BESLER ENVİRONMENTAL MANAGEMENT SYSTEM FRAME

Below is the summary of currently implemented Environmental Management System in compliance with the titles of ISO 14001-2015 standard.

1. Organisational Context

1.1. Understanding the organisation and the context

Environmental Management System determines the factors that have been identified to have an impact on the expected results and outputs. The following factors have recently been identified.

Internal Factors: Corporate Culture and Values, Acquired Knowledge, Goals / Strategies, Resource Management, Information System and Security, Management, Employees, Facility (Infrastructure), Equipment, Performance

External Factors: Laws and Regulations, Economic Condition, Customer and Market conditions, Competition, Technology, Banks, Suppliers, Social Responsibility-Sustainability

1.2. Understanding the needs and expectations of related parties

The requirements and expectations of the Shareholders, Management, Regulatory Organisations, Government / Society, Financial Institutions, Banks, Unions, Employees, Suppliers, Customer, Sellers are determined and compliance responsibilities are established.

1.3. Scope of the Environmental Management System

Environmental Management System covers a wide area including all the processes from input of raw materials in the production facilities to the production of the product, logistics of these products, maintenance activities, solid and liquid waste disposal, recycling waste and water and gas emissions, efficient use of resources such as energy and water, and environmental issues such as climate change.

1.4. Environmental Management System

Environmental Management System which was established as explained in this summary document herein is being implemented and continuously improved to improve environmental performance and realise the targeted outputs.

2. Leadership

2.1. Leadership and Commitment

Executive management undertakes and assures that Environmental Policy and Environmental Management System are established in line with the environmental goals; Environmental Management System is integrated with the Work processes and in compliance with its strategy; the necessary resources are provided; personnel is trained and supported; performance is constantly monitored and followed up by internal control processes; is continuously reviewed and improved by the management in defined periods.

2.2. The Environmental Policy

Besler Gıda ve Kimya San. ve Tic. A.Ş. aims to implement a conforming Environmental Management by assessing the impacts of its activities on the environment and controlling these impacts. Our Environmental Policy includes solid and liquid waste disposal, waste recycling, water and gas

emissions, efficient use of resources such as energy and water, and other environmental issues such as climate change.

To leave a more habitable planet to the next generations and to preserve the natural resources and achieve sustainable development; core duties including developing and implementing projects aiming to raise public awareness starting with our employees; minimising environmental risks by assessing and controlling them; responding to customer requests and expectations in the best possible way by using environmentally-friendly products; enabling continuous development of environmental performance with the principle of preventing environmental pollution throughout all stages of the service.

2.3. Corporate duties, authorities and responsibilities

Establishment, effective implementation and continuation of the processes as part of the Environmental Management System are enabled.

Responsible personnel and their authorities and duties are determined and announced. Necessary training is provided and awareness is raised.

Environmental Management System is monitored and measured by the determined responsible personnel and the results are reported to the senior management.

3. Planning

3.1. Activities to determine risks and opportunities

General

Environmental Management System is used to define the internal and external factors that have been determined to have impact on reaching the expected results and outputs, and the requirements and expectations of the related parties as well as compliance responsibilities. Thus, the necessary processes are planned, implemented and updated.

Environmental Aspects

Environmental aspects related to activities, products and services are determined through the lifecycle approach as part of Environmental Management System. Environmental Aspects are announced to all employees.

Threats and opportunities related to environmental aspects, criteria regarding the determination of these threats and opportunities and documents regarding key environmental aspects are issued and updated.

Compliance responsibilities

Compliance responsibilities regarding environmental aspects are determined and the related authorities are given easy access to these responsibilities. Responsibilities are taken into account during the creation, continuation and update of Environmental Management System.

Planning activity

Integration of key environmental aspects with related risks and opportunities, compliance responsibilities, processes related to the environmental management system and other work processes is planned. Implementation of these plans and effectiveness of the implementation are provided.

3.2. Environmental goals and related planning

Environmental Goals

In line with the environmental policy, measurable environmental goals are set and announced to the personnel. Implementation of these environmental goals is monitored and updated.

Planning activities to reach environmental goals

Threats are defined and risks are assessed as part of Risk Analysis-Assessment Procedures. Necessary steps and resources, responsible personnel, dates or frequencies and related periods are planned. Compliance between other processes and plans related to environmental goals is observed and necessary control measurements are applied.

4. Support

4.1. Resources

Necessary infrastructure requirements such as information (corporate, environmental, external), personnel, building, facility, working areas, instalments, transportation, software, hardware, etc. are determined and provided for the implementation, protection, continuation and continuous improvement of Environmental Management System.

4.2. Competency

Competencies and criteria related to each role and function of Environmental Management System are determined. Suitable assignments and training are implemented in order to provide competency. Necessary experience, education and training criteria are defined in job descriptions.

4.3. Awareness

Necessary activities are carried out in order to raise employee awareness in environmental policy and key aspects and impacts of the activities, requirements of environmental goals, performance and compliance, and the impacts of their inadequacy in terms of compliance.

4.4. Communication

General

Effective communication processes have been defined in relation to when, how, through which channel and with whom should communication be established in order to ensure the success and continuation of Environmental Management System.

Internal Communication

Environmental Management System and related information and revisions are communicated to all employees at all levels via electronic mails, boards, audio messages and other means.

External Communication

Various elements of Environmental Management System, particularly performance indicators, are disclosed to the public. Disclosed information is ensured to be reliable and consistent with the information as part of Environmental Management System.

4.5. Documented information

General

All necessary information as part of Environmental Management System and other information considered to contribute to increasing the effectiveness are documented.

Issuing and updating

Information included in the Environmental Management System (Handbook, Procedure, Quality Plans, Process Definitions, Instructions, Support Documents), applications in processes regarding the environment management, control, training, audit and review activities and documentation including external resources are reviewed for continuous improvement and updated as necessary.

Rules regarding how the processes of issuing and updating will be carried out and authorisations have been determined.

Governance of Documented Information

Availability, compliance and suitable protection of documented information are provided as part of Environmental Management System.

Principles regarding distribution, access, re-access and use of information subject to documentation, archiving and protection, including protection of its quality, controlling changes, storage and disposal have been determined and are being implemented.

5. Operation

5.1. Operational planning and control

Necessary operational processes are established as part of environmental risks and opportunities in order to fulfil the compliance responsibilities that correspond to environmental aspects and issues, to prevent and reduce undesired impacts, to enable continuous improvement and to benefit from opportunities. Life cycle approach is used while creating processes. These processes are implemented, controlled, reviewed and continuously improved.

5.2. Emergency preparedness and response

Response plans are prepared in order to prevent or reduce adverse environmental impacts during emergencies, employees are trained in line with these plans and drills are conducted. Plans are periodically reviewed, especially after emergencies and drills, and are improved with updates.

6. Performance Assessment

6.1. Monitoring, measuring, analysis and assessment

General

Environmental performance is continuously monitored and measured. It is assessed and analysed through established criteria, suitable indicators and methods within defined periods and frequencies.

Assessment of compliance

Necessary processes have been defined for the assessment of compliance of Environmental Management System to all relevant legal responsibilities. Information is obtained about the status of compliance.

6.2. Internal audit

General

Internal audit processes are used to assess whether Environmental Management System is effectively implemented in compliance with the requirements, standards and whether its continuity is ensured.

Internal audit program

The Internal Audit Unit of the Company determines the compliance of the environmental practices and activities, documents and records, monitors and measures the agreed procedures and that the procedures are in compliance with the Environmental Policies, Objectives and Targets, internalizes and implements the duties and responsibilities and performs the necessary measurements and records, improves and determines proposals and reports the results, presents a copy of the report to the Sustainability Board.

Environmental Management System is part of internal audits carried out in line with a program, in which responsibilities, methods and frequencies have been determined.

Audit criteria and scope are defined, internal auditors are selected and equipped, and necessary objectivity is ensured. Internal Audit results are reported to the management.

Management review

Management Review process includes particularly the current situation in the outputs obtained through the previous reviews, but also Internal and External Factors, Requirements and Expectations of the Related Parties, Key Environmental Aspects, Changes in Risks and Opportunities, the scale of progress towards environmental goals, Non-conformances and corrective activities, Monitoring and measurement results, the status of fulfilment of compliance requirements, Internal Audit Findings, adequacy of resources, received notifications including complaints, opportunities related to improvement.

As a result of the assessment, various conclusions and decisions are made in relation to compliance, competency and effectiveness of Environmental Management System, the results related to ensuring its continuity, revision requirements, opportunities for development and improvement including integration with other work processes, and it strategic aspects.

7. Improvement

7.1. General

Considering the information obtained through all the processes, opportunities and requirements for improvement are determined and the necessary steps are taken to get the desired outputs.

7.2. Non-conformances and corrective activities

Non-conformances are approached considering their root causes and impacts. If possible, preventing or minimising damage in the non-conformances and removal of residual impacts are shall be achieved.

7.3. Continuous improvement

Continuous improvement of the compliance, competency and effectiveness of Environmental Management System is ensured to improve our Environmental Performance.