision.











Our Inclusive Employment and Support Programs

We support our approach in the field of diversity, inclusion and equality not only with performance indicators but also with our practices addressing different needs. We aim to provide the support our employees need at different stages of their life cycles, to encourage the participation of different segments of society in the workforce and to strengthen equality of opportunity.

With the **Mother Support Network** we implemented within this scope, we stand by our employees from pregnancy through to the post-birth period. Within the scope of the program, while we provide support for ergonomic working conditions before maternity leave, after maternity leave we support the adaptation processes of new mothers to working life through the voluntary mentoring of our experienced employees.

In line with our **inclusive employment approach,** we continued our practices supporting the participation of individuals with autism in the workforce. By providing job coach support to our employees with autism working in our production and human resources teams, we not only offer employment opportunities but also create a working environment that supports their social development.

Within the scope of our work to strengthen women's employment, we continued to support the employment of female employees at our Marsa-Adana and Besler-Bursa factories within the scope of the **Positive Discrimination Project for Women's Employment (WEPDP)** carried out in collaboration with İŞKUR. In addition to the recruitments made within the scope of the program, we encourage women's participation in the workforce by making use of WEPDP practices in the new employment needs that arise.



TALENT ATTRACTION, DEVELOPMENT AND RETENTION

At Besler, we believe that sustainable growth is possible by bringing the right talents into our organization and supporting our employees in revealing their potential at the highest level. By establishing a strong link between our human resources approach and our sustainability strategy, we implement practices that support the career journeys of our employees.

Performance management practices that support the development of our employees, training and development programs that prepare them for the competencies of the future, and practices that strengthen employee engagement are among our priority focus areas in this field. By regularly monitoring the expectations and needs of our employees, we aim to create a long-term employee experience with practices that support their development journeys.



Performance Management

We build our performance management approach on a structure that supports the individual development of our employees, encourages a feedback culture and strengthens alignment with corporate targets. Within this scope, we make use of the OKR (Objectives and Key Results) methodology, which supports agility, continuous development and collaboration across the organization.

Thanks to the OKR approach, our employees set their targets in six-month periods, regularly monitor the progress in their targets and can update them in line with needs. Thus, by establishing a strong link between our company strategy and individual targets, we create an aligned working structure geared toward common targets at all levels of the organization.

We see our performance management system not only as a process in which results are evaluated but also as an important tool for identifying the development needs of our employees, supporting their career plans and revealing the talents within the organization. In this direction, we support a feedback culture and make use of the 360 Degree Evaluation approach in order to assess the development areas of our employees more comprehensively.

Thanks to the multifaceted feedback our employees receive from themselves, their managers and their colleagues, we support them in increasing their individual awareness, developing their strengths and better recognizing their areas open to development. In 2025, we included 728 of our employees in multidimensional performance evaluation processes.

Transparent and objective evaluation processes also form the basis of our promotion mechanisms that support the career development of our employees. In 2025, a total of 28 of our employees were promoted to a higher position, while our female employees made up 11% of the employees promoted.

We support the development of our employees with systematic performance management, cross-functional experience sharing and career opportunities; in 2025, while including 728 of our employees in the multidimensional performance evaluation process, we enabled 28 of our employees to advance to higher positions.

Cross-Functional Development with OPERA ACT

Within the scope of our talent management approach, we have for many years systematically managed the processes covering the promotion, transfer and development plans of our employees. Thanks to this structure, which supports the career journeys of our employees, we support the development and sustainability of the talents within the organization.

In 2025, in order to support this approach, we implemented the OPERA ACT program specifically for the Financial Affairs team. With the program, in addition to our employees gaining new competencies, we aim for them to gain different perspectives and to gain experience at different companies within Yıldız Holding.

Within the scope of the program, which encourages cross-functional learning and experience sharing, 15 of our employees from the Financial Affairs team had the opportunity to support their personal and professional development by benefiting from OPERA ACT trainings.

Employee Trainings

We support the professional and personal development of our employees with different learning models; in 2025, by investing approximately TRY 8.2 million in training and development programs, we provide a total of 36,144 hours of training.

We see creating a learning culture that supports the professional and personal development of our employees and contributes to their adaptation to the needs of the changing business world among our priorities. With the training and development practices we shape in line with our employees' development areas, career expectations and our organizational needs, we aim to strengthen the employee experience and to create an organizational structure ready for the competencies of the future.

We design our training and development approach in line with the 70/20/10 learning model. Within this scope, 70% of our learning experiences consists of experience gained on the job, 20% of mentoring, collaborations and in-company interactions, and 10% of traditional learning methods. Leadership development programs, mentoring and coaching practices, foreign language trainings, electronic libraries, online development tools and mandatory trainings are among the main development opportunities we offer our employees. At the same time, we support our employees in benefiting from the comprehensive online training catalog offered by Yıldız Holding.

In 2025, we made an investment of approximately TRY 8.2 million in employee trainings and development programs. Thanks to these investments, while we provided a total of **36,144** hours of training during the year, the average training time per employee was 18.72 hours. Within the scope of the programs we organized to support the development of our leaders, we provided a total of **1,908** hours of training and delivered an average of **17.83** hours of training per manager.

While continuously developing our training content, we also attach importance to increasing the knowledge and awareness of our employees on sustainability topics. Within this scope, we continued to strengthen our employees' awareness of environmental responsibilities with our sustainability-focused trainings, primarily on environmental awareness and zero waste. During the year, we provided Environmental **Awareness and Zero Waste** training to a total of **885** employees, at approximately **1** hour per employee.

By continuing in 2025 the training programs supporting leadership, mentoring, blue collar development and onboarding processes that we implemented in previous years, we continued to contribute to the development journeys of our employees. Thanks to our programs, which are carried out with training content that is continuously updated in line with needs and with expert consultancy support, we support our employees in developing their existing competencies while adapting to the skills of the future.

In order to strengthen the competencies of our employees and to contribute to their working lives, we implement training programs across a broad spectrum from digital learning to mentoring and from coaching to technical development.

Digital & Personal Development		
Besler Academy	In order to develop the technical and behavioral competencies of our employees, we provide access to rich content via a digital learning platform. Through the platform, we follow personal development, leadership, motivation and mandatory trainings.	Beneficiaries of the Program **2,000 people**
Life Academy	In order to support the personal development of our blue collar employees, we organize training programs covering topics such as communication within the family, communication with children, economic awareness, teamwork and business ethics. With the program, we aim to contribute to our employees' social lives as well as their working lives.	Beneficiaries of the Program **1,092 people**
Recruitment & Onboarding		
North Star Buddy Program	In order to support recruitment and onboarding processes, we facilitate the adaptation processes of our new colleagues to the organization with buddy teams made up of our volunteer employees.	—
Mentoring & Coaching		
Experience Compass Mentoring Program	Our managers at director level and above who have received mentoring training are matched with our employees determined according to OPERA outputs, establishing mentoring relationships that support experience sharing. Thanks to the program, we enable our managers to transfer their knowledge and experience to our employees.	Beneficiaries of the Program **14 people**
Development Route Coaching Program	In order to support the potential of our employees at executive and manager level, we provide professional coaching support. With the individual coaching sessions held within the scope of the program, we contribute to the personal and professional development of our employees.	Beneficiaries of the Program **22 people**
Leadership & Technical Development		
Technical Development Center	With the center we established in order to develop the technical knowledge and skills of our employees, we aim to strengthen operational competencies and to support the sustainability of our facilities.	Beneficiaries of the Program **25 people**

Employee Satisfaction and Communication

We believe that a working environment in which our employees feel valued, can express their views freely and can contribute to decision-making processes is one of the fundamental elements of our sustainable success. In this direction, we implement practices that support open, transparent and two-way communication between our employees and our managers; we aim to continuously improve the employee experience.

We regularly listen to the views of our employees through different tools, from performance management processes to feedback mechanisms and from surveys to one-to-one meetings and manager gatherings. By evaluating the feedback we obtain, we implement practices that will strengthen employee satisfaction and engagement, and we aim to create a working environment that supports our employees in continuing their development within Besler for many years.

With the **Joint Communication Meetings** we have been holding since 2023, we continue to bring our in-scope employees together with management teams across all our organizations. At the meetings held at regular intervals, while the current situation of our company and the plans for the coming period are shared, our departments assess the developments in their own areas of activity with our employees. At the same time, we receive suggestions and feedback from our employees aimed at improving our processes and we carry out work to implement the actions identified. Thus, while encouraging the active participation of our employees in business processes, we aim to strengthen internal communication and the culture of working together.

We measure the satisfaction of our employees at certain intervals and we evaluate the feedback we obtain in line with our approach of continuous development.

Employee Experience and Engagement Practices	Practice Focus Areas
Social Responsibility and Sustainability Awareness Efforts	In order to increase the awareness of our employees in the fields of social responsibility and sustainability, we carried out different volunteering and awareness activities throughout the year. With the contributions of our employees, we organized a book collection campaign and created a library at a container school in the earthquake region, we raised awareness of supporting natural life by preparing bird nests and we made visits to a nursing home. With a focus on circularity and waste management in sustainability, we organized an environmental clean-up event within the scope of World Cleanup Day and collected 220 kg of waste in a short time. At the same time, by organizing sustainability trainings focusing on individual responsibilities in combating climate change, we increased our employees' awareness of the actions they can take in their daily lives. In addition, we prepare the welcome kits of our newly recruited employees in a way that highlights sustainability awareness.
First Step Guide	With the orientation coach pool we created from our experienced employees, we provide support to our newly recruited blue collar employees. Thanks to the program, while supporting the onboarding processes of our new employees, we contribute to reducing the employee turnover rate during the orientation period.
MEMBA	Through the MEMBA Walk teams established at our facilities, we listen to and observe our employees in their own working areas and assess their needs on site. By identifying improvement opportunities in different areas, primarily human resources, production, planning, quality and occupational health and safety, we create action plans and closely monitor the implementations.
Experience Workshops	In order to strengthen communication among our employees and interaction between departments, we organize workshops and seminars at our different locations. In addition to game, bird nest and candle workshops, we hold talks focused on health and social awareness. With the awareness events organized in collaboration with LÖSEV, food myth talks and health seminars, we contribute to both the social and the personal development of our employees.



EMPLOYEE HEALTH, SAFETY AND WELFARE

We see protecting the health, safety and welfare of our employees among our fundamental responsibilities; we carry out all our activities in line with the target of zero accidents, zero occupational diseases and creating a working environment that supports the well-being of our employees. **We set our target for fatal work accidents as zero and we monitor our performance against this target regularly.** We consider a safe working culture not merely as a legal obligation but as one of the indispensable elements of our sustainable success.

In line with this understanding, we focus on identifying risks in advance and on expanding preventive practices; we aim to offer a healthy and safe working environment for our employees with trainings, awareness work and continuous improvement practices.

We manage our occupational health and safety processes within the framework of the ISO 45001 Occupational Health and Safety Management System and we monitor our performance with a holistic approach. We regularly monitor our occupational health and safety performance through the OHS Index, which we created by taking into account indicators such as training activities, accident frequency rate, accident severity rate, Yıldız Holding OHS audit results and hazard notifications. We compare the OHS Index results with our performance in the previous period and with the targets we set annually; by assessing the outcomes at senior management level, we identify improvement areas and the necessary actions.

For 2025, in the senior management scorecards, including those of the CEO and the COO, we defined the target of implementing initiatives that will develop the OHS culture and support the achievement of the zero accident target, and of achieving an OHS Index at the level of 110 as an annual average. In the reporting period, we managed to demonstrate a performance above this target.

We attach importance to the adoption of the occupational health and safety culture at all levels of the organization and we actively involve all our employees in the processes. Within this scope, we have 24 employees working in the field of occupational health and safety, while our governance structure on the matter is monitored at senior management level.

Through our Occupational Health and Safety Board, which operates in order to reflect the views and suggestions of our employees in our processes, we support the participation of our employee representatives. While both our white collar and our blue collar employees are represented on our Board, we encourage the active participation of our employees in occupational health and safety processes. At the same time, we see our subcontracted employees as an inseparable part of our occupational health and safety management system; we also implement for the employees of our business partners the performance monitoring and improvement approaches we apply for our own employees.

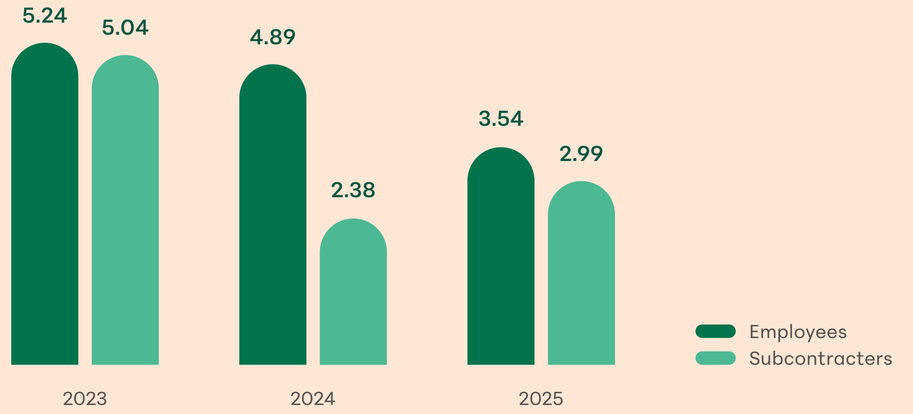
In 2025, the total number of work accidents occurring among our own employees was 71, while the number of work accidents occurring among our subcontracted employees was 17. During the year, no fatal work accident occurred among our own employees or our subcontracted employees and 1 case of occupational disease was recorded. By analyzing the root causes of the incidents that occurred in detail, we implement the necessary corrective and preventive activities and we focus on continuously improving our processes.

We see training activities as a critical tool in strengthening the occupational health and safety culture. In this direction, we continued our training activities throughout the year in order to increase the awareness of our employees and to expand the culture of safe behavior. **In 2025, we provided our employees with a total of 23,704 hours of occupational health and safety training and delivered an average of 12.28 hours of occupational health and safety training per employee.**

We care about the safety of the employees of our business partners as much as the safety of our own employees. Within this scope, **we provided a total of 5,299 hours of training in order to increase the level of knowledge and awareness of our subcontracted employees in the field of occupational health and safety.** Thus, we continued to expand the culture of safe working across our value chain and to create healthy working environments for all our stakeholders.

OHS Performance	Employees	Subcontractors
Number of Accidents	71	17
Accident Frequency Rate	3.54	2.99
Number of Days Lost	1,262	78
Lost Time Injury Rate	1.79	1.05
Total Number of Occupational Diseases	1	0
Number of Fatal Accidents	0	0

Accident Rate



OHS Culture

In line with the zero work accident target, we manage risks with proactive approaches, we expand the safety culture across the organization and we implement practices that support the physical and psychological well-being of our employees.

We build our occupational health and safety culture on five fundamental focus areas: **leadership and team belonging, training and development, internal communication, a safe working environment, and risk management and process design.** In line with this approach, we aim for our OHS principles to be adopted by all our business units and to become an inseparable part of our daily operations.

Our OHS culture begins with our leaders taking responsibility for occupational health and safety and with our employees being supported with the necessary knowledge and competencies. While increasing the awareness of our employees with training and development activities, we strengthen the safety culture through internal communication mechanisms. We support safe working environments with regular assessments and technical infrastructure investments; thanks to the risk assessment processes carried out with the participation of our leaders and our employees, we identify potential hazards in advance and implement the necessary improvement steps.

In 2025, we took our safety culture further with improvement projects for increasing the safety of working environments, strengthening the fire safety infrastructure, expanding digital OHS applications, making contractor management more effective and supporting the health and comfort of our employees.

Safe Working Environments	
Working at height and fall prevention	At our Bursa and Emirdağ factories, we installed horizontal and vertical lifelines on roof areas and ship ladders. By implementing mobile fall arrest systems and vehicle-top lifeline applications in work on top of vehicles, we reduced the risks arising from working at height.
Machine and operational safety	By using safety barriers and beam sensors on stretch wrapping machines, we reduced entrapment risks. We created safe working areas with barrier gates in large vehicle lifting areas. By switching to a water jet system on production lines, we eliminated the use of blades and reduced the risks arising from cutting tools. With the revision work we carried out on the simit oven, we prevented accident risks that could arise from equipment failures. With the improvements we made at wastewater treatment plants, we brought the risks of falling and unauthorized entry under control.

Fire and Emergency Management	
Fire safety infrastructure	We installed sprinkler systems in roof spaces, warehouses and critical areas; we expanded the coverage of fire detection and alarm systems. We started the installation of automatic gas extinguishing systems in electrical panels. By commissioning Ex-proof fans and lighting systems in ammonia machine rooms, we strengthened operational safety.
Emergency preparedness	With the Emergency Announcement System we commissioned at our Bursa and Emirdağ factories, we supported the rapid information of our employees in emergencies and the effective conduct of safe evacuation processes. With the improvements we made at emergency exit points, we improved safe evacuation conditions.

Healthy and Comfortable Working Environments	
Thermal comfort and environmental quality	By improving ventilation systems across our facilities, we improved thermal comfort. While reducing the risks of slipping and accidents caused by condensation, we supported building safety with structural strengthening work.
Exposure reduction	With the new waste area investment, we reduced our employees' exposure to coal dust. By eliminating the fire risks that waste engine oils could create, we created safer working environments.

Digitalization in OHS Processes and Strengthening of the Safety Culture	
Digital contractor and work permit management	With the VISITPRO system, we moved contractor, subcontractor, visitor and work permit processes to the digital environment. By enabling the assessment of potential risks before work, we supported hazardous work being carried out in a controlled and planned manner. With the OHS Center we established at our Besler Donuk facility, we strengthened contractor management by bringing site entry, information and permit processes together under a central structure.
Energy isolation and maintenance safety	With LOTO (Lock Out Tag Out) software and QR code-supported energy cut-off points, we standardized energy isolation processes. Thanks to digital procedure management, we increased the level of safety in maintenance and intervention work.

SUPPLY CHAIN

We see our suppliers as an important part of our sustainability transformation; in 2025, we manage our ecosystem of 2,564 suppliers in line with environmental, social and ethical principles.

Our suppliers constitute one of the most critical links of our value chain. While working to strengthen our environmental and social impact positively in our sustainability journey, we also prioritize the participation of our suppliers in this transformation.

We manage our procurement processes within the scope of our Supply Chain Policy, which we created in line with the United Nations Global Compact, the Fundamental Conventions of the International Labour Organization (ILO), the United Nations Convention on the Rights of the Child and the national legislation in force; we take these principles as a basis at all stages, from supplier selection to evaluation and development processes.

We continue our procurement processes in accordance with all these standards and principles; we fulfill the requirements of our policy in every area, from supplier selection to management and development. As of 2025, while the number of suppliers we work with reached 2,564, 18% of these suppliers newly joined our supplier ecosystem this year. The total payment made to our suppliers during the year was at the level of approximately TRY 20 billion.

Supplier Indicators	2024	2025
Total Number of Suppliers	2,421	2,564
Number of New Suppliers	829	454
New Supplier Rate	34%	18%
Payments Made to Suppliers	~TRY 16.5 billion	~TRY 20 billion



SUSTAINABLE SUPPLY CHAIN

In all processes extending from raw material supply to the delivery of our products to our consumers, we assess environmental, social and economic impacts together. Within the scope of our sustainable supply chain approach, we consider not only the quality and continuity of products and services but also the protection of natural resources, respect for human rights and responsible business practices.

In 2025, within the scope of the work carried out under the leadership of Yıldız Holding, we continued our practices aimed at strengthening our sustainable supply chain management. Through critical supplier lists, supplier guides and evaluation tools, we continued to manage the performance of our suppliers in the environmental, social and governance areas with a more systematic approach.

The Responsible Procurement Policy, prepared under the leadership of Yıldız Holding, to which we belong, was completed as of the reporting period and shared with all our stakeholders.[1]

The policy, created in line with the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the Sustainable Development Goals and the OECD Guidelines for Multinational Enterprises, defines the basic expectations regarding environmental, social, ethical, occupational health and safety and legal compliance matters for suppliers providing goods and services to all Yıldız Holding companies operating in Türkiye.

Within the scope of the policy, which adopts a risk-based approach, while we manage our supplier selection, evaluation and audit processes with a more systematic structure, we encourage our suppliers to expand these standards not only in their own operations but also in their own value chains. While supporting the sustainability performance of our suppliers in line with long-term collaborations and an understanding of continuous development, we aim to create a responsible and resilient supply chain by taking the necessary actions in cases of fundamental ethical violations or non-compliance.



[1] Although work on the Policy commenced in 2025, it was completed and came into force in 2026.

Contract Farming and Supplier Collaborations

We carry out 86% of our agricultural raw material supply through the contract farming model; we strengthen the long-term collaborations we have established with our 331 farmers with training, consultancy and financial support.

We carry out an important part of our agricultural raw material supply with the contract farming model. Thanks to this model, while managing production processes in a more planned, predictable and traceable structure, we develop long-term collaborations with our producers.

In 2025, we carried out **86%** of our agricultural raw material procurement within the scope of the contract farming model. While working with a total of **331** farmers, **285** of them held contracted producer status. Thanks to the long-term collaborations we have established with our contracted producers, we manage production planning, quality standards and sustainable agriculture practices within a defined framework; we support supply continuity against fluctuations that may occur in agricultural production.

We also prioritize developing the knowledge base and sustainable production capacity of our farmers. Within this scope, while providing a total of **612** hours of training to **102** farmers during the year, we provided direct agricultural consultancy support to **285** of our farmers. In addition, we offered a total of **TRY 251,739** in financial support in order to support the activities of our producers.

Farmer Ecosystem	2024	2025
Total Number of Farmers	290	331
Number of Contracted Farmers	249	285
Contracted Farmer Rate	86%	86.1%
Total Amount of Agricultural Raw Material Purchased	141,086	140,386
Amount of Raw Material Purchased through Contract Farming (tonnes)	119,897	123,803
Rate of Raw Material Purchased under Contract	85%	88.2%
Number of Farmers Trained	98	102
Total Training Hours Provided to Farmers	588	612
Financial Support Provided to Farmers	TRY 233,707	TRY 251,739

We manage our agricultural raw material procurement through the contracted production model and our supplier network spread across different geographies. While this structure requires close monitoring of the regional effects linked to climate change, developments that may occur in factors such as soil health, water stress and drought can be decisive for the quantity and quality of agricultural production. In this direction, we address our agricultural raw material supply processes from the perspective of production continuity, quality and traceability; we assess the risks linked to climate change in terms of the resilience of our supply chain.

We analyze the regions from which our main raw materials are supplied on a province basis; we closely monitor the physical risks linked to water stress, drought and climate change. By assessing the effects on soil health and water resources, we aim to support the long-term resilience of agricultural production.

We provide detailed information on the risks linked to climate change and their management in our TSRS-Compliant Sustainability Report.

Local Purchasing

Within the scope of our supply approach that supports the local economy, in 2025 we source 83% of our suppliers from local sources; we make 49% of our total payments to our local suppliers.

We see local purchasing practices as an important element of our sustainable supply chain approach. While contributing to economic development by supporting local producers and suppliers, we aim to reduce the environmental impacts arising from logistics processes.

In 2025, our 2,124 suppliers, representing 83% of our total purchasing volume, consisted of local suppliers. In the same period, 49% of the total payment we made to our suppliers was made to our local suppliers.

	2024	2025
Total Number of Local Suppliers	1,957	2,124
Local Supplier Rate	81%	83%
Rate of Payments Made to Local Suppliers	66%	49%

Supplier Selection, Evaluation and Audit

We care about our suppliers' compliance with Besler standards in terms of quality, food safety, environmental and social performance and ethical business principles. In this direction, we carry out our supplier selection and evaluation processes in line with the **Yıldız Holding Zero Defect Handbook** and the **Supplier Selection and Approval Procedure.**

In order for new suppliers to be included in the approved supplier list, they must successfully pass candidate supplier evaluation, trial sample approval and risk-based audit processes. While suppliers with high material risk are subject to prerequisite audits, low and medium risk suppliers are expected to hold at least one of the food safety management system certificates recognized by GFSI (such as BRCGS, FSSC 22000, IFS or SQF).

At the end of the evaluation process, suppliers are scored between A and D. While a grade of at least B is required to be included in the approved supplier list, suppliers receiving a grade of C are granted a six-month development period in order to complete improvement actions. At the end of this period, suppliers are again subject to evaluation and audit processes.

With the periodic audits we carry out during the year, we regularly monitor performance under the headings of quality, environmental and social compliance and business ethics. In 2025, we carried out audits at a total of **61** suppliers, including environmental and social criteria. We terminated our business relationship with **7** suppliers that were unable to comply with our standards.

Next year, under the guidance of the Yıldız Holding Responsible Procurement Policy, we aim to identify our critical suppliers and, with a focus on these suppliers, to have the Policy signed and the evaluation questions answered. In this way, we plan to categorize our critical suppliers according to their environmental, social and governance performance and to implement the relevant actions in line with the results.

Supplier Development and Partnerships

We do not limit our relationships with our suppliers to quality and compliance audits alone; we aim to develop long-term partnerships based on mutual learning, knowledge sharing and a commitment to continuous improvement. In line with this, we carried out site visits with our suppliers throughout the year to exchange information on production processes, quality practices and sustainability approaches.

We organized visits to two of our packaging material suppliers, with the participation of our quality, R&D and production teams. During these visits, while inspecting production processes, analysis procedures and dispatch and loading areas on site, we conducted assessments on sustainability practices, recyclable materials and innovative R&D processes.

Similarly, we carried out a technical visit to one of our auxiliary material suppliers, with the participation of our quality and R&D teams, to examine production processes on site and exchange information regarding steam sterilization methods.

Strengthening Supply Continuity and Resilience

We are developing alternative supplier strategies to enhance the resilience of our supply chain and minimise potential operational risks. Through this approach, we are supporting supply continuity for critical raw materials and auxiliary materials, while creating a more flexible structure to cope with changing market conditions.

In 2025, we had brought a total of 13 alternative suppliers on board for the 27 products we procure across raw material and auxiliary material groups, and diversified our supply network by developing partnerships.

In response to fluctuations in the supply of raw milk in the market caused by foot-and-mouth disease in the livestock sector, we brought on board a supplier operating in the Çanakkale region, in addition to our existing suppliers in the Konya and Aegean regions, for the supply of pizza cheese. In this way, we supported the uninterrupted continuation of our production processes by maintaining supply continuity while reducing operational risks.

Adopting a similar approach for packaging materials, we have brought on board a total of seven alternative suppliers across the corrugated cardboard boxes, flexible packaging and adhesives categories.



We assess our suppliers in line with the criteria of quality, food safety, environmental and social performance and business ethics; in 2025, by auditing 61 of our suppliers, we identify development areas and implement the necessary actions.

Responsible Palm Oil Supply

Being aware of the risks of deforestation, biodiversity loss and high carbon emissions that may arise in the regions where palm oil production is carried out, we manage our palm oil supply processes with an understanding of responsible resource use.

We continue our work in order to be able to trace 100% of the palm oil we supply down to the mill. At the same time, in line with customer demand, since 2019 we have been supplying palm oil holding the Roundtable on Sustainable Palm Oil (RSPO) certificate in the quantities requested. **This year we supplied a total of 197,042 tonnes of palm oil, of which 1,303 tonnes was RSPO certified.**

Strengthening Traceability in the Palm Oil Supply Chain

In 2025, one of our most significant steps in the field of sustainable supply chain management was the strategic partnership we launched with the Earthworm Foundation (EF), an independent non-governmental organisation operating internationally. Through this project, which will run from 1 January 2026 to 31 December 2026, we aim to strengthen traceability in our palm oil supply chain, manage deforestation risks and develop our suppliers' sustainability capabilities. This partnership represents a critical step towards our long-term goal of achieving a palm oil supply chain that is 100 per cent deforestation-free.

As part of the project, regular traceability studies will be carried out to transparently map our palm oil supply chain from raw material source to final product. Through four separate studies to be conducted throughout the year, data obtained from suppliers will be analyzed to prepare traceability reports and enhance the transparency of our supply chain. To support our deforestation-free supply chain approach, we will utilise satellite-based monitoring mechanisms via the Starling platform. As part of the assessments to be carried out in line with the Consumer Goods Forum (CGF) Forest Positive Coalition's Deforestation-Free Commodity (DCF) Framework, four separate DCF reports will be prepared throughout the year. These reports will be used to monitor deforestation risks at the mill and plantation levels, while also developing supplier-specific improvement actions.

The project will also contribute to the more systematic management of our supply chain's sustainability performance.

Through this collaboration, we aim to:

- Achieve 100 per cent mapping of our palm oil supply chain at the mill level,
- Monitor deforestation risks in real time using satellite-based systems,
- Regularly assess our supply chain performance in line with the DCF Framework,
- Support the development of our suppliers' sustainability capabilities and their compliance with sustainability standards,
- Establish a corporate framework for our deforestation-free supply chain approach,
- Strengthen our infrastructure for compliance with international regulations, particularly the EUDR.



SOCIETY

In line with our **"It Gains Value Together"** approach, we address community development not only from a social responsibility perspective but as an area of value creation that supports the long-term resilience and welfare of the ecosystem in which we operate. We prioritize creating economic, social and environmental value in the ecosystem in which we operate. We shape our social benefit work around programs that are linked to our business model, that create long-term impact and that support development together with our stakeholders.

Drawing on our deep-rooted expertise in the agricultural sector, we grow our social contribution particularly in the areas of expanding sustainable agriculture, empowering women economically and socially, supporting access to knowledge and developing a culture of employee volunteering. Within this scope, while contributing to rural development with the Women Stars of Agriculture project that supports the empowerment of women producers, we continue to support social solidarity through social responsibility practices implemented with the voluntary participation of our employees.

Library in the earthquake region

By providing book support for the container school in the earthquake region, we contributed to the establishment of a new library. Within the scope of the work we carried out under the coordination of our company, our employees voluntarily supported the processes of collecting, sorting and delivering the books to the point of need.

Employee Volunteering

In 2025, we implemented various projects supporting social solidarity and environmental awareness with the voluntary participation of our employees. Through this work, while encouraging the active participation of our employees in processes of creating social benefit, we continue to develop the culture of volunteering as an inseparable part of our corporate culture. We support the participation of our employees in volunteering activities organized by our company or carried out in collaboration with civil society organizations, and we carry out some of these activities during working hours. In 2025, 261 of our employees participated in our volunteering activities.



Bird nests supporting natural life

By preparing 50 bird nests with the participation of our employees, we contributed to the support of natural life.

LÖSEV birthday donation

By encouraging donations to LÖSEV on our employees' birthdays, we supported the culture of solidarity.

Environmental Clean-up

At the event held within the scope of World Cleanup Day, we enabled the collection of 220 kg of waste with the participation of 13 of our employees.



Kızılay blood donation

We organized blood donation campaigns at our factories in collaboration with Kızılay.



Women Stars of Agriculture

The Women Stars of Agriculture project, which SuperFresh launched in 2022 in collaboration with the Ministry of Agriculture and Forestry with a focus on equality of opportunity, continues to develop as a comprehensive rural development model supporting the economic, digital and social empowerment of women producers. Thanks to the project, we increase women farmers' access to knowledge, technology and finance, and we expand sustainable production models and strengthen women's leadership in agriculture.

Developing the knowledge and competencies of our women producers, supporting their economic independence, strengthening gender equality and expanding sustainable agriculture practices are among the fundamental priorities of the program. At the same time, we aim to increase the capacity of women farmers to adapt to changing agricultural conditions through digital agriculture applications and artificial intelligence-based solutions.

The project, which we started with 15 women farmers in the pilot period, has over the years expanded its scope and turned into a structure that reaches 70 women producers and grows its sphere of influence. With the work we carried out in 2025, the project turned into a strong learning network; it was supported with digitalization- and artificial intelligence-focused content and continued to scale.

In order to make the impact created by the project measurable, we repeated the first assessment we carried out in 2023 immediately after the reporting period, in collaboration with the independent research company İpsos. Thus, we had the opportunity to measure the change the project has created since the day it began. The research revealed that the project has evolved from the initial perception of "a support that is good for women" into a concrete area of assurance that enables women to remain in production and to act on the basis of knowledge. In this transformation, the purchase guarantee and agricultural input support are now assessed by women producers not merely as an element of satisfaction but as a strategic assurance that enables them to know in advance that their products will be purchased and thus to make production plans without experiencing price and market uncertainty.

The impact of our training programs was also confirmed by the research findings. According to the İpsos research, while 94% of the women farmers who participated in the training stated that they were satisfied with the trainings, satisfaction with the trainers was above 90% in all evaluation dimensions. 84% of the participants stated that they would want to participate again if the trainings were held again.

tarımın kadın yıldızları

According to the İpsos research, 94% of the women farmers who participated in the training are satisfied with our trainings; 84% want to participate again.



2022

Scope Definition

- Crop purchase guarantee
- Financial support
- 24/7 agricultural advisory service

Partners

Ministry of Agriculture
YH Women's Platform

Proportion of women farmers
5%

Tonnage purchased
1.6 tonnes

2023

Mass Communication

- Online and offline media campaigns for International Women's Day on 8 March and International Day of Women Farmers on 15 October

New Partners

United Nations
Boğaziçi University

Proportion of women farmers
11%

Tonnage purchased
4,600 tonnes

2024

Growth through Education

- Artificial intelligence, finance, ecology, entrepreneurship
- Community management that strengthens bonds (WhatsApp & IG)

New Partner

Tabit

Proportion of female farmers
24%

Tonnage purchased
7,000 tonnes

Number of female farmers who received training
485

2025

First Product Launch
Young Stars Internship Programme

Proportion of female farmers
30%

Tonnage purchased
7,800 tonnes

Number of female farmers who received training
2,181

Developing the Competencies of Women Producers

In order for women producers to be able to adapt to changing agricultural conditions and to carry out more efficient production, we continued and expanded our training programs in 2025. While the 18 training programs held during the year received over 4,500 applications, a total of 2,181 participants attended the trainings and 1,729 participants qualified to receive a certificate.

Strengthening Knowledge Sharing and the Learning Network

With the **11 talk and webinar programs** held in 2025, we reached a total of **870** participants. Through these talks, women producers were supported in becoming stronger not only in production processes but also in the areas of business development and entrepreneurship; the project continued to offer women producers a multidimensional development platform.

The main topics addressed in the talks held throughout the year:

- Cooperatives and sustainable agriculture
- Women's entrepreneurship
- Water and fertilizer management
- Sales skills in agriculture
- Communication and trust relationships
- Grant and support mechanisms
- Legal processes in business life
- Export and access to international markets

Training Module	Focus Area
Artificial Intelligence	Use of digital solutions in modern agriculture, artificial intelligence-based applications, data-driven decision making and increasing data literacy, weather forecasts and disease-pest prediction through artificial intelligence
Financial Literacy	Budgeting, cash flow management, correct use of credit and support mechanisms, being able to carry out product-based profitability analysis
Ecological Literacy	Adoption of climate-friendly, environmentally sensitive and sustainable agriculture practices, awareness of soil health and biological diversity, natural control methods, water and resource efficiency, ecological risk management
Entrepreneurship	Development of entrepreneurship skills, investment in agricultural technologies, marketing strategies, customer management and business plan creation
Farming 101 ★ New	Addressing farming from the perspective of a sustainable business model, imparting the ability to plan the right investment, creating awareness of risk management in production, creating a vision of added value and branding

2,181
women producers participating in training



1,729
participants qualifying to receive a certificate



4,500+
18 training programs with applications



Project Awards

The Women Stars of Agriculture project maintains its strong position in the field of social impact with the achievements it has gained on national and international platforms.

Award	Category	Rank
Women-Friendly Brands International Awareness Awards	Gender Equality	Award
Mixx Awards	Corporate Social Responsibility Campaigns	Gold
Mixx Awards	Sustainability Campaigns	Bronze
Stevie Awards IBA	Achievement in Diversity & Inclusion	Silver
Hammers	Best Team in the Field of Gender Equality	Silver
Sustainable Business Awards	Gender Equality	Award
Stevie Awards for Women in Business	Achievement in Corporate Responsibility	Gold
UN Global Compact – Partnership for Sustainability	Social Change	Category Award
Smarties TR	Diversity & Inclusive Excellence	Gold
Sustainable Food Awards	Women's Empowerment for Sustainable Food	Category Award

IT IS CARRIED INTO THE FUTURE **NOURISHING THE FUTURE**



PRODUCT SAFETY, QUALITY AND RESPONSIBILITY

We shape the future of food not only with our production capacity, our brand strength and our operational competencies but also with our responsibility to develop reliable, high-quality, innovative products that are sensitive to consumer expectations. With our broad product portfolio, our strong R&D infrastructure and our quality-focused production approach, we respond to the changing needs of our consumers while contributing to positive transformation in our sector.

We fulfill the responsibility that comes with operating in the food sector by assuring the safety and quality of our products at every stage of our value chain. In all our processes, from raw material supply to production and from storage to distribution and points of contact with the consumer, we focus on maintaining our quality standards and on offering reliable, traceable products that respond to expectations.

Beyond compliance with legal requirements, we support our product safety and quality processes with national and international standards, our internal procedures, our audit mechanisms and stakeholder feedback. In this process, under the guidance of our Quality Policy, we establish a common understanding of quality across all our business units. We regularly monitor the safety, legal compliance, sensory characteristics and alignment with consumer expectations of our products; we assess our processes with a risk-based approach. In our production processes, we meticulously manage traceability, hygiene conditions, compliance with product specifications and cold chain requirements.

We support our Quality Policy with national and international management system standards, food safety requirements and certification processes. We produce our products at our facilities that hold quality and food safety management systems, in line with our production approach that places consumer health and safety at the center.

In the field of quality management, we take the TS EN ISO 9001:2015 Quality Management System as a guide; in our food safety processes, we make use of management systems based on a preventive approach. Within this scope, we identify possible risks related to consumer health in the early stages of our production processes and we carry out production in compliance with the Hazard Analysis Critical Control Point (HACCP) System and the TS EN ISO 22000 Food Safety Management System.

In addition to these, in line with the needs of our facilities and product groups, we make use of standards and certification processes such as the BRCGS Food Safety System and its FSMA additional module, the TSE Halal Food Certificate, the Kosher Certificate, Good Manufacturing Practices (GMP) and the Roundtable on Sustainable Palm Oil (RSPO).

Our Quality and Food Safety Certificates and Standards

- TS EN ISO 9001: 2015 Quality Management System; Hazard Analysis and Critical Control Points (HACCP) System
- TS EN ISO 22000 Food Safety Management System
- BRCGS (Brand Reputation through Compliance Global Standards)-approved Food Safety System and FSMA supplementary module
- BRC Global Standard for Food Safety
- TSE – Halal Food Certificate and Kosher Certificate
- Good Manufacturing Practices (GMP)
- Roundtable on Sustainable Palm Oil (RSPO) Standard
- Organic Farming Operator Certificate

Quality and Food Safety-Focused Audits

With an increase of 21% compared with the previous year, while 258 of our first-tier suppliers hold GFSI certification, this supplier group represents 93% of our total purchasing payments.

In order to strengthen our performance in the field of food safety and quality, we make use of internal audits, customer audits and independent certification processes.

Within this scope, we carry out audits in accordance with the principles of the Global Food Safety Initiative (GFSI). While we encountered nonconformity cases at a rate of 9% in all the audits we carried out in 2025, all of these cases were identified as minor nonconformities. We developed corrective actions for 96% of these nonconformity cases. For the remaining cases, we are continuing our work.

Beyond our own operations, we are aware of the decisive role of our supply chain in product safety. For this reason, we monitor the compliance of our raw material, packaging and service suppliers with our quality and food safety expectations through evaluation, approval and audit processes. In supplier selection, we consider the criteria of quality, food safety, traceability and compliance with legislation; where necessary, we establish improvement plans with our suppliers.

With this understanding, we attach importance to our suppliers also being certified according to a food safety certification program recognized by GFSI. With an increase of 21% compared with the previous year, while 361 of our first-tier suppliers hold GFSI certification, this supplier group represents 93% of our total purchasing payments.

We consider the food safety and quality-focused feedback we receive from our consumers, our customers and our business partners as an important input to our quality management system. We address notifications not merely as a problem-solving mechanism but as an area of learning that contributes to improving our products and processes. Thanks to all the preventive activities, improvement work and audits we carried out in this area, as in the previous year, no food safety violation case or notification occurred in the reporting period. In addition, we did not experience any product recall.

Quality-Focused Training and Inter-Unit Collaboration

The knowledge sharing and R&D collaborations we carry out with group companies also strengthen our approach to product safety, quality and responsibility. Thanks to this structure, which draws on different areas of expertise, we assess the criteria of quality, taste, functionality, manufacturability and sustainability together in product development processes. Thus, we both improve our existing products and increase our capacity to develop new product alternatives suited to changing consumer expectations.

Thanks to the quality trainings we hold regularly every year, we continue to update and support the knowledge of our employees in the relevant units. In 2025, we provided a total of 4,986 hours of quality and food safety training. With our quality management approach nourished by audits, traceability, supplier development, employee awareness and consumer feedback, we aim to strengthen our responsibility to offer reliable products even further.



Operational Excellence

With our operational excellence approach that places employee participation at the center, in 2025 we implemented 6,485 Rapid Kaizen, 509 Standard Kaizen and 66 6 Sigma projects, achieving a total of TRY 367 million in savings.

We see operational excellence as an important management approach that strengthens our efficiency culture and enables us to spread our continuous improvement approach to all our facilities. We implement projects that will improve our operational performance across a broad area, from production to maintenance processes and from quality practices to agile management tools; we focus on making our processes more efficient, measurable and sustainable. In this direction, we make use of practices such as Lean Production, Problem Solving, Total Productive Maintenance, 6 Sigma and agile management tools.

At the basis of the Besler Excellence System lie respect for people, ownership of ideas and team spirit. We systematically assess the suggestions coming from our colleagues and we strengthen the culture of continuous improvement with employee participation. Within the scope of the operational excellence work we carried out in 2025, we received 672 improvement suggestions at our production facilities; we implemented 6,485 Rapid Kaizen, 509 Standard Kaizen, 66 6 Sigma projects and many successful improvement applications. As a result of this work, we achieved savings of TRY 203 million in our frozen and canned business unit and TRY 164 million in our oil business unit.

Smart Industry Readiness Index (SIRI) Assessment:

In order to shape the digital transformation journey in our frozen food production processes, we carried out a Smart Industry Readiness Index (SIRI) assessment. Within the scope of the work carried out in collaboration with our Yıldız Holding Operational Excellence, Yıldız Tech Digital Business Development, Besler Management Information Systems and Operations teams, we analyzed production processes, technology infrastructure and organizational competencies with a holistic approach. With the assessment carried out, we determined the digital maturity level, set out development areas and created a strategic roadmap.

Through the study, we aim to increase our resource efficiency, reduce our carbon footprint and improve waste management processes. We see this assessment as an important step integrating the operational excellence approach with digital transformation, and we position it as a practice that strengthens the understanding of responsible production and supports data-driven decision-making processes.

R&D AND INNOVATION

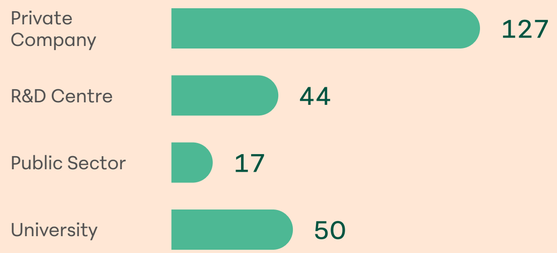
Our R&D budget was TRY 68.9 million, while the total investment we made in order to implement our projects reached TRY 90.7 million, an increase of 22% compared with the previous year.

We see R&D and innovation, beyond responding to changing consumer expectations, as a strategic area of competence contributing to the transformation of food systems. We make use of the expertise of our R&D teams in many areas such as product development, sustainable packaging, production technologies, the reduction of food waste, agricultural productivity and the use of alternative raw materials; we address our innovative perspective together with our sustainability priorities.

With the strong infrastructure provided by holding the first R&D centers in the food, vegetable oil and margarine sectors registered by the Republic of Türkiye Ministry of Industry and Technology, we assess innovation not only in the area of new product development but also with a focus on process efficiency, resource use, digitalization, the circular economy and the reduction of environmental impact. We believe that the innovative steps we take accelerate our journey toward achieving our sustainability targets.

In 2025, a total of 45 colleagues worked at our R&D centers. During the year, our R&D budget was TRY 68.9 million, while the total investment we made in order to implement our projects reached TRY 90.7 million, an increase of 22% compared with the previous year. Thanks to these investments, while we completed 14 projects during the year, we continued work on 22 projects. We develop our projects within a multi-stakeholder innovation ecosystem. In 2025, we collaborated with a total of 238 institutions consisting of universities, public institutions, R&D centers and private sector representatives. Thanks to these collaborations, by bringing together different areas of expertise, we increase the technical depth, implementation capacity and widespread impact of our projects.

Organisations with Which We Collaborate on R&D Projects



We also invest in the development of our employees in order to strengthen our innovation culture. In 2025, we organized 74 trainings within the scope of R&D and innovation; 144 of our employees benefited from these trainings. In addition, during the year our teams attended 14 fairs, 2 papers at congresses and conferences and 35 seminars, following sectoral developments, developing their knowledge base and closely monitoring innovative practices.



Highlighted Projects from Our R&D Ecosystem

Hygiene Monitoring with Robotic Systems

Through our R&D work focused on digitalization and automation, we joined the Mainverse project funded by TÜBİTAK TEYDEB 1509 as an end user within the framework of the EUREKA-AENEAS XECS projects. Within the scope of the project, in which six organizations from three countries take part, the aim is to control floor cleaning and air hygiene at production sites with robotic systems and to carry out sampling and analysis processes in a shorter time, more efficiently and with a standard method.

Material Optimization in Packaging

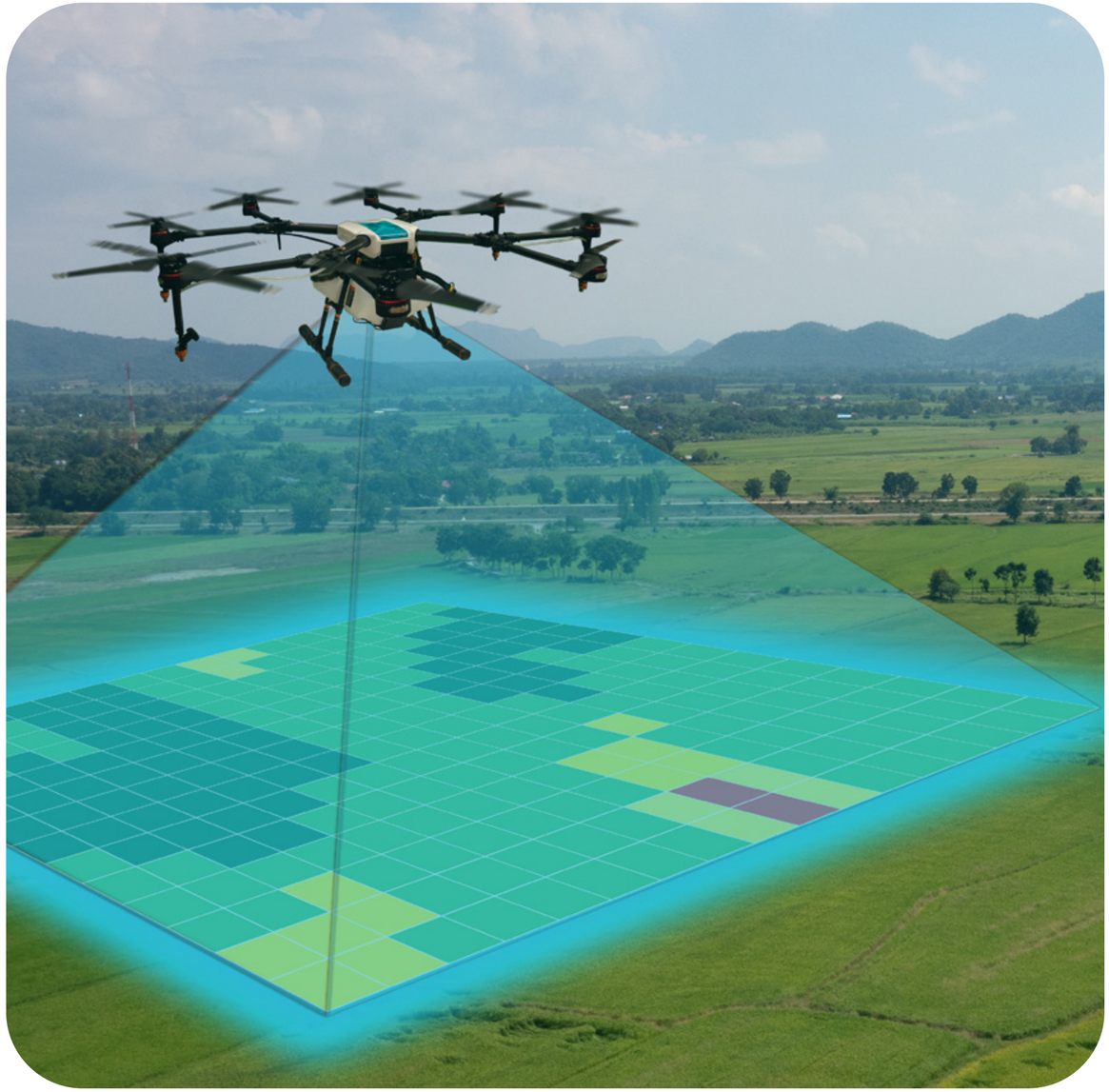
As a result of our R&D work focused on reducing packaging material, primarily plastic, we achieved 0.49 tonnes of plastic savings in 20 kg products in our oil business unit operations. In our frozen business unit, while achieving an annual material reduction of 64 tonnes in metal-based packaging, we reduced paper consumption by 31.16 tonnes thanks to reusable secondary packaging applications.

Use of Biobased and Renewable Material in Packaging

In the field of sustainable packaging as well, we develop solutions with our R&D work that will reduce our environmental impact. As a result of the discussions we held with Polinas, one of the Yıldız Holding affiliates, we agreed that raw film could be made using raw material obtained from waste oils instead of petroleum-based raw material and that this material could be applied to the OPP material used in packaged margarines. As a result of the biobased and renewable packaging work we carried out in this direction, we obtained the permits for the use of the relevant raw material in the primary and secondary packaging of our packaged margarine products exported to the EU with ISCC+ certification. With the ISCC+ certificates obtained by both the distributor and the factory, we began using biobased and renewable material in both our primary and our secondary packaging.

SAFER Smart Field Decision Support Platform

Within the scope of the Smart Field Decision Support Platform project, which we set out on with the aim of creating a digital solution to increase productivity and quality in agricultural production, we monitor the feeding and growth processes of the potato plant, soil nutrient values and weather forecast data with drone and sensor technologies. Thanks to the early warning system developed, we aim to minimize the diseases and damage that may occur by monitoring the relevant parameters and taking the necessary actions in a timely manner. As a result of the project, which was completed in May 2025, we achieved a 17% increase in productivity, a 40% decrease in resource use and a 24% increase in product quality.





Artificial Intelligence-Supported Yield and Quality Prediction Platform in Potato Production

Through the project, we aim to develop a decision support system in which artificial intelligence, IoT sensors, NIR spectroscopy and remote sensing technologies are used together, with the aim of increasing yield predictability in potato production, improving product quality and optimizing resource use. Within the scope of the project, the aim is to integrate data obtained from different sources in order to offer farmers real-time, actionable insights and to manage input use more effectively for nutrient-dense and sustainable crop production. With its early detection and quality optimization capabilities, the platform is expected to offer a farmer-friendly and applicable digital solution in potato production.

While the field trials on the Türkiye side are carried out under the leadership of Besler, the plan is to monitor potatoes during the growth stage with early detection systems via leaves and soil. In the project, GESK Teknoloji contributes to sensor development, Phasegrowth to software development, Poznan University of Life Sciences to field trials and validation, and Pomeranian University in Slupsk to the development of predictive models using artificial intelligence and data science.

Functional Food Ingredients from Potato Waste

With the Potato Processing Waste Project, designed with the aim of valorizing food waste in a more value-added way and supporting sustainable food waste practices, we aim to produce protein and dietary fiber from the by-products arising during potato processing. With this project, which we are carrying out in collaboration with TÜBİTAK, TAGEM and Yıldız Technical University, we aim to transform food waste into functional food ingredients, to support the circular economy approach and to contribute to environmental sustainability.

Resource Recovery from Fish Process Wastewater

Through the project developed in collaboration with Istanbul Technical University, we aim to valorize the fish boiling water waste arising in the production process of our Bursa factory with a circular approach. Within the scope of the project, we aim to recover Omega-3 polyunsaturated fatty acids, which are of critical importance for living organisms, from the process wastewater of the fish industry by means of centrifugation, solid-liquid solvent extraction and urea fractionation methods. Another focus of the project is phosphate recovery. Within this scope, environmentally sensitive separation systems suitable for a continuous production line that will provide selective phosphate recovery are being developed using biochar and ceramic membranes with different characteristics. At the end of this process, the aim is to obtain a phosphate-rich solution of high purity and suitable for agricultural production from industrial wastewater.

Plant Protein and Functional Product Ecosystem

We also develop collaborations in the fields of alternative protein, functional oils and resource recovery. Within the scope of the ProColl project, we focus on developing functional spreadable oils using protein hydrolysates and collagens. In the EXCEL4PRO project, we contribute to knowledge exchange between the centers of excellence in Türkiye, Greece and Ukraine and to the development of a plant protein-based food ecosystem.

Product Development

We turn consumer expectations into products through the joint work of our R&D, quality, production and marketing teams; in 2025, we brought more than **50** new products to market.

In the food sector, where consumer expectations change rapidly, we carry out our product development work by considering the criteria of taste, quality, practicality, nutritional value and accessibility together. We bring the expertise of our R&D teams together with the insights of our marketing, quality, production and supply chain teams, and we develop products that respond to different consumption habits and areas of use.

In 2025, within the scope of our product development work, we brought more than 50 new products to market in total: 24 in our frozen and canned food operations, 20 in our Oil Business Unit and 10 in frozen bakery products. In our new product work, we take into account the needs of both the retail and the out-of-home consumption channels; we assess the taste performance, ease of use, manufacturability and compliance with quality standards of our products from multiple angles. In this way, while offering practical solutions for our consumers' daily lives, we also develop product alternatives that respond to the operational needs of our customers.

One of our prominent product development efforts in 2025 was Sürmix, which brings an innovative interpretation to the cheese-based breakfast culture. The product series, developed with chocolate-cheese, honey-cheese, olive paste-cheese and strawberry-cheese varieties, brings together different flavor profiles with the advantage of practical use.

In the out-of-home consumption and pastry oils group, we expanded our portfolio with our Ustam Sade Yağlı Kruvasan product. Containing 15% milk fat, the product offers a strong flavor profile with its milk aroma and taste, while providing ease of use in production processes with its high heat stability and ideal structure. In the process of developing the product, through the joint work of our R&D, quality, marketing and production teams we put forward a solution that creates value with a focus on both performance and taste.

We do not see our product development approach as limited only to offering new flavors; we address different dietary preferences, the need for practical consumption, out-of-home consumption dynamics and sustainability expectations together. In the period ahead, we will continue to bring innovative, reliable and value-creating products to our consumers by closely following changing consumer needs.

R&D Centers

- Türkiye's first R&D Centers in the oil and margarine and frozen food categories
- Patent and utility model development
- New product and packaging development; process improvement
- Participation in scientific and academic symposiums, presentations and scientific publications
- HORIZON, EUREKA, EIT FOOD, TÜBİTAK and TAGEM projects
- National and international public, private sector and university collaborations





Our R&D Centers in Türkiye's oil and margarine and frozen food categories support our sustainable growth by guiding our innovation work with new product development, packaging innovation, process improvement and scientific collaborations.

Our Brand-Based R&D Work

Our prominent launches in frozen food:

- A new product with 12-hour fermented hand-rolled dough developed exclusively for Migros: Pizza Artizan
- New varieties in the trending large-size sharing pizza: Margarita & Kumru & Bol Malzemeli & Sucuklu Pizza
- Value-added products in vegetables: Organik Bezelye & Organik Brokoli & Gurme Bamya and, a first in the category, Pratik Sebze Sote with spices and oil that turns into a meal in 9 minutes
- New gourmet varieties in mantı: Kıymalı Pelmeni & Patatesli Gurme Mantı
- New varieties in börek: Apple Roll Börek & Layered Cheese Börek
- Entry into the frozen ready meal category: Lazanya
- Tuna salad launch introduced in the "ready to eat" category in an open-and-eat format: Meksika Fasulyeli & Mısırlı & Kinoalı Ton Salata varieties
- Communication-focused packaging launches: Limited Edition Bezelye launch with the labor of the Women Stars of Agriculture & Ramadan concept packaging & packaging emphasizing Türkiye's most loved frozen food brand

Our prominent launches in the oil category are:

- Ülker Sürmix (Cheese & Chocolate, Cheese & Honey, Cheese & Olive, Cheese & Strawberry)
- Bizim Ayçiçek Yağı 5 L & 1 L
- Ülker Bizim Yağ 1 kg
- Bizim Krema Vegetable Fat
- Bizim Krema Dairy Fat (18% & 35% fat)
- In our tactical brands: Sabah Bereketli Mutfağım 200 g, Sabah Kase 250 g, Halk Kase 250 g, Halk 4-pack MP

Products Supporting a Healthy Life

We develop products that respond to different dietary preferences and lifestyles; we diversify our portfolio with organic, non-genetically modified, vegan and vegetarian options.

We see our consumers' changing dietary habits, their expectations of practicality and their sensitivities toward healthy living among the important inputs of our product development processes. While responding to different consumer needs with our high-quality, reliable and innovative products, we focus on diversifying our product portfolio and on offering alternatives suited to the expectations of our customers and our consumers.

In the field of frozen food, we make use of advanced production technologies in order to preserve the nutritional value, taste and freshness of our products. We deliver products obtained from seeds that do not contain genetically modified organisms, that are high-yielding and that meet taste and appearance criteria to our factories within a short time after harvest; following pre-preparation processes, we shock freeze them with the Individual Quick Frozen (IQF) method. Thanks to this technology, we support our products in having a long shelf life while preserving their vitamin and mineral values, their freshness and their natural structure.

We also include organic certified options in our product portfolio. While offering our consumers reliable and healthy alternatives with our organic peas and organic broccoli products, in the period ahead we continue to assess opportunities for increasing our organic product variety.

Different dietary preferences and lifestyles also hold an important place in our product development approach. Taking into account the expectations of vegan and vegetarian consumers, we develop plant-based and practical product options. Through the vegan certified products we offer under our SuperFresh brand and different vegetable, legume and plant-based alternatives, we offer options suited to our consumers' dietary preferences.

With our canned tuna products, we also support our consumers in accessing fish products in a practical way. In addition to our classic portfolio, with product options responding to different consumption moments we offer protein-rich, tasty and accessible alternatives.









CONSUMER EXPERIENCE AND TRANSPARENCY

We strengthen the trust-based relationship we establish with our consumers not only with the quality, taste and reliability of our products but also with transparent communication, accessible feedback channels and our approach of continuous improvement. We closely follow changing consumer expectations; we turn the feedback we receive about our products, our brands and our service processes into development areas for our quality, R&D, marketing, sales and operations teams.

We assess consumer experience not merely as the measurement of post-sale satisfaction but as a holistic area of learning that guides our product development, brand management and process improvement work. In this direction, we effectively manage the communication channels through which our consumers can reach us, and by systematically monitoring notifications we focus on continuously improving the experience.

Customer Communication

We address consumer experience not merely as the measurement of post-sale satisfaction but as an important input to our product development and brand management processes. In this direction, we systematically monitor the requests, suggestions and complaints coming from our consumers through the Yıldız Holding Customer Communication Center; we ensure that notifications are assessed and concluded by the relevant teams.

In 2025, a total of 3,789 notifications reached the Customer Communication Center. 97% of these notifications were answered and resolved. We assess feedback not only in order to respond to individual consumer requests but also in order to identify recurring issues, improve our processes and increase consumer satisfaction.

We carry out **Brand Health Research** in order to measure consumer perception of our brands. Through this research, we monitor indicators such as brand awareness, spontaneous awareness, purchase intention, repeat purchase, trial, recommendation and household penetration. In 2025, while brand awareness for our SuperFresh brand was at the level of 100%; brand awareness for our Bizim Yağ and Terem brands maintained the level of 99%. In the other criteria we assessed with a focus on SuperFresh, the repeat purchase score was measured as 78 out of 100 and the trial score as 90. In the same period, we used the insights we obtained from brand health indicators to support the development of our communication work and our product portfolio.

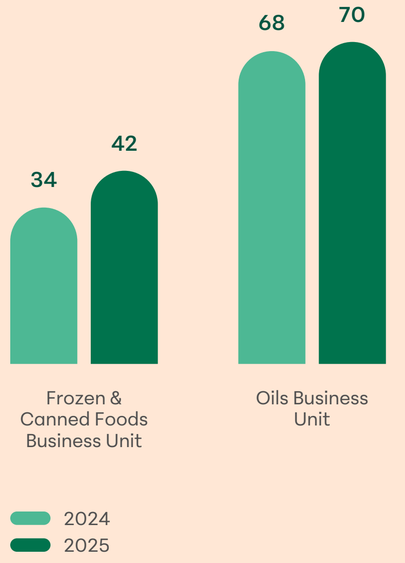
We see the strengthening of the relationship our consumers establish with our brands as a result of our transparent and accessible approach to communication. For this reason, we regularly monitor not only product performance and taste perception but also the extent to which our consumers remember, prefer and recommend our brands. By assessing the findings obtained from the research results with our relevant teams, we aim both to respond more quickly to consumer expectations and to continuously improve the brand experience.

An Accessible Kitchen Experience for Everyone

With the aim of being brands accessible to everyone, we made the most loved recipes of Bizim Yağ and the product contents and cooking methods of SuperFresh accessible to visually impaired individuals through the BlindLook application. Within the scope of the collaboration with BlindLook, which offers artificial intelligence-supported solutions for visually impaired individuals, the popular recipes of Bizim Yağ and SuperFresh product contents and cooking methods were made accessible through the BlindLook application. While the work, supported by voice-focused technologies, aims to facilitate the cooking experience of visually impaired individuals, our SuperFresh and Bizim Yağ brands became the first brands in their own categories to receive the “EyeBrand” title with their pioneering approaches in the field of inclusion.

Accessibility and inclusion also hold an important place in our approach to consumer experience. We care about different consumer groups being able to access our products, our recipe content and our brand communications equally; we focus on developing our communication work from this perspective. In the period ahead, we will continue to improve consumer experience with practices that listen to our consumers better, assess feedback more effectively and strengthen transparent communication.

Household Penetration (%)



ANNEX



PERFORMANCE INDICATORS

Environmental Performance Indicators

Energy Consumption (MWh)	2023	2024	2025
Total Energy Consumption	**352,331**	**481,083**	**495,174**
Non-Renewable Energy	352,304	481,056	422,927
Renewable Energy	26.8	26.8	72,247
Natural Gas Consumption	**54,205**	**63,801**	**67,951**
Coal Consumption	**92,587**	**98,539**	**104,849**
LPG Consumption	**34**	**61.4**	**67.0**
Diesel Consumption	**5,678**	**5,188.4**	**5,870**
Generator	767	105.7	262
Vehicle Fuels (off road)	1,429	1,260.20	1,489.00
Vehicle Fuels (on road)	3,482	3,822.30	4,119.00
Gasoline Consumption	**248**	**197**	**305**
Vehicle Fuels (on road)	248	197	285
Vehicle Fuels (off road)			20
Steam Consumption	**102,000**	**101,271**	
Electricity Consumption	**96,728**	**71,248**	**72,247**
Purchased Electricity	96,551	71,221	72,220
Electricity Generated	26.8	26.8	26.8
Energy Consumption Intensity (MWh/Employee)	**204.8**	**257.4**	**256.4**

Fire Extinguisher (kg)	2023	2024	2025
CO_2	5,788	244	95

Air Emissions (kg)	2023	2024	2025
NOx	113,465	103,220	95,524
SOx	107,452	41,047	104,629

Greenhouse Gas Emissions (tonnes CO_2e)*	2023	2024	2025
Total Greenhouse Gas Emissions (Scope 1+2 Location-Based)	**123,760**	**131,004**	**134,793**
Total Greenhouse Gas Emissions (Scope 1+2 Market-Based)	**123,752**	**130,993**	**103,438**
Scope 1	**92,991***	**99,518***	**103,438***
Scope 2 - Location-Based	**30,769***	**31,486***	**31,355**
Scope 2 - Market-Based	**30,761**	**31,475**	**0**
Scope 3	**2,362,844**	**2,010,939**	**1,928,556**
Category 1 - Purchased Goods & Services	2,151,108	1,934,994	1,868,567
Category 4 - Upstream Transportation & Distribution	63,793	30,197	46,020
Category 5 - Waste Generation	135,641	29,316	2,075
Category 6 - Business Travel	1.3	299	255
Category 7 - Employee Transportation	431	639	169
Category 9 - Downstream Transportation & Distribution	11,869	15,494	11,470

Water Consumption (tonnes)	2023	2024	2025
Total Water Withdrawn	**2,478,479**	**2,558,224**	**2,524,215**
Water Withdrawn from Mains	61,641	86,096	70,292
Groundwater Withdrawn	2,416,838	2,472,128	2,453,923
Water Withdrawn from Freshwater Areas	0	0	0
Recycled/Reclaimed Water	21,067	15,124	20,168
Wastewater	**2,162,639**	**1,995,950**	**1,747,004**
Water Consumption Intensity (tonnes/Employee)	**1,441**	**1,369**	**1,307**

Waste (tonnes)	2023	2024	2025
Total Waste	**9,552**	**12,794.15**	**12,308.66**
Hazardous Waste	228	249	327
Non-Hazardous Waste	9,324	12,545	11,982
Recycled Waste		**11,142**	**11,789**
Recycled Waste Rate (%)		**87%**	**96%**
Packaging Waste	**2,498**	**2,282**	**2,791**
Amount of Plastic Used in Packaging		**3,518**	**8,324**
Plastic Reduction During the Year		**1.72**	**28.71**

* Following the review of the organizational boundaries during 2025, it was decided to include the emissions originating from Berk Enerji (heat-related), which had been included within Scope 2 emissions, in Scope 1. In line with this decision, the emission calculations for 2023 and 2024 were also recalculated and the necessary corrections were made.

Social Performance Indicators

Number of Employees	2023	2024	2025
Total Employees	**1,720**	**1,869**	**1,931**
Female	521	602	635
Male	1,199	1,267	1,296

Number of Employees by Category	2023	2024	2025
White Collar Employees	**524**	**543**	**558**
Female	131	144	153
Male	393	399	405
Blue Collar Employees	**1,196**	**1,326**	**1,373**
Female	390	458	482
Male	806	868	891

Distribution of Employees by Age	2023	2024	2025
Under 30	**322**	**371**	**394**
Female	94	124	143
Male	228	247	251
30-50 Years Old	**1,260**	**1,326**	**1,306**
Female	372	410	403
Male	888	916	903
Over 50	**138**	**172**	**231**
Female	55	68	89
Male	83	104	142

Number of Managers	2023	2024	2025
Total Managers	**95**	**99**	**107**
Female	23	27	29
Male	72	72	78

Distribution of Employees by Length of Service	2023	2024	2025
0-5 Years	**796**	**834**	**986**
Female	226	293	371
Male	570	541	615
5-10 Years	**550**	**522**	**395**
Female	192	183	93
Male	358	339	302
Over 10 Years	**420**	**513**	**550**
Female	115	126	171
Male	305	387	379

Number of Senior Managers	2023	2024	2025
Total Senior Managers	**18**	**21**	**17**
Female	4	5	6
Male	14	16	11

Number of Board and Executive Committee Members	2023	2024	2025
Total Members	**6**	**6**	**6**
Female	1	2	2
Male	5	4	4

Distribution of Senior Management by Age	2023	2024	2025
Total	**31**	**20**	**18**
Under 30	0	0	0
30-50 Years Old	28	17	15
Over 50	3	3	3

Subcontracted Employees	2023	2024	2025
Total	**452**	**452**	**376**
Female	142	170	112
Male	310	282	264

Employees with Disabilities	2023	2024	2025
Total	**61**	**53**	**57**
Female	15	6	24
Male	46	47	33

Employees Who Left by Gender	2023	2024	2025
Total	**609**	**659**	**552**
Female	184	216	213
Male	425	443	339

Employees Who Left by Age	2023	2024	2025
Under 30	**197**	**305**	**225**
Female	45	98	87
Male	152	207	138
30-50 Years Old	**346**	**325**	**296**
Female	127	109	107
Male	219	216	189
Over 50	**66**	**29**	**31**
Female	12	9	19
Male	54	20	12

Employee Turnover Rate (%)	2023	2024	2025
Total	**35.4**	**35.3**	**29**

Employee Trainings	2023	2024	2025
Total Training Hours	**23,302**	**34,188**	**36,144**
Training per Employee (hours/employee)	13.55	18.29	18.72

Maternity Leaves	2023	2024	2025
Number of Employees Who Took Maternity Leave	**50**	**50**	**63**
Female	10	19	11
Male	40	31	52
Total Number of Employees Who Returned to Work After Maternity Leave Ended	**43**	**48**	**63**
Female	4	10	11
Male	39	38	52

Unionized Employees Covered by the Collective Bargaining Agreement	2023	2024	2025
Total	**1,199**	**1,326**	**1,373**

Performance	2023	2024	2025
Number of Accidents	99	94	71
Number of Lost Time Accidents	75	72	36
Number of Days Lost Due to Accidents	1,293	1,095	1,262
Working Hours	3,775,779	3,844,214	4,015,301
Accident Frequency Rate	5.24	4.89	3.54
Lost Time Injury Rate	3.97	3.75	1.79
Number of Fatal Accidents	0	0	0
Number of Occupational Diseases	0	0	1

OHS Performance - Subcontractors	2023	2024	2025
Number of Accidents	24	13	17
Number of Lost Time Accidents	18	9	6
Number of Days Lost Due to Accidents	531	7,588	78
Working Hours	952,336	1,090,198	1,137,769
Accident Frequency Rate	5.04	2.38	2.99
Lost Time Injury Rate	3.78	1.65	1.05
Number of Fatal Accidents	0	1	0
Number of Occupational Diseases	0	0	0

OHS Trainings	2023	2024	2025
Total OHS Training Hours	**14,329**	**19,718**	**23,704**
OHS Training per Employee (hours/employee)	8.33	10.55	12.28

OHS Trainings - Subcontractors	2023	2024	2025
Total OHS Training Hours	**3,874**	**3,389**	**5,299**
OHS Training per Employee (hours/employee)	8.56	7.51	14.1

AWARDS

Award	Project	Category
A Awards	Dolapta Ne Var	-
Best of Sales Network (BoSA)	SuperFresh x Karaca - Sosyal Lezzetler	Omni Channel
Best of Sales Network (BoSA)	Blindlook (as Besler, together with YiB)	A Better World
Brandverse Awards	SuperFresh x Karaca - Sosyal Lezzetler	PR – Sponsorship & Collaboration Agreement and Management
Brandverse Awards	SuperFresh x Karaca - Sosyal Lezzetler	Strategy - Campaigns That Drive Action
Brandverse Awards	İşte O Patatesin Hikayesi	Craft – Animation Design
Brandverse Awards	Zero Food Loss from Soil to Table	Social Responsibility and Sustainability
Business Best Awards	Toklara Sorduk	Business
Fast Company Most Innovative Company	SAFER	Corporate Responsibility Communication
Felis	Dolapta Ne Var	Launch/Relaunch
Felis	SuperFresh x Karaca - Sosyal Lezzetler	Guerilla Activities
Felis	Women Stars of Agriculture Ege'den Hasat Peas PR- launch	Questionnaires
Hammers	Zero Food Loss from Soil to Table	Best Team in the Field of Recycling and Combating Waste
Hammers	SAFER	Best Team Supporting Responsible Production
Hammers	Women Stars of Agriculture	Best Team in the Field of Gender Equality
İstanbul Marketing Awards	Dolapta Ne Var	Guerilla Activities
International Women Friendly Brands Awareness Awards	Women Stars of Agriculture	Gender Equality
Crystal Apple Awards	Dolapta Ne Var	Integrated Media
Crystal Apple Awards	Dolapta Ne Var	Integrated Campaigns
Mixx Awards	Women Stars of Agriculture	Achievement in Corporate Responsibility
Mixx Awards	Women Stars of Agriculture	Sustainability Campaigns
Prida	Toklara Sorduk	Corporate Responsibility Communication

Award	Project	Category
Prida	SAFER	Sustainability Report
Industrial Energy Efficiency Project Competition (SENVER-25)	In-Plant Steam Efficiency Project	Jury Special Award
Smarties Global	Dolapta Ne Var	Omnichannel Marketing
Smarties MEA	Dolapta Ne Var	Instant Impact/Promotion
Smarties TR	Women Stars of Agriculture Ege'den Hasat Peas	Diversity & Inclusive Excellence
Stevie Awards for Women in Business	Women Stars of Agriculture	Achievement in Corporate Responsibility
Stevie Awards IBA	Refika'yla Süper Hızlı Tarifler	Branded Content Campaign of the Year
Stevie Awards IBA	Refika'yla Süper Hızlı Tarifler	Influencer Marketing Campaign of the Year
Stevie Awards IBA	SAFER	Sustainability Product of the Year
Stevie Awards IBA	SAFER	Most Impactful Sustainability Partnership
Stevie Awards IBA	SAFER	Achievement in Collaboration and Partnership
Stevie Awards IBA	Dolapta Ne Var	Omnichannel Marketing Strategy of the Year
Stevie Awards IBA	Women Stars of Agriculture	Achievement in Diversity & Inclusion
Sustainable Food Awards	Women Stars of Agriculture	Women's Empowerment for Sustainable Food
Sustainable Food Awards	SAFER	Digitalization and Artificial Intelligence in Food
Sustainable Business Awards	Women Stars of Agriculture	Gender Equality
UN Global Compact – Partnership for Sustainability Awards	Women Stars of Agriculture	Social Change
Yıldız Technical University (YTU) Stars of Food	SuperFresh Frozen Products	Star of the Year in the Ready-to-Eat Meals Category
Yıldız Technical University (YTU) Stars of Food	SuperFresh Frozen Products	Star of the Year in the Ready-to-Eat Meals Category

MEMBERSHIPS AND ASSOCIATIONS

Kitchen Products and Margarine Manufacturers Association

Emirdağ Chamber of Commerce and Industry

Türkiye Food Innovation Platform

Plant Based Foods Association

Istanbul Commodity Exchange (TİB)

Food Industry Employers' Union of Türkiye

Advertisers Association

The Union of Chambers and Commodity Exchanges of Türkiye (TOBB)

Adana Chamber of Industry

Turkish Vegetable Oil Industrialists Association

Association of Sugar Products Industrialists

Association for Oil Science and Technology

Out-of-Home Consumption Suppliers Association

Bursa Chamber of Commerce and Industry

Adana Chamber of Commerce

Istanbul Chamber of Industry (ICI)

UCTEA Chamber of Mechanical Engineers

Sustainability Academy

Sub-association of Seed Industrialists and Producers

Istanbul Chamber of Commerce (ICOC)

Adana Commodity Exchange

United Nations Global Compact (UNGC)

STAKEHOLDER RELATIONS AND COMMUNICATION

Stakeholder Group	Importance for Besler	Communication Process and Tools	Communication Frequency	Strategy Integration and Our Response
Suppliers	For the continuity of our business, we act by establishing transparent communication with all of our suppliers, whom we regard as business partners, including the farmers who provide our raw materials.	▪ Audits ▪ Surveys ▪ Sustainability Report	At least once a year	▪ Talent Attraction, Development and Retention ▪ Employee Health, Safety and Welfare ▪ Product Safety, Quality and Responsibility
Public Institutions and Regulatory Authorities	Through the communication we establish with the public institutions and local administrations related to our operations in Türkiye, we exchange views with each other and work to act in collaboration on matters ranging from compliance with legal regulations to social responsibility projects	▪ Institutional and public meetings ▪ Workshops ▪ Meetings ▪ Surveys ▪ Sustainability Report ▪ Annual Report	At least once a month	▪ Water Consumption and Efficient Use ▪ Sustainable Packaging ▪ Product Safety, Quality and Responsibility
Customers	We work so that our customers, one of our highest-priority stakeholder groups, have access to healthy, high-quality and safe products. By staying in communication with them on every kind of platform, we gather their opinions on our products specifically and, through transparent disclosure, enable them to consume our products with confidence.	▪ Online communication channels ▪ Product catalogs ▪ Customer visits ▪ Informational e-mails ▪ Meetings ▪ Surveys ▪ Sustainability Report	Continuous	▪ Employee Health, Safety and Welfare ▪ Talent Attraction, Development and Retention ▪ Diversity, Equality and Inclusion
Non-Governmental Organizations (NGOs)	We collaborate with many different NGOs focused on our sector. We engage with civil society actors on matters ranging from good practice examples and information exchange to joint projects; in this way we develop sustainable solutions to social problems	▪ Project collaborations ▪ Congresses ▪ Conferences ▪ Seminars ▪ Surveys ▪ Sustainability Report	Continuous	▪ Food Waste ▪ Sustainable Agriculture and Protection of Natural Resources ▪ Sustainable Supply Chain
Collaborating Institutions & Universities	In our R&D and innovation efforts, one of our focus areas, we collaborate with many universities. Through the events we attend at universities in order to reach young talents, we both introduce Besler and listen to their expectations.	▪ Joint projects ▪ Conferences ▪ Surveys ▪ Sustainability Report	Continuous	▪ Adaptation to Climate Change ▪ Business Ethics and Transparency ▪ Water Management and Safety
Investors	Within the scope of our corporate strategy and sustainability priorities, we attach great importance to communicating our performance and the value we create to our investors. We take care to present Besler in the most transparent manner through financial and non-financial indicators.	▪ Information meetings ▪ Annual report ▪ Surveys ▪ Sustainability Report ▪ BIST Sustainability Index	Every Quarter	▪ Business Ethics and Transparency ▪ Adaptation to Climate Change ▪ Product Safety, Quality and Responsibility
Employees	We listen to our employees, the most important players in our success, and strive to create a happy working environment for them. At the same time, drawing inspiration from them, we put forward new ideas and together carry Besler to the top.	▪ Internal informational e-mails ▪ Meetings ▪ Workshops ▪ Climate Surveys ▪ Sustainability Report	Continuous	▪ Employee Health, Safety and Welfare ▪ Talent Attraction, Development and Retention ▪ Diversity, Equality and Inclusion

REPORTING PRINCIPLES

General Reporting Principles

These Reporting Principles ("Principles") provide information on the methodologies used for the preparation, calculation, and reporting of data relating to the indicators subject to limited assurance within the scope of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. and its subsidiaries ("Company" or "Besler") included in the Besler 2025 Sustainability Report ("2025 Sustainability Report").

These indicators cover social and environmental metrics. Management of the Company is responsible for ensuring that appropriate procedures are applied to prepare the indicators set out below in accordance with the Principles and that they are presented, in all material respects, in line with these Principles.

The information contained in this guidance covers the financial year ended 31 December 2025 and the relevant operations under the responsibility of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş., as detailed in the "Key Definitions and Reporting Scope" section, and covers all activities conducted in Türkiye under the Besler brand. The indicators for which subcontractors are included in the scope are specified in the "Key Definitions and Reporting Scope" section, and subcontractors are not included in indicators that are not specified.

In preparing this guidance document, the following principles have been taken into consideration:

- In the preparation of information, emphasizing to the users of the information the fundamental principles of the relevance and reliability of information,
- In the reporting of information, emphasizing the principles of comparability / consistency of the information with other data, including the previous year, and the principles of understandability / transparency that provide clarity to users.

Key Definitions and Reporting Scope

For the purpose of this report, the Company makes the following definitions:

Type	Indicator	Scope
ENVIRONMENTAL	**Total Energy Consumption (MWh)**	Represents the total of the renewable and non-renewable energy consumed by the Company during the reporting period. It consists of Diesel – Generator, Diesel – Off-Road Vehicles, Gasoline – On-Road Vehicles, Diesel – On-Road Vehicles, and Electricity consumption.
	Renewable Energy (MWh)	Represents only renewable energy consumption during the reporting period, referring to the total of the energy generated by the Company from renewable energy sources and the I-REC certificates purchased from external sources.
	Non-Renewable Energy (MWh)	Represents only non-renewable energy consumption during the reporting period, produced from the Company's non-renewable energy sources.
	Electricity Consumption (MWh)	Represents the total electricity consumption of the Company during the reporting period, as monitored through invoices received from service provider institutions (12-month period) and mappable to financial reporting systems. The consumption amount includes quantities used for industrial operations and domestic purposes.
	Natural Gas Consumption (m^3)	Represents the total natural gas consumption of the Company during the reporting period, as tracked through invoices.
	Coal Consumption (tonnes)	Represents the total coal consumption of the Company during the reporting period, as tracked through invoices.
	LPG Consumption (kg)	Represents the total LPG consumption of the Company during the reporting period, as tracked through invoices and used in operational activities.
	Vehicle Fuels (Off-Road) Diesel Consumption (L)	Represents the total diesel consumption during the reporting period, as tracked through meters and invoices, used in vehicles classified as off-road by the Company (tractors, forklifts, etc.).
	Generator Diesel Consumption (L)	Represents the total diesel consumption used by the Company in generators during the reporting period, as tracked through invoices.
	Vehicle Fuels (On-Road) Diesel Consumption (L)	Represents the diesel consumption during the reporting period of vehicles used by Company employees and supplied by service provider companies to the Company.

Type	Indicator	Scope
ENVIRONMENTAL	**Vehicle Fuels (On-Road) Gasoline Consumption (L)**	Represents the gasoline consumption during the reporting period of vehicles used by Company employees and supplied by service provider companies to the Company.
	Vehicle Fuels (Off-Road) Gasoline Consumption (L)	Represents the total gasoline consumption during the reporting period, as tracked through meters and invoices, used in vehicles classified as off-road by the Company (tractors, forklifts, etc.).
	CO_2 Fire Extinguisher (kg)	Represents the consumption of fire extinguishers refilled and invoiced by service provider companies and supplied to the Company during the reporting period.
	Energy Consumption Intensity (MWh/ Employees)	Represents the ratio of the Company's total energy consumption during the reporting period to the total number of employees as of 31.12.2025.
	Total Greenhouse Gas Emissions (Scope 1+2, Location-Based) (tCO_2e)	Represents the total of the Company's Scope 1 Greenhouse Gas Emissions and Scope 2 Location-Based Greenhouse Gas Emissions during the reporting period.
	Total Greenhouse Gas Emissions (Scope 1+2, Market-Based) (tCO_2e)	Represents the total of the Company's Scope 1 Greenhouse Gas Emissions and Scope 2 Market-Based Greenhouse Gas Emissions during the reporting period.
	Scope 1 (tCO_2e)	Represents the greenhouse gas emissions classified as Scope 1 during the reporting period, arising from the Company's stationary and mobile energy consumption following the consumption of Diesel – Off-Road Vehicles, Diesel – On-Road Vehicles, Generator – Diesel, Vehicle Fuels – Gasoline, CO_2 Fire Extinguishers, and Refrigerants. The Company calculates its greenhouse gas emissions in accordance with the "Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol, 2004)".
	Scope 2 Location-Based (tCO_2e)	Represents the greenhouse gas emissions classified as Scope 2 resulting from the Company's indirect energy consumption following electricity consumption during the reporting period. The Company calculates its greenhouse gas emissions in accordance with the "Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol, 2004)".
	Scope 2 Market-Based (tCO_2e)	Represents the greenhouse gas emissions classified as Scope 2 resulting from the deduction of the amount of purchased renewable energy (I-REC) from the indirect greenhouse gas emissions arising after the Company's electricity consumption and generation during the reporting period. The Company calculates its greenhouse gas emissions in accordance with the "Greenhouse Gas Protocol Corporate Accounting and Reporting Standards (GHG Protocol, 2004)".
	Total Waste (tonnes)	Represents the total amount of hazardous waste and non-hazardous waste generated by the Company during the reporting period.
	Hazardous Waste (tonnes)	Represents the amount of hazardous waste generated by the Company during the reporting period, as tracked through MOTAT (Mobile Waste Tracking System) and the Waste Tracking Report available on the Ministry of Environment portal (Integrated Environmental Information System).
	Non-Hazardous Waste (tonnes)	Represents the amount of non-hazardous waste generated by the Company during the reporting period, as tracked through invoices obtained from licensed waste processing facilities and the Ministry of Environment portal (Integrated Environmental Information System), and the Waste Tracking Report.
	Recycled Waste (tonnes)	Represents the total amount of waste sent by the Company for recycling/recovery during the reporting period.
	Recycled Waste Rate (%)	Represents the ratio of the waste sent by the Company for recycling/recovery to the total amount of waste during the reporting period.
	Plastic Reduction During the Year (tonnes)	Represents the reduction in the Company's plastic use during the reporting period compared to 2024
	Amount of Plastic Used in Packaging (tonnes)	Represents the total amount of plastic used by the Company in packaging during the reporting period.
	Packaging Waste (tonnes)	Represents the total amount of waste classified within the scope of packaging waste among the Company's non-hazardous waste amount during the reporting period.
	Total Water Withdrawn (m^3)	Represents the total water consumption of the Company during the reporting period, which is monitored daily through meters and can be mapped to financial reporting systems.

Type	Indicator	Scope
ENVIRONMENTAL	Water Withdrawn from Mains (m^3)	Represents the total amount of water withdrawn by the Group from fresh water sources during the reporting period, as tracked through meters.
	Groundwater Withdrawn (m^3)	Represents the total groundwater consumption withdrawn by the Group during the reporting period from wells, tracked monthly through meters or invoices, and mappable to reporting systems, in operational processes and non-operational general use.
	Water Withdrawn from Freshwater Areas (m^3)	Represents the total amount of water withdrawn from the grid by the Group during the reporting period, which is tracked monthly through invoices and can be mapped to financial reporting systems.
	Recycled / Reclaimed Water (m^3)	Represents the total amount of recycled / recovered water of the Group during the reporting period, which is tracked monthly and can be mapped to financial reporting systems.
	Water Consumption Intensity (tonnes/ Employee)	Represents the ratio of the Company's total water consumption during the reporting period, which is tracked monthly through meters and can be mapped to reporting systems, to the Company's total number of employees as of 31.12.2025.
	Wastewater (m^3)	Represents the total amount of wastewater generated by the Company after the wastewater treatment process during the reporting period.
SOCIAL	Number of Employees by Gender (#)	Represents the breakdown by gender of the total number of employees of the Company as of 31.12.2025, which is tracked through the Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution.
	Distribution of Employee by Age (#)	Represents the breakdown by age of the total number of employees of the Company as of 31.12.2025, which is tracked through the Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution.
	Number of Employees by Category (#)	Represents the number of white-collar and blue-collar employees of the Company as of 31.12.2025, which is tracked through the Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution.
	Number of Managers (#)	Represents the number of employees classified as Managers as of 31.12.2025, which is tracked through the Company's Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution.
	Number of Senior Managers (#)	Represents the number of employees classified as Senior Managers as of 31.12.2025, which is tracked through the Company's Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution, and which is tracked under this breakdown.
	Number of Board and Executive Committee Members (#)	Represents the number of members of the Company's Board of Directors and Executive Board as of 31.12.2025.
	Distribution of Senior Management by Age (#)	Represents the total number of employees classified as top management bodies (Company Director, Director, CFO, and CEO) as of 31.12.2025, which is tracked through the Company's Human Resources data module, under the categories of under 30 years of age, between 30 and 50 years of age, and over 50 years of age, and tracked under this breakdown.
	Number of Employees Who Took Maternity Leave (#)	Represents the number of female and male employees of the Company who took parental leave during the reporting period, within the periods specified in the regulation, under the scope of the Regulation on Maternity Leave, Paternity Leave, or Part-Time Working to Be Performed After Unpaid Leave.
	Total Number of Employees Who Returned to Work After Maternity Leave (#)	Represents the number of female and male employees of the Company who returned to work after the end of parental leave during the reporting period, within the periods specified in the regulation, under the scope of the Regulation on Maternity Leave, Paternity Leave, or Part-Time Working to Be Performed After Unpaid Leave.
	Employees with Disabilities (#)	Represents the number of female and male employees of the Company during the reporting period who fall within the definition of disability under Law No. 5378 on Persons with Disabilities, who were hired by the Company during the reporting period, and who were declared to the Social Security Institution through an Employment Entry Declaration within the reporting year.
	Employees Who Left by Gender (#)	Represents the number of employees of the Company during the reporting period, broken down by gender, who were declared to the Social Security Institution through a Termination of Employment Declaration within the reporting year.
	Employees Who Left by Age (#)	Represents the number of persons of the Company during the reporting period who were declared to the Social Security Institution through a Termination of Employment Declaration within the reporting year, in the categories of under 30 years of age, between 30 and 50 years of age, and over 50 years of age.

Type	Indicator	Scope
SOCIAL	**Distribution of Employees by Length of Service (#)**	Represents the number of employees as of 31.12.2025, which is tracked through the Company's Human Resources data module and for whom an Employment Entry Declaration has been submitted to the Social Security Institution, by gender and by the categories of 0-5 years, 5-10 years, and 10 years and above of years of service.
	Total Training Hours (hour)	Represents the total training hours attended by the Company's employees during the reporting period, as tracked by Human Resources through the Company's training tracking platform (training provided to subcontractor employees is not included).
	Training per Employee (hours/employee)	Represents the ratio of the total training hours to the number of the Company's employees during the reporting period.
	Unionized Employees Covered by the Bargaining Agreement (#)	Represents the number of employees as of 31.12.2025, which is tracked through the Company's Human Resources data module, for whom an Employment Entry Declaration has been submitted to the Social Security Institution, and who are unionized or covered by a collective bargaining agreement.
	Number of Accidents (#)	Represents the number of accidents during the reporting period that occurred to Company employees during activities defined by occupational health and safety laws and regulations, and that are tracked through notifications made to the Social Security Institution. (Accident numbers of subcontractor employees are not included.)
	Number of Lost-Time Accidents (#)	Represents the number of lost-time accidents during the reporting period that occurred to Company employees during activities defined by occupational health and safety laws and regulations, that prevented them from coming to the workplace for the next shift or the next working day, and that are tracked through notifications made to the Social Security Institution. (Accident numbers of subcontractor employees are not included.)
	Number of Days Lost Due to Accidents (#)	Represents the number of days lost due to injuries during the reporting period that occurred to Company employees during activities defined by occupational health and safety laws and regulations, that prevented them from coming to the workplace for the next shift or the next working day, and that are tracked through notifications made to the Social Security Institution. (Numbers of days lost of subcontractor employees are not included.)
	Working Hours (hours)	Represents the total of the 7.5-hour working periods of the Company's employees within a normal working day and overtime hours during the reporting period. (Working hours of subcontractor employees are not included.)
	Accident Frequency Rate (%)	Represents the ratio of the number of injury incidents during the reporting period that occurred to Company employees during activities defined by occupational health and safety laws and regulations, that prevented them from coming to the workplace for 3 working days, and that are tracked through notifications made to the Social Security Institution, multiplied by 200,000, to the total working hours during the reporting period.
	Lost Time Injury Rate (%)	Represents the ratio of the number of days lost due to injuries during the reporting period that occurred to Company employees during activities defined by occupational health and safety laws and regulations, that prevented them from coming to the workplace for the next shift or the next working day, and that are tracked through notifications made to the Social Security Institution, multiplied by 200,000, to the total working hours during the reporting period.
	Number of Fatal Accidents (#)	Represents the number of fatal cases during the reporting period involving Company employees that fall within the definition of a "fatal occupational accident" under Occupational Health and Safety Law No. 6331 and that are tracked through notifications made to the Social Security Institution.
	Number of Occupational Diseases (#)	Represents the number of occupational diseases during the reporting period involving Company employees that fall within the definition of an "occupational disease" under Occupational Health and Safety Law No. 6331 and that are tracked through notifications made to the Social Security Institution.
	Total Occupational Health and Safety (OHS) Training Hours (#)	Represents the total internal, external, and mandatory training hours provided by the Company to its own employees during the reporting period that are considered within the scope of Occupational Health and Safety (OHS). (OHS training provided to subcontractor employees is not included.)
	OHS Training Hours per Employee (hours/employee)	Represents the ratio of the total OHS training hours to the number of the Company's employees during the reporting period.

Data Preparation

1. Environmental Indicators

Total Energy Consumption (MWh)

Represents the primary fuel sources within the scope of the Company's direct energy consumption, consisting of Electricity, Vehicle Fuels Diesel Off-Road and On-Road, Generator – Diesel, and Vehicle Fuels Gasoline On-Road consumption.

The energy conversions used have been carried out using the calculations below;

Net activity data for Besler's consumption has been calculated by using the conversion factors provided below for the activity data related to its consumption:

Energy Source	Density*	Net Calorific Value**
Natural Gas	0.80 kg/m3	48 TJ/Gg
Diesel Generator	0.83 kg/l	43 TJ/Gg
Company Vehicles Diesel (Off-Road)	0.83 kg/l	43 TJ/Gg
Company Vehicles Diesel (On-Road)	0.83 kg/l	43 TJ/Gg
Company Vehicles Gasoline (On-Road)	0.85 kg/l	44.3 TJ/Gg
Company Vehicles Gasoline (Off-Road)	0.85 kg/l	44.3 TJ/Gg
Coal	-	11.9 TJ/Gg
LPG	-	47.3 TJ/Gg

*DEFRA Greenhouse gas reporting: conversion factors 2025
** https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf

Energy Consumption Intensity

Besler's energy consumption intensity is calculated using the formula below:
Total Energy Consumption (MWh) / Total Number of Employees

Represents Besler's total number of employees as of 31.12.2025.

Water Consumption Intensity (m^3/Number of Employees)

Besler's water consumption intensity is calculated using the formula below:
Water Consumption Intensity = Total Water Consumption (m^3) / Total Production Tonnage

Scope 1 Greenhouse Gas Emissions (tCO_2e)

Besler's Scope 1 greenhouse gas emissions, in accordance with the GHG Protocol, cover energy consumption arising from stationary combustion, transportation, and fugitive activities under the operational control approach. For the calculations of Scope 1 Greenhouse Gas Emissions, carried out by following the Greenhouse Gas Protocol methodology, the emission factors used were referenced from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories[2] and the Global Warming Potential (100-year) values included in the IPCC Sixth Assessment Report[3]. The greenhouse gases included in the calculation comprise emissions resulting from fuel consumption activities, and Emissions Management covers CO_2, CH_4, and N_2O gases.

Formula:
Emission Amount (tCO_2eq) = Activity Data (MWh) × Emission Factor (CO_2-CH_4-N_2O) (kg/TJ)

Inventory Source	CO_2 Emission Factor (kg/TJ)	CH_4 Emission Factor (kg/TJ)	N_2O Emission Factor (kg/TJ)	Emission Data Unit
Natural Gas	56100	1	0.1	TonCO_2e
Diesel Generator	74,100	3.0	0.6	TonCO_2e
LPG	63,100	62	0.2	TonCO_2e
Diesel Off-Road (Mobile Combustion)	74,100	4.15	28.6	TonCO_2e
Diesel On-Road (Mobile Combustion)	74,100	3.9	3.9	TonCO_2e
Gasoline On-Road (Mobile Combustion)	69,300	33	3.2	TonCO_2e
Gasoline On-Road (Stationary Combustion)	69,300	50	2	TonCO_2e
Coal	101,000	10.0	1.5	TonCO_2e

Emission Source – Scope 1 Refrigerant Gases	GWP (kgCO2e/kg)	Reference
R-404A	4728	IPCC 6th Assessment Report
R-410A	2255.50	IPCC 6th Assessment Report
R-134A	1530	IPCC 6th Assessment Report
HFC-227ea	3350	IPCC 6th Assessment Report
CO_2 Fire Extinguisher	1	IPCC 6th Assessment Report

*1: 2006 IPCC Guidelines for National Greenhouse Gas Inventories, (https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol2.html)
*2: IPCC, 2014: Climate Change 2014: Synthesis Report. Contribution of Working Groups I, II and III to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change [Core Writing Team, R.K. Pachauri and L.A. Meyer (eds.)]. IPCC, Geneva, Switzerland, 151 pp. (https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_FullVolume.pdf)

Scope 2 Greenhouse Gas Emissions (tonCO_2e)

Besler's Scope 2 greenhouse gas emissions, in accordance with ISO 14064-1, cover energy consumption arising from indirect combustion activities under the operational control approach. In the calculations of Scope 2 Greenhouse Gas Emissions, carried out by following the Greenhouse Gas Protocol methodology, the emission factor used was referenced from the Ministry of Energy and Natural Resources, Türkiye Electricity Generation and Electricity Consumption Point Emission Factors Information Form. The greenhouse gases included in the calculation comprise emissions resulting from fuel and electricity consumption activities, and Emissions Management covers CO_2, CH_4, and N_2O gases.

Inventory Source	CO_2 Emission Factor	Emission Factor Unit	Emission Data Unit
Electricity	0.434	TCO_2/MWh	TCO_2e/MWh

*1: Türkiye Elektrik Üretimi Ve Elektrik Tüketim Noktası Emisyon Faktörleri Bilgi Formu: ETKB-EVÇED-FRM-042 Rev.00 (https://enerji.gov.tr//Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/EmisyonFaktorleri/2023_Turkiye_Elektrik_UretimiveElektrik_Tuketim_Noktasi_Emisyon_Faktorleri.pdf)
*2: UK Government GHG Conversion Factors for Company Reporting, Conversion factors 2022: full set (https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022)

2. Social Indicators

Number of Employees Holding the Title of Manager (Director)
Represents the number of employees of Besler holding the title of "Manager".

Number of Employees Holding the Title of Senior Manager
Represents employees of Besler holding the title of "Senior Manager".

Distribution of Employees in Top Management Bodies by Age
Employees holding the titles of "Company Director, Director, CFO, and CEO" of Besler are included.

Total Number of Board of Directors Members
Members of Besler's "Board of Directors" are included.

Average Training Hours per Employee
It is obtained by dividing the total training hours provided for Besler by the total number of employees.
Average Training Hours per Employee = Total Training Hours / Total Number of Employees

Total Working Hours
For Besler, daily working hours have been calculated as 7.5 hours and obtained by adding overtime hours.

Number of Accidents
For Besler, the number of accidents includes all accidents that are in accordance with the definition of an occupational accident, without a lost-day requirement.

Total Accident Rate
Besler's total accident rate is calculated using the formula below:
Number of Accidents × 200,000 / Total Working Hours

Lost-Time Accident Rate
Besler's lost-time accident rate is calculated using the formula below:
Number of Accidents Resulting in Lost Days × 200,000 / Total Working Hours

Average OHS Training Hours per Employee
It is obtained by dividing the total OHS training hours provided for Besler by the total number of employees.
Average OHS Training Hours per Employee = Total OHS Training Hours / Total Number of Employees

Restatement Statement

The measurement and reporting of the assured data inevitably involve a degree of estimation. A restatement may be considered in the event that there is a change of more than 5% in the data at the Company level.

INDEPENDENT ASSURANCE REPORT

Limited Assurance Report

to the Board of Directors of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.

We have been engaged to perform an independent limited assurance engagement on the Selected Sustainability Information (the "Selected Information") listed below and included in the Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. 2025 Sustainability Report (the "2025 Sustainability Report"), prepared by Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. and its subsidiaries (the "Group" or "Besler") for the year ended 31 December 2025.

Selected Information

The scope of the indicators subject to our limited assurance engagement, marked with "✓" on pages 82 to 84 of the 2025 Sustainability Report, for the year ended 31 December 2025 is as follows:

Environmental Indicators

- Total Energy Consumption (MWh)
- Renewable Energy (MWh)
- Non-Renewable Energy (MWh)
- Electricity Consumption (MWh)
- Natural Gas Consumption (m^3)
- Coal Consumption (tonnes)
- LPG Consumption (kg)
- Vehicle Fuels (Off-Road) Diesel Consumption (L)
- Generator Diesel Consumption (L)
- Vehicle Fuels (On-Road) Diesel Consumption (L)
- Vehicle Fuels (On-Road) Gasoline Consumption (L)
- Vehicle Fuels (Off-Road) Gasoline Consumption (L)
- CO_2 Fire Extinguisher (kg)
- Energy Consumption Intensity (MWh/Employee)
- Total Greenhouse Gas Emissions (Scope 1+2, Location-Based) (tCO_2e)
- Total Greenhouse Gas Emissions (Scope 1+2, Market-Based) (tCO_2e)
- Scope 1 Greenhouse Gas Emissions (tCO_2e)
- Scope 2 Location-Based Greenhouse Gas Emissions (tCO_2e)
- Scope 2 Market-Based Greenhouse Gas Emissions (tCO_2e)
- Total Waste (tonnes)
- Hazardous Waste (tonnes)
- Non-Hazardous Waste (tonnes)
- Recycled Waste (tonnes)
- Recycled Waste Rate (%)
- Plastic Reduction During the Year (tonnes)
- Amount of Plastic Used in Packaging (tonnes)

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- Packaging Waste (tonnes)
- Total Water Withdrawn (m^3)
- Water Withdrawn from Freshwater Areas (m^3)
- Groundwater Withdrawn (m^3)
- Water Withdrawn from Mains (m^3)
- Recycled/Reclaimed Water (m^3)
- Water Consumption Intensity (tonnes/Employee)
- Wastewater (m^3)

Social Indicators

- Number of Employees by Gender (#)
- Distribution of Employees by Age (#)
- Number of Employees by Category (#)
- Number of Managers by Gender (#)
- Number of Senior Managers by Gender (#)
- Number of Board and Executive Committee Members by Gender (#)
- Distribution of Senior Management by Age (#)
- Number of Employees Who Took Maternity Leave (#)
- Total Number of Employees Who Returned to Work After Maternity Leave (#)
- Employees with Disabilities by Gender (#)
- Employees Who Left by Gender and Age (#)
- Distribution of Employees by Length of Service and Gender (#)
- Total Training Hours (hours)
- Training Hours per Employee (hours/employee)
- Unionized Employees Covered by the Collective Bargaining Agreement (#)
- Number of Accidents (#)
- Number of Lost-Time Accidents (#)
- Number of Days Lost Due to Accidents (#)
- Total Working Hours (hours)
- Total Accident Rate (%)
- Lost-Time Accident Rate (%)
- Number of Fatal Accidents (#)
- Number of Occupational Diseases (#)
- Total Occupational Health and Safety (OHS) Training Hours (hours)
- Average OHS Training Hours per Employee (hours/employee)
- Employee Turnover Rate (%)

Our independent assurance report has been prepared solely in respect of the Selected Information marked with "✓" in the 2025 Sustainability Report. We have not performed any procedures in respect of prior periods or any information other than the Selected Information marked with "✓" in the 2025 Sustainability Report and, accordingly, we do not express any conclusion thereon.

Criteria

The criteria used by the Group to prepare the Selected Information are set out in the section Besler 2025 Sustainability Report – Reporting Principles (the "Reporting Principles") on pages 89 to 92 of the 2025 Sustainability Report.

The Group's Responsibility

The Group is responsible for the content of the 2025 Sustainability Report and the preparation of the Selected Information in accordance with the Reporting Principles. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time. It is important to read the Selected Information in the context of the Reporting Principles.

In particular, the conversion factors used to convert the consumption of energy-source fuels into megawatt-hours (MWh) and the calculations relating to carbon emissions depend, among other things, on information and factors generated internally by the Group and/or information and factors provided by independent third parties, as explained in the Reporting Principles. Our assurance work did not include examination of those factors and other third-party information.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a conclusion, based on the limited assurance engagement we have performed, as to whether anything has come to our attention that causes us to believe that the Selected Information has not been prepared, in all material respects, in accordance with the Reporting Principles. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised) and ISAE 3410. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are limited relative to a reasonable assurance engagement.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Made inquiries of Group management and the persons responsible for the Selected Information;
- Understood the process for collecting and reporting the Selected Information. This included analysing the key processes and controls for managing and reporting the Selected Information;
- Evaluated the source data used to prepare the Selected Information and re-performed selected examples of calculation;
- Performed limited substantive testing on a selective basis of the preparation and collation of the Selected Information prepared by the Group;
- Undertook analytical procedures over the reported data.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information included in the Group's 2025 Sustainability Report for the year ended 31 December 2025 has not been properly prepared, in all material respects, in accordance with the Reporting Principles.

Restriction of Use

This report, including the conclusion, has been prepared for the Board of Directors of the Group to assist the Group in reporting its sustainability performance and activities. We permit the disclosure of this report within the 2025 Sustainability Report for the year ended 31 December 2025, to enable the Board of Directors of the Group to demonstrate that it has discharged its responsibilities in relation to the Selected Information by commissioning a limited assurance report. To the extent permitted by law, except where terms have been expressly agreed with our prior written consent, we do not accept or assume responsibility to anyone other than the Board of Directors of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. and Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş. for our work or this report.

PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.



Orhan Öztürk, SMMM
Independent Auditor

Istanbul, 7 September 2026

GRI CONTENT INDEX

Statement of Use	Besler Gıda Sanayi ve Ticaret A.Ş. has reported in accordance with the GRI Standards for the period January 1 - December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosures		Location
General Disclosures			
GRI 2: General Disclosures 2021	2-1	Organizational details	– About the Report, page 4 – About Besler, page 8-11
	2-2	Entities included in the organization's sustainability reporting	– About the Report, page 4
	2-3	Reporting period, frequency and contact point	– About the Report, page 4
	2-4	Restatements of information	– There is no restated disclosure relating to the previous reporting period.
	2-5	External assurance	– Independent Assurance Report, page 95
	2-6	Activities, value chain and other business relationships	– About Besler, page 8-11 – Our Value Chain, page 12-13
	2-7	Employees	– Performance Indicators, page 82-84
	2-8	Workers who are not employees	– Performance Indicators, page 82-84
	2-9	Governance structure and composition	– Corporate Governance, page 16-18
	2-10	Nomination and selection of the highest governance body	– Corporate Governance, page 16-18
	2-11	Chair of the highest governance body	– Our Board of Directors, page 17-18
	2-12	Role of the highest governance body in overseeing the management of impacts	– Corporate Governance, page 16-18
	2-13	Delegation of responsibility for managing impacts	– Corporate Governance, page 16-18 – Sustainability Management, page 36-38
	2-14	Role of the highest governance body in sustainability reporting	– Sustainability Management, page 36-38
	2-15	Conflicts of interest	– Corporate Governance, page 16-18 – Business Ethics, Transparency and Compliance, page 19-20
	2-16	Communication of critical concerns	– Business Ethics, Transparency and Compliance, page 19-20

GRI Standard	Disclosures		Location
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	– Corporate Governance, page 16-18
	2-18	Evaluation of the performance of the highest governance body	– Corporate Governance, page 16-18 – Sustainability Management, page 36-38
	2-19	Remuneration policies	– Wage Policy
	2-20	Process to determine remuneration	– Wage Policy
	2-21	Annual total compensation ratio	– Wage Policy
	2-22	Statement on sustainable development strategy	– CEO Message, page 5-6
	2-23	Policy commitments	– Business Ethics, Transparency and Compliance, page 19-20
	2-24	Embedding policy commitments	– Business Ethics, Transparency and Compliance, page 19-20
	2-25	Processes to remediate negative impacts	– Business Ethics, Transparency and Compliance, page 19-20
	2-26	Mechanisms for seeking advice and raising concerns	– Business Ethics, Transparency and Compliance, page 19-20
	2-27	Compliance with laws and regulations	– · There is no incident of non-compliance with laws and regulations.
	2-28	Membership associations	– · Memberships and Associations, page 87
	2-29	Approach to stakeholder engagement	– Stakeholder Relations and Communication, page 88 – Our Material Topics, page 32-34
	2-30	Collective bargaining agreements	– Our Employees, page 55 – Performance Indicators, page 82-84
GRI 3: Material Topics 2021	3-1	Process to determine material topics	– Our Material Topics, page 32-34
	3-2	List of material topics	– Our Material Topics, page 32-34
Governance, Risk and Compliance			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Corporate Governance, page 16-18 – Our Risk Management Approach, page 21-29
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	– Financial Performance, page 11
	201-2	Financial implications and other risks and opportunities due to climate change	– Sustainability and Climate Risks, page 28-29
	201-3	Defined benefit plan obligations and other retirement plans	– Our Employees, page 55
	201-4	Financial assistance received from government	– Financial Performance, page 11
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	– Society, page 69-71
	203-2	Significant indirect economic impacts	– Society, page 69-71

GRI Standard	Disclosures		Location
Sustainable Supply Chain			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Sustainable Supply Chain, page 65-68
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	– Sustainable Supply Chain, page 65-68
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	– Sustainable Supply Chain, page 65-68
	308-2	Negative environmental impacts in the supply chain and actions taken	– Sustainable Supply Chain, page 65-68
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	– Sustainable Supply Chain, page 65-68
	414-2	Negative social impacts in the supply chain and actions taken	– Sustainable Supply Chain, page 65-68
Business Ethics and Transparency			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Business Ethics, Transparency and Compliance, page 19-20
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	– Business Ethics, Transparency and Compliance, page 19-20
	205-2	Communication and training about anti-corruption policies and procedures	– Business Ethics, Transparency and Compliance, page 19-20
	205-3	Confirmed incidents of corruption and actions taken	– Business Ethics, Transparency and Compliance, page 19-20
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	– There is no legal action filed during the reporting period regarding anti-competitive behavior, anti-trust or monopoly practices.
GRI 207: Tax 2019	207-1	Approach to tax	– Business Ethics, Transparency and Compliance, page 19-20
	207-2	Tax governance, control, and risk management	– Enterprise Risk Management, page 27
	207-3	Stakeholder engagement and management of concerns related to tax	– About Besler, page 8-11 – Stakeholder Relations and Communication, page 88
	207-4	Country-by-country reporting	– About Besler, page 8-11
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	– There was no report during the reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	– Our Employees, page 55 – Performance Indicators, page 82-84
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	– Besler Ethical Principles
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	– Besler Ethical Principles
Sustainable Packaging			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Waste Management and Sustainable Packaging, page 48-49

GRI Standard	Disclosures		Location
GRI 301: Materials 2016	301-1	Materials used by weight or volume	– Waste Management and Sustainable Packaging, page 48-49
	301-2	Recycled input materials used	– Sustainable Packaging Efforts, page 49
	301-3	Reclaimed products and their packaging materials	– Sustainable Packaging Efforts, page 49
Adaptation to Climate Change			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Adaptation to Climate Change, page 40-44
GRI 302: Energy 2016	302-1	Energy consumption within the organization	– Energy Management and Efficiency, page 40-41
	302-2	Energy consumption outside of the organization	– Energy Management and Efficiency, page 40-41
	302-3	Energy intensity	– Energy Management and Efficiency, page 40-41
	302-4	Reduction of energy consumption	– Energy Management and Efficiency, page 40-41
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	– Greenhouse Gas Emissions, page 42
	305-2	Energy indirect (Scope 2) GHG emissions	– Greenhouse Gas Emissions, page 42
	305-3	Other indirect (Scope 3) GHG emissions	– Greenhouse Gas Emissions, page 42
	305-4	GHG emissions intensity	– Greenhouse Gas Emissions, page 42
	305-5	Reduction of GHG emissions	– Greenhouse Gas Emissions, page 42
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	– Waste Management and Sustainable Packaging, page 48-49
	306-2	Management of significant waste-related impacts	– Waste Management and Sustainable Packaging, page 48-49
	306-3	Waste generated	– Performance Indicators, page 82-84
	306-4	Waste diverted from disposal	– Performance Indicators, page 82-84
	306-5	Waste directed to disposal	– Performance Indicators, page 82-84

GRI Standard	Disclosures		Location
Water Management and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Water Management and Safety, page 45-47
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	– Water Management and Safety, page 45-47
	303-2	Management of water discharge-related impacts	– Water Management and Safety, page 45-47
	303-3	Water withdrawal	– Water Use in Our Operations, page 46
	303-4	Water discharge	– Water Use in Our Operations, page 46
	303-5	Water consumption	– Water Use in Our Operations, page 46
Sustainable Agriculture and Protection of Natural Resources			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Sustainable Agriculture and Protection of Natural Resources, page 51-53
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	– Biodiversity-Focused Efforts, page 53
	304-2	Significant impacts of activities, products and services on biodiversity	– Biodiversity-Focused Efforts, page 53
	304-3	Habitats protected or restored	– Biodiversity-Focused Efforts, page 53
Talent Attraction, Development and Retention			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Talent Attraction, Development and Retention, page 59-61
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	– Performance Indicators, page 82-84
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	– Talent Attraction, Development and Retention, page 59-61
	401-3	Parental leave	– Performance Indicators, page 82-84
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	– Our Employees, page 55
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	– Talent Attraction, Development and Retention, page 59-61
	404-2	Programs for upgrading employee skills and transition assistance programs	– Talent Attraction, Development and Retention, page 59-61
	404-3	Percentage of employees receiving regular performance and career development reviews	– Talent Attraction, Development and Retention, page 59-61

GRI Standard	Disclosures		Location
Employee Health, Safety and Welfare			
GRI 3: Material Topics 2021	3-3	Management of material topics	- Employee Health, Safety and Welfare, page 62-63
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	- Employee Health, Safety and Welfare, page 62-63
	403-2	Hazard identification, risk assessment, and incident investigation	- Employee Health, Safety and Welfare, page 62-63
	403-3	Occupational health services	- Employee Health, Safety and Welfare, page 62-63
	403-4	Worker participation, consultation, and communication on occupational health and safety	- Employee Health, Safety and Welfare, page 62-63
	403-5	Worker training on occupational health and safety	- Employee Health, Safety and Welfare, page 62-63
	403-6	Promotion of worker health	- Employee Health, Safety and Welfare, page 62-63
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	- Employee Health, Safety and Welfare, page 62-63
	403-8	Workers covered by an occupational health and safety management system	- Employee Health, Safety and Welfare, page 62-63
	403-9	Work-related injuries	- Performance Indicators, page 82-84
	403-10	Work-related ill health	- Performance Indicators, page 82-84
Diversity, Equality and Inclusion			
GRI 3: Material Topics 2021	3-3	Management of material topics	- Our Employees, page 55
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	- Our Employees, page 55 - Performance Indicators, page 82-84
	405-2	Ratio of basic salary and remuneration of women to men	- Performance Indicators, page 82-84
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GRI 3: Material Topics 2021	3-3	Management of material topics	- Sustainable Supply Chain, page 65-68 - Society, page 69-71
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	- Society, page 69-71
	413-2	Operations with significant actual and potential negative impacts on local communities	- Society, page 69-71

GRI Standard	Disclosures		Location
Product Safety, Quality and Responsibility			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Product Safety, Quality and Responsibility, page 73-74
GRI 416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	– Product Safety, Quality and Responsibility, page 73-74 – Quality and Food Safety-Focused Audits, page 73-74
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	– Product Safety, Quality and Responsibility, page 73-74
GRI 417: Marketing and Labeling	417-1	Requirements for product and service information and labeling	– Consumer Experience and Transparency, page 80
	417-2	Incidents of non-compliance concerning product and service information and labeling	– Consumer Experience and Transparency, page 80
	417-3	Incidents of non-compliance concerning marketing communications	– Consumer Experience and Transparency, page 80
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	– Consumer Experience and Transparency, page 80
Food Waste			
GRI 3: Material Topics 2021	3-3	Management of material topics	– Food Waste, page 50

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