

Sustainability Report 2025

Deep-Rooted Experience, Strong Future



We Lead Transformation

In 2025, as Aksa Carbon, we elevated our expertise in carbon fiber and advanced materials to the next level through our new corporate structure. Through this transformation, we strengthened our global competitiveness and placed our vision for sustainable growth on a more solid foundation.



Growing the Power of Advanced Materials with Domestic Production

Through our advanced production capability at our Yalova facilities, we develop high-value-added solutions for strategic sectors and strengthen our domestic production capacity. With technologies that support sustainable growth, we continue to be one of the key stakeholders in the energy transition.



We Are Building the Future Together

Through our active role in the Carbon Fiber Europe alliance, we contribute to the carbon fiber sector's sustainability, circularity and innovation-focused transformation. By representing Türkiye on the platforms where European sectoral policies are shaped, we participate as a stakeholder in the formation of future standards.



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ABOUT THE REPORT

This report has been prepared using data covering the operating period 1 January to 31 December 2025.

Built on the deep-rooted expertise and robust industrial experience of Aksa Akrilik, one of the world's leading acrylic fiber manufacturers, Aksa Carbon is positioned as an internationally competitive player in carbon fiber and composite materials.

Focused on expanding the areas of use of advanced materials that stand out for properties such as lightness, durability and high strength, Aksa Carbon combines its technological expertise with an approach that considers environmental and social impact.

The report aims to present Aksa Carbon's sustainability priorities, management approach, operations during the year and performance results to its stakeholders in a transparent and comprehensive framework. Aksa Carbon aims to present its sustainability performance in a way that is traceable, evaluable and comparable in line with local and global expectations.

This Aksa Carbon Sustainability Report has been prepared in compliance with the Global Reporting Initiative (GRI) and the European Sustainability Reporting Standards (ESRS).



In preparing this Sustainability Report 2025, the GRI 101: Biodiversity 2024, GRI 102: Climate Change 2025 and GRI 103: Energy 2025 standards were also considered in relation to the environmental disclosures within scope.

Our journey began in 2009, when Aksa Akrilik - part of Akkök Holding - recognising the importance of carbon-based advanced materials, took the first steps into the field of carbon fiber.

Building on this strategic direction, in 2012 the DowAksa Advanced Composites Holdings B.V. joint venture was established on the basis of an equal partnership with Dow Europe Holding B.V. Through this partnership, a strong manufacturing and technology infrastructure was created for carbon fiber production and the development of carbon fiber-based composite solutions.

During the reporting period, a significant development took place in Aksa Carbon's shareholding structure. Following Aksa Akrilik's initiative to acquire the 50% stake held by Dow Europe Holding B.V., the Company adopted a new ownership structure. This process did not result in any changes to the Company's operations or operational practices; manufacturing, customer relationships, technology development activities, and its sustainability-focused approach continued without interruption.

Following this transformation, the Company adopted the new name Aksa Carbon, which is used throughout the report.

Aksa Carbon will continue with determination on its journey - together with all its stakeholders - to build a fairer, more inclusive and more sustainable future. For any contributions, suggestions and feedback on this report, or any questions, please contact us by e-mail info@aksa-carbon.com



DESIGN CONCEPT

Aksa Carbon's sustainability approach is based on revisiting the knowledge and experience inherited from its deep-rooted corporate past in light of a transformation process shaped by evolving priorities.

Aksa Carbon views its strong heritage not merely as an asset from the past but as a strategic capacity that shapes the future. While the new restructuring in 2025 aims to create a more holistic, more effective corporate framework that is better aligned with the needs of the future, this transformation process also supports a stronger integration of sustainability thinking into the corporate structure.

In this way, Aksa Carbon translates the strong foundations inherited from its past into a powerful field of transformation that supports its vision for future growth and value creation.

Accordingly, the theme “Deep-Rooted Experience, Strong Future” has been chosen for use in the Sustainability Report 2025.

Operating as part of Akkök Holding, Aksa Carbon draws on the corporate knowledge, management approach and values system held within the group. This strong connection supports Aksa Carbon's strategic direction and forms the foundation of its sustainable growth approach.

Deep-rooted experience refers to carrying the accumulated knowledge from the past into the future by blending it with current conditions. With its many years of technical expertise, production capability and sector experience, Aksa Carbon holds a trusted position in the areas in which it operates. This experience strengthens its capacity to adapt to changing global dynamics and provides the foundation for developing innovative solutions.

The vision of a strong future is shaped around sustainability. Value created in the environmental, social and governance areas is addressed from a long-term perspective. In alignment with Akkök Holding's corporate sustainability approach, responsible production, stakeholder-focused management and lasting value creation are prioritized. Drawing on the strength of its deep-rooted past, Aksa Carbon shapes the future and, by combining its experience with sustainability, builds a resilient and value-creating structure.

MESSAGE FROM THE CEO

With our strength in expertise in advanced materials, our vision for growth and our innovative solutions that contribute to the low-carbon transition, we continue to strengthen our strategic position in the global carbon fiber sector.

GÜRCAN KOMAN
CEO



MESSAGE FROM THE CEO

We view sustainability as not only a component of operational performance but also a fundamental element of building a business model resilient to global risks.

Dear Stakeholders,

2025 was a period in which economic, environmental and technological transformations accelerated on a global scale. At the same time, the energy transition, the impacts of climate change, geopolitical developments and accelerating digitalization made companies' risk management and sustainability strategies more critical than ever.

In this period, when sustainability and sustainable development have become material topics on a global scale, as Aksa Carbon we remain committed to our long-term goals in the sectors and geographies in which we operate and meticulously fulfill our responsibilities toward society and the environment.

We view sustainability not only as a component of operational performance but also as a fundamental element of building a business model resilient to global risks.

As of 2025, the carbon fiber sector is undergoing a significant transformation driven by the energy transition, low-carbon production requirements and rising transparency expectations across supply chains.

In particular, regulations shaped under European Union leadership and rising customer expectations require more comprehensive and strategic steps in many areas—from product-level carbon footprint calculations to Digital Product Passport applications, from circular economy solutions to supplier evaluation systems based on ESG (Environmental, Social and Governance) performance.

In addition, growing demand in future growth areas such as wind energy, hydrogen technologies and electric mobility demonstrates that carbon fiber is not only an advanced engineering material but also one of the critical building blocks of sustainable transformation.

In this transformation environment, as Aksa Carbon we continue our activities with a vision drawn from our strong corporate heritage and our expertise in advanced materials. Akkök Holding's experience of more than half a century in the chemical industry, together with Aksa Carbon's strong position in the global carbon fiber market, supports our progress into the future with firmer and more focused steps.

In 2025, in line with our operational excellence approach, we continuously improved our processes and further strengthened our international competitiveness with a focus on quality, efficiency and sustainable growth.

In this success, the knowledge, expertise and commitment of our colleagues to shared goals continue to be our most important driving force.

By offering value-creating solutions to various industries in the fields of carbon fiber and advanced materials, we continuously strengthen our innovation capacity to respond to our customers' evolving needs.

With our product portfolio spanning a broad range of applications, we continue to contribute to the transformation of strategic sectors such as aerospace, wind energy, automotive and industrial applications.

Sustainability is an integral part of our business model. We pursue with determination our efforts to reduce our environmental impact in areas such as energy efficiency, resource management, waste reduction, circular economy practices and low-carbon production technologies.

At the same time, through our strong governance approach and employee-focused corporate culture, we position sustainable value creation among our priorities.

Every step we take today supports Aksa Carbon's goal of becoming a stronger, more agile and more effective player on a global scale. With the trust and support of you, our valued stakeholders, I sincerely believe that we will continue to shape the future with determination through a focus on technology, innovation and sustainability.

Sincerely,

GÜRCAN KOMAN
CEO

Sustainability Report 2025

Corporate Profile

Deep-Rooted Heritage, Strong Corporate Structure



AKKÖK HOLDING IN BRIEF

A strong stance deeply rooted in heritage.

Akkök Holding is a strong industrial group whose foundations were laid in 1952 by the late Raif Dinçök, one of Türkiye's respected entrepreneurs, and which is among Türkiye's deep-rooted industrial institutions.

Operating in the chemicals, energy, composites and real estate sectors, the Holding has a broad network of 24 operating companies, four of which are abroad, and 22 production facilities.

With more than 6,400 employees, Akkök Holding closely follows global developments in the sectors in which it operates and aims to create value at world-class standards through its innovative approach, strong production infrastructure and international competitiveness.

Embracing the values of improving the quality of life of society and creating a sustainable future, Akkök Holding is a signatory of the United Nations Global Compact.

With the goal of keeping its sustainability approach at universal standards, the Holding has been regularly publishing a Sustainability Report since 2008. Akkök Holding also supports art, education and sports-focused projects that contribute to the development of social and cultural life in the regions where it operates.

6 Sectors



320MW Renewable Energy Capacity



24 Operating Companies



44% Female Members on the Board of Directors



World's Leading Acrylic Fiber Producer

22 Production Facilities



3 R&D Centers



+6,400 Employees



6 Continents of Operation



AKSA CARBON IN BRIEF

Industrial expertise, global impact.

As Türkiye's first and only carbon fiber producer and one of the few fully integrated carbon fiber producers in the world, Aksa Carbon represents our country's global-scale production and technology capability in the field of advanced materials.

Built on the strong expertise and industrial experience of Aksa Akrilik, the world's largest acrylic fiber manufacturer, the Company operates as an internationally competitive player in carbon fiber and composite materials. With its integrated structure covering the entire value chain, from precursor production to carbon fiber and prepreg solutions, Aksa Carbon delivers end-to-end solutions supported by engineering, technology and expertise.

Combining its operational excellence approach with strong technical know-how, the Company focuses on meeting the high-performance carbon fiber and composite material needs of various industries.

The modern production facility located in Yalova is in a strategic location with high export potential, providing rapid access to a broad geography covering Europe, the Middle East, North Africa and Central Asia. Aksa Carbon products create added value in energy, defense and aerospace, infrastructure, marine and other industrial fields, being preferred in critical applications that require lightness, high strength and long service life.

The wind energy sector stands out as one of the strategic and driving areas for Aksa Carbon. In this sector, Aksa Carbon has a long-term supply agreement with one of the leading global wind turbine manufacturers.

Carbon fiber solutions produced with advanced process technologies are used in spar cap applications, which form the load-bearing backbone of turbines, meeting strength, stiffness and lightness requirements and enabling more efficient and reliable operation of wind turbines.

In support of the energy transition, Aksa Carbon also develops carbon fiber-based composite material solutions for the safe storage and transportation of hydrogen, aiming to strengthen the role of advanced materials in the transition to low-carbon energy systems.

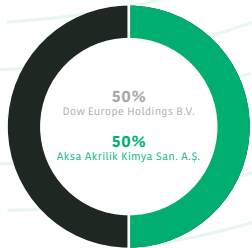
SHAREHOLDING STRUCTURE

Aksa Carbon's corporate structure has been shaped in line with Aksa Akrilik's long-term vision for growth in advanced materials.

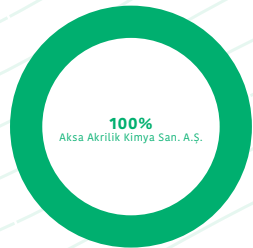
Operating within Akkök Holding, Aksa Akrilik foresaw the strategic importance of carbon-based advanced materials at an early stage and entered the field of carbon fiber in 2009. This step was an important part of the Company's goal of carrying its high-value-added production approach into advanced technology areas.

Within this strategic direction, Aksa Carbon was established through a joint venture structure formed in 2012 with Dow Europe Holdings B.V.

2024
Shareholding Structure



2025
Shareholding Structure



The established collaboration supported the development of a strong production and R&D infrastructure in the field of carbon fiber production and composite material solutions. The Company quickly integrated into the global value chain and gained a strong position in various strategic sectors, particularly wind energy.

Aksa Akrilik's move to acquire Dow's 50 percent share supports the advancement of this structure within a more integrated corporate framework. Following the completion of the share transfer, DowAksa announced that it would continue its activities under the name Aksa Carbon. This transformation reflects not only the change in shareholding structure but also the more effective positioning of the Company's knowledge, production capacity and technology capability under a single roof.

Today, Aksa Carbon aims to continue its growth in the fields of carbon fiber, composite material solutions and advanced material technologies. Through the high-value-added solutions it develops, the Company aims both to contribute to the sector's transformation and to support Türkiye's global competitiveness in the field of advanced materials.

VISION, MISSION AND VALUES

An approach shaped by vision and strengthened by values rooted in heritage.



VISION

To become a global player shaping transformation worldwide in advanced materials and carbon fiber technologies, powered by our fully integrated infrastructure and strong partnerships.



MISSION

To strengthen our global competitiveness and create value for our business partners by delivering the most effective solutions to their needs - guided by operational excellence and driven by a collaborative, innovative and efficiency-focused mindset.

VALUES

Transparency and Trust

As a global company, Aksa Carbon is committed to conducting its activities worldwide in accordance with legal and ethical principles.

Team Spirit and Collaboration, Integrity and Transparency, Safety and People-Centeredness, Respect and Inclusion, and Proactivity and Result Orientation make up Aksa Carbon's core values. Each of these values is an integral part of the standards defined under the Code of Business Ethics.

Team Spirit and Collaboration

We believe that success is built together. We value teamwork that enables open communication, mutual trust and shared achievement.

Integrity and Transparency

In all that we do, we act with integrity and fairness and build trust through open and ethical communication.

Safety and People First

We place people at the center of our decisions and create a safe, healthy and supportive working environment for everyone.

Respect and Inclusion

We view diverse perspectives and backgrounds as a source of richness, fostering an environment where everyone feels valued and capable of contributing.

Proactivity and Results

We take initiative, act with agility, and turn challenges into opportunities to deliver meaningful results.

AKSA CARBON IN NUMBERS

Global competitiveness through high production capacity and technical expertise.



With its production capacity, technical expertise and qualified human resources in carbon fiber and composite materials, Akxa Carbon operates in a competitive position in global markets.

~140 M USD
Turnover



8,192 Production Capacity
(tonnes)



10+ Years of Experience



9,271 Carbon Fiber Capacity
(tonnes)



Türkiye's First and Only Carbon Fiber Producer

2 Production Facilities



4 Sectors
of Operation



686 Employee



6 Product
Categories Produced



2025 DEVELOPMENTS

Throughout 2025, Akxa Carbon enhanced its international collaborations, strengthened its expertise in advanced material technologies, and implemented projects that created value for its employees and society.

With the Chemistry of Equality Project

122
person-impact



GOVERNANCE

Gürcan Koman Appointed CEO of Akxa Carbon

As part of the corporate transformation process at Akxa Carbon, Gürcan Koman, an executive with experience in chemicals and advanced material technologies, was appointed as CEO of the Company. A 2005 graduate of the Department of Chemical Engineering at Middle East Technical University (METU), Koman began his career at Akxa Akrilik and held managerial roles in many critical areas such as production, R&D and product development. Serving as Plant Director at Akxa from 2019 onward, Koman was appointed Vice President of the Akkök Holding Chemicals and Advanced Materials Group at the beginning of 2025. In line with the experience he has gained in local and global markets, Koman leads Akxa Carbon's growth targets in this new period.



PEOPLE AND SOCIETY

"Chemistry of Equality" Project Received an Award at the Business Honors Awards

Akxa Carbon received an award at the Business Honors Awards for the "Chemistry of Equality" project carried out in collaboration with Akxa Akrilik and Akkim. The project, which supports the empowerment of women and aims to increase girls' access to education, became an important indicator of the work carried out in the field of social equality.



TÜRKİYE'NİN
500 BÜYÜK SANAYİ
KURULUŞU
2025

GOVERNANCE

Aksa Carbon Was Included in the ISO 500 List (Istanbul Chamber of Industry)

Maintaining the consistency it has demonstrated in previous years, Aksa Carbon was once again included in the ISO 500 – Türkiye's Top 500 Industrial Enterprises list prepared by the Istanbul Chamber of Industry in 2025.



PEOPLE AND SOCIETY

Career-Up Internship Program 2025 Completed

Through the Career-Up Internship Program conducted by Aksa Carbon for university students, young talents were brought together with the business world. During the program, the professional development of the participating interns was supported through executive talks, workshops and project presentations. The final stage of the program was completed with a graduation event. Aksa Carbon's internship and development practices for young talents were supported throughout the year through various programs. Within this scope, a total of 35 university students participated in the short-term internship program, while 8 students took part in the long-term high school internship program, and 1 of them was hired under this program. 3 individuals participated in the Career-Up Program designed for final-year students and new graduates. At the end of the program, 2 individuals were hired by Aksa Carbon.



PEOPLE AND SOCIETY

"Ailecek Kıymetlisiniz" (Your Family Matters) First Aid Training Was Organized

Within the framework of the "Ailecek Kıymetlisiniz" (Your Family Matters) approach, Aksa Carbon organized two first aid training sessions to raise awareness about the safety of its employees and their families. The program shared basic first aid practices with participants and addressed the importance of proper response in emergencies. In addition, a short factory tour covering the production areas was held for families during the event.

TEMA

ENVIRONMENT

1,000 Saplings Donated on World Environment Day

As part of World Environment Day on 5 June, nearly 1,000 saplings were donated to the Erzincan Bulmuş Memorial Forest on behalf of Akxa Carbon employees. Taking a step toward a sustainable future, Akxa Carbon aimed through this contribution to increase Türkiye's forest assets and to leave a greener environment for future generations.



GOVERNANCE

Akxa Carbon Attended Airbus Türkiye Industry Day 2025

Through its collaboration with Turkish Airlines, Akxa Carbon met with leading aerospace industry stakeholders at the Airbus Türkiye Industry Day 2025 event held in Toulouse. During the event, the Company presented its high-performance prepreg solutions and shared its capabilities in carbon fiber and advanced material technologies on an international platform.



PEOPLE AND SOCIETY

Akxa Carbon Sponsored the AACC Carbon Symposium

Akxa Carbon sponsored the Asian Carbon Groups Association (AACC) Carbon Symposium held in Türkiye for the first time and supported an important platform addressing scientific and technological developments in the field of carbon materials. Organized by the Carbon Association, the event brought together academics, industry professionals and students, supporting knowledge sharing processes and the development of collaboration opportunities for the future of the carbon industry.



PEOPLE AND SOCIETY

Aksa Carbon Running Team came in Third at the Yalova Corporate Run

The Aksa Carbon Running Team finished the IDO 1st Yalova Yürüyen Köşk Corporate Run in third place. The event, which supports employees' team spirit and sports culture, was one of the activities that strengthen internal solidarity.



PEOPLE AND SOCIETY

KidZania Event held Under the “Chemistry of Equality” Project

Within the “Chemistry of Equality” project, implemented in collaboration with Aksa Akrilik and Akkim, Aksa Carbon hosted participants and their children from the “Hayat Dolu Buluşmalar” (Life-Filled Encounters) program—held in Yalova in cooperation with the Mother Child Education Foundation (AÇEV)—at KidZania İstanbul. Throughout the event, children had the opportunity to experience different professions, combining fun with learning.

MILESTONES

With its R&D investments and strategic partnerships maintained since 1968, Aksa Carbon strengthens its pioneering position in the carbon fiber sector and continues with determination its steps to increase production capacity, develop sustainable composite technologies and expand its presence in the global market.

										
										
	R&D activities in carbon fiber production were initiated.		With the commissioning of the pilot production line, the industrial production journey began.		With the goal of becoming a stronger global player, the decision was made to invest in a second production line.		The foundations of the new-generation, fully integrated carbon fiber facility were laid in Yalova.		Became a member of the Sustainable Composite Materials and Manufacturing Innovation Center (SCMM).	
							Published its first Sustainability Report. The report received two international awards.		Won three first-place awards at the Yıldız Akköklüler Awards.	
									Accelerated its recycling and repurpose practices.	
1968	2006	2007	2008	2009	2010	2012	2022	2023	2024	2025
With the establishment of Aksa, the industrial infrastructure that would later extend to carbon fiber began to take shape.		The Aksa Carbon unit, within which carbon fiber activities were conducted, was established within Aksa.		The first commercial carbon fiber line became operational.		The DowAksa partnership was established with DowAksa Advanced Composites Holdings B.V.		Production capacity reached 9,000 tonnes. Was included in the ICI 500 list for the first time.		Aksa Akrilik Kimya Sanayii A.Ş. acquired the 50 percent share held by DowAksa Advanced Composites Holdings B.V.
										It was decided that the Company would continue its operations under the name Aksa Carbon.
										Aksa Carbon Senior Management and CEO appointments were made.

SECTORS AND PRODUCTS

With a broad range of applications, and a strong product range, Akxa Carbon develops carbon fiber and composite solutions tailored to the needs of various sectors.

Akxa Carbon offers high-performance and sustainable solutions by adapting carbon fiber technology to the technical requirements of various industries.

The products developed for applications requiring durability, lightness and long service life in the energy, hydrogen, aerospace, structural reinforcement and marine sectors respond to the evolving performance expectations and critical engineering requirements of these sectors.

The comprehensive product range comprising carbon fiber, pultruded laminates, prepreg, fabric, precursor and recycled materials—supported by a vertically integrated production infrastructure and an R&D-focused approach—delivers consistent quality, operational efficiency and scalable supply capacity.

SECTORS



Wind Energy



Hydrogen Technologies



Aerospace



Structural Reinforcement



Maritime

PRODUCTS



Carbon Fiber



Pultruded Laminates



Prepreg



Fabric



Precursor



RForce™
Recycled Materials

SECTORS

With its broad range of applications and strong product portfolio, Aksa Carbon offers cross-sectoral solutions and responds to needs requiring durability, lightness and long service life in the energy, hydrogen, aerospace, structural reinforcement and marine fields through high-performance carbon fiber and composite solutions.

AEROSPACE

Thanks to its high strength-to-weight ratio, carbon fiber stands out as a critical material in the aerospace and defense sectors.

The growing need for lighter, fuel-efficient and high-performance systems is steadily increasing the use of composite materials.

Aksa Carbon develops carbon fiber and prepreg solutions that meet the high strength, reliability and precision criteria required by these sectors. The materials developed contribute to the performance of aerospace and defense systems by providing long service life, mechanical performance and operational reliability in structural applications.

ENERGY

Wind

Demand for carbon fiber in the wind energy sector is increasing alongside the need for longer and more efficient turbine blades.

Thanks to their high rigidity and low weight, carbon fiber-based composites stand out with the significant advantages they provide in the design of new-generation turbine blades.

By developing carbon fiber-reinforced pultruded laminates used particularly in spar cap applications, Aksa Carbon contributes to turbines' requirements for strength, lightness and operational efficiency.

Hydrogen

Playing a key role in the global energy transition, hydrogen technologies also hold a critical position in energy storage and transportation.

Applications conducted in this field are supported by advanced materials that require safe operation under high pressure, durability and long service life. Aksa Carbon supports the safe storage and transportation of hydrogen by developing carbon fiber and composite solutions for this area, the Company offers high-strength, durable and long-lasting materials, particularly for pressure vessel applications.

Its materials used particularly in pressure vessel applications stand out with their high strength and long-term performance characteristics, supporting the safe and efficient use of hydrogen technologies.

STRUCTURAL REINFORCEMENT

Infrastructure systems nearing the end of their service life or that have been damaged pose significant risks to economic and social sustainability. Within this context, carbon fiber-based composite materials offer an effective solution for reinforcing existing structures and extending their service lives.

With the CarbonWrap® technology it has developed, Aksa Carbon delivers reinforcement solutions that increase strength and ductility in concrete, steel, masonry and timber structures. By offering lightness, high strength and corrosion resistance, these systems support structural safety and long-term performance, contributing to the sustainable preservation of infrastructure.

MARITIME

In the maritime sector, criteria such as high performance, durability and efficiency stand out as industry requirements. Materials used in challenging sea conditions must offer lightness, high strength and resistance to environmental factors. Within this context, carbon fiber-based composites provide reliable and long-lasting solutions for ships and offshore structures.

With the carbon fiber and composite materials developed by Aksa Carbon, the Company contributes to improving structural durability, fuel efficiency and operational performance in maritime applications.

Thanks to corrosion resistance, low maintenance requirements and flexible design options, these solutions support the development of sustainable and high-performance structures in the maritime sector.

PRODUCTS

Aksa Carbon develops strong, lightweight and innovative materials with carbon fiber and composite solutions tailored to the needs of various sectors.

CARBON FIBER

Aksa Carbon develops high-performance carbon fiber solutions for advanced technology sectors such as energy, infrastructure, aerospace and defense. Thanks to their high tensile strength, rigidity and fatigue resistance, the fibers enable lighter, more durable and more energy-efficient applications.

Covering all processes from precursor to carbonization through its vertically integrated production infrastructure, Aksa Carbon offers homogeneous structure, consistent quality and reliable supply. Continuously improving fiber performance through its R&D-focused approach, the Company delivers solutions tailored to the mechanical and thermal requirements of various industrial applications.

PULTRUDED LAMINATES

Aksa Carbon's pultruded laminates offer high strength and dimensional precision through their continuous fiber-reinforced composite structure. Thanks to fully automated pultrusion technology, consistent quality and reliable performance are achieved in every laminate.

Produced with our own carbon fiber and resin systems, these laminates deliver high tensile, flexural and fatigue strength through superior fiber alignment and low porosity. Solutions developed with different width and resin options provide high load-bearing capacity and long-term structural performance in energy, construction and industrial applications.

PREPREG

Aksa Carbon offers thermoset prepreg solutions developed with carbon, glass, aramid and other reinforcement materials. Combining lightness with high strength, these materials provide reliable performance in demanding applications. Through precise control of fiber alignment, resin content and surface quality during production, superior mechanical strength and dimensional stability are achieved. Prepregs developed in various forms and properties are designed to meet the structural and thermal performance requirements of sectors such as aerospace, automotive and wind energy.

FABRIC

Aksa Carbon carbon fabrics are developed to deliver high strength, dimensional stability and design flexibility for advanced composite applications. Produced from the Company's own high-performance carbon fibers, these fabrics suit precise production processes thanks to their homogeneous structure and low weight variation. Offered in different weave types and weight and width options, carbon fabrics meet the mechanical performance and surface quality requirements of sectors such as aerospace, automotive and wind energy. Through advanced production and quality control infrastructure, the products deliver consistent performance and reliable use.

PRECURSOR

A precisely designed precursor structure forms the foundation of high-performance carbon fiber production. At Aksa Carbon, this process is managed with an end-to-end integrated approach, from the chemical synthesis of the polymer through to its transformation into fiber form.

Through advanced polymerization and fiber spinning technologies used in polyacrylonitrile (PAN)-based precursor production, high purity, controlled molecular alignment and strong thermal stability are achieved. These characteristics translate into high tensile strength, superior modulus and improved surface quality in the final product.

The fully integrated production infrastructure enables all stages—from raw material chemistry to the carbonization process—to be conducted under one roof. Combined with many years of technical know-how, this holistic structure ensures consistency in product quality, operational efficiency and scalable production capability.

RECYCLED MATERIALS (RFORCE™)

Representing the recycled carbon fiber solutions developed by Aksa Carbon in line with its circular economy approach, RForce™ transforms carbon fiber waste into high-performance reinforcement materials through advanced recycling technologies. With their high strength and processability, RForce™ products provide a sustainable alternative for automotive, sports equipment and industrial applications. This approach contributes to reducing waste, lowering the carbon footprint and supporting more sustainable production models.

SECTORAL TRENDS

The key trends shaping the sector directly influence Aksa Carbon's priorities of sustainable growth, competitiveness and transformation.

As of 2025, the carbon fiber sector continues its transformation in line with the energy transition, low-carbon production requirements and rising supply chain transparency expectations. In particular, European Union regulations and global customer demands are guiding manufacturers to measure, report and improve their environmental performance more systematically.



You can explore the information cards on all trends on the following pages.

LOW-CARBON PRODUCTION AND DECARBONIZATION

Reducing carbon-intensive production processes has become a critical factor for competitiveness, particularly in the EU market. Carbon border regulations and customer-driven carbon footprint demands are pushing manufacturers toward energy efficiency and low-carbon production models.

Accordingly, Aksa Carbon carries out energy efficiency projects and process optimization initiatives, regularly conducts corporate carbon footprint calculations, and is launching product carbon footprint (PCF) studies. This approach aims to align with the low-carbon supplier expectations of European-based customers in particular.

DIGITAL PRODUCT PASSPORT AND TRACEABILITY

Digital Product Passport (DPP) applications developed under the EU Green Deal require environmental data of products to be tracked and shared throughout their life cycle. This development increases the need for traceability and data transparency from raw material to final product.

Aksa Carbon is strengthening its infrastructure for tracking and reporting sustainability data, advancing GRI-compliant reporting processes, and continuing its compliance work with EU regulations.

DEMAND GROWTH DRIVEN BY THE ENERGY TRANSITION

Demand for lightweight, high-strength materials is rising in areas such as wind energy, hydrogen storage, electric mobility and aerospace. In particular, offshore wind turbines and hydrogen pressure tank applications are accelerating the use of carbon fiber.

In keeping with these developments, Aksa Carbon continues its product development activities for the wind energy and hydrogen storage sectors, contributing to applications that support the energy transition through high-performance prepreg and carbon fabric solutions.

CIRCULAR ECONOMY AND RECYCLING

Recovery of composite waste and reduction of production scrap are becoming increasingly important in the carbon fiber sector. rCF (recycled carbon fiber) applications stand out in terms of both reducing environmental impact and increasing resource efficiency.

In this regard, Aksa Carbon carries out waste reduction projects in its production processes and undertakes initiatives for the re-use of by-products.

In addition, with the RForce™ product family offering recycled carbon fiber solutions, the Company integrates a circular economy approach into its product portfolio.

SUPPLY CHAIN TRANSPARENCY AND ESG EXPECTATIONS

Customers operating on a global scale are demanding more comprehensive environmental, social and governance (ESG) performance, climate targets and human rights practices from their suppliers. Science Based Targets initiative (SBTi)-aligned targets and third-party sustainability assessments are gaining importance in this process.

To meet these expectations, Aksa Carbon is integrating ESG criteria into supplier evaluation processes and advancing its sustainability reporting infrastructure.

Low-Carbon Production and Decarbonization

Decarbonization Pressure and Carbon Costs**Impact on the Sector**

Increasing pressure to reduce energy intensity and emissions in production processes

Risks

- Rising carbon costs
- Volatility in energy prices
- Weakening of competitiveness

Opportunities

Market differentiation and customer preference through a low-carbon production approach

**AKSA CARBON ACTION**

Expanding energy efficiency projects and advancing carbon footprint calculation and monitoring

Low-Carbon Production and Decarbonization

Product Carbon Footprint (PCF) Demand**Impact on the Sector**

Growing need for product-level emission transparency and verifiable data in customer expectations

Risks

- Cost increase in data collection, calculation and verification processes
- Inability to respond to customer demands in a timely manner

Opportunities

Strengthening preferred-supplier positioning in regulation-sensitive markets, particularly Europe

**AKSA CARBON ACTION**

Developing product-level carbon footprint calculation infrastructure, improving data quality, and establishing systems capable of responding to customer demands

Digital Product Passport and Traceability

Digital Product Passport (DPP)**Impact on the Sector**

Requirement to track and share product life cycle data in digital environments

Risks

- Need for digital infrastructure investment
- Gaps in data integrity and traceability
- Risk of compliance delay

Opportunities

Gaining competitive advantage and increasing customer trust through early regulatory compliance

**AKSA CARBON ACTION**

Strengthening data management systems, developing product traceability infrastructure, and increasing digital compliance capacity

Demand Growth Driven by the Energy Transition

Demand Growth Driven by the Energy Transition

Impact on the Sector

Demand growth in wind energy, hydrogen technologies, aerospace and advanced mobility

Risks

- Demand fluctuations
- Capacity planning challenges
- Sector-based dependency risk

Opportunities

Growth in high-value-added applications, new customer and market opportunities



AKSA CARBON ACTION

Continuing investments in wind blade applications, hydrogen tank systems, prepreg solutions and advanced application areas

Circular Economy and Recycling

Circular Economy and rCF

Impact on the Sector

Growing demand for recycled carbon fiber and circular material solutions

Risks

- Failure to meet technical performance expectations
- Failure to ensure quality continuity
- Commercial scaling challenges

Opportunities

Access to new product segments, expansion of the sustainable product portfolio, and increased resource efficiency



AKSA CARBON ACTION

Reducing production waste, advancing recovery projects, and continuing rCF-focused R&D and product development

Supply Chain Transparency and ESG Expectations

ESG-Focused Supply Chain Management

Impact on the Sector

Sustainability performance in the supply chain becoming more visible, measurable and reportable in line with international reporting and compliance expectations such as GRI, CSRD and SBTi

Risks

- Compliance and reporting costs
- Supplier-driven ESG risks
- Failure to meet customer requirements

Opportunities

Strengthening long-term collaborations with global original equipment manufacturers (OEMs) and supporting the position as a responsible supplier



AKSA CARBON ACTION

Conducting gap analyses, maintaining a GRI-compliant reporting approach, and strengthening supplier ESG evaluation and monitoring systems

Sustainability Report 2025

Governance

Governance That Combines Trust and Performance



GOVERNANCE ORGANIZATION

Aksa Carbon's governance structure is designed to support effective decision-making, risk management and sustainable value creation in line with its long-term strategic goals.

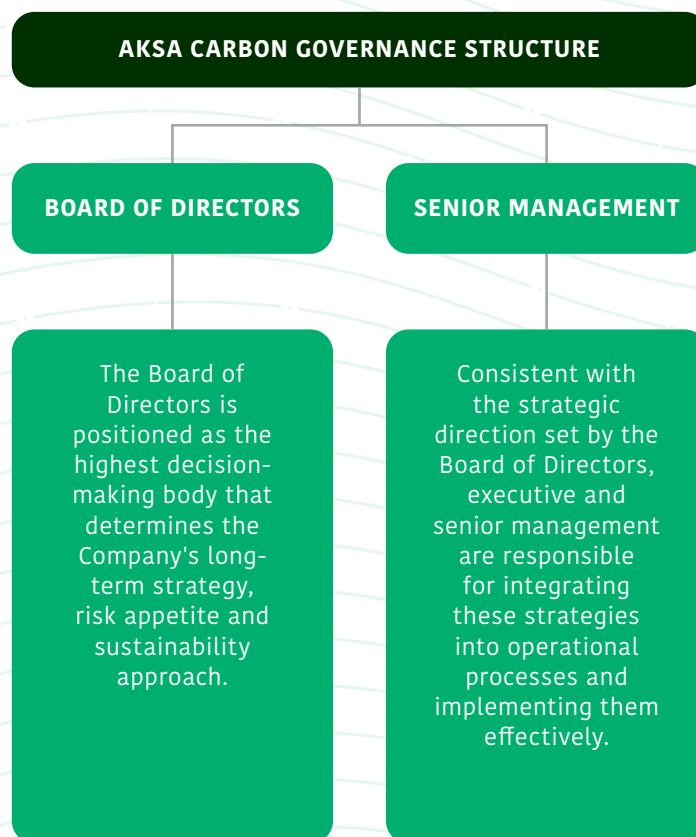
The corporate governance approach is shaped by the principles of transparency, accountability and responsibility, and strong coordination is ensured between strategic management and operational practices.

Within Aksa Carbon's governance structure, coordination between the sustainability, risk management, finance and operations functions supports the adoption of a holistic management approach.

The authority, duties and responsibilities of the Board of Directors are defined by the Company's core governance documents, primarily the Articles of Association, the Code of Ethics and related policy documents.

These documents clearly set out the roles and responsibilities of the Board of Directors regarding strategic direction setting, risk oversight, monitoring of corporate performance, effectiveness of internal control mechanisms, and sustainability matters.

Within the governance structure directly linked to Aksa Carbon's corporate strategy and long-term value creation goals, sustainability is regarded as one of the foundational elements of investment decisions and growth strategies.



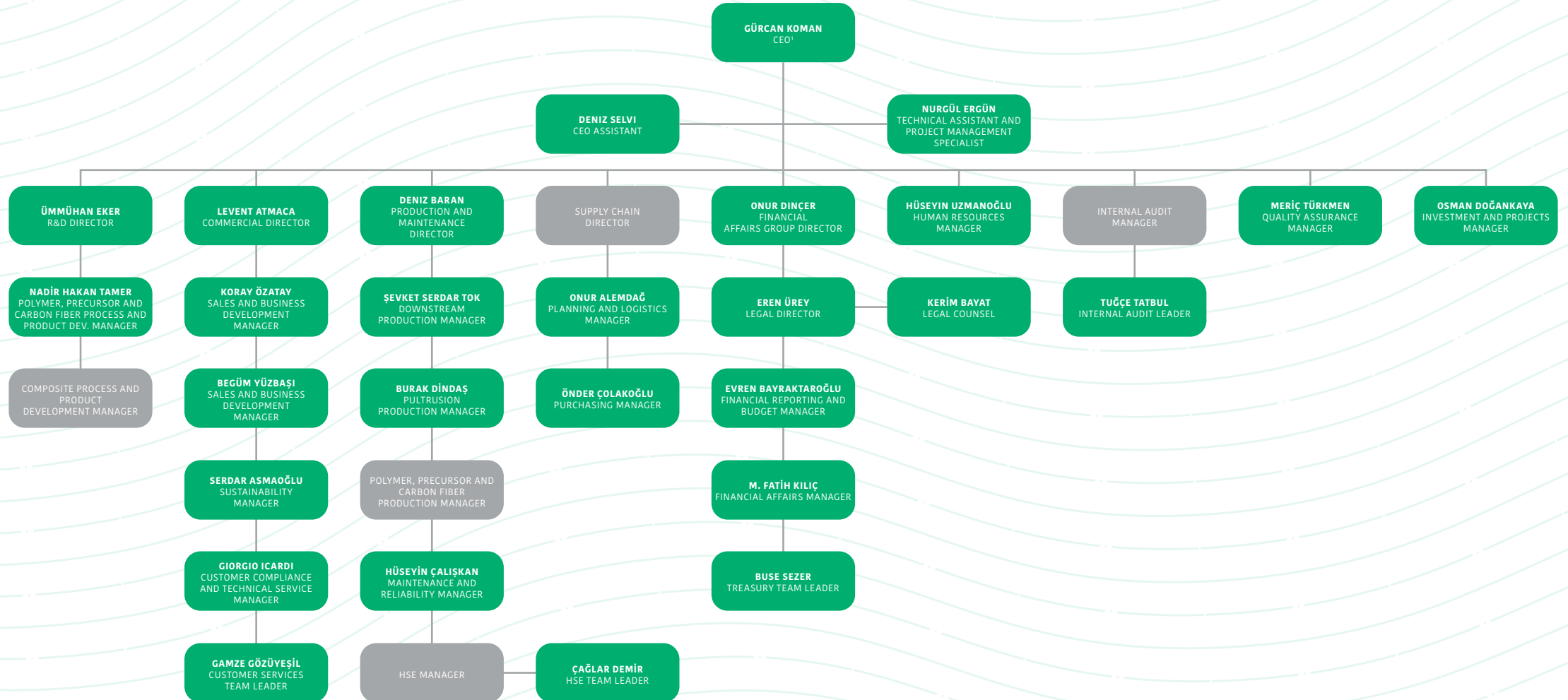
By integrating long-term risks and opportunities—such as climate change, regulatory developments, supply chain resilience and market transformations—into strategic decision-making processes, the Board of Directors ensures that the Company is prepared for the future.

Assessing financial performance together with ESG performance supports the adoption of a balanced and sustainable value creation model. Accordingly, the goals and performance indicators of senior management are also monitored in alignment with long-term strategic priorities and sustainability targets.

Aksa Carbon carries out various corporate practices and processes to comply with GRI and CSRD requirements within the scope of sustainability reporting and corporate transparency. Within this framework, reporting processes are structured in line with the relevant standards and regulations, and coordination is ensured between the sustainability, risk management and corporate reporting functions.

Risks that may arise during compliance with GRI and CSRD requirements are addressed within the scope of governance mechanisms and are monitored and managed through collaboration between the relevant units. In this way, regulatory compliance is achieved while the accuracy and reliability of corporate reporting processes are also supported.

ORGANIZATION CHART



¹ In line with the share transfer processes undertaken at Aksa Carbon during 2025, various changes were made to the organizational structure. The current state of the updated organizational structure as of 2026 is presented within the scope of this report.

SENIOR MANAGEMENT



01

GÜRCAN KOMAN
CEO

02

ONUR DİNÇER
Financial Affairs Group Director

03

LEVENT ATMACA
Commercial Director

04

DENİZ BARAN
Production and Maintenance Director

05

ÜMMÜHAN EKER
R&D Director

SENIOR MANAGEMENT



GÜRCAN KOMAN
CEO

Gürcan Koman began his career in 2006 as a Project Engineer at Aksa Akrilik Kimya Sanayii A.Ş. Throughout his career, he respectively served as Process Development Specialist Engineer, Technology Specialist Engineer, Production Techniques Specialist Engineer, Fiber Spinning and Dope Areas Manager, Process and Product Development Manager, Chemistry Director and Plant Director. As of January 2025, Mr. Koman assumed the role of Vice President of the Chemicals and Advanced Materials Group, and has been serving as CEO of Aksa Carbon since August 2025.

Gürcan Koman graduated from the Department of Chemical Engineering at Middle East Technical University.



ONUR DİNÇER
Financial Affairs Group Director

Onur Dinçer began his career at Shuaa Capital in the field of Mergers and Acquisitions (M&A) and subsequently served in the Project Finance Department at Dexia/DenizBank. Before joining Aksa Carbon, Mr. Dinçer served as an investment banker at Standard Bank Group, where he led numerous international leveraged finance transactions. After joining Aksa Carbon in 2014, he successively managed the Treasury, Corporate Finance and Strategic Planning functions. He has served as Financial Affairs Group Director since 2018.

Onur Dinçer graduated from the Department of Business Administration at Boğaziçi University and completed master's degrees in Financial Economics at Bahçeşehir University and in Business Administration at IMD Business School in Switzerland.



LEVENT ATMACA
Commercial Director

Levent Atmaca began his career in 2000 as a Technical Sales Representative at Dow Türkiye and was appointed Sales Manager in 2010. In 2018, he served as Türkiye Sales Manager. Before joining Aksa Carbon, he served as Dow Country Strategic Business Development and ESG Leader between 2022 and 2024. Mr. Atmaca joined the Aksa Carbon team as Commercial Director on 1 October 2024.

Levent Atmaca received his bachelor's degree from the Department of Chemistry at Istanbul Technical University and completed his master's degree in Chemistry in the field of Polymer Science and Technology at the same university. He also completed a master's degree in Business Administration at Koç University.

SENIOR MANAGEMENT



DENİZ BARAN

Production and Maintenance Director

Deniz Baran began his career in 2008 as a Specialist Engineer at Aksa Akrilik Kimya Sanayii A.Ş. Between 2012 and 2015, he served as Acting Carbon Fiber Manager at Aksa Carbon. In November 2015, he was appointed Production Manager and subsequently served as Acting Plant Director and Production Manager (CF), Acting Plant Director and Production Group Manager, and most recently as Production Director. As of January 2026, he continues his role as Production and Maintenance Director.

Deniz Baran graduated from the Department of Chemical Engineering at Ankara University and completed his master's degree in the Department of Chemical Engineering at Istanbul Technical University.



ÜMMÜHAN EKER

R&D Director

Ümmühan Eker began her career as a Specialist Engineer at Aksa Akrilik Kimya Sanayii A.Ş. between 2006 and 2012. In 2012, she was appointed Deputy R&D Manager at Aksa Carbon, and subsequently served as Product Development Manager, New Process and Product Development Manager, Acting R&D Director and R&D Group Manager. As of August 2023, she continues her role as R&D Director.

Ümmühan Eker graduated from the Department of Chemical Engineering at Ege University and completed her master's degree in the Department of Chemical Engineering at Kumamoto University.

COMMITTEES

Aksa Carbon has established a strong, holistic and accountable governance model in the areas of sustainability, ethics, occupational health and safety, and environmental management.

The Company treats its corporate governance approach not only as a compliance-focused framework but also as a fundamental element of effective risk management, opportunity assessment and long-term value creation.

Accordingly, as it advances toward its strategic goals, it prioritizes integrating sustainability principles into all business processes and shapes its decision-making mechanisms with an approach that considers environmental and social impacts. The committee and board structures established ensure that the institutionalization approach is managed systematically and continuously improved. The effective functioning of these structures contributes to Aksa Carbon's steady and controlled progress toward its sustainable growth goals.

AKSA CARBON ETHICS BOARD

The Aksa Carbon Ethics Board plays a central role in safeguarding company values and business ethics standards.

Representing critical positions such as the CEO, CFO, Human Resources Manager, Internal Audit Manager and Legal and Compliance Director, the Board meticulously addresses ethical matters raised by employees and business partners and is directly involved in decision-making processes when necessary. The Company conducts its activities within the framework of the principles of transparency and integrity, and ensures the compliance of all employees with legislation and ethical principles in line with the "Aksa Carbon Code of Business Ethics." The effective structure of the Ethics Board stands out as one of the fundamental building blocks of a trustworthy and responsible work environment.

AKSA CARBON SUSTAINABILITY COMMITTEE

The Aksa Carbon Sustainability Committee operates under the chairmanship of the CEO and is structured to define sustainability- and climate-focused policies and strategies, integrate these strategies into business processes, set targets and monitor performance. In line with sustainability- and climate-related risks and opportunities, scenario analyses are carried out with the contributions of the Health, Safety and Environment (HSE) and Finance units, and the resulting outputs are communicated regularly to senior management and the relevant stakeholders. Comprising 26 members—including senior management as well as directors, managers and team leaders from various functions—the Committee meets at least four times a year to assess the timeliness and effectiveness of sustainability targets and to ensure results-oriented progress.

AKSA CARBON ENVIRONMENTAL BOARD

Aksa Carbon systematically manages its environmental responsibility approach through the Environmental Board. Meeting on a quarterly basis, the Committee regularly reviews and evaluates key environmental issues, including compliance

with environmental legislation, wastewater management, air emissions, and waste management. In addition, ongoing and planned environmental projects and awareness-raising initiatives form an important part of the Board's agenda. Activities are performed with the active participation of relevant technical and operational units—primarily the Operations, Production and R&D directorates—together with the Sustainability and HSE teams.

AKSA CARBON OCCUPATIONAL HEALTH AND SAFETY BOARD

One of the important components of Aksa Carbon's governance structure, the Occupational Health and Safety Board meets every month to conduct assessments of occupational health, safety and environmental performance and to closely monitor the relevant indicators. The Board consists of the employer or the employer's representative, occupational safety specialists, the workplace physician, representatives of Human Resources, Administrative Affairs and Operations, as well as employee representatives. At meetings, priority occupational health and safety and environmental matters are addressed, and the necessary improvement actions are defined and implemented.

AKSA CARBON ENERGY FOCUS GROUP

For Aksa Carbon, energy management activities are coordinated by the Energy Focus Group in line with the ISO 50001 Energy Management System approach. Formed with the participation of various units, this structure plays an active role in regularly monitoring energy consumption, evaluating significant energy use areas, identifying efficiency opportunities and prioritizing improvement initiatives. The Energy Focus Group tracks energy performance indicators while also supporting the assessment of energy targets and action plans in alignment with Company priorities.

RISK AND OPPORTUNITY MANAGEMENT

Aksa Carbon addresses risk and opportunity management as a dynamic and continuously evolving process. By integrating the resulting outputs into strategic decision-making mechanisms, the Company strengthens its corporate resilience and sustainable growth capacity.

Aksa Carbon manages risk and opportunity management within a holistic framework that encompasses strategic, operational, financial and ESG dimensions, positioning this process as one of the fundamental elements of long-term value creation with a sustainability focus.

As part of this, risks and opportunities are managed systematically by taking corporate goals, sustainability priorities and legal obligations into account, and processes are standardized through the “Risk and Opportunity Procedure.” In addition, assessments conducted under the quality, environment, energy and business continuity management systems are regularly updated to provide a multidimensional perspective.

Senior management plays an active role in the risk and opportunity management process. The process is conducted through a governance structure shared among the Board of Directors, senior management, and the Risk Management, Finance, Sustainability, Operations and Sales functions.

Information on risks and opportunities is communicated to senior management and the Board of Directors through regular management reports, committee meetings, and strategic planning and budgeting processes.

In particular, Management Review Meetings (MRMs) comprehensively assess internal audit results, process performance, identified risks and opportunities, and the status of ongoing actions; when necessary, strategic decisions are made and resources are allocated.

Significant risks and opportunities are brought to the Board of Directors' agenda and directly influence the setting of strategic targets, investment and growth decisions, and the development of the sustainability roadmap.

In particular, factors such as regulations, energy costs, supply chain resilience and shifts in customer expectations are integrated into long-term strategic planning.

While process improvements, the strengthening of control mechanisms and investment decisions are implemented in line with identified risks, opportunities are translated into strategic actions within the scope of efficiency improvements, cost optimization, energy and resource efficiency, carbon footprint reduction, and sustainable growth targets.

Senior executives and the relevant units are responsible for setting targets related to significant impacts, risks and opportunities, developing action plans and monitoring performance. These targets are tracked through financial and operational KPIs, sustainability indicators and regular performance review meetings, while the internal audit and control functions regularly review the effectiveness of the process.



AKSA CARBON RISK AND OPPORTUNITY MANAGEMENT PROCESS**Identification of Risks and Opportunities**

Internal process analyses, performance indicators, internal audits and MRM meetings are used as the main tools in the process of identifying risks and opportunities. Through Strengths, Weaknesses, Opportunities and Threats (SWOT) analyses and process-based risk-opportunity lists carried out within this scope, comprehensive assessments are made by taking both internal dynamics and stakeholder expectations into account. Identified risks are rated through likelihood and impact analyses, prioritized, and action plans are developed for critical risks. The process consists of the stages of identifying, analyzing, prioritizing, defining and monitoring risk mitigation actions, and is supported by a continuous improvement approach.

Monitoring and Audit Mechanisms

Monitoring and audit mechanisms are conducted through internal control systems, internal audit activities, performance reporting and MRM meetings. In these processes, not only financial and operational indicators but also environmental and social impacts are addressed in an integrated manner. Regular tracking is provided through the defined performance indicators (KPIs), deviations are analyzed, and the necessary corrective and preventive actions are implemented. In line with the data obtained, audit outputs and stakeholder feedback, the risk management process is continuously reviewed and improved.

**Aksa Carbon
Risk Perspective****RISKS**

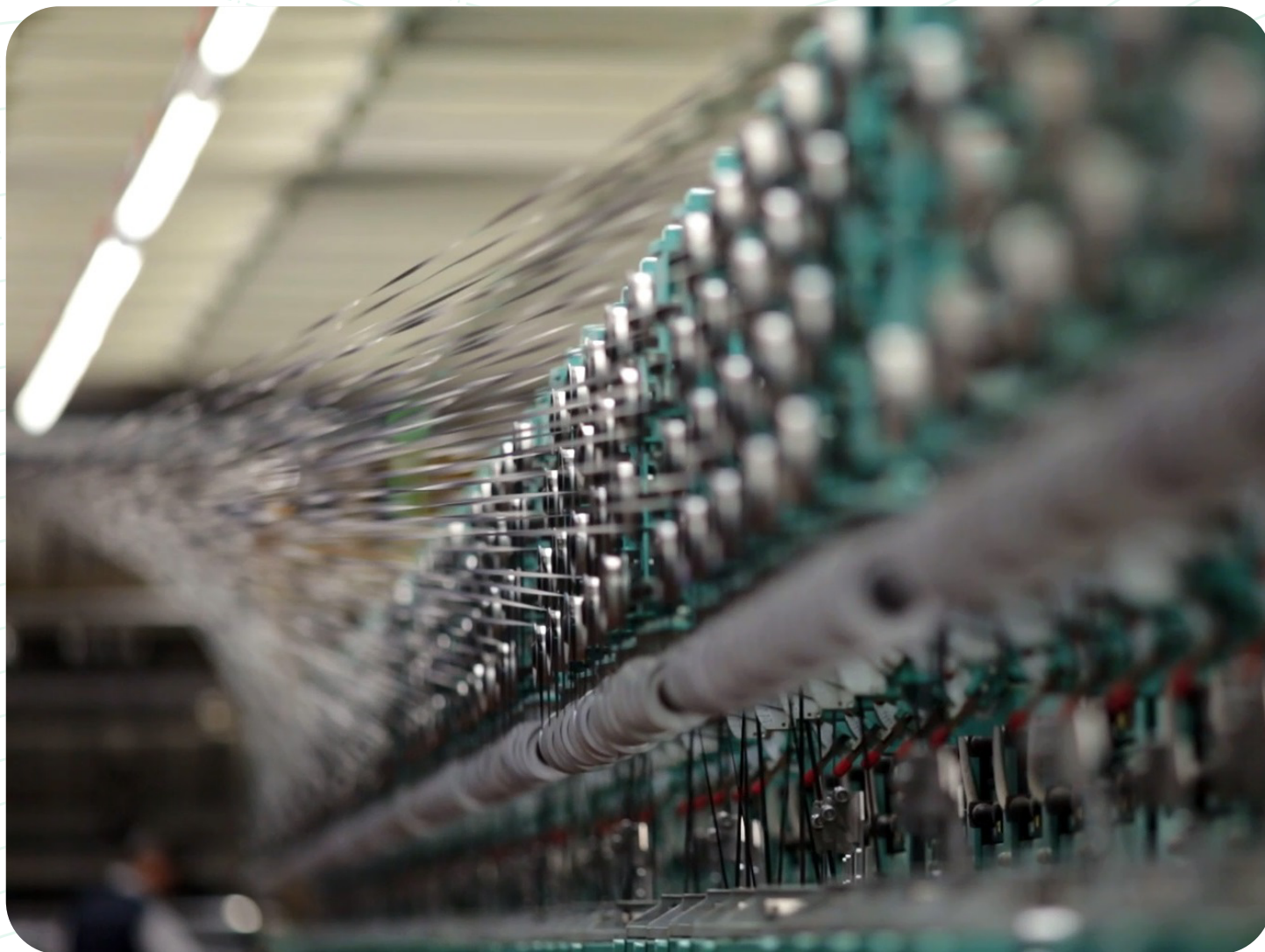
- Regulatory and legislative changes
- Fluctuations in energy and raw material costs
- Supply chain disruptions and single-supplier dependency
- Changes in market and customer demand
- Physical and transition risks related to climate change
- Intense competition and technology barriers

**Aksa Carbon
Opportunity Perspective****OPPORTUNITIES**

- Growing demand for sustainable products and solutions
- Energy and resource efficiency practices
- Increased operational efficiency through digitalization
- Access to new markets and customer segments
- Positive impact of ESG performance on financing and reputation
- Growth potential through public and private sector collaborations
- Growing carbon fiber demand in Europe and Asia

The transformation of customer expectations in line with environmental and social criteria requires sales processes to be restructured to meet these requirements.

Sales processes are also a significant factor within this structure. The transformation of customer expectations in line with environmental and social criteria requires sales processes to be restructured to meet these requirements. While this creates significant opportunities for developing sustainable products and services, building longer-term customer relationships and strengthening corporate reputation, failure to comply with these criteria also entails the risk of market loss. For this reason, sales strategies are managed in alignment with sustainability priorities.



BUSINESS ETHICS AND LEGAL COMPLIANCE

For Aksa Carbon, business ethics and legal compliance are among the priority areas that form the foundation of all activities.

In all processes conducted across the organization, the principles of integrity, fairness and respect are upheld, and full compliance with applicable legislation and internal regulations is ensured.

The identification, reporting and investigation of concerns regarding illegal behavior or violations of internal rules are undertaken through mechanisms structured within Akkök Holding. The Akkök Ethics Line and the Akkök Ethics Board are central to the process. All reports are handled through the Ethics Reporting Line. The evaluation, investigation and resolution of reports related to ethics violations are the responsibility of the Ethics Board.

Employees, suppliers, customers and all other stakeholders can report ethics violations or concerns through various communication channels.

Communication Channels Actively Used Within the Ethics Reporting Line

Website: www.akkoketik.com

Email: akkoketik@kpmg.com

Phone Channels: 0 850 202 66 15

All reports received through the Ethics Reporting Line are recorded and reviewed carefully with strict confidentiality. To ensure the process is conducted independently and impartially, the Company collaborates with KPMG, and reports are tracked and managed anonymously.

A secure reporting environment is provided for individuals who report ethics violations or who contribute to or support the review processes. Except in cases of deliberate false reporting, no adverse action is taken against those who file reports. The confidentiality of all reports is protected by the Akkök Group of Companies Ethics Board.

The framework for combating corruption and bribery and ensuring legal compliance has been established in line with the Akkök Group of Companies Business Ethics Principles. Within this scope, principles for preventing, detecting and addressing corruption and bribery risks have been defined, and processes have been established for reporting outcomes related to ethics violations to the relevant administrative, management and audit bodies.

To strengthen the culture of ethics and compliance across the organization, regular training programs are conducted for all employees. The Ethical Principles Training offered through Aksa Carbon Academy is a mandatory program to be completed annually by all employees.



Training content is provided in Turkish and English, with employee engagement supported through case studies and interactive sections. In addition, the Fraud Awareness Training Program is offered to all employees, and all employees—including those in high-risk units such as sales, sales operations and purchasing—are expected to complete these training programs at least once.

Necessary actions in response to findings related to ethics violations are conducted by Akkök Holding, and the related processes are monitored under a centralized structure.

	UNIT	2023	2024	2025
Number of Notifications Received via Ethics Line	Number	0	4	0
Closure Rate	%	-	100	-

VALUE CHAIN MANAGEMENT

Aksa Carbon's value chain encompasses all stages, starting from the design phase and extending through raw material and service procurement, production, storage and sales, and continuing to product use and end-of-life.

Within this holistic structure, environmental, social and economic impacts are addressed systematically, and practices for managing the relevant impacts are implemented at each stage.

At the design stage—the starting point of the value chain—resource efficiency and reduction of environmental impacts are taken into account. Design approaches developed to reduce energy and water consumption in production processes, reduce waste generation and minimize harmful chemicals are applied.

Accordingly, the goal is both to control environmental impacts and to increase efficiency in production processes.



At the raw material and service procurement stage, collaborations with suppliers and service providers are managed within defined standards.

In procurement processes, compliance with environmental management systems, quality-focused process management and operational standardization are among the key criteria. Social interaction is supported through audit activities, fair attendance and regular meetings with suppliers, and the commercial relationships established contribute to the local and global economy.

In selecting and evaluating suppliers, their sustainability criteria are a decisive factor. Environmental and sustainability sensitivities are shared with business partners from the supplier registration stage onward and, at annual evaluation, these criteria are assessed for each supplier within a fair and ethical responsibility framework.

This ensures that collaborations across the value chain are conducted in a responsible, transparent and sustainable manner.

At the production stage, efficient use of resources and reduction of environmental impacts are prioritized, and activities are conducted in compliance with applicable legislation and international standards.

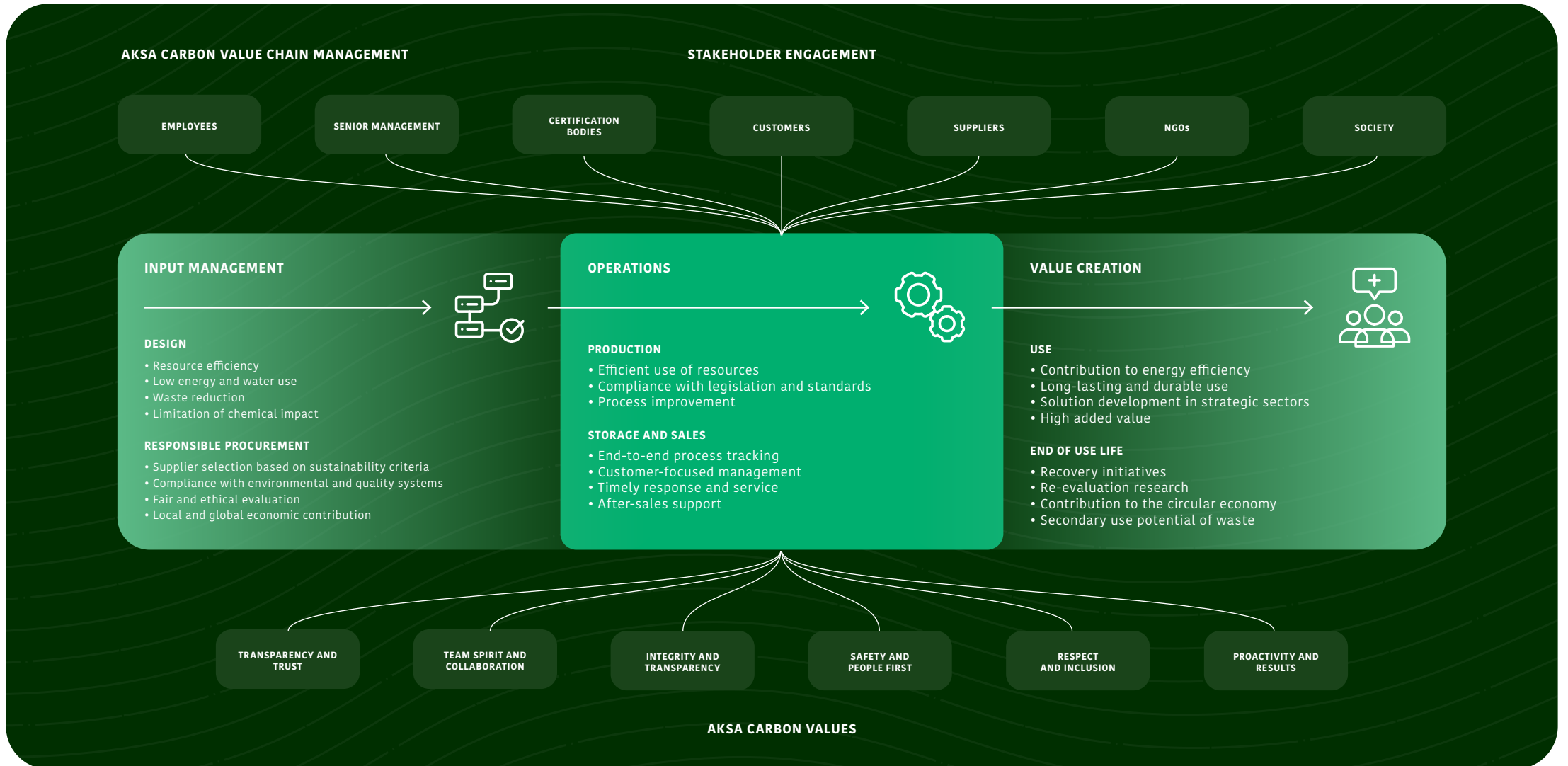
Initiatives to reduce production-related impacts are implemented through process improvement and efficiency projects. The reduction of environmental impacts at their source is supported by recycling and reuse practices.

A customer-focused approach is adopted in storage and sales processes, and all processes from order to the final point of use are monitored. Our approach is founded on the accurate understanding of customer needs, timely response to requests and effective execution of after-sales services.

During the product use phase, carbon fiber offers high-value-added solutions in areas such as wind energy, structural reinforcement, aerospace and the defense industry. Thanks to the durability and lightness it provides, it contributes to energy efficiency and supports the extension of infrastructure service life.

At the end of their service life, efforts continue to bring carbon fiber products into the circular economy. In this process, which varies depending on the final area of use, research continues to develop recovery and re-evaluation possibilities.

Throughout the value chain, Aksa Carbon conducts its activities with a holistic approach together with all its stakeholders to reduce environmental impacts, observe social responsibilities and sustain economic value creation.



SUPPLY CHAIN MANAGEMENT

At Aksa Carbon, the supplier ecosystem is managed with a holistic approach centered on environmental responsibility, operational efficiency and risk management. Traceability, compliance and continuous improvement form the foundation of the processes.

Aksa Carbon treats supply chain management as a dynamic and development-oriented structure. Processes are regularly reviewed and continuously improved through digitalization, efficiency and sustainability-focused practices. Collaborations with suppliers are managed with a long-term value creation perspective.

Supplier Selection and Environmental Criteria

Environmental criteria are among the key evaluation factors in supplier selection processes. Priority is given to suppliers holding the ISO 14001 Environmental Management System certificate. For suppliers without this certificate, guiding feedback is provided and certification processes are encouraged. By these means, Aksa Carbon aims to manage environmental risks at the early stages of the supply chain.

The selection stage is not limited to document review. Suppliers' storage facilities are examined, and detailed information on environmental control practices is requested. Suppliers' environmental approaches are systematically incorporated into the evaluation process.

	UNIT	2022	2023	2024	2025
Number of Suppliers	Number	926	925	882	844



Supplier Performance and Evaluation Processes

Aksa Carbon regularly conducts supplier performance evaluations. During the evaluation process, environmental approach, health, safety and sustainability criteria are key areas of focus.

The evaluation system is not solely focused on measuring current performance. It also serves to identify areas for development. Suppliers' processes are analyzed, areas of improvement are defined, and actions are systematically tracked.

On-site and online evaluations are conducted together. Evaluations are carried out with the participation of Aksa Carbon's supplier quality, purchasing and technical teams. Evaluation findings are recorded, action plans are developed, and supplier processes are optimized. The number of suppliers included in supplier evaluations increases year by year. Processes are restructured in line with Aksa Carbon's expectations.

Sustainability Compliance Approach

Aksa Carbon expects its suppliers to comply with sustainability criteria. This expectation is used directly as a criterion in supplier selection and evaluation processes.

Collaborations with suppliers are designed to encompass development as well as compliance. The aim is to improve suppliers' sustainability performance, and a guiding and developmental approach is adopted in this direction.



Operational Efficiency and Process Improvements

- In raw material procurement, the packaging structure has been transformed and resin purchases have been switched from drums to a tank system. This practice provides ease in operational processes, simplifies waste management processes and creates similar operational advantages on the supplier side.
- A planned and bulk ordering approach is adopted in order management. Consolidated orders are placed instead of fragmented ones, and processes are optimized by taking warehouse capacity into account.
- The bid collection system has been digitalized. Once a request is approved, automated notifications are sent to designated suppliers, eliminating the need for manual communication.
- A regular notification system has been established for open and delayed orders. Suppliers can track current status and purchasing teams are informed simultaneously.
- The processes for collecting and processing carbon fiber waste have been reviewed. Within this scope, talks with alternative suppliers were held. While the related operation was previously carried out through subcontractors, this structure has been ended and the operation is now managed directly with an external supplier. This approach establishes a more controlled structure in terms of cost advantage and risk management.
- A digital freight collection system is actively used in shipping processes. Manual and time-consuming operations are eliminated, and processes are made more dynamic and traceable.

Aksa Carbon implements practices aimed at increasing operational efficiency in supply chain processes.



Risk Management in the Supply Chain

Aksa Carbon approaches supply chain management from a risk perspective. It reviews certain operations conducted with subcontractors and progresses with alternative supplier structures. Through this approach, it secures cost advantage and reduces operational risks.

To increase process efficiency and support financial cash flow under the Inward Processing Authorization Certificate (DİİB), regular coordination is ensured among the relevant functions. Customs and import teams hold periodic review meetings with the sales operations and purchasing units.

Through these meetings, import and export planning is managed in a balanced way. Product flows are kept under control. Disruptions that may arise in document closure processes are prevented.

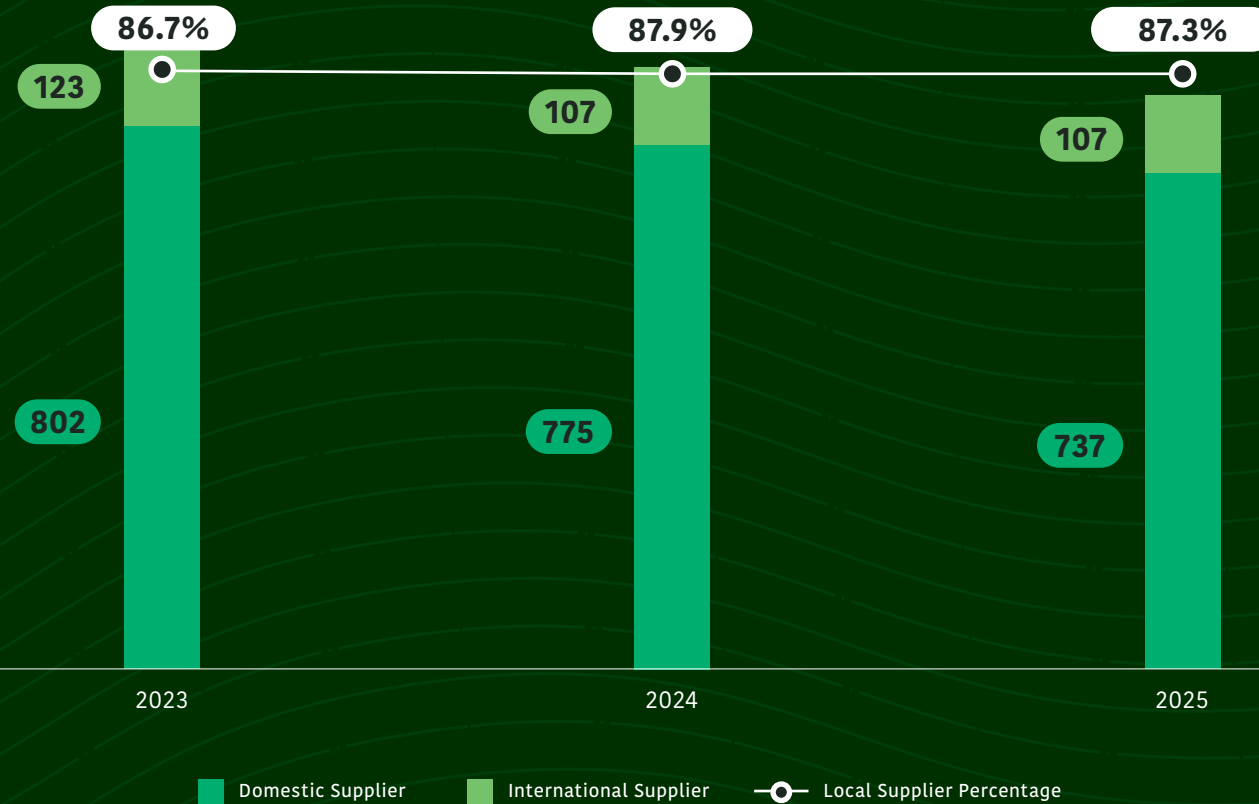
Customs risks that may arise from import-export imbalances are minimized. At the same time, a more controlled structure is established to prevent legal risks.

Local Supplier Development

Aksa Carbon treats local supplier development as a strategic priority. It engages local suppliers as alternatives to international suppliers. It completes audit processes and ensures a regular supply flow.

This approach increases commercial flexibility and improves logistics processes. It contributes to sustainability goals and strengthens the resilience of the supply chain.

Aksa Carbon Supplier Distribution



QUALITY MANAGEMENT

Aksa Carbon addresses its quality approach within a systematic, sustainable framework aligned with its management systems. In line with Quality Management System requirements, it defines quality targets, disseminates them across the organization, and regularly reviews its performance to track areas of improvement. While accurately understanding and fully meeting customer needs and expectations is regarded as a priority focus area, the continuity of customer satisfaction is treated as a fundamental responsibility.

The Company conducts its activities in compliance with applicable legislation and all related obligations and supports the integration of new technologies into its processes in order to strengthen product and service quality. Improving product reliability, enhancing process effectiveness and reinforcing a continuous improvement mindset within the corporate structure are among the key priorities of the quality approach.

At Aksa Carbon, the quality approach is not seen as limited to operational processes alone but is evaluated within a broader management approach supported by employee participation, corporate awareness and stakeholder interaction.

In this regard, training and development initiatives are implemented to support employees' adoption of the quality policy, with the aim of embedding a culture of quality into corporate behavior. At the same time, the quality policy is linked to corporate values and strategic goals and is addressed within a holistic structure that contributes to the Company's long-term goals through process performance, improvement initiatives and management systems.

Quality Policy

- Aksa Carbon complies with Quality Management System requirements; accordingly, it defines its quality approach and targets, disseminates them across the organization, and continuously improves its performance through regular reviews.
- In line with its goal of being one of the leading companies in its sector, the Company is committed to fully meeting customer needs and expectations, ensuring unconditional customer satisfaction, and fully complying with all applicable legal requirements.
- Guided by the principle of continuous development and improvement, Aksa Carbon integrates new technologies into its processes and adopts a continuous improvement approach across all activities to enhance product quality and reliability.
- As part of the Quality Management Philosophy, importance is placed on raising awareness among all stakeholders, and training programs are planned, developed and implemented to ensure that the quality policy is adopted by employees and transformed into a form of corporate behavior.

To review the Quality Policy, [click here](#).

At Aksa Carbon, the quality management system is structured aligned with international standards. Processes are conducted within defined procedures.

Management Systems and Process Integration

Aksa Carbon structures its quality management system within the framework of national and international standards. Production, R&D, supply chain and customer processes are managed in integration with this system.

Quality plans are implemented in production processes, and process performance is monitored through process control mechanisms.

Thanks to traceability practices, all production steps are recorded. Product and process safety is ensured through nonconformity and corrective action management.

In R&D activities, customer and regulatory requirements are integrated into design processes.

Risk analyses are conducted, and verification and validation steps are managed systematically. Developed solutions advance in alignment with quality and sustainability goals.

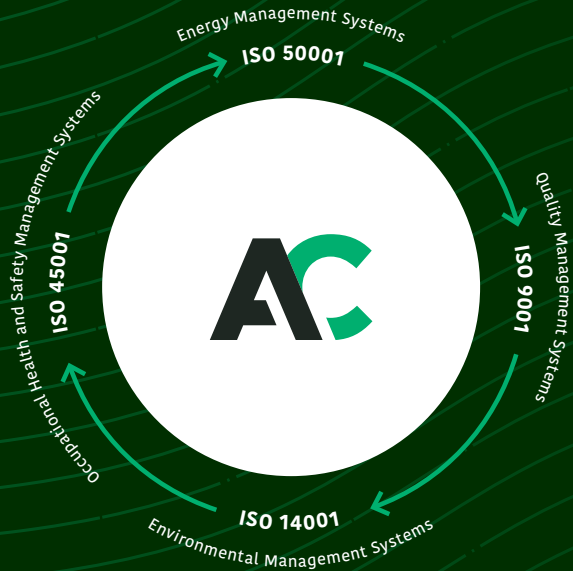
In supply chain processes, supplier selection and evaluation activities are conducted in line with quality criteria.

Supplier performance is regularly monitored and evaluated through quality and delivery indicators. Supply chain risks are managed systematically.

Accurately understanding requirements is fundamental to customer-related processes. Contract and order management are conducted effectively.

Customer feedback is analyzed regularly, and the resulting insights are reflected directly in improvement processes.

Aksa Carbon Management System Certifications



Production Quality and Assurance Mechanisms

High quality and safety standards are applied in carbon fiber production. Production activities are conducted in line with customer requirements, regulatory conditions and international standards.

Process control is ensured through defined critical parameters at every stage of production. Monitoring, measurement and recording activities are performed across all processes from raw material acceptance to final product inspection. Deviations are detected at an early stage and process safety is maintained.

As part of the traceability system, raw materials, production lots, process parameters and test results are recorded. Product-level backward traceability is ensured.

Nonconformity management is conducted with a systematic structure. Nonconforming products are isolated, evaluated and addressed with appropriate actions. Root cause analyses are undertaken and corrective and preventive actions are planned.

Performance Management and Continuous Improvement

For Aksa Carbon, quality performance is monitored through process-based indicators. Topics such as product conformity, process deviations, nonconformities and customer satisfaction are reviewed regularly. Performance data is analyzed and feeds into improvement processes.

Internal audits are conducted regularly. A culture of continuous improvement is supported through customer feedback and root cause analyses.



Corporate Assurance and Continuity

Aksa Carbon effectively operates its quality, occupational health and safety, environmental and energy management systems. Within this scope, it maintains its national and international accreditations. It strengthens process maturity and operational discipline.

Through information security initiatives, the protection of information assets is ensured. Corporate resilience is strengthened.

The quality management approach supports operational excellence, strengthens customer trust and contributes to sustainable growth targets.

Aksa Carbon Analysis Laboratory Quality Approach

Aksa Carbon Analysis Laboratory conducts its activities in accordance with national and international standards, legal regulations and professional ethical principles. Its quality approach is structured on the principles of reliability, impartiality, confidentiality and scientific rigor.

Through this structure, digitalization projects, business processes and technological needs are addressed holistically. Guided by the Group's digitalization vision and strategy, the Company develops technological infrastructure and cloud-based capabilities, as well as data science, data modeling and artificial intelligence solutions, while prioritizing continuity and operational efficiency. Quality culture is disseminated across the organization, supporting process performance and sustainable success. Impartiality is observed in all activities. Personnel are enabled to work independently of any internal or external influence that may affect their decision-making. Compliance with ethical principles is ensured.

Information and documents obtained during analysis processes are protected in line with the principle of confidentiality. The security of customer data is ensured, and the accuracy and reliability of analysis results are guaranteed. The laboratory adopts a proactive quality management approach that adapts to changing stakeholder expectations. Investments are made in human resources and technical infrastructure to improve service quality. Employee competencies are supported through training and development programs. A participatory and communication-friendly working environment is encouraged. Teamwork is strengthened, and awareness of achieving common goals is spread across the organization.

To review the Laboratory Quality Policy, [click here](#).

Stakeholder Opinion

MERİÇ TÜRKMEN Quality Assurance Manager



Our Quality Assurance approach is one of the fundamental elements of the corporate governance philosophy that supports Aksa Carbon's sustainable value creation.

We address sustainability through the continuity of product and service quality, the strengthening of customer satisfaction and the effective management of processes, and we position environmental responsibility as an integral part of the way we do business. Structured along a risk-based management approach, our quality systems are managed in alignment with legislation and international standards, supporting operational excellence and corporate resilience. Through practices that safeguard quality throughout the product life cycle, performance continuity is ensured, and customer feedback is integrated into decision-making processes.

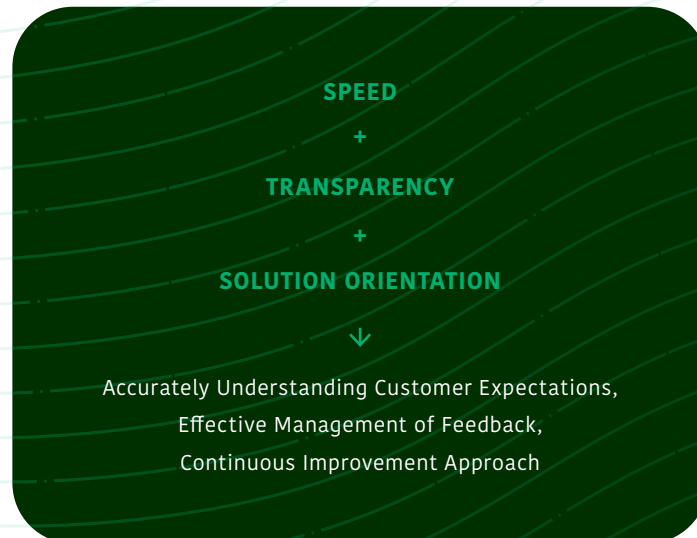
Increasing efficiency in operational processes and optimizing resource use support both cost effectiveness and environmental performance. While internal audit, supplier evaluation and nonconformity management practices ensure the continuity of quality standards, our quality management systems are positioned as a strategic lever for sustainable growth and stakeholder trust.

CUSTOMER RELATIONS MANAGEMENT

Aksa Carbon regards customer relations management as one of the strong pillars of value creation and sustainable collaboration.

Aksa Carbon conducts customer relations management with a dynamic and development-oriented structure. It views feedback not merely as an output but as an opportunity for improvement and value creation. This approach contributes to strengthening customer trust and to the sustainable continuation of long-term collaborations.

Aksa Carbon Customer Relations Principles



Systems and Integrated Process Structure

Customer relations management is conducted through digital systems and cross-functional coordination. Customer portals are actively used in the management of Non-Conformance Report (NCR) processes.

Regular meetings are held with customers, and project progress and quality performance are evaluated on these platforms. Customer feedback is shared during weekly meetings with the commercial teams.

In weekly NCR meetings held with the participation of quality, R&D and production teams, customer-driven nonconformities are addressed. Root cause analyses are implemented and decisions on corrective actions are taken. For large-scale quality issues, dedicated meetings are also organized.

Feedback and Complaint Management

Customer feedback and complaints are collected through customer portals and email channels. Product information, descriptions and related details concerning the complaint are recorded systematically.

Following the submission of a complaint, rapid actions are taken. Root cause analyses are conducted. Customer NCRs are uploaded to the system actively used by Aksa Carbon in order to inform all relevant functions and assign responsibilities.

All feedback collected throughout 2025 was analyzed on a monthly and quarterly basis. Process improvement projects were carried out to reduce recurring issues of the same type. Supporting actions were implemented through training, process revisions and supplier feedback.

Nonconformities reported by customers are addressed weekly in meetings in which quality, R&D and production teams participate.

Following root cause analyses, permanent corrective actions are defined. Responsibilities are distributed among the relevant teams. When necessary, documents and control plans are reviewed and updated through the Quality Document Management System (QDMS).

After actions are completed, internal audits are carried out. The accuracy of the implementation is verified. NCR closure processes are completed with this verification. 8D reports relating to the process are prepared, uploaded to the systems and shared with customers.

Data collected from customer feedback is reviewed at defined intervals. Process improvement initiatives are performed to reduce recurring issues.

Supplier feedback is incorporated into the process; processes are revised, and support for improvements is provided through training activities. The aim of the implemented actions is to improve product, process and service quality.

In critical situations, direct communication is established with the customer. Corrective action plans are shared. When deemed necessary, on-site customer visits are conducted.



Risk Management in Customer Relations

Operational, quality and reputational risks that may arise in the context of customer relations are managed through a systematic structure. The process is formally initiated through complaint, NCR or deviation records.

Regular and transparent information is provided to customers. In critical situations, direct communication is established and action plans are shared.

Relevant procedures, instructions and records are kept up to date. Systemic improvements are implemented to address recurring issues.

When quality issues affect customer relations or the financial structure, the matter is addressed at the senior management level, and necessary legal and commercial actions are evaluated. Relevant situations are also reported to the end customer.

Stakeholder Opinion

GAMZE GÖZÜYEŞİL

Customer Services Team Leader



Working in Customer Services, one of the areas where I closely observe our Company's sustainability approach, I experience firsthand that sustainability is integrated not only into environmental considerations, but also into the heart of operations, every stage of the value chain and customer relations.

While serving sectors that support environmental transformation—particularly wind energy—through advanced technology and value-added products, we implement concrete practices to reduce the carbon footprint in our logistics operations. Prioritizing sea transport and reducing road transport, planning consolidated loading operations and preferring FCL (Full Container Load) shipments to increase loading efficiency contribute to minimizing environmental impacts while also supporting operational efficiency. The goal of on-time and accurate delivery in logistics planning keeps both costs and environmental impacts under control. Through proactive communication and digitalization efforts in shipping processes, traceability in customer information processes increases and operational error rates decrease.

As an Aksa Carbon employee, having our views on process improvement taken into account and being able to contribute to decision-making is one of my greatest sources of motivation. Through our Company's commitment to its employees, its approach that supports professional development and its sustainability-focused approach, I believe that we are firmly fulfilling our responsibility toward both our customers and society. I take pride in being part of this vision and in contributing to all these processes.

STAKEHOLDER RELATIONS MANAGEMENT

Aksa Carbon defines its stakeholders as employees, customers, society, official institutions, senior management and suppliers. Relationships with stakeholders are based on mutual respect, trust and open communication.

Stakeholder expectations are analyzed according to the frequency of communication with the relevant stakeholder. The resulting insights feed into decision-making processes. By being integrated into processes, they contribute to the development of corporate practices. Ethical principles are positioned as a fundamental component of stakeholder relations management.

Fair treatment, avoidance of discrimination, confidentiality, anti-corruption and regulatory compliance form the foundation of all interactions. The ethical rules and reporting mechanisms established within this scope enable stakeholders to provide feedback with confidence. They also contribute to the early identification of potential risks.

Feedback received from stakeholders is used as a reference in the development of environmental, water and carbon footprint management, occupational health and safety, human rights and supply chain practices. This approach supports the holistic treatment of sustainability performance.



Priority stakeholder groups at Aksa Carbon are determined by taking the area of operation, value chain, strategic goals and sustainability priorities into account. The prioritization process is conducted with a systematic approach. The impact of stakeholders on the Company's activities and the Company's impact on stakeholders are evaluated together. These impacts are reviewed regularly.

Stakeholder engagement is conducted through various communication channels and methods. Processes are distributed among the relevant units within the organizational structure. Communication and engagement responsibilities for each stakeholder group are managed in a defined manner.

Stakeholder views, expectations and feedback are collected within a systematic and traceable structure. The inputs obtained are integrated into strategic decision-making processes. They are actively used in risk management and continuous improvement initiatives. Stakeholder expectations contribute directly to the processes of setting strategic targets and updating policies and procedures. Stakeholder feedback is regularly addressed in senior management reviews.

Aksa Carbon conducts stakeholder relations management dynamically. Strong communication with stakeholders forms the foundation of corporate trust and sustainable success.

At Aksa Carbon, stakeholder relations are positioned as a critical element that informs decision-making processes.

Stakeholder Communication Methods

	COMMUNICATION METHODS	COMMUNICATION FREQUENCY
Employees	Stakeholder Engagement Program, Email, Phone and Face-to-Face Interviews, Intranet Meetings, Training and Social Club Activities, Sports Events, Volunteer Activities, Employee Assembly, SMS Satisfaction Surveys, Suggestion System, Orientation Program, Career Development Program, Performance Reviews	Continuous
Senior Management	Operational Review Meetings, MRM Meetings	Monthly
Certification Bodies	Audits	Regular
Customers	Email, Phone and Face-to-Face Interviews, Customer Satisfaction Surveys, Visits, Conferences, Meetings, Fairs	Regular
Suppliers	Email, Phone and Face-to-Face Interviews, Supplier Program, Visits, Audits, Evaluation System	Regular
NGOs	Email, Phone and Face-to-Face Interviews, Project Partnerships, Memberships, Meeting Attendance	Regular
Society	Email, Phone and Face-to-Face Interviews, Feedback Channels, Meetings, Conferences, Audits, CSR Projects, Social Contribution Activities, Sponsorships	Regular

R&D AND INNOVATION

Aksa Carbon shapes its R&D and innovation activities in line with the goals of efficiency in production processes, effectiveness in resource use, digitalization in quality assurance and sustainable product development.

Aksa Carbon's R&D and innovation approach goes beyond developing high-performance carbon fiber and composite solutions and is based on a holistic framework that jointly addresses efficiency, durability and sustainability elements in production processes.

Following this approach, technical improvements that strengthen process stability, practices that optimize energy and resource use, and digitalization initiatives that advance quality assurance are prioritized. In addition, increasing the resilience of the supply chain through the evaluation of alternative raw materials and supply sources reinforces the strategic dimension of R&D activities. Product development work for high-value-added sectors such as renewable energy and aerospace also forms an important part of this framework.

At the foundation of this strategic approach is the treatment of sustainability as an integrated element of R&D processes. At Aksa Carbon, R&D activities are designed not only with technical development goals but also with the aim of reducing environmental impact, increasing operational efficiency and supporting long-term economic resilience.

Accordingly, work is conducted on developing processes that provide lower energy consumption, implementing improvements to reduce waste and emissions, evaluating chemicals and auxiliary materials with lower environmental impact, and developing solutions that contribute to reducing indirect carbon emissions through lightweight and durable materials. In 2025, the scope of these focus areas was expanded, and an environmental impact and life cycle perspective was integrated more robustly into project evaluation processes.

Monitoring sustainability performance in R&D and technology processes is also a critical component of this holistic structure. Targets are defined on a project basis at the initial stage, and after implementation, the results obtained are measured and the improvement impact is assessed. Impact indicators include resin waste amount, continuity in product quality, the number of new products developed, the number of commercialized projects, the sales conversion rate, the level of incentive utilization and the number of sustainable product- or service-focused projects.

The initiatives undertaken in 2025 demonstrate that this approach is supported by concrete outcomes.

Improvement of Polymer Solution Quality

A design improvement was implemented in the deaeration process to enhance polymer solution quality, thereby strengthening process stability.

Improvement in the Fiber Washing Process

Through improvements to the washing process in precursor production, the concentration of the solution going to the solvent recovery unit was increased; recovery efficiency was raised, energy consumption was reduced and operational sustainability was supported.

Alternative Supplier and Material Development for a Sustainable Supply Chain

Studies on alternative surface chemicals and resins were conducted to reduce supply risks, thereby ensuring supply continuity.

Fiber Quality Assurance Through Digital Imaging Technologies

Initiatives have been launched to deploy digital imaging systems in the precursor and carbon fiber units. Through these systems, the aim is to enable online and objective monitoring of physical defects, increase process stability through early defect detection, and ensure continuity in product quality.

Product Portfolio Expansion for the Renewable Energy and Aerospace Sectors

Next-generation carbon fiber used in tank production for the storage of clean energy sources such as hydrogen and liquefied natural gas, as well as composite intermediate (towpreg) products in which the fiber bundle is pre-impregnated with resin, have been added to the portfolio.

These products also meet the requirements of the aerospace sector and offer high-value-added solutions.

Reduction of Resin Waste in the Pultrusion Process

Through improvements made in the resin preparation system and on the production line, efforts to reduce resin waste continue; raw material use efficiency is increased and environmental impacts are reduced.

Collaborations also play an important role in the development of R&D and innovation capacity. Regular information sharing is performed through platforms established among Group companies, and coordinated work is conducted with business development teams.

In addition, the ongoing collaboration with the LIST Institute contributes to strengthening technical knowledge exchange and to closely following new technological developments. These collaborations support the strengthening of Aksa Carbon's R&D competency at a corporate scale and the more systematic development of its innovation capacity.

Employee participation is also one of the determining factors in the robustness of this structure within the corporate culture. Through the implemented suggestion systems, employees' ideas and contributions are incorporated into processes, and suggestions found suitable are evaluated and implemented. As a result, innovation ceases to be an area of activity conducted solely under the responsibility of specific teams and transforms into a development approach that spreads across the organization. While supporting a continuous improvement mindset, this participatory structure also strengthens the sustainable value creation capacity of Aksa Carbon's R&D and innovation processes.

Stakeholder Opinion

GİZEM KALYONCU

Process Technologies Team Leader



At Aksa Carbon's Process Technologies team, we embrace sustainability as a fundamental engineering discipline from the design stage of our production processes onward.

In every new process we develop, we place at the center of our operational strategy efficiency-focused system designs that optimize resource use, minimize energy intensity and reduce the environmental footprint at its source.

In line with this vision, in our collaborations with technology suppliers, our core priorities include the preference for equipment with low carbon emissions and the reduction or elimination of process waste.

From wind energy to hydrogen storage technologies, while designing the production lines for our advanced materials that serve the world's green transformation, we implement innovative process configurations that achieve high heat recovery and minimize emission values.

By combining our engineering strength with sustainability-focused process innovations, we remain committed to developing environmentally friendly production technologies that respond to the needs of the future.

EMPLOYEE PARTICIPATION AND 2025 R&D PRACTICES

Over the past three years, Aksa Carbon's total R&D and innovation investments amounted to TRY 425,648,798. The total budget allocated to R&D and innovation activities reached TRY 626,432,020.

Through the suggestion systems used within this scope, employees can share their ideas regarding improvement and development areas via the relevant platforms. Submitted suggestions are evaluated processes, and the feasible ones are integrated into the relevant business processes.

R&D activities performed in 2025 aimed to enhance process performance and create sustainability-focused gains. Accordingly, design improvements made in the deaeration process to enhance polymer solution quality strengthened process stability and reliability. Improvements to the fiber washing process in precursor production raised solvent recovery efficiency, and by increasing the concentration of the solution directed to the recovery unit, an improvement in energy use was achieved. These initiatives demonstrate that process optimization is addressed with a holistic approach in terms of both operational efficiency and environmental performance.

Employee Participation Distribution

	2023		2024		2025	
	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE
 Operational	1	14	0	0	0	0
 Professional	13	8	5	3	6	5
 Specialist & Engineer*	10	4	2	3	3	5
 Manager**	3	4	3	0	3	0
 Total R&D Employees	14	22	5	3	6	5
	36		8		11	

*All employees without team management responsibility

**Employees who manage a team



Aksa Carbon's R&D and innovation investments are one of the fundamental elements of the Company's long-term growth strategy and sustainable value creation approach.

A steady increase in R&D and innovation investments is observed during the 2023-2025 period. This increase reflects the Company's commitment to advanced technology development, process improvement and the expansion of its high-value-added product portfolio.

Although R&D and innovation budgets fluctuated during the same period, the budget in 2025 was notably managed with a more focused and efficiency-driven approach.

This reflects an approach aimed at allocating resources more closely in line with strategic priorities and generating higher added value from existing projects.

DIGITAL TRANSFORMATION

Governance and organizational structure of digital transformation

At Aksa Carbon, digital transformation is treated as a strategic transformation area that supports the Company's future competitiveness, operational agility and sustainable growth. It is reviewed within the scope of the Chemistry and Advanced Materials Group Digitalization Coordination Meetings conducted across Akkök group companies.

Through this structure, digitalization projects, business processes and technological needs are addressed holistically. Guided by the Group's digitalization vision and strategy, the Company develops technological infrastructure and cloud-based capabilities, as well as data science, data modeling and artificial intelligence solutions, while prioritizing continuity and operational efficiency. Digital maturity assessment activities are also among the important components of this governance structure. Duties and responsibilities related to digital transformation are defined within the organizational structure, and the related processes are managed through cross-functional coordination.

Cloud infrastructure and digital working environment

As part of the digital transformation, important steps have been taken to strengthen the corporate infrastructure. Through the Microsoft 365 Cloud Migration project, the management of core platforms has been addressed within a centralized structure. Thanks to this transformation, users can access data independently of device and location, collaborate in secure shared workspaces, and corporate data can be managed with high availability.

The cloud-based working structure has supported flexibility and business continuity while also strengthening secure access and data management capabilities.

On this infrastructure, AI-supported ways of working have been enabled, and safeguarding mechanisms for keeping corporate data within the Company's boundaries have been implemented.

Data collection, monitoring and analytics applications in production processes

On the production floor, digital technologies play an important role in making processes more visible, measurable and manageable. Through the Uniformance PHD application used within this scope, process data such as temperature, pressure, flow and speed obtained from DCS (Distributed Control System) systems and sensors are collected, analyzed, visualized and stored for the long term.

Thanks to this advanced data archiving infrastructure, production data can be used not only for real-time monitoring but also for retrospective evaluation, trend analysis and process improvement initiatives.

The system also creates a secure data bridge between industrial networks and corporate business networks, supporting the controlled sharing of critical production data.

The data-driven decision-making approach is also supported by statistical analysis and process improvement tools. The Minitab application used within this scope is leveraged to reduce variability in production processes, lower defect rates and improve quality performance.

Widely used in Six Sigma projects, this software provides the necessary analysis tools at every stage of the Define, Measure, Analyze, Improve, Control (DMAIC) cycle, contributing to the definition, measurement, analysis, improvement and control of processes. The application provides benefits in areas such as cost savings, the strengthening of standardization and the more effective evaluation of product performance, while also enabling the optimal parameters in R&D and process optimization work to be identified in a shorter time.

Digitalization and AI applications in quality management

In Aksa Carbon's digital transformation journey, quality assurance is also among the priority focus areas.

As a digital solution for monitoring and improving CFRP (Carbon Fiber Reinforced Polymer) production quality, the infrastructure for the CarboScreen application has been established and proof-of-concept work has been continued.

Based on image processing technology, this system targets real-time monitoring on the carbon fiber production line to analyze deviations at the micron level.

The early detection of quality issues such as fiber breakage, fuzzing and alignment defects, the integrated evaluation of sensor and camera data, and the reduction of raw material losses are among the prominent benefits of this application.

In addition, work continues on the simultaneous processing, modeling and interpretation of sensor data from production areas using Oracle infrastructure.

Projects are being developed to deploy machine learning-supported applications through the data lake built on Microsoft Fabric, with the aim of improving quality performance, strengthening data visibility and moving decision-making processes to a more analytical foundation.

Digital optimization in production planning and supply chain

A transition to a more agile and data-driven structure has also been achieved in production planning processes. Under LP & IP – ICAT, the Excel-based planning structure was replaced by a modern, web-based planning panel with optimization capability. Through this structure, which operates in sync with the Oracle ERP integration, it has become possible to analyze past data more effectively, adapt rapidly to changing conditions and re-plan when necessary. Built on mathematical modeling and optimization techniques, the system can generate the optimal production plan within a short time in line with defined inputs, outputs and constraints. In this way, it supports more transparent, reliable and rapid production decisions.

Digital applications in occupational health and safety

Occupational health and safety processes also constitute one of the important application areas of digital transformation. Through the AI-powered Intenseye application used in the Sustainability, Energy, Environment (SSE) department, personal protective equipment use, risky behavior and certain safety violations are monitored 24/7 via field cameras; the system offers the capabilities of generating alarms, keeping records, reporting and creating new scenarios. In this way, risks become visible before an incident occurs, supporting the faster implementation of preventive actions.

In addition, with the deployment of the Perfektive application in HSE and health processes, transactions previously conducted on paper have been moved to a digital environment. The platform is used for the notification of occupational health and safety (OHS) trainings, integration with Oracle and e-Government systems, as well as the storage, updating and reporting of personnel data. These applications increase the level of traceability, accessibility and operational effectiveness in occupational health and safety processes.

Data security, cyber risk management and business continuity

To ensure the sustainable advancement of digital transformation, comprehensive control mechanisms are also applied in the areas of data security, cyber risk management and business continuity. Established within Akkök with the participation of the IT managers of group companies, the Cybersecurity Committee reviews the current cybersecurity agenda and identifies common action areas through monthly meetings. Within this framework, the approach is developed with a focus on cyber resilience, going beyond a traditional, threat-prevention-only security approach.

The IBM QRadar SIEM solution centrally monitors activity across the digital network—including servers, network devices, applications and user logins—correlates events, makes vulnerabilities visible and generates alerts to security teams in suspicious situations. Within the Zero Trust model, user and device verification is performed for every access request; within the framework of attack surface management, digital assets such as cloud systems, IoT devices and APIs are scanned regularly. Through EDR- and XDR-based AI-powered threat detection systems, anomalous behavior patterns can be monitored at an early stage, and data is protected through encryption both in storage and during transmission.

Digitalization has made production planning processes more data-driven and agile.

On the endpoint security side, device management is conducted centrally using Microsoft Intune MDM and Microsoft Defender solutions. Antivirus database updates, anomaly tracking, firewall management, operating system updates, enforcement of security policies and operation of EDR/XDR solutions are all provided through this structure. The business continuity approach is based on the recognition that cyber incidents cannot be entirely prevented, and it focuses on ensuring the continuity of operations during and after an attack. Within this scope, immutable and undeletable backup systems are used to mitigate ransomware-related risks. Under cyber incident response plans, the steps to be taken in the event of a breach, system isolation and communication scenarios are pre-defined and tested through tabletop exercises.

Operational impact of digital transformation

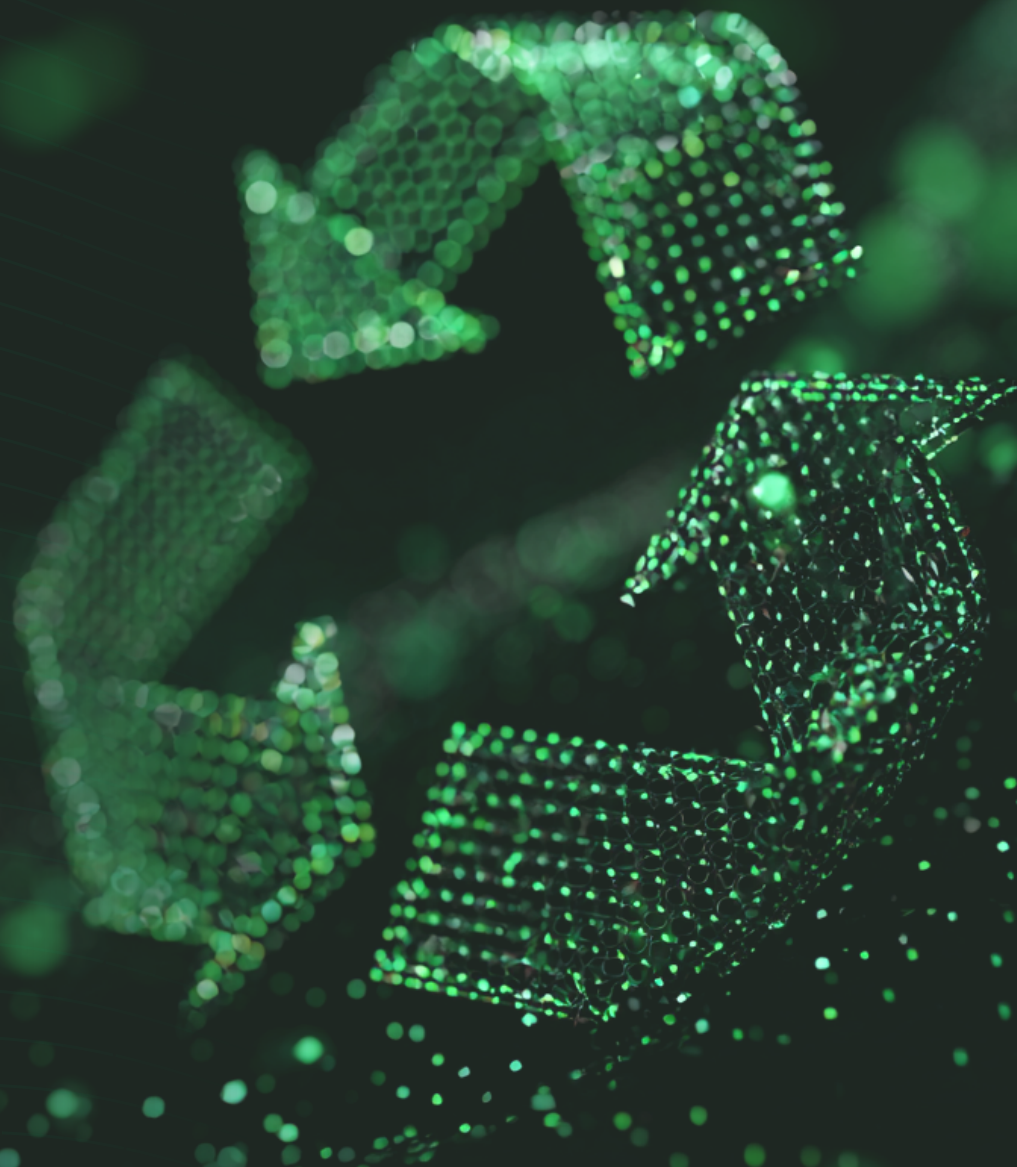
When assessed holistically, Aksa Carbon's digital transformation practices increase efficiency, traceability, data visibility and decision-making speed across multiple areas, including production, quality, planning, support processes and occupational safety. Supported by cloud infrastructures, data analytics, AI-powered applications and integrated security mechanisms, this structure strengthens operational performance while also contributing to the goals of quality continuity, resource efficiency and corporate resilience.

To review the Information Security Policy, [click here](#).

Sustainability Report 2025

Sustainability

A Sustainable Future Shaped by Experience



SUSTAINABILITY GOVERNANCE

For Aksa Carbon, sustainability is integrated into all business processes through a multidisciplinary governance structure and robust internal audit mechanisms.

Aksa Carbon positions sustainability as one of the fundamental components of long-term value creation and supports this approach with a strong governance framework. Sustainability matters are addressed at the senior management level. They are integrated into strategic planning and decision-making processes and disseminated across all functions of the organization.

The governance structure shaped accordingly enables sustainability- and climate change-related risks and opportunities to be addressed and prioritized regularly. Thanks to this structure, the strategies developed are not limited to specific units but are reflected across all business processes. The sustainability approach becomes a natural part of daily operations and decision-making processes.



Designed to support the effective conduct of sustainability activities, the organizational structure is built on a multidisciplinary approach shaped by the participation of representatives from various functions.

Through this structure, environmental, social and governance matters are addressed in an interconnected manner, and financial and operational impacts are evaluated together, enabling more balanced and comprehensive decisions. At the same time, internal coordination is strengthened in the processes of setting, implementing and monitoring sustainability targets, increasing implementation effectiveness.

At Aksa Carbon, sustainability performance is tracked through regular monitoring and evaluation mechanisms, and the progress made toward the defined targets is reviewed periodically. This process supports both the transparent presentation of current performance and the development of new actions in a continuous improvement mindset. In setting its sustainability priorities, the Company benefits from internationally recognized approaches and adopts assessment methods that jointly consider impact and financial outcomes. The analyses undertaken within this scope are addressed from short-, medium- and long-term perspectives and guide decision-making processes.

Aksa Carbon conducts its sustainability work in alignment with the strategic framework adopted at the group level and aims to make this approach one of the main building blocks of its corporate culture.

Accordingly, sustainability is positioned as a management approach that is not limited to specific projects but is owned by all employees and integrated into daily ways of working.

SUSTAINABILITY STRATEGY

Aksa Carbon shapes its sustainability strategy through a holistic value creation approach that encompasses environmental, social and governance dimensions.

Since its establishment, Aksa Carbon has adopted as its core approach a balanced value creation among economic growth, social benefit and environmental responsibility. As one of the world's leading carbon fiber producers, the Company aims to create long-term and sustainable value across all areas in which it operates.

Accordingly, the sustainability approach is shaped by taking into account the United Nations Sustainable Development Goals (UNSDGs), global ESG trends and stakeholder expectations, and is positioned as one of the fundamental elements determining the Company's strategic direction.

Stakeholder Opinion

DENİZ MUTLU

Administrative Affairs Team Leader



For Administrative Affairs, sustainability is not merely an environmental concept; it means using resources wisely, safeguarding employee well-being and generating long-term corporate value. When people think of corporate sustainability, strategy documents, carbon targets or large-scale investments often come to mind. In reality, however, sustainability is reflected in daily operations, from office lighting to procurement choices, and from the placement of a waste bin to supplier selection.

Sustainability is the sum of consistent and committed practices rather than grand statements. And these practices come to life at the heart of operations, through the disciplined management of administrative affairs. Because sometimes the greatest transformation begins in the quietest unit.

Energy efficiency projects are at the forefront of these steps. For example, by switching to LED lighting in common areas and deploying sensor-based systems, our Company has achieved a significant reduction in electricity consumption. Through paperless office practices, documentation processes have been moved to digital environments, providing both operational speed and environmental savings.

Our future targets point to a more systematic and measurable structure. Calculating the carbon footprint and developing reduction plans, increasing the share of renewable energy use, and advancing sustainable supplier audit mechanisms are among our priorities.

Aksa Carbon's sustainability strategy is addressed within a holistic framework encompassing environmental, social and governance dimensions.

Accordingly, reducing carbon emissions, increasing resource efficiency and expanding circular economy practices are among the priority areas.

The Company aims to contribute to combating climate change by developing practices aimed at reducing emissions in its production processes and improving environmental impacts. On the waste management side, the aim is to prevent waste generation, increase reuse and recycling practices, and support circular business models.

Product and technology development activities form an important component of the sustainability strategy.

Through R&D- and innovation-focused work, the aim is to transition to high-energy-efficiency technologies and improve operational processes through digital solutions. This approach supports both the reduction of environmental impacts and the enhancement of value added for customers.

On the social dimension, employee development and well-being are emphasized in line with the principles of inclusion, diversity and equality. Key priorities include ensuring safe working environments, strengthening the occupational health and safety culture in line with the zero accident target, and increasing employee engagement. At the same time, supporting gender equality and encouraging an inclusive work environment form important elements of the Company's social sustainability approach.



Through practices such as developing low-carbon production processes, Aksa Carbon aims to contribute to the fight against climate change.

In supply chain management, the aim is to expand the adoption of sustainability principles; in collaboration with suppliers, it is planned to set targets for reducing environmental impacts.

Guided by the circular economy approach, Aksa Carbon develops solutions that support more efficient use of resources throughout the product life cycle.

Through applications that provide lightweighting, durability and energy savings thanks to its high-performance materials, the Company also contributes to its customers' efforts to reduce their carbon footprints. This approach enables economic value creation while reducing environmental impact.

Aksa Carbon Sustainability Approach



SUSTAINABILITY MISSION

Creating sustainable positive value for all stakeholders across environmental, social and governance impact areas.



SUSTAINABILITY VALUES

- Managing sustainability impacts and ESG responsibilities of Aksa Carbon and its stakeholders beyond legal requirements and expectations.
- Conducting activities in line with the UN Sustainable Development Goals.
- Creating sustainable value through R&D, innovative ideas, investments and products.
- Working with all employees to achieve sustainability goals and keeping all communication channels open.

SUSTAINABILITY POLICY

We identify all positive and negative environmental and social impacts of our activities, establish and disseminate approaches and targets in line with national and international standards, review them regularly, and continuously improve our performance.

We adopt sustainable and environmentally conscious technologies and carry out project studies on the recycling and reuse of composite materials and the research of bio-based raw materials in order to accelerate decarbonization. We conduct activities aimed at minimizing greenhouse gas emissions, increasing the use of renewable energy, and reducing waste.

In line with our priority focus areas, we develop and implement practices that will support improvement in occupational health and safety, monitor international performance criteria in this field, and share our performance with our stakeholders every year in our Sustainability Report.

We plan our investments by taking into account the risks and opportunities associated with the climate crisis and its impacts.

We participate in and support social responsibility projects that contribute to sustainable development, such as education, bringing new talents into the sector, culture, arts, and sports.

We support women's participation in the workforce by taking sensitivity to gender equality into consideration.

Through our accountable and responsible way of doing business, we transparently share all activities within our sphere of influence with our stakeholders.

We review our sustainability practices in line with global developments and transparently disclose our performance and target metrics through our Sustainability Report.

In addition to our operations, we collaborate with our suppliers in order to manage the impacts arising from our supply chain.

We conduct our activities in line with our ethical values.

AKSA CARBON SUSTAINABILITY POLICY

Aksa Carbon implements its sustainability policy through a holistic management approach that encompasses environmental, social and ethical principles.

Placing sustainability at the center of all its activities, Aksa Carbon aims to manage its environmental, social and governance impacts with a holistic approach. Accordingly, the Company systematically identifies, evaluates and manages the impacts arising from its activities in line with national and international standards, and advances its performance with a continuous improvement mindset.

To reduce its environmental impacts, the Company promotes the use of low-carbon and high-resource-efficiency technologies, and carries out innovative work on the development of recycling, reuse and alternative raw materials. Reducing greenhouse gas emissions, increasing renewable energy use and minimizing waste generation are among the priority environmental focus areas.

Occupational health and safety is one of the fundamental elements of Aksa Carbon's sustainability approach. Continuous improvement activities are implemented to ensure safe working environments, protect employee well-being and develop practices aligned with international standards.

Aksa Carbon Policies

-  Information Security Policy
-  Environmental Policy
-  Energy Policy
-  Human Rights Policy
-  Human Resources Policy
-  Occupational Health and Safety Policy
-  Quality Policy
-  Laboratory Quality Policy
-  Social Policy
-  Sustainability Policy

By integrating climate change-related risks and opportunities into decision-making processes, the Company shapes its investments from a long-term value creation perspective. It also aims to strengthen social sustainability by supporting projects that contribute to education, culture, arts and social development. A working environment that supports diversity is encouraged in line with the principles of gender equality and inclusion.

Consistent with the principles of transparency and accountability, Aksa Carbon regularly shares its sustainability performance with its stakeholders and periodically reviews its targets and metrics in line with global developments and stakeholder expectations. The Company works in collaboration with suppliers to manage sustainability impacts across the value chain.

DOUBLE MATERIALITY ANALYSIS

Through Double Materiality analysis, Aksa Carbon shapes its strategic decisions by assessing risks and opportunities from the perspective of both financial impacts and sustainability impacts.

In setting its sustainability priorities, Aksa Carbon adopts a Double Materiality approach that jointly evaluates environmental and social impacts together with the financial consequences of these impacts. Accordingly, the comprehensive analysis conducted in 2024 was designed by taking into account the multidimensional dynamics shaping sustainability, such as climate change, the energy transition, the circular economy, technological developments and evolving regulatory frameworks.

The analysis was conducted with an integrated perspective that covers not only the Company's operational impacts but also the economic and social impacts created along the value chain.

ESG matters encompass the factors that influence Aksa Carbon's corporate value, financial performance, risk profile and access to capital. Accordingly, the Company takes regulatory developments, stakeholder expectations, market dynamics and various risk factors into account and assesses their potential impacts on operations, supply chain resilience and long-term strategic goals.

At the same time, Aksa Carbon considers the existing and potential impacts of its activities and the products and services it offers on the environment and society.

Within this approach, the Company focuses on areas such as reducing environmental impacts, supporting social welfare and expanding sustainable practices.

The assessments are based on key criteria such as the magnitude, scope, reversibility and likelihood of occurrence of the impact.

Considering these two perspectives together contributes to Aksa Carbon's identification of material sustainability topics that both support long-term value creation and strengthen stakeholder trust.

METHODOLOGICAL APPROACH

Aksa Carbon's 2024 Double Materiality Analysis was conducted using a multi-stage, systematic methodology aligned with the European Sustainability Reporting Standards (ESRS) and GRI, to meet CSRD requirements.

The process was designed to identify the sustainability topics most aligned with the Company's business strategy and stakeholder ecosystem by integrating both qualitative and quantitative data sources.

In the first stage of the analysis, a comprehensive preliminary assessment was conducted by taking into account internal sources such as corporate strategy

documents, risk inventories and previous sustainability reports, as well as sectoral analyses, regulatory frameworks and global standards. As a result of this work, potentially material topics were identified and classified under environmental, social and governance headings.

Throughout the process, particular importance was given to stakeholder engagement; in addition to the management team, department representatives and employees, the views of external stakeholders such as customers, suppliers, regulatory institutions and non-governmental organizations were also included in the assessment. The feedback gathered through interviews and surveys was addressed within the framework of the AA1000 Stakeholder Engagement Standard to enhance the reliability of the process.

Each identified topic was analyzed across two fundamental dimensions. In the financial materiality assessment, the topic's impact on the Company's financial performance, strategic direction and exposure to risks was examined. Under impact materiality, the existing or potential impacts of Aksa Carbon's activities on environmental and social systems across its value chain were assessed according to criteria such as impact magnitude, scope, likelihood of occurrence and reversibility. This two-way approach enabled the interrelations between sustainability impacts and financial outcomes to be presented more clearly.

Topics prioritized following the Double Materiality Analysis have been integrated into Akxa Carbon's sustainability management and strategic planning processes.

As a result of all analyses, topics were prioritized according to their financial and impact materiality levels, and a materiality matrix was created.

This matrix enabled the identification of topics of high importance in both dimensions; the resulting findings were reviewed by the Sustainability Committee and finalized with senior management approval.

In the final stage of the process, the prioritized topics were integrated into Akxa Carbon's sustainability management and strategic planning processes.

Accordingly, measurable key performance indicators and targets were defined, and these indicators were linked to strategic roadmaps, corporate risk management systems and operational performance tracking.

In this way, the sustainability approach has been transformed into a holistic management model that supports long-term value creation.

DOUBLE MATERIALITY ANALYSIS RESULTS

Based on the results of the analysis, topics of very high, high and priority importance to Akxa Carbon were identified. The very high priority group includes product and service quality, emissions management, energy efficiency, compliance with national and international regulations, R&D and innovation capacity, information security, and waste management. These topics bring with them critical risks and opportunities in terms of both financial outcomes and corporate reputation.

High priority topics include occupational health and safety practices, employee development, water and wastewater management, green transformation initiatives, indirect economic impacts, brand value and stakeholder relations.

The topics evaluated in the priority category are ethics and transparency principles, responsible procurement and supply chain management, diversity and equality, and biodiversity. These areas continue to be monitored in terms of long-term sustainable value creation.

Akxa Carbon shapes its sustainability approach based on the Double Materiality principle, addressing environmental and social impacts together with the financial consequences of these impacts. In this context, the analysis, conducted to be consistent with international standards, supports the enhancement of the Company's strategic adaptability and the strengthening of the trust relationship with stakeholders. At the same time, this work is regarded as an important step contributing to the improvement of sustainability performance. The findings obtained are not limited to reporting processes; they are also used effectively in strategy development, governance structures, investment decisions and operational practices.

2025 PERIOD ASSESSMENT

In the 2025 reporting period, the results of the Double Materiality analysis conducted in 2024 were assessed as remaining valid. During the reporting period, no transformation occurred in the Company's business model, operational structure, customer portfolio or supply chain that would change sustainability priorities. For this reason, there was no need to reapply the analysis methodology, and the existing materiality structure was maintained.

Materiality Matrix

FM — FINANCIAL MATERIALITY

IM — IMPACT MATERIALITY



VERY HIGH PRIORITY ISSUES

- 1 Product and Service Quality
- 2 Emission Management and Climate Change Adaptation
- 3 Energy Management
- 4 Compliance with National and International Regulations
- 5 R&D and Innovation
- 6 Data and Information Security
- 7 Waste Management

HIGH PRIORITY ISSUES

- 8 Water and Wastewater Management
- 9 Occupational Health and Safety Practices
- 10 Employee Development
- 11 Brand Value
- 12 Indirect Economic Impact
- 13 Stakeholder Engagement
- 14 Exposure to Hazardous Materials
- 15 Green Transformation Practices

PRIORITY ISSUES

- 16 Ethical and Transparent Practices
- 17 Responsible Procurement and Supply Chain Management
- 18 Ensuring Diversity and Equality
- 19 Biodiversity

RISK AND OPPORTUNITY MANAGEMENT

To support sustainable growth and enhance corporate resilience, Akxa Carbon addresses risk and opportunity management with a holistic and systematic approach.

Risks and opportunities are identified, monitored and regularly reviewed across the organization at both strategic and operational levels.

This process is kept continuously up to date through internal audits, the monitoring of relevant documentation, and senior management reviews. As a result, risk and opportunity management becomes not only a compliance tool but also a fundamental component of the Company's sustainability strategy and business model decisions.

At the operational level, each unit reviews and updates the risks and opportunities specific to its own area of activity annually through the QDMS system. The accuracy and effectiveness of these records are examined within internal audit processes, and improvement initiatives are planned where needed.

Strategic-level risks and opportunities are tracked through the "BAIT-01 Context and Related Parties" document, which is submitted for senior management review at the annual MRM meetings. Including SWOT analyses and strategic priorities, this document serves as an important guide in decision-making processes.



Senior management closely monitors risk and opportunity processes and adopts a proactive management approach.

In addition to the annual MRM meetings, critical risks and emerging opportunities are comprehensively reviewed during leadership meetings.

While these meetings play an important role in shaping strategic decisions, they also contribute to the regular and consistent flow of information within the organization. The Board of Directors uses the relevant audit mechanisms to participate in the process through internal audit reports and review the effectiveness of the implemented strategies.

The internal audit unit evaluates the Company's operational functioning, risk management processes, control systems and governance structure from an independent perspective and provides regular reports to the audit committee.

This unit holds significant responsibility for identifying risks that may affect strategy, analyzing the effectiveness of control mechanisms and ensuring that opportunities are leveraged efficiently.

Aksa Carbon Risks



- Intense competition in the world market / increase in Far East producers
- High investment cost / long payback period
- Global / local economic crisis
- Natural disasters and emergencies
- Working with a single, large customer in the wind sector
- Sanctions
- Pandemic
- High raw material costs

Aksa Carbon Opportunities



- Carbon fiber and carbon fiber composites being an important alternative material in large-volume industries such as defense, aerospace, automotive, wind and infrastructure
- Forming partnerships with private and public sector institutions to increase product diversity in the market
- Production and growth potential
- The government's domestic and national policy in the defense and energy sectors
- Government incentives
- Market need for high-quality PC (prepreg carbon)
- Emergence of a logistics advantage to Europe with the pandemic, increased difficulty in sourcing from the Chinese market, and widespread adoption of digital communication tools
- Existence of energy efficiency potentials

SUSTAINABILITY- AND CLIMATE-RELATED RISK AND OPPORTUNITY MANAGEMENT

Aksa Carbon integrates the management of sustainability- and climate-related risks and opportunities into its strategic planning and decision-making processes.

To better understand the potential impacts of climate change and sustainability trends on the existing business model, scenario analyses are conducted at Aksa Carbon, and risks and opportunities are systematically assessed in line with these analyses.

The resulting findings are addressed at the senior management level through the Sustainability Committee and shared regularly with the relevant stakeholders. This approach supports the effective integration of sustainability-focused risks and opportunities into decision-making processes and their reflection in corporate strategies.

Through the communication with stakeholders maintained under the Committee's coordination, actions for the identified risks and opportunities are defined and implemented. This structure offers a holistic and participatory approach that ensures risks are managed effectively and emerging opportunities are leveraged.

Looking forward, Aksa Carbon aims to advance its sustainability approach further within the framework of the continuous improvement principle and to enhance its risk and opportunity management capabilities through collaborations with stakeholders.

To manage these processes more effectively, actions to combat climate change are planned to be addressed and implemented within an integrated roadmap.

Accordingly, conducting the processes that address sustainability-focused risks and opportunities in line with the principle of transparency is prioritized, and the strengthening of governance structures in line with stakeholder expectations is targeted.

Through this approach, the Company aims to make its decision-making and implementation mechanisms more holistic, participatory and effective.



SHORT, MEDIUM AND LONG TERM SUSTAINABILITY GOALS

Aksa Carbon supports its sustainability goals regular performance tracking, systematically managing long-term value creation.

Aksa Carbon sets its sustainability targets in alignment with the sustainability strategy of Akkök Holding and the Group companies, and accordingly aims to reduce its environmental impacts, increase resource efficiency and strengthen a culture of safe working.

Aksa Carbon has adopted the sustainability targets announced in line with the sustainability strategy of Akkök Holding and its Group companies.

- Developing and announcing water consumption and wastewater management roadmaps on a Group company basis by 2026
- Announcing decarbonization plans for reducing greenhouse gas emissions across the Group by 2027²
- Implementing roadmaps for waste reduction and resource efficiency under the circular economy approach by 2027
- Achieving carbon-neutral greenhouse gas emission levels across all operations by 2050
- Maintaining the zero accident approach in occupational health and safety every year



To effectively track progress toward defined targets, performance indicators are systematically monitored over various time intervals.

On an annual basis, calculations of greenhouse gas emissions and water consumption are carried out, and this data is verified and disclosed in alignment with international reporting frameworks. Performance evaluations are conducted periodically through sustainability indicators.

Data flow is regularly tracked through customer expectations and relevant platforms. At the operational level, water and energy use, waste generation and recovery rates are monitored monthly, and resource management processes are continuously improved.

In addition to long-term targets, the definition of interim emission reduction targets and regular monitoring of progress toward these targets are also planned.

Aksa Carbon conducts its sustainability work in coordination with the centralized structure within Akkök Holding; the defined priorities are integrated into strategic plans through internal management mechanisms and shared regularly with the relevant stakeholders.

² The target previously set as 2026 has been updated to 2027 following assessments and a joint decision with Group companies.

Sustainability Report 2025

Climate and Environment

Responsible Production in Harmony with Nature



ENVIRONMENTAL STRATEGY

Aksa Carbon's environmental strategy is built on resource efficiency, emissions reduction and the wider adoption of environmentally compatible production technologies.

Energy, water and raw material consumption are monitored regularly, and priority is given to preventing pollution at source and to waste recovery. Processes are reviewed and improved in line with the Best Available Techniques (BAT) Communiqué.

This approach is supported by the active participation of employees and is adopted across the organization through training and awareness activities. Environmental management is treated as a strategic element beyond legal compliance, in terms of operational efficiency and long-term value creation.

Aksa Carbon regularly monitors its environmental regulatory compliance performance and maintains the necessary control mechanisms for the effective management of environmental risks. Through these control mechanisms, Aksa Carbon did not receive any administrative sanctions or environmental fines in 2025 due to non-compliance with environmental processes or regulations.

Emergency management is structured within the integrated management system and is supported by rapid and effective response mechanisms, particularly for risks such as chemical spills. Response processes are standardized in line with procedures defined in the QDMS system, and employees' implementation capabilities are kept continuously up to date through regular training.

Climate change-related processes are regularly tracked and assessed by senior management and the relevant technical teams. The findings obtained within this scope are integrated into decision-making processes and reflected in strategic planning activities.





2025 HIGHLIGHTED CLIMATE AND ENVIRONMENT INITIATIVES

Throughout 2025, comprehensive practices were implemented in the areas of emission management, ecosystem monitoring and employee safety.

Emissions Management

Under the Odor Project, emission measurements were reviewed, and improvement initiatives to reduce odor generation were planned and implemented.

Biodiversity and Nature

Following the EDR initiatives launched in 2023, monitoring activities continued in 2024 and 2025, and ecosystem tracking was maintained.

Environmental Training

Aksa Carbon conducts regular training programs to strengthen environmental awareness among its employees. These programs cover topics such as environmental legislation, zero waste practices and waste management, are integrated into the onboarding processes of new employees and are offered to existing employees in various formats.

Training programs support the effective implementation of environmental management systems while contributing to the reduction of environmental impacts from operations and to ongoing legal compliance.

ENVIRONMENTAL TRAINING	TRAINING TYPE	UNIT	2023	2024	2025
Environmental Legislation, Waste Management & Zero Waste (Onboarding)	Face-to-Face	Person	201	136	42
Environmental Legislation, Waste Management & Zero Waste (Refresher)	Face-to-Face	Person	592	544	635
Environmental Legislation, Waste Management & Zero Waste	Online	Person	682	568	43



WATER AND WASTEWATER MANAGEMENT

Aksa Carbon manages water use in its production processes with environmental impacts in mind and prioritizes the effective and efficient use of water resources.

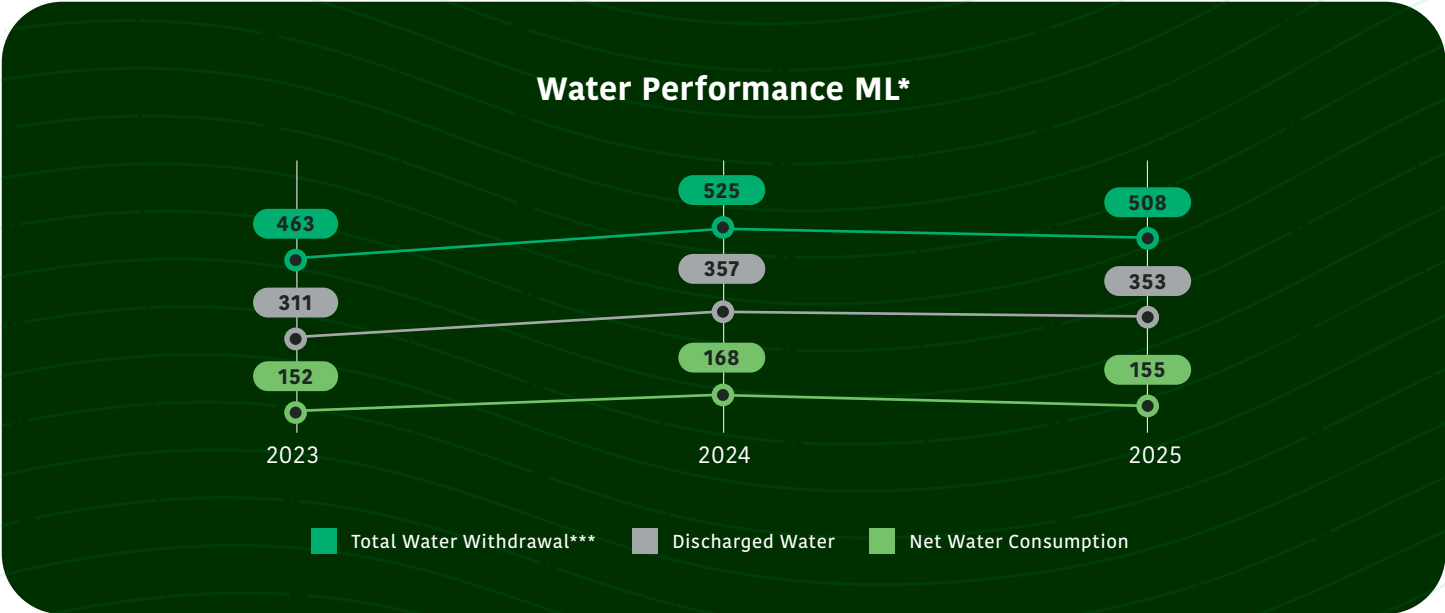
At Aksa Carbon, water and wastewater management is treated as one of the core areas of environmental management.

The efficient use of water resources, keeping wastewater under control and minimizing environmental impacts form the foundation of this approach. Within this scope, compliance with legal requirements is ensured and initiatives are carried out to reduce water use.

In 2025, total water withdrawal within the organizational boundaries was 508,318 m³. Approximately 90 percent of this amount came from Campus 1 and 10 percent from Campus 2.

All water used in Aksa Carbon's production processes is sourced from third-party suppliers; no surface water, groundwater or seawater is withdrawn directly. Water is one of the key inputs in carbon fiber production, particularly used in stages such as polymerization, fiber spinning surface treatment and cooling systems. For this reason, the continuity and proper management of water are highly important for operations.

In 2025, total water consumption was 155,674 m³ and wastewater discharge was 352,646 m³. Compared to the previous year, both water consumption and wastewater discharge decreased.



	UNIT	2023	2024	2025
Water Consumption**	ML	152	168	155

*ML: Megaliter
Water consumption = Total water withdrawal – total water discharged * Over the past three years, water has been withdrawn only from third-party suppliers.

Aksa Carbon's water management activities are systematically monitored through water footprint analyses conducted in line with the ISO 14046 standard and The Water Footprint Assessment Manual.

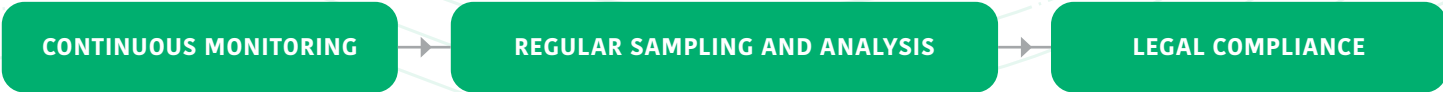
In the reporting period, the blue water footprint was 508,318 m³. Compared to the previous year, a reduction of approximately 3 percent was achieved. Taking the change in production volume into account, an improvement in water consumption per unit of product was also observed. This development reflects the impact of practices aimed at increasing water efficiency.

The gray water footprint in 2025 was 545,363 m³. The increase in the gray water footprint is related to the pollutant load in wastewater and which demonstrates that in water management not only consumption but also discharge quality is an important element.

Aksa Carbon's production facilities in Yalova Çiftlikköy are located in a region of high water stress according to Aqueduct data developed by the World Resources Institute (WRI). The regional water stress level being in the 40–80 percent range indicates that access to water resources may be constrained in the long term. In addition, WRI Flood Atlas projections show that flood risk in the region may increase by 2030. This is considered an important climate risk with potential impacts on, in particular, cooling water supply, production continuity and operational efficiency.

	UNIT	2023	2024	2025
Blue Water Footprint	m³/year	463,599	525,337	508,318
Gray Water Footprint	m³/year	311,565	503,682	545,363

WASTEWATER MANAGEMENT AND CONTROL PROCESS



WATER EFFICIENCY INITIATIVES

Various practices have been implemented in production processes to reduce water consumption. Closed-loop cooling systems are preferred wherever possible, reducing water losses. In addition, through the automation systems and sensor technologies used in processes, water use is brought under tighter control and potential leaks are prevented.

Water performance is monitored and evaluated regularly. In particular, performance indicators such as water consumption per unit of production are tracked to verify whether annual improvement targets have been achieved. This approach supports continuous improvement in water use.

WASTEWATER MANAGEMENT AND CONTROL PROCESSES

Industrial and domestic wastewater generated at Aksa Carbon facilities is collected through closed systems and conveyed to the Yalova Composite and Chemistry Specialized Organized Industrial Zone Wastewater Treatment Plant (YALKİM OIZ WWTP). With its integrated structure comprising physical, chemical and biological treatment as well as sludge dewatering units, the YALKİM OIZ WWTP, with a capacity of 15,000 m³/day, reduces wastewater pollutant concentrations to levels compliant with the discharge standards set out in the Water Pollution Control Regulation.

Treatment processes are monitored in real time through the Supervisory Control and Data Acquisition (SCADA) system, and operational safety is ensured with 24-hour uninterrupted operation. In addition, the sludge drying unit raises the dryness of treatment sludge to up to 95 percent, achieving volume reduction, while the closed-system structure minimizes odor and emission generation. Impacts on the receiving environment are kept under control through multi-layered monitoring mechanisms. Through the online monitoring system, pH, conductivity, flow rate and COD parameters are continuously tracked, while critical indicators such as suspended solids, nitrogen and phosphorus are verified through regular laboratory analyses. All processes are conducted within the scope of the relevant legislation and the OIZ connection protocol.

CIRCULAR ECONOMY AND WASTE MANAGEMENT

At Aksa Carbon, efficient use of resources, reduction of waste generation, and recovery practices are addressed through a circular economy approach.

For Aksa Carbon, waste management is addressed beyond simple disposal, in connection with production process efficiency and environmental impact reduction.

Accordingly, the priority is to reduce waste generation at its source, through process optimization, improvements in raw material use and reduction of production scrap. Reuse and recovery practices are considered where appropriate, and disposal is treated as the last option.

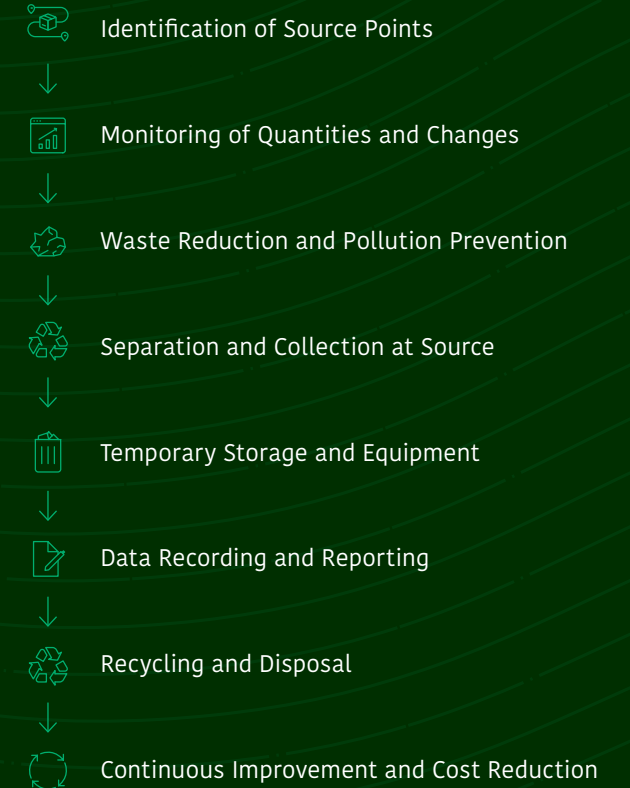
Under the circular economy approach, the aim is to use resources more efficiently in production processes and to re-evaluate the waste that is generated. Within this scope, the separate collection of waste at the source increases the effectiveness of recovery processes. When prioritizing practices, the environmental impact of the waste, the amount generated, the possibility of recovery and legal requirements are evaluated together.



Waste management performance is monitored regularly through indicators such as total waste amount, the split between hazardous and non-hazardous waste, waste amount per unit of production, recovery rates and amounts of disposed waste. Targets are set by taking past period data and areas of improvement into account, and continuous improvement is ensured accordingly.

Waste management activities are conducted in cooperation with the YALKİM OİZ Environmental Directorate, the Aksa Carbon SSE Directorate and the Sustainability Directorate, and the processes are systematically monitored and improved within the framework of legal requirements and internal management systems.

Waste Management System



2025 WASTE MANAGEMENT INITIATIVES

Several improvement initiatives were conducted under waste management at Aksa Carbon during 2025. Waste separation infrastructure was enhanced, and practices aimed at increasing recovery rates were expanded. In addition, training on waste management and zero waste topics was organized for employees.

Management and Practices

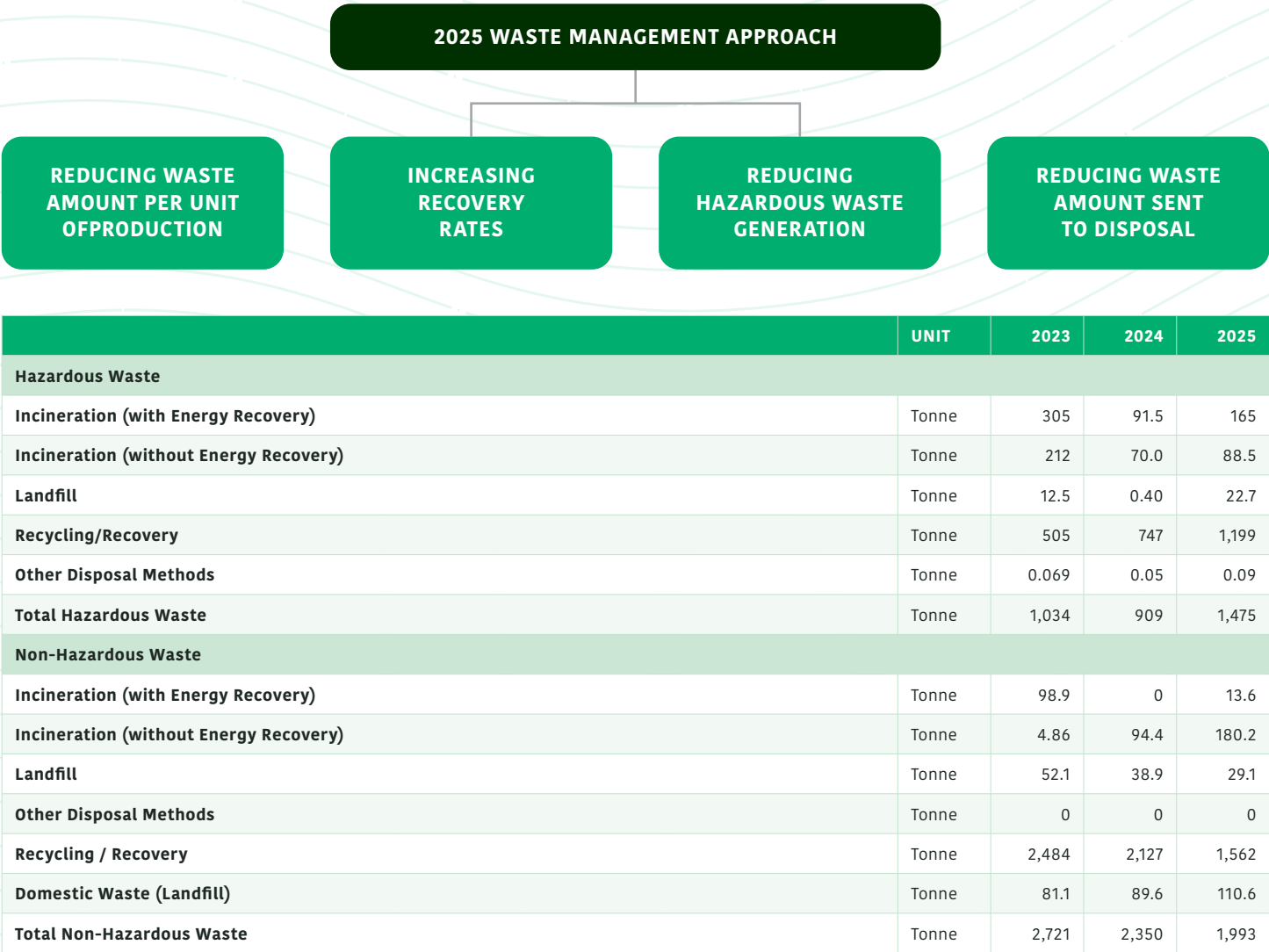
Beyond legal requirements, certain practices have been standardized in Aksa Carbon's waste management processes. Waste is collected separately at the source and labeled appropriately. Controlled management is provided in temporary storage areas, and waste is recorded to ensure traceability. In addition, regular internal audits are conducted and training to raise employee awareness is continued.

Life Cycle Approach

At Aksa Carbon, waste management is assessed by taking the entire production process into account. Through waste generation reduction and recovery practices, both resource use is reduced and environmental impacts are limited. This approach is not limited to in-facility practices but also contributes to better environmental performance across the value chain.

26.8%

REDUCTION IN TOTAL NON-HAZARDOUS WASTE AMOUNT COMPARED TO 2023

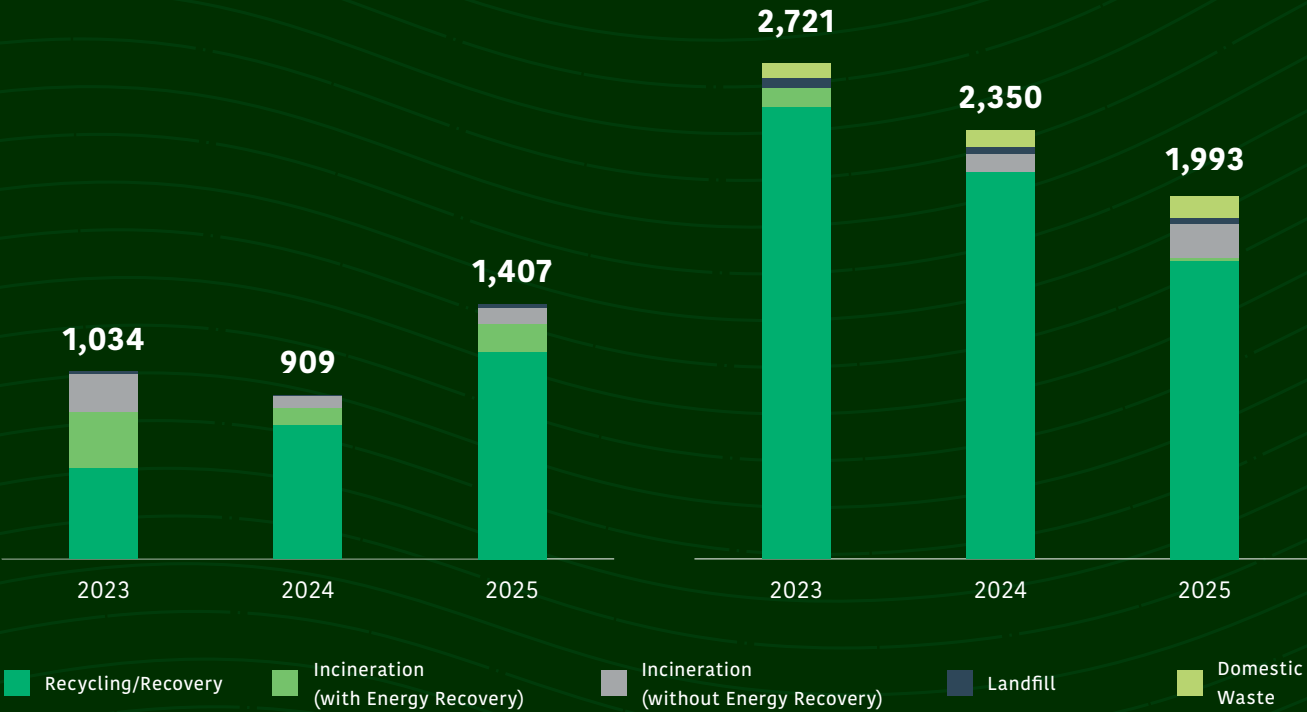




Distribution by Waste Type and Disposal Method

Total Hazardous Waste (Tonnes)

Total Non-Hazardous Waste (Tonnes)



AKSA CARBON 2025 ZERO WASTE GAINS



1,698,004 kWh of energy savings were achieved.



54,874 kg of greenhouse gas emissions were reduced.



4,488 trees were saved from being felled.



6,983 m³ of water savings were achieved.



1,494 m³ of landfill space savings were achieved.



206 tonnes of raw material savings were achieved.



252,625 liters of oil savings were achieved.

RE-EVALUATION AND RECOVERY OF PRODUCTION RESIDUES

Carbon fiber production is a process that requires careful management of environmental impacts due to its high energy and raw material requirements. Cutting scraps, process-related losses and carbon fiber parts combined with resin generated during production are most often classified as waste in traditional applications.

Directing such materials to recycling or disposal processes can lead both to the loss of valuable resources and to the environmental impacts of synthetic content that persists in nature for long periods.

For this reason, in line with the circular economy approach, Aksa Carbon re-evaluates material flows from production and develops alternative areas of use.

To this end, carbon fiber-based production residues are transformed into different product groups by drawing on their high strength and lightweight properties.

Used particularly in the production of pallets for transportation and logistics processes, these materials offer a reuse-focused solution.

Through this developed approach, production residues are transformed into long-lasting, durable and reusable products, thereby both increasing resource efficiency and reducing waste generation. In addition, by offering lighter solutions with a lower environmental impact compared to traditional wood and plastic alternatives, the approach contributes to reducing the carbon footprint.

ENERGY EFFICIENCY

For Aksa Carbon, energy management is treated as an important area not only for cost management but also for improving environmental performance and ensuring long-term operational sustainability.

At Aksa Carbon, energy efficiency initiatives are carried out with a continuous improvement mindset.

Within the ISO 50001 Energy Management System implemented at the facility, energy performance is systematically monitored, assessed and continuously improved in line with the defined energy policy, targets and action plans.

Across the facility, energy consumption is tracked in real time and periodically through the Energy SCADA system and reporting dashboards. Based on the data obtained, energy performance indicators are calculated, and the results are monitored through QDMS and as part of monthly performance review processes.

Energy consumption is measured by production processes, utility facilities and support activities, and this data is used in product-level energy intensity calculations.

Within the life cycle approach, the impacts of design and process changes on energy performance are analyzed, and improvement initiatives are shaped accordingly.

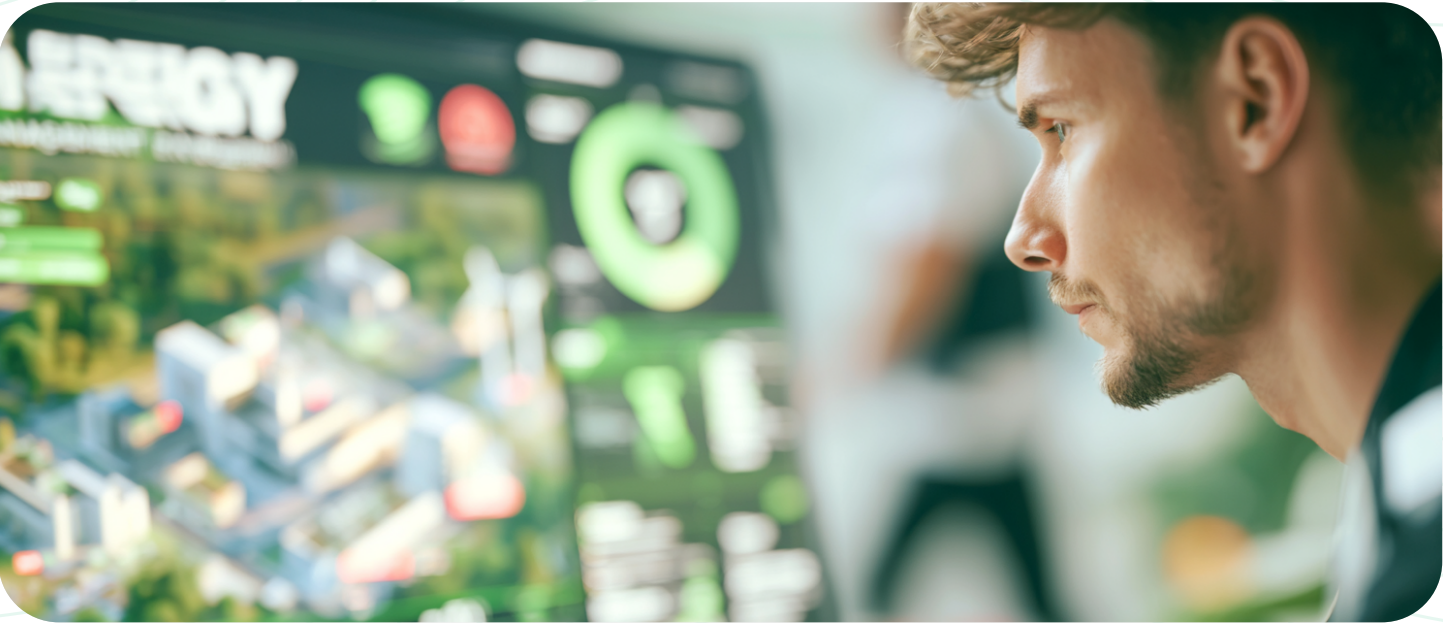
Energy performance indicators (EnPI) reflecting specific consumption are used to monitor energy performance and ensure comparability.



The main metrics are:

- Electricity consumption for carbon fiber production (kWh/kg)
- Steam consumption in precursor and polymer production (kg/kg)
- Natural gas consumption per kilogram of carbon fiber (Sm³/kg)

In addition, normalized specific consumption indices are developed by taking production volume and process variables into account, and are used in performance analyses.



Aksa Carbon's energy consumption is predominantly grid electricity- and natural gas-based, and there is currently no direct energy generation from renewable energy sources. The entire current energy consumption comes from non-renewable energy sources. Alternatives for increasing the use of renewable energy are being evaluated. There were no energy sales activities during the reporting period. At Aksa Carbon, energy management is treated as an important area beyond cost management, in terms of improving environmental performance and ensuring long-term operational sustainability. Accordingly, energy use is evaluated together with production efficiency, carbon footprint reduction and operational continuity.

To reduce energy use, increase energy efficiency and support the long-term transition to low-carbon and renewable energy sources, Aksa Carbon positions energy management among its main priorities. Within this scope, work is ongoing to define short-, medium- and long-term energy performance targets. The Company aims to develop its energy management approach in compliance with national legislation, the ISO 50001 Energy Management System and the 1.5°C target set out under the Paris Agreement.

While the environmental impacts of energy use are linked primarily to greenhouse gas emissions and climate change, economic impacts are evaluated through energy costs, and social impacts are evaluated within the framework of employee health, business continuity and energy supply security. Within the energy management processes, the aim is to raise employee awareness and to spread the energy efficiency approach across the supply chain.

To review the Energy Policy, [click here](#).

Energy Consumption and Intensity				
	UNIT	2023	2024	2025
Energy Consumption within the Organization	kWh*	287,798,848	295,218,472	291,656,463
Energy Intensity	kWh/kg.CF	15.6	15.3	14.9
Natural Gas Consumption	kWh	23,954,070	28,456,961	25,601,689
Diesel Consumption	kWh	21,920	16,960	16,600
Electricity	kWh	138,279,000	147,568,000	143,748,000

*In previous years, the organization's energy consumption data was reported in Joules. It is now presented in kWh to comply with sustainability reporting standards. (1 J=2.77x10-7 kWh)



PROCESSES WITH CONCENTRATED ENERGY USE

The areas of highest energy consumption in production processes are the heating and drying stages on the carbon fiber production lines.

In addition, steam consumption on the precursor and polymerization lines accounts for a significant share. Due to both their high share in total energy consumption and their critical role in product quality and process continuity, these processes are assessed as “significant energy uses” and are closely monitored within the scope of the ISO 50001 Energy Management System.

ENERGY EFFICIENCY INITIATIVES

Process conditions are improved to reduce energy consumption, with a particular focus on lowering base loads. When planning these initiatives, the impacts on production continuity, occupational health and safety, and product quality are carefully evaluated.

The impact of the improvements is calculated using the previous year's data as reference and accounting for relevant variables.

As of 2025:

Approximately 1.2 million kWh in electricity consumption and approximately 97 thousand kWh in compressed air consumption were saved.

The reduction in energy consumption is calculated using the previous reporting year as the baseline, with 2024 used as the reference year. The energy savings achieved as of 2025 are calculated by comparison with the relevant base year, and the rate of improvement in total energy consumption is also assessed separately.

Energy reduction calculations are based on direct measurement data and are normalized by taking production volume, process variables and operational conditions into account.

The energy reduction data presented in the report covers only activities within the organization.

Investments made for energy efficiency and emissions reduction are monitored regularly, and the contribution of these investments to emissions reduction is targeted to be assessed more systematically.

MONITORING AND SYSTEM INFRASTRUCTURE

Energy performance is continuously tracked within the framework of the ISO 50001 Energy Management System.

Thanks to the SCADA infrastructure and reporting systems used in the facilities, energy data is regularly monitored and used in evaluation processes.

With the inclusion of Campus 2 in the system scope during 2025, more comprehensive and real-time monitoring of energy consumption has become possible.

Performance indicators for this facility have also been defined for 2026.

TECHNICAL IMPROVEMENTS AND ONGOING INITIATIVES

As part of energy efficiency efforts, various technical improvements have been implemented on production lines.

In particular, insulation renewal work performed on oxidation furnaces has contributed to reducing heat losses and lowering energy consumption. This work is planned to continue in 2026 as well.

In addition, preliminary studies have been initiated to identify the potential for recovering waste heat generated in production processes, and project work in this area is targeted to be implemented in the upcoming period.

ENERGY RISKS AND RESILIENCE

Fluctuations in energy supply and prices are among the important factors considered in the Company's energy management approach. Within this scope, the process-level monitoring of energy consumption, the identification of significant energy uses and the implementation of efficiency-enhancing practices are prioritized.

Through this approach, energy efficiency initiatives make it possible not only to keep costs under control but also to ensure operational continuity and to support the Company's long-term sustainability goals.

Physical risks related to climate change are also assessed within this scope, and the analysis of the impacts of extreme weather events, temperature increases and energy supply security risks on operations, as well as the development of adaptive actions for these risks, are planned.

EMISSIONS MANAGEMENT

In 2025, Aksa Carbon's total greenhouse gas emissions were the equivalent of 356,128 tonnes of CO₂.

Carbon fiber production has high greenhouse gas emission potential due to its energy-intensive processes and multi-stage value chain. The energy used in production processes largely consists of externally purchased electricity and steam. In this context, while direct emissions remain limited, raw material procurement and supply chain activities account for a significant portion of indirect emissions.

Aksa Carbon regularly monitors its greenhouse gas emissions and reports them in accordance with international standards. Corporate carbon footprint calculations are undertaken based on ISO 14064 and the GHG Protocol; Scope 1, Scope 2 and relevant Scope 3 emissions are included within the assessment.

In the 2025 reporting period, the organization's total greenhouse gas emissions were 356,128 tonnes CO₂ equivalent.

Of total emissions, 5.0 percent comes from Scope 1, 53.9 percent from Scope 2 and 41.1 percent from Scope 3 emissions. In the reporting period, the highest share in the emissions profile belongs to Scope 2, which represents energy-indirect emissions linked to electricity consumption. While the high share of Scope 3 emissions in the total reflects the significance of value chain-driven impacts, the limited level of Scope 1—which covers direct emissions—indicates that direct fuel use and process-related emissions are relatively low.



Greenhouse Gas Emissions				
	UNIT	2023	2024	2025
Scope 1	Tonne CO ₂ eq.	13,379	17,454	17,824
Scope 2	Tonne CO ₂ eq.	182,675	191,827	192,038
Scope 3	Tonne CO ₂ eq.	144,807	134,693	146,266
Total	Tonne CO ₂ eq.	340,861	343,974	356,128

Aksa Carbon aims to comprehensively assess energy consumption across the value chain. Within this scope, work is ongoing to identify energy consumption originating from the supply chain and the product use phase.

At present, quantitative data on energy consumption across the value chain is limited, and this area is among the priority development topics.

Categories planned for priority assessment:

- Purchased Raw Materials and Services
- Transportation and Logistics Activities
- Product Use Phase

In this context, data collection and methodology development efforts are targeted to be completed in upcoming reporting periods.

Aksa Carbon is carrying out work to set concrete and measurable targets for reducing greenhouse gas emissions. Accordingly, the establishment of gradual reduction targets for Scope 1 and Scope 2 emissions—using a specific base year as reference—and the regular monitoring of progress are planned.

The targets to be defined are aimed at being developed in alignment with the 1.5°C scenario set out under the Paris Agreement.

The reported energy intensity indicators cover only energy consumption within the organizational boundaries.

PARAMETER	UNIT	2023	2024	2025
Emission Intensity	Tonne CO ₂ eq./Tonne Product	38	41.7	43.5

PARAMETER	UNIT	2023	2024	2025
NOx (Nitrogen Oxides)	Tonne	43.8	43.8*	122.6
Volatile Organic Compounds (VOC)	Tonne	0	0	0

In energy intensity calculations, electricity- and fuel-based energy consumption are considered together, and calculations are based on production quantities.

In addition to greenhouse gas emissions, Aksa Carbon also regularly monitors and manages emissions that affect air quality. Measurement and reporting activities are conducted for pollutants such as nitrogen oxides (NOx) and volatile organic compounds (VOC), and compliance with legal requirements is ensured.

Through improvements made in production processes, emission sources are reduced, and environmental impacts are limited in line with the “prevention at source” approach. Through continuous monitoring systems, emissions are tracked in real time and rapid action is taken when necessary.

In upcoming reporting periods, Aksa Carbon aims to address its greenhouse gas emission reduction efforts within a broader framework. Within this scope, the development of a transition plan integrating energy efficiency practices, process improvements and actions to increase the use of low-carbon energy is planned.

Climate change-related processes are regularly tracked and assessed by senior management and the relevant technical teams. The findings obtained within this scope are integrated into decision-making processes and reflected in strategic planning activities.



*The relevant results are the mass flow rate results from the 2023 emissions report. Nitrogen oxide (NOx) measurements are conducted every two years.

BIODIVERSITY

Biodiversity is an important part of Aksa Carbon's balanced management of its environmental impacts.

Aksa Carbon prioritizes protecting ecosystems and ensuring biodiversity sustainability in the regions where it operates.

The Company assesses the potential impacts of its operations on terrestrial, freshwater and marine environments through scientific methods and conducts various initiatives to reduce and control these impacts.

Biodiversity is not solely addressed within the scope of regulatory compliance; it is also treated as an important area for the protection of natural resources and the healthy continuation of ecosystems.

AREAS OF OPERATION AND ECOSYSTEM INTERACTION

Aksa Carbon's production facilities and operational activities interact with coastal dunes, maquis areas, surface water resources such as the Kılıç Stream, agricultural lands, the Aksa Memorial Forest and the Sea of Marmara (Gulf of İzmit). For this reason, the Company addresses the potential impacts of its activities on both terrestrial and aquatic ecosystems together and conducts its assessments within this integrated approach.

IMPACT IDENTIFICATION AND PRIORITIZATION

To identify potential biodiversity impacts arising from its activities, Aksa Carbon draws on field studies conducted by academics, literature reviews and monitoring studies implemented according to vegetation periods. Data obtained in different periods are compared, and changes in ecosystems are tracked and evaluated.

Local conditions are taken into account in impact assessments, considering the EUNIS habitat classification, the region's climatic characteristics and the existing habitat structure. In the prioritization process, particular focus is placed on endemic species and on critically endangered (CR), endangered (EN) and vulnerable (VU) species listed on the International Union for Conservation of Nature (IUCN) Red List. In addition, sensitive areas are identified by assessing the impacts on the ecosystem of factors such as transportation infrastructure, human-induced barriers and wind-borne transport.

ECOSYSTEM MONITORING AND PERFORMANCE ASSESSMENT

Aksa Carbon regularly monitors and assesses the impacts of its activities on ecosystems. Within this scope, internationally recognized indicators are used for different ecosystem components. In river ecosystems, the Indice Biologique Macrophytique en Rivière (IBMR) is used for macrophytes; the Biological Monitoring Working Party (BMWP) and the Benthic Macroinvertebrate Index (BMIR) for macroinvertebrates; the European Fish Index (EAFI) for fish populations; and the Trophic State Index (TSI) for seawater quality. Through these indicators, the "ecological quality status" of ecosystems is monitored, and the data obtained is evaluated through multi-parameter analyses.



Current monitoring results indicate that there is a certain level of pressure in the region from industrial and settlement sources. Nevertheless, no findings have indicated that Aksa Carbon's activities have caused permanent or irreversible impacts on ecosystems.

BIODIVERSITY-RELATED RISKS AND OPPORTUNITIES

Biodiversity-related risks are addressed within the framework of habitat fragmentation, restricted access of species to their habitats, declining water resources due to climate change, and pressures from dust and noise. These risks are included in environmental and operational management plans and monitored regularly. The relationship between biodiversity and climate change is also incorporated into the assessment process. Accordingly, the planned actions are designed to contribute both to emissions reduction and to ecosystem protection. Nature-based solutions, in particular, are among the priority areas within this scope.

SAPLINGS FOR THE ERZINCAN BULMUŞ MEMORIAL FOREST

As part of World Environment Day on June 5, 724 saplings were donated to the Erzincan Bulmuş Memorial Forest on behalf of Aksa Carbon employees. Taking a step toward a sustainable future, Aksa Carbon aimed through this contribution to increase Türkiye's forest assets and to leave a greener environment for future generations.

Sustainability Report 2025

People and Society

Stronger Together



PEOPLE AND CULTURE MANAGEMENT

At Aksa Carbon, people and corporate culture are seen as one of the fundamental elements of sustainable success.

Aksa Carbon embraces a safe working environment as an integral part of the corporate culture, beyond being merely a business practice, and values employees feeling valued, safe and part of the organization. Accordingly, a working environment based on open communication, transparency and mutual trust is encouraged.

Important information on corporate developments and organizational processes is shared with employees on a regular basis and, through team managers and digital communication channels, employees are ensured timely access to accurate information.

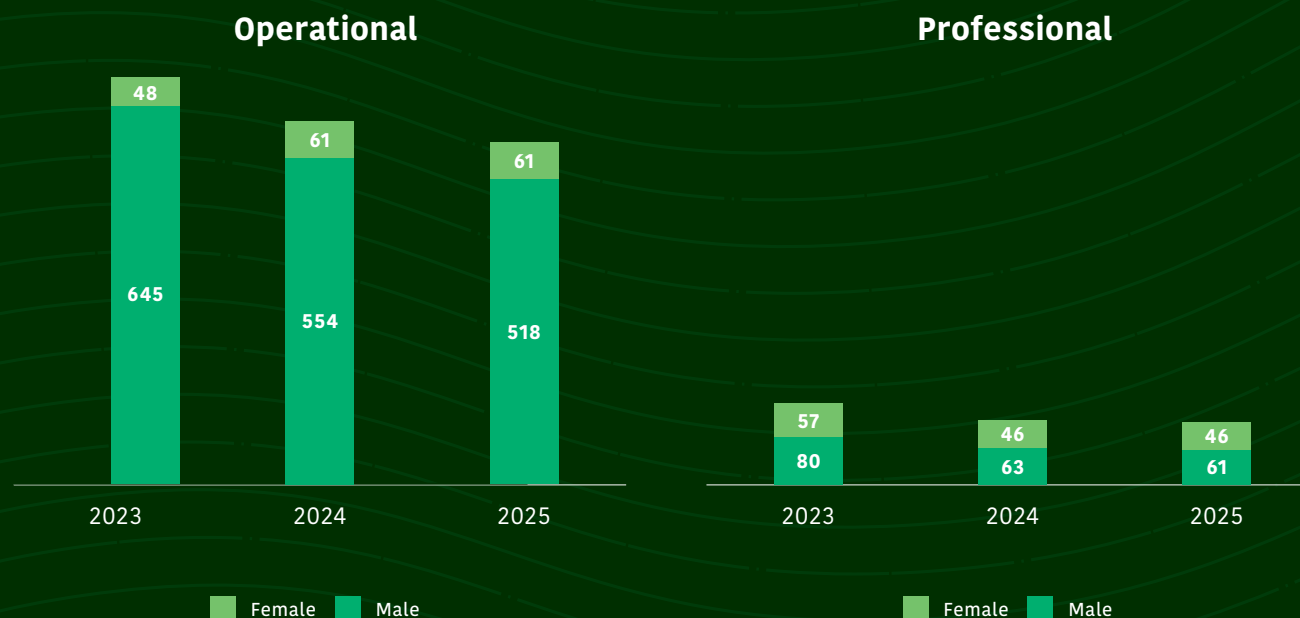
When organizational changes occur, processes are addressed with an employee-focused approach, and the necessary communications are made through verbal or written channels.

Aksa Carbon aims to build a working culture that strengthens team spirit and supports respect and inclusion.

An organizational structure that embraces diversity and is open to learning encourages employees to develop new ideas and contribute to corporate development, supporting employee engagement and long-term value creation.

To review the Human Rights Policy, [click here](#).

Workforce Distribution by Category



HUMAN RESOURCE PROFILE

With employees working across different geographies, it has a broad range of competencies spanning production, R&D, management and field operations.

In human resources management, an approach focused on equal opportunity, employee development and engagement is emphasized. The majority of employees work in Türkiye operations, with a balanced distribution between professional and operational staff.

Aksa Carbon continues its efforts to support female employment. As of 2025, the total number of female employees has reached 615.

Female employees actively serve in both operational and professional roles, contributing to organizational diversity.

The Company's workforce structure is predominantly based on full-time, indefinite-term employment contracts.

This provides a structure that strengthens employee engagement and supports corporate sustainability.

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**AKSA CARBON'S TOTAL NUMBER OF
EMPLOYEES AS OF 2025**



Employee Distribution by Country and Category

	UNIT	PROFESSIONAL			OPERATIONAL		
		2023	2024	2025	2023	2024	2025
Türkiye	Person	120	105	103	693	615	579
USA	Person	8	0	0	0	0	0
Netherlands	Person	5	4	4	0	0	0
Russia	Person	4	0	0	0	0	0
Total	Person	137	109	107	693	615	579

Workforce Distribution by Employment Type*

	UNIT	2023		2024		2025	
		Female	Male	Female	Male	Female	Male
Full-Time	Person	105	725	617	107	107	579

Workforce Distribution by Contract Type

	UNIT	2023		2024		2025	
		Female	Male	Female	Male	Female	Male
Indefinite-Term Employment Contract	Person	102	710	105	608	107	575
Temporary Employment Contract	Person	3	15	2	9	0	4

* All employees at Aksa Carbon work full-time. There are no part-time employees.

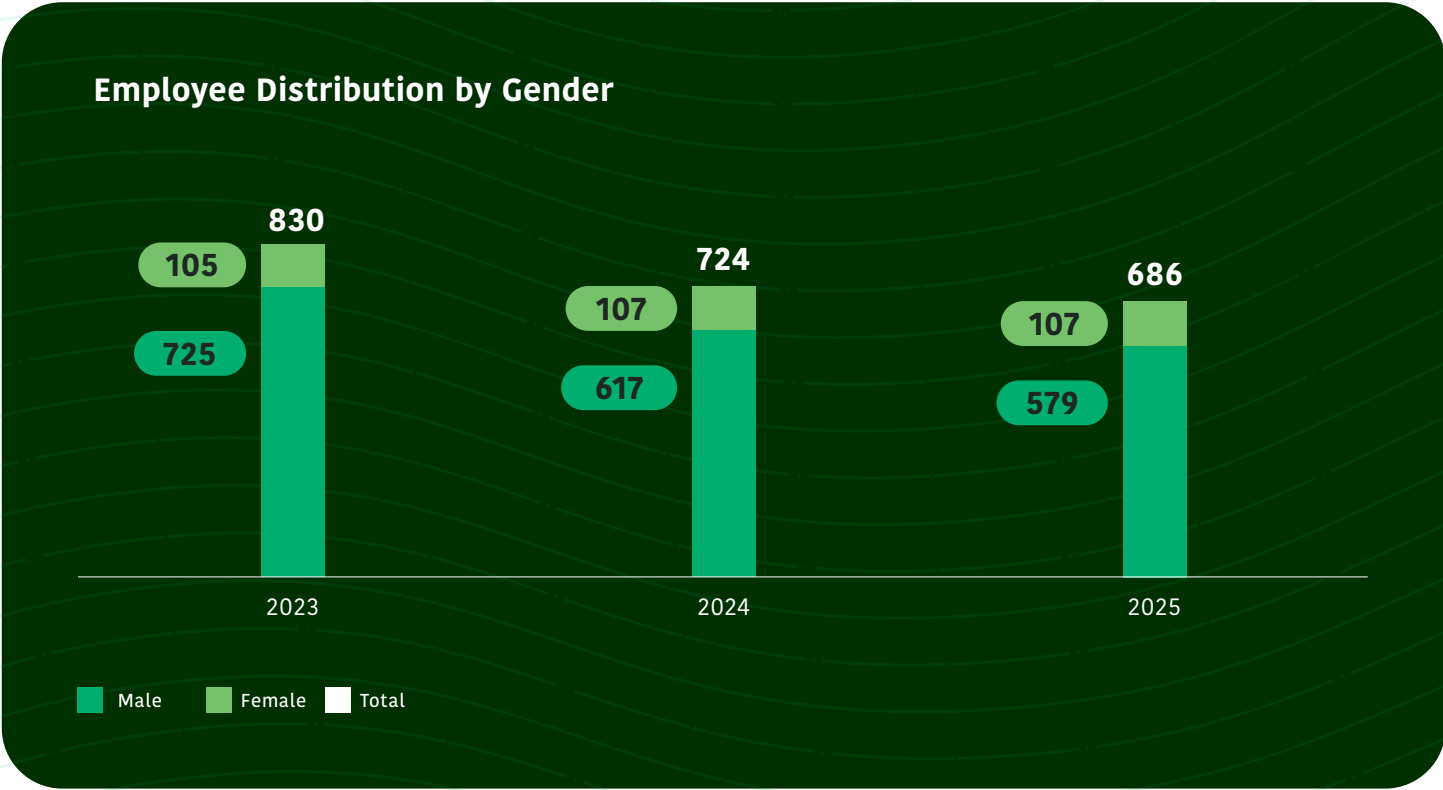
EQUALITY, DIVERSITY, INCLUSION

Aksa Carbon embraces equality, diversity and inclusion as one of the fundamental elements of its corporate culture and is committed to offering equal opportunities to all employees regardless of gender, age, nationality, disability status, language, belief or other personal characteristics.

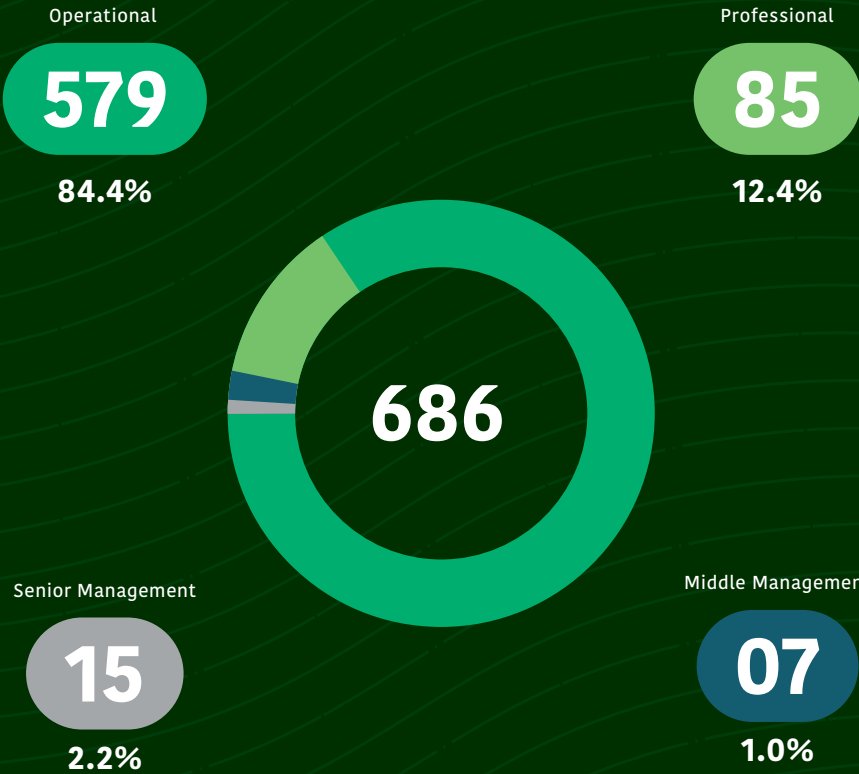
Aksa Carbon positions creating a fair, respectful and inclusive working environment for all its employees as one of its core corporate values. Human resources processes—covering recruitment, career development, compensation, training and fringe benefits—are conducted with a fair and transparent approach, and a zero-tolerance principle is adopted against discrimination, intimidation and harassment. In line with its inclusive leadership approach, the Company supports a working environment in which employees can freely express their views. Through its efforts to support women’s employment, the Company continues to strengthen equal opportunities between women and men and to increase women’s representation at management levels. When the distribution by position is examined, it is observed that a significant portion of employees are in operational roles. Looking at the age distribution, the majority of the workforce is concentrated in the 30–50 age range. While the number of employees under 30 has declined in recent years, the share of middle-aged employees has increased.

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TOTAL NUMBER OF FEMALE EMPLOYEES IN 2025



2025 Employee Distribution by Position



Workforce Distribution by Age and Gender					
		UNIT	2023	2024	2025
Under 30	Female	Person	45	48	35
	Male	Person	325	239	181
Aged 30–50	Female	Person	58	57	70
	Male	Person	383	367	387
Over 50	Female	Person	2	2	2
	Male	Person	17	11	11

Aksa Carbon treats strengthening diversity in management positions as a strategic goal. Within this scope, KPIs to measure diversity in management positions have been defined and these indicators have begun to be regularly monitored in annual performance evaluation processes.

As of 2025, female managers are observed to be concentrated mainly in the 30–50 age group. Throughout the reporting period, female employee representation at the management level was maintained at approximately 30 percent.

Management-Level Workforce Distribution by Age and Gender					
		UNIT	2023	2024	2025
Under 30	Female	Person	2	0	0
	Male	Person	0	1	0
Aged 30–50	Female	Person	13	9	13
	Male	Person	28	14	28
Over 50	Female	Person	1	0	0
	Male	Person	7	3	2

30%

FEMALE EMPLOYEE REPRESENTATION AT THE MANAGEMENT LEVEL

Parental Leave and Return-to-Work Data							
	UNIT	2023		2024		2025	
		Female	Male	Female	Male	Female	Male
Number of Employees Who Took Maternity/Parental Leave	Person	2	55	6	46	2	41



FAMILY-FRIENDLY WORK POLICIES

To support employees who are parents, Aksa Carbon implements practices that facilitate return to work after childbirth and policies that allow flexible use of nursing leave. In line with this approach, Aksa Carbon has been awarded Yalova's first and only “Baby-Friendly Factory” certificate.

In 2025, 2 female and 41 male employees took parental leave. To support employees' family responsibilities, the Company can provide flexibility beyond legal requirements on parental leave and allow leave durations to be extended in special cases.

INCLUSIVE WORK ENVIRONMENT AT AKSA CARBON

As a production-focused industrial organization, Aksa Carbon positions the experience of employees as individuals who feel physically safe, psychologically respected and corporately belonging among its priority human resources goals.

Accordingly, an inclusive working environment is supported through occupational health and safety practices, anti-discrimination policies, transparent human resources processes and practices that encourage employee engagement.

Inclusion in daily work practices is implemented through measures such as supporting equal opportunity through the polyvalence (multi-skill) system, encouraging the presence of female employees in production areas, making employee contributions visible through suggestion and recognition mechanisms, and ensuring active participation of field employees in process improvement initiatives.

To review the Human Resources Policy, [click here](#).

TALENT ACQUISITION AND MANAGEMENT

While observing diversity goals in its recruitment processes, Akxa Carbon maintains strong employee engagement and a low employee turnover rate.

At Akxa Carbon, talent acquisition processes are conducted in line with the Company's strategic priorities and human resources goals. Diversity and inclusion are emphasized in recruitment processes, and initiatives to improve gender balance in particular are pursued.

The diversity approach is integrated into human resources KPIs in line with senior management's strategic perspective and is tracked systematically. Recruitment processes are conducted through comprehensive evaluation methods that differ by position, with candidates' competencies, experience and fit with role requirements taken into account.

Employee engagement and retention performance at Akxa Carbon are also monitored regularly, and the employee turnover rate remains below the sector average. Within this scope, both manufacturing and chemicals sector data are tracked, and the Company's performance is assessed on a comparative basis.

35.6%

2025 FEMALE HIRING RATE



TALENT DEVELOPMENT

Aksa Carbon supports employee development through continuous learning, feedback and career planning processes.

At Aksa Carbon, employees' professional, technical and personal development is supported in a planned and systematic manner under the umbrella of the Aksa Carbon Academy. As well as professional training to develop technical competencies, the Academy offers behavioral development training in areas such as leadership, collaboration, digital awareness and financial literacy.

In addition, through mentoring and coaching programs, employees' experience sharing and career development are supported, while rotation and project-based learning opportunities provide development possibilities in various areas. Performance and career development processes are conducted to cover all employees. Evaluations are tracked on a quarterly basis throughout the year, with a mid-year interim review and a final performance evaluation at the end of the year.

A similar approach applies to subcontractors working with the Company. The development of teams involved in business processes is supported, and the alignment between ways of working and corporate culture is observed. In this way, a more consistent working structure is established in operational processes.



		2023		2024		2025	
	UNIT	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE
Positions Filled by Internal Candidates	Person	4	3	2	2	2	3

Training Hours per Person by Employee Category						
	UNIT	2023	2024	2025		
Operational	Hours/person	115	86	76		
Professional	Hours/person	30	32	23		
Total	Hours/person	145	118	99		

99 hours

2025 TRAINING HOURS PER PERSON

76 hours

2025 TRAINING HOURS PER OPERATIONAL EMPLOYEE

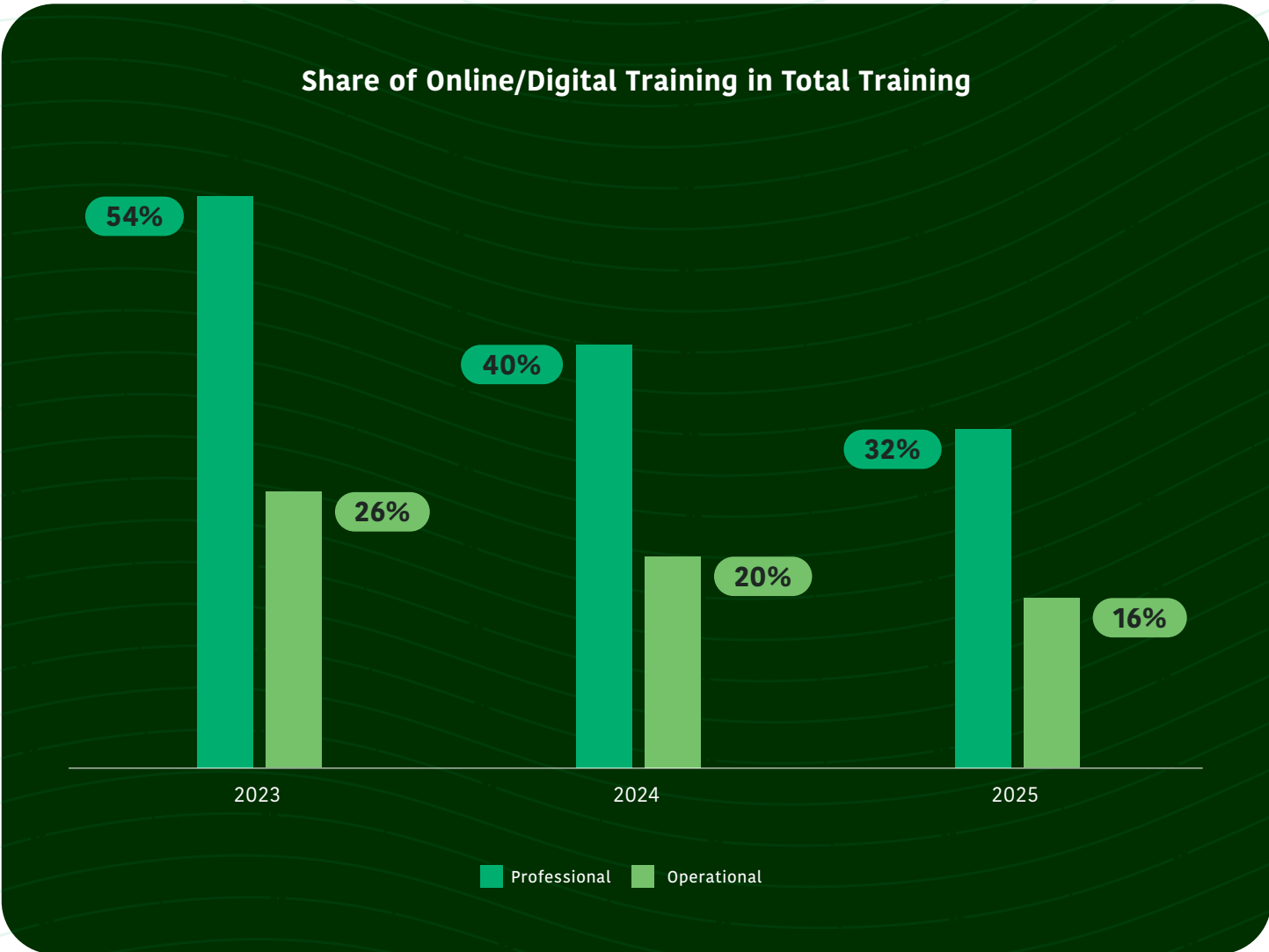
23 hours

2025 TRAINING HOURS PER PROFESSIONAL EMPLOYEE

Distribution by Training Topic and Training Expenditures				
	UNIT	2023	2024	2025
Employee Health Topics	Hours	31,144	33,457	48,234
Ethical Principles Topics	Hours	714	540	382
Equality, Inclusion Topics	Hours	0	64	35
Environmental Legislation	Hours	142	164	210
Energy Management System	Hours	85	210	82
Total Education Expenditure	TRY Thousand	2,200	3,200	4,500

Employee Training Indicators				
	UNIT	2023	2024	2025
Annual Total Training Hours	Hours	114,127	90,959	135,874
Number of Employees Trained	Person	815	721	686

Training Indicators for Subcontractor Employees				
	UNIT	2023	2024	2025
Number of Subcontractor Employees Trained	Person	49	76	64
Annual Total Training Hours	Hours	784	1,216	1,024



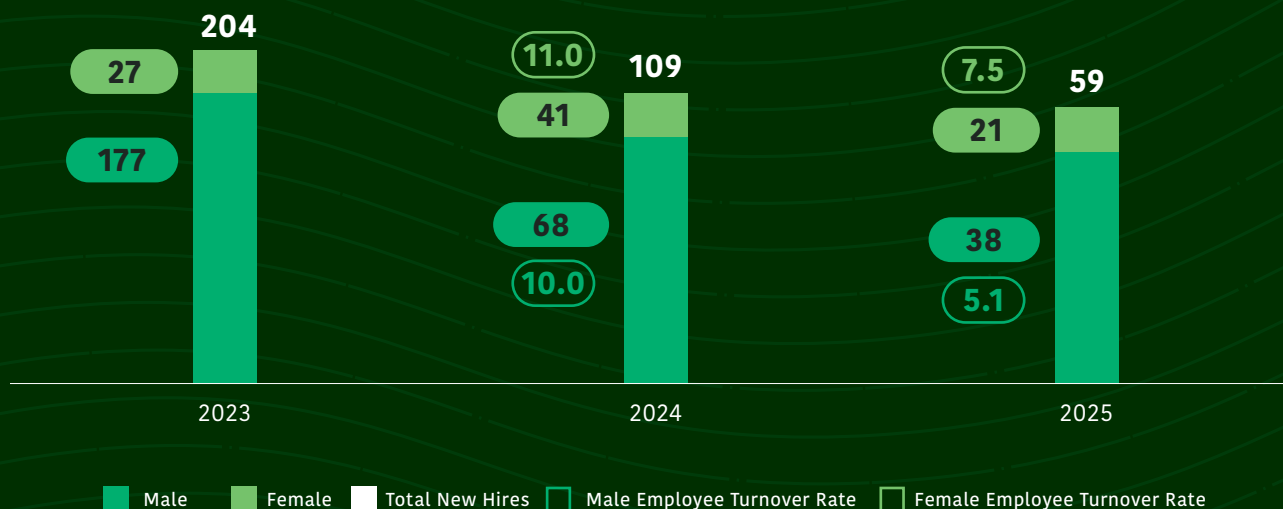
EMPLOYEE ENGAGEMENT

Aksa Carbon strengthens its employees' experience through practices aimed at increasing engagement and provides a stable work environment.

At Aksa Carbon, employee engagement is treated as a critical element of sustainable success and is monitored regularly. Practices to strengthen the employee experience are supported by fair compensation, inclusive fringe benefits, development opportunities and transparent performance management. This approach increases employees' commitment to the Company while also positively impacting motivation and job satisfaction.

Employee turnover rate and critical employee attrition rate, which are among the Company's employee engagement indicators, are closely monitored, and notably, the critical employee attrition rate has remained at zero in recent years. In addition, the increase in average tenure indicates that employees' long-term engagement is strengthening. This data demonstrates that Aksa Carbon's approach to employee retention and engagement is being implemented effectively.

Hiring and Employee Turnover Rate by Gender



Hiring and Employee Turnover Rate by Age Group

		2023			2024			2025		
	UNIT	UNDER 30	AGED 30-50	50 AND OVER	UNDER 30	AGED 30-50	50 AND OVER	UNDER 30	AGED 30-50	50 AND OVER
New Hires	Person	138	63	3	67	41	1	43	15	1
Employee Turnover Rate	%	-*	-*	-*	14	8	6	11	4	0
Employee Turnover Rate (Total)	%	7.8			10			5.3		

*The employee turnover rate by age group for 2023 has not been disclosed.

REMUNERATION

In Aksa Carbon's remuneration decisions, performance, competency and market data are evaluated together, while equality and internal balance are observed for all employees.

For Aksa Carbon, remuneration is managed on a job/role-based structure that preserves internal balance, aligns with the market, and observes fair living wages.

Wages are determined by taking the upper-quartile data of companies in the sector into account; increases are made once a year, in January. Except in special situations such as promotion, no additional wage adjustments are made during the year. When determining wage ranges, employees' performance, competencies, experience, education and market conditions are evaluated together.

The Company has adopted the principle of “equal pay for equal work,” and there is no pay gap between female and male employees performing equal work.

BENEFITS

With social and economic fringe benefits offered to all employees without discrimination, Aksa Carbon provides an equitable, needs-sensitive and inclusive employee support system.

Various social and economic fringe benefits are offered at Aksa Carbon to support employees' well-being and quality of life. The main fringe benefits available to all indefinite-term employees include complementary private health insurance (covering spouses and children), fuel allowance, Ramadan and Eid al-Adha allowances, annual leave allowance and food allowance.

In addition, situation-based support such as marriage, birth, bereavement and education allowances is provided to employees. Child allowance, which increases according to the number of children, and family allowance are among the social benefits offered regularly. Furthermore, employees serving on the Fire Response Team receive a monthly additional payment for the duration of their role within the scope of the additional responsibility they undertake.

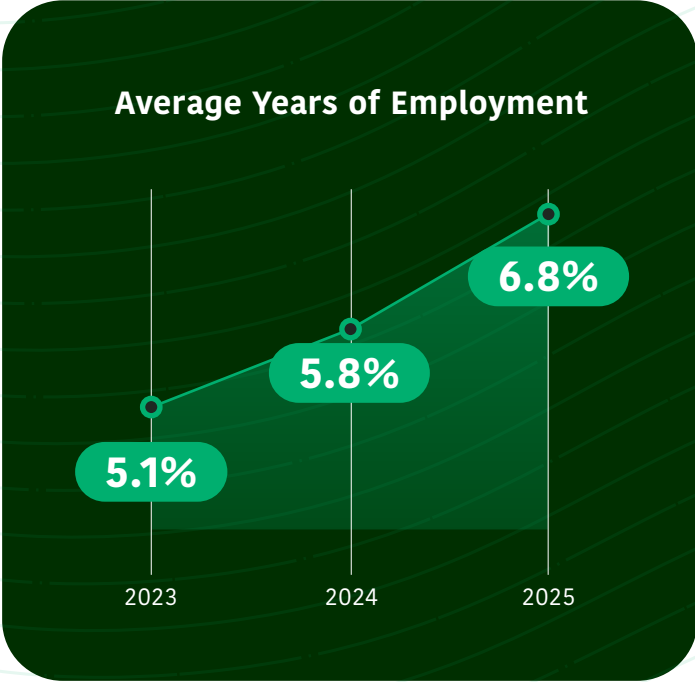
The fringe benefits offered at Aksa Carbon are applied without making any distinction between professional and operational employees or between male and female employees. This approach ensures that all employees benefit equally from social rights.

PERFORMANCE MANAGEMENT

A performance management approach is applied that makes employees' contributions visible, supports development through regular feedback, and links performance to recognition processes.

At Aksa Carbon, performance management is structured to align Company goals with employees' individual contributions. The evaluation process is tracked on a quarterly basis, with a mid-year interim review and a final performance evaluation at the end of the year.

Performance criteria are defined to cover business goals and competency-based evaluations and are documented through written procedures. Targets are set by senior management in line with the Company's strategic priorities and are communicated to employees through “Goal Setting Meetings.” Individual goals are linked to team and Company goals in alignment with employees' roles and responsibilities.



Evaluation results are shared with employees through one-on-one meetings and digital systems, and the process is based on two-way feedback. The performance results obtained are reflected in bonus and recognition processes by taking the Company target score and individual performance into account.

Number of Employees Included in the Performance System			
UNIT	2023	2024	2025
Person	722	670	683

OCCUPATIONAL HEALTH AND SAFETY

In its occupational health and safety processes, Akxa Carbon aims to create a safe and sustainable working environment based not only on regulatory compliance but also on risk management, employee participation and continuous improvement.

Akxa Carbon considers the health and safety of its employees among the core priorities of its operations and aims to strengthen a culture of safe working across all its activities. Occupational Health and Safety (OHS) activities are conducted under the integrated management system structured in compliance with national legislation and the ISO 45001 and ISO 14001 standards.

Approved by senior management, the OHS Policy is based on protecting employees' health and safety, controlling risks at their source, and pursuing a continuous improvement approach.

OHS processes, duties and responsibilities, risk assessment activities and performance monitoring mechanisms are defined through written procedures and managed via QDMS. To review the Occupational Health and Safety Policy, [click here](#).

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT AND RISK ASSESSMENT

For Akxa Carbon, risk assessments are conducted primarily using the Fine Kinney methodology, and Job Safety Analysis (JSA) is applied for a more detailed examination of activity-based risks. In addition, assessments are conducted under the Explosion Protection Document for the management of explosive atmosphere risks.

Activities are conducted under the work permit procedure, and dedicated control mechanisms are applied for high-risk activities such as work at height, confined-space work and hot work.

EMPLOYEE ENGAGEMENT AND OHS CULTURE

Employees' participation in OHS processes is encouraged, and the Occupational Health and Safety Board meets regularly. The views of employee representatives are evaluated, and areas of improvement are identified.

In addition, through hazard reporting and near-miss reporting systems, feedback from the field is collected and initiatives to prevent risks are developed. A culture of safe working is supported through field audits and behavior-based observations carried out within the Health, Safety and Environment (HSE) approach.

TRAINING AND AWARENESS INITIATIVES

To raise employees' awareness on occupational health and safety, regular training programs are conducted. In addition to the mandatory training under legislation, specific training is also provided for the facility's risks.

To this end, employees' development of safe behavior habits is supported through virtual reality (VR)-enabled training, toolbox meetings, "safety minutes" briefings and personal protective equipment (PPE) usage training.



EMPLOYEE HEALTH SERVICES

Onboarding and periodic medical examinations are conducted regularly, and working environment conditions are monitored through occupational hygiene observations and environmental measurements.

In addition, regular first aid training is provided to employees through the first aid training center.

OHS MANAGEMENT FOR SUPPLIERS AND BUSINESS PARTNERS

Occupational health and safety practices cover not only employees but also suppliers, contractors and subcontractors. Subcontractor activities are evaluated under the work permit procedure, and the necessary training and document checks are conducted before site entry.

Subcontractors and suppliers work in accordance with Aksa Carbon's OHS rules, and their activities are monitored through regular audits. In addition, subcontractors are evaluated in line with the HSE Technical Specification.

To protect employee health, health services are provided within the facility through a 24/7 clinic, health personnel and workplace physician support.

2025 OHS ACTIVITIES

Comprehensive occupational health and safety initiatives were carried out throughout 2025.

- Risk assessments were conducted and updated.
- Work permit processes were effectively managed for subcontractor and non-routine activities.
- The Emergency Action Plan was revised.
- Annual periodic medical examinations of employees were completed.
- OHS legislation training was provided to employees.
- Awareness events were organized within the scope of Occupational Health and Safety (OHS) Week and Environment Day.
- The working environment was regularly monitored through field audits, environmental measurements and hygiene checks, and necessary actions were planned for identified nonconformities.
- Periodic inspections of critical equipment such as lifting equipment, industrial vehicles, pressure vessels, electrical installations and fire systems were conducted regularly.
- Employee certification was ensured through first aid training.
- Earthquake safety initiatives were reviewed.
- Hazard and Operability (HAZOP) assessments were conducted, and improvements were made in fire detection and suppression systems.
- To increase employee participation, employees who actively reported hazards were recognized with HSE awards.



2025 OHS PERFORMANCE

Occupational health and safety performance is regularly tracked through indicators, and improvement initiatives are conducted in line with the data obtained. In 2025, OHS training per employee was 120 hours, while total working time was recorded as 1,375,336 hours. The improvement in work accident indicators and the number of near-miss cases reflects the positive results of risk management practices and initiatives aimed at raising employee awareness. Additionally, the occupational disease rate being zero in the 2023–2025 period demonstrates that preventive practices to protect employee health are being effectively maintained.

* Accident Frequency Rate = (Number of Accidents / Total Actual Working Hours) × 1,000,000

** Accident Severity Rate = (Lost days × 200,000 / total working hours)

** Total Recordable Accident Rate = (Total number of recordable cases × 200,000 / total working hours)

****Occupational Disease Rate = (Number of occupational diseases / total actual working hours) × 1,000,000

AKSA CARBON OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE INDICATORS	UNIT	2023	2024	2025
OHS Training per Employee	Hours	145	143	120
Total Actual Working Hours (Annual)	Hours	1,818,577	1,592,104	1,375,336
Number of Days Lost Due to Accidents	Days	185	573	80
Working Hours Lost Due to Accidents	Hours	1,480	4,584	640
Number of Accidents	Number	24	50	15
Number of Fatal Work Accidents	Number	0	0	0
Number of Near-Miss Cases	Number	23	72	33
Accident Frequency Rate*	-	4.4	7.54	1.45
Accident Severity Rate**	-	20.35	71.98	11.63
Total Recordable Accident Rate***	-	1.65	2.76	0.44
Occupational Disease Rate****	-	0	0	0

SUBCONTRACTOR OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE INDICATORS	UNIT	2023	2024	2025
Total Actual Working Hours (Annual)	Hours	383,337	366,140	261,583
Number of Days Lost Due to Accidents	Hours	185	4	1
Working Hours Lost Due to Accidents	Days	1,480	32	8
Number of Accidents	Hours	24	14	10
Number of Fatal Work Accidents	Number	0	0	0
Accident Frequency Rate*	Number	20.8	5.46	3.82
Accident Severity Index	Number	0.48	0.01	0.004
Occupational Disease Rate****	-	0	0	0

CORPORATE SOCIAL RESPONSIBILITY

Aksa Carbon implements its corporate social responsibility approach in line with the vision of contributing to a sustainable future and, in all its activities, acts with a sense of responsibility toward society, the environment and its stakeholders.



The Company does not see its business processes as limited to economic performance; it also takes its social and environmental impacts into account. Within this scope, it prioritizes improving employee well-being, supporting social development and contributing to the protection of natural resources. Through the projects and collaborations implemented, the aim is to create lasting value in the areas of education, equality and the environment.

EQUALITY IN SPORTS AND STRONG WOMEN THROUGH THE “CHEMISTRY OF EQUALITY”

Under the “Chemistry of Equality” project implemented together with Aksa Akrilik and Akkim Kimya, Aksa Carbon has extended its initiatives supporting gender equality into the field of sports. Accordingly, a title sponsorship agreement was signed with European and World Champion Turkish national wrestler Buse Tosun Çavuşoğlu. Through this collaboration, the aim is to support female athletes, increase girls' access to sports and strengthen awareness of gender equality through sports. This joint initiative, extending from Yalova to the world, draws attention to the fact that women should have equal opportunities not only in education and business life but also in sports.

Under the sponsorship, the aim is to support Buse Tosun Çavuşoğlu's Olympic journey and to create an inspiring role-model effect for young girls. The project is positioned as a concrete reflection of the corporate approach supporting the empowerment of women and presents a long-term model of solidarity. Through education programs previously implemented in cooperation with the Mother Child Education Foundation (AÇEV), the “Chemistry of Equality” project has contributed to the development of women and girls, providing important support in areas such as literacy, mathematics and life skills. A total of 122 women have been supported through initiatives carried out in cooperation with AÇEV.

1,000 SAPLINGS DONATED ON WORLD ENVIRONMENT DAY

As part of World Environment Day, nearly 1,000 saplings were donated to the Erzincan Bulmuş Memorial Forest on behalf of Aksa Carbon employees. The aim of this contribution was to protect natural resources and to leave a greener environment for future generations.

“AİLECEK KIYMETLİSİNİZ” (YOUR FAMILY MATTERS) FIRST AID TRAINING

Through the first aid training organized for its employees and their families, Aksa Carbon aimed to raise emergency awareness. Within the program, basic first aid practices were shared, and a factory tour for families was also held during the event.

“CHEMISTRY OF EQUALITY” PROJECT AWARD

Aksa Carbon received an award at the Business Honors Awards for its “Chemistry of Equality” project. The project stood out for its contributions to women's empowerment and to increasing girls' access to education.

“CHEMISTRY OF EQUALITY” PROJECT KIDZANIA EVENT

Under the “Chemistry of Equality” project, Aksa Carbon hosted a KidZania event that supports children's learning by experiencing different professions. The event aimed to contribute to children's development while also strengthening social awareness.

Sustainability Report 2025

Appendices



REPORTING GUIDE

The indicators addressed in this guide cover environmental and social indicators.

The purpose of this guide is to standardize the data collection approach, calculation and reporting principles for the indicators used in the preparation of the Sustainability Report of Aksa Karbon ve İleri Kompozit Malzemeler San. Ltd. Şti. (“Aksa Carbon”).

The guide has been developed to support the preparation of the report in a manner that is comparable, verifiable, consistent, traceable and audit-ready.

The indicators addressed in this guide cover environmental and social indicators. The Company’s management is responsible for implementing appropriate procedures to ensure that these indicators are prepared in all material respects in line with these Principles.

The information in the guide covers the fiscal and reporting period between 1 January 2025 and 31 December 2025 and applies to the following operational boundaries:

AKSA CARBON İSTANBUL

Miralay Şefik Bey Sokak, Akhan No: 15 34437 Gümüşsuyu, İstanbul, Türkiye

YALOVA CAMPUS 1

Taşköprü Merkez Mahallesi Akasya 2 Sokak, No: 3/1 Yalova, Türkiye

YALOVA CAMPUS 2

Taşköprü Merkez Mahallesi Ali Raif Dinçkök Caddesi No: 3 P.K. 114 77600 Yalova, Türkiye

AMSTERDAM

De Cuserstraat 91, Amsterdam Cuserpark, 2nd Bldg. Off. 1.09, 1081 CN Amsterdam



For the purposes of this report, Aksa Carbon makes the following definitions:

	INDICATOR	UNIT	DEFINITION, SCOPE AND DATA SOURCE
ENVIRONMENTAL INDICATORS	Water Consumption	ML	Water consumption refers to the net amount of water used in campus operations during the reporting period. The indicator is calculated by subtracting total discharged water from total water withdrawal, and water withdrawal and discharge records and invoices constitute the primary data source.
	Hazardous Waste Amount	Tonne/year	Hazardous waste amount refers to the total of company-generated hazardous waste resulting from campus operations. Data is tracked through MOTAT (Mobile Waste Tracking System) records on the portal of the Ministry of Environment, Urbanization and Climate Change.
	Non-Hazardous Waste Amount	Tonne/year	Non-hazardous waste amount refers to the total of company-generated non-hazardous waste resulting from campus operations. Data is tracked through the Ministry of Environment, Urbanization and Climate Change portal and through documents and invoices received from licensed waste treatment facilities.
	Energy Intensity	kWh/kg.CF	Energy intensity indicates the amount of energy consumed per kilogram of carbon fiber produced during the reporting period. The indicator is calculated by dividing energy consumption data by total carbon fiber production volume, based on energy records and production data.
	Emission Intensity	Tonne CO ₂ eq./Tonne Product	Emission intensity refers to the ratio of total greenhouse gas emissions to total product quantity. The indicator is calculated based on emission calculations and production data and enables the monitoring of carbon impact per unit of production.
	Emission Intensity	Tonne CO ₂ eq./USD M Turnover	This indicator refers to the ratio of total greenhouse gas emissions to the Company's turnover. The calculation is made by dividing emission data by the financial period's turnover, with emission records and financial data constituting the primary data source.
	Total Hazardous Waste	Tonne/year	Total hazardous waste refers to the sum of all hazardous waste categories generated during the reporting period. Data is tracked through MOTAT records and related waste management documents.

	INDICATOR	UNIT	DEFINITION, SCOPE AND DATA SOURCE
SOCIAL INDICATORS	Number of Employees by Category	Person	This indicator refers to the distribution of employees by country as of the reporting period. Data is obtained from the Human Resources data module and reported with a breakdown of Türkiye, USA, Netherlands, Russia and total number of employees.
	Number of Employees Who Took Maternity/ Parental Leave	Person	This indicator refers to the total number of employees who took maternity and/or parental leave during the reporting period. Data is tracked through Human Resources leave records.
	Number of Employees Returning to Work After Maternity/Parental Leave	Person	This indicator shows the number of employees who returned to their positions following maternity and/or parental leave. The relevant data is reported based on Human Resources return and assignment commencement records.
	Positions Filled by Internal Candidates	Person	This indicator refers to the number of positions filled by internal candidates during the reporting period. Data is compiled using Human Resources recruitment and internal mobility records.
	Number of Subcontractor Employees Trained	Person	This indicator refers to the number of subcontractor employees trained during the reporting period. Data is tracked through training attendance records and contractor training tracking documents.
	Subcontractor Annual Total Training Hours	Hours	This indicator refers to the total duration of training provided to subcontractor employees. Data is obtained from training plans, attendance records and related training documents.
	Annual Total Training Hours	Hours	This indicator refers to the total duration of all training provided to company employees during the reporting period. Data is compiled from training records and related human resources systems.
	Number of Employees Trained	Person	This indicator refers to the total number of employees who attended at least one training during the reporting period. Data is tracked through training attendance lists and digital training systems.
	Average Training per Employee	Person*Hour/year	Average training per employee is calculated by dividing the total training duration by the relevant number of employees. The data is compiled based on records of annual total training duration and the number of employees trained.
	Number of Employees Included in the Performance System	Person	This indicator refers to the total number of employees included in the performance evaluation system. Data is tracked through the Human Resources performance management system, and evaluation results are shared with employees through one-on-one meetings and digital systems.

	INDICATOR	UNIT	DEFINITION, SCOPE AND DATA SOURCE
OCCUPATIONAL HEALTH AND SAFETY INDICATORS	Working Hours	Hours	Indicates the total working time performed by employees during the reporting period. It covers all employees, and the data is based on timesheet records and human resources systems.
	Accident Frequency Rate	-	Indicates the ratio of work accidents occurring in a given period to total actual working hours ($\text{Number of Accidents} / \text{Total Actual Working Hours} \times 1,000,000$). It covers the work accidents that occurred in the relevant period; data is based on OHS records, accident reports and working hour data.
	Accident Severity Rate	-	Refers to the ratio of the number of days lost due to work accidents to total working hours ($\text{Lost days} \times 200,000 / \text{total working hours}$). It covers work accidents resulting in lost days; data is based on OHS records, accident reports and working hour data.
	Total Recordable Accident Rate	-	Refers to the ratio of the total number of recorded work accidents and incidents to total working hours ($\text{Total number of recordable cases} \times 200,000 / \text{total working hours}$). It covers all recordable work accidents; data is based on OHS records, incident notifications and working hour data.
	Occupational Disease Rate	-	Refers to the ratio of the number of occupational diseases identified in a given period to total actual working hours ($\text{Number of occupational diseases} / \text{total actual working hours} \times 1,000,000$). It covers all employees; data is based on workplace physician records, health reports and working hour data.

RE-STATEMENT OF OPINION

The measurement and reporting of verified data included in the Reporting Guideline inevitably involves a degree of estimation. Where there is a change of more than 5 percent in the data provided, a re-statement of opinion may be considered.

CORPORATE MEMBERSHIPS

To support sustainable growth and innovative solutions in the areas in which it operates, Aksa Carbon is an active member of respected national and international organizations.

Corporate memberships serve as strategic platforms for Aksa Carbon that enable close monitoring of sectoral developments, strengthen knowledge sharing and deepen collaborations. Through this structure, the Company interacts with diverse stakeholders, develops its technical and corporate capacity, and supports long-term value creation.

To support sustainable growth and innovative solutions in the areas in which it operates, Aksa Carbon is an active member of respected national and international organizations.

AMERICAN BUSINESS ASSOCIATION (AMCHAM TÜRKİYE) / www.amchamturkey.com

Establishes strong connections with the global business community. Contributes to the development of Türkiye-USA trade relations. Positions itself as an active player in international business networks.

CARBON ASSOCIATION / www.karbondernegi.org

Contributes to sectoral development through its knowledge in carbon technologies. Serves as an active member supporting knowledge sharing and collaboration.

COMPOSITE INDUSTRIALISTS ASSOCIATION / www.kompozit.org.tr

As Türkiye's only carbon fiber producer, it holds a pioneering position in the sector. It plays an active role in the association's management and actively participates in sectoral events and organizations.

HYDROGEN TÜRKİYE / www.hidrojenteknolojileri.org

Positioned as a stakeholder supporting the clean energy transition. Contributes to the development of sustainable solutions through its experience in energy technologies.

DEFENSE, AEROSPACE AND SPACE CLUSTER (SAHA ISTANBUL) / www.sahaistanbul.org.tr

Serves as an important stakeholder providing high-performance carbon fiber solutions to the defense and aerospace sectors. Contributes to the development of technological and competitive capacity.

ETHICS AND REPUTATION SOCIETY (TEİD) / www.teid.org

Positioned as an organization that embraces an ethical business approach. Demonstrates its commitment to high standards through the Ethics Declaration. Extends this approach to its business partners.

EARTHQUAKE FOUNDATION OF TÜRKİYE / www.turkiyedepremvakfi.org.tr

Contributes to disaster resilience initiatives through carbon fiber products used in structural reinforcement solutions. Plays a supportive role with technical expertise and product capability.

TURKISH WIND ENERGY ASSOCIATION (TWEA) / www.tureb.com.tr

Plays an active role in the wind energy sector through the production of carbon fiber load-bearing beams. Contributes to the development of domestic production capacity. Holds a strong position in the sector.

ABBREVIATIONS

ACRONYM	DEFINITION
AÇEV	Mother Child Education Foundation
AACG	Asian Carbon Groups Association
EU	European Union
AI	Artificial Intelligence
R&D	Research and Development
BAIT	Context and Related Parties
CO₂	Carbon Dioxide
CSRD	Corporate Sustainability Reporting Directive
ESG	Environmental, Social and Governance
DPP	Digital Product Passport
EDR	Endpoint Detection and Response
ERP	Enterprise Resource Planning
ESRS	European Sustainability Reporting Standards
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
HAZOP	Hazard and Operability Study
IoT	Internet of Things
ISO	International Organization for Standardization
OHS	Occupational Health and Safety
KPI	Key Performance Indicator
COD	Chemical Oxygen Demand
CSR	Corporate Social Responsibility
PPE	Personal Protective Equipment
ML	Megaliter
NCR	Non-Conformance Report

ACRONYM	DEFINITION
NOx	Nitrogen Oxides
OIZ	Organized Industrial Zone
PAN	Polyacrylonitrile
PCF	Product Carbon Footprint
QDMS	Quality Document Management System
QRadar	IBM's security information and event management solution
rCF	recycled Carbon Fiber
RForce™	Aksa Carbon's recycled carbon fiber product family
SCADA	Supervisory Control and Data Acquisition
HSE	Health, Safety, Environment
Sm³	Standard Cubic Meter
SOx	Sulfur Oxides
SBTi	Science Based Targets initiative
SMS	Short Message Service
NGO	Non-Governmental Organization
SWOT	Strengths, Weaknesses, Opportunities, Threats
TRY	Turkish Lira
TSI	Trophic State Index
TSRS	Turkish Sustainability Reporting Standards
UNGC	United Nations Global Compact
VOC	Volatile Organic Compounds
VR	Virtual Reality
WRI	World Resources Institute
XDR	Extended Detection and Response
MRM	Management Review

SUSTAINABLE DEVELOPMENT GOALS (SDG) INDEX

SDG	AKSA CARBON'S IMPACT ON RELEVANT SDGS
	Aksa Carbon supports gender equality through workplace practices, employee development programs and social impact projects. Practices aimed at the stronger representation of female employees in business life, together with initiatives contributing to the empowerment of women and girls under the “Chemistry of Equality” project, demonstrate the Company's direct link to this goal.
	Since water is a critical input in carbon fiber production processes, Aksa Carbon systematically tracks water withdrawal, water consumption, water footprint and wastewater management. Practices aimed at increasing water efficiency, closed-loop systems and the controlled wastewater management approach demonstrate the Company's contribution to this goal in terms of the effective use of water resources and the reduction of environmental impacts.
	Aksa Carbon's product portfolio plays an important role particularly in areas supporting the clean energy transition, such as wind energy and hydrogen technologies. While carbon fiber solutions used in wind turbines enable lighter, more efficient structures, hydrogen storage and transportation solutions support the development of low-carbon energy systems. In addition, Aksa Carbon focuses on improving its performance in its own operations through energy efficiency practices and energy management systems.
	With its advanced technology-based production structure, qualified employment capacity and emphasis on employee development, Aksa Carbon contributes to sustainable economic growth. Internship programs, training practices, mechanisms aimed at employee engagement and the high-value-added production model strengthen the Company's impact on both economic value creation and the creation of decent work environments.
	Aksa Carbon's business model is based on an industrial approach focused directly on advanced material technologies, R&D, process development and digital transformation. Its carbon fiber, prepreg, pultruded laminate and recycled material solutions serve strategic sectors such as energy, aerospace, defense and infrastructure. The Company's process optimization, digital quality control, data analytics and new product development practices also support its innovation capacity.
	In its human resources processes, Aksa Carbon operates on principles of equal opportunity, inclusion and fair practices. The diversity- and inclusion-focused approach aims to create a working environment in which employees can feel valued and safe, and strengthens social inclusion through policies that support female employment, family-friendly practices and employee well-being.
	Aksa Carbon integrates its circular economy approach into its production model through waste reduction, recovery, resource efficiency and recycled material solutions. Reducing waste at its source in production processes, reuse and recycling practices, and recycled carbon fiber solutions such as RForce™ strengthen the Company's responsible production approach. The consideration of sustainability criteria in the supply chain also extends this contribution across the value chain.
	Aksa Carbon addresses the fight against climate change by both reducing its own operational impacts and developing products that support the low-carbon transition. The Company's approach to monitoring emissions, calculating carbon footprint, carrying out energy efficiency projects and developing decarbonization-focused roadmaps stands out within this scope. In addition, through wind energy, hydrogen and advanced material solutions that enable lightweighting, it contributes to indirect emission reduction for its customers.
	Aksa Carbon monitors its impacts on ecosystems in the regions where it operates and develops practices aimed at protecting biodiversity. Ecosystem monitoring efforts, nature-based practices and contributions such as afforestation demonstrate that the Company addresses its environmental impacts not only as a matter of compliance but also as part of protecting natural life.
	Aksa Carbon's governance structure is built on the principles of ethics, transparency, accountability, risk management and regulatory compliance. Structures such as the Ethics Board, Sustainability Committee, Environmental Board and OHS Board support the systematic treatment of sustainability matters. Ethics reporting mechanisms, regular training and the integration of stakeholder feedback into decision-making processes further reinforce the strong corporate structure approach.
	Through collaborations developed with customers, suppliers, academic institutions, sector platforms and group companies, Aksa Carbon makes multi-stakeholder contributions to the sustainable development goals. Long-term business relationships with companies that are global pioneers in their fields, participation in international sectoral events, technical collaborations and partnerships established in social projects strengthen the Company's capacity for knowledge sharing and shared value creation.

GRI CONTENT INDEX

STATEMENT OF USE

Aksa Carbon has reported the information cited in this GRI content index for the period 1 January 2025 - 31 December 2025 with reference to the GRI Standards.

GRI 1 USED

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	2-1 Organizational details	About the Report; Aksa Carbon in Brief; Aksa Carbon in Numbers	6; 12; 14
	2-2 Entities included in the organization's sustainability reporting	About the Report	6
	2-3 Reporting period, frequency and contact point	About the Report; Aksa Carbon Contact	6; 108
	2-4 Restatements of information	About the Report	6
	2-5 External assurance	No third-party external assurance service was obtained within the scope of reporting.	
	2-6 Activities, value chain and other business relationships	Aksa Carbon in Brief; Sectors and Products; Value Chain Management; Supply Chain Management; Customer Relations Management; Stakeholder Relations Management; Corporate Memberships	12; 20; 37; 39; 45; 47; 103
	2-7 Employees	People and Culture Management; Human Resource Profile	84
	2-8 Workers who are not employees	Occupational Health and Safety; OHS Management for Suppliers and Business Partners	94; 95
	2-9 Governance structure and composition	Governance Organization; Organization Chart; Senior Management	27; 28; 29
	2-10 Nomination and selection of the highest governance body	Governance Organization; Committees	27; 32
	2-11 Chair of the highest governance body	Governance Organization; Senior Management	27; 29
	2-12 Role of the highest governance body in overseeing the management of impacts	Committees; Sustainability Governance	32; 56
	2-13 Delegation of responsibility for managing impacts	Committees; Sustainability Governance	32; 56
	2-14 Role of the highest governance body in sustainability reporting	Committees; Sustainability Governance	32; 56
	2-15 Conflicts of interest	Business Ethics and Legal Compliance; Risk and Opportunity Management	36; 33

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Business Ethics and Legal Compliance; Stakeholder Relations Management	36; 47
	2-17 Collective knowledge of the highest governance body	Committees; Sustainability Governance	32; 56
	2-18 Evaluation of the performance of the highest governance body	Governance Organization; Risk and Opportunity Management	27; 33
	2-19 Remuneration policies	Remuneration	93
	2-20 Process to determine remuneration	Remuneration	93
	2-21 Annual total compensation ratio	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose salary and compensation information.	
	2-22 Statement on sustainable development strategy	Message from the CEO; Sustainability Strategy	8; 57
	2-23 Policy commitments	Aksa Carbon Sustainability Policy; Business Ethics and Legal Compliance	60; 36
	2-24 Embedding policy commitments	Aksa Carbon Sustainability Policy; Business Ethics and Legal Compliance; Committees	60; 36; 32
	2-25 Processes to remediate negative impacts	Business Ethics and Legal Compliance; Stakeholder Relations Management; Aksa Carbon Sustainability Policy	36; 47; 60
	2-26 Mechanisms for seeking advice and raising concerns	Business Ethics and Legal Compliance	36
	2-27 Compliance with laws and regulations	Business Ethics and Legal Compliance; Environmental Strategy	36; 69
	2-28 Membership associations	Corporate Memberships	103
	2-29 Approach to stakeholder engagement	Stakeholder Relations Management; Stakeholder Communication Methods	47; 48
	2-30 Collective bargaining agreements	Employee Engagement; Remuneration	92; 93
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Analysis	61
	3-2 List of material topics	Double Materiality Analysis Results; Materiality Matrix	62; 63



GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
BIODIVERSITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Biodiversity	61; 82
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Aksa Carbon Sustainability Policy; Environmental Strategy; Biodiversity	60; 69; 82
	101-2 Management of biodiversity impacts	Biodiversity	82
	101-3 Access and benefit-sharing	Not Applicable: During the reporting period, Aksa Carbon did not have any reported practice related to access and benefit-sharing.	
	101-4 Identification of biodiversity impacts	Not Applicable: Aksa Carbon has not disclosed any biodiversity-related practices.	
	101-5 Locations with biodiversity impacts	Not Applicable: Aksa Carbon has not disclosed any biodiversity-related practices.	
	101-6 Direct drivers of biodiversity loss	Not Applicable: Aksa Carbon has not disclosed any biodiversity-related practices.	
	101-7 Changes to the state of biodiversity	Not Applicable: Aksa Carbon has not disclosed any biodiversity-related practices.	
	101-8 Ecosystem services	Not Applicable: Aksa Carbon has not disclosed any biodiversity-related practices.	

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
CLIMATE CHANGE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Risk and Opportunity Management; Emissions Management	61; 64; 80
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Sustainability Strategy; Emissions Management	57; 80
	102-2 Climate change adaptation plan	Risk and Opportunity Management; Water and Wastewater Management; Energy Efficiency	64; 71; 77
	102-3 Just transition	Not Applicable: During the reporting period, Aksa Carbon did not have a separate plan reported under just transition.	
	102-4 GHG emissions reduction targets and progress	Sustainability Strategy; Energy Efficiency; Emissions Management	57; 77; 80
	102-5 Scope 1 GHG emissions	Emissions Management	80
	102-6 Scope 2 GHG emissions	Emissions Management	80
	102-7 Scope 3 GHG emissions	Emissions Management	80
	102-8 GHG emissions intensity	Emissions Management	80
	102-9 GHG removals in the value chain	Not Applicable: During the reporting period, Aksa Carbon did not have any reported practice related to GHG removals in the value chain.	
	102-10 Carbon credits	Not Applicable: Aksa Carbon does not have any GHG removals or GHG mitigation projects financed through carbon credits.	
ENERGY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Energy Efficiency	61; 77
GRI 103: Energy 2025	103-1 Energy policies and commitments	Energy Efficiency	77
	103-2 Energy consumption and self-generation within the organization	Energy Efficiency	77
	103-3 Upstream and downstream energy consumption	Energy Efficiency	77
	103-4 Energy intensity	Energy Efficiency; Energy Efficiency Initiatives	77; 79
	103-5 Reduction in energy consumption	Energy Efficiency; Sectors and Products	77; 20

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
ECONOMIC PERFORMANCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Risk and Opportunity Management	61; 33
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose information on direct economic value generated and distributed.	
	201-2 Financial implications and other risks and opportunities due to climate change	Risk and Opportunity Management; Sustainability > Risk and Opportunity Management; Short, Medium and Long Term Sustainability Goals	33; 64; 67
	201-3 Defined benefit plan obligations and other retirement plans	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose information on defined benefit plan obligations and other retirement plans.	
	201-4 Financial assistance received from government	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose information on financial assistance received from government.	
MARKET PRESENCE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Equality, Diversity, Inclusion; Remuneration	61; 86; 93
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Equality, Diversity, Inclusion; Remuneration	86; 93
	202-2 Proportion of senior management hired from the local community	Senior Management; Equality, Diversity, Inclusion	29; 86
INDIRECT ECONOMIC IMPACTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Corporate Social Responsibility	61; 97
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Corporate Social Responsibility	97
	203-2 Significant indirect economic impacts	Corporate Social Responsibility	97

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
PROCUREMENT PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Supply Chain Management	61; 39
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply Chain Management	39
ANTI-CORRUPTION			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Business Ethics and Legal Compliance	61; 36
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics and Legal Compliance; Risk and Opportunity Management	36; 33
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics and Legal Compliance	36
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Legal Compliance	36
TAX			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis	61
GRI 207: Tax 2019	207-1 Approach to tax	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose tax-related details.	
	207-2 Tax governance, control, and risk management	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose tax-related details.	
	207-3 Stakeholder engagement and management of concerns related to tax	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose tax-related details.	
	207-4 Country-by-country reporting	Confidentiality Restrictions: Due to confidentiality requirements, Aksa Carbon does not disclose tax-related details.	
MATERIALS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Circular Economy and Waste Management	61; 73
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Circular Economy and Waste Management; Recycled Materials (RForce™)	73; 22
	301-2 Recycled input materials used	Circular Economy and Waste Management; Recycled Materials (RForce™)	73; 22
	301-3 Reclaimed products and their packaging materials	Circular Economy and Waste Management	73

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
WATER AND EFFLUENTS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Water and Wastewater Management	61; 71
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water and Wastewater Management	71
	303-2 Management of water discharge-related impacts	Water and Wastewater Management	71
	303-3 Water withdrawal	Water and Wastewater Management	71
	303-4 Water discharge	Water and Wastewater Management	71
	303-5 Water consumption	Water and Wastewater Management	71
EMISSIONS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Environmental Strategy; Emissions Management	61; 69; 80
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions Management	80
	305-2 Energy indirect (Scope 2) GHG emissions	Emissions Management	80
	305-3 Other indirect (Scope 3) GHG emissions	Emissions Management	80
	305-4 GHG emissions intensity	Emissions Management	80
	305-5 Reduction of GHG emissions	Environmental Strategy; Emissions Management	69; 80
WASTE			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Circular Economy and Waste Management	61; 73
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy and Waste Management	73
	306-2 Management of significant waste-related impacts	Circular Economy and Waste Management	73
	306-3 Waste generated	Circular Economy and Waste Management	73
	306-4 Waste diverted from disposal	Circular Economy and Waste Management	73
	306-5 Waste directed to disposal	Circular Economy and Waste Management	73

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
SUPPLIER ENVIRONMENTAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Supply Chain Management	61; 39
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management	39
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management; Aksa Carbon Sustainability Policy	39; 60
EMPLOYMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management; Talent Acquisition and Management	61; 84; 89
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent Acquisition and Management	89
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Engagement; Remuneration	92; 93
	401-3 Parental leave	Equality, Diversity, Inclusion	86
LABOR/MANAGEMENT RELATIONS			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management	61; 84
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Business Ethics and Legal Compliance; People and Culture Management	36; 84

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
OCCUPATIONAL HEALTH AND SAFETY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Occupational Health and Safety	61; 94
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety	94
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	94
	403-3 Occupational health services	Employee Health Services; Occupational Health and Safety	95; 94
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	94
	403-5 Worker training on occupational health and safety	Occupational Health and Safety; 2025 OHS Performance	94; 96
	403-6 Promotion of worker health	Employee Health Services; Occupational Health and Safety	95; 94
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	OHS Management for Suppliers and Business Partners; Occupational Health and Safety	95; 94
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety	94
	403-9 Work-related injuries	2025 OHS Performance	96
	403-10 Work-related ill health	2025 OHS Performance	96
TRAINING AND EDUCATION			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Talent Acquisition and Management	61; 89
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Talent Acquisition and Management; Employee Training Indicators	89; 91
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent Acquisition and Management	89
	404-3 Percentage of employees receiving regular performance and career development reviews	Talent Acquisition and Management	89
DIVERSITY AND EQUAL OPPORTUNITY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Equality, Diversity, Inclusion	61; 86
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Resource Profile; Equality, Diversity, Inclusion	84; 86
	405-2 Ratio of basic salary and remuneration of women to men	Equality, Diversity, Inclusion; Remuneration	86; 93

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
NON-DISCRIMINATION			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Equality, Diversity, Inclusion	61; 86
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Equality, Diversity, Inclusion; Business Ethics and Legal Compliance	86; 36
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management; Supply Chain Management	61; 84; 39
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	People and Culture Management; Supply Chain Management	84; 39
CHILD LABOR			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management; Supply Chain Management	61; 84; 39
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	People and Culture Management; Supply Chain Management	84; 39
FORCED OR COMPULSORY LABOR			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management; Supply Chain Management	61; 84; 39
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	People and Culture Management; Supply Chain Management	84; 39
SECURITY PRACTICES			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; People and Culture Management; Occupational Health and Safety	61; 84; 94
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	People and Culture Management; Occupational Health and Safety	84; 94

GRI STANDARD	DISCLOSURE	RELEVANT REPORT SECTION / DIRECT ANSWERS	PAGE
SUPPLIER SOCIAL ASSESSMENT			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Supply Chain Management	61; 39
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Management	39
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management	39
CUSTOMER PRIVACY			
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Analysis; Customer Relations Management; Digital Transformation	61; 45; 53
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Relations Management; Digital Transformation	45; 53

ESRS CONTENT INDEX

SCOPE	ESRS disclosure requirements for the Aksa Carbon Sustainability Report 2025 have been mapped to the updated PDF section titles and page numbers.
REPORTING PERIOD	1 January 2025 - 31 December 2025

ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
ENVIRONMENTAL STANDARDS			
ESRS E1 CLIMATE CHANGE			
E1-1	Transition plan for climate change mitigation	Risk and Opportunity Management; Short, Medium and Long Term Sustainability Goals	64; 67
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Risk and Opportunity Management; Value Chain Management	64; 37
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Risk and Opportunity Management	64
E1-2	Policies related to climate change mitigation and adaptation	Sustainability Strategy; Risk and Opportunity Management	57; 64
E1-3	Actions and resources in relation to climate change policies	Sustainability Strategy; Risk and Opportunity Management	57; 64
E1-4	Targets related to climate change mitigation and adaptation	Short, Medium and Long Term Sustainability Goals	67
E1-5	Energy consumption and mix	Energy Efficiency	77
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Emissions Management; Greenhouse Gas Emissions	70; 80
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Aksa Carbon does not have any GHG removals or GHG mitigation projects financed through carbon credits.	
E1-8	Internal carbon pricing	Aksa Carbon does not currently have an internal carbon pricing mechanism.	
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Risk and Opportunity Management	64

ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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E2-1	Policies related to pollution	Environmental Strategy	69
E2-2	Actions and resources related to pollution	Environmental Strategy; Water and Wastewater Management; Circular Economy and Waste Management; Energy Efficiency; Emissions Management; Greenhouse Gas Emissions	69; 71; 73; 77; 70; 80
E2-3	Targets related to pollution	Short, Medium and Long Term Sustainability Goals	67
E2-4	Pollution of air, water and soil	Water and Wastewater Management; Circular Economy and Waste Management; Emissions Management; Greenhouse Gas Emissions	71; 73; 70; 80
E2-5	Substances of concern and substances of very high concern	Information on substances of concern and substances of very high concern is managed within ISO 45001 Occupational Health and Safety Management System practices for chemical substance management, based on Material Safety Data Sheets (MSDS/SDS) obtained from suppliers; the relevant forms are kept in work areas and employees receive the necessary training.	
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	Risk and Opportunity Management; Short, Medium and Long Term Sustainability Goals	64; 67
ESRS E3 WATER AND MARINE RESOURCES			
ESRS 2, IRO-1	Processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Risk and Opportunity Management; Environmental Strategy; Water and Wastewater Management	64; 69; 71
E3-1	Policies related to water and marine resources	Environmental Strategy; Water and Wastewater Management	69; 71
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E3-3	Targets related to water and marine resources	Short, Medium and Long Term Sustainability Goals	67
E3-4	Water consumption	Water and Wastewater Management	71
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	Risk and Opportunity Management; Water and Wastewater Management	64; 71

ESRS STANDARD		DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model			
ESRS 2, IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities			
E4-2	Policies related to biodiversity and ecosystems		Aksa Carbon Sustainability Policy; Biodiversity	60; 82
E4-3	Actions and resources related to biodiversity and ecosystems		Biodiversity	82
E4-4	Targets related to biodiversity and ecosystems			
E4-5	Impact metrics related to biodiversity and ecosystems change			
E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities			
ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY				
ESRS 2, IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		Risk and Opportunity Management; Circular Economy and Waste Management	64; 73
E5-1	Policies related to resource use and circular economy		Environmental Strategy; Circular Economy and Waste Management	69; 73
E5-2	Actions and resources related to resource use and circular economy		Circular Economy and Waste Management	73
E5-3	Targets related to resource use and circular economy		Short, Medium and Long Term Sustainability Goals	67
E5-4	Resource inflows		Circular Economy and Waste Management	73
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ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Value Chain Management	37
S1-1	Policies related to own workforce	Business Ethics and Legal Compliance; Quality Management; Aksa Carbon Sustainability Policy; Environmental Strategy; People and Culture Management	36; 42; 60; 69; 84
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Business Ethics and Legal Compliance; People and Culture Management	36; 84
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Business Ethics and Legal Compliance	36
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	People and Culture Management	84
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S1-7	Characteristics of non-employees in the undertaking's own workforce	Human Resource Profile; Occupational Health and Safety	84; 94
S1-8	Collective bargaining coverage and social dialogue	People and Culture Management	84
S1-9	Diversity metrics	Human Resource Profile; Equality, Diversity, Inclusion	84; 86
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ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Stakeholder Relations Management	47
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S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Business Ethics and Legal Compliance	36
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Business Ethics and Legal Compliance	36
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Short, Medium and Long Term Sustainability Goals	67
ESRS S3 AFFECTED COMMUNITIES			
ESRS 2, SBM-2	Interests and views of stakeholders	Stakeholder Relations Management	47
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Stakeholder Relations Management	47
S3-1	Policies related to affected communities	Business Ethics and Legal Compliance	36
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S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Business Ethics and Legal Compliance	36
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Business Ethics and Legal Compliance; Short, Medium and Long Term Sustainability Goals	36; 67

ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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ESRS 2, SBM-2	Interests and views of stakeholders	Stakeholder Relations Management	47
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Stakeholder Relations Management	47
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S4-2	Processes for engaging with consumers and end-users about impacts	Customer Relations Management	45
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Business Ethics and Legal Compliance; Customer Relations Management	36; 45
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Business Ethics and Legal Compliance; Customer Relations Management	36; 45
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Business Ethics and Legal Compliance; Customer Relations Management; Short, Medium and Long Term Sustainability Goals	36; 45; 67

ESRS STANDARD	DISCLOSURE REQUIREMENT	DISCLOSURE / RELEVANT REPORT SECTION	PAGE
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ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	Sustainability Governance; Committees	56; 32
ESRS 2, GOV-4	Statement on due diligence	Value Chain Management; Stakeholder Relations Management; Risk and Opportunity Management	37; 47; 64
ESRS 2, GOV-5	Risk management and internal controls over sustainability reporting	Sustainability Governance; Committees	56; 32
ESRS 2, SBM-1	Strategy, business model and value chain	Sustainability Strategy; Value Chain Management	57; 37
ESRS 2, SBM-2	Interests and views of stakeholders	Stakeholder Relations Management	47
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Stakeholder Relations Management	47
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Risk and Opportunity Management	64
ESRS 2, IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	About the Report; ESRS Content Index	6; 107
G1-1	Business conduct policies and corporate culture	Business Ethics and Legal Compliance; Quality Management; Aksa Carbon Sustainability Policy; Environmental Strategy; People and Culture Management	36; 42; 60; 69; 84
G1-2	Management of relationships with suppliers	Supply Chain Management; Business Ethics and Legal Compliance	39; 36
G1-3	Prevention and detection of corruption and bribery	Business Ethics and Legal Compliance	36
G1-4	Incidents of corruption or bribery	Business Ethics and Legal Compliance	36
G1-5	Payment practices	Business Ethics and Legal Compliance; Supply Chain Management	36; 39

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