

HEKTAŞ TİCARET T.A.Ş.
Sustainability Compliance Report
2025 - Annual Notification

Summary
Sustainability Compliance Report

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
Sustainability Compliance Report						
A. GENERAL PRINCIPLES						
A1. Strategy, Policy and Goals						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X				Process-based risk analyses have been conducted in our company. Within the framework of business ethics rules, there are regulations regarding relationships with shareholders, stakeholders, and the public. There is an Integrated Management Systems Policy and Business Ethics principles. Climate Change risks and opportunities have been identified within the scope of the Turkish Sustainability Reporting Standards (TSRS).	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:10-11-12
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X				Integrated Management Systems Policy, Energy Management System Policy, Sustainability Policy, and Information Security Policy are in place. They have been published on the Company's official website.	Integrated Management System Policy: https://hektas.com.tr/media/53gbpbfk/pol02-eyes-politikasi-rev01_tr.pdf Energy Management System Policy: https://hektas.com.tr/media/om1ezkuo/pol04_enys-politikasi_2025.pdf Sustainability Policy: https://hektas.com.tr/media/v23hpl5k/pol01_hektas_surdurulebilirlik_politikasi_2025.pdf Information Management Security Policy: https://hektas.com.tr/media/ezceevvz/pol03_bgys-politikasi_2025.pdf
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.	X				Within the scope of TSRS, short-, medium-, and long-term targets are specified in the TSRS Report. An announcement has been made on the Public Disclosure Platform (KAP). The TSRS Report is available on the Company's official website.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:19

A2. Implementation/Monitoring					
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X			Committees for Risk Early Detection, Audit, and Corporate Governance have been established and disclosed to the public. A Sustainability Committee is in place. This has been disclosed in the TSRS Report and the Sustainability Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page : 8-9 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 58-59
A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X			Resolutions of the Corporate Governance Committee, the Early Detection of Risk Committee, and the Audit Committee have been adopted and disclosed in the annual report. The Sustainability Committee provides information to the Board of Directors at least once a year, as disclosed in the TSRS Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:9
A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.	X			The targets are specified in the TSRS Report and defined as short-, medium-, and long-term. In addition, the related practices are disclosed in the Sustainability Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:19 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 66-67
A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.		X		ESG-related KPIs have been determined, and KPIs have been assigned at the unit and employee levels.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 130 ve 145
A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.	X			The activities have been disclosed in the Sustainability Report.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:74-75(process studies) 116-117-118-119 (studies on the product), 122-123-124-125 (business processes)
A3. Reporting					
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.	X			All disclosures are made in an objective and transparent manner based on corporate governance principles.	HEKTAŞ website Corporate Governance Principles https://hektas.com.tr/yatirimci-iliskileri/kurumsal-yonetim/kurumsal-yonetim-ilkeleri
A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.	X			It is included in the Sustainability Report.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 64-65
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.			X	Our company is not a party to any such lawsuits.	
A4. Verification					

A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.		X	No information has been shared in this regard.	
B. ENVIRONMENTAL PRINCIPLES				
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X		Our Company holds ISO 14001 and ISO 50001 certifications. All policies, procedures, and instructions have been prepared within the scope of the Environmental Management System and the Energy Management System.	HEKTAŞ website Management Systems Documents https://hektas.com.tr/yonetim-sistemleri-belgelerimiz ISO 14001 ve ISO 50001
B2. The environmental reports prepared to provide information on environmental management have been disclosed to the public which is including the scope, reporting period, reporting date and limitations about the reporting conditions.	X		A list of external documents and the relevant regulations to be followed have been determined, and a system for monitoring regulatory changes on a daily basis has been established. All procedures and instructions have been prepared based on the relevant regulations.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 52
B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).	X		It has been partially explained in the Personnel Regulation. The work is ongoing.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:90-91
B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.	X		Environmental priorities and sensitivities are included in the business strategies. The relevant information is included in the TSRS Report and the Sustainability Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page: 19 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 64-65-66-67
B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.	X		Supplier selection is carried out according to the supplier evaluation procedure, and the suitability of suppliers is monitored through audits. The upstream and downstream value chain has been addressed within the scope of TSRS.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:6-7
B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collaborations with these organizations has been disclosed.		X	There is no organization with which we collaborate on environmental issues.	
			Scope 1 and Scope 2	

<p>B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.</p>	X			<p>calculations have been conducted, and a water footprint study has been carried out. The facilities hold Zero Waste Certificates. The relevant information is included in the TSRS Report and the Sustainability Report.</p>	<p>TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Scope 1 ve Scope 2: 16-17 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Scope 1 ve Scope 2: Page 135 Zero Waste Certificate: Page: 84</p>
<p>B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.</p>	X			<p>The relevant information is provided in the TSRS Report and the Sustainability Report.</p>	<p>TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:3-4 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:6</p>
<p>B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.</p>		X		<p>The work is ongoing.</p>	
<p>B12. The short and long-term targets for reducing the environmental impacts have been determined and the progress compared to previous years' targets has been disclosed.</p>	X			<p>Environmental priorities and sensitivities are included in the business strategies. Environmental priorities and sensitivities are incorporated into business strategies. The projects undertaken are described in the Sustainability Report.</p>	<p>Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:74-75</p>
<p>B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.</p>	X			<p>Climate Change Risks and Opportunities have been identified within the scope of TSRS. They have been disclosed in the TSRS Report.</p>	<p>TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:10-11-12</p>
<p>B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.</p>		X		<p>Our company is an organization within the scope of BEKRA and makes the BEKRA declaration. The BEKRA notification has been published on our website for the public. Additionally, we have procedures and instructions related to the processes, which are not publicly available.</p>	<p>HEKTAŞ website (Bekra Statement) https://hektas.com.tr/media/boxcsbn0/kamu-bilgilendirme-metni_2025_son.pdf</p>
<p>B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.</p>			X	<p>No statement has been made in this regard.</p>	
<p>B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.</p>	X			<p>Environmental expenditures and implemented projects have been disclosed in the Sustainability Report.</p>	<p>Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 139</p>

B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.	X			Scope 1 and Scope 2 calculations have been conducted and disclosed in the TSRS Report and the Sustainability Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Scope 1 ve Scope 2: 16-17 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Scope 1 ve Scope 2: Page 135
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.	X			Information on consumed electricity, natural gas, and water has been disclosed in the TSRS Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page: 18
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.		X		A project is being developed regarding the use of renewable energy. Feasibility studies have been conducted for the solar power investment, and preliminary work has begun.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:76
B19. The renewable energy production and usage data has been publicly disclosed.			X	No statement has been made in this regard.	
B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.	X			Information regarding project implementation is provided in the Sustainability Report.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 74-75
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X			This information has been included in the TSRS Report and the Sustainability Report.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page: 18 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:132-133
B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).			X	Due to the nature of the company's operations, it is not within the scope of the relevant regulations and initiatives.	
B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.			X	Due to the nature of the company's operations, it is not within the scope of the relevant regulations and initiatives.	
B24. If carbon pricing is applied within the Company, the details have been disclosed.			X	Due to the nature of the company's operations, it is not within the scope of the relevant regulations and initiatives.	
B25. The platforms where the Company discloses its environmental information have been disclosed.			X	No statement has been made in this regard.	
C. SOCIAL PRINCIPLES					
C1. Human Rights and Employee Rights					
C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the ligh of the				Business Ethics Principles have been	

Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officials that responsible for the implementation of it have been determined and disclosed.	X			established. A statement has been made on the corporate website regarding the subject.	HEKTAŞ website (Ethical Rules) https://hektas.com.tr/media/ldrftlow/hektas-ve-grup-sirketleri-etik-kurallar-ve-calisma-ilkeleri.pdf
C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in its policy on employee rights.	X			HEKTAŞ Ticaret T.A.Ş. Principles of Business Ethics have been established.	HEKTAŞ website (Ethical Rules) https://hektas.com.tr/media/ldrftlow/hektas-ve-grup-sirketleri-etik-kurallar-ve-calisma-ilkeleri.pdf
C1.3. The measures taken for the minority rights/equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.		X		No statement has been made in this regard.	
C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.	X			HEKTAŞ Ticaret T.A.Ş. Principles of Business Ethics have been established. To date, there has been no application to the ethics committee regarding this matter. If it occurs, it will be reported.	HEKTAŞ website (Ethical Rules) https://hektas.com.tr/media/ldrftlow/hektas-ve-grup-sirketleri-etik-kurallar-ve-calisma-ilkeleri.pdf
C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.	X			It is included in the relevant procedures.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:94-95-96-97
C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X			It is explained in the Personnel Regulation. All types of disputes are resolved in the Disciplinary Committee.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 46-47
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X			All services provided to employees (training, organization, meals, transportation, events, etc.) are measured.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 94-95
C1.6. The occupational health and safety policies have been established and disclosed.	X			It is included in the Integrated Management System Policy. It has been announced on our corporate website.	Integrated Management System Policy: https://hektas.com.tr/media/53gbpbfk/pol02-eys-politikasi-rev01_tr.pdf
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X			Accident statistics are regularly recorded and reported. We hold an ISO 45001 certification. The relevant information is available in the Sustainability Report.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 98-99 Page: 144-145 (Performance indicators): 144-145 (Performance indicators) 45001 Belgesi: https://hektas.com.tr/yonetim-sistemleri-belgelerimiz
	X			Within the scope of the Law on the Protection of Personal Data (KVKK), relevant forms have been prepared for our internal and external	

C1.7. The personal data protection and data security policies have been established and disclosed.				customers and communicated to the concerned parties. It has been announced on our corporate website.	HEKTAŞ website Protection of Personal Data https://hektas.com.tr/kurumsal/kisisel-verilerin-korunmasi
C1.8. The ethics policy have been established and disclosed.	X			HEKTAŞ Ticaret T.A.Ş. The Business Ethics Principles are in place and have been announced on our website.	HEKTAŞ website (Ethical Rules) https://hektas.com.tr/media/ldrftlow/hektas-ve-grup-sirketleri-etik-kurallar-ve-calisma-ilkeleri.pdf
C1.9. The studies related to social investment, social responsibility, finansal inclusivity and access to finance have been explained.			X	No statement has been made in this regard.	
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X			A Sustainability Committee has been established, and information on policies and practices is provided during committee meetings.	TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page:8-9 Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 58-59
C2. Stakeholders, International Standards and Initiatives					
C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.		X		The process has been defined through the Customer Complaint Process.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page:106-107
C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X			Internal communication with internal customers is maintained through the Hekinova internal communication portal. All company information is shared with the public in a transparent manner.	Hektaş Hekinova Platform
C2.3. The international reporting standards that adopted in reporting have been explained.	X			The Sustainability Report is prepared with reference to the GRI Standards. The TSRS Report has been prepared in accordance with the regulation issued by the Public Oversight Authority (KGK), and references to international standards have been included in the report.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 6 (GRI Standard reference) TSRS Report: https://hektas.com.tr/media/4mkfpey1/301002-hektas-tsrs-Report_konsolide_r8_18082025-162747.pdf Page: 8
C2.4. The principles adopted regarding sustainability,the signatory or member international organizations, committees and principles have been disclosed.			X	No statement has been made in this regard.	
C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.	X			A working group has been established on the subject.	Sustainability Report: https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf Page: 58-59 (Working Groups)
D. CORPORATE GOVERNANCE PRINCIPLES					
D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.	X			-	

D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.

X

The implemented social responsibility projects are carried out based on sustainability principles and are shared with the public through various communication channels (website, social media, press releases, etc.). In the communication efforts, speeches, press releases, and projects, an emphasis is placed on agricultural and environmental sustainability, and the importance of sustainability is conveyed.

Sustainability Report: <https://hektas.com.tr/media/tosbqtm3/hektas-sdr-2024-v7-tr.pdf> Page:110-111