



ATAKEY PATATES SUSTAINABILITY REPORT 2024

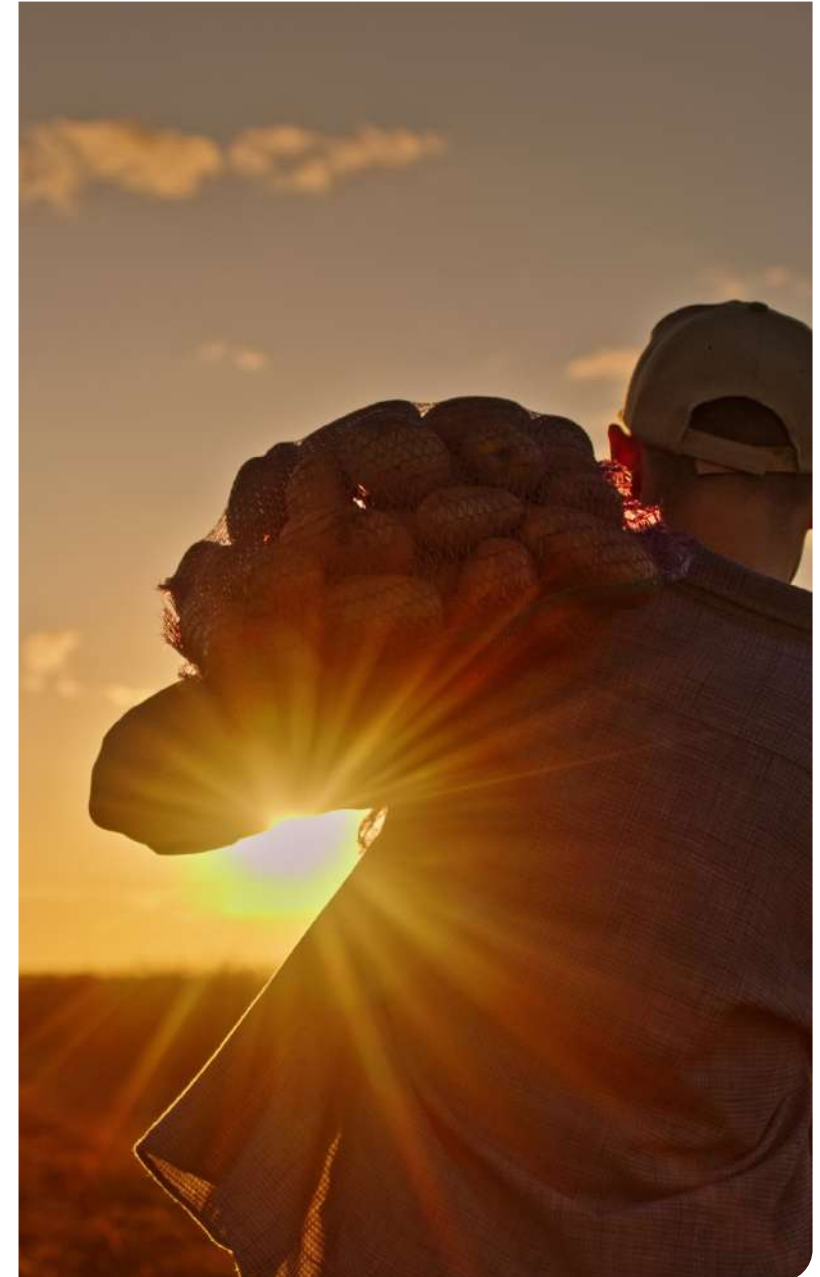


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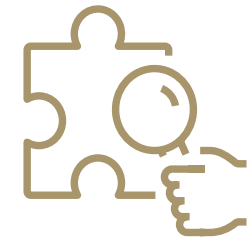
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01

Introduction





ABOUT THE REPORT

Reporting Period

Unless otherwise stated, this Report covers the period between January 1, 2024, and December 31, 2024. In order to ensure continuity, completeness, and comparability, certain content extends beyond the specified time frame, with relevant explanations provided within the report.

Scope

This Report has been prepared separately for Atakey Patates Gıda San. ve Tic. A.Ş. (hereinafter referred to as "Atakey"), one of the group companies of TFI TAB Gıda Yatırımları A.Ş. Unless otherwise stated, this report exclusively covers the activities of Atakey Patates Gıda San. ve Tic. A.Ş. Although Atakey is a subsidiary of TFI TAB Food Investments, details regarding the parent investment company or other group companies affiliated with the parent company will not be included in this report, except for the organizational structure. This Report represents the first independently prepared sustainability report by Atakey.

Data Source

All information and data used in this report have been obtained from the Company's official records and publicly disclosed documents. Care has been taken to ensure that there are no discrepancies between the financial statements and the financial disclosures presented in the report.

Report Language

This Report has been prepared in both Turkish and English. In the event of any discrepancy in meaning between the two versions, the Turkish version shall prevail.

Compliance with Standards

This report has been prepared by Atakey Patates Gıda San. ve Tic. A.Ş. with the aim of publicly disclosing its financial and environmental statements related to sustainability performance.

- ▶ This report has been prepared in accordance with the Türkiye Sustainability Reporting Standards published by the Public Oversight Accounting and Auditing Standards Authority (KGK) in the Official Gazette dated December 29, 2023, and numbered 32414(M)
- ▶ Türkiye Sustainability Reporting Standard 1: "General Requirements for Disclosure of Sustainability-Related Fi-

nancial Information" and Türkiye Sustainability Reporting Standard 2: "Climate-Related Disclosures."

- ▶ One of the guiding resources is the disclosure topics outlined in the Sustainability Accounting Standards Board (SASB) standards.
- ▶ Capital Markets Board of Türkiye (CMB) Sustainability Principles
- ▶ GRI (Global Reporting Initiative) Global Standards
- ▶ United Nations Sustainable Development Goals (UN SDGs)

It has been prepared accordingly.

Transitional Provisions and Scope of TSRS

Atakey is applying the Turkey Sustainability Reporting Standards for the first time in this reporting period. In this context, the following exemptions under the transitional provisions specified in TSRS 1 and TSRS 2 have been utilized:

- In accordance with TSRS 1 E5 & TSRS 1 E6, this first report includes disclosures only on climate-related risks and opportunities (topics covered under TSRS 2). Other sustainability topics based on social and governance aspects will be elaborated in future periods.
- In line with TSRS 1 E3 & TSRS 2 C3, comparative disclosures related to previous periods (e.g., the year 2023) are not presented in this report.
- Pursuant to TSRS 1 E4, the report has been prepared and publicly disclosed following the publication of the 2024 financial statements.
- The exemption for Scope 3 greenhouse gas emissions disclosures has been applied.

Reporting Period and Presentation Currency

The reporting period covers January 1, 2024, to December 31, 2024, and is aligned with the financial statements prepared in accordance with the Turkish Financial Reporting Standards (TFRS). The presentation currency for the sustainability disclosures has been determined as Turkish Lira (TRY), in alignment with the financial statements.

Scope and Sectoral Relevance

The TSRS 2 Appendix Volume 25 – Processed Foods sector guidance has been taken as the basis, and metrics and topics not directly related to Atakey's field of activity have been excluded from the scope. In relation to Volume 20 – Agricultural Products, relevant metrics have been considered during the reporting period. Although Atakey does not exercise direct financial or operational control over producers, information flows and interactions that may be considered significant for primary users have been taken into account. Reasoned explanations regarding these matters are provided in the relevant sections of the report.

Definitions

In this Report, the terms "Atakey," "the Company," and "We" refer to Atakey Patates Gıda San. ve Tic. A.Ş. for details on other terms used in the report, please refer to the Other Terms section.

Form

This Report has been published electronically and is available on the Sustainability section of Atakey's website (www.atakey.com.tr). It has also been announced on the Public Disclosure Platform (KAP).

Feedback

We sincerely welcome readers' feedback to help enhance the Company's Environmental, Social, and Governance (ESG) management level, improve the quality of ESG disclosures, and support the adoption of the ESG development concept (for details, please refer to the Reader Feedback Form). You can send your opinions and suggestions to atakeysustainability@atakey.com.tr.

Interactive PDF User Guide

This report is presented as an interactive Portable Document Format (PDF) containing clickable URLs and cross-page interactions.

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This report is the first Sustainability Report (the Report) prepared by Atakey Patates Gıda San. ve Tic. A.Ş. (the Company). The Report presents the Company's performance in environmental, social, and corporate governance (ESG) areas. It also aims to explain the priority topics of stakeholders, as well as the impacts of identified risks and opportunities on the Company's business model, asset types, and financial performance.



MESSAGE FROM THE CHAIRMAN



Dear Stakeholders,

As we step into 2025 with a strong start, we are placing sustainability, environmental responsibility, and the creation of social value at the core of our operations. We are bringing our philosophy of **"Our Own Farmers, Our Own Seeds"** and our sustainability vision **"From Nature to the Future"** to life with increasing strength each day. As Atakey, we are proud to publish our first Sustainability Report, which reflects the steps we have taken and the progress we have made in line with our commitment to building a sustainable future. The year 2024 was a period in which we more firmly integrated our goals focused on climate change, food security, and social development into our business processes.

As one of Turkey's leading companies with high-capacity production facilities, Atakey Patates continues to contribute to the national economy and provide employment to a large number of people, together with contracted farmers integrated into the system. In 2024, we continued to serve more than 3.300 quick service restaurants operating under the umbrella of TFI TAB Food Investments. Looking at our financial indicators, we achieved a turnover of TRY 3,25 billion and an EBITDA of TRY 562 million, successfully meeting 20% of Turkey's frozen potato demand on our own. Our strong performance not only reinforced our solid position in frozen potato production in Turkey but also paints a promising outlook for our future.

Our Economic Achievements and Operational Strength

In 2024, while enhancing our existing operations, we also expanded our product range and focused on offering new flavors to our customers. As we strengthened the quality and sustainability of our core business — frozen potato production — we also introduced new products such as onion rings and coated cheese sticks, which were offered to consumers in the side dishes category at TAB Food Investments' restaurants. This investment constitutes an important part of our strategic objectives to increase our competitive strength in both domestic and international markets.

People-Oriented Approach and Social Contribution

Since the very first day of its operations, Atakey has been supporting local agriculture and regional development, enhancing its production capacity with cutting-edge technology to deliver the highest quality potatoes from the fields to kitchens. As the Atakey family, we believe that success is not only measured by financial indicators but also by the positive impacts we create on the land, people, and producers. With our "Our Own Farmers, Our Own Seeds" approach, we engage in direct agriculture on 40.000 decares of fertile land across 25 provinces with over 150 contracted farmers. We contribute to the economy by employing more than 200 people and continue to support our local suppliers. According to sales volume data, the market demand is being met by our company, Atakey Patates, one of Turkey's leading producers of frozen potatoes. Which reflects both our strength and our responsibility. From the seed stage onward, we fulfill our food safety and sustainable agriculture responsibilities at every step of our agricultural, production, and control processes. Through these efforts, along with our financial achievements, we continue to be one of the key players in the industry. Our goal is not only to produce but also to create value and leave a legacy that will inspire the future.

Through the initiatives we carry out in line with our regional development and social solidarity goals, we create value not only for our stakeholders but also for our country. With our policies that support women's employment, we continue to build a fair and equitable ecosystem. In addition, we have prioritized comprehensive training programs to enhance the well-being and safety of our employees.

Pioneering Steps in Environmental Sustainability

With the **ISO 14001 Environmental Management System** certification we obtained in 2024, we have officially validated our commitment to the environment on an international scale. Our eco-friendly raw potato washing unit, which saves 555.481 m³ of water annually, stands as one of the most concrete examples of our dedication to preserving natural resources. Atakey Potato embraces the principles of a circular economy by processing waste through recycling-focused methods. Our production waste is directed either to animal feed or biogas facilities, while the methane gas generated from our wastewater treatment plant is converted into energy within our facility, enhancing overall efficiency.

In 2023, Atakey Patates participated in the S-LoCT program, receiving training on greenhouse gas emissions measurement and carbon footprint calculation, while also supporting its emission analysis processes. In 2024, our company obtained third-party emission verification services in accordance with the GHG Protocol. Within the scope of our commitment to the Science Based Targets initiative (SBTi), we aim to reduce our emissions in line with the Paris Agreement by 2030. Accordingly, the company has committed to reducing its greenhouse gas emissions by 42% in both Scope 1-2 and Scope 3 categories. Our ambitions do not stop there — in 2025, we plan to commission our latest investment, the Cogeneration Plant, which is designed to enhance operational efficiency and reduce external dependency. These initiatives play a significant role in Atakey Patates's sustainability roadmap, reflecting our approach to responsible production.

The Value We Create Together

Behind all our efforts and achievements lies the contribution and trust of you, our valued stakeholders, employees, and farmers. Your dedication, support, and belief not only make us one of Turkey's leading frozen potato producers but also strengthen us on our path to becoming a company that looks to the future with hope, prioritizing responsible production and sustainability. We are grateful for your presence alongside us with every step we take toward a more livable world. We are fully confident that on our journey ahead, we will achieve even greater successes together.

Kind regards,
Erhan KURDOĞLU
Chairman of the Board



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About the Company





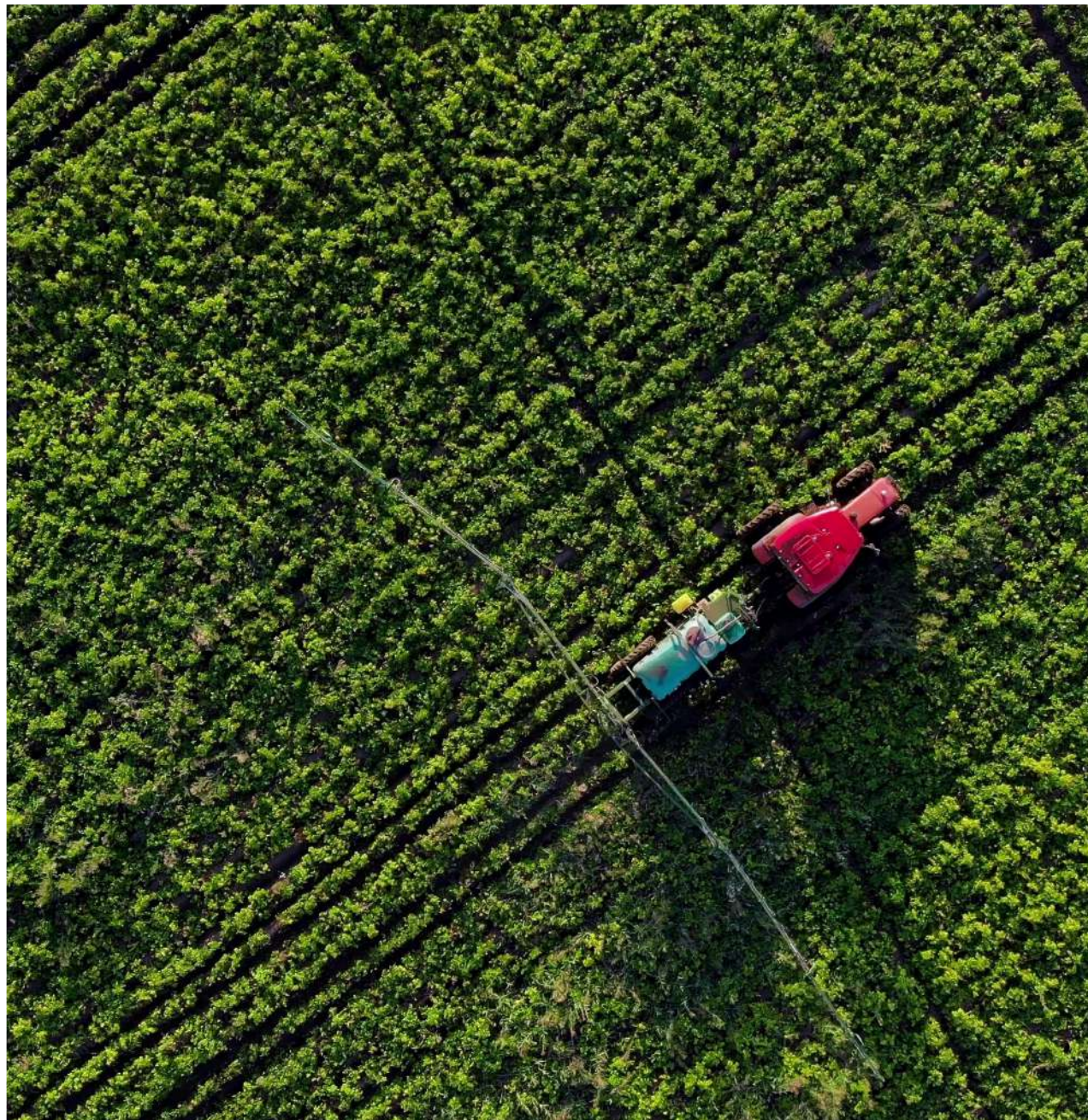
ABOUT ATAKEY

As Atakey, we are one of Turkey's leading frozen potato producers, operating through our modern facility established in 2012 in the Susuz district of Afyonkarahisar. We work with over 150 contracted farmers on 40,000 decares of agricultural land, prioritizing quality and traceability in agricultural production.

Our facility is built on a total area of 168,000 m² and has a storage capacity of 22,000 tons for finished products and 70,000 tons for raw materials. **We produce 20% of the frozen potatoes consumed in Turkey and supply products to quick-service restaurants.** Additionally, we have strengthened our presence in the global market through regular exports to Burger King restaurants in China.

In 2023, we completed our initial public offering (IPO), and with this step, we supported our sustainable growth while focusing on environmental and social responsibility projects. **Through our sustainable agricultural practices, we both support local farmers and contribute to our goal of preserving natural resources.**

At Atakey, we continue to be a reliable business partner in both local and global markets through innovative approaches in agricultural production and environmentally conscious methods.





Our Vision, Mission, and Values

Our Vision

To become a globally preferred company in the frozen food industry by embracing sustainable production and offering a diversified product portfolio.

Our Mission

We are committed to contributing to the national economy, enhancing stakeholder satisfaction, and embracing a culture of excellence through continuous improvement by offering high-quality and reliable food products supported by sustainable agricultural practices.

Our Values

- ▶ Sustainable Agriculture
- ▶ Efficiency and Technology
- ▶ High-Quality Product Diversity
- ▶ Continuous Improvement and Excellence
- ▶ Stakeholder Engagement





Atakey: From Past to Present

2012

It was established on **September 21, 2012**, with a capital of **8 million TRY** and five partners, including members of the Kurdoğlu Family.



2014

The shares of Atakey held by the Kurdoğlu Family were transferred to TFI TAB Food Investments.

Production of finger-cut and wedge-cut frozen potatoes have been introduced.

Commenced sales of frozen potatoes to **TAB Gıda's Burger King, Sbarro, and Usta Dönerci** restaurants. Additionally, sales of frozen potatoes were launched for TAB Gıda's Burger King and Usta Dönerci restaurants in Georgia. Domestic sales to hotels, restaurants, and cafes also commenced. The BRC Food Certificate was obtained to ensure compliance with the food safety management system standard.

2016

Exports have commenced for the first time to **Burger King** restaurants in China owned by TFI TAB Food Investments.

The product range has been expanded with red-coated lattice-cut fries, spicy red-coated potato wedges, and clear-coated crinkle-cut frozen potatoes.

Sales of frozen potatoes have commenced to **Arby's restaurants** owned by TAB Gıda.

2013

A factory was constructed on a **168,000 m²** area in the town of Susuz, **Afyonkarahisar**.

The installation of machinery and equipment in the production area was completed.

Supply contracts for raw potatoes for the first season were signed.



2015

An investment was made in the mechanical cutting line.

Production of lattice-cut frozen potatoes was launched.

Land was leased from TİGEM, and seed potato cultivation was initiated. Sales of frozen potatoes to **TAB Gıda's Popeyes** restaurants also commenced.



2017

A seed warehouse with a capacity of **15.000 tons** was constructed on a **7,500 m² covered area**, and a crate system for seed storage was implemented.

Sales of frozen potatoes have commenced to the **Burger King, Popeyes, and Usta Dönerci** restaurants in the **Turkish Republic of Northern Cyprus (TRNC)** owned by TAB Gıda.

Retail sales of French fries have commenced.





Atakey: From Past to Present

2018

Production of spicy red crinkle-cut frozen potatoes has started. Sales of frozen potatoes have commenced to **Burger King, Sbarro, and Usta Dönerci** restaurants in **North Macedonia** owned by TAB Gıda. A Halal compliance certificate has been obtained.



2019

TFI TAB Food Investments acquired all remaining shares of the Company and became its sole shareholder.



2021

The 4th packaging line has been commissioned. Exports have been made to **Brazil** and **South Korea**.



2022

A Zero Waste Certificate was obtained for waste management. Sales of frozen potatoes have commenced to Sbarro restaurants in Georgia owned by TAB Gıda.



2023

Our company, which went public on July 19-21, 2023, reached a free float rate of 20.34%. It was included in the BIST Stars Market and the BIST Participation 100 Index. Sales of frozen potatoes have commenced to Subway restaurants owned by TAB Gıda. Additionally, the Farm Sustainability Assessment (FSA) certification was obtained to support the adoption of sustainable agricultural practices.

The RSPO MB Certificate was obtained to combat deforestation, support biodiversity conservation, and ensure the traceability of palm oil in line with sustainable systems. The ISO 50001 Energy Management System certificate was also acquired. Additionally, 100% of total electricity consumption was certified through the International Renewable Energy Certificate (I-REC), resulting in zero Scope 2 emissions.

For the first time, verification of carbon emissions measurements for Scope 1, Scope 2, and Scope 3 was conducted in accordance with the GHG Protocol.

2022-2024

A coated product production line with a capacity of 10,000 tons and a raw onion warehouse with a capacity of 3,500 tons were established. Production of coated onion rings and coated cheese sticks has commenced. Sales of onion rings and cheese sticks have started in the brand restaurants owned by TAB Gıda.

Exports were made for the first time to the United Arab Emirates (Dubai) and Iraq, while an additional export was carried out to Brazil within the same year. The Company's sustainability initiatives were publicly disclosed for the first time through the 2023 Sustainability Report published by TFI TAB Food Investments Inc.

Work has commenced on the cogeneration project for energy production from natural gas. As of 2024, the Company, whose shares are traded on Borsa Istanbul's Star Market, has been classified in Group 1 under the Corporate Governance Communiqué. The first dividend payment was made to shareholders following the IPO. A share buyback program was initiated as of October 2024.



HIGHLIGHTS OF 2024



The proportion of **RSPO Mass Balance** certified products reached **100%**.

In 2024, Atakey implemented the **Farm Sustainability Assessment (FSA)** Management System in its agricultural activities and maintained the **"Gold"** certification, the highest score awarded in the audit.

The company received the **Grade A+ certification** from the audits of the **"BRCGS Global Standard for Food Safety / Brand Reputation through Compliance Global Standards"** (BRC Global Food Safety Standard).



PLANET

In 2024, independent verification of emission data was completed in accordance with the **GHG Protocol**.

At our potato processing facility, we recycle 32,150 m³ of water every 18 days through sludge pools to reduce water consumption, achieving an annual saving of 535,000 m³ of water. **In 2024, with 310 days of production, a total of 555,481 m³ of water was saved.**

With a circular economy approach, broken or damaged pallets were recovered from waste and reintegrated into our business processes. **In 2024, a total of 39,549 pallets were repaired, preventing the cutting of 527 trees and generating a financial saving of 11,864,700 TRY by eliminating the need to purchase new pallets.** Assuming these trees are red pines, we prevented approximately 20 tons of annual CO₂ emissions.

A total of 37,830.86 tons of semi-finished products and potato peel waste were recovered from being waste, with 19,239.26 tons utilized as animal feed and 18,591.60 tons sent to a biogas energy facility. As a result, 45,850.39 tons of CO₂ emissions were prevented. **Additionally, the biogas energy generated from this waste contributed to meeting 0.75% of the company's energy consumption from renewable sources.**

As of 2024, all primary packaging is **100% FSC certified**.

In 2024, environmental management systems were secured with the **ISO 14001** System certificate.

In 2024, **19.38% of the total energy consumed was sourced through I-REC certificates.**



PEOPLE

Through the sustainable agriculture training program, 30 farmers were trained on topics such as **good agricultural practices, digitalization, irrigation techniques, and biological pest control** to enhance productivity and quality.

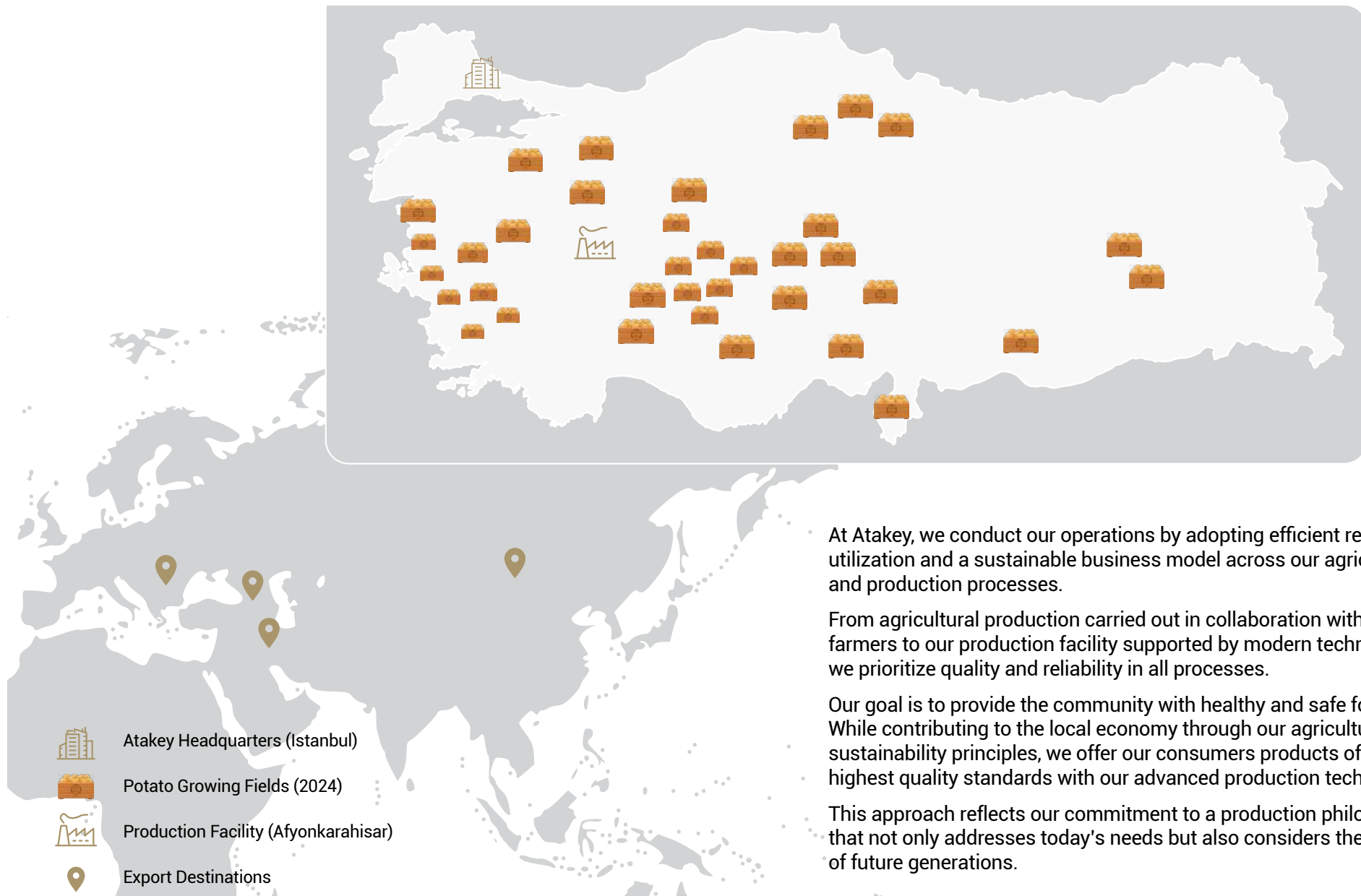
The **customer satisfaction rate** was achieved at **100%**.

A measurement initiative has been launched through surveys to assess the **ESG** performance of suppliers.

Through its parent company, TFI TAB Gıda Yatırımları A.Ş. the entire group became a signatory of the **United Nations Women's Empowerment Principles (UN WEPs)**.



OVERVIEW



At Atakey, we conduct our operations by adopting efficient resource utilization and a sustainable business model across our agricultural and production processes.

From agricultural production carried out in collaboration with local farmers to our production facility supported by modern technology, we prioritize quality and reliability in all processes.

Our goal is to provide the community with healthy and safe food. While contributing to the local economy through our agricultural sustainability principles, we offer our consumers products of the highest quality standards with our advanced production techniques.

This approach reflects our commitment to a production philosophy that not only addresses today's needs but also considers the needs of future generations.



OVERVIEW



Agricultural Operations

Through contract farming on **40,000 decares of land**, **150.000 tons of raw potatoes** are cultivated in compliance with the factory's procurement criteria.



Supply Chain and Export

In 2024, with our monthly **production capacity of 7,000 tons**, we supplied 20% of the frozen potatoes consumed in Türkiye and exported to **China, Brazil, Iraq, the UAE, Cyprus, and Macedonia**. Additionally, we supplied products to over **3,300 restaurant chains worldwide under the TFI umbrella**.



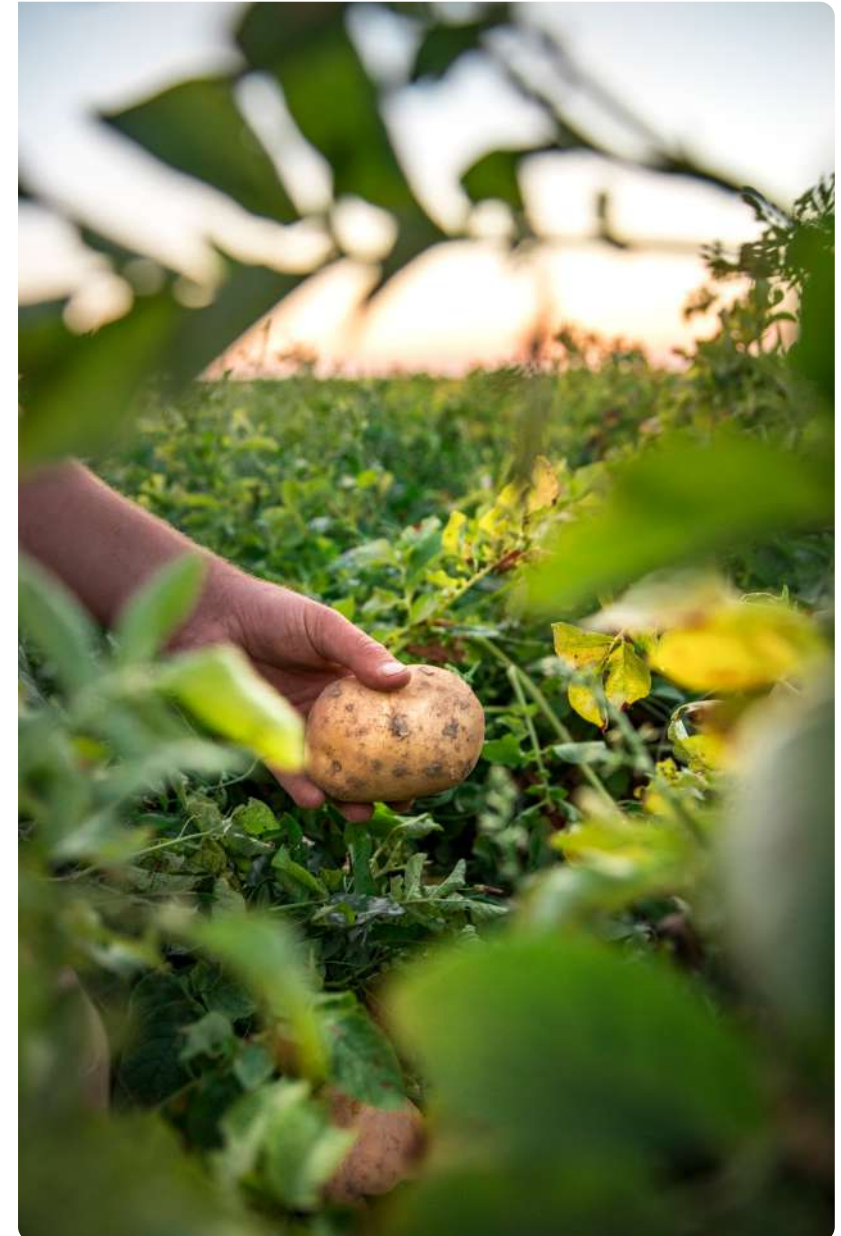
Production and Quality

In our facility, **established on an area of 168,000 m²** with a raw material processing capacity of **30 tons per hour**, production is carried out with advanced technology machinery, adhering to hygiene standards and ensuring high quality. Our production processes are conducted in compliance with **BRC and RBI standards**, and freshness is preserved through modern storage systems.



Sustainability Practices

Since 2023, we have achieved the **FSA Gold level**, increased the proportion of RSPO-certified palm oil to 100%, and save **555,481 m³** of water annually. While continuing our plans to reduce water consumption and recycle wastewater, we aim to reduce our carbon emissions by 42% across Scope 1, Scope 2, and Scope 3 by 2030, in line with our commitment approved by SBTi.





ATAKEY'S APPROACH TO QUALITY

At Atakey, we are committed to ensuring the highest quality standards at every stage of our production. Our quality management systems, supported by international certifications such as BRCGS, RSPO, and FSA, prioritize both food safety and customer satisfaction.

Our approach to quality extends beyond our products, encompassing sustainable agricultural practices, production facilities equipped with modern

technology, and environmentally conscious processes. In this context, traceability, compliance with hygiene standards, and innovative approaches are integral parts of our production processes.

Our goal is to provide consumers with reliable, delicious, and environmentally friendly products while maintaining a competitive quality standard in global markets.

1	BRCGS Food Safety Certificate We produce our products in compliance with global food safety standards.	
2	RSPO Mass Balance Certificate We comply with global standards in the procurement of sustainable palm oil.	
3	FSA Gold Sustainable Agriculture Certificate We conduct our agricultural activities in accordance with sustainability principles.	
4	Halal Certificate Our production processes are carried out in compliance with Halal standards.	
5	Zero Waste Certificate We support sustainability through our environmentally conscious practices in waste management.	
6	I-REC Certificate We ensure the use of sustainable energy through our investments in renewable energy.	 THE INTERNATIONAL REC STANDARD
7	ISO 14001 and ISO 50001 We manage our environmental impacts and protect natural resources by enhancing our energy efficiency.	



OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

Atakey remains committed to sustainable development by adopting innovative solutions that create added value for the environment, society, and the economy. As Atakey, we actively support the United Nations Sustainable Development Goals (SDG) and are dedicated to continuously enhancing our ESG management level. In this regard, we continue to contribute to global sustainable development.

**SDG 2.4**

With our monthly production of 7,000 tons of finger-cut fries, we ensure sustainable food production.

**SDG 3**

We raise awareness among all our employees and farmers on occupational health and safety.

**SDG 4.4**

Through our farmer training program, we provide our contract farmers with education on good agricultural practices and sustainability.

**SDG 4**

In 2024, we allocated a budget of approximately 170,000 TRY for education.

**SDG 6.4**

Thanks to our water recycling investment in the raw potato washing process, 99% of the water used in this process is recovered annually.

**SDG 7.2**

In 2023, we sourced 100% of our electricity consumption through the International Renewable Energy Certificate (I-REC), achieving zero Scope 2 emissions.

**SDG 7.2**

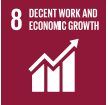
Through our biogas system, we produce approximately 817,000 kWh of renewable energy annually.

**SDG 7.3**

In 2023, through projects implemented following our energy audit, we achieved an annual reduction of 106,3 tons of CO₂ emissions.



OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

**SDG 8.10**

In 2023, we expanded our access to capital markets through our initial public offering.



SDG 9.4 In 2024, we decided to invest in a cogeneration facility to minimize our dependence on external energy sources, with commissioning planned for 2025.



SDG 12.2 With the implementation of ISO 50001 in 2023, we have enhanced our energy efficiency, and with the establishment of ISO 14001 in 2024, we are effectively managing our environmental impacts.

**SDG 12.5**

Through our collaboration with TEGV for the recycling of electronic waste, we contribute to responsible production and consumption.

**SDG 12.5**

We have the Zero Waste Certificate issued by the Ministry of Environment, Urbanization, and Climate Change.

**SDG 13.1**

Through our Early Risk Detection Committee, we have identified climate risks and established our short, medium, and long-term strategies.

**SDG 13.2**

We have made a commitment under the Science Based Targets Initiative (SBTi) for emission reduction.

**SDG 15.5**

Through our RSPO membership and commitment to 100% certified palm oil, we help protect biodiversity and natural habitats.

**SDG 17.1**

By supporting over 150 local farmers, we enhance domestic capacity and contribute to the Sustainable Development Goals.



OUR SUSTAINABILITY STRATEGY

We approach sustainable agriculture, environmental responsibility, economic value creation, and corporate development with a holistic perspective. Our goal is to create long-term value through environmentally friendly production and strategic collaborations.



**Succeeding
Together**



**We Grow by
Sharing**



**Building the
Future**



OUR SUSTAINABILITY STRATEGY

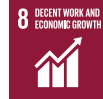
We Work for the Environment and Climate

We develop energy efficiency projects, implement water-saving systems, and adopt modern agricultural practices. By combating climate change, we actively reduce our environmental impact.



We Create Economic Value

We support economic sustainability through innovative business models in local and international markets. Globally, we supply products to over 3,300 quick-service restaurants. We provide products to Burger King and other restaurant chains under the TFI umbrella.



We Strengthen Sustainable Agriculture

We promote sustainable agricultural practices by working alongside our local farmers. Throughout all our processes, from seed to harvest, we prioritize quality and traceability.



We Enhance Our Corporate Governance

With our commitment to fairness, transparency, accountability, and responsibility, we continuously improve our ESG performance. We strive to strengthen our corporate governance standards at an international level.














Growing Together,
Shaping the
Future.



















OUR SUSTAINABILITY GOALS













In line with our sustainability strategy, our “**Sustainability Goals**” are structured around three key focus areas: Food, Planet, and People.

Focus Area	Strategic Focus	Target Definition	Progress Status	Target Year	Relevant SDG
 Planet	Establishment of an Integrated Sustainability Management System	ISO 14064 Measurement, reporting, and certification of greenhouse gas emissions.		2026	
		ISO 14067 Establishment and certification of the Carbon Footprint of Products system.		2027	
		ISO 14040 Life Cycle Assessment Framework / ISO 14044 Life Cycle Assessment (LCA)		2029	
		ISO 45001 Establishment and certification of the Occupational Health and Safety Management System.		2026	
		ISO 14046 A Water Footprint Management System will be established and certified.		2029	















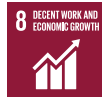


Focus Area	Strategic Focus	Target Definition	Progress Status	Target Year	Relevant SDG
 Planet	Achieving Carbon Neutrality	ISO 50001 Integration of the Energy Management System into the Integrated Sustainability Management System to ensure its continuity.		2025	
		Continuing investments in green energy to eliminate operational carbon emissions.		2030	 
		To reduce carbon emissions, a gradual transition to LED lighting systems will be implemented: 7.5% by 2025 8.5% by 2026 9.4% by 2027		2027	
		Validation of SBTi targets and taking well-founded actions to achieve these targets.		2030	
		Incorporating carbon footprint calculations into the Integrated Sustainability Management System and ensuring their verification annually.		2025	
		Transition to the use of digital platforms for monitoring the carbon footprint.		2025	





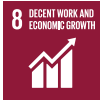






Focus Area	Strategic Focus	Target Definition	Progress Status	Target Year	Relevant SDG
 Planet	Water Management	Reducing the discharge water from the wastewater treatment system by 20% by 2026 compared to 2023 data.		2026	
		Reducing water consumption by 15% by the end of 2026 compared to 2023 data.		2026	
	Waste Management and Circular Economy	Maintaining the waste recycling rate at 95% or higher by 2026.		2026	
		Collaborating with suppliers on waste management to transition to more sustainable packaging methods.		2030	
	Natural Resource Conservation	Ensuring the continuity of the Farm Sustainability Assessment (FSA) through sustainable supply chain practices to protect natural resources.		2025	 



Focus Area	Strategic Focus	Target Definition	Progress Status	Target Year	Relevant SDG
 Food	Sustainable Business Model	Establishment and effective implementation of the 5S model system.		2025	
	Sustainable Value Chain	To ensure trust, transparency, and ESG compliance in the supply chain, establishing and implementing the BSCI (Business Social Compliance Initiative) and BEPI systems for suppliers through amfori membership.		2030	
		Initiating a pilot project for regenerative agriculture and monitoring its outcomes. (The pilot study, scheduled to start in 2026, aims to reduce the use of chemical fertilizers, decrease soil tillage, and monitor the effectiveness of modern irrigation systems such as drip irrigation.)		2030	 
		Reaching 100 farmers by 2030 through farmer support and training programs.		2030	 
		Increasing collaboration with local suppliers to 5% by 2026, thereby reducing carbon emissions and contributing to the regional economy.		2026	
		Starting from 2025, conducting more comprehensive and regular surveys to measure customer satisfaction, monitoring improvements, and increasing the satisfaction rate by a minimum of 5% annually through implemented measures.		2026	



Focus Area	Strategic Focus	Target Definition	Progress Status	Target Year	Relevant SDG
 People	Employee Rights and Diversity	Increasing the female employment rate to 20%.		2026	
		Increasing employee satisfaction survey results by 5% by 2026.		2026	
		Providing all employees with occupational health and safety training at least twice a year.		2025	
		Providing employees with awareness training on Environmental, Social, and Governance (ESG), ethical standards, and anti-corruption practices.		2025	

Sustainability Goals Timeline

In line with our strategic roadmap, we have updated our sustainability goals and designated 2030 as our primary target year. This milestone represents a critical turning point for our company, where we closely monitor key performance indicators and drive strategic transformation. It also aligns with the United Nations Sustainable Development Goals (SDGs). In the long term, the year 2050 serves as a crucial reference point for defining our decarbonization targets under the Paris Agreement and for minimizing sustainability and climate risks on a global scale.

In this context, we have divided our sustainability goals into three main timeframes.

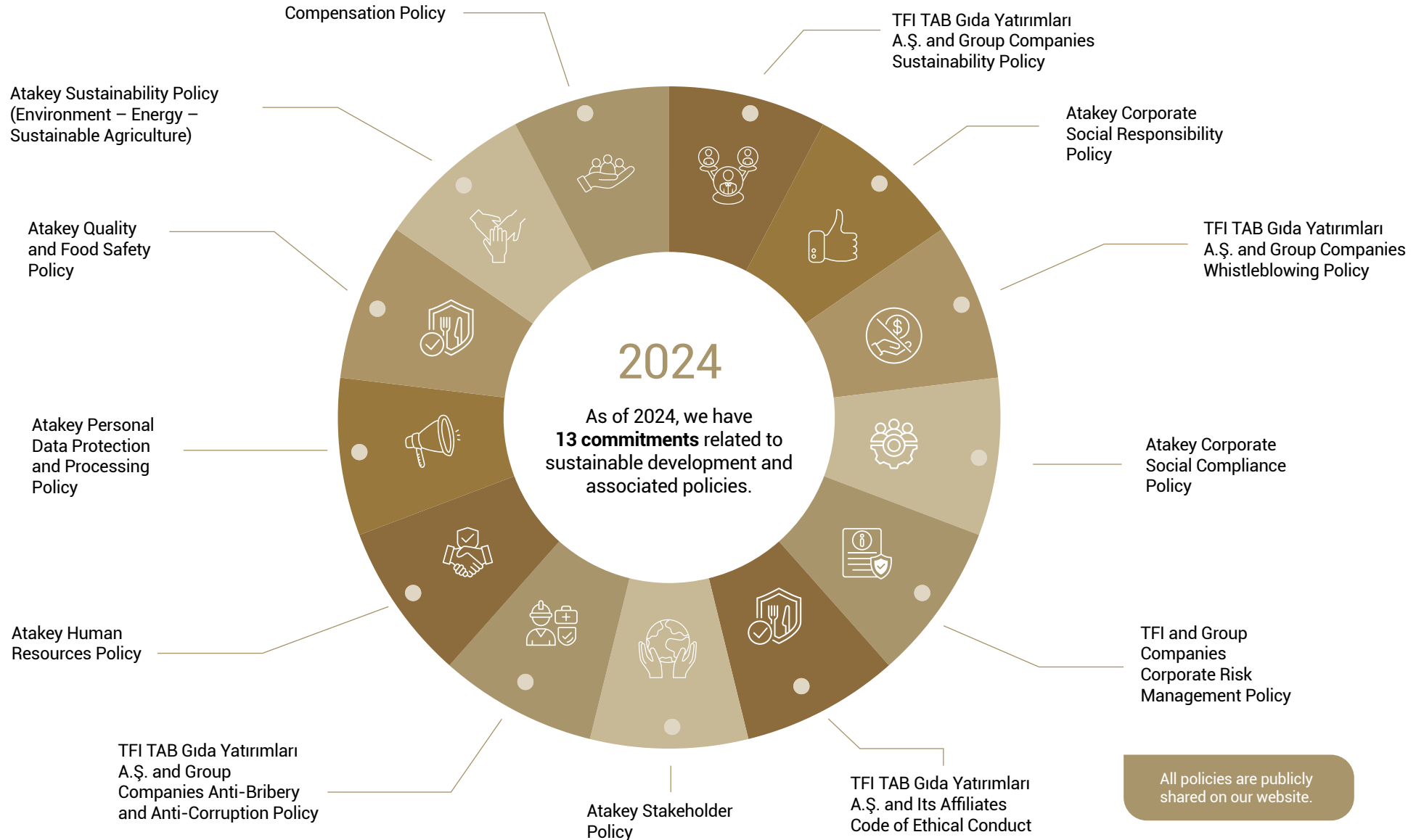
**Short-Term
Sustainability Goals**
2025 - 2026

**Medium-Term
Sustainability Goals**
2027 - 2028

**Long-Term
Sustainability Goals**
2029 - 2030



OUR SUSTAINABILITY COMMITMENTS AND POLICIES





OUR SUSTAINABILITY COMMITMENTS AND POLICIES

By placing sustainability at the core, we make quality, food safety, customer satisfaction, and flawless service the foundation of our business processes.

We increase energy efficiency by using renewable energy, reduce water consumption, optimize natural resources, and minimize waste through a circular economy. We provide equal opportunities to our employees, ensure a safe working environment, and support local producers to build a sustainable supply chain. By establishing ethical relationships with suppliers, we support sustainable agriculture and develop environmentally friendly practices. With a focus on collaboration, quality, and innovation, we continue to build a sustainable future.



TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Policy

We place sustainability at the core of all our activities, aiming to reduce our environmental impacts while fulfilling our social responsibilities and creating economic value. Within this scope, we set targets aligned with the SDGs, increase energy and resource efficiency, reduce waste, and provide a safe and inclusive working environment. By establishing ethical supply relationships, we support sustainable agriculture, responsibly manage climate and financial risks, and embrace continuous improvement through innovation and digitalization.



Atakey Corporate Social Responsibility Policy

As Atakey, we are aware of our responsibilities toward society and the environment. Accordingly, we commit to adhering to social responsibility principles in the conduct of our activities. To enhance social benefit, we develop and support projects in education, environment, health, and culture. By raising awareness of social responsibility among our employees and stakeholders, we aim to contribute to a sustainable future.



TFI TAB Gıda Yatırımları A.Ş. and Group Companies Ethics and Whistleblowing Policy

As Atakey, we are committed to conducting all our activities in accordance with honesty, transparency, and ethical principles. Through this policy, we encourage our employees and stakeholders to report any violations of ethical rules, company policies, or laws. We provide a structure that allows everyone to directly access the Ethics Committee and Internal Audit.



Atakey Corporate Social Compliance Policy

We ensure that all our employees are protected within the framework of fair wages, safe working conditions, and human rights. We strictly oppose child labor, forced labor, and discrimination, and we are committed to fostering an equitable and inclusive culture in our workplace.



OUR SUSTAINABILITY COMMITMENTS AND POLICIES



TFI and Group Companies Corporate Risk Management Policy

We aim to manage all risks with a proactive and holistic approach. Our goal is to protect our assets while ensuring long-term stability, promote risk awareness across the organization, and strengthen our decision-making processes. We manage financial, operational, legal, technological, and sustainability risks within defined limits and share responsibility for this process with all our teams.



TFI TAB Gıda Yatırımları A.Ş. and Affiliates Code of Ethical Conduct

As a company, we are committed to conducting our activities with honesty and ethical principles. We expect all our employees and business partners to adopt a fair, transparent, and responsible business approach, and we pledge to avoid conflicts of interest while protecting company assets and information.



Atakey Stakeholder Policy

We adopt a transparent, fair, and accountable management approach that respects the rights of all our stakeholders. We encourage stakeholder participation in decision-making processes and commit to establishing secure mechanisms for reporting ethical violations, ensuring a fair balance among all stakeholders.



TFI TAB Gıda Yatırımları A.Ş. and Group Companies Anti-Bribery and Anti-Corruption Policy

We adopt a zero-tolerance policy against bribery, corruption, and unethical practices. We are committed to supporting fair competition in our business processes, ensuring full compliance with anti-corruption principles by all our business partners, and establishing a transparent auditing mechanism within this framework.



Atakey Human Resources Policy

As Atakey, within the framework of our human resources policy, we are committed to maximizing the talents of our employees, providing a fair and equitable work environment, and supporting their career development by offering continuous training and development opportunities. Additionally, to enhance employee motivation and engagement, we evaluate and reward performance based on objective criteria. By creating a respectful, safe, and healthy work environment that upholds human rights, we aim to maintain the highest level of employee satisfaction.



OUR SUSTAINABILITY COMMITMENTS AND POLICIES



Atakey Personal Data Protection and Processing Policy

As Atakey, we regard the protection of personal data as one of our foremost responsibilities. Through this policy, we process personal data in accordance with the fundamental principles of Law No. 6698 and inform the relevant individuals about our data processing activities. Data pertaining to our employees is managed under a separate policy.



Atakey Quality and Food Safety Policy

As Atakey, we are committed to adhering to international quality and food safety standards at every stage of potato production. We comply with legal regulations, proactively assess risks and take necessary precautions, and rigorously apply hygiene and production practices. We continuously develop our employees and always prioritize customer satisfaction.



Atakey Sustainability Policy (Environment-Energy-Sustainable Agriculture)

We are committed to conducting our operations in accordance with sustainability principles. Our goals include increasing energy efficiency to optimize resource use, ensuring full compliance with national and international environmental and energy management standards, and protecting biodiversity through sustainable agricultural practices by efficiently utilizing water, fertilizers, and plant protection products. We pledge to minimize waste generation by adhering to the zero-waste principle, promote recycling, and continuously reduce our carbon footprint to combat climate change. Additionally, we prioritize raising environmental awareness among our employees and stakeholders to take responsibility for a sustainable future.



Remuneration Policy

As a company, we conduct our remuneration processes in compliance with legal regulations and Corporate Governance Principles, taking into account our long-term objectives. The remuneration principles for board members and senior executives are presented to stakeholders at the general assembly and transparently shared on the company's website. Independent board members receive a fixed fee; performance-based payment methods are not used. Other benefits provided beyond the fixed fee are determined in accordance with market conditions and industry practices.



PRIORITIZATION ANALYSIS

Identification of Sustainability Priorities

Based on survey responses, we identified our sustainability priorities and created a matrix. This matrix shapes our strategies to achieve our goals while taking stakeholder expectations into account.

Stakeholder Survey

We conducted an online survey to gather the opinions of our main stakeholder groups regarding AtaKey's sustainability priorities.

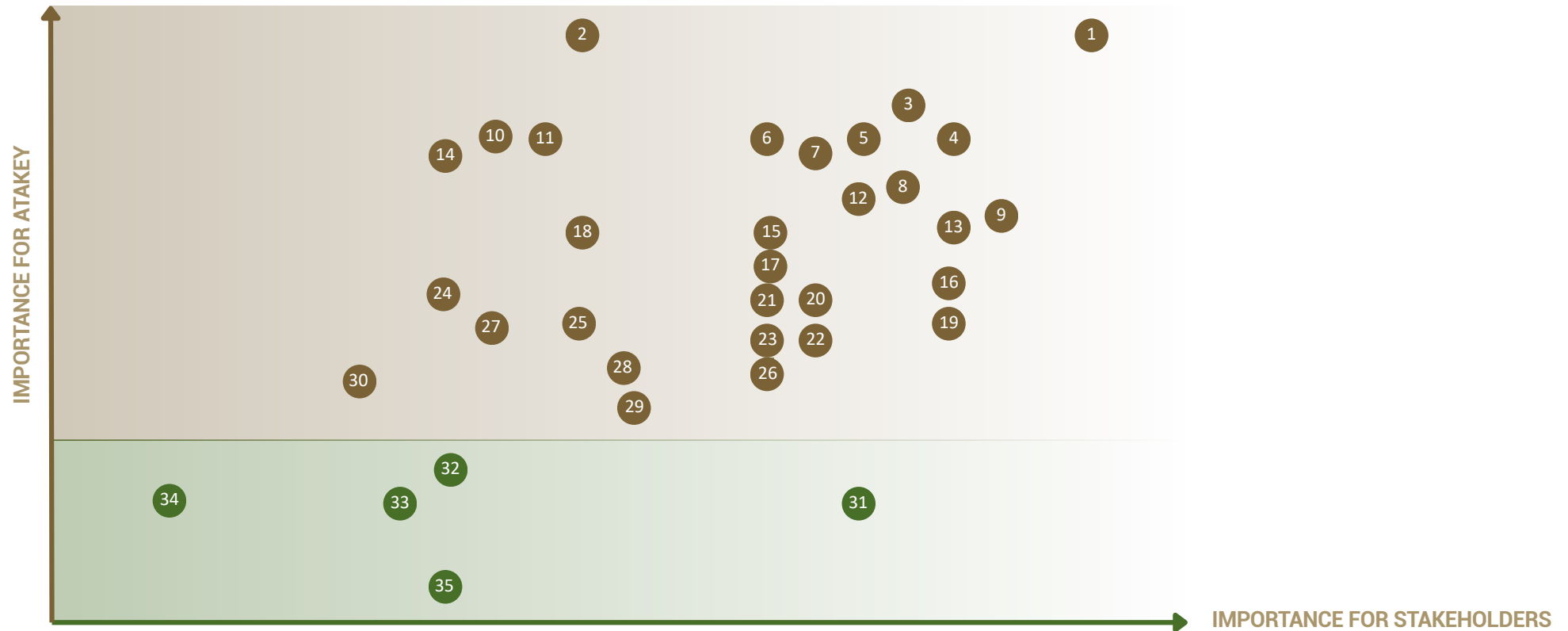
Sustainability Initiatives and Global Trends

We conducted our ESG impact assessment by considering global and sectoral trend analyses, national and international sustainability initiatives, global regulations, and sustainability analyses.





PRIORITIZATION MATRIX



1. Occupational Health and Safety
2. Food Safety and Quality
3. Legal Compliance
4. Ethics, Compliance, and Transparency
5. Energy Efficiency
6. Circular Economy
7. Water Management
8. Renewable Energy
9. Waste and Packaging Management
10. GMO Transparency
11. Reduction of Food Loss and Waste
12. Employee Well-being

13. Customer Experience and Satisfaction
14. Sustainable Agricultural Practices
15. Climate Action
16. Information Security
17. Future of Work
18. Talent Management
19. Plastic and Packaging
20. Integrated Risk Management
21. Product Life Cycle
22. Responsible Marketing and Product Labeling
23. Organizational Development and Culture
24. Digitalization

25. Easy Access to Raw Materials (Seeds and/or Products)
26. Talent Attraction and Retention
27. Biodiversity Conservation
28. Diversity and Inclusion
29. Innovative Products and Innovation
30. Sustainable Finance & Responsible Investment
31. Sustainable Supply Chain
32. Stakeholder Engagement
33. Social Investments
34. Innovative Collaborations
35. Local Socio-Economic Impact / Interaction with Local Communities



PRIORITIZATION ANALYSIS

In 2024, to strengthen our sustainability strategy, better understand our stakeholders' perspectives, and align with global sustainability standards, we conducted our first prioritization analysis specific to Atakey. Under the guidance of TFI TAB Gıda Yatırımları A.Ş. , we had the opportunity to identify strategic priorities that will enhance our sectoral and national impact. By mapping our sustainability priorities under the focuses of food, people, and planet, we aimed to integrate our corporate sustainability policy and global trends into our strategy.

During this process, we assessed our ESG impacts and reviewed sustainability initiatives within the sector as well as national and international best practices. To identify potential priority topics, we designed our survey by taking into account global requirements such as the GRI Standards, Türkiye Sustainability Reporting Standards (TSRS), and the United Nations Sustainable Development Goals.

We shared our survey with key stakeholder groups including our customers, suppliers, employees, shareholders, public authorities, associations, non-governmental organizations (NGOs), and other relevant parties. Based on the responses received, we created a priority topics matrix that reflects the perspectives of both our stakeholders and Atakey. This matrix forms the foundation of the strategies we have developed to achieve our sustainability goals and guides our progress by taking stakeholder expectations into account.

As a result of the prioritization study conducted with internal and external stakeholders, Occupational Health and Safety, Food Safety and Quality, and Legal Compliance were commonly evaluated as the highest priority issues by both stakeholder groups. This indicates a broad stakeholder consensus on the company's core responsibility areas. Additionally, topics such as energy efficiency, ethics and compliance, water management, and renewable energy were also identified as high-priority issues by both internal and external stakeholders.

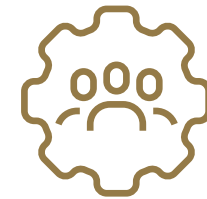
Conversely, social impact areas like social investments, innovative collaborations, and interaction with local communities received relatively lower prioritization, highlighting the need to increase the visibility and impact of these topics. The priority differences observed among stakeholder groups provide valuable guidance for aligning our sustainability strategy more closely with both corporate objectives and stakeholder expectations.

Material Topic	Internal Stakeholder Percentage	External Stakeholder Percentage	Total Percentage
Occupational Health and Safety	%100.00	%100.00	%100.00
Food Safety and Quality	%100.00	%89.81	%97.54
Legal Compliance	%97.64	%96.30	%97.32
Ethics, Compliance and Transparency	%96.46	%97.22	%96.64
Energy Efficiency	%96.46	%95.37	%96.2
Circular Economy	%96.46	%93.52	%95.75
Water Management	%95.87	%94.44	%95.53
Renewable Energy	%94.69	%96.30	%95.08
Waste and Packaging Management	%93.81	%98.15	%94.85
GMO Transparency	%96.76	%87.96	%94.63
Reduction of Food Loss and Waste	%96.46	%88.89	%94.63
Employee Well-being	%94.40	%95.37	%94.63
Customer Experience and Satisfaction	%93.51	%97.22	%94.41
Sustainable Agricultural Practices	%95.87	%87.04	%93.74
Climate Action	%92.92	%93.52	%93.06
Information Security	%91.45	%97.22	%92.84
Future of Work	%92.33	%93.52	%92.62
Talent Management	%93.22	%89.81	%92.39
Plastic and Packaging	%90.27	%97.22	%91.95
Integrated Risk Management	%90.86	%94.44	%91.72
Product Life Cycle	%90.86	%93.52	%91.5
Responsible Marketing and Product Labeling	%89.68	%94.44	%90.83
Organizational Development and Culture	%89.68	%93.52	%90.6
Digitalization	%91.15	%87.04	%90.16
Easy Access to Raw Materials (seeds and/or products)	%89.97	%89.81	%89.93
Talent Attraction and Retention	%88.79	%93.52	%89.93
Biodiversity Conservation	%89.97	%87.96	%89.49
Diversity and Inclusion	%88.50	%90.74	%89.04
Innovative Products and Innovation	%87.32	%90.74	%88.14
Sustainable Finance & Responsible Investment	%88.20	%85.19	%87.47
Sustainable Supply Chain	%84.07	%95.37	%86.8
Stakeholder Engagement	%84.96	%87.04	%85.46
Community Investments	%84.07	%86.11	%84.56
Innovative Collaborations	%84.07	%81.48	%83.45
Local Socio-Economic Impact/Interaction with Local Communities	%81.12	%87.04	%82.55



03

Governance





CORPORATE GOVERNANCE

Within the framework of respect for market dynamics, the rule of law, professionalism, and risks, Atakey places great importance on risk management, business ethics, and environmental and social principles. By continuously optimizing our corporate governance structure, we aim to create long-term sustainable value for our stakeholders through a stable and transparent management system.

Key SDGs Mentioned in This Section



Goal 16

Peace, Justice,
and Strong
Institutions



Goal 17

Partnerships for
the Goals

Key ESG Topics Discussed in This Section



Corporate
Governance



Regulatory
Compliance in
Operations



Risk Control and
Management



Business
Ethics



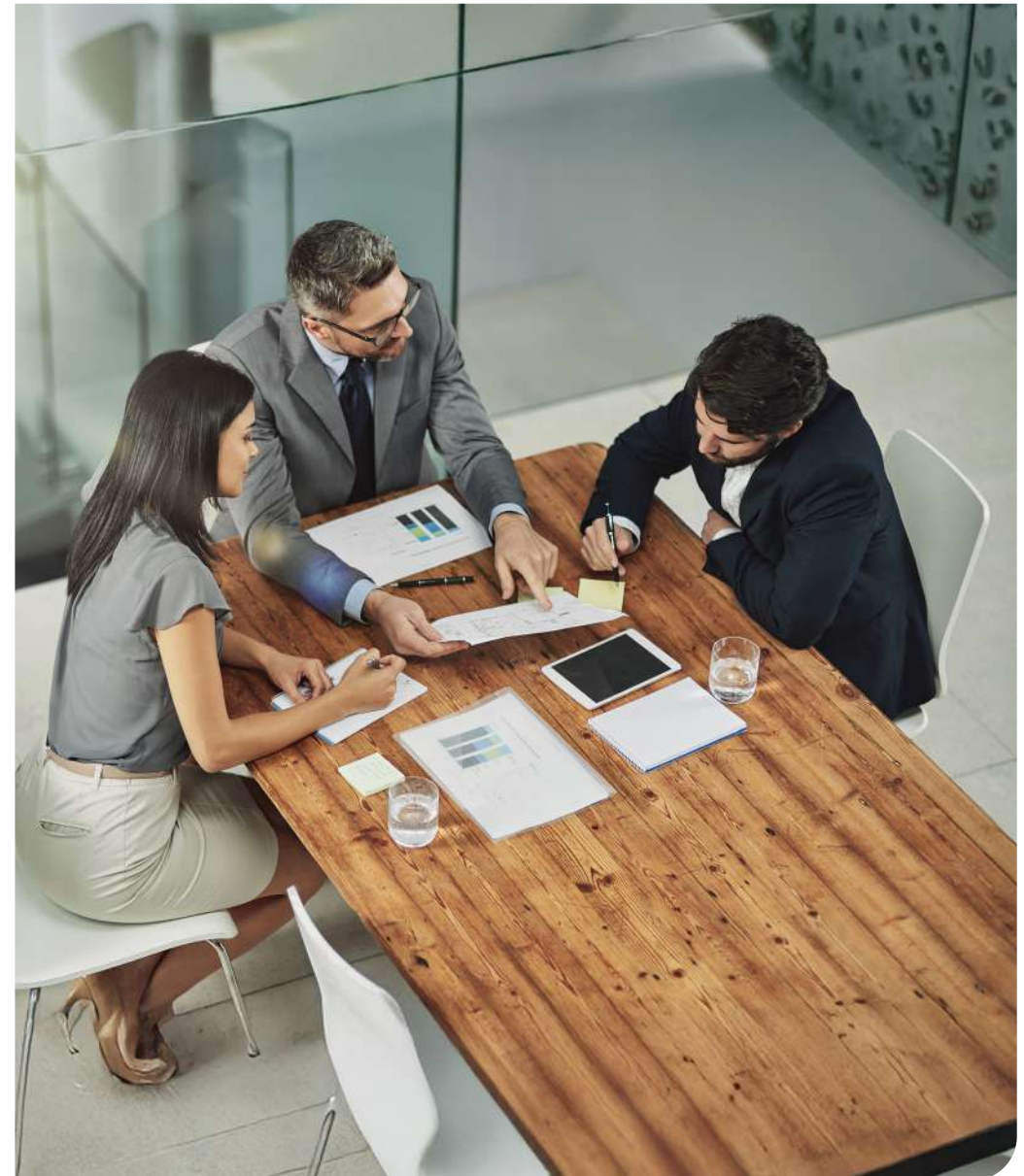
Anti-Corruption



Information
Security



Investor
Relations





BOARD OF DIRECTORS AND AFFILIATED COMMITTEES

	Corporate Governance Committee	Early Detection of Risk Committee	Audit Committee
Scope	The Corporate Governance Committee is established to ensure the implementation of corporate governance principles within the company and to advise the Board of Directors on compliance with these principles. Additionally, it oversees investor relations activities, monitors sustainability efforts, and provides recommendations for improvements. The committee also proposes suitable candidates and develops remuneration policies. By doing so, it strengthens the company's corporate governance culture and supports the Board of Directors in fulfilling its duties and responsibilities more effectively. Furthermore, it supervises sustainability initiatives in environmental, social, and governance areas and communicates the outcomes of the TFI Sustainability Coordination Board and Atakey Sustainability Board to the Board of Directors.	The Early Detection of Risk Committee is established to identify all risks—including sustainability and climate risks—that could jeopardize the company's existence, growth, and continuity at an early stage and to take necessary measures against these risks. Accordingly, it ensures the adoption, implementation, and effective monitoring of risk management policies; regularly informs the Board of Directors and issues warnings when necessary. Through these actions, the company takes proactive measures against potential threats, thereby strengthening its sustainability and corporate structure.	The Audit Committee is established to oversee the company's accounting system, the accurate public disclosure of financial information, independent auditing, and the functioning and effectiveness of internal control and audit mechanisms. The committee advises the company's Board of Directors on matters such as the selection and evaluation of the independence of the independent audit firm and the compliance of financial statements with legal regulations. Through these efforts, the company strengthens its corporate structure by ensuring transparency and reliability in financial reporting and auditing processes.
Meeting Frequency and Agenda	The Corporate Governance Committee meets at least four times a year, with a minimum interval of three months between meetings. Meeting outcomes are documented in minutes and presented to the Board of Directors.	The Early Detection of Risk Committee meets at least six times a year, with a minimum interval of two months between meetings. Meeting outcomes are documented in minutes and submitted to the Board of Directors.	The Audit Committee meets at least four times a year, with a minimum interval of three months between meetings. The meeting outcomes are documented in official records and presented to the Board of Directors.
Members	Committee Chair: Ayşe Ayşin IŞIKGECE Committee Member: Erhan CANSU Committee Member: M. Furkan ÜNAL Committee Member: Fulden PEHLİVAN	Committee Chair: Halil Doğan BOLAK Committee Member: Erhan CANSU Committee Member: M. Furkan ÜNAL	Committee Chair: Halil Doğan BOLAK Committee Member: Ayşe Ayşin IŞIKGECE

Details regarding the corporate governance structure and activities, including board diversity, independence, professionalism, and the sustainable incentive system, are provided under the section titled Corporate Governance Structure and Activities.





BOARD OF DIRECTORS AND AFFILIATED COMMITTEES



Erhan KURDOĞLU
Chairman of the Board

Erhan Kurdoğlu, the Founding Member and Chairman of the Board of TFI TAB Gıda, began his professional career in 1987 as Assistant General Coordinator at Ata İnşaat.

Kurdoğlu founded Ekur İnşaat in 1993, led the establishment of TAB Gıda in 1994, and acquired the Turkish rights to Burger King in 1995.

A graduate of the University of Miami's Civil Engineering Department, Kurdoğlu currently serves as the Chairman of the Board at Atakey.



Korhan KURDOĞLU
Vice Chairman of the Board

Korhan Kurdoğlu, a Founding Member and Partner of TFI TAB Gıda, also serves as the Vice Chairman of the Board at Atakey. He holds board memberships in numerous companies owned by the Kurdoğlu family and is a founding partner of 40 companies. Korhan Kurdoğlu has led the digitalization and corporate structuring processes of Ata Holding companies.

Korhan Kurdoğlu, who serves as the Chairman of the Turkey-China Business Council under the Foreign Economic Relations Board of Turkey (DEİK), also holds the position of Chair for TÜSİAD's China Network. Graduating from the University of Miami's Civil Engineering program in 1987, he completed his master's degree in International Relations at Columbia University.



Erhan CANSU
Board Member

He has been a member of Atakey Patates Gıda Sanayi ve Ticaret A.Ş. since 2012 and a member of the TFI Board of Directors since 2016.

Before joining the Group, he worked for 7 years in building automation at Alarko Sanayi ve Ticaret A.Ş.

Having managed the establishment phases of four food production facilities within the Group, Cansu graduated from Istanbul Technical University with a degree in Electrical Engineering and from Istanbul University's Institute of Business Economics with an honors degree in International Business Administration.



BOARD OF DIRECTORS AND AFFILIATED COMMITTEES



Furkan ÜNAL
Board Member

He has been serving as a Board Member at Atakey Patates since April 2023 and as Group CFO at TFI TAB Gıda since December 2022. Previously, he held positions as CFO at Kardemir, Deputy General Manager responsible for Corporate Finance and Investments at AktifBank, and Chief Advisor to the Board at TAİB Bank.

He holds Independent Board Memberships at two different banks in Kazakhstan and Albania, and also serves as an Advisory Board Member for a company listed on the NASDAQ stock exchange in the United States. After earning his engineering bachelor's degree, he completed an MBA in Finance at Istanbul Bilgi University and is currently pursuing doctoral studies at the same university.



Ayşe Ayşin IŞIKGECE
Independent Board Member

Joining Atakey as an Independent Board Member in December 2023, Işıkgece also serves as a member of the Corporate Governance Committee and holds responsibilities in the field of sustainability. Beginning her career at GİMA A.Ş., Işıkgece has held positions at Metro Cash & Carry, Carrefoursa (Deputy General Manager), the General Directorate of TİGEM, and as Deputy Minister at the Ministry of Agriculture and Forestry. She has developed numerous awareness projects aimed at protecting small producers and supporting sustainable agriculture.

She is also responsible for sustainability matters at Atakey and plays a significant role in the decision-making process.



Halil Doğan BOLAK
Independent Board Member

Joining Atakey as an Independent Board Member in December 2023, Bolak is a graduate of Robert College and the University of Rochester. He earned his MBA from the Simon Business School at the University of Rochester with the honor of "Beta Gamma Sigma."

Bolak, who has served as an executive at Türkp petrol Group and held various senior roles in finance and technology, also gained experience as the co-founder and CTO of the London-based fintech company Invstr. He is currently a founding partner of the early-stage investment fund B4YO. Bolak serves as a board member of trustees at the Turkish Education Foundation and the Türkp petrol Foundation and is a member of the Divan Council of Galatasaray Sports Club.



Executive Management

**Ahmet ÖZGÜL**

Chief Executive Officer
Deputy General Manager

After completing his undergraduate degree in Industrial Engineering at Boğaziçi University with high honors, he also completed a master's program in Industrial Engineering at the same university.

Özgül began his career as a Logistics Specialist at Uzel Makine in 2005. In 2007, he worked as a Business Development Specialist at Yıldız Holding A.Ş., and in 2012, he joined the Group. He also served as Business Development Manager at the related party Ekur İnşaat San. ve Tic. A.Ş. in 2012. Since April 2023, Özgül has been serving as Deputy General Manager at Atakey.

**Suat AÇIKBAŞ**

Executive Committee Member
Deputy General Manager

Açıkbaş graduated from Anadolu University's German Language Teaching Department and joined the TFI TAB Group in 1995 as Accounting Manager at Ekur Proje Yönetim Ltd. Şti.

Within the Ecosystem Companies, he has held various positions at different times, including Deputy General Manager.

Having started working at Atakey in 2014, Açıkbaş has been serving as Deputy General Manager since 2019.

**Hakan ÇELLİK**

Executive Committee Member
Factory Manager

He graduated from Harran University with a degree in Food Engineering. He then completed two master's degrees in Occupational Safety and Food Engineering at Afyonkarahisar Kocatepe University.

In 2025, he obtained an A-class occupational safety specialist certificate. After serving as Production Supervisor at İkbâl Gıda in 2015, he worked as a Food Engineer at Cumhuriyet Sucukları in 2016. Çellik joined Atakey in 2017 and has since held the positions of Shift Supervisor, Production Chief, and Production Manager, respectively.

He has been serving as Factory Manager at Atakey since November 2022.



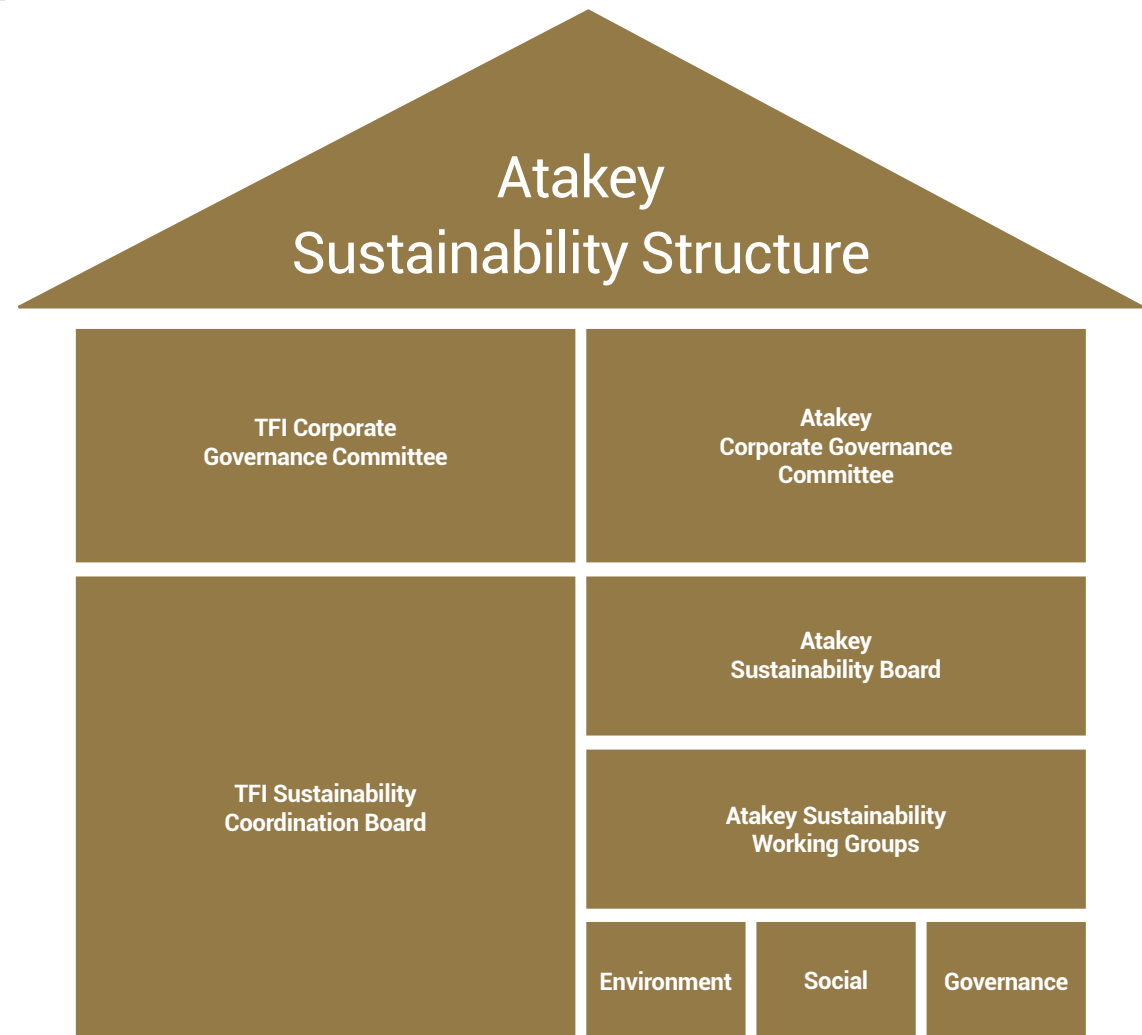
SUSTAINABILITY MANAGEMENT

As a company operating under the umbrella of TFI TAB Gıda Yatırımları A.Ş., Atakey places sustainability at the center of its business strategy. It carries out its activities with a business model aimed at creating positive impact throughout the entire value chain, increasing climate resilience, and effectively managing climate and sustainability risks and opportunities, thereby involving its stakeholders in sustainable transformation.

This model treats sustainability not merely as a goal but as a dynamic structure where decision-making, strategy development, and operational processes mutually reinforce each other. The strategies and practices developed in ESG areas are designed to enhance resilience against climate risks, ensure effective monitoring of sustainability actions, and provide a foundation for the holistic and coordinated advancement of business processes. This approach integrates sustainability as an inseparable part of how business is conducted, supporting responsible and effective steps toward the future.

Within the company, an egalitarian and integrated management approach is adopted, encouraging active participation of all departments in sustainability and climate risk/opportunity management processes. Through interdisciplinary collaboration and strong coordination, sustainability practices, innovative solutions that enhance climate resilience, and risk-opportunity analyses are continuously developed. Dynamic information flow ensures that sustainability efforts remain up-to-date while reinforcing Atakey's commitment to improving its environmental and social impacts.

Atakey secures its long-term success by developing innovative and holistic solutions in sustainability while strengthening its social responsibilities. This comprehensive approach, through strategic planning that considers climate and sustainability risks and opportunities, enables the company to add value not only today but also in the future; thus, it plays a leading role in achieving sustainability goals at both local and global levels.





Sustainability Management Structure and Responsibilities of Its Bodies

At Atakey, sustainability strategy and performance are owned by the highest governing body, the Atakey Board of Directors. The Atakey Board of Directors defines and approves the company's sustainability vision, strategy, policies, risks, and opportunities in line with sustainability priorities reviewed at regular intervals. All sustainability-related activities are monitored by the Atakey Corporate Governance Committee, which is authorized by the Atakey Board of Directors.

The development and implementation of a sustainability approach aligned with the company strategy are the responsibilities of the TFI Sustainability Coordination Board, Atakey Sustainability Board, and Working Groups. The purpose of these bodies is to effectively execute the sustainability strategy and integrate it into the company's overall strategy.

The Atakey Corporate Governance Committee, which holds the highest-level responsibility for overseeing sustainability activities, supports the establishment of the sustainability vision and strategy. It evaluates sustainability and climate risks and opportunities, and ensures that the risks and opportunities identified through these evaluations are incorporated into strategic decision-making processes. The committee submits the short-, medium-, and long-term sustainability targets, relevant policies, and frameworks to the Atakey Board of Directors for approval and supports their implementation. The committee meets periodically to assess and discuss critical ESG issues. Additionally, developments related to sustainability, decisions made, and actions taken based on meeting outcomes are regularly reported throughout the year to the Atakey Board of Directors via the TFI Sustainability Coordination Board and Atakey Sustainability Board through the Atakey Corporate Governance Committee, ensuring strategic-level management of the process.

The Atakey Sustainability Board consists of 14 members from diverse disciplines. The committee includes representatives from Factory Management, Finance, Agriculture, Environment, Quality, Human Resources, Customer Relations and Marketing, Investor Relations, Supply Chain, TFI Sustainability, as well as TFI Internal Control, Compliance, and Risk Management units.

Our sustainability working groups consist of technically skilled team members from various professional backgrounds—including agriculture, environmental science, food and electrical engineering, and occupational health and safety experts—who implement our organization's sustainability strategies in ESG areas. Our members are competent in energy management, water usage, waste reduction, biodiversity, climate change, occupational health and safety, diversity, and inclusion. They also have experience in field applications, process management, and improvement projects. Thus, our sustainability efforts are conducted with a technical, practical, and multidisciplinary perspective.





Organizational Structure	Atakey Board of Directors	Atakey Corporate Governance Committee	TFI Sustainability Coordination Board	Atakey Sustainability Board	Atakey Sustainability Working Groups
Scope	Ensuring the company's overall strategic governance by overseeing financial and operational performance, monitoring compliance with risk management and corporate governance principles. Additionally, defining sustainability strategies, evaluating risks and opportunities, approving relevant policies, and providing high-level oversight to achieve long-term value creation goals.	Providing recommendations for the corporate sustainability strategy developed by the Sustainability Board, the organizational structure, and the determination of sustainability goals and policies; monitoring the achievement rates of performance metrics; evaluating decisions made by the Sustainability Board; supporting the process by encouraging the implementation of necessary actions related to these decisions; and working closely with the Early Detection of Risk Committee and the Sustainability Board to effectively monitor ESG impact areas, risks, and opportunities.	Determination of the sustainability strategy of TFI TAB Gıda Yatırımları and Group Companies; monitoring of implementations; setting sustainability plans and targets and tracking progress; regular reporting; evaluation of sustainability and climate risks and opportunities; reviewing risk mitigation efforts and developing group-level sustainability risk management policies; monitoring ESG performance and achievement rates of annual targets; tracking sustainability trends and new regulations to identify needs and, if necessary, define project and investment requirements; coordinating projects and reporting to management; establishing and coordinating working groups in various fields as needed; and planning activities to raise sustainability awareness among company stakeholders.	Regularly monitoring the achievement of existing sustainability targets and evaluating them through data analysis; reviewing progress based on feedback from working groups and taking necessary actions; identifying concrete actions for areas of improvement; addressing issues requiring management support and awaiting solutions; defining priority goals and responsibilities for the upcoming period; sharing experiences and best practices within ESG management; managing the process transparently and measurably; and sharing the results with the TFI Sustainability Coordination Board.	Collection of ESG data, preparation and analysis of statistics, identification of significant ESG risks and opportunities, and development of improvement action plans and recommendations for field applications.
Meeting Frequency and Agenda	Meets at least four times a year.	Meets at least four times a year.	For general sustainability topics, the committee meets at least twice a year; for ESG risks and opportunities, their impacts on the company, mitigation status, and related developments, it meets four times a year.	In meetings held at least twice a year, Atakey reviews sustainability processes and communicates relevant matters to the TFI Sustainability Coordination Board.	It meets four times a year and reports on operational sustainability matters.
Members	Atakey Board Members	Relevant Representatives from the Board of Directors	The Chair of TFI Sustainability Coordination, representatives from TFI Sustainability, TFI Internal Control and Compliance and Risk Management, TFI Finance, TFI Human Resources, and technical expert managers representing the Sustainability Board of each Group Company.	Representatives from Factory Management, Finance, Agriculture, Environment, Quality, Human Resources, Customer Relations and Marketing, Investor Relations, Supply Chain, TFI Sustainability, as well as TFI Internal Control, Compliance, and Risk Management units.	-

This structure enables Atakey to manage ESG dynamically, holistically, and with a continuous improvement approach.



TFI Sustainability Coordination Board

Developing a Common Approach

The TFI Sustainability Coordination Board regularly convenes to establish sustainability and climate change mitigation strategies and targets within the group, ensuring their consistent and effective implementation. The committee coordinates the strategic alignment of long-term sustainability goals with short-term actions. In doing so, it develops a unified sustainability approach across group companies, fostering an integrated and effective management framework.

Sharing and Updating Policies

As TFI and its group companies, we develop sustainability-focused policies and guidelines aligned with our shared sustainability vision, updating

them according to changing conditions and needs. This way, we establish a holistic framework flexible enough to adapt to the unique dynamics of each group company. In line with this, the Sustainability Policy covering all TFI and Group Companies, the **"TFI TAB Gıda Yatırımları A.Ş. and Affiliates Corporate Risk Management Policy,"** and the **"TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure"** are implemented.

Performance Monitoring and Evaluation

We regularly analyze the sustainability performance achieved by group companies across different business areas. Through data-driven evaluations and mutual feedback, we identify areas for improvement and take actions that support continuous development.

Information Sharing and Culture of Collective Learning

We promote information sharing, stakeholder communication, and regular briefing processes to ensure that experiences and best practices in sustainability are disseminated across group companies. This approach strengthens our culture of collective learning while making our sustainability journey more efficient and effective.

Atakey Sustainability Board

Company-Specific Priorities

We reference the sustainability and climate change mitigation strategies established under the TFI umbrella and identify priorities specific to Atakey's field of activity and local conditions. Accordingly, we shape our goals and integrate them into our business plan.

Goal Setting and Implementation Plans

Environmental, social, and governance goals to be achieved throughout the year are clearly defined. A committee comprising managers from various departments develops action plans based on indicators such as greenhouse gas emissions, water consumption, and waste management.

Monitoring, Reporting, and Improvement

We regularly monitor the progress of our targets and develop action proposals for identified areas of improvement. We ensure that this process is transparent and measurable, sharing the results with the TFI Sustainability Coordination Board. While proactively addressing risks and opportunities related to ESG matters, we carefully evaluate climate change risks and develop effective solutions. All these efforts are managed in accordance with the **"TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure."**

Stakeholder Communication and Awareness

We engage in communication on sustainability topics with both internal stakeholders (employees, managers) and external stakeholders (suppliers, customers, local communities), and we plan activities and trainings to raise awareness.

Knowledge Transfer and Collaborations

We focus on sharing the experiences gained from all our projects with other group companies, relevant non-governmental organizations, and academic institutions to create new collaboration opportunities.



Working Groups

Thematic Expertise Areas

We participate in teams composed of colleagues with expertise in areas such as energy management, water usage, waste reduction, biodiversity, occupational health and safety, and diversity and inclusion. Each working group develops goal-oriented projects within its designated focus areas.

Project Development and Implementation

We plan the stages of current state analysis, goal setting, and implementation. For example, our energy efficiency group focuses on achieving savings and productivity improvements by carrying out various projects ranging from machinery and equipment upgrades to training programs.

Data Collection and Monitoring

We conduct measurements at regular intervals, systematically collect and analyze data. Based on this information, we review project progress, identify issues, and implement corrective actions.

Regular Sharing and Feedback

Our working groups regularly share their results with the Atakey Sustainability Board. These exchanges contribute to the generation of new ideas and practices.

Culture Focused on Continuous Improvement

The valuable recommendations provided by each working group strengthen Atakey's commitment to advancing and maintaining the relevance of its sustainability strategy.

Thanks to our innovative and open-to-learning approach, we continuously improve our projects, making our sustainability journey more effective and efficient.

Agenda / Decision-Making

The TFI Sustainability Coordination Board is led by the Committee Chair, while the Group Companies Sustainability Board are managed by the management representative of the respective company, and the working groups are managed by representatives selected by the group.

The meeting agenda is communicated to committee members at least 5 business days before the meeting; however, working groups may determine

this timeframe based on their own needs. Decisions are made by majority vote, with the chair's vote being decisive in case of a tie. Decisions made during annual meetings are recorded and tracked. These provisions are implemented through the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure," which was approved by the TFI Board of Directors and is overseen by the TFI

Sustainability Coordination Board. Revisions are reviewed and updated annually, and the relevant documents are published on the websites of TFI TAB Gıda Yatırımları and ecosystem companies.



CORPORATE RISK MANAGEMENT

At Atakey, while protecting our assets, we aim to maximize our earnings and cash flow and ensure the long-term stability of our corporate value. Therefore, we expect all stakeholders to focus on optimizing risk/opportunity decision-making processes. For the management and monitoring of risks, we refer to the **"TFI TAB Gıda Yatırımları A.Ş. and Affiliates Corporate Risk Management Policy,"** which clearly defines responsibility and accountability in the assessment, management, monitoring, and reporting of risks within our processes.

This structure, established to manage financial, technological, compliance, strategic, and operational risks through an integrated approach, requires each relevant function to align with risk management processes and address them in coordination with our strategic planning. Our corporate risk management policies and practices are adopted and implemented across all business units. Risk management is the responsibility of everyone.

Our executive managers continuously support the identification, measurement, analysis, and mitigation of all significant risks within the framework of this policy, contributing to risk management in an environment of horizontal communication and transparency. This enables us to manage our operations securely and sustainably while progressing in alignment with our financial and strategic objectives. The identification and assessment of climate-related risks are carried

out by the Atakey Sustainability Board through a workshop-based approach. These risks are systematically evaluated and integrated into the corporate risk management inventory and the sustainability strategy.

Our Board of Directors establishes governance mechanisms that lay the foundations of our risk management framework while defining our strategic directions. These mechanisms ensure that risks are addressed accurately and effectively, earn the trust of all our stakeholders, and enable us to manage risks prudently.

At Atakey, we conduct our risk management through the Atakey Early Detection of Risk Committee. Sustainability and climate risks are brought to the attention of senior management during the six annual meetings of the committee and are reported to the Board of Directors. These reports present the risk levels along with the preventive actions taken.

Additionally, the Atakey Corporate Governance Committee and the Atakey Sustainability Board work in coordination with the Early Detection of Risk Committee to monitor ESG performance indicators (such as water consumption, energy efficiency, carbon footprint, water-stressed areas, and climate impacts on agricultural lands). In cases where high-risk levels are identified, these committees provide recommendations to the Board of Directors to prioritize the necessary actions.

Audits are conducted within the framework of the internal audit plan to assess the effectiveness of the company's internal policies for identifying and managing climate-related risks. The Audit Committee closely monitors the effectiveness of both our corporate and climate-related risk management practices, evaluates our exposure to risks, and submits necessary improvement recommendations to the management.

Continuous audit and feedback mechanisms are established at every stage of our risk management processes, ensuring transparent and uninterrupted information flow among all our governance bodies.





Process Step	Responsible Unit	How It Is Implemented?
Risk Identification	Atakey Sustainability Board and TFI Sustainability Coordination Board, TFI Internal Control, Compliance and Risk	Risk areas (e.g., carbon, water) and focal points are defined by considering global risk reports, local regulations, sector dynamics, and operational data.
Risk Definiton	Atakey Sustainability Board and TFI Sustainability Coordination Board, TFI Internal Control, Compliance and Risk	Findings from operational processes are analyzed to detail physical risks (such as climate change and water scarcity) and transition risks (such as carbon regulations and reporting requirements).
Risk Assessment	Atakey Sustainability Board, TFI Internal Control, Compliance and Risk	Risks are assessed within the framework of the TFI TAB Gıda Yatırımları A.Ş. and Affiliates Corporate Risk Management Policy based on probability, impact, and control effectiveness levels; they are then prioritized according to their residual risk level.
Risk Management	Atakey Sustainability Board and TFI Sustainability Coordination Board, TFI Internal Control, Compliance and Risk	Preventive and corrective actions (e.g., water recovery, energy efficiency projects, sustainable procurement processes) are planned to minimize the probability and impact of the risk.
Monitoring and Reporting	TFI Sustainability Coordination Board Atakey Sustainability Board, TFI Internal Control, Compliance and Risk	The Atakey Early Detection of Risk Committee convenes at least six times a year, meeting at least once every two months, with meeting outcomes formally recorded and submitted to the Board of Directors. During these meetings, the Atakey CEO and the TFI Director of Internal Control, Compliance, and Risk evaluate the action plans for risks classified as critical and high residual risk levels together with the Early Detection of Risk Committee. These risks are then placed on the Board of Directors' agenda by the Chair of the Risk Committee. Additionally, performance monitoring based on ESG metrics is reported twice a year by the Atakey Sustainability Board to the TFI Sustainability Coordination Board. The TFI Sustainability Coordination Board subsequently shares these reports with the Atakey Corporate Governance Committee.



CORPORATE GOVERNANCE STRUCTURE AND PRACTICES

Throughout the 2024 fiscal year, Atakey's Corporate Governance and Early Detection of Risk Committees have strengthened corporate governance compliance processes, enhanced the performance management system, and focused particularly on water resource management and agricultural supply chain risks in the context of risk management. In addition, the company has prioritized investor relations activities, providing support to keep investors well-informed, updating corporate policies, and contributing to its sustainable growth objectives through new product investments. Meanwhile, the TFI Sustainability Coordination Board and the Atakey Sustainability Board have made strategic decisions in 2024 aimed at enhancing sustainability performance, focusing on reducing environmental impacts and increasing operational efficiency.

FY 2024

4

Board of
Directors
Meeting

%100

Board of
Directors
Participation
Rate

Board of Directors Committees

Number of Physical Meetings Held by the Committee

Number of Reports Submitted by the Committee to the Board of Directors on Its Activities

Corporate Governance
Committee

4

4

Audit Committee

4

4

Early Detection of
Risk Committee

6

6

All corporate policies are
publicly shared on our website.



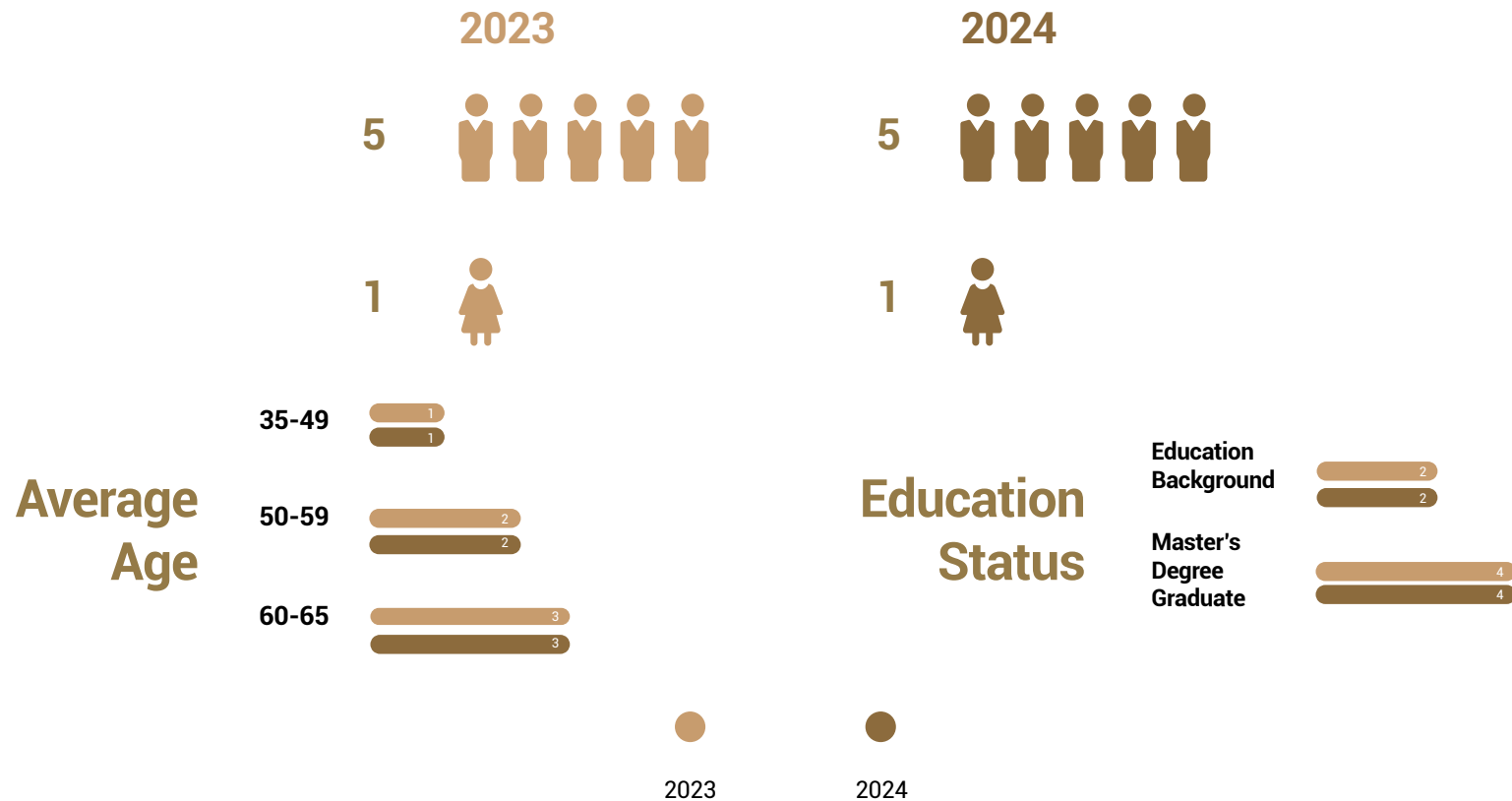


Diversity on the Board

Atakey believes that the diversity of board members is critically important for supporting the company's development and enhancing its overall value. Board members are selected in accordance with the principle of diversity, taking into consideration factors such as gender, age, cultural and educational background, and professional experience.

Additionally, talents specialized in various fields are appointed to appropriate positions in line with the company's business model and operational needs. This approach reflects Atakey's human resources management philosophy.

Gender Diversity





Sustainability-Focused Incentive System

At Atakey, to manage ESG processes more effectively, we integrate our sustainability management within the framework of corporate goals and key performance indicators (KPIs) defined in line with our strategic objectives. These goals reflect the strategic approaches embraced company-wide rather than individual performance criteria.

In our current performance incentive systems, sustainability targets are not yet included as direct reward criteria for our board members, managers, and employees. However, we continue to work on developing this area in alignment with our sustainability strategies. In the upcoming period, we aim to further strengthen our company-wide sustainability-focused approach by integrating environmental and social goals into our incentive mechanisms and rewarding achievements in these areas.

Independence of Board Members

At Atakey, we regard independence, transparency, and accountability as fundamental pillars of our corporate governance approach. We leverage the expertise of our independent board members to support fair and objective decision-making processes and ensure their active involvement in management activities. In line with this, we have established key committees such as the Corporate Governance Committee, Audit Committee, and Early Detection of Risk Committee, and formalized clear frameworks governing their operations. These committees, which help shape our management processes in alignment with the company's sustainable growth goals, include independent board members, board members, and representatives from investor relations management, working together in strong collaboration.

To enhance the effectiveness of our company's management processes, we have updated the relevant documents to strengthen the functioning of our committees. We have defined the operating principles of the Corporate Governance Committee, Audit Committee, and Early Detection of Risk Committee, making these documents accessible to all our stakeholders.

Through regular meetings, we review our company's performance, risks, and sustainability strategies, continuously updating our operating principles to improve our processes. By maintaining our commitment to independent governance, Atakey steadily advances toward its long-term value creation goals together.

Number of Independent Members
of the Board of Directors

2 Independent Member

%33 of the board members



It is available on our
website.





Professionalism of the Board of Directors

At Atakey, our Board of Directors possesses extensive experience in sustainable agriculture and the food sector, finance, risk management, and strategic management. With the professional knowledge and expertise we hold, we contribute significantly to the company's strategic planning and guide our sustainability goals with diverse perspectives.

Our company's Board of Directors plays a key role in shaping our strategic direction by considering the complex dynamics of the sectors we operate in, as well as the requirements of both national and international regulations. In this context, our board members, who have extensive experience ranging from risk

management processes to ESG practices, ensure that our corporate activities progress in a responsible and sustainable manner.

Additionally, our board members contribute to our sustainable agriculture projects through their public and private sector experience in the agriculture and food industries. Their expertise in finance, management information systems, and corporate strategy development further strengthens our internal control mechanisms, risk management processes, and sustainable financial strategies. This enables us to both increase efficiency in our agricultural operations and enhance our farmer support programs.

With the comprehensive perspective of our board members, we continue to take innovative and responsible steps in every area we operate. For more information, please visit our corporate website. All these experiences demonstrate that Atakey embraces a strong management approach focused on sustainability, risk management, and strategic planning for the future. Our board, composed of members with diverse areas of expertise, ensures the company's progress in a manner that enhances its competitiveness both in local and international markets.





BUSINESS ETHICS

Our business conduct and corporate governance approach are fundamentally shaped by business ethics. We base our relationships with all stakeholders, especially our employees, customers, and suppliers, on this solid foundation.

Operating in alignment with ethical values is fundamental for building mutual trust, ensuring sustainable success, and strengthening long-term relationships. At Atakey, we conduct all our business processes based on the principles of integrity, transparency, and accountability. Our commitment to business ethics goes beyond mere legal compliance; it enables us to establish trust-based relationships with our stakeholders and strengthens our corporate governance approach. In this regard, we are pleased to report that, in 2024, there have been no lawsuits filed against us or concluded unfavorably related to environmental, social, or corporate governance matters.

Ethics and Whistleblowing Hotline



Ethics, compliance, and transparency principles are fundamental pillars of our way of doing business. In line with this, we utilize the Ethics and Whistleblowing Hotline established by our parent company, TFI, for reporting **ethical violations, non-compliances, and irregularities, and for managing them ethically.**



The Ethics and Whistleblowing Hotline is available 24/7 to all our employees, business partners, and other stakeholders, and is managed by an independent service provider. This system ensures that anyone can safely report unethical behavior, corruption, conflicts of interest, and other violations either openly or anonymously. All received reports are thoroughly investigated and transparently addressed by the TFI Ethics Committee and relevant committees.



The independent management of the Ethics and Whistleblowing Hotline enables our stakeholders to participate in the process with confidence, **while contributing to our unwavering commitment to business ethics and supporting a sustainable corporate governance approach.**



Anti-Bribery and Anti-Corruption

Atakey is committed to conducting all its activities in a transparent environment free from corruption and bribery. We have zero tolerance for any form of bribery or improper incentives, and we expect full compliance with legal regulations from all our employees in this regard.



Prevention of Conflict of Interest

It is essential that our employees' personal interests do not influence their professional responsibilities in decision-making processes. Therefore, actions regarding gifts, hospitality, sponsorships, donations, and external positions must comply with established rules. In any situation that may give rise to a conflict of interest, it is expected that the relevant managers and compliance units are promptly informed.



Fair Competition and Anti-Monopoly Principles

Full compliance with free market conditions and competition law is a fundamental principle of our company. Practices that violate competition, such as sharing sensitive information with competitors, price-fixing agreements, and dividing territories or customers, are strictly prohibited. Additionally, we expect our suppliers and business partners to adhere to the principles of fair competition.



Information Security and Commercial Confidentiality

Confidential information, trade secrets, and personal data belonging to our company are protected with great care. To prevent unauthorized disclosure, misuse, or leaks, our employees are permitted to access such information only within the scope of their duties and must comply with established security procedures.



Ethical Business Relations and Responsible Management

We adhere to ethical standards in our relationships with stakeholders, business partners, and public institutions. By acting in accordance with the principles of honesty, accountability, and transparency in our business processes, we aim to create a trustworthy working environment for everyone.

In this context, our ethical principles are supported by concrete practices, and we provide our employees and business partners with a comprehensive set of **Ethical Conduct Guidelines for TFI TAB Gıda Yatırımları A.Ş. and its Subsidiaries**. We adopt a zero-tolerance policy regarding bribery, corruption, conflicts of interest, compliance with competition rules, protection of personal data, and proper use of company assets. To prevent and detect ethical violations, we have established a robust whistleblowing system and support our employees to report concerns confidently. Our leaders take the lead in promoting transparency, open communication, and a culture of ethical behavior.



ANTI-CORRUPTION MEASURES

Our Anti-Corruption Process at Atakey

As Atakey, operating under the TFI Group, we adopt a zero-tolerance policy against corruption and integrate our ethical and transparent management approach into all our business processes. To strengthen and internalize our fight against bribery and corruption together with all our employees, we fully comply with the **Anti-Corruption and Anti-Bribery Policy of TFI TAB Gıda Yatırımları A.Ş. and Group Companies**. The key components of our process are as follows:

1. Implementation of the Policy

Based on the TFI Group's Global Anti-Corruption Policy, we have implemented Atakey-specific additional regulations effective from January 23, 2017.

Collaboration with the Compliance Officer: Our Compliance Officer works closely with the Compliance Director appointed by TFI to ensure effective implementation of processes and to coordinate information sharing.

Legal and Ethical Standards: We conduct all our activities in full compliance with applicable anti-corruption laws and internal corporate ethical standards.

2. Anti-Corruption and Anti-Bribery Policy

Information and Acknowledgment: All our employees receive, read, understand, and commit to comply with the Global Anti-Corruption Policy along with Atakey-specific additional provisions included in the compliance certificate.

Personal Responsibility: This commitment reflects our individual accountability, acknowledging that any violation may result in disciplinary actions (e.g., termination of employment).

3. Documentation and Recordkeeping Management

Transparent Recordkeeping System: We record all commercial transactions such as income, expenses, profit, loss, and asset management honestly and in detail, maintaining accurate and complete books.

Regular Audits: We conduct regular internal audits and accounting controls to prevent incorrect or misleading records.

Long-Term Archiving: In compliance with legal requirements, we retain and ensure accessibility of all our records for at least ten years from their creation date.

4. Preliminary Review and Approval Processes

In all commercial relationships with our business partners and third parties, we implement preliminary reviews as stipulated within written contracts and risk assessments.

Risk Analysis: The qualifications, reputation, conflict of interest, and compliance with ethical standards of our service providers are thoroughly evaluated; additional investigations are conducted when necessary to minimize risks.

5. Guidance on Interactions

Gifts, Meals, Travel, and Entertainment: In our business relationships, we act within reasonable, modest, and ethical boundaries regarding gifts, meals, travel, and accommodations.

Pre-Approval Requirements: For transactions exceeding established limits, we implement prior written approval mechanisms through documents such as the “**Expense Approval Form**,” ensuring transparency and accountability at every step.

Relations with Public Officials: Facilitation payments are strictly prohibited; we exercise utmost care in our interactions with public officials.



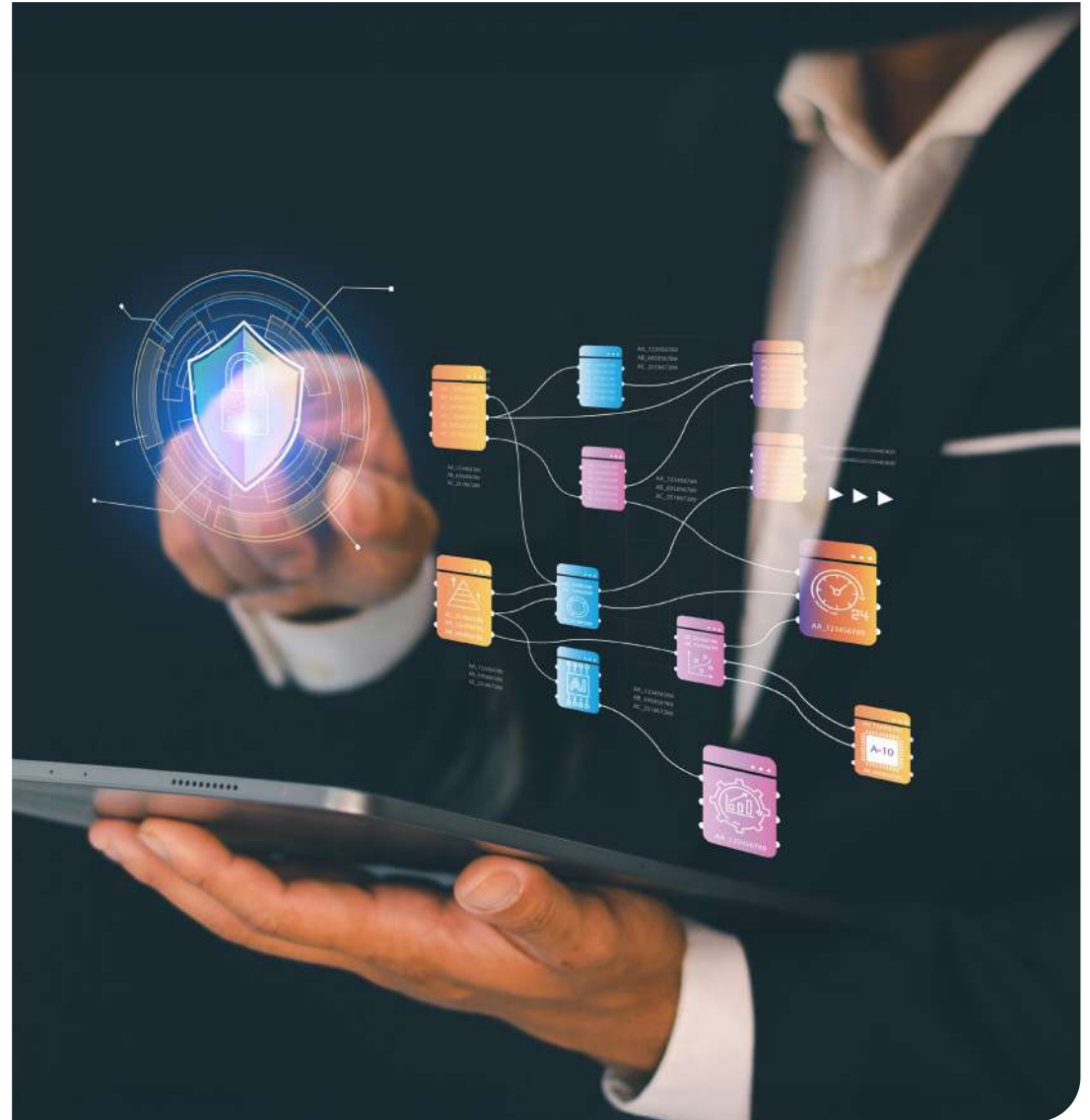
INFORMATION SECURITY MANAGEMENT

As Atakey, operating under the umbrella of TFI TAB Gıda Yatırımları A.Ş., we diligently manage information security to ensure the protection and safety of our information assets. Our information management processes are implemented through a dynamic and continuously updated approach that integrates technical, administrative, and physical measures to guarantee the confidentiality, integrity, and accessibility of our information assets exclusively to authorized personnel.

We rigorously implement the information security approach outlined in our information security policies and related documents, including but not limited to data classification and prevention of data leakage, access control and authorization matrix, log management, network security, identity management, privileged account management, encryption, penetration testing, logging activities, threat intelligence, backup, up-to-date security systems (such as antivirus and firewalls), endpoint solutions, remote access management, and physical security measures. Through these controls and methods, we ensure early intervention against potential cyber threats and continuously monitor and enhance our information security via regular risk assessments and crisis management scenarios.

We implement administrative and technical measures to protect personal data. We manage the processes of data storage, processing, transfer, and destruction in compliance with applicable legal regulations; additionally, we regularly review and update our data security processes.

Our information security approach contributes to our sustainable business performance and public trust by raising awareness among all employees and relevant stakeholders within the framework of these policies, supporting them with training, and strengthening through continuous improvement mechanisms. This integrated approach enhances our competitiveness in the digital transformation process and plays a critical role in achieving our sustainability goals.





Establishment of the Information Security System

Within the scope of information security measures we have implemented, comprehensive information security documents that establish the necessary foundation to protect company information and counter cyber threats have been developed and integrated into our workflows.

To prevent data leaks, regular leak and phishing tests are conducted annually; various control measures such as confidentiality training, signing of non-disclosure agreements (NDAs) with service providers, and data backup are implemented.

Prevention of Information Security Risks

Regular penetration tests are conducted on information systems; security vulnerabilities in office networks and servers are identified and promptly addressed.

Periodic reports on cybersecurity and IT risk management are presented to our Audit and Early Risk Detection Committees, and feedback is received from senior management. Additional measures are taken as needed to strengthen our security precautions.

Atakey is also protected against potential cybersecurity risks through cybersecurity insurance.

Continuous Maintenance and Improvement of Information Security

We implement access management controls that ensure only authorized personnel can access sensitive data and resources related to critical applications and systems.

In doing so, we aim to prevent unauthorized access and minimize the risk of data breaches.

To maintain business continuity in the event of a cyber attack or natural disaster, we regularly back up critical data, adopt cloud solutions where necessary, and develop disaster recovery plans which we test annually. These measures enable us to quickly restore our data and systems during a crisis and minimize the impact of disruptions on our operations and stakeholders.

Comprehensive efforts are carried out to protect the organization from cyber threats through our established cybersecurity practices, primarily focusing on network security, data classification, data protection, endpoint security, log management, identity management, and cyber threat intelligence.

Increasing Information Security Awareness

Regular training and awareness activities on information and data security are conducted to educate employees about the importance of securing sensitive information and eliminating cyber risks. These efforts support employees in identifying potential threats, complying with security protocols, and reporting suspicious activities.

Additionally, phishing simulation exercises are conducted periodically to assess the effectiveness of security controls and identify potential vulnerabilities.

Within this scope, our efforts under the Information Security Policy and the Personal Data Protection Law (KVKK) framework continue uninterruptedly to protect our company's data, ensure the continuity of our processes, and minimize potential risks.



INVESTOR RELATIONS

Atakey adopts a robust investor relations management approach to protect the rights and interests of its investors. In this context, it aims to establish open, transparent, and continuous communication with investors in accordance with capital markets legislation, regulations on public disclosure, the "Disclosure Policy," and the "Stakeholder Policy."

Atakey regularly conducts financial results presentations, analyst meetings, and one-on-one discussions to strengthen communication with investors. The most up-to-date information regarding the company's performance is shared with investors through quarterly investor presentations and financial reports.

The company's activities and financial results are closely monitored, and relevant evaluations are conducted with company executives. While analyzing sector developments, competitor companies are also tracked.

The company plays a significant role in establishing the corporate library and developing the company website to share information with the public.

All activities related to Capital Markets legislation are managed by the Company's legal department and executives. While monitoring share performance, the impacts of economic and macro-level developments are also analyzed.

Information, legal regulations, and changes issued by the Capital Markets Board, Borsa İstanbul (Istanbul Stock Exchange), and the Central Registry Agency are closely monitored. Significant responsibilities are also undertaken in implementing Corporate Governance within the Company. Compliance with the Corporate Governance Communiqué requirements is ensured, and all necessary actions contributing to the Company's corporate development are taken. The head of the Company's Investor Relations unit is also appointed as a member of the Corporate Governance Committee and works together with the committee to address deficiencies and adapt exemplary governance practices. The committee is presented with recommendations to ensure maximum diligence in complying with Corporate Governance principles and the actions needed to achieve this.

Investor Relations also manages the company's annual report process, ensuring that the report is prepared in a clear and appropriate language and that a summary of the annual activities is presented. In matters concerning shareholders—such as the general assembly process, dividend distribution, share buybacks, capital increases, and authorized capital ceiling—it collaborates with the legal department to ensure that all procedures comply with regulations and that timely notifications are made.





Disclosure Policy

Atakey operates within the framework of the "Atakey Disclosure Management Policy" to regulate the flow of information to its stakeholders. Within this scope;

Announcements made through the Public Disclosure Platform (KAP) include material event disclosures, quarterly financial reports, financial bulletins, general assembly information, and disclosures related to capital markets legislation.

As Atakey, we aim to enhance our credibility by adopting a responsible, effective, transparent, and accountable communication approach with investors. Throughout the year, we hold numerous meetings with investors and analysts.

Following the announcement of our quarterly financial reports on the Public Disclosure Platform (KAP), we organize teleconference meetings with domestic and international investors and analysts to share our company's recent activities, financial results, strategy, and expectations. We also respond to analysts' real-time questions during these sessions.

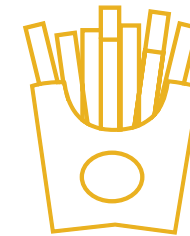
Our Investor Relations team acts as an effective communication bridge to accurately and reliably convey our company's operational and financial results to investors.



All detailed financial data related to our reporting year can be accessed through our Financial Statements and Annual Report available on our website.



04 Food





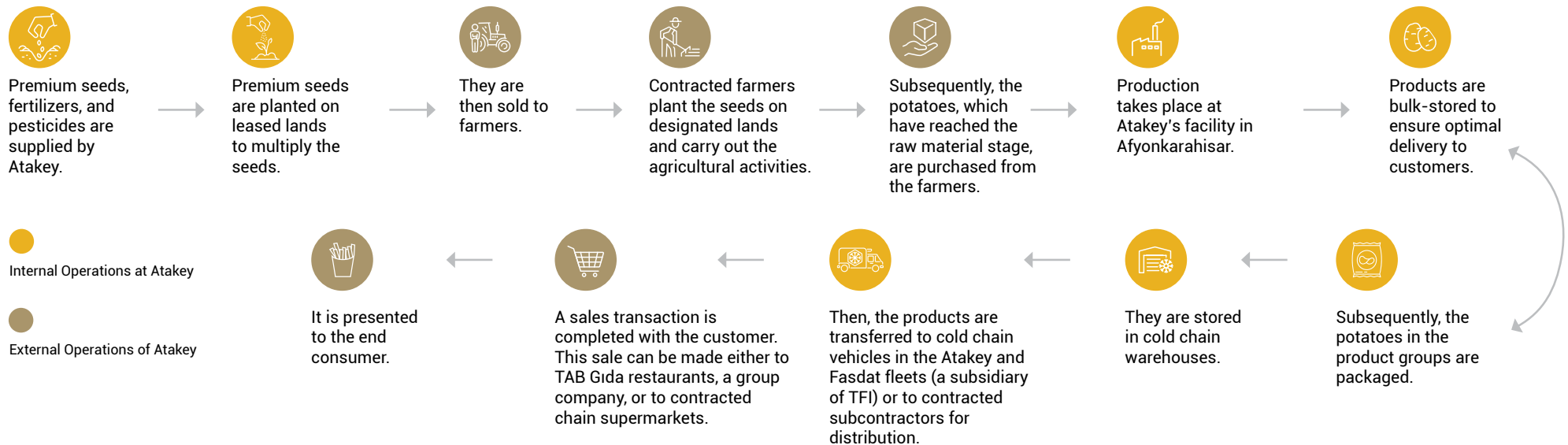
SUSTAINABLE VALUE CHAIN

Atakey's value chain stands out as a strategic framework encompassing operational processes from agriculture to the delivery of the final product. This structure concretely reflects the company's sustainability vision, covering multiple stages including agricultural activities, logistics, production, and packaging. Atakey collaborates with local farmers to multiply high-quality seeds and facilitate their cultivation in the fields. The products are processed at state-of-the-art facilities in Afyonkarahisar, produced according to the highest quality standards, and preserved through cold chain storage systems. Subsequently, they are delivered to end consumers via contracted retail chains and restaurant groups. For Atakey, the value chain not only enhances operational efficiency but also plays a critical role in ensuring quality assurance, cost control, and achieving sustainability goals. This structure minimizes the company's external dependencies while creating economic and social benefits through local partnerships. Every phase, from cold chain logistics to packaging processes, embodies a value creation approach that supports Atakey's motto, **"From Nature to the Future."** Operating under the umbrella of TFI TAB Gıda Yatırımları A.Ş., Atakey is integrated into a broad food value chain, securing a competitive advantage within the industry. With operations centered on supporting local agriculture and prioritizing sustainability, Atakey both strengthens TFI's overall vision and establishes its own strong brand identity.

From Farm to Table: Atakey's Sustainability Journey Through Its Value Chain



Value Chain Structure





OUR RESPONSIBLE SUPPLY MANAGEMENT

We view sustainability as the cornerstone of our business model and aim to establish a transparent, reliable, and responsible supply chain accordingly. In line with our ethical values, food safety, and quality standards, we subject our suppliers to a rigorous selection and evaluation process. This process is managed not only based on cost and quality criteria but also in terms of compliance with environmental and social responsibility principles. Through procedures, periodic surveys, and comprehensive audits, we continuously monitor our suppliers' adherence to our food safety, quality, and sustainability policies, contributing to their improvement. We actively track environmental risks within our potato supply chain.

In our supplier selection processes, we primarily base our approach on the Purchasing Procedure and the Supplier Evaluation and Monitoring Procedure, aiming to establish sustainable and responsible partnerships that create long-term value.

As Atakey, we have taken a strategic step to improve environmental performance within our supply chain by starting to evaluate the ESG commitments of our suppliers of food products, packaging, auxiliary materials, and chemical substances. In the last quarter of 2023, we sent a survey to our suppliers to gather information about their ESG-focused policies, targets, and management systems. Through this survey, we reached 27 suppliers, creating a significant foundation for assessing their ESG commitments and practices. By analyzing the survey results, we will implement action plans aligned with our short-, medium-, and long-term goals for 2025. With this process, we aim to improve our suppliers' ESG performance and increase sustainability awareness.

In 2025, by becoming a member of amfori—a non-profit organization that supports the sustain-

able, ethical, and responsible development of global trade—we aim to enhance our suppliers' compliance with ESG criteria and to train and develop them on fair wages, occupational safety, and the prevention of child labor. Through our amfori membership, we will adopt international social compliance and sustainability standards, promoting environmentally, socially, ethically, and economically sustainable practices throughout our supply chain. In this context, we plan to support our suppliers with the BSCI (Business Social Compliance Initiative) and BEPI systems, implementing training and awareness programs. While building a trust- and transparency-based supply chain, we aim to strengthen compliance with ESG principles. We remain committed to encouraging responsible practices in our supply processes to contribute to a fairer, more ethical, and sustainable future.





OUR CUSTOMER SATISFACTION MECHANISM

We consider customer satisfaction as one of the fundamental pillars of our sustainable business model and act accordingly. By effectively managing our customers' feedback, we aim to continuously improve the quality of our products and services. To enhance customer satisfaction, meet expectations, prevent potential dissatisfaction, and ensure continuous improvement, we operate guided by the Customer Satisfaction Procedure.

We are proud to share that our customer satisfaction rate has reached 100%.

Our Feedback Process

We handle customer satisfaction feedback and complaints through a transparent and systematic process.

Satisfaction Measurement

Every year, we send satisfaction surveys to our customers to gather their feedback. Our quality assurance and production teams thoroughly analyze these responses, and based on the data collected, we plan improvement activities.

Thus, we aim to continuously improve the quality of our products and services.

Customer Complaint Management

We collect feedback from our customers via written, verbal, or telephone communication and forward it to our Quality Assurance team. Complaints are carefully recorded and reviewed, and for each case, appropriate corrective or preventive actions are taken to continuously improve our service quality.

Evaluation and Resolution Process of Complaints

To ensure effective management of complaints, we implement the following steps:

- ▶ **Review:** Incoming complaints are assessed by the Quality Assurance team and the Production Manager. For cases critical to food safety, recall procedures are promptly initiated.
- ▶ **Analysis:** The source of the complaint is thoroughly examined to determine whether it falls under our company's responsibility. Additional investigations may be conducted by management if deemed necessary.
- ▶ **Resolution and Feedback:** Complaints are evaluated and responded to within a maximum of three business days, and the customer is informed accordingly.

Continuous Improvement and Transparency

Records related to Customer Satisfaction and Complaints, survey results, Customer Satisfaction Performance evaluations, and corrective action activities are reported every six months for review. These reports are thoroughly discussed during Management Review meetings, and necessary action plans are developed.

We continuously review our processes and implement improvement initiatives to prevent the recurrence of complaints.



QUALITY FOOD PRODUCTION

As Atakey, we approach food safety and quality as an integrated whole; through our **"Vertical Integration"** structure, we meticulously manage all processes from raw materials to the final product. In our procurement, production, packaging, shipment, and distribution stages, we implement quality control systems compliant with international standards, aiming to deliver products that are both delicious and reliable to our consumers. This approach is supported by the collective efforts of our employees and business partners, reinforcing our commitment to environmentally friendly and respectful production practices. Through regular reviews and continuous improvement activities, we maintain our determination to provide increasingly safe and superior quality food services every day.

Key SDGs Referenced in This Section



Goal 2 (Zero Hunger)

Ensuring food safety and access to nutritious food;



Goal 3 (Good Health and Well-being)

The importance of quality and safe food for public health;



Goal 12 (Responsible Consumption and Production)

Sustainable production processes, resource efficiency, and waste management.

Key Environmental, Social, and Governance (ESG) Topics Covered in This Section



Potatoes
from Field
to Facility



Production
Journey



Chemical
Composition
and Food
Safety



GMO
Transparency



Digitalization
in Agriculture



Packaging



Land
Selection

To promote our food safety and quality-focused approach throughout the organization, we have implemented the **Food Safety and Quality Culture Procedure** and the **Quality and Food Safety Culture Development Plan**.





THE FIRST STEP FOR QUALITY POTATOES

Proper land selection in seed potato production is a critical step for both an efficient cultivation process and a **high-quality, sustainable harvest**. Factors such as soil composition, climate conditions, and an environment free from diseases and pests play a decisive role in cultivating healthy and resilient seed potatoes. Therefore, we consider not only short-term productivity but also the preservation of soil health and efficient use of water resources. Through the right choice of land, we establish the first link of a **productive, sustainable, and reliable production chain**.

Land Selection Criteria for Seed Potato Production

Selection of Suitable Regions for Potato Production

Potato, a cool-climate crop, requires an average temperature of 15-20°C throughout its growing season. However, day length and light intensity also influence this average temperature. Especially during the early stages of plant development, frost damage can occur at temperatures as low as -2°C. Region selection is made according to the production purpose (early-season vegetable, winter crop, or seed potato). In Turkey, seed potato production is predominantly carried out in higher altitude regions.

Crop Rotation Suitability

Potatoes, being a root crop, hold an important place in crop rotation. They are especially one of the best crops suitable for rotation in light-textured soils. In our country, a 4-year crop rotation is implemented for certified seed potato production.

Soil Conditions

Potatoes grow well in soils with neutral to slightly acidic reaction (pH 5,5–7,0). The potato plant has a fibrous root system that does not penetrate deeply into the soil. Therefore, it thrives in deep-profiled, well-aerated, and permeable soils, producing fertile and high-quality yields. Potatoes require a loose seedbed that provides sufficient oxygen and moisture for their underground organs without retaining excessive water. Production is not possible in ar-

eas with high groundwater levels or saline (alkaline) soils.

Land Topography

The slope of the field selected for potato cultivation should be low. On sloped lands, surface runoff can cause water accumulation, leading to yield losses due to rot. Additionally, harvesting operations on rocky fields cannot be performed efficiently, and potato tubers may suffer mechanical damage.

Adequate Water Supply and Water Quality

Water is of great importance for the growth of all plants. Timely and adequate irrigation is essential to obtain a high yield and quality product. A rainfall of 500-700 mm spread over the growing season, or an equivalent amount of irrigation, is required. If the water used in agricultural production is not suitable in terms of factors such as salinity, heavy metals, pH, etc., it can cause physiological problems in plants and lead to losses in yield and quality.

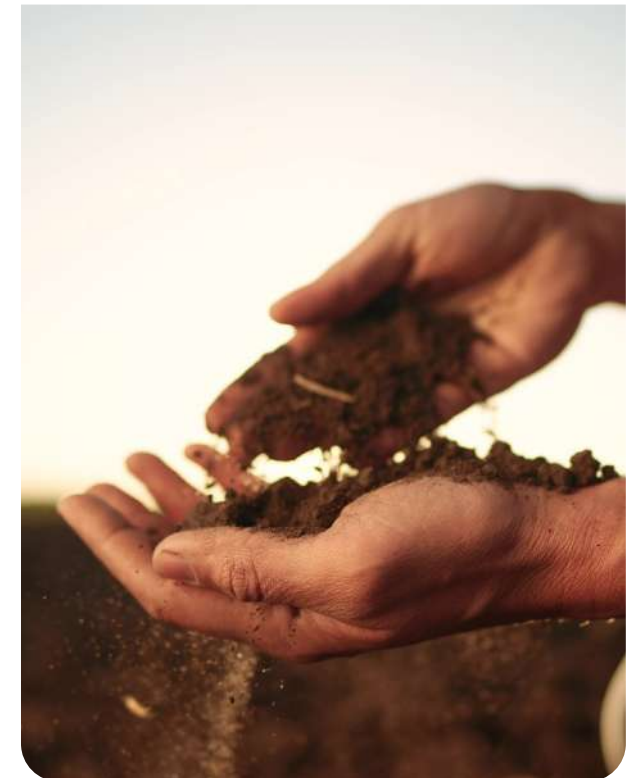
Access to Energy

Energy access must be secured to operate submersible pumps and similar equipment needed to meet the water requirements of the potato plant.

Soil Analyses

For fields intended for seed potato production, we collect soil samples and conduct analyses according to the Seed Potato Certification Implementa-

tion Instruction to verify the absence of quarantine pathogens. Additionally, to ensure proper fertilization in seed potato cultivation, we perform fertility analyses on soil samples taken from the fields and determine the appropriate fertilizers based on the analysis results.



THE STORY OF FLAVOR FROM THE SOIL

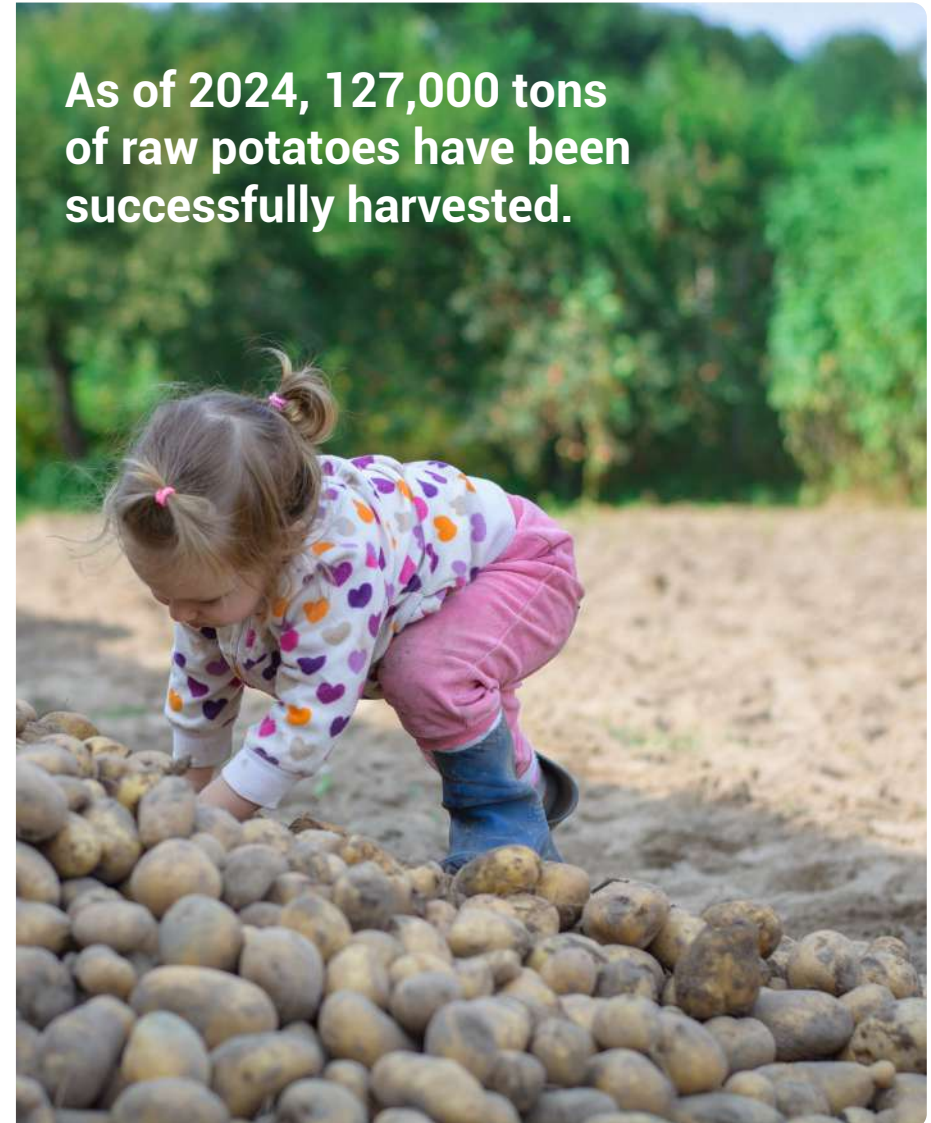
THE JOURNEY THAT BEGINS IN THE FIELD

At the core of our agricultural activities lie both the seed production conducted on the lands of the **General Directorate of Agricultural Enterprises (TİGEM)** and the long-term collaborations established with our contracted farmers. Within a three-year production cycle, the process begins with the highest-grade seeds, which are contractually planted abroad and then brought to our factory's seed storage. In the second year, these top-tier seeds are sown and multiplied on state-owned lands leased by TİGEM for potato seed production, and subsequently certified. This ensures the preservation of the genetic characteristics and verifies the quality of the products. In the third year, we distribute the certified seeds to our contracted farmers, thereby expanding the cultivation of raw potatoes across a broad geographic area.

The multiplication and certification processes carried out on TİGEM lands help us meet both the criteria set by the government and international standards. In this supervised agricultural model, we significantly reduce production risks by preserving the genetic purity of the seeds we use and their resistance to diseases. From the sowing of the seeds onward, fertilization and pesticide programs are managed by our technical teams, and crop development is monitored through periodic field inspections. Thus, we not only ensure the healthiest possible growth conditions for the plants but also continually focus on improving environmentally sensitive production methods.

Our collaboration with contracted farmers puts our sustainable agriculture approach into practice in the field. The certified seeds we distribute in the third year are planted across irrigable and fertile lands nationwide, combining with the expertise of our producers. Through field visits conducted alongside our technical support teams, we ensure that fertilizers and pesticides are applied at the right time and in the correct amounts. When harvest time arrives, the potatoes produced by our farmers are inspected according to our factory acceptance criteria and then accepted based on agreed prices and conditions. This model provides our farmers with a stable income opportunity while sustaining the supply of high-quality raw potatoes.

Thus, our corporate and controlled agricultural practices on TİGEM lands, combined with the traditional expertise and efforts of our contracted farmers, form the backbone of our potato production chain. From the initial seed quality to the final product, we consistently apply environmentally friendly and efficient methods, continuously supporting the principles of sustainable agriculture. Through this holistic approach, we remain committed to offering our consumers products that are always reliable, high-quality, and produced through a responsible and sustainable model.



As of 2024, 127,000 tons
of raw potatoes have been
successfully harvested.



THE JOURNEY FROM THE PLANT TO THE KITCHEN

In our production stages, we always prioritize food safety and quality, carrying the meticulous care that begins in the fields all the way to our facility's gates. When the potatoes, carefully cultivated by our contracted farmers, arrive at our factory, they first undergo comprehensive analysis and quality control checks. At this stage, we evaluate multiple criteria, from the size and appearance of the potatoes to their dry matter content. Once they meet the necessary standards, we store the raw materials in our specially designed storage areas. In these advanced technological storage facilities, we continuously monitor temperature and humidity conditions to ensure an environment that preserves the freshness of the potatoes.

In the next step, the potatoes are transferred to the production line, where we wash them using water channels and brush systems to remove soil and other surface residues. During the peeling process, conducted with a special steam system, we gently remove the outer layers with minimal loss. This is followed by a detailed sorting phase, performed ei-

ther manually or by machine, to eliminate defective parts and maximize the yield of usable semi-finished product. The cleaned and properly shaped potatoes are then transferred to slicing systems tailored to the specific product type.

For each product in our portfolio -Finger cut potatoes (7x7 or 9x9), apple slices, lattice, or crinkle cut forms- we meticulously maintain the correct thickness and cutting angle.

The sliced potatoes undergo a high-temperature, short-duration blanching process, during which we optionally apply coatings such as seasoned or transparent batters to certain products. These coatings enhance the crispness and flavor of the product. We continuously monitor the uniformity of the coating by performing weight measurements both before and after the coating process. After removing excess surface moisture in the drying tunnel, we subject the products to a controlled pre-frying process for a specific time and temperature. During this stage, we closely monitor the quality of the oil—measuring parameters such as free fatty acid levels and

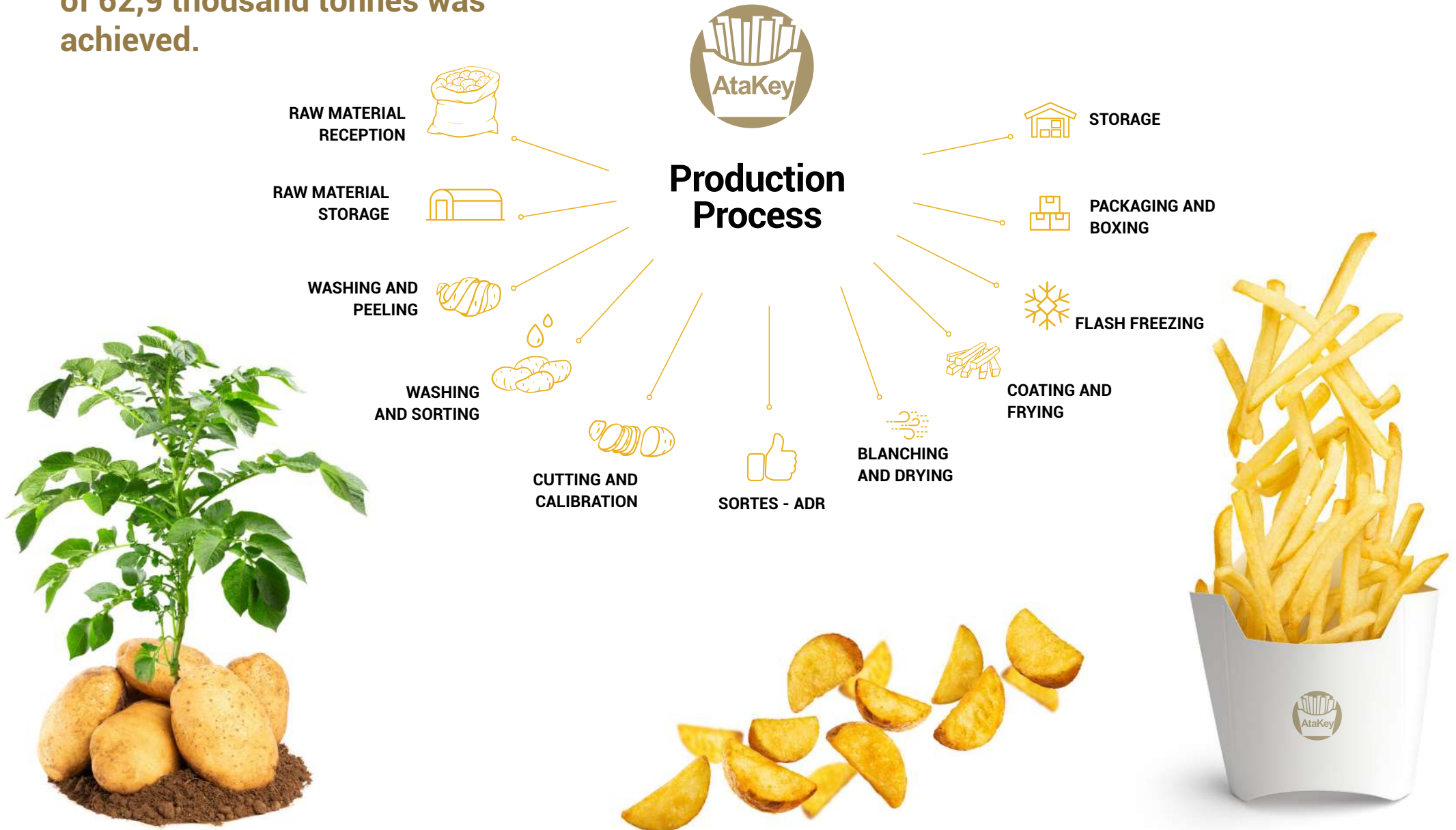
trans fat content through regular testing—to ensure consistent product quality.

After frying, our potatoes are transferred to a freezing tunnel operating below -18°C , where we use a blast freezing method to preserve their nutritional value and texture. The frozen products then proceed to the packaging stage, where they are weighed by automated scales and packaged in specified quantities. Once packaged, each product is labeled with a batch/lot number, production date, and other mandatory information. Finally, a comprehensive quality check is conducted using physical risk detection systems such as metal detectors or X-ray scanners to ensure product safety before dispatch.

We store our packaged products in cold storage facilities at -18°C or lower and use refrigerated vehicles to maintain cold chain conditions during shipment. We continuously monitor and record temperature data throughout the delivery process up to the point of delivery. This ensures that our products reach our customers fresh and at the highest quality standards.



As of 2024, a total sales volume of 62,9 thousand tonnes was achieved.





Sensitivity in the Use of Chemical Fertilizers and Pesticides

We work meticulously at every stage to protect **soil health** and ecosystem balance, which form the foundation of our production chain. We regularly conduct **soil analyses** both on TIGEM lands and in the fields of our contracted farmers. These analyses clearly identify the **nutrient** requirements and **pH levels** specific to each region, allowing us to plan fertilization and pesticide applications accordingly. In doing so, we avoid the excessive use of chemicals, enhance productivity, and minimize negative environmental impacts.

An essential part of this approach is our firm stance against the **contamination of soil with persistent organic pollutants (POPs)**. We are committed to ensuring that no substances causing long-term harm to soil or water resources are included in our production processes. We continuously update our procedures and implement additional measures to prevent such risks. Both our teams and contracted farmers strictly adhere to this principle to safeguard soil sustainability and ensure its preservation for future generations.

We also design our planting and harvesting schedules based on these analysis results, ensuring that fertilizer and pesticide applications are carried out during the most suitable **growth phases of the plant**. This approach allows us to maximize **raw material quality** while maintaining a nature-respecting production model. As a result, through this scientific and conscientious land management approach, we preserve the natural structure of the soil, **prevent contact with persistent pollutants**, and achieve productive and healthy crops. These meticulous practices enable us to proudly offer our consumers po-

tato products that are produced through a reliable, **high-quality, and responsible production model**.

GMO Transparency

In accordance with Turkey's Biosafety Law No. 5977 and related regulations, the import and production of agricultural products containing Genetically Modified Organisms (GMOs) are subject to strict controls, effectively preventing the entry of any genetically modified seeds into the country. This legal framework ensures a comprehensive monitoring mechanism, from customs inspections to production sites. At **Atakey**, we **do not use any GMO-based raw materials** and procure our potato seeds and other agricultural inputs in full compliance with the applicable regulations.

In alignment with customer demands, we remain committed to a GMO-free production approach. This commitment stands as a tangible reflection of our dedication to a responsible, reliable, and sustainable production model that spans the entire journey **"from farm to table."**

Digitalization in Agriculture

The **Crop Tracking system**, which we launched in **2024** and continue to develop, represents a key part of Atakey's digitized business management approach within our service and project management processes. This comprehensive software project, designed to manage and optimize contracted potato production processes and compatible with mobile devices, aims to enhance traceability, efficiency, and sustainability at every stage of the production cycle while minimizing operational costs.

By meticulously recording the planting, growing, and harvesting phases, Crop Tracking enables us to monitor farmers' performance in real time. Additionally, with future plans to integrate **AI-based recommendation and alert modules**, the platform will offer even broader support for producers and engineers.

This initiative reflects our commitment to promoting **digital transformation in agriculture** and achieving the **highest standards** throughout the journey from farm to table.





OUR FOOD SAFETY AND AUDIT PROCESSES

We shape our food safety approach through a management system aligned with national and international standards, reinforcing it with a comprehensive audit mechanism that includes employee training, certification processes, raw material and finished product testing, as well as internal and external audits.

Certifications

- ▶ **With the BRC Food (v9)** certification, we demonstrate that our production lines meet internationally recognized food safety and quality principles. Compliance with this standard requires continuous improvement in critical areas such as HACCP, environmental control, and personnel hygiene.
- ▶ **The RSPO (Mass Balance)** certification ensures the traceability of palm oil sourced from sustainable origins. This guarantees that the oils we use in our products meet environmental and social responsibility criteria.

Employee Trainings

- ▶ We provide regular training on food safety topics, primarily hygiene and sanitation, HACCP principles, and BRC standards, to all our staff, especially newly hired personnel at the factory.
- ▶ To keep our employees' knowledge up to date, we conduct both theoretical and hands-on practical training on production lines. We measure the effectiveness of these trainings through surveys, on-the-job observations, and internal audit results.

Internal and External Audits

- ▶ **Internal Audits:** We conduct comprehensive annual audits and sectional audits on a monthly or quarterly basis to ensure that facility practices comply with relevant standards. This process also includes GMP (Good Manufacturing Practices) inspections.
- ▶ **External Audits:** Certification bodies and our customers regularly conduct external audits to objectively assess our food safety and quality systems. In the event of any non-compliance, corrective and preventive actions are promptly implemented.

Raw Material and Finished Product Testing

- ▶ **Raw Material Inspections:** Potatoes delivered from the fields undergo an initial quality approval process. Various parameters such as size, appearance, dry matter, starch content, and signs of disease are evaluated, and only compliant batches are accepted into the facility.
- ▶ **Finished Product Analyses:** After production, our frozen potatoes are tested for parameters such as color, frying loss, and dry matter content. Additionally, physical risks are checked using metal detectors, and periodic laboratory analyses are conducted for chemical residues.
- ▶ **Microbiological and Chemical Tests:** Both raw material and finished product samples are sent to accredited laboratories for microbiological (e.g., mold, yeast, pathogenic bacteria) and chemical (e.g., pesticide residue) testing.

Through this multi-step food safety system, we apply strict controls at every stage—from raw potatoes to the final frozen product—ensuring our commitment to delivering reliable, high-quality, and sustainable food products to consumers.

In 2023, we successfully passed the BRCGS Food Safety audit with an A+ rating; additionally, we achieved a high score of 93.38% in the HACCP audit conducted by NSF International on behalf of Burger King and Popeyes.



SUSTAINABLE AGRICULTURE PRACTICES

As Atakey, we aim to achieve the highest yield in our contract farming and seed production processes by utilizing modern and sustainable agricultural techniques. To this end, we adopt integrated farming practices that enhance productivity while prioritizing environmental sustainability, optimizing our production processes through the efficient use of resources.

FSA Sustainable Agriculture Management System "Gold" Rating

In 2023, we integrated our seed potato farming activities with the **FSA (Sustainable Agriculture) Management System** and achieved the "**Gold**" rating. As part of this integration, we implemented comprehensive improvements in areas such as plant material selection, soil management (enhancing organic matter, minimal soil tillage), nutrient management (balanced fertilizer usage), selective use of plant protection products, and water and biodiversity management. In 2024, we launched a sustainable agriculture-focused farmer training program aimed at raising awareness among our contract farmers about good agricultural practices, agricultural digitalization, and emerging trends. At the same time, we act with particular care in areas close to ecologically valuable lands and protected areas, providing guidance to prevent the unconscious use of invasive species or harmful chemicals. Through these efforts, we aim to strengthen the foundations of a production model where humans and nature can coexist harmoniously.

Sustainable Palm Oil Procurement

At Atakey, we are firmly committed to implementing our sustainability pledges to minimize our environmental impact and leave a more livable world for future generations. In 2021, we became a member of the global initiative **Roundtable on Sustainable Palm Oil (RSPO)**, dedicated to promoting sustainable palm oil procurement. Through this membership, we actively support the RSPO Association with every ton of palm oil we purchase, contributing to more responsible production processes.

RSPO Mass Balance (MB) Certified Palm Oil: As of June 2023, we began using exclusively **RSPO MB** certified palm oil, and by 2024, 100% of the palm oil we purchase is RSPO MB certified. In doing so, we contribute to the growing impact of sustainable palm oil sourcing.





05 Planet





ENVIRONMENTAL MANAGEMENT

Atakey has embraced the responsibility of environmental sustainability leadership by establishing a comprehensive environmental management system based on clearly defined roles and a robust governance structure. We implement strict monitoring and control protocols to minimize our environmental impacts, promoting green and low-carbon production processes. Our efforts to improve water and energy efficiency are driven by the goal of conserving natural resources, while we remain committed to enhancing our employees' environmental awareness and emergency response capabilities. Operating with environmentally friendly, advanced technology production facilities, we implement tangible environmental sustainability practices that contribute both to ecosystem preservation and the long-term sustainable growth of our company.

Environmental Management Structure

We fulfill our environmental responsibilities in full compliance with the Environmental Law No. 2872 and all regulations published by the Republic of Türkiye's Ministry of Environment, Urbanization, and Climate Change. As of 2024, we have established the **ISO 14001 Environmental Management System** to further systematize our environmental efforts. Our environmental processes are managed by our in-house Environmental Unit, staffed with

expert environmental engineers, in collaboration with an external environmental consultancy firm and the Sustainability Department within TFI.

With the implementation of the ISO 14001 standard and the support of our environmental unit, all environmental processes are "managed at the source." This approach enables us to internalize our environmental management system more effectively and sustainably, ensuring that environmentally responsible processes are directly overseen and controlled.

We plan, regularly monitor, and continuously improve all our sustainability-focused environmental activities in line with our corporate documents, including the **Sustainability Policy, Environmental Management System Policy, Water Efficiency Improvement Policy, Waste Management Procedure, Chemical Control Procedure, and Biodiversity Protection Procedure**. Aware that environmental factors are a critical pillar of the ESG approach, our environmental KPIs (Key Performance Indicators) are monitored by the Atakey Sustainability Board and Working Groups, as defined in the **"TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure."** These metrics are periodically reported to the relevant departments, boards, and committees through internal meetings, ensuring that our commitment to continuous improvement remains uninterrupted.





Additionally, with the implementation of ISO 14001, we undergo regular independent third-party audits and supervision processes to continuously assess and enhance the validity and effectiveness of our environmental management system. This approach enables us to achieve full compliance with Türkiye's environmental regulations while adopting an effective and internationally compliant environmental management strategy aligned with global standards.

To ensure the sustainability of our operations and minimize potential environmental risks, we have adopted a comprehensive auditing and monitoring approach. In this context, we aim to enhance environmental awareness and develop effective solutions against risks through regular on-site inspections, environmental parameter measurements, and emergency management practices. Below are detailed insights into our core environmental management practices.

Environmental Audits and Continuity

Our Environmental Consultant conducts regular on-site inspections every month, and the results of these audits are systematically recorded as "Monthly Internal Audit Reports." This process allows us to periodically review our regulatory compliance while closely monitoring the environmental performance of our facility. Additionally, we perform wastewater analyses, air emission measurements, and greenhouse gas emission assessments at legally mandated intervals, and these data are reported through third-party ex-

pert organizations. To date, we have not encountered any non-compliance exceeding the legal limits in our wastewater and air emissions.

Resource Efficiency and Waste Management

In line with sustainability principles, we continuously monitor our water consumption and develop projects aimed at achieving water savings in accordance with our annual strategic targets. In our waste management efforts, we regularly direct waste to appropriate recycling or disposal facilities, ensuring the efficient use of resources. Within the framework of our Annual Waste Management Plan, we particularly focus on improving packaging management to minimize the amount of waste sent to landfill sites. Through these efforts, we not only use resources more efficiently but also reduce our environmental impact. (Further details on this topic can be found under the **"Waste Management"** section.)

Fostering a Culture of Environmental Protection

Throughout our production processes, we regularly conduct emergency drills and specialized training sessions to raise our employees' awareness of environmental regulations and pollution prevention. In office settings, we implement practices aimed at improving energy and water efficiency, promoting the sustainable use of resources, and supporting eco-friendly initiatives to minimize our carbon footprint. Through these efforts, we strive to create a greener and more

efficient working environment. During our reporting period, we provided a total of 904 hours of Environmental Management training to 226 employees.

Environmental Protection Investments

Atakey allocated its environmental protection investments in 2024 to strategic areas such as procuring water- and energy-saving equipment, strengthening eco-friendly infrastructure, greening facility areas, and implementing sustainable environmental projects. Additionally, through energy efficiency improvement projects we carried out, a total saving of 334,698 TRY was achieved. These efforts contribute to reducing our environmental impacts by increasing resource efficiency.

Combating Climate Change:

In the face of the urgent and pressing threat of global climate change, we at Atakey emphasize the risks it poses to food security. In this context, we align all our activities with the principles of sustainable agriculture, guided by Sustainable Development Goal (SDG) 2. Through this approach, we not only strongly promote green growth but also make a lasting contribution to sustainable development on a global scale.



ENERGY MANAGEMENT

As Atakey, we implemented the ISO 50001 Energy Management System in 2023, enhancing the sustainability and efficiency of our energy management processes. Through this system, we ensure full compliance with relevant legal regulations, define organizational responsibilities clearly, establish compliance standards, and continuously pursue capacity-building efforts to minimize energy-related risks.

By utilizing a digital energy management software, we monitor our annual energy audits, track data in real time, and regularly evaluate the monthly consumption of each business unit through energy and carbon reporting mechanisms. This approach enables us to promptly identify potential issues and develop solutions, thereby reinforcing our continuous improvement efforts to promote sustainable energy usage and effectively manage energy risks.

Energy Conservation and Consumption Reduction

At Atakey, energy conservation and consumption reduction have long been among our top management priorities. We closely follow technological advancements and focus on increasing our energy efficiency through equipment upgrades, process optimization, and management improvements.

Additionally, we regularly engage authorized firms accredited by the Ministry of Energy and Natural Resources to conduct energy audits. This professional approach enables us to analyze our consumption data in depth and identify areas for improvement.





Energy Consumption Data

Energy Key Performance Indicators (KPIs)	Unit	2022	2023	2024
Total Energy Consumption (Renewable + Non-renewable)	kWh	67,547,950.95	91,149,165.68	111,419,921.37
Total Non-renewable Energy Consumption	kWh	67,095,677.95	90,507,034.68	110,602,589.32
Purchased Renewable Energy (I-REC, YEK-G)	kWh	0.0	24,691,471.0	26,771,665.0
Percentage of I-REC in Energy Consumption	%	0,0	26.4	24.0
Renewable Energy Generated from the Biogas System	kWh	452,273.0	642,131.0	817,332.0
Percentage of Renewable Energy within Total Energy Consumed	%	0.67	0.70	0.73
Stationary Combustion – Diesel (Generator, Forklift, etc.)	kWh	1,270,197.0	1,313,531.0	1,357,311.0
Mobile Combustion (Diesel)- Company Vehicles	kWh	543,702.1	379,576.6	353,599.8
Mobile Combustion (Gasoline)- Company Vehicles	kWh	79,715.0	259,673.0	308,106.0
Direct Energy Consumption	MWh	47,728	90,507	110,603
Indirect Energy Consumption	MWh	19,368.0	-	-
Total Energy Consumption	MWh	67,096	90,507	110,603
Energy Consumption per Product (Energy Intensity)	MWh/ton	1.57	1.52	1.66

* The increase in our energy consumption is attributable to the rise in our production volume to 66,787 tons and the commissioning of a new production process.



Technology and R&D

To minimize energy use, we develop and implement innovative technologies on our production lines. We invest in research and development projects focused on energy efficiency in both our products and production processes, continuously upgrading our digital software infrastructure and closely tracking annual energy-audit data. The measurements and analyses we obtain are then used to identify and launch new projects that deliver additional energy savings.

Equipment Upgrades

At Atakey, we regularly overhaul energy-intensive areas—such as pump systems, refrigeration equipment, and lighting units—to boost efficiency. For example, we replace high-consumption light fixtures with LED technology and detect leaks in compressed-air lines to ensure that motors and compressors operate more efficiently. These measures significantly reduce our total energy consumption while allowing us to maintain uninterrupted production.

Since 2023, the energy-efficiency initiatives implemented have delivered the following overall benefits:

**Total Energy
Savings: 528,108 kWh**

Awareness and Training

At Atakey, we offer comprehensive energy-efficiency training to every employee as soon as they start work. These sessions cover:

- Energy management fundamentals
- Improving efficiency in lighting and HVAC systems
- Practical energy-saving strategies
- Benefits of the ISO 50001 Energy Management System
- Our company's energy-management policies

Our aim is to raise employees' awareness of energy conservation and foster a sustainability-focused culture. Through these trainings, we strive to meet our organization-wide energy-efficiency targets and reduce our environmental impact.

Management Improvements

We regularly collect, analyze, and report our energy-consumption data. This enables us to detect potential issues or non-conformities at an early stage and take proactive measures. By comparing energy-use figures across departments, we identify best practices and implement them throughout all units. In this way, we work to lower our energy costs while minimizing our environmental footprint.

At Atakey, we will continue pursuing energy-efficiency improvements and, under our culture of continuous improvement, remain committed to achieving our sustainable-production goals in full compliance with ISO 50001.

Atakey's Approach to Energy Supply Security and Sustainable Energy Management

As one of the leading companies in frozen-potato production, Atakey requires significant amounts of energy to store both raw materials and finished products. Ensuring a reliable energy supply is therefore vital to keeping our production processes uninterrupted and maintaining operational efficiency.

With this in mind, we are taking innovative steps to secure our energy supply and minimize our environmental impact. A key initiative is the bespoke biogas system we developed to convert methane generated in the biological treatment section of our wastewater facility into energy. Thanks to this system, 0.59 percent of our total energy consumption now comes from renewable sources—reducing our environmental footprint while allowing us to manage energy costs more effectively. By using this clean energy directly in our plant operations, we also help shrink our overall carbon footprint.

In addition, since 2023 we have been purchasing International Renewable Energy Certificates (I-RECs), formally documenting that the electricity we draw from the grid is sourced from renewables. This approach not only supports our operational requirements but also reflects our broader goal of contributing—albeit indirectly—to renewable-energy investments worldwide.

Our approach to ensuring energy supply security is built on the following key steps:



Effective Communication and Continuous Monitoring

We have established a robust communication network between our headquarters and production facilities to closely monitor energy-supply risks, and we work with an internal energy management team to devise rapid solutions to potential issues.



Data-Driven Planning

We continuously monitor developments in the energy market, regional supply-demand balances, grid maintenance schedules, and physical climate risks such as extreme heat, and we align our production plans with these data.



Flexible and Proactive Approach

We aim to be ready for every scenario through pre-arranged action plans that address potential power outages or supply imbalances. We regularly review the effectiveness of these plans and conduct drills to strengthen our preparedness for possible risks.

By continuously refining our energy management approach, we act with full awareness of our environmental responsibility and do our part to contribute to a more sustainable future.





EMISSION MANAGEMENT

At Atakey, we support global efforts to combat climate change and take responsibility for securing a sustainable future. Accordingly, we are continually working to manage our carbon emissions effectively and contribute to emissions reduction by improving our energy efficiency. During the reporting period, in line with our carbon-neutral targets, we calculated our carbon footprint, strengthened our energy-management processes, and set out to further advance our sustainable production approach.

Calculation and Verification of Carbon Emissions

At Atakey Gıda, we calculate our corporate carbon footprint and manage the greenhouse-gas (GHG) emissions arising from our operations with the goal of minimizing

our impact on climate change. Within this framework, we identify opportunities to reduce GHG emissions and aim to strengthen our overall emission-management capacity.

Our teams participated in the Supplier Leadership on Climate Transition (S-LoCT) program in 2023, receiving training on greenhouse-gas (GHG) measurement and carbon-footprint calculation. These sessions supported the development of our GHG-based carbon-footprint calculation and analysis processes. Accordingly, we began measuring GHG emissions from our production operations and supply chain, initiating corporate carbon-footprint calculations that cover our Scope 1, 2, and 3 emissions. We conduct this work in compliance with the Greenhouse Gas Protocol—developed jointly by the World Resources

Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Using the data obtained, we prepare our annual carbon-footprint report and assess our emissions-reduction potential.

In 2023, we reinforced our commitment to reducing greenhouse-gas emissions by pledging to the Science Based Targets initiative (SBTi). Accordingly, we set our near-term science-based targets, submitted them for SBTi approval, and our commitment was formally accepted in May 2023. In line with the Paris Agreement's goal of limiting the rise in global temperatures, we will implement our emissions-reduction projects by 2030.

In line with our Emission Reduction Plan, we commit to the following:

Achieved Targets	Ongoing Targets	Planned Targets
To evaluate the identified energy-efficiency opportunities that support our emission-reduction targets and to enhance our energy efficiency in line with our ISO 50001 Energy Management System .	<p>Annually conduct Scope 1, 2, and 3 emissions calculations in accordance with the GHG Protocol, and have these figures verified by independent third-party organizations,</p> <p>Reduce emissions from purchased electricity by procuring renewable energy certificates (such as I-REC),</p> <p>Provide regular training and awareness activities for employees involved in the corporate carbon footprint reporting processes.</p>	<p>To reduce our Scope 1 and Scope 2 emissions by 42% by 2030 compared to the 2022 base year, in line with the target of limiting global warming to 1.5°C.</p> <p>To reduce our Scope 3 emissions by 42% by 2030 compared to the 2022 base year, in line with the goal of keeping global warming below 2°C.</p> <p>To evaluate and implement emission reduction projects such as investments in renewable energy and vehicle electrification in accordance with our 2030 targets.</p>

In this context, **we are committed to integrating a science-based and sustainable emission management approach across our entire value chain**, in line with the targets approved by the Science Based Targets initiative (SBTi).



Greenhouse Gas Emissions	Unit	2022	2023	2024
Total Scope 1 & Scope 2 Greenhouse Gas Emissions	tonCO ₂ e	19,828.0	12,857.05	18,301
Gross Scope 1 Greenhouse Gas Emissions	tonCO ₂ e	10,454.0	12,857.05	18,301
Total Scope 2 Greenhouse-Gas Emissions	tonCO ₂ e	9,374.0	0.0	0.0
Scope 3 Greenhouse-Gas Emissions	tonCO ₂ e	33,101.2	50,073.50	55,137.35
Emissions from Purchased Goods and Services	tonCO ₂ e	23,394.4	31,098.3	33,620
Emissions from Capital Goods	tonCO ₂ e	67.0	123.7	1,905
Emissions from Fuel- and Energy-Related Activities	tonCO ₂ e	107.4	5,220.54	4,585.43
Emissions from Upstream Transportation and Distribution	tonCO ₂ e	2,891.2	3,744.3	4,142
Emissions from Waste Management	tonCO ₂ e	145.5	195.7	138
Emissions from Business Travel	tonCO ₂ e	3.4	15.3	0
Emissions from Employee Commuting	tonCO ₂ e	78.2	84.7	80
Emissions from Downstream Transportation and Distribution	tonCO ₂ e	1,937.8	3,787.4	2,582
End-of-Life Emissions of Purchased Products	tonCO ₂ e	4,476.4	4,492.5	8,086
Annual Greenhouse-Gas Emissions Avoided Across All Locations and Improvements	tonCO ₂ e	19,828	7,005	5,478
Per-Product Greenhouse-Gas Emission Reduction	tonCO ₂ e /ton	0.380	0.164	0.092
Annual Greenhouse-Gas Emissions Minimized through Energy-Efficiency Improvements	tonCO ₂ e	-	-	170,006

Table Notes

- Our Scope 3 greenhouse gas emissions have been calculated in accordance with the Greenhouse Gas Protocol **"Corporate Value Chain (Scope 3) Accounting and Reporting Standard"** document.
- Calculations could not be performed for Category 8 (Leased Assets – Upstream), Category 10 (Processing of Sold Products), Category 11 (Use of Sold Products), Category 13 (Leased Assets – Downstream), Category 14 (Franchise Emissions), and Category 15 (Investments). Accordingly, these categories have been reported as 0,00 metric tons of CO₂e in the Performance Indicators section.
- The calculations utilized emission factors published by international organizations such as the **IPCC, DEFRA, EPA, and Ember**.
- The greenhouse-gas verification process was carried out by SGS Supervise Gözetme Etüd Kontrol Servisleri A.Ş. – the verification certificates are available on **Atakey Patates Gıda's** website.
- Because certain Group companies act as suppliers or customers of one another, some emissions were excluded from the calculations to avoid double counting; the corresponding amounts are reported under those other Group companies' Scope 1 emissions.



Greenhouse Gas Emission Reduction Performance

As Atakey, we have achieved significant results through various improvement efforts aimed at reducing our greenhouse gas (GHG) emissions. Across all our locations and within the scope of these improvements, we have achieved an annual total reduction of **5,478 tons of CO₂e** emissions. However, due to certain operational changes, an increase of approximately **10,507 tons of CO₂e** emissions has also been observed.

Thanks to our efficiency initiatives, the amount of GHG emission reduction per product has been recorded as **0,092 tons of CO₂e** per product. In particular, energy efficiency improvements have resulted in an annual reduction of **170,006 tons of CO₂e** emissions. Furthermore, as part of our supply chain optimization efforts, GHG emission reduction data resulting from changes in product or service providers are also monitored.

These indicators demonstrate Atakey's commitment to reducing its carbon footprint and its effective energy management strategies implemented to achieve its sustainability goals.

Air Pollution Control

At Atakey, we meticulously manage our flue gas emissions for a world where all living beings can breathe clean air. In accordance with the **Regulation on the Control of Industrial Air Pollution**, we regularly conduct flue gas measurements and verify through independent laboratory tests that our emission levels are significantly below the legal limits.

At our facilities, **flue gas measurements are conducted every two years, while combustion efficiency measurements are carried out twice a year.** All processes are executed within the scope of the **Environmental Permit issued by the Ministry of Environment, Urbanization and Climate Change.** In addition, the monitoring and control of air emissions are ensured under the **ISO 14001 Environmental Management System** framework.

Moreover, to manage our natural gas usage in the most efficient way, we analyze the chemical composition of the natural gas we purchase on a **monthly basis** to check for the presence of any pollutants that may cause SO_x emissions. To minimize SO_x and NO_x emissions that may arise during the combustion process, **we regularly optimize burner settings and continuously monitor combustion adjustments.**

Additionally, we apply a **desulfurization process** to minimize the environmental impacts of our biogas use. This process, carried out at our wastewater treatment plant, removes sulfur compounds before the biogas combustion stage, ensuring a cleaner burn.

As Atakey, we continue to demonstrate our sensitivity in emission management and **operate in full compliance with legal regulations, aiming to maintain the lowest possible environmental impact in our activities.**





WASTE MANAGEMENT

At Atakey, we keep environmental responsibility at the forefront and regard waste management as a cornerstone of our sustainability goals. In 2024, we implemented the Ministry of Environment, Urbanization, and Climate Change's **Zero Waste Management System** at our facility and earned the **Basic Level Zero Waste Certificate**. This certificate underscores our commitment to minimizing environmental impacts and using resources more efficiently.

We operate—and continually refine—our waste management processes under the **ISO 14001 Environmental Management System**. Guided by our **Waste Management Procedure**, we systematically track every step from waste generation to final disposal. The procedure covers the segregation of waste by type, temporary storage, recovery or disposal operations, and full compliance with all applicable legal requirements.

We meticulously segregate the waste generated in our production processes, returning recyclables to the economy and disposing of non-recoverable fractions in ways that pose no harm to the envi-

ronment. All waste is handled in accordance with the **R9 (recovery for reuse), R12 (pre-processing for recovery), and R13 (temporary storage) codes**. Potato by-products from the plant—such as peels, fryer-filter residues, and starch-containing scraps—are sent to biogas facilities and livestock farms, supporting both environmental and economic sustainability. In biogas systems, these materials are converted into methane for electricity or heat generation, with the remaining digestate used as fertilizer. Similarly, the starch-rich organic sludge produced during process-water treatment in our wastewater plant is routed to biogas systems. This approach lets us harness sludge with energy potential, while sludge that largely consists of field soil (and therefore has no calorific value) is directed to landfill. In this way, we put

We store hazardous waste safely in the dedicated **Hazardous Waste Temporary Storage Area** at our facility, keeping it for no longer than six months (one year for non-hazardous waste) in full compliance with regulations. The waste is then handed over to licensed disposal companies for environmentally

safe treatment. All stages are monitored under our approved **Waste Management Plan**.

At Atakey, we embrace continuous improvement to minimize environmental impacts, raise employee awareness of waste management, and take responsibility for a sustainable future.

Our Waste Management Performance

2021 – 2023: As our total production volume expanded from 52,131 t to 59,688 t, our total waste rose more slowly than output. Consequently, waste per unit of product (waste intensity) fell steadily from 0.78 to 0.57, demonstrating the positive impact of process improvements and efficient waste-management practices.

2024: In December we commissioned a new frozen-coated-product line, which pushed production volume up by roughly 12 % (from 59,688 t to 66,787 t). This led to a 20.85 % increase in total waste, reaching 41,105.55 t. The higher output and the appearance of new process-related waste streams caused waste intensity to rise to 0.62.

Year	Production Volume (tonnes) Production Volume (tonnes)	Total Waste Generated (tonnes)	Recycled Waste Amount (tonnes)	Disposed Waste Amount (tonnes)	Waste Reduction Amount (tonnes)	Waste Intensity (ton/ton of production)	Recycling Rate (%)
2021	52.131	40,931.00	39,012.00	1,945.04	-	0.78	%95.31
2022	42.635	27.814.00	26,718.00	1.152.52	-13,117.00	0.65	%96.06
2023	59.688	34,012.68	31,826.68	2,186.00	-6,198.68	0.57	%93.57
2024	66.787	41,105.55	38,277.91	2,827.64	-7,092.87	0.62	%93.12



Change in Our Recycling Rate

Over the previous three years (2021 – 2023), **our recycling** rate consistently stayed above 90 percent—95.31 %, 96.06 %, and 93.57 %, respectively—demonstrating strong performance. In 2024 the rate again exceeded 90 percent, reaching **93.12 %**. Although this is a slight decline from the prior year, it still reflects our sustainability focus. The factors behind this decrease include:

The ongoing integration of new and differently-characterised waste streams generated by the recently launched production line into our existing recycling infrastructure;

Additional segregation and logistics requirements stemming from the rise in production capacity;

Transitional effects associated with the learning-curve phase of the new process.

Despite the percentage shift, the absolute amount of waste we recycled has remained essentially stable—39,012.00 t in 2021 **versus 38,277.91 t in 2024**—demonstrating the effectiveness of our in-house recycling culture and segregation practices. In the coming period, we aim to lift the recycling rate further

through improvement projects, process optimisation, and additional infrastructure investments.

Our Actions and Future Plans

1. Special Studies for New Waste Types

We evaluate different recycling/recovery options for organic and packaging wastes generated from the coated product line (biogas, feed, compost, etc.).

2. Sorting and Logistics Improvements

We are increasing our source separation capacity at the production site and reviewing storage and transportation processes to reduce the rate of waste sent for disposal.

3. Process Efficiency and Training

We provide regular training to relevant personnel on waste management and source reduction. By conducting efficiency analyses in the new process, we aim to reduce rejection rates and product losses.

4. Goal: Maintain the recycling rate at 95% or above

Our goal is to maintain a recycling rate above 95%, thereby making a strong contribution to a sustainable future.





Our Circular Economy Approach and Food Waste Prevention

At Atakey, we regard food not merely as something to be produced and consumed, but as a shared resource of both **nature** and **society**. Accordingly, preventing **food waste** and using by-products as efficiently as possible are cornerstones of our corporate culture. At every stage of production we adopt circular-economy principles—**reducing waste at its source, extending the life of assets, and recovering energy**—thereby fulfilling our responsibility to the planet.

Waste Reduction (Reduce)

In 2024, a positive waste reduction of 7,092.87 tons was achieved. Despite the additional waste generated by the new production line, this result demonstrates that our efforts toward waste reduction continue effectively.

Automated Sorting and Food-Loss Prevention

Our state-of-the-art **automated optical inspection units** detect potatoes and semi-finished pieces that do not meet our quality standards in **milliseconds** and remove the defective portions from the main line. Using an **air-ejection system**, these non-conforming fragments are diverted through a separate channel and sent directly to recovery processes.

This system **prevents flawed pieces from reaching later stages of production**, thereby minimising **unnecessary consumption of energy, water, and other resources**. At the same time, we channel the reject-

ed material into **alternative valorisation routes—such as animal feed or biogas generation—eliminating food waste at its source**.

By **cutting waste upstream**, this technology not only reduces overall waste volume but also avoids **inefficient processing steps and additional production costs**. In doing so, **we reinforce our sustainable manufacturing approach** and manage our resources more **efficiently, responsibly, and in an environmentally friendly manner**.

Source-Segregation through the Zero Waste System

Thanks to the Zero Waste System implemented across our plant, every type of food and packaging waste is collected at its point of origin in dedicated containers. This allows recyclable or reusable materials to be dispatched immediately to the proper channels without mixing, sharply reducing the amount of waste that must be disposed of.

Repurposing Semi-finished Products as Animal Feed

Rather than discarding semi-finished potato products that fail to meet our quality standards, we repurpose them as animal feed or send them to biogas facilities for recovery. This approach not only prevents food waste, but also turns these “waste” materials into a valuable resource for another sector—fully embracing the principles of a circular economy.

Wooden Pallet Repair Project

Instead of discarding the wooden pallets used in our plant and distribution warehouses, we keep them in circulation for as long as possible. Damaged or broken pallets are repaired and reintegrated into our logistics operations. Launched in 2022, the Pallet Repair Project forms part of our circular-economy approach, helping both to conserve natural resources and to reduce costs.

In 2024, we repaired 39,549 pallets, thereby preventing the felling of 527 trees and saving TRY 11,864,700 in new-pallet purchases. Calculations based on Calabrian pine show that this action also avoided roughly 20 tonnes of CO₂ emissions per year. By using reinforced pallets, we minimise transport-related damage—such as drops and crushing—thereby preventing food losses and indirect food waste. This initiative strengthens our commitment to resource efficiency, reduces our environmental footprint, and supports the creation of a sustainable supply chain.



Recycle & Recover

Directing Waste to Biogas Plants

We contribute both to nature and economic sustainability by sending our factory potato wastes (peels, frying filter residues, starch-containing wastes, etc.) to biogas plants. These wastes are converted into methane gas in biogas plants and used to generate electricity or heat energy, while the remaining digestate is used as fertilizer. Similarly, we also send the organic sludge containing starch and peels, produced during the treatment of process waters at our wastewater treatment plant, to biogas plants. Thus, while utilizing the sludge with energy potential efficiently, we mostly direct the sludge containing mainly field soil and without energy value to the landfill, but the main source (starch-containing sludge) is effectively used.

Thanks to this strategy, in 2024, out of a total of **37,830.86 tons** of organic waste, we redirected **19,239.26 tons** as animal feed and **18,591.60 tons** to biogas plants, preventing approximately **45,850.39 tons** of CO₂ equivalent emissions. Additionally, by recovering methane from the anaerobic system of our wastewater treatment plant and integrating it into our fuel system, we meet **0.75%** of our energy consumption from renewable sources. In this way, we both reduce our carbon footprint and continuously improve our production processes with our circular economy approach.





Sustainable Materials and Packaging Management

Because most of our products—such as frozen potatoes and onions—are highly sensitive to moisture, we continue to use protective film, stretch wrap, and cardboard. Although our overall packaging consumption rose from 2,188 tonnes in 2021 to 2,781 tonnes in 2024 (largely driven by the increase in production volume to 66.787 tonnes), we are taking steps to lighten the packaging materials we use in order to cut raw-material consumption and reduce waste. Our immediate priority is to optimise package sizes and thicknesses without compromising product quality. Looking ahead, AtaKey aims to select packaging made from recyclable materials and to minimise environmental impacts throughout the process. In collaboration with our packaging suppliers, we plan to conduct ongoing R&D on fully recyclable packaging solutions

FSC-Certified and Recycled Materials

We source a significant portion of our packaging from FSC (Forest Stewardship Council) certified paper and cardboard materials and are increasingly using recycled cardboard boxes. Through this, we contribute to preventing deforestation and protecting biodiversity.

Most of our cardboard packaging is already recyclable. For stretch films and other plastic-based packaging, we continue to work on shifting towards materials with high recyclability rates.

Packaging Design Improvement

By optimising the size and material specifications of the packaging we use for our products, we aim to reduce overall packaging consumption. This approach is expected to boost operational efficiency while cutting labour, material and logistics costs. In addition, we are

exploring innovative solutions to use warehouse space more efficiently and to reduce forklift operations during handling processes.

Declaration of Product Environmental Footprint via LCA

While protecting our moisture-sensitive products—such as frozen potatoes, coated onion rings and coated cheese sticks—we are investigating primary packaging solutions made from recycled materials whose Life-Cycle Assessment (LCA) studies have been completed. Our aim is to cut natural-resource consumption and reduce waste. Accordingly, we are intensifying R&D on innovative film, cardboard and composite materials that lower the carbon footprint without compromising product integrity or quality. Within the framework of our circular-economy approach, we seek to minimise the environmental impact of our packaging and ultimately move toward a portfolio that is entirely recyclable or reusable.

Our GEKAP (Recovery Contribution Fee) Compliance

At AtaKey, we scrupulously fulfill all legal obligations arising from the Recovery Contribution Fee (GEKAP) scheme.

► **Declaration-Filing Responsibility:** The GEKAP Declaration, submitted to the Revenue Administration by retailers or product-placing companies, states the recovery contribution fee payable for the products released to the market.

► **Our Operational Stance:** We submit all required GEKAP declarations for our packaging on a regular basis and follow the reporting and payment processes in strict accordance with the procedures set by the regulations. In this way, we fully meet our legal responsibilities for waste management and maintain an approach consistent with our sustainability goals.





WATER MANAGEMENT

At **Atakey** we strictly comply with all relevant Turkish water- and environmental-protection legislation (e.g., Environmental Law No. 2872, the Regulation on the Control of Water Pollution) and with our own Water Efficiency Improvement Policy. Our goals are to use water resources sustainably, cut consumption at its **source**, and shield our operations against water-stress risks. Across our production sites—and in the agricultural activities we carry out with contract farmers—we provide training, information, and hands-on support to help farmers maintain secure access to sufficient, clean water and to improve their practices.

Water Management in Production

Raw-Potato Washing Stage

- ▶ **Daily water demand:** The first processing step for our frozen potato and onion products—raw-potato washing—would normally require about 1,800 m³ of water per day.
- ▶ **Settling ponds & recirculation:** Thanks to the settling (sludge) ponds installed at our facility, we add only **250 m³ of fresh water every 18 days** and recirculate the remaining wash water

again and again. Instead of consuming **32,400 m³** over an 18-day period, we use just 250 m³.

- ▶ **Savings achieved:** This means we reclaim **32,150 m³** of water every 18 days—equivalent to roughly **555,481 m³** saved during an average 311-day production season—cutting water demand for this process step by **≈ 99 %**.

2024 Water-Consumption Data

- ▶ **Total water consumption:** 926,206 m³
- ▶ **Water recovered through in-process recycling:** 555,480 m³
- ▶ Water saved per tonne of product: 8.32 m³ / t

We note that the rise in our overall water use—from 734,600 m³ in 2021 to 926,206 m³ in 2024—is largely attributable to the increase in our production capacity to 66,787 tonnes. To offset the environmental impact of this growth, we are rolling out additional **water-efficiency projects**.

Wastewater Treatment Processes

Approximately 2,500 m³ of wastewater per day is treated through aerobic and anaerobic treatment

units following our production process and discharged in compliance with the Water Pollution Control Regulation criteria. Before discharge, water quality parameters are measured in the final settling pond, and the treated water is then released into Lake Eber via the Akarçay stream. The wastewater's:

- ▶ We regularly monitor water quality parameters through tests such as pH, TSS (Total Suspended Solids), and COD (Chemical Oxygen Demand).
- ▶ We fully comply with the discharge criteria specified in **Table 5.9** for our sector by the Ministry of Environment, Urbanization, and Climate Change; no **non-compliance** or legal violations have been detected to date. This demonstrates that our processes conform to **legal** and environmental standards and that we consistently monitor the quality of the discharged water.
- ▶ By the end of 2026, we aim to reuse 20% of the wastewater to be discharged by passing it through advanced treatment/filtration methods in support processes such as cooling towers.

Wastewater Data	Unit	2022	2023	2024
Total Wastewater Discharge	m ³	499,555	698,800	727,958
Wastewater Discharge per Unit of Product	m ³ /ton	11.72	11.71	10.91

Water Use in Agricultural Operations and Climate Resilience

In our agricultural activities, we act in alignment with the United Nations Food and Agriculture Organization's (FAO) vision of “**producing more food with less water.**”

- ▶ **Seed-Potato Growers:** We partner with more than 150 small- and large-scale producers. Through a Regenerative Agriculture Pilot Trial slated for launch in 2026, we aim to expand the use of sustainable irrigation techniques, cut back on chemical-fertiliser inputs, and minimise soil-tillage practices.
- ▶ **Modern Irrigation Techniques:** With a view to conserving natural resources and boosting water efficiency, we are committed to implementing and encouraging sustainable, state-of-the-art irrigation practices in agriculture. To enhance system performance and promote responsible water use, we track rainfall and meteorological data and work with our growers to scale up best practices in water management. In addition, we use tensiometers that provide real-time readings of surface-soil moisture to supply seed potatoes with precisely the water they need, thereby preventing unnecessary consumption and supporting sustainable farming while maintaining ecological balance. We are continuing research to assess the effectiveness of drip-irrigation systems and are conducting preliminary analyses for a potential pilot project. Within this framework, we monitor opportunities to use water more efficiently and to further develop sustainable agricultural practices, aiming to increase productivity while safeguarding water resource





BIODIVERSITY CONSERVATION

Our Commitment and Procedure

Through this approach we advance our vision of a future in which people and nature thrive together in the face of climate change and other environmental risks.

At Atakey, safeguarding biodiversity is a cornerstone of our sustainable-development goals. By adhering strictly to international frameworks such as the United Nations Convention on Biological Diversity, we are taking decisive steps to grow in harmony with nature. The Biodiversity Conservation Procedure that underpins this commitment calls for the continuous monitoring of the impacts of seed-potato production on local ecosystems and for the adoption of sustainable farming practices that preserve ecological balance.

- ▶ **Proactive Risk Analysis:** On the Sarayönü (Konya) TIGEM estate and in the neighbouring protected areas we continually monitor endangered species—such as the Great Bustard—and update our biodiversity targets on the basis of these observations.
- ▶ **Eco-Friendly Practices:** We avoid ecosystem-harming methods like stubble burning and enrich the soil with organic matter to bolster local biodiversity. With sensitive activities such as beekeeping in mind, we apply crop-protection products only carefully and under strict control.

With these strategies, we aim to create a sustainable future in strong harmony with climate change and other environmental risks by protecting both nature and humanity.

Sites Near Protected Areas & Safeguarding Biodiversity

Among the 38 plots on which Atakey conducts agricultural operations, three lie less than 5 km from legally protected areas or Key Biodiversity Areas (KBAs).

ArcGIS-based analysis shows that working in such proximity to sensitive ecosystems demands additional precautions. We therefore:

- ▶ Align field practices with our Biodiversity Conservation Procedure. Recognising wetlands and protected zones as fragile ecosystems, we schedule insecticide use, tillage and irrigation so as to minimise ecological risk.
- ▶ Leverage a publicly available, web-based dataset launched in 2024. Updated yearly, the tool combines climate-risk layers with protected-area boundaries, enabling us to select next season's potato fields with full regard for environmental constraints.

By integrating these measures, we aim to secure both crop productivity and the integrity of natural assets across all farming activities—including seed-potato production—even in locations adjoining protected or high-biodiversity sites. Notably, only three of our 38 parcels are near protected areas; the remainder are well outside such zones.



06

People





PEOPLE-CENTRIC WORK CULTURE

We place people at the heart of everything we do, prioritising our employees' fundamental rights and well-being. Embracing diversity, equity and inclusion, we take concrete steps—aligned with international standards—to maintain a healthy and safe workplace. Guided by our Corporate Social Compliance Policy, which upholds the ILO's core labour conventions, we collaborate with responsible suppliers and promote sustainable farming practices through contract growers in more than 25 cities. In doing so, we foster local development, generate indirect employment and maximise social benefit. Our social-responsibility initiatives also involve active, ongoing partnerships with non-governmental organisations, ensuring that we consistently create value for the wider community.

Key SDGs Highlighted in This Section



Goal 2
Ensuring food
security and access
to nutritious food



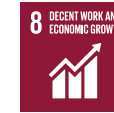
Goal 3
Good Health
and Well-Being



Goal 4
Quality
Education



Goal 5
Gender
Equality



Goal 8
Decent Work and
Economic Growth



Goal 10
Reduced
Inequalities

Key ESG Topics Covered in This Section



Protection
of Employee
Rights



Diversity and
Inclusion



Employee
Training and
Development



Fair
Employment
and Social
Security



Occupational
Health and
Safety



Social
Responsibility
and Community
Development



Protection
of Employee
Rights



PROTECTION OF EMPLOYEE RIGHTS

At Atakey, we are firmly committed to safeguarding all fundamental rights of our employees. Full compliance with Turkey's Labour Law No. 4857, all other applicable labour regulations, and the International Labour Organization (ILO) conventions is an integral part of our operations. We take every necessary measure to protect the rights and interests of our workforce—covering human rights, remuneration and benefits, recruitment, and employment practices. We also encourage our employees to share their views on our policies and procedures, involving them in decision-making processes to foster greater participation and autonomy. In this way, we aim to build a strong, harmonious employer–employee relationship.

At Atakey, we recognise that a talented workforce is the key to sustainable growth and innovation. Accordingly, we promote diversity, welcome different perspectives, and strive to provide equal opportunities for everyone. Guided by our **Human Resources Policy, Corporate Social Responsibility Policy**, and related systems, we uphold equitable practices that respect employees' legal rights and human dignity. We maintain zero tolerance for forced or child labour, and all employment contracts transparently set out rights and obligations. Job security and fair working conditions remain core priorities for our organisation.

Zero Tolerance for Child Labour and Forced Work

Across all our operations we apply the highest ethical labour standards, ensuring a fair and safe workplace. We remain steadfast in our zero-tolerance policy toward child labour and forced labour, and we are pleased to reaffirm that every employee has a valid employment contract that fully complies with

applicable legislation. In line with this approach, no violations were identified in 2024, once again confirming that our working environment is fully aligned with ethical and legal standards.

Diversity and Equal Opportunity

We regard diversity as a source of strength and are committed to cultivating an inclusive workplace. Our goal is to harness every colleague's full potential and integrate individual talents into our business processes. Accordingly, all hiring and promotion decisions are based strictly on merit. We are committed to providing fair and equal opportunities for everyone and prohibit any discriminatory practices based on race, language, religion, gender, age, or other characteristics.

Employee Engagement and Open Communication

At Atakey, respect for people sits at the core of our business and values. Our foremost priorities are to safeguard our employees' legal and human rights, provide a safe and harmonious workplace, and nurture a participatory culture in which every voice can be heard. Gathering diverse perspectives and suggestions on our policies and internal regulations is a key pillar that strengthens our corporate culture. Acting with a strong sense of "we," we encourage employees to play an active role in improving processes and to take part in decision-making mechanisms. By fostering an environment where ideas and feedback are genuinely valued, we support the free expression of independent and original opinions. This participatory approach not only drives our corporate success but also reinforces our standing as a trustworthy and responsible organization in the eyes of society and our stakeholders.

To ensure that any potential ethical violations or irregularities can be reported confidentially and impartially, Atakey has established an **Ethics Hotline**. Information brochures about the hotline have been posted in locations that are easily visible to all employees.



Ethics and whistleblowing hotline



tfitabgida@etikhat.com



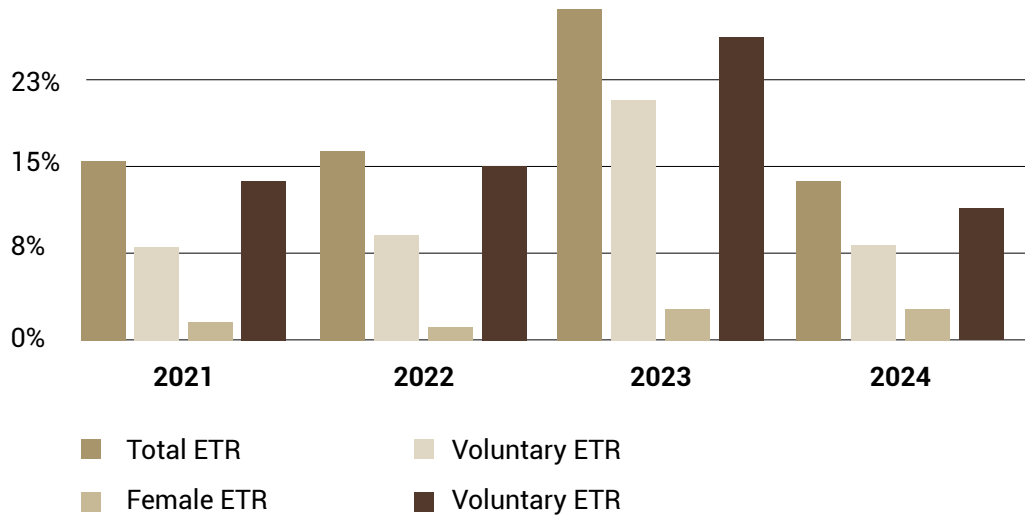
www.ataetikhat.com.tr



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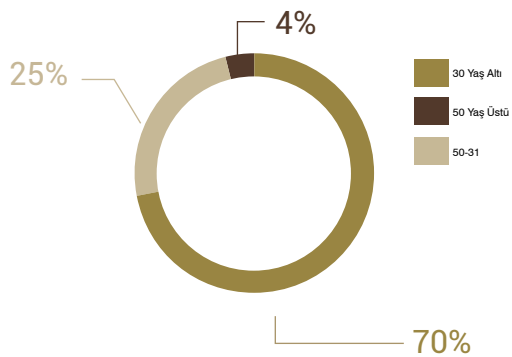


As of the end of the reporting period, the Employee Turnover Rate (ETR) stands at 9.73%.

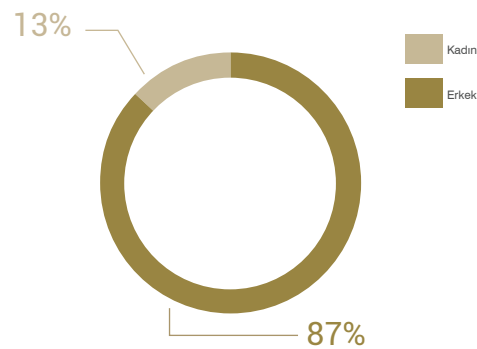


As of the end of the reporting period, our company has 226 employees in total.

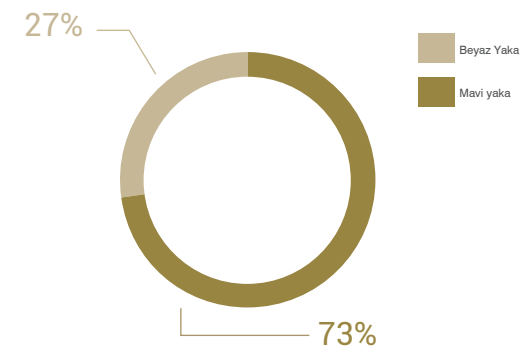
Employee Distribution by Age



Employee Distribution by Gender

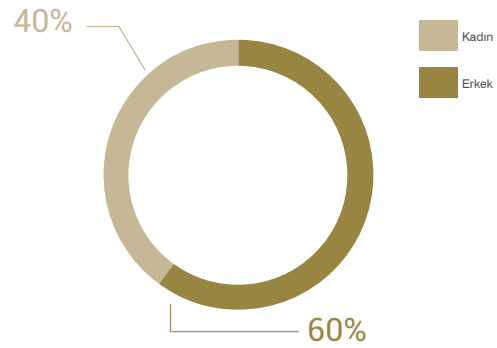


Employee Distribution by Position

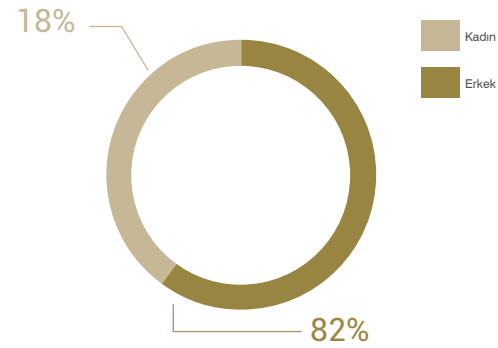




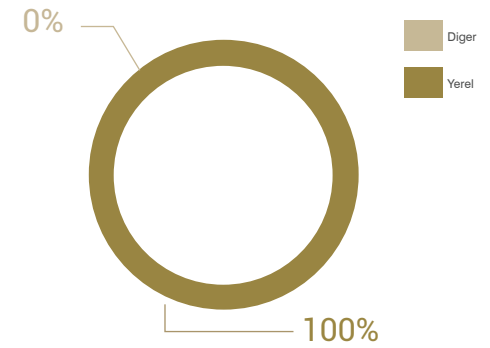
Gender Distribution of Employees Hired During the Reporting Period



Gender Distribution of Employees who Left During the Reporting Period



Regional Distribution of Employees Hired During the Reporting Period



DIVERSITY AND INCLUSION

At Atakey, safeguarding and strengthening diversity, inclusion, and equality sit at the very core of our operations, culture, and corporate values. We believe that cultivating a workplace that embraces differences and fosters a sense of belonging not only boosts creativity and productivity, but also fuels innovation and mutual understanding. In this vein, we are guided by the **TFI TAB Gıda Yatırımları A.Ş. Group Companies' Code of Ethics**, actively encouraging the sustained and increasing representation of women in leadership roles and promoting diversity at every level of the organization. Aligned with our commitment to human rights, we act in accordance with the **Universal Declaration of Human Rights**. Upholding equality, diversity, and inclusion as fundamental principles, we prohibit any form of discrimination against our employees or job candidates on the basis of gender, age, sexual orientation, ethnic identity, religion or political opinion, disability, or any other characteristic.

Equal Treatment in Recruitment and the Workplace

We embrace an equal-opportunity approach throughout our hiring process and daily work environment, guaranteeing that every individual is assessed solely on competence and merit.

In 2024 our parent company, TFI TAB Gıda Yatırımları A.Ş., became a signatory to the UN Women's Empowerment Principles (WEPs) on behalf of all group companies—an important step that strengthens our commitment to empowering women in the workplace. Guided by this vision, we continue to advance policies that increase female employment, actively supporting women throughout recruitment.

With the same dedication, we promote the employment of disadvantaged groups -such as persons with disabilities and migrants- thereby fostering an inclusive, diversity-driven work environment.

Women's Representation in Management: At Atakey, we place great importance on continuously strengthening the presence of women in leadership. As of 2024, women hold 17 % of our senior management roles and 33 % of our middle-management positions—clear evidence of the progress we have made in achieving gender balance within our leadership pipeline.

In 2023 we added a female member to our Board of Directors to further diversify decision-making processes. This step not only fosters an inclusive leadership ethos but also helps entrench an equitable corporate culture. By bringing together diverse perspectives, we continue to offer equal opportunities to all employees and to cultivate a sustainable, inclusive workplace. This approach significantly supports our organisation's long-term success and advances our broader social-responsibility goals.

Inclusive practices and benefits: We continually enhance our support mechanisms—especially for employees with disabilities—by tailoring benefits and accommodations to individual needs. In doing so, we make every effort to ensure that all team members enjoy a physically and psychologically comfortable workplace.

Employee development and engagement: We regard our differences as valuable assets and strive to maintain—and continually enhance—a workplace where everyone can fully realise their potential. Through targeted in-house training and career-development initiatives, we aim to deepen employee commitment and foster a strong sense of belonging across the organisation.



Human-rights compliance and redress

Our commitment to human rights is not only a corporate responsibility but also a social duty.

At Atakey, we take all necessary measures to ensure that none of our employees experience discrimination, harassment, or mistreatment in the workplace, and we pursue this commitment with determination. By adopting respect for human rights, an inclusive culture, equal opportunities, gender equality, and a zero-tolerance approach to harassment, we secured these values with the **Atakey Corporate Social Compliance Policy** established in 2023.

We aim for the rapid detection of potential discrimination and harassment cases and encourage our employees to report such incidents to our ethics hotlines or relevant responsible units. We have established all necessary mechanisms to ensure that these reports are handled with confidentiality and impartiality. These violations are taken seriously and appropriate disciplinary actions are promptly enforced. All our employees contribute to maintaining a safe and respectful work environment by promptly reporting any observed discrimination, harassment, or mistreatment toward themselves or colleagues to the relevant authorities.

FAIR EMPLOYMENT & SOCIAL PROTECTION

At Atakey we are committed to offering every employee a pay structure that reflects local and sector-specific labour-market conditions as well as internal and external equity. All practices concerning remuneration, working hours and fringe benefits fully comply with applicable legislation, and discrimination of any kind is never tolerated. Pay decisions are based on performance, competencies and job requirements; we treat women and men alike with strict fairness and objectivity. We respect parental rights and apply maternity, paternity and nursing leave in full accordance with the law, fostering a family-friendly workplace. During the reporting period one employee began maternity leave and eight employees returned from it. Forced labour or any practice contrary to human dignity is absolutely forbidden. Working hours are arranged in line with **Turkish Labour Law No. 4857**, and overtime is undertaken only with the employee's consent. Consistent with the **Universal Declaration of Human Rights and the Constitution**, we also respect employees' freedom of association and trade-union membership, exerting no pressure on those who exercise this right.

Through these measures Atakey continues to pursue its goal of ensuring an equal, safe and free working environment for all.





EMPLOYEE WELL-BEING

At Atakey we aim to boost employee motivation, ensure their active involvement in matters related to their roles, develop their skills and competencies, and strengthen team cohesion. To this end, we prioritise training at every stage, and we take all necessary measures to create and maintain a healthy, safe workplace. We enforce a zero-tolerance policy toward violence, mistreatment or bullying and steadfastly uphold a work culture that respects human rights.

Employee Well-Being Initiatives

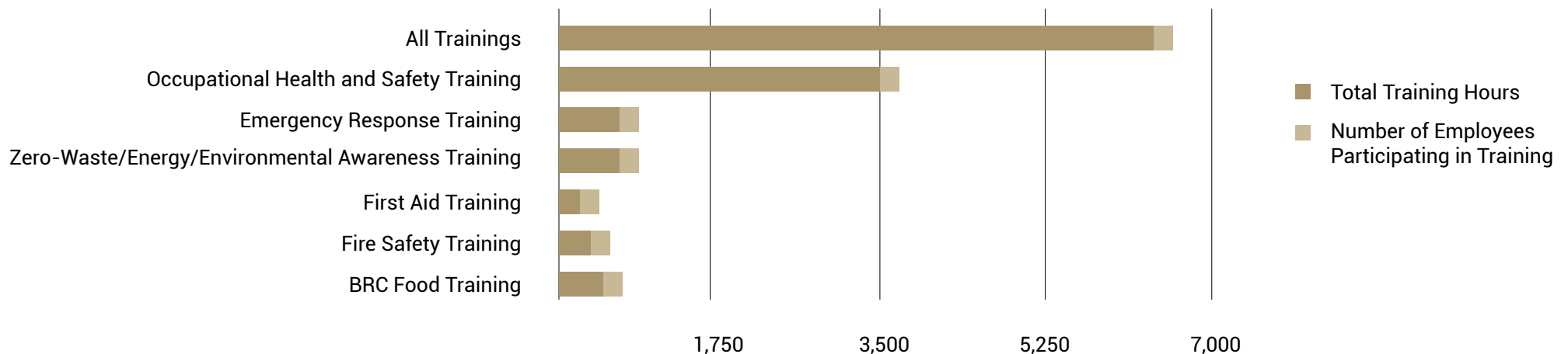
Starting in 2024, we launched the **TFI Zen Zone (Wellness) Project**, giving all group companies access to dietitian consultations, yoga, Pilates, meditation and breath-work sessions to enhance overall employee well-being.

In addition, wellness-focused events such as the “Ata Fit” weight-loss challenge—run across the TFI group—support our employees’ physical and mental health. By benefiting from professional nutritional guidance and a variety of sporting activities, our people help create a healthier, more enjoyable workplace.

Rewarding Practices and Open Communication

At Atakey, we have introduced several initiatives that motivate every employee to contribute to our shared success. Whenever production surpasses a predefined tonnage threshold, all employees share in a company-wide bonus, reinforcing both collaboration and our performance-driven culture. This incentive is an essential step toward acknowledging each individual's contribution to collective achievements. Employees covered by our collective bargaining agreement also benefit from profit-sharing bonuses and similar allowances, reflecting a balanced approach that respects trade-union rights and corporate commitments.

We provide transparent communication channels through which team members can freely voice any requests or feedback. All input is reviewed under our **Human Resources Policy and Corporate Social Compliance Policy** to drive continuous improvement. In this way, we continue to enhance employee well-being, satisfaction and productivity while maintaining a safe, respectful and supportive workplace.





EMPLOYEE TRAINING & DEVELOPMENT

At Atakey, we regard enhancing our employees' competences and raising overall organisational awareness as a core responsibility. Accordingly, under our Training Procedure and Annual Training Plan, we deliver both on-the-job and general awareness programmes, providing systematic support for the professional growth of our workforce.

1. Determination of Training Needs

- ▶ At the end of each year, we come together with our department managers to identify the training requirements for the following year. In this way, we both accelerate the adaptation process of newly hired personnel and focus on developing the competencies of our existing employees in line with current needs.
- ▶ Our Human Resources Department identifies the competencies that personnel are required to have based on their job descriptions; during this process, the company's strategy, quality objectives, and legal requirements are taken into consideration.

2. Training Planning and Implementation

- ▶ In line with the **Annual Training Plan**, we utilize both internal and external training resources. We provide basic orientation training to our newly hired employees, while offering regular training opportunities to our existing personnel on topics such as quality awareness, hygiene, occupational health and safety, and energy efficiency.

- ▶ During the last week of each month, we prepare the finalized training schedule for the following month. When necessary, we also include unscheduled trainings in the program to support our employees' continuous learning process.

3. Orientation and On-the-Job Trainings

- ▶ We organize Orientation Training to help our new colleagues quickly adapt to the organization. This training covers Atakey's corporate structure, working conditions, social rights, quality and food safety policies, as well as basic occupational health and safety rules.
- ▶ Department managers plan the on-the-job learning process and provide additional support in areas where the employee needs to improve, through close follow-up.

4. Training Evaluation and Record Keeping

- ▶ At the end of each training session, we conduct evaluations to measure participants' gains and assess the effectiveness of the program. We collect feedback through the **Training Minutes**, **Training At-**

tendance Form, and, when necessary, the **Training Evaluation Survey**.

- ▶ We measure the success rate of the training through exams or verbal assessments. When needed, we organize repeat sessions or additional practical trainings, keep the results on record, and share them with the relevant departments.

5. Raising Awareness

- ▶ Within Atakey, we share quality policies and objectives in areas easily accessible to all our employees and maintain their engagement through posters and announcements in accordance with regulations.
- ▶ Through written instructions and guidance documents, we preserve institutional knowledge and pass on our experience to new team members via on-the-job trainings. In this way, we minimize the loss of corporate knowledge and ensure that our employees always have access to up-to-date information.

2024 Training Data

Total Training Hours (All Employees): **6,416 hours**

Occupational Health and Safety: **3,616 hours**

Emergency Response Training: **904 hours**

Zero Waste / Energy / Environmental Training: **904 hours**

BRC Food Version 9: **392 hours**

First Aid: **240 hours**

Fire Training: **360 hours**

Total Cost of Training-Related Expenditures: **160,282 TRY**

Total Training Hours Provided to Senior Management: **144 hours**

Total Training Hours Provided to Middle Management: **144 hours**

Average Training Hours per Employee (All Employees): 28.39 hours (Total training hours / total number of employees)

Through these comprehensive training programs, we continuously enhance the knowledge and competency levels of our employees, thereby improving our corporate performance in parallel. The actions we take in areas such as occupational health and safety, environmental management, and quality support us in achieving our goals of **continuous improvement and stakeholder satisfaction**, which form the foundation of Atakey's culture. We have scheduled the Sustainability and Code of Ethical Conduct training for 2025.



EMPLOYEE COMPLAINT AND REPORTING MECHANISM

At Atakey, we provide a robust complaint and reporting mechanism to ensure that our employees can comfortably report any issues they believe to be contrary to corporate principles, ethical standards, or legal regulations. This mechanism is structured in accordance with the **TFI TAB Gıda Yatırımları A.Ş. and Affiliates Whistleblowing Policy** and is applicable to all Atakey employees.

Whistleblowing Topics

Our employees are encouraged to report any inappropriate situations such as disciplinary violations, human rights and employee rights violations, discrimination, harassment, misconduct, or other unethical behavior.

Within this scope, unfair practices observed in the workplace, conflicts of interest, or actions that violate the law may also be reported through the whistleblowing mechanism.

Reporting Channels

Manager Notification (Regular Channel): Our employees may primarily share the matter with their direct manager or a higher-level manager.

Ethics and Whistleblowing Hotline: Employees who do not feel comfortable or prefer to report the issue directly to upper management may do so anonymously or by disclosing their identity via **email, web form, or telephone hotline**. This process is managed with the support of an independent service provider.

Communication Between Recipients and Whistleblowers During the Investigation Process

Receipt of Notification: The whistleblowing or complaint is received via the Ethics Line, telephone, email, or other available channels.

Recording and Initial Reporting: The notification is documented by the recipient individual or unit.

Preliminary Assessment:

The TFI Internal Audit Department evaluates whether the report falls within the scope of internal audit.

If there is a suspicion of misconduct, the matter is handled by the TFI Internal Audit Department or the Internal Audit unit of the relevant company.

In cases involving unethical conduct or violations of specific regulations, the TFI Internal Control, Compliance, and Risk Management Department evaluates the issue.

In-Depth Investigation and Evaluation

Documents, records, and witness statements are collected to investigate the allegations. If necessary, a defense is requested, and relevant departments are consulted.

Decision and Reporting

The outcome of the investigation is submitted to the Ethics Committee or the Disciplinary Committee. Appropriate sanctions and corrective measures are implemented.

Closure and Feedback

At the end of the process, summary information is provided to the whistleblower when deemed necessary.

Management, and Internal Audit Departments periodically report case statistics and outcomes to the Audit Committee.

OCCUPATIONAL HEALTH AND SAFETY

At Atakey, we consider the safety and health of our employees as an indispensable part of our corporate responsibility.

We are committed to acting in full compliance with all legal regulations—primarily the **Occupational Health and Safety Law No. 6331**—as well as internal company procedures.

Through this approach, we aim to ensure that our employees work in a healthy, safe, and peaceful environment, prevent workplace accidents and occupational diseases, and support sustainable corporate development.





Occupational Health and Safety Management System

With the principle of **Safety First, Prevention First**, we aim to identify, analyze, and control risks across all our operations. In line with the **General Occupational Safety Procedure and Atakey OHS Processes**, we strictly implement safety measures at every stage—from production to shipment.

- ▶ **Risk Assessment Analysis:** We identify hazards at their source using the Probabilistic **Risk Assessment (PRA) method and the 5x5 matrix system**, and take necessary precautions swiftly.
- ▶ **Continuous Inspection:** At the beginning of each shift, we inspect machinery and equipment and conduct periodic field audits. Any nonconformities identified during this process are recorded and immediately improved through root cause analysis.

Developing an Occupational Health and Safety Culture

We raise our employees' awareness on occupational safety, thereby establishing a strong foundation for a safety culture within the organization.

Training and Awareness

- ▶ We provide **basic OHS training** to every new employee within the timeframes specified by legal regulations.
- ▶ Each year, we deliver fire safety training to our entire team and conduct drills.
- ▶ We schedule additional training sessions for designated emergency response teams to ensure they can respond quickly and accurately.

Participation and Stakeholder Engagement

- ▶ We immediately address any nonconformities identified during weekly field inspections and issue warnings to the relevant personnel. In case of recurrence, we prepare a formal report and initiate necessary corrective actions.

- ▶ **"Near-miss"** incidents can be reported in writing by employees to the shift supervisor, employee representative, or through near-miss drop boxes. These incidents are thoroughly examined, and corrective and preventive actions are determined accordingly.

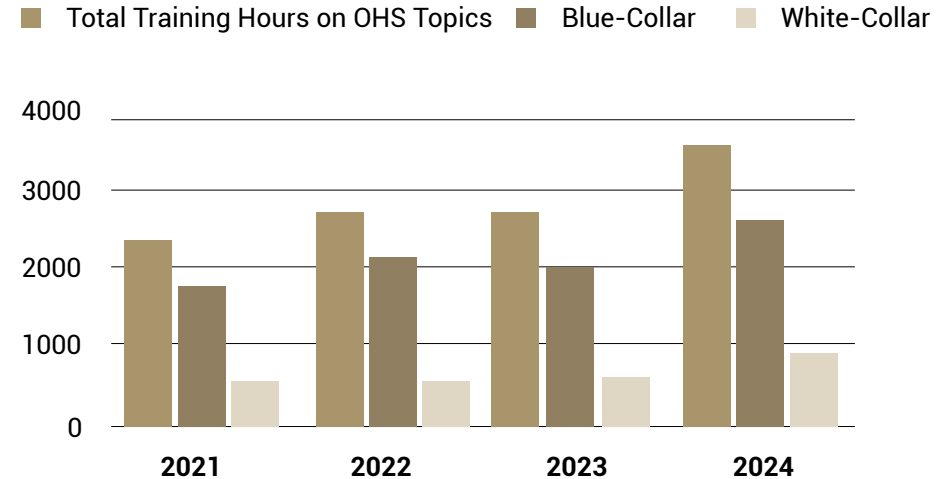
OHS Performance and Target Management

To assess and continuously improve the safety level of our working environment, we prepare an **annual work plan and an annual training plan**.

In addition, the OHS Committee, which meets every two months, reviews workplace accident and near-miss reports and identifies improvement opportunities across the organization.

Audits and Reporting

We perform periodic inspections and maintenance in critical areas such as **electrical installations, fire systems, and pressure vessels**, recording our safety performance.



At the end of the year, we review current practices through evaluation reports and establish improvement goals for the upcoming period.

Risk Prevention and Control

By integrating risk management into all our production and operational processes, we minimize the likelihood of accidents.

Safety in Operational Processes

We conduct shift-start checks on our machinery and equipment; in high-risk areas such as cold storage rooms and chemical zones, we implement additional safety measures (warning signs, barriers, use of PPE).

Accident and Incident Investigations

In the event of any workplace accident or near-miss, we perform a root cause analysis and swiftly implement necessary actions. This enables us to establish a systematic prevention mechanism to avoid recurrence of similar incidents.



Protecting Employee Health

We closely monitor the health status of our employees and provide comprehensive protection against occupational health risks.

- Health Surveillance and Medical Examinations: Every new employee undergoes a medical examination by the **workplace physician** upon hiring; health screenings are repeated at intervals specified by the legislation.
- For employees working in environments with risks such as high temperature, noise, or chemical exposure, we determine appropriate **personal protective equipment (PPE)**. To ensure proper use of PPE, we provide regular training sessions.
- Emergency Preparedness: We regularly update our **Emergency Action Plan** and evacuation plans, which are prepared according to the hazard classification of our company, and communicate them to all personnel.
- We ensure that there is one first aid officer for every 15 employees, thereby enhancing our emergency response capacity. We provide the designated personnel with the necessary training and certification support.

Our 2024 OHS Performance Indicators

Total Hours of Occupational Health and Safety Training	3,616
Number of Individuals Involved in the Processes of Identifying Work-Related Hazards and Risks	19*
Number of Employees Involved in the Evaluation Processes of the Occupational Health and Safety Management System	19
Number of Occupational Health and Safety Risks Identified Directly in Relation to Your Operations: 103 OHS	103
Number of Preventive and Corrective Actions Implemented to Reduce OHS Risks	7**
Number of Risk Reduction Programs Conducted to Mitigate OHS Risks	7
Number of Employees Audited within the OHS Management System	226
Total Number of Workplace Accidents (Female)	2
Accident Frequency Rate (Female)	4%
Total Number of Workplace Accidents (Male)	17
Accident Frequency Rate (Male)	27%
Total Number of Occupational Diseases Identified (Female)	0
Total Number of Occupational Diseases Identified (Male):	0

*The OHS Committee consists of 19 members.

**Emergency trainings, OHS trainings, first aid trainings, health screenings, lockout-tagout system training, environmental measurements, risk assessment.



SOCIAL CONTRIBUTIONS

Community Solidarity and Responsibility Projects

At Atakey, we act with the belief that the welfare of society and the resolution of social issues can be achieved through collective efforts. In line with this understanding, our primary goal is to develop projects that add value to the community and implement them within the framework of our corporate social responsibility policy.

From local development projects to collaborations with civil society, and from charitable initiatives to educational programs, we work in harmony across all our group companies to strengthen community solidarity. Through these efforts, we aim to increase our contributions to society at every step and create a sustainable impact.

Our Own Farmers, Our Own Seeds

Covering approximately 40,000 decares and working with over 150 contracted farmers, we take significant steps toward adding value to the local economy and community. As one of the largest potato production facilities gathered under a single roof in Turkey, we build a strong family structure with all our farmers involved in the process—from planting to harvest. This collaboration not only supports production but also strengthens an agricultural ecosystem that prioritizes resilience, inclusivity, and prosperity through employment power. Together, we grow, strengthen, and contribute value to society.

Farmer Training Programs

In 2024, we celebrated the graduation of the first cohort from our farmer training program. We support our farmers with comprehensive topics such as good agricultural practices, digitalization in agriculture, sustainability, and new farming trends, aiming to add value to the sector by sharing up-to-date information on modern farming methods.

As part of the sustainable agriculture-focused trainings conducted in 2024, 30 farmers received 16 hours of training.

Our goal is to reach at least 100 farmers by 2030 through these support and training programs, thereby promoting the widespread adoption of sustainable agricultural practices.

Responsible Agriculture for Future Generations

We evaluate success in production not only by economic gains but also by social impact.

At Atakey, our close collaboration with farmers enhances their knowledge and experience; thereby, we support local development and contribute to building a more equitable and sustainable agricultural model for future generations.

"Don't Waste Donate" E-Waste Project

At Atakey, we aim to expand our social responsibility efforts in 2024 by supporting the "Don't Waste Donate" campaign run by the Volunteers Foundation for Education in Turkey (TEGV).

Within this scope, we act together with all group companies under the TFI umbrella to contribute to equal opportunities in education and promote the reuse of unused resources.

An Inclusive and Supportive Vision

Beyond our sustainable agriculture projects, we continuously expand our community contributions through charitable initiatives, development programs, and partnerships with civil society organizations that strengthen social solidarity.

Our joint efforts enhance the quality of life for communities while shaping an inclusive and prosperity-focused future vision together with all our stakeholders.

At Atakey, we diversify our projects annually and work in harmony with our group companies to provide lasting solutions to social issues.

Inspired by collaboration, we support the local economy and producers, making responsible, long-term growth a cornerstone of our corporate culture.

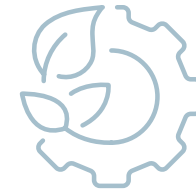
Working Together to Add Value to the Community





07

Strategy and Risk Management





STRATEGY AND RISK MANAGEMENT

Turkey directly experiences the uncertainties and risks caused by global climate change, especially in the agricultural sector.

Rising temperatures, changing precipitation patterns, drought, soil erosion, and relative humidity dynamics threaten agricultural productivity, with similar adverse effects observed in potato production.

At Atakey, with our contracted farming activities spanning over 40,000 decares across approximately 25 provinces in Turkey, we operate in a structure that experiences the impacts of climate change at varying levels.

In light of factors such as drought, decreased water resources, and declining soil fertility, we evaluate adaptation and mitigation strategies to make our production processes more resilient.

We identify physical and transition-related risks and incorporate potential opportunities into our strategic decision-making processes. In this context, we integrate our sustainability priorities with our corporate values and conduct detailed studies on climate risks and opportunities within the framework of TSRS 2.

Furthermore, for TSRS 1, in our first reporting year, we benefit from the exemption granted by the Public Oversight Authority (KGK). Under this exemption, according to TSRS 1, paragraph E5, only disclosures related to climate-related risks and opportunities have been made during the initial annual reporting period.

Accordingly, this year's report focuses on climate risks, while in subsequent periods, more detailed disclosures and comprehensive quantitative analyses regarding other sustainability risks will be included in accordance with TSRS 1 requirements.

Regarding climate-related opportunities, we exercise the "commercial sensitivity exemption" defined in paragraphs B34–B36 of TSRS 1. Atakey has assessed that disclosing certain strategically important and not yet publicly disclosed sustainability-focused opportunities could potentially harm the company's future economic benefits. Accordingly, Atakey declares its use of this exemption and commits to reassess, at each reporting period, whether such information has become disclosable.

All other risk topics requiring disclosure under TSRS 2 have been transparently presented to the extent they fall outside the scope of commercial sensitivity.

We utilize scenario analyses to **enhance the resilience of our business model and strategy against climate risks**. Specifically, within the framework of Representative Concentration Pathways (RCP) scenarios (such as RCP 2.6, RCP 4.5, and RCP 8.5), we assess the flexibility and adaptation capacity of our operations in response to climate risks including drought, extreme temperatures, and greenhouse gas emission restrictions.

In our strategic and operational decision-making processes, we apply risk-based trade-off criteria to evaluate climate risks and opportunities; this helps us

determine where flexibility is needed and where rapid transformation is required. We regularly monitor the impacts of physical risks like drought and extreme heat on our production efficiency and financial performance, implementing necessary adjustments in our business model.

By incorporating these risks and opportunities into our financial planning, we aim to anticipate potential fluctuations in our financial assets, financial performance, and cash flow projections. To identify potential effects of climate-related risks on the book values of assets and liabilities in our financial statements, we conduct sensitivity analyses based on historical data, market trends, and scenario modeling. These analyses simulate possible impacts of extreme weather events, water restrictions, and fluctuations in energy costs on our assets, revealing potential short-, medium-, and long-term consequences.

Aligned with the Paris Agreement's goal to limit global warming to 1.5°C and international initiatives such as the Science Based Targets initiative (SBTi), we continue taking concrete steps to reduce our emissions, energy consumption, and water use. Additionally, to realize our sustainability vision in seed potato farming, we have implemented the FSA Sustainable Agriculture Management System with **"Gold"** level compliance. Through this holistic approach, we aim to increase our operational climate resilience and secure our long-term sustainable growth.



CLIMATE RESILIENCE & SUSTAINABLE AGRICULTURE

At Atakey, our strategy centres on enhancing climate resilience and scaling up sustainable agriculture. Physical risks—such as drought, rising temperatures, and extreme weather events—can adversely affect raw-material supply, production capacity, and product quality. In addition, transition risks (e.g., regulatory pressures and changes in incentives) may lead to fluctuations in energy and input costs, creating additional expenses within our procurement processes.

Our Business Model

- ▶ **Contract Farming:** Although we do not directly own the land, our long-term partnerships with farmers enable us to promote environmentally friendly practices in areas such as water management, seed development, and fertiliser use.
- ▶ **Production & Storage:** Our plant and cold-chain network are strengthened through investments that boost energy efficiency and infrastructure resilience against extreme temperatures and weather events.

To achieve our sustainability targets, we factor environmental and social impacts into every decision-making process. When selecting sites for new

operations, we put environmental sustainability first—safeguarding natural resources—and assess opportunities to create local jobs so as to support regional development. To protect biodiversity, we comply with the United Nations Convention on Biological Diversity and adopt sustainable farming practices. We monitor the ecosystem impacts of seed-potato production and safeguard the ecosystem through environmentally friendly methods. Starting in 2025, a web-based data set will enable us to choose the fields for annual potato cultivation by accounting for climate risk and protected areas. By expanding sustainable agriculture with our contract farmers in 25 cities, we foster local development, generate indirect employment, and increase social benefit.

This approach rests on two distinct time-horizon perspectives: the strategic-planning horizon and the risk-management horizon. Within the Risk Impact Range, a three-tier spectrum is applied to capture the long-term effects of climate risks. In the context of climate-related risks and opportunities, short term is defined as 0–5 years, medium term as 5–25 years, and long term as 25 years and beyond. These definitions align with the short-, medium-, and long-term planning periods used in strategic decision-making.

Taking into account the current absence—both in Turkey and globally—of an all-embracing sustainability scenario beyond climate- and carbon-focused models, and acknowledging the difficulty of accessing such scenarios, we have sought to identify meaningful correlations between historical data and climate risks and have calculated various projections for 2030. Although the uncertainty range remains high, every effort has been made to quantify the findings and generate a numerical financial output. The company therefore focuses on the most material sustainability-related risks and, fully aware of the potential impact on its operations, carries out its analysis through a combination of quantitative and qualitative assessment.



ATAKEY LOW-CARBON ECONOMY TRANSITION & SUSTAINABILITY STRATEGY

At Atakey, we underpin our transition to a low-carbon economy with science-based targets. In 2023, we submitted our commitment to the **Science Based Targets initiative (SBTi)**, and this commitment was approved in May 2023. In line with SBTi requirements, we aim to reduce both our **Scope 1 - 2 and scope 3 greenhouse-gas emissions by 42 % by 2030**. To reach these targets, we prioritise energy-efficiency projects and the integration of renewable energy.

In 2024, Atakey decided to invest in a cogeneration plant to **reduce grid-electricity dependence in our frozen-food ingredients operations**—a major share of our business. Beginning in 2025, we plan to generate electricity on-site from natural gas, ensuring an uninterrupted power supply to the production facil-

ity. When taking this decision, we carefully weighed the trade-offs: beyond the energy-savings and carbon-reduction targets, we thoroughly discussed the technology's payback period and its potential impact on the local economy. This step is expected to deliver a significant decrease in our Scope 2 emissions. We also monitor the alignment of the agricultural activities in our value chain with emerging regulations such as the **EU Green Taxonomy and the Carbon Border Adjustment Mechanism (CBAM)**. By analysing risks linked to CBAM-covered sectors (e.g., fertilisers), we have incorporated possible impacts into our **Corporate Risk Register** and are strengthening supplier collaborations to safeguard the resilience of our export processes.

We adopt a proactive approach to complying with sustainability-related regulations. While we expand energy-efficiency efforts across our facilities, we also back solutions—such as digital monitoring systems—designed to optimise resources in farming activities. We review our targets periodically and share our performance transparently with stakeholders.

With this strategy, we seek to cut our environmental footprint while strengthening our resilience to the financial and operational risks posed by regulation. At Atakey, we regard sustainability as a driver of growth and aspire to assume a leading role in our industry.



ENTERPRISE RISK MANAGEMENT (ERM) FRAMEWORK

We assess our risks under five main categories.

1. Financial
2. Operational
3. Technological
4. Strategic
5. Compliance

Our Enterprise Risk Management (ERM) framework serves as a foundational guide for the systematic identification, assessment, and management of all risks, thereby minimising their potential adverse effects on our business and supporting our long-term sustainable-growth strategy.

In addition, as part of our corporate risk-management efforts, we evaluate the climate risks we track within global climate scenarios—such as RCP 2.6, RCP 4.5, and RCP 8.5—so that their long-term impacts are duly considered.

Our Approach to Risk Management

A rating system summarized below has been used to assess risks, and heat maps are created for the risks.

Score	Grade	Explanation
5	Critical	Risks that seriously threaten our operations, financial structure, or strategy and require immediate intervention
4	High	Major risks that may impact our critical operational processes and financial performance
3	Medium	Risks that may not have an immediate major impact but could complicate our operations in the long term
2	Low	Risks with limited impact and manageable level
1	Limited	Non-critical, manageable risks



RISK INVENTORY & TSRS-ALIGNED SCOPE

Eight climate-related risks (six physical and two transition) are monitored in the inventory. Physical risks include the load that rising temperatures place on mechanical systems, declining groundwater levels, the threat to agricultural production continuity under drought conditions, and extreme weather events.

Transition risks comprise the risk of non-compliance with sustainability regulations and the risk of changes in agricultural incentive policies. The Atakey Risk Inventory is used to evaluate the extent to which systematically identified risks across the organisation could impact our strategy or business model—namely our overall operations, production facilities, and supply chain. Within this scope;

- How severely could this risk threaten our financial position, workforce, or sustainable supply of raw materials?
- How might it influence our stakeholders' assessments and decisions?
- How frequently could the risk arise, and over what time horizon might it materialise?

Fundamental questions such as these are addressed, and the impact and likelihood of each risk are rated accordingly. Each climate risk has been systematically analyzed in terms of financial impacts (e.g., asset value depreciation, EBITDA effect, cash flow deviation), operational impacts (production stoppages,

supply chain disruptions), and adaptation strategies. It was concluded that 2 of the identified climate risks have a high residual risk level, 5 have medium, and 1 has low. This assessment was conducted within the framework of the RCP-4,5 climate scenario, and the financial and operational impacts of the risks will be regularly reviewed. Detailed descriptions of climate-related risks, ranges of financial impacts, residual risk levels, and management plans are presented under the heading "Climate Risks Table."

Climate-Related Risk Assessment Process Identification of Scenarios & Data Sources

All analyses are updated using data from international sources—such as the IPCC's RCP scenarios (e.g., RCP 4,5 and RCP 8,5), the World Bank Climate Change Knowledge Portal, the WGI Interactive Atlas, and WRI Aqueduct—supplemented by local meteorological and hydrological observations. Through scheduled revisions at specific times of the year, we re-evaluate risk scores and priorities whenever unforeseen changes arise in climate risks or weather conditions. In this way, we continually ensure alignment between on-the-ground reality and scenario projections.

Representative Concentration Pathways (RCP) Scenarios

RCP 2.6 (Optimistic Scenario): Depicts a future in which assertive greenhouse-gas-mitigation policies

succeed in limiting global warming to below 2 °C. Radiative forcing peaks at approximately 2,6 W/m² by 2100 and subsequently declines.

RCP 4.5 (Intermediate Scenario): Represents a world in which emissions continue to grow—albeit at a moderated pace—while some sustainability measures are partially implemented. Radiative forcing rises to about 4,5 W/m² by 2100.

RCP 8.5 (Pessimistic Scenario): Under a "business-as-usual" pathway with current policies left largely unchanged, greenhouse-gas emissions increase sharply, driving radiative forcing to around 8,5 W/m² by 2100. This scenario entails the greatest level of global warming and a pronounced surge in extreme-weather events.

Shared Socioeconomic Pathways (SSP) Scenarios

SSP1-2.6: A sustainability-focused pathway characterised by significant social and technological progress that cuts emissions and approaches the IPCC's most optimistic transition targets.

SSP2-4.5: A "middle-of-the-road" future in which moderate economic and technological development limits—but does not fully curb—greenhouse-gas emissions.

SSP5-8.5: A scenario of rapid economic growth and sustained high fossil-fuel consumption, leading to elevated emissions and heightened climate risks.

2. Probability & Time-Horizon Assessment

Each risk is evaluated against its expected evolution over the short, medium, and long term. In the context of climate-related risks and opportunities, the time frames are defined as follows: short term = 0–5 years, medium term = 5–25 years, and long term = 25 years and beyond.

3. Forecasting Risk Impact

3.1 Stakeholder Expectations: We analyse the expectations of both internal and external stakeholders—customers, suppliers, employees, investors, and society at large—alongside potential reputational risks and sustainability priorities.

a. Regulatory Compliance: We evaluate our level of alignment with local and international regulations, industry standards, and sustainability frameworks, examining whether non-compliance could lead to penalties or reputational damage.

b. Business Continuity: We assess how potential disruptions in production and raw-material supply—caused by natural disasters, logistics bottlenecks, or operational shutdowns—could affect the company's cash flow, revenue, and market share. We consider the possible impacts of these risks using both quantitative parameters (e.g., a specified percentage decline in sales, adjustments to the financial statements) and qualitative parameters (reputation, stakeholder confidence, breach of contractual obligations).

3.2. Rating and Prioritization: Identified risks are scored in the categories of "Critical," "High," "Medium," and "Low" based on TSRS-specific sector metrics, company prioritization assessments, probability, and impact analyses. Each risk is classified on a five-level scale considering financial, operational, technological, and reputational impacts. This classification is supported by quantitative and qualitative threshold values across all categories within the

scope of TSRS. Additionally, the impact of each risk on our company's financial performance, cash flow, assets, and other operational indicators is quantitatively assessed based on defined threshold values (e.g., specific financial ranges). Atakey considers the quantitative evaluation of climate-related risks and opportunities that may significantly impact Financial Assets (FA), Financial Performance (FP), and Cash Flow (CF). (High: FA: $850 \text{ M} \leq X < 1.1 \text{ Billion}$, FP: $40 \text{ M} \leq X < 55 \text{ M}$, CF: $240 \text{ M} \leq X < 325 \text{ M}$). The relevant financial indicator affected by the risk is identified, and the significance of the risk is quantitatively determined based on the corresponding financial range. It was assessed that the decline in underground static water levels, the impact of drought on agricultural activities, and the risk of damage from extreme weather events to critical facilities exceed the financial materiality threshold.



Multi-Model Analyses

Figure 1 below presents a **multi-model projection** chart showing Turkey's average temperature trend for the 1950–2014 period (black line) and its possible trajectory through 2100 (coloured lines). Under optimistic scenarios—such as RCP 2.6 and SSP1-2.6—the rise in temperature is limited to a moderate level, whereas pessimistic scenarios—such as RCP 8.5 or SSP5-8.5—indicate additional warming of more than 4–5 °C by the end of the century. Such increases could trigger risks across Turkey's regions, including drought, extreme weather events, and critical reductions in water resources.

Monthly Temperature Anomalies

Figure 2 uses a colour scale to illustrate the projected temperature anomalies for each month between 1951 and 2100. Prepared for the SSP5-8.5 scenario, the chart shows that while slight warming is observed **in the winter months (D, J, F)**, anomalies can reach 7–8 °C in the summer and autumn months (J, J, A, S, O, N) as **2100 approaches**. Such pronounced temperature rises markedly intensify prolonged drought periods, heighten wildfire risk, and place severe pressure on ecosystems.

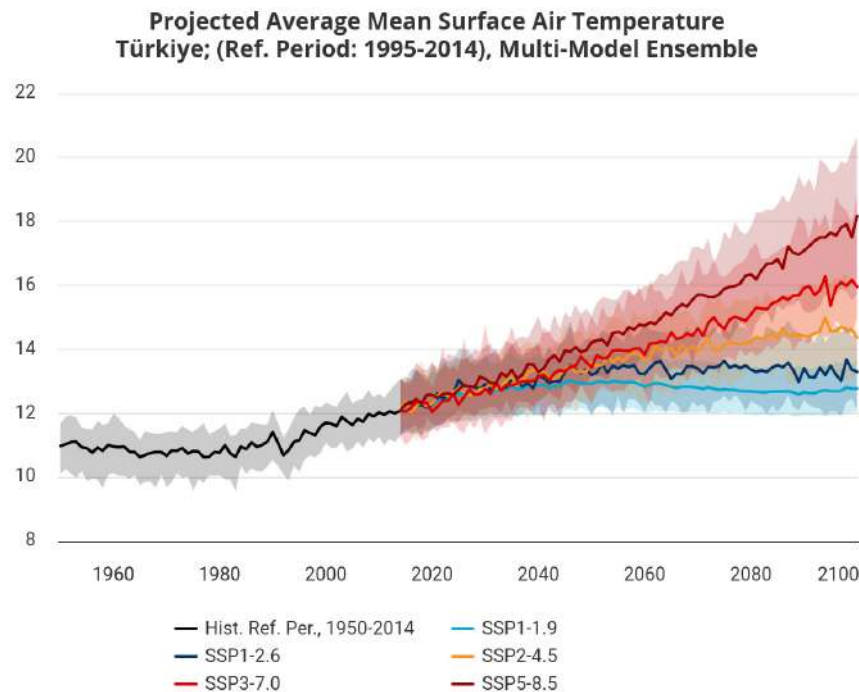


Figure 1: Projection-Based Mean Surface Air Temperature – Turkey (Reference Period: 1995–2014), Multi-Model Mean

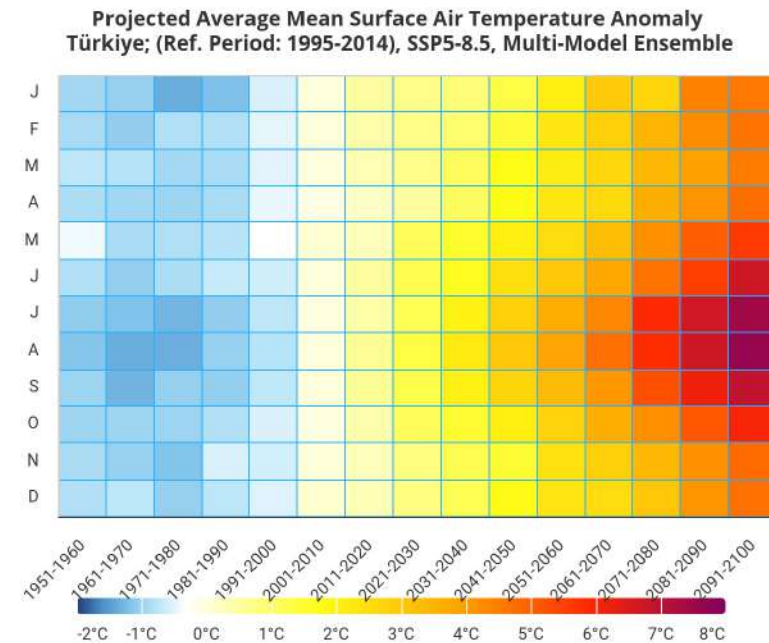


Figure 2: Projection-Based Mean Surface Air Temperature Anomaly – Turkey (Reference Period: 1995–2014), SSP5-8.5 Scenario, Multi-Model Mean

ATAKEY CLIMATE RISK MANAGEMENT PRACTICES

Scenario Analyses

Using IPCC's RCP scenarios as well as WRI Aqueduct data, we produced climate projections covering short-term (0–5 years), medium-term (5–25 years), and long-term (25+ years) periods. These projections assess that due to the high water and energy intensity in the frozen food sector, adverse impacts such as drought, temperature increases, and reduction in water resources could lead to yield losses, increased production costs, and logistical disruptions. Within this framework, we monitor potential yield losses in agricultural raw material supply due to drought or extreme weather events, additional costs arising from increased energy demand in production and distribution stages, and compliance requirements imposed on our operations by new regulations related to green transformation and water management (e.g., water efficiency legislation, carbon pricing).

Within our governance structure, the management of climate-related risks and opportunities is coordinated by the Sustainability Board and the Risk Management Committee. Decisions are refined with the involvement of senior management and are guided by the company's overarching strategic priorities, stakeholder expectations, financial-sustainability objectives, and legal requirements. As a result, all strategies devised to address climate risks are executed in full alignment with our overall corporate strategy.





Governance Structure

Board of Directors: As the highest decision-making body, it clarifies the company's risk appetite and strategic priorities.

Early Risk Detection Committee: Oversees the identification and rating of climate- and sustainability-related risks and the preparation of corresponding action plans.

Corporate Governance Committee: Works closely with the Early Risk Detection Committee and the Sustainability Board to effectively monitor environmental, social, and governance impact areas, risks, and opportunities.

Audit Committee: Evaluates the effectiveness of implemented measures and ensures that processes comply with legal requirements and align with corporate policies.

Sustainability Board: Coordinates projects aimed at mitigating climate risks (such as R&D, energy efficiency, water management) and manages internal and external stakeholder communication.

Risk Appetite

When setting its risk appetite, Atakey takes an integrated view of its strategic objectives, the environmental and social uncertainties created by climate risks, reputation management, and financial resilience. We keep our risk appetite low in the face of strategic threats—such as prolonged production stoppages or reputational damage—yet we are willing to assume measured risk for projects that involve innovative technologies and sustainable growth. This balanced stance both strengthens our competitive position and increases our preparedness for the inevitable impacts of climate change.





CLIMATE RISKS TABLE

Risk Title	Risk Definition	Risk Impact Range	Financial Impact	Risk Management	Residual Risk Level (SSP2-4.5 scenario)	Climate Adaptation Strategy & Action Plans
Increased Maintenance and Cooling Requirements in Mechanical Systems Due to Rising Temperatures (Chronic) (Physical)	Rising global temperatures can place excessive load on the plant's production and auxiliary systems (production machinery, cooling units, motors, compressors, etc.) and increase thermal stress. This may accelerate wear on equipment components, require more frequent maintenance, and cause unforeseen rises in operating costs. In the summer months, unexpected equipment failures triggered by overloading—along with longer maintenance periods and disruptions to production processes—can negatively affect operational efficiency and production continuity.	Long term	No significant relationship between maintenance, repair, and energy costs related to temperature changes could be calculated from past data; therefore, its future financial impact cannot be predicted.	An energy audit was carried out in July 2023. Based on the audit results, projects were developed for LED conversion, repair of compressed-air line leaks, and insulation of previously uninsulated piping components. The LED conversion is still under way. ISO 50001 Energy Management System certification has been obtained. Energy consumption is monitored through a dedicated software platform.	Medium	<ol style="list-style-type: none"> 1. Energy Efficiency Techniques: Effective and efficient use of LED lighting, high-efficiency motor systems, and automation systems. 2. Heat and Water Recovery Opportunities: Evaluating and implementing opportunities for recovering heat and water. 3. Maintenance Management Improvements: Introducing early fault-detection and predictive-maintenance practices to extend the lifespan of mechanical systems; digitising maintenance processes and enhancing them with data analytics; updating and optimising periodic maintenance and renewal plans. 4. Personnel Training: Implementing continuous-improvement programmes and increasing staff training on energy management. 5. Energy Optimisation in Climate-Controlled Warehouses: Assessing insulation options to improve the energy efficiency of cooling systems, preventing losses and leaks, and raising employee awareness of energy conservation.
Heat-Stress Risk for the Workforce Under High-Temperature Conditions (Chronic) (Physical)	Rising average temperatures and increasingly frequent heatwaves are causing heat stress among field workers, farmers, and office staff. The resulting health issues, higher absenteeism, and productivity losses could trigger operational disruptions.	Long term	Category: Financial Performance (EBITDA) Limited	Under our current OHS practices, shaded areas are provided in work zones and ventilation is enhanced. Certain flexible working arrangements are also in place.	Low	<ol style="list-style-type: none"> 1. Preparation of a Recommendations Booklet 2. Implementation of Flexible Working Hours and Structured Break Schedules for Field Employees



Risk Title	Risk Definition	Risk Impact Range	Financial Impact	Risk Management	Residual Risk Level (SSP2-4.5 scenario)	Climate Adaptation Strategy & Action Plans
Decline in Static Groundwater Level (Chronic) (Physical)	A decline in static and dynamic groundwater levels at the plant site may necessitate drilling deeper wells, degrade water quality, or leave insufficient water for production—causing stoppages. When drought conditions accelerate this decline, it can trigger unforeseen production interruptions, shutdowns, and reduced product yield. Over the long term, it threatens the sustainability of groundwater resources and drives up costs	Short term-medium term-long term	Category: Financial Performance (EBITDA) High	Quarterly measurement of well flow-rates Action plans in place and reviewed frequently	High	<ol style="list-style-type: none"> Emergency Action Plan: Because no new well drilling permits are being issued, identify wells near the plant that can be transferred, purchase or lease them, and pipe the water to the site. Short-Term Plan: <ul style="list-style-type: none"> Re-filter 10 % of the wastewater currently discharged to the receiving environment and reuse it, recovering an estimated 75,000 – 90,000 m³ of water per year. Water-Consumption- Reduction Projects: Pilot initiatives for drip-irrigation optimisation, rain-water harvesting, and similar measures. <ul style="list-style-type: none"> Carry out compliance activities for the Water Efficiency Regulation.
Agricultural Production Continuity Under Drought Conditions (Chronic) (Physical)	Drought and water scarcity can leave potato and onion crops without adequate irrigation during their growth phases, resulting in lower yields and making them more vulnerable to fungal infections and pest attacks. Insufficient water resources can also impose a financial burden on farmers and cause harvest times to deviate from planned schedules.	Short term-medium term-long term	Category: Financial Performance (EBITDA) High	Leasing plots and partnering with farmers in different geographic regions (e.g., İzmir, Adana) to diversify natural-disaster risk and extend the growing season. In 2025, risk was further mitigated by producing a total of 120,000 tonnes of potatoes distributed across more than 20 provinces. Mitigating seed-production risks by leasing two separate locations— from TİGEM (General Directorate of Agricultural Enterprises) and Bala, Ankara. Preferring farmers with solid financial capacity. Monitoring the regional adaptation of potato varieties. Submitting weekly reports backed by field photographs and agronomists' observations. Creating a contingency plan for product shortages—e.g., purchasing from the open market to meet customer demand—and carrying out price evaluations.	High	<ol style="list-style-type: none"> Integration of modern irrigation techniques (supplying water according to plant needs) Collecting regional meteorological data to make the production calendar more flexible Personnel training and continuous-improvement programmes Preliminary studies on drip-irrigation systems Implementation of agricultural advisory and training programmes



Risk Title	Risk Definition	Risk Impact Range	Financial Impact	Risk Management	Residual Risk Level (SSP2-4.5 scenario)	Climate Adaptation Strategy & Action Plans
Infrastructure Damage Risk to Critical Facilities Due to Extreme Weather Events (Acute) (Physical)	Extreme storms, hail, fires, and other severe weather events can inflict physical damage on facilities, production areas, and service centres. Such incidents may drive up repair and restoration costs, cause operational interruptions, and diminish service quality.	Long term	Category: Assets, Critical	Currently, the facilities are equipped with fire-suppression systems, early-warning devices, emergency-response plans, and infrastructure reinforcement to mitigate hail and storm risks. - A comprehensive insurance policy covers natural disasters, fires, and similar events. - Regular drills are conducted.	Medium	1. Increasing the frequency of regular emergency-response drills and personnel training.
Disruption to Agricultural Production Continuity Due to Extreme Weather Events (Acute) (Physical)	Extreme storms, hail, fires, and other severe weather events can inflict physical damage on agricultural areas. Such impacts may adversely affect seed quality and overall production yields.	Medium term Long term	Category: Assets Medium	To distribute the risk of natural events in the geographical area and extend the season, land parcels are leased and agreements are made with farmers in different geographical regions (e.g., İzmir, Adana). In 2025, to distribute risk, potato production of 120,000 tons was carried out by distributing it across more than 20 provinces. Related risks in seed production are mitigated by leasing from two different locations: TİGEM and Ankara Bala. Farmers with financial strength are preferred. Monitoring the adaptation of potato varieties to the region. Weekly reports supported by photos of the fields and opinions of the agricultural engineer. Creating a backup plan for product shortages (such as purchasing from the market to meet customer demands) and conducting price evaluations.	Medium	1. Collecting regional meteorological data to make the production schedule more flexible 2. Personnel training and continuous-improvement programmes.



Risk Title	Risk Definition	Risk Impact Range	Financial Impact	Risk Management	Residual Risk Level (SSP2-4.5 scenario)	Climate Adaptation Strategy & Action Plans
Non-Compliance with Sustainability Regulations (Transition)	Under increasingly stringent local, national, and international sustainability regulations, any shortcomings or delays in the company's compliance processes could result in penalties, financial losses, and reputational damage.	Medium term-Long term	Category: Low EBITDA	The company seeks to maintain compliance with existing legislation through regular compliance audits, internal control mechanisms, and training programmes. In particular, the Water Efficiency Regulation, the Green Transformation in Industry Regulation, and the Carbon Border Adjustment Mechanism (CBAM) Regulation require close monitoring.	Medium	<ol style="list-style-type: none"> Proactive Regulatory Monitoring: Take timely action and ensure safe adaptation in line with early-warning alerts issued by the sustainability advisory firm so that upcoming sustainability regulations are tracked proactively. Ongoing Compliance Oversight: Have Atakey's Environmental Department technical staff monitor regulations continuously and track compliance effectiveness through internal and external audits conducted under ISO 14001 (Environmental Management System) and ISO 50001 (Energy Management System). Training & Scenario-Based Drills: Increase the frequency of employee training sessions on sustainability-regulation compliance—as well as scenario-based practice drills—delivered by Atakey's Environmental Department technical staff.
Unfavourable Shifts in Agricultural Incentive Policies Affecting Raw-Material Supply (Transition)	If government incentive mechanisms for raw materials prove inadequate—or if they promote agricultural products that do not exacerbate water stress—farmers may shift to crops other than potatoes and onions. Such a change could tighten the supply of our primary raw materials, disrupt the supply chain, and trigger unpredictable fluctuations in our cost structure.	Medium term-Long term	Category: Low EBITDA	At present, our company aims to ensure stability in raw-material supply through strategic partnerships, supply-chain optimisation, and farmer support programmes—such as training and technical assistance.	Medium	<ol style="list-style-type: none"> Establishing regular communication and support programmes with farmers (technical assistance, financial advisory services, etc.) Implementing strategic partnerships and supply-chain diversification strategies Monitoring government incentives and collaborating with relevant industry associations

FV (Financial Assets): Potential losses in the value of fixed assets—such as buildings, inventory, machinery, and equipment—as well as total assets./ **FP (Financial Performance):** Variances in income and expenses that directly affect profitability indicators, notably EBITDA./ **NA (Cash Flow):** Possible deteriorations in the projected balance of cash inflows and outflows for projects or operational activities.

	FV Range	FP Range	NA Range
Critical	Above 1,1 billion	Above 55 million	Above 325 million
High	TRY850 million <= X < TRY 1.1 billion	TRY 40 million <= X < TRY 55 million	240 M <= X < 325 M
Medium	TRY560 million <= X < TRY 850 million	TRY 28 million <=X < TRY 40 million	TRY 160 million <=X < TRY 240 million
Low	TRY280 million<= X < TRY 550 million	TRY 14 million <=X < TRY 28 million	TRY 80 million <= X < TRY 160 million
Limited	Below TRY 280 million	Below TRY 14 million	Below TRY 80 million

Additional Notes

It has been assessed that the decline in static groundwater levels, the impact of drought on agricultural activities, and the risk of extreme weather events causing damage to critical facilities all exceed the financial materiality threshold.



OUR TARGETS RELATED TO CLIMATE RISKS AND OPPORTUNITIES

Risk Class	Risk Definition	Target Area	Defined Target	Unit of Measurement	2024 Current Status	Monitoring Tool	Climate Adaptation Strategy & Action Plans	Target Date
Physical	Risk of Increasing Temperatures Triggering Maintenance and Cooling Requirements in Mechanical Systems (Chronic)	Energy Efficiency & Operational Continuity	<ol style="list-style-type: none"> Continue the LED-lighting conversion, achieving coverage of 7.5 % in 2025, 8.5 % in 2026, and 9.4 % in 2027. ISO 50001 Energy Management System certification has been obtained; its ongoing implementation will be ensured under the Integrated Sustainability Management System. Energy consumption is monitored digitally, and the continuity of this practice will be maintained. A feasibility study was completed in 2024, with full implementation scheduled for 2025. 	<ol style="list-style-type: none"> LED conversion rate (%) Certification validity period (years) Monitored energy consumption (kWh) Completion status (Completed / Not Completed) 	<ol style="list-style-type: none"> Savings realised: The LED retrofit delivered TRY 8,803.00 in energy savings, while repairing compressed-air-line leaks—identified in the energy audit—generated an additional TRY 325,895.35 in savings. The LED conversion rate rose from 2.5 % in 2023 to 6.8 % in 2024. Furthermore, 19.38 % of the total energy consumed in 2024 was covered by I-REC certificates. ISO 50001 EnMS: The ISO 50001 Energy Management System audit was completed and the certificate remains in force. Energy-monitoring software: Energy consumption continues to be tracked via the ERP-based platform. 2024 data: Not yet available / not applicable for 2024. 	<ol style="list-style-type: none"> Annual tracking of LED conversion rates Annual internal and external audit results and certificate validity status Regular data logging and analysis reports from the energy-monitoring software Technical feasibility report and budget tables 	<ol style="list-style-type: none"> Energy-Efficiency Techniques: Ensure the effective and efficient use of LED lighting, high-efficiency motor systems, and automation technologies, while also evaluating heat- and water-recovery opportunities. Maintenance-Management Improvements: Extend the service life of mechanical systems by introducing early-fault detection and predictive-maintenance practices; digitise maintenance processes and enhance them with data analytics; update and optimise periodic maintenance and renewal plans. Personnel Training: Roll out continuous-improvement programmes and expand staff training on energy management. Energy Optimisation in Climate-Controlled Warehouses: Improve the energy efficiency of cooling systems by exploring insulation options, preventing losses and leaks, and raising employee awareness about energy conservation. 	2030 / Short term
Physical	Heat-Stress Risk to the Workforce Under High-Temperature Conditions (Chronic)	Occupational Health & Safety & Operational Efficiency	<ol style="list-style-type: none"> Preparation of a Recommendations Guidebook Implementation of flexible working hours and scheduled break arrangements for field employees 	<ol style="list-style-type: none"> Booklet preparation status (Ready / In preparation / Not prepared), number of farmers / employees reached by the booklet Percentage of units where the measure has been implemented (%), number of employees benefiting from the measure 	<ol style="list-style-type: none"> Preliminary preparations for the booklet's content have been initiated. The evaluation process began in 2024. 	<ol style="list-style-type: none"> Booklet preparation and publication date; percentage of target audience reached HR records and shift schedules 	<ol style="list-style-type: none"> Preparation of a Recommendations Handbook Implementation of flexible working hours and structured break schedules for field employees 	2030 / Short term



Risk Class	Risk Definition	Target Area	Defined Target	Unit of Measurement	2024 Current Status	Monitoring Tool	Climate Adaptation Strategy & Action Plans	Target Date
Physical	Decline in Groundwater (Static) Water Level (Chronic)	Water Resources Management	<p>Compliance with the Water Efficiency Regulation</p> <p>Projects Aimed at Reducing Water Consumption</p> <p>Water-saving through recovery systems: 75,000–90,000 m³ annually</p>	<p>Audit reports for compliance, water consumption data (m³)</p> <p>Reduced water volume (m³)</p> <p>Saved water volume (m³)</p>	<p>Although the regulation was published on December 27, 2024, Atakey Patates continued its initiatives in 2024 to reuse wastewater through circular water use and treatment technologies. Wastewater from potato washing was treated in a sedimentation basin and reused, resulting in 555,481 m³ of water savings.</p> <p>Meetings were held with farmers to improve water efficiency by determining irrigation needs through meteorological data, using modern irrigation systems and tensiometers.</p> <p>The feasibility studies for the planned wastewater recovery project at the treatment facility have been completed, and the project is currently in the design phase.</p>	<p>1. Periodic Compliance Audits and corresponding Compliance Audit Reports</p> <p>2. Project Monitoring Reports, including volume of reduced water usage (m³)</p> <p>3. Monitoring Records via metering systems in the water recovery process</p>	<p>1. Emergency Action Plan: Since no new permits are granted for drilling wells, it is planned to identify, purchase/lease wells to be transferred near the factory area and transport water to the factory site.</p> <p>2. Short-Term Plan: • It is planned to recover 75,000–90,000 m³ of water annually by filtering 10% of the wastewater discharged into the receiving environment for reuse. • Water Consumption Reduction Projects: Pilot projects for drip irrigation optimization, rainwater harvesting, etc.</p> <p>3. Compliance efforts with the Water Efficiency Regulation.</p>	2030/ Short term





Risk Class	Risk Definition	Target Area	Defined Target	Unit of Measurement	2024 Current Status	Monitoring Tool	Climate Adaptation Strategy & Action Plans	Target Date
Physical	Agricultural Production Continuity Under Drought Conditions (Chronic)	Agricultural Production Efficiency	Maximising agricultural production Launching a pilot project for regenerative agriculture and monitoring the results	Yield increase rate (%) (tonne/hectare) Total production quantity (ton/kg) Soil health indicator analyses Pilot application area (hectare)	Atakey, with its corporate social responsibility approach, has taken a step forward in strengthening sustainability in agricultural production through a sustainable agriculture-focused farmer training program conducted in collaboration with Selçuk University Faculty of Agriculture, Department of Field Crops, held between December 6-8 and implemented in 2024. Within the scope of the program, 30 farmers received 16 hours of training. The project covered critical topics for the cooperating farmers, including good agricultural practices, digitalization in agriculture, sustainability, and current agricultural trends. Additionally, subjects related to potato farming such as productivity, quality enhancement, climate change, drought, soil fertility, pest and disease management, biological control methods, innovative irrigation techniques, efficient water use, mechanization, precision agriculture technologies, and plant nutrition applications were included. These trainings aim to enable farmers to produce more efficiently, sustainably, and in an environmentally friendly manner. Atakey approaches agricultural production not merely as an economic activity but as a balance that must be established between humans and nature, embracing this understanding as a principle to leave a more livable world for future generations.	Yield Increase & Production Volume	Through the regenerative agriculture pilot project: <ol style="list-style-type: none"> 1. Integration of modern irrigation techniques – supplying water according to crop needs 2. Collection of regional meteorological data to make the production calendar more flexible 3. Personnel training and continuous-improvement programmes 4. Preliminary studies on drip-irrigation systems 5. Implementation of agricultural consulting and training programmes 	2030 / Short term



Risk Class	Risk Definition	Target Area	Defined Target	Unit of Measurement	2024 Current Status	Monitoring Tool	Climate Adaptation Strategy & Action Plans	Target Date
Physical	Acute Risk of Extreme Weather Events Affecting Agricultural Production Continuity	Agricultural Production Continuity and Disaster Resilience	To achieve maximum seed and production efficiency.	Yield (kg per decare or tonne per decare) Total Production Volume (tonnes) Water Use Efficiency (L per tonne or L per kg) Fertilizer Use Efficiency (kg per decare)	To diversify the geographic risk of natural events and extend the growing season, we lease parcels and enter into agreements with farmers in different regions (e.g., İzmir, Adana, etc.). In 2025, to further spread our risk, we distributed 120.000 tons of potato production across more than 20 provinces. (Due to ongoing yield declines from climate change, we also contract and plant a modest surplus of potatoes beyond our factory's base production plan.) -In seed production, irrigation risk is mitigated by leasing land from two separate locations—TİGEM and Bala (Ankara). -We prioritize growers in areas with a low probability of drought. -We monitor each variety's regional adaptation. -A weekly report—supported by field photographs and our agronomist's assessments—tracks conditions on all leased plots. -To guard against product shortages, we maintain a contingency plan (e.g., spot-market purchases to fulfill customer orders) and conduct regular price evaluations.	Meteorological monitoring systems Personnel and farmer training data Soil analysis reports	1. Gathering regional meteorological data to enable a flexible production schedule 2. Employee training and continuous improvement programs	2030/Short term
Physical	Risk of Acute Infrastructure Damage to Critical Facilities from Extreme Weather Events	Critical facilities, production lines, and service centers	Ensure the physical security of critical facilities, production lines, and service centers, and minimize operational disruptions.	Number of damaged facilities/units/lines (units per year) Operational downtime duration (hours per day) Repair cost (TRY per year) Post-disaster recovery time (days)	Currently, our facilities are equipped with fire-suppression systems, early-warning devices, and comprehensive emergency response plans, alongside infrastructure reinforcements to mitigate hail and storm risks. We maintain fire and natural-disaster insurance coverage, and have conducted regular emergency-response drills and training.	Data from emergency response drills and training Insurance coverage monitoring data Damage records Regional meteorological data Operational downtime records	1. Increase the frequency of regular emergency response drills and expand staff training.	2030/Short term

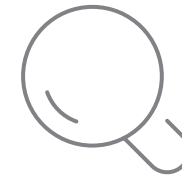


Risk Class	Risk Definition	Target Area	Defined Target	Unit of Measurement	2024 Current Status	Monitoring Tool	Climate Adaptation Strategy & Action Plans	Target Date
Transition	Non-compliance with Sustainability Regulations	Legal Compliance and Effective Sustainability Management	Ensuring full compliance with current and future regulations.	Compliance rate with current environmental / sustainability regulations (%) Number of internal and external audits (count / year) Number of non-conformities identified in internal and external audits (count) Rate of remediated non-conformities (%) Number of sustainability reports published (count / year)	The inventory list of regulations Atakey must comply with is regularly monitored.	Sustainability Consultant Notifications Atakey Regulation Inventory List Monitoring Results ISO 14001 & ISO 50001 Audit Reports and Compliance Records	1. To proactively monitor sustainability regulations, necessary actions are taken based on early warning notifications from the sustainability consulting firm to ensure safe adaptation. 2. The Atakey Environmental Department's technical staff regularly monitor regulations and track compliance effectiveness through internal and external audits of ISO 14001 (Environmental Management System) and ISO 50001 (Energy Management System).	2030 / Short Term
Transition	Agricultural Incentive Policies Detrimental to Raw Materials	Supply Chain Management and Stakeholder Alignment	Maintaining the resilience and sustainability of the supply chain	Number of Farmers/ Suppliers with Regular Communication Diversified Supplier Ratio (%) Number of Government Incentives Utilized Ratio of Suppliers Compliant with Sustainability Criteria (ESG) (%)	Currently, our company is working to ensure stability in raw material supply through strategic partnerships, supply chain optimization, and technical support programs for farmers (e.g., trainings, technical assistance).	Farmer and Supplier Communication and Technical Support Records Approved Supplier List Incentive and Collaboration Monitoring Records	1. Establishment of regular communication and support programs with farmers (technical support, etc.) 2. Implementation of strategic partnerships and supply chain diversification strategies 3. Monitoring of government incentives and collaboration with relevant industry organizations	2030 / Short Term



08

TSRS Compliant Sustainability Report





LIMITED ASSURANCE REPORT WITHIN THE SCOPE OF TSRS



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(Convenience Translation of Auditor's Limited Assurance Report Originally Issued in Turkish)

LIMITED ASSURANCE REPORT OF THE INDEPENDENT AUDITOR ON THE INFORMATION PRESENTED UNDER THE TURKISH SUSTAINABILITY REPORTING STANDARDS OF ATAKEY PATATES GIDA SANAYİ VE TİCARET A.Ş.

To the Shareholders of Atakey Patates Gıda Sanayi ve Ticaret A.Ş.,

We have been assigned to perform limited assurance engagement on the information ("Sustainability Information") presented in accordance with the Türkiye Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Türkiye Sustainability Reporting Standards 2 "Climate-Related Disclosures" in the section titled TSRS Compliant Sustainability Report of Atakey Patates Gıda Sanayi ve Ticaret A.Ş. for the year ended December 31, 2024.

Our assurance engagement does not include the information related to prior periods, other information included in the Sustainability Report and other information (including any images, audio files or embedded videos) associated with Sustainability Information and Sustainability Report.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, as summarized under the section "Summary of the Work we Performed as the Basis for our Assurance Conclusion", nothing has come to our attention that causes us to believe that the Sustainability Information included in the TSRS Compliant Sustainability Report section of the Company's Sustainability Report for the year ending December 31, 2024, has not been prepared in accordance with the Türkiye Sustainability Reporting Standards ("TSRS"), as published by the Public Oversight Accounting and Auditing Standards Authority of Türkiye ("POA") in the Official Gazette dated December 29, 2023 and numbered 32414(M). We do not provide any assurance conclusion regarding the information related to prior periods, other information included in the Sustainability Report and any other information (including any images, audio files or embedded videos) associated with the Sustainability Information and Sustainability Report.

Inherent Limitations in the Preparation of Sustainability Information

The Sustainability Information is subject to inherent uncertainties due to lack of scientific and economic information. The inadequacy of scientific data leads to uncertainties in the calculation of greenhouse gas emissions. Additionally, due to the lack of data regarding the likelihood, frequency, and impacts of potential physical and transition climate risks, the Sustainability Information is subject to uncertainties related to climate-related scenarios.

Responsibilities of Management and Those Charged with Governance Regarding Sustainability Information

The Company's Management is responsible for:

- Preparing the Sustainability Information in accordance with the principles of Türkiye Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error;
- Additionally, the Company Management is responsible for selecting and implementing appropriate sustainability reporting methodologies as well as making reasonable assumptions and suitable estimates.

Those Charged with Governance is responsible for overseeing the Company's sustainability reporting process

Responsibilities of the Independent Auditor Regarding the Limited Assurance of Sustainability Information

We are responsible for the following:

- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Company Management.

Since we are responsible for providing an independent conclusion on the Sustainability Information prepared by management, we are not permitted to be involved in the preparation process of the Sustainability Information in order to ensure that our independence is not compromised.

Professional Standards Applied

We performed a limited assurance engagement in accordance with the Standard on Assurance Engagements 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information and in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by POA.



LIMITED ASSURANCE REPORT WITHIN THE SCOPE OF TSRS



Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Independent Auditors which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, issued by the POA. Our firm applies Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was carried out by an independent and multidisciplinary team including assurance practitioners, sustainability and risk management specialists. We have used the work of our expert team to assess the reliability of the information and assumptions related to the Company's climate and sustainability-related risks and opportunities. We remain solely responsible for our assurance conclusion.

Summary of the Work we Performed as the Basis for our Assurance Conclusion

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information;

- Face-to-face and online interviews were conducted with the Company's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period.
- The Company's internal documentation was reviewed and assessed to evaluate the sustainability related information.
- The disclosure and presentation of sustainability-related information have been evaluated.
- Through inquiries, obtained an understanding of Company's control environment and information systems relevant to the preparation of the Sustainability Information. However, we did not evaluate the design of particular control activities, we did not obtain evidence about their implementation or we did not test their operating effectiveness.
- The appropriateness and consistency of the Company's estimation development methods were evaluated. However our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Company's estimates.



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

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi
A member firm of Ernst & Young Global Limited



11 August 2025
İstanbul, Türkiye



GENERAL PROVISIONS ON THE DISCLOSURE OF FINANCIAL INFORMATION RELATED TO SUSTAINABILITY IN TSRS 1

Important Information

This report has been prepared by Atakey Patates Gıda Sanayi ve Ticaret A.Ş. to publicly disclose financial and environmental statements related to sustainability performance.

This report has been prepared in accordance with:

- The Turkey Sustainability Reporting Standards published by the Public Oversight, Accounting and Auditing Standards Authority ("KGK") in the Official Gazette No. 32414(M) dated December 29, 2023;
- Turkey Sustainability Reporting Standards 1 "General Provisions on the Disclosure of Financial Information Related to Sustainability";
- Turkey Sustainability Reporting Standards 2 "Climate-Related Disclosures";
- And as a guiding resource, aligned with the disclosure topics in the Sustainability Accounting Standards Board (SASB) standards.

TSRS Transition Provisions and Scope

Atakey is applying the Turkey Sustainability Reporting Standards for the first time in this reporting period. Accordingly, exemptions outlined in the transition provisions of TSRS 1 and TSRS 2 have been utilized as follows:

- In accordance with TSRS 1 E5 & TSRS 1 E6, this first report includes disclosures only related to climate-related risks and opportunities (topics within the scope of TSRS 2). Other sustainability topics based on social and governance aspects will be detailed in future periods.
- Under TSRS 1 E3 & TSRS 2 C3, comparative disclosures related to prior periods (e.g., the year 2023) are not presented in this report.
- Pursuant to TSRS 1 E4, the report has been prepared and publicly disclosed following the publication of the financial statements for the year 2024.
- An exemption has been applied for Scope 3 greenhouse gas emission disclosures.

Reporting Period and Presentation Currency

The reporting covers the period from January 1, 2024, to December 31, 2024, and is aligned with the financial statements prepared in accordance with the Turkish Financial Reporting Standards (TFRS).

The presentation currency for sustainability disclosures is determined as Turkish Lira (TRY) to maintain consistency with the financial statements.

Scope and Sectoral Relevance

TSRS 2 Appendix Volume 25 – Processed Foods sector guidance has been used as the basis; metrics and topics not directly related to Atakey's field of activity have been excluded. Justified explanations regarding these exclusions are provided in the report. Metrics related to Volume 20 Agricultural Products have been considered during the reporting period.

Although Atakey does not have any financial or operational control over producers, information important from the perspective of primary users has been taken into account.

Since Atakey does not have operational or financial control over producers, it cannot provide disclosures on greenhouse gas emissions, energy management, or water management; instead, risks in 38 production sites have been assessed.

Through its contracted farming area of 40,000 decares across 25 provinces, 168,000 m² factory, and extensive value chain, our company identifies climate risks such as drought, extreme weather events, and carbon regulations (e.g., CBAM), as well as opportunities including cogeneration, biogas investments, and new product development (e.g., onion rings, cheese stick production).

In our report, the potential impacts of each climate risk have been evaluated scenario-based (using IPCC's RCP 4.5 and RCP 8.5 scenarios) over short-term (0–5 years), medium-term (5–25 years), and long-term (25+ years) time horizons.

Given our current financial indicators (3.25 billion TRY revenue and 562 million TRY EBITDA), it is anticipated that adverse effects such as drought will have noticeable impacts on raw material costs and production performance; conversely, opportunities gained through new product and energy efficiency projects are expected to strengthen the financial resilience of our operations.

The 2024 first annual reporting period focused solely on climate-related elements; comparative analyses and detailed financial projections concerning social, governance, and other sustainability topics have not been included. Starting from the 2025 reporting period, Atakey will comprehensively report its financial disclosures within sustainability to cover all sustainability factors that may affect company operations and future expectations over the short, medium, and long term.



TSRS Section	TSRS 1 Provisions	Brief Explanation & Main Idea	Atakey Disclosures
Governance	27a	Within the company, the body or individuals responsible for overseeing sustainability and related risks/opportunities (e.g., Board of Directors, committees) are defined. Independent oversight from management, along with authorities and responsibilities, is clearly established.	At Atakey, sustainability oversight and management are conducted through the Board of Directors and the Corporate Governance Committee appointed by the Board. The Board of Directors supervises the company's strategic direction, compliance with corporate governance principles, and the holistic management of sustainability risks and opportunities at the highest level. The Corporate Governance Committee communicates outputs from the TFI Sustainability Coordination Board and the Atakey Sustainability Board to the Board of Directors and develops recommendations for decisions to be taken. Additionally, the Early Detection of Risk Committee and the Audit Committee closely monitor sustainability-related audit and risk issues. The Early Detection of Risk Committee evaluates potential threats and opportunities—including climate risks—while the Audit Committee oversees the integration of sustainability principles into financial processes and internal control mechanisms. This structure ensures independent oversight from management, clearly defines areas of responsibility, and guarantees a high level of transparency.
	27a-i	It describes how the governance body (or responsible individuals) define their roles, authorities, and responsibilities related to sustainability risks and opportunities.	Board of Directors: Holds the highest level of responsibility; approves sustainability strategies and policies and makes critical decisions to contribute to the company's long-term value creation goals. Corporate Governance Committee: Advises on the corporate sustainability strategy, organizational structure, and sustainability goals and policies developed by the Sustainability Board; monitors the achievement rates of performance metrics; evaluates decisions made by the Sustainability Board. It supports the process by encouraging the implementation of necessary actions related to these decisions and works closely with the Early Detection of Risk Committee and the Sustainability Board to effectively monitor ESG-related impact areas, risks, and opportunities. Additionally, it oversees investor relations activities. Early Detection of Risk Committee: Regularly assesses identified risks—including climate and environmental factors—that could jeopardize the company's continuity and presents preventive action recommendations to the Board of Directors. Audit Committee: Oversees the effective functioning of internal control and audit mechanisms; advises the Board of Directors on regulatory compliance of sustainability issues, their reflection in financial statements, and audit findings. Atakey Sustainability Board: Responsible for implementation with its 14 members from various disciplines (Factory Management, Finance, Agriculture, Environment, Quality, HR, etc.); reports on sustainability impacts at the operational level and develops strategy recommendations. The roles and responsibilities of these committees are clearly defined in the "Board of Directors and Related Committees" and "Sustainability Management" sections of Atakey's 2024 Sustainability Report. This structure aims to ensure high-level ownership and coordinated management of sustainability risks and opportunities.
	27a-ii	It explains whether the body or responsible individuals have the competence to oversee sustainability-related risk/opportunity strategies, or how this competence will be developed.	Atakey has designated the committees, boards, and individuals responsible for managing climate and sustainability-related risks and opportunities based on their knowledge, experience, and competencies. In this context, the relevant members' past experiences, training, and certifications are taken into account. Expertise in agriculture, food, and environmental topics is particularly valued among committee members responsible for sustainability. Among the Independent Board Members , Ayşe Ayşin Işıkece stands out with her experience in agriculture and food policies, sustainable agriculture, and public administration, while Halil Doğan Bolak is noted for his expertise in technology and finance. The members' experience in these areas contributes to evaluating the strategic dimension of sustainability risks and opportunities. Additionally, continuous development of members' knowledge and competencies in climate change and sustainability is prioritized. Capacity-building efforts are implemented through training, external expert support, and guidance resources in areas identified as needing improvement.



TSRS Section	TSRS 1 Provisions	Brief Explanation & Main Idea	Atakey Disclosures
Governance	27a-iii	It explains how frequently and in what manner the relevant board, committee, or responsible individuals are informed about sustainability-related risks and opportunities.	<p>Corporate Governance Committee: Meets at least four times a year, at intervals no longer than three months, to evaluate ESG goals and performance, and presents its findings to the Board of Directors.</p> <p>Early Detection of Risk Committee: Meets at least six times a year, at intervals no longer than two months; reviews residual risks classified as critical or high, including climate and sustainability risks.</p> <p>Atakey Sustainability Board: Meets at least twice a year, consolidating reports from all departments such as Factory Management, Finance, Agriculture, Environment, Quality, HR, Customer Relations, Supply Chain, etc.; additional sessions are held as needed. A regular flow of information is maintained through reports from the "Atakey Sustainability Working Groups," which meet quarterly and include contributions from factory management, finance, agriculture, human resources, environment, and quality units.</p> <p>These data are shared at least twice a year with the TFI Sustainability Coordination Board to ensure alignment with group-wide targets; the results are included on the agenda of periodic Board of Directors meetings. The information cycle is sustained through regular reports and meeting minutes.</p>
	27a-iv	It specifies how the bodies or individuals consider sustainability risks and opportunities and evaluate trade-offs when overseeing strategies, major transactions, risk management, and related policies.	<p>The Corporate Governance Committee evaluates potential environmental and social impacts when addressing strategic issues such as new factory investments, machinery and technology upgrades, or supplier selection. For example, as highlighted in Atakey's 2024 Sustainability Report, the decision on "cogeneration investment" involved examining carbon emissions and energy dependency alongside financial feasibility—illustrating this process.</p> <p>Decisions related to contracted farmers are also discussed with a focus on "climate risks + regional development." In this way, a balance is considered between "financial returns – environmental responsibility – social contribution."</p>
	27a-v	It explains the extent to which relevant performance metrics (e.g., greenhouse gas targets) are incorporated into remuneration policies; how the targets are set and how progress toward them is monitored.	<p>At Atakey, we integrate our sustainability management within the framework of corporate goals and key performance indicators (KPIs) defined in line with our strategic objectives to manage ESG processes more effectively. These goals reflect the strategic approaches adopted company-wide rather than individual performance criteria.</p> <p>Although our current performance incentive systems do not yet include direct rewards for sustainability targets for our board members, managers, and employees, we continue to work on developing this area in alignment with our sustainability strategies.</p> <p>In the upcoming period, by integrating environmental and social goals into our incentive mechanisms and rewarding environmental and social achievements, we aim to further strengthen our sustainability-focused approach across the organization.</p>



Governance	27b	It explains management's role in overseeing sustainability risks and opportunities and how these processes are integrated with other internal controls or functions.	<p>At Atakey, company management (Factory Managers, Technical and Operations Directors, etc.) is responsible for monitoring sustainability risks and opportunities. This structure operates through the "Atakey Sustainability Board"; management representatives on this Board coordinate with the TFI Sustainability Coordination Board to communicate the company's sustainability strategies, risk policies, and targets to the operational level.</p> <p>Management coordinates the integration of these Board-driven implementations with financial planning and operational processes.</p> <p>Internal Control and Audit Integration: The Audit Committee ensures that, alongside accounting and financial processes, structures are established to produce accurate and reliable environmental and social performance data. Sustainability risks and opportunities are monitored in alignment with internal control mechanisms and financial reporting processes.</p> <p>Integration with Risk Management: The Group Risk Department includes climate and other sustainability risks (e.g., water scarcity, energy price fluctuations, supply chain disruptions) in the corporate risk inventory. Management rates and prioritizes these risks accordingly. Risk mitigation projects (such as cogeneration, green procurement, waste management) are developed to reduce residual risk levels.</p> <p>Integration with Operational Functions: Decisions from the "Atakey Sustainability Board" are reflected by the Finance unit in project budgets (e.g., financing investments to reduce carbon emissions); the Supply Chain unit applies sustainable procurement principles (contracted farmer models, supplier audits, etc.); and the HR department undertakes infrastructure work to integrate energy efficiency, OHS, and environmental criteria into recruitment and performance management. Thus, management not only acts as a decision-maker but also continuously oversees all relevant functions.</p> <p>Alignment with Group-Level Policies and Targets: Group policies and targets set by the TFI Sustainability Coordination Board are adopted by Atakey management and implemented through the Atakey Sustainability Board. The Corporate Governance Committee, Early Detection of Risk Committee, and Audit Committee regularly report to the Board of Directors, confirming the effectiveness of policy implementation and alignment with group-wide strategic goals.</p> <p>This approach enables management to comprehensively address sustainability risks and opportunities—financially, operationally, and strategically. Internal audit, risk management, and procedures within key functions (HR, Finance, Supply Chain, Environment, etc.) are designed in alignment with sustainability priorities, ensuring that sustainability principles become permanently integrated into the company's operational structure.</p>
	27b-i	It explains to which department or committee the responsibility has been delegated within management and how the oversight of this structure is conducted.	<p>The Atakey Sustainability Board consists of 14 members from various disciplines (environment, quality, human resources, finance, supply chain, etc.). Decisions made by this Board are first communicated to the Corporate Governance Committee and then forwarded to the Board of Directors for approval. Thanks to high-level reporting, risk-opportunity analyses can be swiftly evaluated at the senior management level. The Board holds meetings at least twice a year, with additional sessions convened on critical issues.</p> <p>Since the TFI Sustainability Coordination Board sets group-wide policies and targets, management at Atakey makes decisions in alignment with this overarching framework.</p>
	27b-ii	Management explains the types of processes and procedures it uses to support the oversight of sustainability risks and opportunities, and how these are integrated into internal functions.	<p>Management applies the following steps in accordance with the "TFI TAB Gıda Yatırımları A.Ş. and Group Companies Sustainability Management Procedure": Data Collection & Analysis: Environment, Quality, Agriculture, HR, and Finance teams systematically collect quantitative data such as water savings, carbon footprint, waste management, and energy consumption.</p> <p>Internal Audit and Reporting: The collected data, combined with stakeholder feedback, are regularly evaluated by the Atakey Sustainability Board. Integration: The findings are presented to the Board of Directors through the Early Detection of Risk Committee and the Corporate Governance Committee. This ensures that sustainability risks and opportunities are integrated into business processes (e.g., occupational health and safety, production efficiency, financial planning). Updated Targets & Implementation: Relevant policies and procedures (e.g., improvements in water management, renewable energy investments) are implemented with the approval of the Board of Directors and senior management; implementations are continuously monitored through field observations and measurements. This integrated approach ensures the harmonious advancement of operational risk management and sustainability strategies. Results are shared regularly with stakeholders and revisions are made when necessary.</p>



Governance:
Additional
Information &
Citation

Source/Document: Atakey 2024 Sustainability Report;
"Board of Directors and Related Committees," "Sustainability Management," Corporate Risk Governance, Corporate Governance Structure and Activities, Planet,
Atakey's Transition to a Low-Carbon Economy and Sustainability Strategy. Risk Inventory and TSRS Compliant Scope

Strategy	29(a)	Defines sustainability risks and opportunities (SRO) reasonably expected to impact the company's future financial viability. It assesses the time frame (short / medium / long) in which these may arise.	Sustainability risks and opportunities related to these items have been limited solely to climate-related ones and disclosed within the scope of TSRS 2, specifically under TSRS-2 9.a – TSRS-2 22.b.iii. Information on other SRFs covered by TSRS 1, such as social, governance, or natural resource risks, has not been included in this initial reporting period. This approach is made within the framework of utilizing the exemption under TSRS 1 Annex E Transition Provision E5.
	29(b)	The current and anticipated impacts of SROs on the company's business model and value chain are explained. It assesses how operations in geographic areas will be affected.	
	29(c)	The impacts of SROs on the company's strategy and decision-making processes are described. Planned strategic actions (such as resource allocation, technology investment, etc.) are explained.	
	29(d)	It emphasizes how SRFs are incorporated into the company's financial planning and explains the current and anticipated impacts on financial position, performance, and cash flows over the short, medium, and long term.	
Strategy / Sustainability-Related Risks and Opportunities	30(a)	SROs reasonably expected to impact the company's future financial viability are defined .	
	30(b)	It highlights the expected timeframes (short, medium, long) in which the impacts of each relevant risk and opportunity are anticipated to occur.	
	30(c)	It explains how the company defines the "short, medium, and long-term" timeframes and the reasons for these definitions (strategic planning and sectoral requirements).	
Strategy / Business Model and Value Chain	32(a)	The current and anticipated impacts of SRFs on the company's business model and value chain are defined. It explains at which stages risks or opportunities are more concentrated.	
	32(b)	It explains where SRFs are concentrated within the value chain (e.g., geographic areas, facilities, asset types).	



Strategy / Decision Making	33(a)	It explains how the company responds and plans to respond to SRFs in its strategy and decision-making processes (resource allocation, investment plans, etc.).	Sustainability risks and opportunities related to these items are limited solely to climate-related ones and disclosed within the scope of TSRS 2, specifically under TSRS-2 9.a – TSRS-2 22.b.iii. Information on other SRFs covered by TSRS 1, such as social, governance, or natural resource risks, is not included in this initial reporting period. This approach is made under the exemption provided by TSRS 1 Annex E5 transition provisions.
	33(b)	Progress on plans announced in the previous reporting period is shared both quantitatively and qualitatively.	
	33(c)	It specifies how the company evaluates trade-offs among SRFs.	
Strategy / Financial Position, Financial Performance, and Cash Flows	34(a)	It explains how SRFs have affected the company's financial position, performance, and cash flows during the reporting period (current financial impacts).	
	34(b)	It explains how SRFs are integrated into financial planning and indicates the expected effects on the company's financial position, performance, and cash flows over the short, medium, and long term.	
	35(a)	The impact of SRFs on the financial position, performance, and cash flows for the reporting period is presented with quantitative and qualitative data.	
	35(c-i)	How investment and divestment plans (capital expenditures, partnerships, asset retirements, etc.), including off-scope plans, will change in line with the SRF management strategy is explained.	
	35(c-ii)	The financial resources planned to implement the company's strategy are disclosed.	
	35(d)	Within the framework of the SRF management strategy, it explains how financial performance and cash flows are expected to change over the short, medium, and long term.	
	40(a)	If the company cannot provide quantitative information on the financial impacts of SRFs, it explains the reasons (e.g., measurement uncertainty).	
	40(b)	When quantitative information cannot be provided, qualitative assessments and the identification of affected financial statement items are nevertheless explained.	
Strategy / Resilience	41, 42	The resilience of the company's strategy and business model against SRFs is explained. Particular attention is given to which scenario analyses have been applied, what measures have been taken, and how adaptation capacity has been enhanced.	
Strategy: Additional Information & References			



Risk Management	43(a)	The general purpose of the processes for identifying, assessing, prioritizing, and monitoring sustainability-related risks and opportunities (SRFs) is to help users understand the company's risk management approach. The integration of these processes into the overall risk management framework is also evaluated.	Atakey does not provide sustainability risk management disclosures other than climate change under the TSRS 1 Annex 5 transition exemption.
	44(a)	The company describes the processes and related policies it uses to identify, assess, prioritize, and monitor SRFs. Various sub-explanations are provided under this general heading, from 44(a)-i to 44(a)-vi.	
	44(a)-i	The inputs and parameters used by the company (data sources, operations covered in the process, etc.) are explained.	Risk management efforts have been focused on climate change; processes for integrating sustainability-defined risks into the corporate risk management system are ongoing.
	44(a)-ii	It explains whether and how the company uses scenario analysis to identify SRFs.	
	44(a)-iii	It explains how the company assesses the nature, likelihood, and magnitude of these risks' impacts (qualitative factors, quantitative thresholds, etc.).	
	44(a)-iv	It explains how SRFs are prioritized compared to other types of risks (financial, operational, reputational, etc.).	
	44(a)-v	It explains how the company monitors SRFs.	
	44(a)-vi	It specifies whether any changes have been made to the processes used by the company compared to the previous reporting period and explains how these changes were implemented.	
	44(b)	The process used by the company to identify, assess, prioritize, and monitor sustainability-related opportunities is explained.	
	44(c)	The extent to which and how the processes for identifying, assessing, prioritizing, and monitoring SRFs are integrated into the company's overall risk management process ; and how much they inform the overall risk management are explained.	



Metrics and Targets: Additional Information & Reference																									
Metrics and Goals	<table border="1"> <tr> <td data-bbox="362 245 555 395">46(a)</td><td data-bbox="555 245 1207 395">The company explains the relevant metrics for each sustainability risk and opportunity (SRF) reasonably expected to affect its future financial viability. These metrics are intended for monitoring the SRF and measuring its performance.</td></tr> <tr> <td data-bbox="362 395 555 485">46(b-i)</td><td data-bbox="555 395 1207 485">The company specifies the metrics it uses to measure performance for each SRF, whether set internally or required by regulations.</td></tr> <tr> <td data-bbox="362 485 555 612">46(b-ii)</td><td data-bbox="555 485 1207 612">The company explains the metrics it uses to monitor various elements connected to its sustainability strategy, including additional metrics related to targets and performance.</td></tr> <tr> <td data-bbox="362 612 555 699">49</td><td data-bbox="555 612 1207 699">If the company uses metrics obtained from sources outside of TSRS, it specifies the source and the metrics obtained.</td></tr> <tr> <td data-bbox="362 699 555 794">50</td><td data-bbox="555 699 1207 794">If the company has developed its own metric, it explains how it is defined, whether it is an absolute or intensity measure, and whether it has been verified by a third party.</td></tr> <tr> <td data-bbox="362 794 555 858">51(a)</td><td data-bbox="555 794 1207 858">For each target, the metric used to define the target and monitor progress is requested to be explained.</td></tr> <tr> <td data-bbox="362 858 555 954">51(b)</td><td data-bbox="555 858 1207 954">Clarify whether the target is quantitative (absolute or intensity) or qualitative, and state its general purpose (e.g., reduction, adaptation, science-based initiative).</td></tr> <tr> <td data-bbox="362 954 555 1054">51(c)</td><td data-bbox="555 954 1207 1054">Specify the target period, the baseline period for measuring progress, and any milestones or interim targets.</td></tr> <tr> <td data-bbox="362 1054 555 1150">51(d)</td><td data-bbox="555 1054 1207 1150">Describe the company's approach to reviewing progress, including if the methodology has been validated or if there have been changes.</td></tr> <tr> <td data-bbox="362 1150 555 1246">51(e)</td><td data-bbox="555 1150 1207 1246">Tate the duration the target applies to (e.g., 5 years, 10 years) and whether it covers the entire organization or specific units.</td></tr> <tr> <td data-bbox="362 1246 555 1321">51(f)</td><td data-bbox="555 1246 1207 1321">Explain how milestones or interim targets were set and which criteria were used.</td></tr> <tr> <td data-bbox="362 1321 555 1380">51(g)</td><td data-bbox="555 1321 1207 1380">If the target has been revised, explain what changes were made and the reasons behind them.</td></tr> </table> <p data-bbox="1218 743 2161 884">The sustainability risks and opportunities related to these items are limited only to climate-related ones and have been disclosed within the scope of TSRS-2, articles TSRS-2 27 to TSRS-2 37. Information on other SRFs under TSRS 1, such as social, governance, or natural resource risks, is not included in this initial reporting period. This is done in accordance with the TSRS 1 Appendix E5 transition exemption.</p>	46(a)	The company explains the relevant metrics for each sustainability risk and opportunity (SRF) reasonably expected to affect its future financial viability. These metrics are intended for monitoring the SRF and measuring its performance.	46(b-i)	The company specifies the metrics it uses to measure performance for each SRF , whether set internally or required by regulations.	46(b-ii)	The company explains the metrics it uses to monitor various elements connected to its sustainability strategy, including additional metrics related to targets and performance.	49	If the company uses metrics obtained from sources outside of TSRS, it specifies the source and the metrics obtained.	50	If the company has developed its own metric, it explains how it is defined, whether it is an absolute or intensity measure, and whether it has been verified by a third party.	51(a)	For each target, the metric used to define the target and monitor progress is requested to be explained.	51(b)	Clarify whether the target is quantitative (absolute or intensity) or qualitative , and state its general purpose (e.g., reduction, adaptation, science-based initiative).	51(c)	Specify the target period , the baseline period for measuring progress, and any milestones or interim targets.	51(d)	Describe the company's approach to reviewing progress , including if the methodology has been validated or if there have been changes.	51(e)	Tate the duration the target applies to (e.g., 5 years, 10 years) and whether it covers the entire organization or specific units.	51(f)	Explain how milestones or interim targets were set and which criteria were used.	51(g)	If the target has been revised , explain what changes were made and the reasons behind them.
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TSRS 2 CLIMATE-RELATED DISCLOSURES

TSRS Section	TSRS 2 Provisions	Brief Explanation & Main Idea	Atakey Explanations
Governance	6(a)	The company defines its governance processes, controls, and procedures used to monitor and manage climate-related risks and opportunities. It explains who these governing bodies or individuals are, their roles and authorities, competencies, frequency of updates, and how they integrate into strategy and risk management processes.	At Atakey, the highest-level oversight responsibility for climate matters lies with the Board of Directors . Within the company, the Corporate Governance Committee evaluates climate-related risks and opportunities (including physical and transition risks) at a strategic level. This committee collaborates closely with the "TFI Sustainability Coordination Board" under the TFI TAB Food Investments umbrella to clarify actions to be taken within Atakey. Additionally, the "Early Detection of Risk Committee" monitors climate risks at a more operational level and informs the Board of Directors through periodic reports. Through this structure, the entire climate agenda is managed holistically at the company's senior management level.
	6(a)-i	Responsibilities related to climate risks and opportunities are reflected in the roles, authorities, and policies of the relevant bodies or individuals.	At Atakey, the Corporate Governance Committee's mandate explicitly includes monitoring and guiding climate and sustainability issues. Its role description contains provisions such as "evaluating strategies involving climate risks and opportunities, submitting relevant policy recommendations to the Board of Directors, and monitoring the implementation of decisions made." The committee includes independent board members, with experts like Ayşe Ayşin Işıkgece —specialized in agriculture and food—contributing to strategic climate decisions. Atakey addresses sustainability and climate risk assessment within the framework of the "TFI TAB Food Investments Inc. and Affiliates Corporate Risk Management Policy," integrating physical and transition climate risks into corporate risk management processes. The company's risk assessment methodology is guided by probability-impact analyses and features management-level monitoring mechanisms. Sustainability and climate risks are reviewed periodically by the Board of Directors and its committees. This process is managed in alignment with Atakey's broader sustainability strategies.
	6(a)-ii	It is explained whether the relevant bodies or individuals have the authority and competence to oversee strategies related to climate risks and opportunities, or how this competence will be developed.	Atakey takes care to select committees, boards, and individuals responsible for managing sustainability and climate risks/opportunities based on criteria of knowledge, experience, and competence . Accordingly: Selection of Committees and Boards: Strategic bodies such as the Board of Directors and the Corporate Governance Committee include independent members and executives with deep expertise in fields like agriculture, environment, food, finance, and technology . For example, members with experience in agriculture-food or finance-technology enable the formation of sustainable climate strategies. Training and Capacity Building: In addition to prior experience, members are encouraged to pursue continuous education on climate change and sustainability . This includes expert training on new regulations, carbon management techniques, SBTi commitments, and access to external consultancy and guidance resources. Internal Procedures and Policy Compliance: Climate-focused risk/opportunity monitoring is explicitly stated in the working principles of committees. Climate-related decisions are aligned with the "Group Corporate Risk Management Policy" and the "TFI TAB Food Investments Inc. and Group Companies Sustainability Management Procedure." The competencies and expertise of committee and board members are regularly updated through training and external expert support. This approach ensures a governance structure with the authority and competence to oversee climate-related strategies. Additionally, efforts continue to maintain and enhance the expertise of senior executives and board members (e.g., capacity building, certifications) to adapt effectively to the evolving climate and sustainability agenda.
	6(a)-iii	It is stated how and how often the relevant bodies or individuals are informed about climate-related risks and opportunities.	The "Atakey Sustainability Board" consolidates climate data from all departments (environment, agriculture, quality, finance, logistics, etc.) and submits it to the Corporate Governance Committee. At Atakey, the Corporate Governance Committee meets at least four times a year, with "Sustainability Activities" as a standing agenda item at each meeting. Group-level information from the TFI Sustainability Coordination Board is also addressed in these meetings. Additionally, the Early Detection of Risk Committee meets at least once every two months, where the Group Risk team provides updates on climate risk assessments. This ensures that the Board of Directors and committees receive up-to-date information at short intervals.



Governance	6(a)-iv	The way in which the entity(ies) or individual(s) responsible for overseeing the company's strategy, significant transactions, risk management, and related policies consider climate-related risks and opportunities , and whether they evaluate associated trade-offs, is explained.	<p>The Corporate Governance and Early Detection of Risk Committees review and prioritize potential investments—such as wastewater recovery and cogeneration projects—across short, medium, and long-term horizons. Senior management evaluates these projects within the frameworks of financial planning and corporate strategy, determining their scope and implementation timelines.</p> <p>When the Board of Directors makes large-scale strategic decisions (e.g., new factory investments, machinery/technology upgrades, logistics investments), it carefully considers trade-offs among financial return, climate impact, and social benefit. The Atakey 2024 Sustainability Report highlights the 2024-approved cogeneration project as a concrete example: although the investment entails short-term capital expenditure, it is expected to reduce climate risks and improve energy efficiency in the medium term, thereby providing a competitive advantage.</p> <p>The entire process is governed by the "Corporate Risk Management Policy" and "Sustainability Management Procedure," with independent members from diverse expertise areas (such as agriculture, finance, and technology) serving on relevant committees. This ensures decisions are made with a holistic understanding.</p>
	6(a)-v	The extent to which relevant performance metrics are incorporated into remuneration policies (e.g., senior executive salaries), how climate-related risk and opportunity targets are set, and how progress against these targets is monitored are explained.	<p>Atakey integrates its sustainability management within the framework of corporate goals and key performance indicators (KPIs) aligned with our strategic objectives, to more effectively manage ESG and climate-related risk and opportunity processes. These goals reflect the strategic approaches adopted company-wide rather than individual performance criteria.</p> <p>While our current performance incentive systems do not yet include direct rewards for sustainability and climate targets for board members, managers, and employees, we are actively working to develop this area in alignment with our sustainability strategies.</p> <p>In the coming period, we aim to strengthen our company-wide sustainability focus by integrating climate targets into our incentive mechanisms and rewarding environmental and social achievements.</p>
	6(b)-i	Management (such as a specific senior position or committee) explains its role in overseeing climate-related risk and opportunity processes, and how a higher-level oversight structure is established above this body.	The Atakey Early Detection of Risk Committee meets at least once every two months to review and update assessments of the company's climate-related risks and opportunities. Meeting minutes are prepared, and action plans for risks with critical and high residual risk levels are evaluated by the committee, including participation from the Atakey CEO and the TFI Internal Control, Compliance, and Risk Director. The outcomes are then presented to the Board of Directors through the Risk Committee Chair. Additionally, performance monitoring based on Environmental, Social, and Governance (ESG) metrics is conducted twice a year by the Atakey Sustainability Board and reported to the TFI Sustainability Coordination Board. These data are also shared with the Atakey Corporate Governance Committee. This structure ensures that climate risks and opportunities are evaluated, controlled, and integrated at both strategic and operational levels, enabling swift implementation of actions aligned with the company's sustainability goals.
	6(b)-ii	Management explains the controls and procedures it uses to support oversight of climate-related risks and opportunities, and how these are integrated with other internal functions (e.g., internal audit, operations, finance, legal, etc.).	<p>This structure, established to manage financial, technological, compliance, strategic, and operational risks through an integrated approach, requires each function to align with risk management processes and address risks in coordination with our strategic planning. Our corporate risk management policies and practices are embraced and implemented across all business units. Risk management is everyone's responsibility. Our executive managers continuously support the identification, measurement, analysis, and mitigation of all significant risks within this policy framework, fostering risk management through horizontal communication and transparency. This enables us to operate safely and sustainably while advancing in line with our financial and strategic objectives.</p> <p>The identification and assessment of climate-related risks are conducted by the Atakey Sustainability Board through a workshop approach. These risks are systematically evaluated and integrated into the corporate risk inventory and sustainability strategy.</p>
Governance: Atakey 2024 Sustainability Report; Citation		Source/Document: Atakey 2024 Sustainability Report; Board of Directors and Related Committees, Sustainability Management, Corporate Risk Governance, Corporate Governance Structure and Activities, Planet, Atakey's Transition to a Low-Carbon Economy and Sustainability Strategy, Risk Inventory, and TSRS Compliant Scope	



Strategy	9(a)	<p>When identifying climate-related risks and opportunities, the company provides information to help users understand issues reasonably expected to affect the business in the future. It explains which risks and opportunities are considered critical.</p>	<p>Atakey Risk Inventory is a comprehensive framework systematically identifying risks across the organization. These risks focus on areas linked to sustainability, including climate change mitigation, environment, occupational health and safety, supply chain management, data and cybersecurity, human resources, and business ethics. Within the Corporate Risk Management Framework, Atakey identifies and assesses risks by considering qualitative and quantitative factors, analyzing their significance through questions such as:</p> <p>To what extent can the risk impact our strategy or business model (general operations, production facilities, or supply chain)?</p> <p>How much can the risk threaten our financial structure, workforce, or sustainable raw material supply?</p> <p>How might the risk influence our stakeholders' evaluations and decisions?</p> <p>Eight climate risks have been identified across agricultural production and industrial areas of operation. These consist of:</p> <p>6 physical risks, and</p> <p>2 transition risks.</p> <p>Physical risks are evaluated with quantitative analyses (e.g., probability-impact scoring and financial impact ranges based on RCP scenarios) considering their effects on operational continuity, cost structure, and the value chain; they are classified according to their financial materiality and residual risk levels.</p> <p>Risks prioritized as highly significant include:</p> <p>Declining groundwater levels (Residual Risk Level: High)</p> <p>Impact on agricultural production continuity under drought conditions (Residual Risk Level: High)</p> <p>These risks have the potential to affect both financial performance (e.g., EBITDA, cash flow) and asset management and are prioritized in Atakey's climate actions.</p> <p>Other risks classified with medium residual risk include:</p> <p>Increased maintenance and cooling needs in mechanical systems due to rising temperatures</p> <p>Infrastructure damage risk to critical facilities from extreme weather events</p> <p>Effects of extreme weather events on agricultural production continuity</p> <p>Risk of non-compliance with sustainability regulations</p> <p>Risk of adverse agricultural incentive policies affecting raw materials</p> <p>A risk with low residual risk level is:</p> <p>Heat stress on the workforce under high temperature conditions</p> <p>Atakey has developed strategic action plans for all these risks. Risks, their levels, and action plans defined by the CEO and Group Risk Director have been reported to the Corporate Governance and Early Detection of Risk Committees.</p> <p>Regarding climate-related opportunities expected to be disclosed under TSRS 2 Article 9(d), Atakey Patates Gıda San. ve Tic. A.Ş. uses the "commercial sensitivity exemption" defined in paragraphs B34–B36 of TSRS 1. The company has assessed that disclosure of certain strategically important, not yet publicly disclosed sustainability-focused opportunities could seriously harm its future economic benefits. Accordingly:</p> <p>This information is currently not publicly available,</p> <p>Disclosure is reasonably expected to harm the company's competitive advantage and strategic investments, Even aggregated and abstract disclosure of this information could undermine the commercial value of the related opportunities.</p> <p>Atakey declares its use of this exemption and commits to reassess at each reporting period whether such information has become disclosable.</p> <p>The company has transparently disclosed all other risk and opportunity topics required under TSRS 2 to the extent they fall outside the scope of commercial sensitivity.</p>
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Strategy	9(b)	<p>It defines the current and anticipated impacts of climate-related risks and opportunities on the company's business model and value chain. Specific explanations are provided regarding which stages (geographic/operational) are more affected.</p>	<p>Atakey has analyzed the impacts of climate-related risks and opportunities on its business model and value chain, assessing both current and anticipated effects at geographic and operational levels. All segments of the value chain—from agricultural supply processes to production operations, logistics, and human resources—are susceptible to physical risks such as rising temperatures, water stress, drought, and extreme weather events.</p> <p>Declining groundwater levels in the Afyonkarahisar region increase the need for new water sources, while energy-intensive processes and climate control infrastructure face cost risks due to increased maintenance frequency and energy consumption caused by rising temperatures. Transition risks include carbon regulations and changes in agricultural incentives, which may introduce cost variability. Additionally, field workers' productivity may be negatively affected by heat stress.</p> <p>Atakey has linked these analyses to scenario-based geographic breakdowns and risk rating results, taking steps to identify which stages of the value chain are most affected. Accordingly, Atakey plans to continue enhancing its data-driven analyses for managing climate-related risks and opportunities, consider third-party verification practices in the future, and further strengthen its strategic planning based on climate scenarios.</p> <p>1. Geographic Impacts: Production Facility and Agricultural Production Areas: Agricultural lands managed within the scope of the production facility and contracted agricultural activities have been evaluated for risks such as water stress, drought, and water depletion using data sources like the WRI Aqueduct and ArcGIS. While no current issues affecting operations have been experienced, potential scenarios have been studied with the expectation of insufficient water resources in the medium and long term.</p> <p>Operational and Value Chain Impacts:</p> <p>Agriculture and Raw Material Procurement: Drought and water stress may affect the productivity and product quality of contracted farmers, potentially causing fluctuations in Atakey's raw material supply and increasing costs.</p> <p>Production Processes: At the Afyonkarahisar production facility, rising temperatures and declining groundwater levels may impact production operations. Although no effects have yet been experienced, increasing temperatures could raise energy consumption and cooling needs, accelerating equipment wear and increasing maintenance and replacement costs. Seasonal declines in groundwater levels also risk disruptions in water supply for production processes, potentially threatening production continuity and operational efficiency.</p> <p>Human Resources: Field workers may experience productivity losses due to rising temperatures.</p> <p>Regulatory Compliance: Regulations such as the European Union's Carbon Border Adjustment Mechanism (CBAM) and Turkey's Water Efficiency Regulation are expected to increase operational compliance pressures in the future.</p>
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Strategy	9(c)	<p>The company explains the impacts of climate-related risks and opportunities on its decision-making processes and strategy. It outlines which strategic actions (resource allocation, investments, etc.) have been adopted and which goals and policies have been developed.</p>	<p>Atakey systematically evaluates the impact of climate-related risks and opportunities on strategic decision-making processes and, accordingly, shapes its business strategy, investment priorities, and resource allocation models. The company has set performance-based strategic targets in its 2025–2030 climate action plans, including a 15% reduction in water consumption, the expansion of pilot regenerative agriculture practices, and carbon reduction targets aligned with ISO 14067 and SBTi. Additionally, under the coordination of the Early Detection of Risk Committee, climate risks are prioritized in investment decisions, preventive planning based on scenario analyses is conducted, and these plans are integrated into annual budgeting processes.</p> <p>Atakey Patates Gıda San. ve Tic. A.Ş. exercises the “commercial sensitivity exemption” defined in paragraphs B34–B36 of TSRS 1 regarding climate-related opportunities expected to be disclosed under TSRS 2 Article 9(d). The company has assessed that disclosing information about certain strategically important, not yet publicly disclosed sustainability-focused opportunities could seriously harm its future economic benefits. Accordingly:</p> <p>This information is currently not publicly available,</p> <p>Disclosure is reasonably expected to harm the company's competitive advantage and strategic investments,</p> <p>Even aggregate and abstract disclosure of this information could undermine the commercial value of the related opportunities.</p> <p>Atakey declares its use of this exemption and commits to reassess at each reporting period whether such information has become disclosable.</p> <p>The company has transparently disclosed all other risk and opportunity topics required under TSRS 2, to the extent they fall outside the scope of commercial sensitivity.</p>
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Strategy	9(d)	It explains how climate-related risks and opportunities are reflected in the company's financial planning, detailing their current and expected impacts on financial position, performance, and cash flows over the short, medium, and long term.	<p>Atakey integrates climate-related risks and opportunities into its financial planning by conducting scenario-based analyses of both physical and transition risks over the short, medium, and long term. Risks are evaluated under the financial impact categories of Financial Assets (FA), Financial Performance (FP), and Cash Flows (CF). For each risk, probability, impact range, and residual risk level are individually determined, with financial impacts defined by concrete thresholds (e.g., High FP: "40–55 million TL," CF: "240–325 million TL" range). See: Climate Risks Table.</p> <p>Atakey Patates Gıda San. ve Tic. A.Ş. exercises the "commercial sensitivity exemption" defined in paragraphs B34–B36 of TSRS 1 concerning climate-related opportunities expected to be disclosed under TSRS 2 Article 9(d). The company has assessed that disclosing information about certain strategically important, not yet publicly disclosed sustainability-focused opportunities could seriously harm its future economic benefits. Accordingly:</p> <p>This information is currently not publicly available,</p> <p>Disclosure is reasonably expected to harm the company's competitive advantage and strategic investments,</p> <p>Even aggregate and abstract disclosure of this information could undermine the commercial value of the related opportunities.</p> <p>Atakey declares its use of this exemption and commits to reassess at each reporting period whether such information has become disclosable.</p> <p>The company has transparently disclosed all other risk and opportunity topics required under TSRS 2, to the extent they fall outside the scope of commercial sensitivity.</p>
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Strategy	9(e)	<p>The company explains its climate resilience by considering identified climate-related risks and opportunities and how its strategy and business model respond to climate-related changes, developments, and uncertainties.</p>	<p>Atakey is reshaping its strategy and business model around climate-related risks and opportunities, building a flexible and adaptable structure to respond to climate scenarios.</p> <p>Risk-Based Flexibility Approach:</p> <p>Physical Risks (Chronic and Acute):</p> <p>Facing chronic effects like drought, water stress, declining groundwater levels, and extreme temperatures, as well as acute risks such as sudden storms and hail:</p> <p>Production planning is based on geographic diversification and flexible distribution with contracted producers.</p> <p>Modern irrigation methods (tensiometers, drip irrigation) are planned for deployment.</p> <p>Water recovery and reuse projects are underway.</p> <p>Comprehensive insurance policies cover critical infrastructure.</p> <p>Transition Risks (Regulations and Carbon Policies):</p> <p>In line with evolving regulations such as CBAM and Water Efficiency Regulation:</p> <p>ISO 50001 and ISO 14001 management systems have been integrated.</p> <p>Continued use of I-REC certified electricity.</p> <p>Efficiency projects and equipment upgrades in energy-intensive processes are ongoing.</p> <p>Strategic Flexibility:</p> <p>The climate action plan for 2025–2030 is structured to cover short-, medium-, and long-term risks and opportunities. The plan includes multidimensional strategies such as carbon reduction, water conservation, regenerative agriculture, and green infrastructure. Decision-making processes are coordinated by the Early Detection of Risk Committee and are scenario-based, modeled in line with IPCC RCP 4.5.</p> <p>Business Model Flexibility:</p> <p>Atakey's vertically integrated business model (agriculture – processing – storage – distribution) allows for flexible solutions with alternative sources to mitigate climate-induced supply and operational disruptions. Agricultural input management balances high climate stress areas with alternative production sites. Biogas production, digital energy management, and automation systems have been strengthened to secure energy supply.</p> <p>Monitoring Flexibility Performance:</p> <p>Climate-related metrics such as water consumption, energy intensity, and emissions are monitored and integrated into management reporting.</p>
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Strategy / Climate-Related Risks and Opportunities	10(a), 10 (b)	<p>The company defines climate-related risks and opportunities, specifying which risks are physical (drought, temperature increase, etc.) and which are transition-related (regulations, carbon taxes, market trends).</p>	<p>Atakey identifies climate-related risks and opportunities through its integrated corporate risk management framework, using comprehensive scenario analyses and local/international data sources. Risks are classified based on their nature as physical (acute/chronic) or transition-related (policy, regulatory, market, reputational, etc.).</p> <p>Physical Risks: These arise directly from the physical impacts of climate events and include both extreme events (acute) and medium- to long-term changes (chronic):</p> <p>Chronic Physical Risks:</p> <p>Decline in groundwater levels: Reduction in static and dynamic levels during periods of low rainfall and high water use may cause production interruptions and increased costs.</p> <p>Agricultural drought: May cause yield reductions in potatoes and increased fungal infections. Mechanical wear and increased energy consumption due to high temperatures: Could increase maintenance costs by causing more frequent breakdowns in production and cooling systems.</p> <p>Acute Physical Risks:</p> <p>Physical damage risk to facility assets (buildings, stock, equipment) from extreme weather events such as storms, hail, and fires; may lead to service interruptions and restoration costs.</p> <p>Extreme weather events in agricultural areas could result in crop loss and delayed harvests.</p> <p>Transition Risks: These stem from changes in climate policies, regulations, market expectations, and social perceptions:</p> <p>Non-compliance with sustainability regulations: May lead to fines and reputational damage if compliance audits fail.</p> <p>Regulations such as CBAM and Green Transition: Failure to comply with new legal frameworks like the Industrial Green Transformation Regulation and CBAM could result in penalties, export restrictions, and financial losses.</p> <p>Adverse changes in agricultural incentive policies: If the government incentivizes crops with lower water use, farmers might shift away from potatoes/onions, causing supply shortages.</p> <p>Methodology and Scope: Risks are analyzed as short-, medium-, and long-term according to the IPCC AR6 SSP2-4.5 scenario. Their impacts are financially rated using indicators like EBITDA, assets, and cash flow. Each risk's classification as physical or transition-related is clearly presented in the climate risk table and matched with appropriate adaptation strategies.</p> <p>Atakey Patates Gıda San. ve Tic. A.Ş. exercises the “commercial sensitivity exemption” defined in paragraphs B34–B36 of TSRS 1 regarding climate-related opportunities expected under TSRS 2 Article 9(d). The company has assessed that disclosing certain strategically important, not yet publicly disclosed sustainability-focused opportunities could seriously harm its future economic benefits. Accordingly:</p> <p>This information is currently not publicly available,</p> <p>Disclosure is reasonably expected to harm the company's competitive advantage and strategic investments, Even aggregate and abstract disclosure of this information could undermine the commercial value of the related opportunities.</p> <p>Atakey declares its use of this exemption and commits to reassess at each reporting period whether such information has become disclosable. The company has transparently disclosed all other risk topics required under TSRS 2 to the extent they fall outside the scope of commercial sensitivity.</p>
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Strategy / Climate-Related Risks and Opportunities	10(c)	<p>The company provides information on the time horizon (short, medium, long) in which the current and anticipated impacts of identified risks and opportunities are expected to materialize. It also explains how these time horizons are linked to the company's strategic decision-making cycles.</p>	<p>Atakey evaluates the impacts of climate-related risks and opportunities over short (0–5 years), medium (5–25 years), and long-term (25 years and beyond) time horizons, structuring these periods in alignment with the company's strategic planning, investment, and budgeting cycles. Within this framework, the operational impacts and financial outcomes of risks are modeled over time using scenario-based projections.</p> <p>Impact Range of Risks:</p> <p>In the short term, drought and water stress may lead to declining groundwater levels and increased costs in agricultural activities. These effects are expected to intensify in the medium and long term.</p> <p>If, in the medium and long term, the government incentivizes crops that do not cause water stress, farmers may shift towards potatoes and related products. This could cause supply shortages and unpredictable cost fluctuations in the company's main raw material procurement.</p> <p>Operational requirements stemming from sustainability regulations like CBAM and Green Transition may affect the business model in the medium and long term, increasing compliance costs.</p> <p>The possibility of destructive impacts from extreme weather events on facilities is considered in the long term. For agricultural lands where root crops such as potatoes are planted, medium- and long-term losses in seed and production yields are anticipated.</p> <p>Increased maintenance frequency and energy consumption in cooling and production systems may be observed in the long term, potentially affecting operational costs.</p> <p>Rising average temperatures and more frequent heatwaves in the long term are expected to cause heat stress among field workers, farmers, and office staff, leading to health issues, increased absenteeism, productivity loss, and related operational disruptions.</p> <p>Atakey Patates Gıda San. ve Tic. A.Ş. exercises the "commercial sensitivity exemption" defined in paragraphs B34–B36 of TSRS 1 regarding climate-related opportunities expected to be disclosed under TSRS 2 Article 9(d). The company has assessed that disclosing certain strategically important, not yet publicly disclosed sustainability-focused opportunities could seriously harm its future economic benefits. Accordingly:</p> <p>This information is currently not publicly available,</p> <p>Disclosure is reasonably expected to harm the company's competitive advantage and strategic investments,</p> <p>Even aggregated and abstract disclosure of this information could undermine the commercial value of the related opportunities.</p> <p>Atakey declares its use of this exemption and commits to reassess at each reporting period whether such information has become disclosable.</p> <p>The company has transparently disclosed all other risk and opportunity topics required under TSRS 2 to the extent they fall outside the scope of commercial sensitivity.</p>
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Strategy / Climate-Related Risks and Opportunities	10(d)	The company explains why it defines short, medium, and long terms in this way and how these definitions are reflected in strategic decision-making processes.	<p>Atakey defines its time horizons for evaluating climate-related risks and opportunities in alignment with corporate strategy cycles as short-term (0–5 years), medium-term (5–25 years), and long-term (over 25 years).</p> <p>In the short term, the focus is on strengthening existing infrastructure to enable rapid response to sudden drought waves and unexpected extreme weather events. This includes preliminary analyses for a pilot drip irrigation project and applications such as wastewater recovery to increase water use efficiency, enhance the resilience of critical facilities, and make production plans more flexible.</p> <p>In the medium term, Atakey aims to reclaim 75.000–90.000 cubic meters of water annually by re-filtering 10% of the water discharged into the receiving environment. Methods like digital monitoring of meteorological data are used to boost both agricultural productivity and the holistic resilience of infrastructure.</p> <p>In the long term, corporate policies are supported by scenario analyses and infrastructure investments to reduce dependency on groundwater and achieve permanent adaptation to climate-induced extreme conditions. This approach aims to secure the sustainability of water resources and safeguard the company's future existence. Atakey has set 2030 as a key target year in strategic planning. This milestone marks a critical point where the company closely monitors key performance indicators and drives strategic transformation. It also aligns with the United Nations Sustainable Development Goals (SDGs). Looking further ahead, 2050 serves as a crucial reference for setting decarbonization targets under the Paris Agreement and minimizing climate risks on a global scale. By integrating these strategic goals with risk management time horizons, Atakey develops rapid response plans for short-term (0–5 years) sudden climatic changes and continuously updates action plans through detailed analyses of risks anticipated in the medium and long term (5–25 years and 25+ years), considering global trends, sector dynamics, and local conditions.</p>
	11	When identifying climate-related risks and opportunities, the company takes into account current conditions, past events, and reasonable, supportable future projections. All accessible data, especially those without excessive costs, are utilized.	<p>When identifying climate-related risks and opportunities, Atakey bases its assessments on both current conditions and observed climatic and operational impacts from the past, grounding future evaluations on scientific foundations and supported scenario projections.</p> <p>Current Conditions and Historical Data: Systematic data collection includes past water consumption, maintenance records, efficiency rates, and energy consumption analyses at production facilities and agricultural sites. The 2023 Energy Audit, maintenance cost trends, cooling system failure frequencies, and field observation reports support retrospective monitoring and diagnosis processes.</p> <p>Reasonable and Supported Future Projections: The IPCC AR6-based RCP/SSP2-4.5 scenario has been utilized to assess indicators such as water stress, temperature, wind, and fire tendencies. Environmental risks for each location have been evaluated using open-source, internationally recognized data tools like the WRI Aqueduct Water Risk Atlas, IPCC WGI Interactive Atlas, World Bank Climate Change Knowledge Portal, and ArcGIS.</p> <p>Data-Driven Risk Modeling and Prioritization: For each identified risk, probability-impact scoring, financial impact ranges, residual risk levels, geographic exposure, and implementation strategies have been detailed. These analyses have been developed with Atakey's internal resources, expert team, and external consultancy support when needed, opting for publicly available and decision-support optimized tools over costly proprietary models.</p> <p>Integrated Monitoring and Updating with Strategy: The data used are re-evaluated annually in conjunction with risk inventory updates, sustainability report content, corporate strategic plan revisions, and investment projections, enabling adaptation to changing conditions.</p>



Strategy / Climate-Related Risks and Opportunities	12	The company evaluates the disclosure topics defined in the TSRS-2 Sector-Based Application Guide when identifying risks and opportunities and utilizes them as necessary.	<p>Atakey systematically reviews the disclosure topics outlined in the TSRS 2 Sector-Based Application Guide – Volume 25 (Processed Foods) for identifying climate-related risks and opportunities. Based on the headings presented in this guide, Atakey structures its assessment processes at both strategic and operational levels. The main focus areas of the guide (energy management, water management, supply chain content, environmental/social impacts) directly align with Atakey's current risk inventory and sustainability strategy.</p> <p>Energy Management (FB-PF-130a.1): Due to energy-intensive processes such as cooking, freezing, and cooling, energy efficiency and resource diversification (e.g., use of renewable energy, I-REC certificates) are included in Atakey's operational risk analyses and adaptation strategies. Following the results of the 2023 energy audit, these areas are actively managed through LED conversions, compressed air line improvements, and ISO 50001 implementations.</p> <p>Water Management (FB-PF-140a.1, a.2, a.3): Risks of operating in "High or Extremely High Baseline Water Stress" areas described in the guide have been addressed through Atakey's climate risk scenarios and geographic exposure analyses. Investments such as wastewater recovery are planned to mitigate these risks.</p> <p>Environmental and Social Impacts of Supply Chain Content (FB-PF-430a.1, a.2): The contracted production model with farmers for key inputs like potatoes and onions is structured to include environmental sustainability and social responsibility criteria. Certifications for the supply chain, monitoring data collected from fields, non-compliance rates, and corrective action mechanisms are being progressively developed.</p> <p>Component Supply Risks (FB-PF-440a.1, a.2): The percentage of food components sourced from high water-stress regions has been analyzed using the Aqueduct Water Risk Atlas. Exposure in certain regions has been mapped, and supplier diversification, training programs, and shifts toward alternative geographic sources have been adopted as strategic choices.</p>
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Strategy / Business Model and Value Chain	13(a)	<p>The company defines the current and anticipated impacts of climate-related risks and opportunities on its business model. It explains which parts of the value chain, operations, or stages (e.g., agriculture, production, etc.) are affected—and to what extent—by climate-related risks and opportunities.</p>	<p>Atakey's business model is built on a multi-stage value chain spanning from agricultural raw material procurement to frozen product manufacturing and domestic/international distribution. Different points in this value chain may be exposed to varying levels of climatic impacts and risk types.</p> <p>Agricultural Stage (Potato and Onion Procurement): Thirty-eight agricultural sites where we operate with contracted farmers have been examined. Chronic and acute physical risks such as drought, water stress, reduced soil moisture, and extreme weather events (hail, frost, storms) have the potential to affect yields in potato and onion fields. Due to rising average temperatures, increased load on cooling systems, mechanical wear, and higher maintenance frequency may be observed in the medium and long term.</p> <p>Human Resources (Farmers / Field & Office Staff): High temperatures and heatwaves cause heat stress, health issues, and absenteeism particularly among field workers in open areas, indirectly affecting production continuity. In this context, actions such as flexible shift systems and preparation of guidance booklets are planned.</p> <p>Supply Chain and Political Risks: Changes in agricultural incentive policies or transition risks like carbon taxes may lead farmers to alter crop choices and pose risks of contraction in raw material supply. Supplier diversification and sustainable farmer support programs are therefore critical.</p> <p>Positive Impacts: Energy efficiency projects implemented by Atakey during the production phase (LED conversion, ISO 50001), water recovery systems, and regional agricultural diversification policies also bring climate opportunities and enhance long-term resilience..</p>
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Strategy / Business Model and Value Chain	13(b)	<p>The company's business model and value chain identify where climate-related risks and opportunities are concentrated. This includes, for example, geographically based impacts, the distribution of risks and opportunities across different asset types, and an explanation of which segments are more vulnerable or better positioned.</p>	<p>Atakey's business model is structured around contract farming, production, storage, and distribution, with climate-related risks and opportunities varying in intensity across these processes depending on geographic location and asset type.</p> <p>1. Geographically-Based Risk Concentration:</p> <p>Afyonkarahisar – Production Facility: Declining groundwater levels, long-term drought risk, and rising temperatures may expose this region to physical risks if preventive actions are not implemented.</p> <p>Agricultural areas for potato production in Central Anatolia, the Mediterranean, and the Aegean regions are sensitive to water stress and drought according to the WRI Aqueduct Water Risk Atlas. Atakey operates in these regions with low-to-medium water stress levels, and this diversification supports agricultural opportunities and supply diversification.</p> <p>2. Risk/Opportunity Concentration by Asset Types:</p> <p>Energy Infrastructure and Cooling Systems: Rising temperatures may increase maintenance and repair needs and accelerate wear, raising the risk of system-wide disruptions in critical production lines. Heat-related risks may also shorten equipment lifespan and increase costs due to higher energy demands.</p> <p>Farmlands and Seed Fields: Drought, storms, and extreme weather events may cause yield losses, quality deviations, and shifts in harvest timing in potato and onion fields. However, as annual crops, they are considered less vulnerable overall.</p> <p>Facility Infrastructure: Extreme weather events are expected to have a low likelihood of impact on facility infrastructure in the short to medium term.</p> <p>More Advantageous / Resilient Areas: Regions with wide geographic agricultural distribution, supply flexibility based on climate conditions, and opportunity-focused investments such as biogas, LED conversion, and ISO 50001 implementations represent areas within Atakey's value chain that are more resilient to risks.</p>
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Strategy / Strategic Planning and Decision-Making	14(a)	<p>The company explains which strategic responses it has given or plans to give to climate-related risks and opportunities. The scope includes current and anticipated direct/indirect mitigation or adaptation efforts, transition plans, and methods for achieving targets.</p>	<p>Atakey approaches climate-related risks and opportunities as factors that directly impact both the continuity of production processes and financial performance, and accordingly develops comprehensive strategic responses. The company's strategic responses are shaped in a multidimensional manner across mitigation, adaptation, transition plans, and performance targets.</p> <p>1. Mitigation Strategies:</p> <p>Measurement and Verification of Greenhouse Gas Emissions:</p> <p>The total emission amount for 2024 has been verified as 68.985,91 tCO₂e; location-based Scope 1 emissions are reported as 18.301,09 tCO₂e, and Scope 2 emissions as 12.575,00 tCO₂e. In order to achieve zero emissions from market-based Scope 2 emissions, electricity consumption has been sourced from I-REC certified renewable sources (SGS GHG Verification Opinion, 2025).</p> <p>Energy Management and Efficiency Applications:</p> <p>LED lighting conversions, automation systems, energy efficiency projects, and ISO 50001-certified energy management systems aim to reduce energy consumption through the widespread use of high-efficiency motor systems.</p> <p>2. Adaptation Strategies:</p> <p>Measures Taken Against Water Consumption Risk and Drought:</p> <p>Due to the risk of decline in static groundwater levels, investments in deep well drilling, reverse osmosis projects, rainwater harvesting, and more efficient irrigation systems have been planned.</p> <p>Infrastructure investments have been planned to enable the reuse of 10% of the discharged water by 2026.</p> <p>Observation wells and digital monitoring systems are used to regularly track static groundwater levels.</p> <p>Agricultural Production Resilience:</p> <p>Fields affected by drought have been distributed across different climatic zones, and more than 120 production areas in 20 regions have been included in the diversification strategy.</p> <p>3. Transition Plans and Policy Compliance:</p> <p>In order to comply with CBAM (Carbon Border Adjustment Mechanism) and other climate policies, carbon footprint-based preparations such as ISO 14067 and ISO 14046 have been continued.</p> <p>Sustainability risk scenarios and control systems and scenario-based implementation practices have been developed to ensure alignment with sustainability strategies.</p> <p>(Related to TSRS 2 – Linked to mandatory disclosure obligations under headings such as climate and transition.)</p> <p>4. Targets and Implementation Timeline:</p> <p>A target has been set to reduce water consumption by 15% by 2026.</p> <p>The energy consumption reduction target through LED conversion ranges between 7,5% and 9,4%.</p> <p>Preparations for pilot studies on regenerative agriculture practices are planned to begin in 2026.</p>
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Strategy / Strategic Planning and Decision-Making	14(a)-i	<p>The company discloses current and anticipated changes to its business model (e.g., resource allocation, investments, etc.) made to address climate-related risks and opportunities.</p>	<p>Atakey has transformed its business model both operationally and in terms of resource allocation in order to increase its strategic resilience against climate-related risks and opportunities.</p> <p>This transformation aims to ensure that the company becomes resilient to physical risks (such as drought, water scarcity, and temperature increases) and transition risks (such as carbon regulations and sustainability obligations).</p> <p>1. Resource Allocation for Energy Infrastructure and Decarbonization Target</p> <ul style="list-style-type: none">• In 2024, LED retrofit projects achieved a conversion rate of 6.8%. Through these investments, an energy saving of TRY 325,895 was realized solely from improvements in the compressed air line. <p>A total of 19.38% of energy consumption was sourced from I-REC certified renewable resources, marking significant progress in reducing market-based Scope 2 emissions.</p> <ul style="list-style-type: none">• For the 2025–2027 period, LED retrofit targets have been set at 7.5% to 9.4% annually, and corresponding investment plans have been developed accordingly. <p>2. Water Management and Circular Use-Oriented Investments</p> <ul style="list-style-type: none">• In 2024, a total of 555,481 m³ of water was recovered through wastewater recycling initiatives.• Feasibility studies are ongoing to enable the reuse of 75,000–90,000 m³ of water. In line with this objective, resources have been allocated to investments in rainwater harvesting and drip irrigation systems. <p>3. Structural Transformation in the Supply Chain and Agricultural Model</p> <ul style="list-style-type: none">• To mitigate the risks of drought and yield loss, production activities have been geographically diversified across more than 20 provinces.• Climate-resilient production calendars have been developed to ensure the sustainability of agricultural production. Preparations for pilot studies on regenerative agriculture are planned to begin in 2026. <p>4. Compliance with Transition Risks and Certification Systems</p> <ul style="list-style-type: none">• Consultancy and certification expenditures have been made for the implementation of ISO 14067, ISO 14046, and ISO 50001 systems.• In addition, investments have been planned for R&D and the development of a sustainability data infrastructure. <p>5. Capital Expenditures and Cash Flow</p> <p>Throughout 2024, the total cash outflow from the company's investment activities amounted to TRY 637,565,823 Of this amount:</p> <ul style="list-style-type: none">– TRY 578,018,287 resulted from the acquisition of tangible fixed assets,– TRY 1,654,737 resulted from the acquisition of intangible fixed assets. <p>These expenditures reflect the company's capital spending in cash terms and include investments aimed at strengthening production infrastructure and enhancing long-term efficiency. Among these investments, modernization efforts that improve environmental efficiency indirectly contribute to climate risk mitigation.</p> <p>Operating Profitability and EBITDA:</p> <p>In 2024, gross profit amounted to TRY 503,109,362; general administrative expenses totaled TRY 142,631,252; and total depreciation and amortization expenses amounted to TRY 201,544,972 As a result, EBITDA was calculated as TRY 562,023,082.</p> <p>*Resource allocation has been assessed based on risk rating scores and adaptation capacity. For example, priority areas were identified using thresholds of Fair Value (FV) > TRY 850 million and Net Assets (NA) > TRY 240 million.</p>
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Strategy / Strategic Planning and Decision-Making	14(a)-ii	Current and anticipated direct mitigation and adaptation efforts (e.g., changes in production processes, facility relocation, new product features, etc.) are disclosed.	<p>Atakey has developed multi-dimensional direct mitigation and adaptation measures aimed at enhancing resilience against climate-related physical and transition risks. These efforts are structured as transformations that focus both on adapting current operational systems to evolving climate conditions and on reducing greenhouse gas emissions.</p> <p>1. Direct Mitigation Efforts</p> <p>Transition to Renewable Energy: As of 2024, all electricity consumption has been sourced from I-REC certified renewable energy. Accordingly, market-based Scope 2 emissions have been reported as zero. (GHG Verification Report – SGS, 2025)</p> <p>Energy Audit and Facility Improvements: Based on the energy audit conducted in July 2023, the following direct mitigation measures have been planned:</p> <ul style="list-style-type: none">– Transition to LED lighting systems (with an annual conversion target of 7.5%–9.4%)– Efficient use of high-efficiency motor systems– Elimination of compressed air line leakages– Insulation of previously uninsulated piping components <p>2. Direct Adaptation Efforts</p> <p>Process Modifications to Reduce Water Consumption: In response to declining groundwater levels, filtration and recovery systems have been implemented to enable the reuse of 10% of wastewater (with an annual recovery target of 75,000–90,000 m³). Water efficiency has been improved in cleaning and washing processes along production lines.</p> <p>Adaptation in Agricultural Production Processes:</p> <p>In potato and onion sourcing operations, low-risk production locations have been identified based on climate scenario analyses. To mitigate irrigation-related risks in seed production, land has been leased from two different locations: TİGEM and Bala in Ankara.</p> <p>Geographical Distribution for Production Continuity:</p> <p>To minimize supply disruptions caused by local climatic imbalances, contract farming has been expanded across more than 20 provinces based on climate risk scoring.</p>
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Strategy / Strategic Planning and Decision-Making	14(a)-iii	Current and anticipated indirect mitigation and adaptation efforts (e.g., collaboration with suppliers, customers, and other stakeholders) are disclosed.	<p>Atakey recognizes that climate-related risks impact not only its direct operations but also the entire value chain. Accordingly, the company has implemented indirect mitigation and adaptation strategies through collaborations with external stakeholders—primarily suppliers and contract farmers. This approach particularly aims to reduce climate impacts in agricultural production and in the services provided to customers.</p> <p>1. Climate-Resilient Agriculture and Water Efficiency Collaborations with Suppliers</p> <p>Regional Risk Distribution with Contract Farmers: Through its contract farming model across more than 20 provinces, Atakey geographically spreads agricultural risks related to drought and extreme weather events. To mitigate potential yield losses in agricultural inputs, the company adopts surplus planting practices, thereby ensuring both production security and supply stability.</p> <p>Farmer Support Programs and Training: Support and training programs have been planned to raise awareness among suppliers regarding sustainable agricultural practices.</p> <p>Climate-Sensitive Land Leasing: Based on water stress analysis results, production capacity planning has been conducted. In the coming years, planting activities will be considered in alternative locations identified as having low water-related risk.</p> <p>2. Climate-Aligned Solutions in Customer Relations and Distribution Channels</p> <p>Atakey has taken a strategic step toward improving environmental performance across its supply chain by initiating the assessment of ESG (Environmental, Social, and Governance) commitments of its suppliers of food products, packaging, auxiliary materials, and chemical inputs.</p> <p>3. Shared Sustainability Goals with External Stakeholders</p> <p>Regulatory Monitoring and Stakeholder Awareness:</p> <p>To ensure early compliance with key regulations such as the Carbon Border Adjustment Mechanism (CBAM) and the Water Efficiency Regulation, Atakey actively collaborates with sustainability consultants and industry representatives. Through these efforts, awareness among external stakeholders is increased, thereby supporting indirect risk management.</p> <p>Emission Impact Diffusion through I-REC Certification:</p> <p>As 100% of electricity consumption is sourced from I-REC certified renewable energy, the carbon footprint of products is reduced—resulting in an indirect environmental benefit at the customer level as well.</p>
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Strategy / Strategic Planning and Decision-Making	14(a)-iv	<p>The company outlines how it has developed its “transition plan” toward a lower-carbon economy, including the underlying assumptions, guiding commitments, and implementation approach.</p>	<p>Atakey is implementing a transition plan based on carbon reduction, resource efficiency, regulatory compliance, and environmental impact mitigation, with the aim of building a sustainable and resilient business model in response to climate-related transition risks. This plan is supported by risk-based strategies, defined targets, monitoring tools, and financial resources as outlined below.</p> <p>1. Energy Efficiency and Operational Continuity (Physical Risk – Chronic) Risk Definition: Rising temperatures increase the demand for cooling and maintenance in mechanical systems.</p> <ul style="list-style-type: none"> • LED conversion rate: <ul style="list-style-type: none"> – 2024: 6.8% – Targets: 2025: 7.5%, 2026: 8.5%, 2027: 9.4% • ERP-based energy monitoring software is active; ISO 50001 certification is valid • Resource savings from energy efficiency measures in 2024: TRY 334,698 • Feasibility study for cogeneration completed in 2024; implementation planned for 2025 <p>2. Water Resource Management (Physical Risk – Chronic) Risk Definition: Declining groundwater levels and risks related to static water levels</p> <ul style="list-style-type: none"> • Water recovered in 2024: 555,480 m³ • Target: Reuse of 10% of wastewater (75,000–90,000 m³/year) • Infrastructure investments: Drip irrigation, rainwater harvesting systems, observation wells, and monitoring systems • Monitoring tools: Meter data, compliance audit reports, and project feasibility studies <p>3. Agricultural Production and Climate Resilience (Physical Risk – Chronic and Acute) Risk Definition: Impacts of drought, low yield, and extreme weather events on agricultural supply</p> <ul style="list-style-type: none"> • Agricultural production across 20+ provinces ensures geographical risk diversification • 16-hour training provided to 30 farmers in collaboration with Selçuk University • Preparations for pilot projects on regenerative agriculture are planned to begin in 2026 • Modern irrigation techniques and meteorology-based planning are in place • Monitoring tools: Training reports, productivity analyses, and farmer tracking systems <p>4. Regulatory Compliance and System Transformation (Transition Risk – Compliance) Risk Definition: Risk of non-compliance with emerging obligations such as CBAM and the Water Efficiency Regulation</p> <ul style="list-style-type: none"> • ISO 14001 and ISO 50001 systems are actively in place • In 2024, sustainability consultancy, measurement, and training services were provided • Compliance monitoring processes are supported by external audits <p>Monitoring Tools: Consultancy reports, regulatory inventory, and internal/external ISO audit results</p> <p>5. Resource Allocation and Commitments Financial Commitments and Resource Utilization: In 2024, the total net cash outflow from investment activities amounted to TRY 637,565,823, of which TRY 370,115,891 was related to expenditures for the coated product investment line. The investments carried out throughout the year focused on strengthening production infrastructure, enhancing environmental efficiency, and supporting operational resilience. Various projects aimed at reducing energy and water consumption, improving waste management, and increasing resilience to environmental risks were also evaluated during this period.</p> <ul style="list-style-type: none"> • The company financed 50% of its coated product line investments through credit. Other capital expenditures were primarily funded through internal resources and operational surpluses. No additional financing tools such as debt instruments or green bonds were utilized under the current financing model. <p>Commitments and Foundations of the Transition Plan:</p> <ul style="list-style-type: none"> • The company's transition plan is built on technical transformation steps such as energy and water efficiency targets, certification systems (ISO 50001, ISO 14001), data monitoring infrastructures, renewable energy certifications (I-REC), and pilot regenerative agriculture practices. • These plans are aligned with the corporate strategy, are budgeted, and mostly follow a short-to-medium term implementation timeline (2025–2027). • At the core of this planning are water stress and drought risks, which have been classified as “high priority” according to the TSRS risk classification system. <p>Monitoring and Reporting Mechanism:</p> <ul style="list-style-type: none"> • Annual performance targets and monitoring indicators have been defined for each project, including LED retrofits, water recovery infrastructure, ISO audits, and farmer support systems. • For example, in 2024, a total saving of TRY 334,698 was achieved through LED upgrades and compressed air line improvements.
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Strategy / Strategic Planning and Decision-Making	14(a)-v	<p>The plan for achieving climate-related targets—including the metrics and implementation strategies established, particularly those related to greenhouse gas (GHG) emission reduction—is outlined.</p>	<p>Atakey has developed comprehensive targets and implementation strategies to enhance its resilience to both physical and transition risks associated with climate change. These targets are monitored through defined metrics, and progress is evaluated on an annual basis. Below is a summary of the implementation plan for the targets established in relation to identified climate-related risks and opportunities:</p> <p>Within the scope of energy efficiency and infrastructure improvements:</p> <p>The LED conversion rate reached 6.8% in 2024, and it is targeted to increase to 7.5% in 2025, 8.5% in 2026, and 9.4% in 2027.</p> <p>The ISO 50001 Energy Management System is actively implemented, and energy consumption is monitored through an ERP-based software system.</p> <p>A cogeneration feasibility study was completed in 2024, with full implementation planned for 2025.</p> <p>As a result of energy audits, cost savings of TRY 334,698 were achieved in 2024.</p> <p>Within the framework of water management strategies:</p> <p>A total of 555,481 m³ of water was saved in 2024 through wastewater recovery.</p> <p>An annual water recovery target of 75,000–90,000 m³ has been set through 2030.</p> <p>To address the decline in groundwater levels, modern irrigation techniques, drip irrigation systems, and rainwater harvesting practices are planned.</p> <p>In addition to facility-level measures, data-driven irrigation schedules are also being developed for agricultural production areas.</p> <p>For climate adaptation in agricultural production and the supply chain:</p> <p>Contract farming activities have been expanded to more than 20 provinces, enabling collaboration with regions that have lower drought risk and thereby enhancing production security.</p> <p>Farmers have been trained in sustainable production practices, and preparations for pilot projects on regenerative agriculture are planned to begin in 2026.</p> <p>Agricultural resilience is being strengthened through the use of modern irrigation systems and flexible production calendars.</p> <p>Adaptation Strategies for Transition Risks:</p> <p>Full compliance has been achieved with the Water Efficiency Regulation and other environmental regulations.</p> <p>Internal and external audits are conducted under the ISO 14001 and ISO 50001 management systems to monitor compliance performance.</p> <p>An active early warning system is in place through sustainability consultancy and ongoing regulatory monitoring.</p> <p>Each target is supported by defined metrics, timelines, and monitoring tools, and implementation results are evaluated during annual reporting periods.</p> <p>Atakey's strategy enhances operational resilience while also contributing to the long-term reduction of climate-related risks.</p>
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Strategy / Strategic Planning and Decision-Making	14(b)	The company discloses how it has secured resources to carry out the activities referenced in Article 14(a), and how it plans to do so in the future (e.g., financing, investment, borrowing, etc.).	<p>Atakey finances its strategic activities related to climate-related risks and opportunities through internal resources, operational cash flows, and incentive programs. In the long term, the company plans to support these efforts through green investment opportunities, energy efficiency incentives, and, if necessary, debt financing instruments.</p> <p>1. Current Resource Allocation Approach As of 2024, Atakey has implemented various investment projects aimed at enhancing its environmental performance. In this context; priority has been given to LED retrofit applications, heat recovery systems, improvements under the ISO 50001 Energy Management System, wastewater recovery, and infrastructure enhancements supporting water efficiency. These investments were financed through TRY 341,267,072 in cash generated from operating activities in 2024.</p> <p>2. Capital Allocation Prioritization and Impact Criteria Capital allocation processes are carried out by considering criteria such as the financial impact range of climate risks (NA/FP/FV) and their contribution to adaptation efforts.</p>
	14(c)	Progress on plans announced in previous reporting periods is disclosed using quantitative and/or qualitative information. This includes tracking the implementation of climate strategies and the status of interim target achievement.	<p>Atakey Patates Gıda San. ve Tic. A.Ş. has utilized the transition exemption under Article E5 of TSRS 1 and, therefore, discloses only climate-related risks and opportunities (TSRS 2) in this reporting period. Additionally, no comparative disclosures from previous reporting periods have been provided, in accordance with Article E3 of TSRS 1.</p> <p>As such, information on the implementation of transition plans and strategic investments—disclosed for the first time in this reporting period under TSRS 2 Article 14(a)—is being monitored and documented for future evaluation under TSRS 2 Article 14(c). In this context: As this is the first reporting year, there is no available data on the progress of climate transition plans from previous years.</p> <p>As of 2024, investments related to energy efficiency, water management, agricultural production, infrastructure, and adaptation systems are being tracked through defined monitoring metrics. Comparative analyses are planned to be presented starting from the 2025 reporting period and onward.</p> <p>All processes are managed within a TSRS-compliant monitoring and reporting framework.</p>



Strategy / Financial Position, Financial Performance, and Cash Flows	15(a)	<p>The impacts of climate-related risks and opportunities on the company's financial position, performance, and cash flows during the reporting period are disclosed.</p>	<p>Throughout 2024, Atakey's operations were affected to varying degrees by both physical and transition risks associated with climate change. These impacts were reflected in the company's financial position, performance, and cash flows. However, due to the inherent uncertainty of climate change, the extent of these impacts remains difficult to quantify with precision. Below is a summary of the observed effects and the scope of associated uncertainties:</p> <p>Financial Impacts of Physical Risks:</p> <ul style="list-style-type: none">• Impact of Rising Temperatures on Mechanical Systems: Due to increasing temperatures, the load on cooling systems and production machinery has intensified, leading to higher energy consumption and increased maintenance requirements. In 2024, total electricity and fuel expenses amounted to TRY 5,374,371, while maintenance and repair costs totaled TRY 3,820,134. <p>Note on Uncertainty:</p> <p>The increase in energy and maintenance costs cannot be attributed solely to climate change; other factors such as production volume, operational changes, and price fluctuations have also played a role. Therefore, it has not been possible to isolate and quantify the direct financial impact attributable exclusively to climate-related factors.</p> <ul style="list-style-type: none">• Decline in Groundwater Levels and Water Stress: To alleviate pressure on water resources, 555,480 m³ of process wastewater was recovered, reducing net water consumption to 370,726 m³. <p>Note on Uncertainty:</p> <p>Trends in drought and variability in groundwater levels may lead to uncertain cost increases in the future. At this stage, the magnitude of such impacts on financial results cannot be precisely measured.</p> <p>Financial Impacts of Transition Risks:</p> <p>Note on Uncertainty:</p> <p>Carbon regulations such as the Carbon Border Adjustment Mechanism (CBAM), either already in force or set to take effect in the coming years, may generate additional compliance costs. The financial magnitude of these impacts cannot be clearly predicted in advance, as it depends on carbon pricing, compliance obligations, and export dynamics.</p> <ul style="list-style-type: none">• Impact of Low-Carbon Investments: The total cash outflow from investment activities in 2024 amounted to TRY 637,565,823. A significant portion of these investments was related to the coated product line and included infrastructure enhancements aimed at improving environmental efficiency and resilience. <p>Note on Uncertainty:</p> <p>The payback periods and cost-saving impacts of these investments on operational expenditures involve uncertainty due to factors such as future climate conditions, changes in energy markets, and technological developments.</p> <p>Overall Financial Performance Impacts and Uncertainties:</p> <ul style="list-style-type: none">• Net profit for 2024 amounted to TRY 182,951,797, while EBITDA was recorded at TRY 562 million.• Due to investment activities, short-term cash outflows increased; however, strong operational profitability was maintained. <p>General Assessment:</p> <ul style="list-style-type: none">• Disaggregating the financial impacts of physical and transition risks related to climate change involves a high degree of uncertainty, largely due to the influence of external factors (e.g., energy prices, production volume, and water resource conditions).• It is not possible to calculate the exact contribution of a specific type of risk to a particular financial item.• Therefore, Atakey will continue to review and update the financial impacts of climate-related risks in each reporting period.
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Strategy / Financial Position, Financial Performance, and Cash Flows	15(b)	<p>The impacts of climate-related risks and opportunities on financial position, financial performance, and cash flows during the reporting period are disclosed using quantitative and/or qualitative information.</p>	<p>Atakey integrates climate-related risks and opportunities into its financial planning processes through scenario-based assessments; however, it acknowledges the high level of variability and uncertainty in how these impacts will reflect on financial position, performance, and cash flows. Planning activities are carried out based on projections derived from current data and are reviewed annually.</p> <p>Integration of Climate Risks and Opportunities into Financial Planning: The company takes into account physical and transition risks related to climate change when developing its short-, medium-, and long-term strategic plans.</p> <p>Investments aimed at reducing greenhouse gas emissions, increasing water and energy efficiency, and enhancing the resilience of production processes (e.g., LED conversion, ISO 50001 implementation, water recovery projects) have been prioritized.</p> <p>In alignment with a low-carbon economy, potential carbon costs and compliance obligations are analyzed within financial projections.</p> <p>Short-Term Expectations: Capital expenditures and cash outflows are increasing in the short term due to investments made for climate risk adaptation.</p> <p>Direct or indirect increases in energy and maintenance expenses may be observed; however, the isolated effect of climate change on these increases cannot be fully distinguished.</p> <p>A limited and manageable level of volatility is projected in operational profitability.</p> <p>Note on Uncertainty: Due to uncertainties in short-term climate conditions and fluctuations in energy and water prices, the extent of impact on operational costs cannot be precisely predicted.</p> <p>Medium-Term Expectations: Improvements in operating expenses are targeted through energy efficiency and water-saving projects.</p> <p>Risks of increased logistics and support costs are managed through measures such as geographical diversification in agricultural production to ensure continuity.</p> <p>Note on Uncertainty: The effectiveness of efficiency projects may vary depending on the pace of climate change, regulatory stringency, and market conditions. Therefore, medium-term savings and cost scenarios are evaluated within a defined probability range.</p> <p>Long-Term Expectations: As the impacts of climate change become more pronounced, the strategic importance of investments in energy and water infrastructure is expected to increase.</p> <p>Upon completion of projects such as cogeneration systems, long-term goals include enhancing energy supply security and reducing carbon emissions, along with an anticipated reduction in waste amounts and product loss rates.</p> <p>Note on Uncertainty: Due to the uncertainty of long-term climate projections and carbon pricing, the exact scale of financial gains cannot be estimated; however, improving operational resilience remains a key objective.</p>
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Strategy / Financial Position, Financial Performance, and Cash Flows	16(a)	<p>The impacts of climate-related risks and opportunities on financial position, financial performance, and cash flows during the reporting period are disclosed using quantitative and/or qualitative information.</p>	<p>Throughout 2024, Atakey systematically analyzed the actual and potential impacts of climate change–related physical and transition risks on the company’s financial position, financial performance, and cash flows. These analyses incorporated both current operational data and projections based on climate scenarios.</p> <p>However, due to the inherent uncertainties of climate change (such as the pace and severity of temperature increases, the sustainability of water resources, the evolution of carbon pricing, and the regulatory landscape) there is significant uncertainty regarding the scale and timing of the analyzed impacts. In this context, quantitative impacts (e.g., maintenance costs, energy consumption, water management expenses) were measured based on historical and current data, while forward-looking projections were evaluated using probability ranges and scenario-based approaches, reflecting variable climate conditions and dynamic market factors.</p> <p>1. Financial Impacts of Physical Risks</p> <p>a. On-Balance Sheet Assets – Direct Exposure</p> <ul style="list-style-type: none">• Exposed Assets: <p>Fixed assets such as production machinery, cooling systems, and warehouse infrastructure, as well as inventories, are exposed to climate-related factors such as rising temperatures, extreme weather events, and water stress. (Approximately 63% of total assets)</p> <ul style="list-style-type: none">• Risks and Impacts: <ul style="list-style-type: none">– Increased temperatures have led to higher maintenance requirements and energy consumption in mechanical systems.– In 2024, maintenance and repair expenses amounted to TRY 3,820,134. <p>However, historical data analyses have not established a direct correlation between temperature increases and maintenance/energy costs; thus, forward-looking financial projections cannot be made with certainty (See: Climate Risk Table).</p> <p>Additional Note:</p> <p>The effects driven by rising temperatures are monitored in terms of the long-term value sustainability of fixed assets (FV).</p> <p>b. Decline in Groundwater Levels – Operational and Financial Impact</p> <ul style="list-style-type: none">• Risk Definition: <p>The decline in groundwater levels at Atakey’s production facility in Afyonkarahisar and in contract farming areas may pose risks to production continuity and operational costs.</p> <p>2024 Impacts:</p> <ul style="list-style-type: none">– Total groundwater withdrawal: 926,206 m³– Water recovered: 555,480 m³– Net water consumption: 370,726 m³ <ul style="list-style-type: none">• Operational Impacts: <ul style="list-style-type: none">– Increased demand for water supply has led to additional energy consumption in water pumping systems.– Periodic declines in water quality have resulted in additional water treatment costs. <ul style="list-style-type: none">• Financial Impacts: <ul style="list-style-type: none">– The rise in energy consumption in pumping and treatment processes has indirectly increased energy expenses.– In the long term, infrastructure investments may be required to ensure secure water supply. <p>Impact Classification: (See: Climate Risk Table)</p> <p>c. Off-Balance Sheet Assets – Indirect Exposure Related to Agricultural Inputs</p> <ul style="list-style-type: none">• Risks and Impacts: <ul style="list-style-type: none">– In drought conditions, yield losses may occur in contract farming areas.– To minimize production losses, Atakey has implemented a diversification strategy by spreading production across more than 20 provinces.– However, this diversification may lead to upward pressure on logistics and support costs. <p>Impact Classification: (See: Climate Risk Table)</p> <p>d. Impacts of Extreme Weather Events on Facilities</p> <ul style="list-style-type: none">• Risks and Mitigation Measures: <ul style="list-style-type: none">– Atakey’s production facility may be exposed to extreme weather events such as hailstorms, severe winds, and flash floods. The facilities are equipped with fire suppression systems, early warning devices, and emergency response plans.– A fire and natural disaster insurance policy is in place, providing financial protection against potential direct losses caused by such events. <p>Impact:</p> <ul style="list-style-type: none">– No direct asset losses were incurred during the 2024 reporting period. <p>Impact Classification: (See: Climate Risk Table)</p> <p>2. Financial Impacts of Transition Risks</p> <p>a. Regulatory Compliance Costs</p> <ul style="list-style-type: none">• Expenditures to meet emerging regulations may generate cash outflows linked to indirect transition risks. <p>b. Energy Management and Investments</p> <ul style="list-style-type: none">• Investments have been made to reduce energy consumption (e.g., LED retrofits).• 2024 energy and fuel expenses: TRY 5,374,371• Following investment activities, total net cash outflow amounted to TRY 637,565,832, the majority of which relates to the coated products line. <p>3. Aggregate Impacts on Financial Performance and Cash Flows</p> <ul style="list-style-type: none">• EBITDA: TRY 562 million• Net cash inflow from operating activities: TRY 341,267,072
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Strategy / Financial Position, Financial Performance, and Cash Flows	16(b)	Climate-related risks and opportunities that could require a material adjustment to the carrying amounts of assets and liabilities for the reporting period are identified.	<p>Throughout 2024, no material adjustments were made to the carrying amounts of assets (e.g., buildings, machinery, and equipment) or liabilities in Atakey's financial statements as a result of climate-related risks. Moreover, none of the following significant transactions occurred during the year:</p> <ul style="list-style-type: none"> -Business combination or acquisition -Significant asset sale or disposal -Restructuring charges -Major customer or supplier contract changes -Unusual or infrequent financial transactions <p>This situation indicates that, despite climate-related risks, no unusual changes occurred in the company's operating structure or accounting records during 2024. Nevertheless, certain climate risks could lead to future adjustments in asset values. For example:</p> <ul style="list-style-type: none"> -Production machinery and cooling systems may need to operate more intensively as temperatures rise, causing accelerated wear and higher maintenance requirements. An increase in maintenance expenses was observed in 2024. -Declining groundwater levels could make it more difficult to secure the water required for production and place additional strain on infrastructure. -Extreme weather events—such as floods and severe storms—may pose a long-term physical damage risk to facilities. Although no such losses occurred in 2024, insurance coverage and preventive measures are in place. <p>In summary, no impairments were recognized for assets or liabilities due to climate risks in 2024; however, certain risks continue to be monitored.</p>
	16(c)-i	Taking the company's strategy for managing climate-related risks and opportunities into account, the expected changes to its financial position in the short, medium, and long term are described.	<p>Throughout 2024, Atakey did not implement any strategic changes—such as asset disposals, business combinations, business model transformations, facility closures, or moves into new business lines—directly attributable to climate-related risks. During the period, none of the following unusual transactions occurred:</p> <ul style="list-style-type: none"> -Business mergers or spin-offs -Disposals of fixed assets -Restructuring activities or changes to operating segments -Major acquisitions or divestitures -Unusual investments or transitions into new lines of business <p>Short Term (0–5 Years)</p> <ul style="list-style-type: none"> • Although the positive effects of investments in energy and water efficiency are difficult to measure in the short term, a gradual improvement in operating costs is anticipated. • Because of fluctuations in energy and water prices—together with climatic variability—the quantification of short-term financial savings involves significant uncertainty. <p>Medium Term (5–25 Years)</p> <ul style="list-style-type: none"> • Energy-efficiency projects and water-recovery systems are expected to exert a downward impact on operating expenses over the medium term. • Nonetheless, factors such as changes in production volumes, climate conditions, and volatility in energy and water prices may cause deviations from the expected savings rates. <p>Long Term (25+ Years)</p> <ul style="list-style-type: none"> • As the effects of climate change become more pronounced, investments in water resources and energy infrastructure will gain strategic importance. • The primary objectives for this period are to reduce operational risks and enhance facility resilience. • Owing to the inherent uncertainty of long-term climate projections, no precise financial gain estimates are provided. <p>Uncertainty Statement:</p> <ul style="list-style-type: none"> • While return-on-investment and cost-saving effects have been forecast as of 2024, variations in climate-change scenarios (e.g., RCP 4.5), fluctuations in energy and water prices, and regulatory changes introduce significant uncertainty into measurements and projections. • Accordingly, financial impacts will be reviewed annually and updated in each reporting period.



Strategy / Financial Position, Financial Performance, and Cash Flows	16(c)-ii	A summary is provided of how financial performance and cash flows are expected to evolve in the short, medium, and long term under the same strategic framework.	<p>Atakey is carrying out significant infrastructure and operational improvements in 2024 as part of its low-carbon investments and climate-risk adaptation measures. Under this strategic framework, the company anticipates the following developments in financial performance and cash flows:</p> <p>Short Term (0 – 5 Years)</p> <p>Although the positive impacts of energy- and water-efficiency investments are difficult to quantify in the near term, a gradual improvement in operating costs is expected to emerge.</p> <p>Because of fluctuations in energy and water prices, as well as climatic variability, measuring short-term cost-saving rates involves considerable uncertainty.</p> <p>Medium Term (5 – 25 Years)</p> <p>*Energy-efficiency projects and water-recovery systems are expected to lower operating expenses over the medium term.</p> <p>*Nevertheless, changes in production volumes, evolving climate conditions, and volatility in energy and water prices could cause deviations from the anticipated savings rates.</p> <p>Long Term (25 + Years)</p> <p>*As climate-change impacts become more pronounced, investments in water resources and energy infrastructure will gain strategic importance.</p> <p>*The focus will be on reducing operational risks and enhancing facility resilience.</p> <p>*Because long-term climate projections carry substantial uncertainty, no precise estimates of financial gains are provided.</p> <p>Uncertainty Statement:</p> <p>*While analyses conducted as of 2024 project returns on investment and cost-saving effects, significant uncertainty remains due to factors such as variations in climate-change scenarios (e.g., RCP 4.5), fluctuations in energy and water prices, and regulatory changes.</p> <p>Consequently, financial impacts will be reviewed annually and updated in each reporting period.</p> <p>Atakey continually refines its financial risk-management processes and keeps its strategic planning flexible to accommodate climate and market uncertainties.</p>
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Strategy / Financial Position, Financial Performance, and Cash Flows	16(d)	<p>The company explains how its cash flows are expected to be affected by the transition to a low-carbon economy, including factors such as changes in production processes, new business models, or the retirement of assets.</p>	<p>Atakey comprehensively assesses climate-related mitigation, adaptation, and resilience opportunities and aligns its current and planned investments accordingly. In light of Türkiye's ratification of the Paris Agreement and the national 2053 Net-Zero target, the transition to a low-carbon economy is treated as a strategic priority. The company has set a goal of reducing its Scope 1, Scope 2, and Scope 3 emissions by 42% by 2030 and is pursuing Science Based Targets initiative (SBTi) alignment; its commitments are currently undergoing the approval process. Priority actions include energy-efficiency projects, renewable-energy investments, and operational measures aimed at lowering emissions.</p> <p>To enhance climate adaptation and resilience, Atakey is implementing improvements across various links in its value chain—from the agricultural supply chain to production operations—while factoring the impacts of these initiatives into its capital-allocation strategy.</p> <p>Atakey's low-carbon transition strategy encompasses multidimensional transformation steps such as energy-efficiency measures, regenerative farming techniques, carbon-emission reductions, and sustainable-production projects. Although these actions are expected to affect the company's cash flows, measurement uncertainty remains due to climatic and economic factors.</p> <p>No strategic changes—such as asset disposals, business combinations, business model transformations, facility closures, or moves into new business lines—were undertaken in 2024 in response to climate-related risks. During the period, none of the following unusual transactions occurred:</p> <ul style="list-style-type: none">• Business mergers or spin-offs• Disposals of fixed assets• Restructuring activities or changes in operating segments• Major acquisitions or sales• Unusual investments or entries into new lines of business <p>However, in line with the company's low-carbon transition objectives, several investments aimed at operational efficiency and environmental compliance were undertaken, such as LED retrofits, ISO 50001 system implementation, water-recovery projects, and sustainable-agriculture support schemes.</p> <p>Short Term</p> <p>In 2024, most capital expenditures were directed toward the coated-products line, resulting in higher capex and a temporary increase in cash outflows. Savings in energy and water consumption have only partially materialized; due to climatic and operational variability, tangible short-term financial gains remain uncertain.</p> <p>Medium Term</p> <ul style="list-style-type: none">*Energy- and water-efficiency projects are expected to generate savings in operating expenses.*However, external factors—such as volatility in energy prices and climatic variability—introduce uncertainty regarding the exact magnitude of those savings. <p>Long Term</p> <ul style="list-style-type: none">*Investments in sustainable production infrastructure are expected to enhance resilience to climate change, thereby reducing operational and financial risks over the long run.*Nevertheless, uncertainties in long-term climate projections and potential regulatory changes could affect future cash-flow forecasts. <p>Uncertainty Statement</p> <ul style="list-style-type: none">*Climate-change scenarios (e.g., different RCP pathways), volatility in energy and water prices, and shifts in the regulatory landscape make it difficult to quantify financial impacts precisely.*Consequently, Atakey reviews the effects of its low-carbon transition investments on an annual basis and updates its adaptation strategy accordingly.
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Strategy / Financial Position, Financial Performance, and Cash Flows	18(a)	When quantifying the current or anticipated financial impacts of climate-related risks and opportunities, the company relies on all reasonable and supportable data that can be obtained without incurring undue cost or effort.	As of 2024, Atakey has documented climate-related risks and conducted financial impact assessments. Efforts have been made to derive quantitative results based on location-specific data obtained regarding water stress and drought. See: Climate Risk Table.
	18(b)	The company emphasizes that it has adopted a proportionate approach to preparing these quantitative disclosures—aligned with its existing skills, capabilities, and resources.	Atakey has adopted a phased, increasingly granular methodology for quantifying the financial impacts of climate-related risks and opportunities, calibrated to its institutional capacity and resources. The analysis is coordinated across the plant, environmental management, financial planning, risk management, and sustainability teams, leveraging the company's information infrastructure, geographic data platforms (e.g., Aqueduct, IPCC), historical financial data, and external consultancy support. Focusing on high-priority topics—such as drought, energy efficiency, and transition risk—the company has developed detailed models to the extent permitted by available data and resources. In areas with high uncertainty or limited data correlation (e.g., the relationship between temperature rise and maintenance costs), it has provided only qualitative ranges and prudent estimates. For GHG emissions, carbon-cost scenarios were calculated using an independently verified emissions report that has undergone an international assurance process. Consistent with the company's scale, scope of operations, and regional footprint, the analysis concentrates on operational priorities—particularly water management, agricultural production, and energy consumption—while remaining cost-effective.
	19(a)	The company may refrain from providing quantitative information if the financial impacts cannot be separately identified , or if measurement uncertainty is so high that the information would not be useful.	Atakey aims to disclose the financial impacts of climate-related risks and opportunities through data-driven, scenario-based analyses whenever possible; however, in certain cases it has refrained from presenting quantitative results due to high levels of uncertainty or insufficient data correlations. Specifically: Temperature-Driven Maintenance and Energy Costs: Historical data have revealed no statistically meaningful correlation between rising temperatures and increases in maintenance or energy expenditures for mechanical systems. Consequently, no forward-looking quantitative estimate has been provided; the related risk is discussed qualitatively. Regulatory Compliance Costs (e.g., CBAM): Additional costs stemming from emerging environmental regulations remain uncertain. As data integrity, modelling capabilities, and internal capacity improve over time, the company will progressively deepen its quantitative analyses in these areas. (See: Climate Risk Table).
	19(b)	Additionally, the company may choose not to provide quantitative disclosures if it considers that, due to very high measurement uncertainty or a lack of appropriate skills or resources, the resulting information would not be useful.	See: Climate Risk Table



Strategy / Financial Position, Financial Performance, and Cash Flows	21(a)	Where quantitative information cannot be provided for a specific risk or opportunity, the company explains why such information is unavailable.	<p>Atakey has aimed to comprehensively assess the impact of all climate-related risks and opportunities on the business and, in line with this objective, incorporated Climate Risks into its corporate risk inventory in 2024. However, as a result of the studies conducted, quantitative information could not be provided for certain climate risks. The main reasons for this are summarized below:</p> <p>Modeling Uncertainty in Financial Impact Estimation:</p> <p>For example, the projected increase in maintenance and repair costs of production machinery due to rising temperatures could not be consistently estimated based on historical data. No sufficient statistical correlation was established between the historical frequency of system failures caused by thermal stress and temperature data. Therefore, for certain risks, the financial impact range has been marked as “cannot be estimated.”</p>
	21(b)	In addition, the company qualitatively specifies which financial-statement line items—totals and subtotals included—are likely to be affected.	<p>Financial Materiality Assessment</p> <p>Atakey conducts a financial materiality assessment to use its risk-management efforts efficiently. This assessment is evaluated across the three core dimensions that make up our financial structure — financial assets, financial performance, and cash flows. The analysis considers the effects of risks on our physical assets (e.g., buildings, machinery, inventories), overall financial performance (e.g., EBITDA, net sales, profitability, costs), and cash flows (operating cash flow, capital expenditures, investing cash flow). For example, an unexpected rise in irrigation costs caused by drought or fluctuations in energy prices can negatively affect cost management.</p> <p>We have set the materiality threshold at $850 \text{ million} \leq X < 1.1 \text{ billion TRY}$ for financial assets, $40 \text{ million} \leq X < 55 \text{ million TRY}$ for financial performance, and $240 \text{ million} \leq X < 325 \text{ million TRY}$ for cash flows. Qualitative and quantitative evaluations are carried out for risks that meet the financial-materiality level.</p> <p>Aligned with the financial-materiality criteria defined under TSRS, these thresholds make our risk-management processes data-driven and strategic.</p>
	21(c)	Where it is feasible to provide aggregate quantitative information on combined financial impacts, the company may present data consolidated with other risks and opportunities.	<p>Atakey monitors and evaluates the direct and indirect financial impacts of climate-related risks and its low-carbon transition strategy as of the 2024 reporting period. However, at present no consolidated aggregate estimate (e.g., a single total loss or total gain figure) has been prepared for these risks and opportunities. Instead, the company tracks financial impacts through a combination of the following elements:</p> <ul style="list-style-type: none"> • Cost of Goods Sold: Higher energy, water, and maintenance expenses are expected to raise operational costs in the short term. • Operating Profitability: Fluctuations in agricultural yields may affect profitability. • Cash Flows: Cash outflows arise from investment activities. • Investments in energy and water efficiency are expected to create potential improvements in operating expenses over time. However, factors such as climate risks, volatility in energy prices, stress on water resources, and fluctuations in carbon regulations have made it impossible to produce a definitive monetary estimate of the aggregate financial impact. <p>Uncertainty Note: Because of volatility linked to climate-change scenarios and market conditions, these impacts are reviewed and updated in each reporting period; a stable, consolidated quantitative data set is not yet available.</p>



Strategy / Financial Position, Financial Performance, and Cash Flows	22, 22(a)-i, 22(a)-ii	<p>The company explains that it has assessed the resilience of its strategy and business model using climate-related scenario analysis. The climate-resilience assessment sets out the results of how the business model would respond to impacts under the scenarios and identifies key areas of uncertainty.</p>	<p>Atakey integrated climate-resilience analysis into its corporate risk-management framework in 2024 to evaluate the impacts of both physical and transition-related climate risks on its operational, financial, and strategic structures. These analyses combine IPCC-backed climate projections, water-risk atlases (Aquaduct), regulatory trends (e.g., CBAM, the EU Green Deal), and the company's operational data.</p> <p>(a)(i) Results for the Strategy and Business Model</p> <p>Scenario analyses and risk assessments indicate that Atakey's business model and value chain require strategic adaptation in the following areas:</p> <p>Physical risks with the greatest impact: declining groundwater levels, reduced agricultural productivity, and infrastructure damage from extreme weather events.</p> <p>Transition Risks in Focus:</p> <p>Key transition-risk areas include carbon costs on export products (CBAM), water-efficiency regulations, and sustainable-agriculture policies. In response, Atakey has bolstered climate resilience by geographically diversifying production capacity and broadening its supplier base. Concrete measures—such as the cogeneration investment, wastewater-recovery projects, energy audits, drip-irrigation systems, renewable-energy sourcing, and LED retrofits—provide operational flexibility against climate impacts.</p> <p>(a)(ii) Strategic Climate Resilience of the Business Model and Time-Frame Planning</p> <p>To address both physical (drought, water stress, rising temperatures) and transition (regulation, carbon pricing) impacts of climate change, Atakey has embedded its adaptive capacity into short-, medium-, and long-term plans. Accordingly, the company's operational infrastructure, investment portfolio, and financing structure have been reconfigured to strengthen climate resilience.</p> <p>1. Short-Term Resilience (0–5 years)</p> <p>Financial resilience</p> <ul style="list-style-type: none"> • According to 2024 IFRS data, Atakey's free cash flow is 390 million TRY and total financial investments amount to 352.5 million TRY. • Net debt stands at 90.9 million TRY, giving the company a strong cash position for its investments. <p>Energy and maintenance investments</p> <ul style="list-style-type: none"> • Projects such as LED retrofits, thermal insulation, preventive-maintenance programmes, and the ISO 50001 energy-management system are aimed at reducing short-term energy costs. <p>Water management and recovery</p> <ul style="list-style-type: none"> • In 2024, 926,206 m³ of groundwater was abstracted, of which 60 % (555,480 m³) was recovered. • A 10 % recovery target has been set to treat and reuse the remaining water. <p>Agricultural geographic diversification</p> <ul style="list-style-type: none"> • To mitigate drought risk, the production model has been spread across 20 + provinces, geographically diversifying contract farming. • For 2025, production is planned to be positioned in lower-risk areas. <p>Agricultural supply security</p> <ul style="list-style-type: none"> • Producer contracts include over-planting commitments of 10–15 % to guard against drought-driven supply fluctuations. <p>2. Medium-Term Resilience (5 – 25 years)</p> <p>Energy-infrastructure transformation:</p> <ul style="list-style-type: none"> • Investment plans include cogeneration and biogas systems to move toward on-site energy production. <p>Long-Term Resilience (25 + years)</p> <p>Business-model adaptation:</p> <ul style="list-style-type: none"> • The supply-chain and production infrastructure are monitored continuously to remain aligned with carbon-pricing mechanisms and sustainability regulations. <p>Net-zero alignment</p> <ul style="list-style-type: none"> • Atakey's ISO 14064-3-verified Greenhouse-Gas Emissions Report covers Scope 1, Scope 2, and Scope 3 data. • Accordingly, a net-zero strategy has been developed, and asset-management policies have been brought into line with this target.
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Strategy / Financial Position, Financial Performance, and Cash Flows	22(a)-iii, 22(a)-iii-1, 22(a)-iii-2, 22(a)-iii-3		<p>Atakey evaluates its capacity to adapt to climate change over the short, medium, and long term—together with the resilience of its financial resources, physical-asset management, and strategic investment plans. This assessment is based on the climate-risk inventory matrix established as of 2024.</p> <p>1) Adequacy and Resilience of Financial Resources</p> <p>The company's annual operational cash flow exceeds TRY 300 million and it maintained a net cash position in 2024.</p> <p>This indicates sufficient financial flexibility to enable emergency response to high-probability climate risks and to support medium-term transition investments.</p> <p>For instance, LED retrofit projects and the energy monitoring system implemented during 2023–2024 were financed through internal resources, reflecting the company's investment capacity.</p> <p>In addition, the cogeneration investment planned for 2025 is part of the adaptation strategy and will contribute to carbon footprint reduction targets.</p> <p>(2) Reconfiguration of Existing Assets and Adaptation Capacity</p> <p>From a physical-asset perspective, Atakey possesses the capacity to take preventive and adaptive measures against extreme weather events or water stress in the areas where its production facilities are located. The factory is equipped with digital systems that monitor groundwater levels and can readily adapt through well rotation, obtaining new well permits, and investing in wastewater-recovery projects.</p> <p>The agricultural supply process has been distributed across 20 + provinces, making it resilient to the geographic concentration of climate risks. In addition, maintenance intervals for existing infrastructure are being optimised to mitigate heat stress, and system upgrades that enhance energy efficiency are planned.</p> <p>(3) Impact of Existing and Planned Investments</p> <p>The investments scheduled for the 2024–2025 period focus directly on climate-risk adaptation and greenhouse-gas reduction. With the cogeneration installation, electricity and heat will be produced simultaneously, lowering both energy costs and carbon emissions. Reusing wastewater is expected to achieve an annual water saving of 75,000–90,000 m³.</p>
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Strategy / Financial Position, Financial Performance, and Cash Flows	22(b), 22(b)-i-1, 22(b)-i-2, 22(b)-i-3, 22(b)-i-4, 22(b)-i-5, 22(b)-i-6, 22(b)-i-7	The company details how and when the climate-related scenario analysis was conducted, specifying the inputs selected, the time horizons, the scope of operations, and other relevant factors.	<p>Atakey conducted its climate scenario analysis in 2024, adopting a scenario-based modelling approach that incorporates both physical and transition risks.</p> <p>(i) Inputs Used</p> <p>(1) Scenarios and Sources: The analysis relied on the RCP-based SSP scenarios within CMIP6 published by the IPCC. Specifically: RCP 4.5 / SSP2-4.5: A controlled-transition scenario that projects a medium level of emissions reduction.</p> <p>(2) Physical and Transition Risks Physical risks: Data on acute and chronic events—such as drought, water depletion, extreme temperatures, hail, and storms—were modelled using local projections based on the IPCC and WRI Aqueduct datasets. Transition risks: The impacts of regulations such as the Carbon Border Adjustment Mechanism (CBAM) and the Water-Efficiency Regulation were evaluated.</p> <p>(3) Scenario Aligned with International Agreements The SSP2-4.5 scenario has been integrated into the company's low-carbon transition strategy. This pathway underpins Atakey's long-term net-zero perspective.</p> <p>(4) Rationale for Scenario Selection: The scenarios were chosen in view of Atakey's reliance on agricultural raw materials, its energy-intensive production profile, and its climate-related geographic vulnerabilities. They are intended to assess the company's resilience capacity at both operational and financial levels.</p> <p>(ii) Time Horizons Timeframes used in the scenario analysis:</p> <p>Short-Term Projection: 0–5 years (2025–2030)</p> <p>Medium-Term Projection: 5–25 years (2031–2050)</p> <p>Long-Term Projection: 25 years and beyond (2051 and after) These intervals align directly with Atakey's capital planning and climate strategy and were selected to model the temporal distribution of risk severity and frequency.</p> <p>(iii) Scope of Operations Physical scope: the production facility in Afyonkarahisar and its associated agricultural lands Functional scope: raw-material supply, production, cold storage, distribution logistics, and water-infrastructure systems.</p> <p>For agricultural activities, production areas in 20 + provinces were geo-matched with WRI Aqueduct data and assessed according to water-stress levels.</p>
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Strategy / Financial Position, Financial Performance, and Cash Flows	22(b)-ii-1, 22(b)-ii-2, 22(b)-ii-3, 22(b)-ii-4, 22(b)-ii-5	The company explains how inputs such as production volume, energy consumption, and technological developments are taken into account in its scenario analysis.	<p>In conducting its climate scenario analysis, Atakey adopted the following key assumptions to evaluate the impacts of climate-related risks. These assumptions were developed with due regard to the geographic regions in which the company operates, its production model, value chain, and financial vulnerabilities, and they are supported by valid and reliable third-party data sources.</p> <p>(1) Assumptions on Climate Policies in the Countries of Operation: The EU Carbon Border Adjustment Mechanism (CBAM) is assumed to enter full implementation in 2026. Turkish national regulations—specifically the Water-Efficiency Regulation and the Green Transformation in Industry Action Plan—are expected to be tightened and brought into force, with direct links to water abstraction and consumption as well as wastewater-recovery projects. Sector-specific support mechanisms related to energy management and climate adaptation (e.g., tax incentives, investment loans) are assumed to remain in place.</p> <p>(2) Macroeconomic Trends: It is assumed that inflation and exchange-rate fluctuations could heighten risk factors and exert pressure on EBITDA margins.</p> <p>(3) National/Regional-Level Variables and Assessments Demography & Land Use: An increase in water stress has been evaluated in the regions where agricultural activities are carried out. Infrastructure & Natural Resources: Declining groundwater levels and higher disaster risks are assumed. Accordingly, water-monitoring and recovery technologies are prioritised.</p> <p>(4) Energy Consumption and Distribution: In 2024, Atakey's total energy consumption amounted to 138,112,872.1 kWh. The bulk of this consumption came from natural gas (81,733,193.3 kWh) and electricity (26,771,665 kWh). Fixed and mobile sources (diesel- and petrol-powered equipment and vehicles) accounted for roughly 2 million kWh of additional energy use. Moreover, the company's on-site biogas system generated 817,332 kWh of electricity during 2024, which was consumed directly.</p> <p>(5) Technological Developments: The widespread adoption of data-driven production and maintenance-management systems—including predictive maintenance, energy-monitoring software, and digital tracking tools—is assumed to strengthen operational resilience. The expansion of meteorological decision-support systems is expected to help maintain agricultural productivity and boost resilience against drought risk. Insulation improvements, LED retrofits, and automation technologies are assessed to have a balancing effect on overall energy demand.</p>
	22(b)-iii	The company specifies the reporting period in which the scenario analysis was carried out and how frequently it will be updated.	Atakey conducted its climate-related scenario analysis in the 2024 reporting period. The content of the scenario analysis has been structured to be updated annually.



Strategy / Financial Position, Financial Performance, and Cash Flows	23	When applying the provisions of paragraphs 13–22, the company evaluates its alignment with cross-sector and sector-specific metrics and guidance.	In preparing its climate-related risk and opportunity disclosures under paragraphs 13–22 of TSRS 2, Atakey has based its approach on the sector-specific benchmarks, disclosure topics, and metrics set out in Volume 25 – Processed Foods Sector Guide. Critical issues—such as water management, energy consumption, ingredient supply-chain oversight, and compliance with transition-risk regulations—have been evaluated in direct connection with Atakey's operating model.
Strategy:Atakey 2024 Sustainability Report; Source	Source / Document: Atakey 2024 Sustainability Report ; About the Company, Planet, Strategy and Risk Management		
Risk Management	25(a)	The company explains its processes and related policies for identifying, assessing, prioritising, and monitoring climate-related risks.	Atakey has provided a detailed explanation of its processes for identifying, assessing, prioritising, and monitoring climate-related risks under TSRS 2 Article 25(a)(i)–25(a)(vi). These processes are carried out in full integration with the Corporate Risk Management System, and the relevant sub-clauses present comprehensive information on the data sources used, scenario analyses, probability-impact matrices, monitoring mechanisms, and year-on-year structural changes. For further details, see: 25(a)-i: Data sources employed and scope of operations 25(a)-ii: Scenario-analysis applications 25(a)-iii: Method for evaluating impact, probability, and magnitude 25(a)-iv: Prioritisation in comparison with other risks 25(a)-v: Monitoring system and KPIs 25(a)-vi: Structural changes versus previous periods
	25(a)-i	The inputs and parameters used by the company—such as data sources and the scope of operations covered—are clearly explained.	Atakey has defined the inputs and parameters used to assess climate-related risks and opportunities and conduct scenario analyses through a comprehensive and systematic approach. The main data sources and parameter sets used are structured as follows: Climate Data and Projection Sources: Projections from the IPCC Sixth Assessment Report (AR6), specifically scenario SSP2–4.5, have been utilized. These include projections for average temperature increase, drought frequency, surface wind changes, and number of frost days. Water Risk and Stress Level Data: Indicators such as Water Stress, Drought, and Depletion of Water Resources have been used from the WRI Aqueduct Water Risk Atlas. Physical Risk Impact Assessment Data: For the production facility in Afyonkarahisar and the agricultural lands spread across Turkey, risk intensities (e.g., temperature, storm, flood, wildfire) were determined using ArcGIS, IPCC Atlas, and local meteorological sources, and were mapped with geographic impacts. Financial Impact Parameters: The effects of risks were calculated by applying certain percentages to EBITDA, Total Assets, and Cash Flow data based on Atakey's 2024 financial statements. Operational Scope: The assessment covers the Afyonkarahisar production facility, cold storage units, logistics and distribution processes, and contracted agricultural production areas across more than 20 provinces in Turkey. This comprehensive framework has been designed to include both upstream and downstream elements of the value chain. Aligned Internal Process Data: Internal inputs included ISO 14001 and ISO 50001 certifications, Energy Audit results, water recovery projects, maintenance plans, and Atakey's Climate Risk Inventory table.



Risk Management	25(a)-ii	The company explains whether it uses scenario analysis when identifying climate-related risks and how it does so.	<p>Atakey employs scenario analysis when evaluating climate-related risks. These analyses are structured to make the environmental uncertainties that could affect the company's operations more concrete and measurable. Within this scope, the following methods and frameworks are applied:</p> <p>Scenarios Used: Short- (0–5 years), medium- (5–25 years), and long-term (25+ years) projections have been developed using the SSP2-4.5 (moderate-mitigation) scenario based on the IPCC Sixth Assessment Report (AR6).</p> <p>Scenario Focus: SSP2–4.5: Employed as the baseline scenario in medium-term planning for integration into the corporate risk-management system. It has been linked to physical risks such as drought, water stress, temperature rise, extreme weather events, groundwater depletion, floods, and wildfires.</p> <p>Scope and Implementation: Scenario analyses were carried out separately for the production facility in Afyonkarahisar and the agricultural lands distributed across Türkiye; they were supported by data from WRI Aqueduct, the IPCC Interactive Atlas, MTA, ArcGIS, and TÜİK. Scenario-based risk scores were generated using probability-impact matrices for the risk assessment.</p> <p>Identification of Critical Risks: Scenario analyses have enabled the identification of the following critical risks in particular: See: Climate Risk Table</p> <p>Corporate Integration: The findings from the scenario analyses are integrated into the climate-risk inventory table, climate-adaptation strategies, and financial assessments, and are used in governance processes. Risk-management plans have been prioritised in line with the analysis results and incorporated into action plans.</p>
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Risk Management	25(a)-iii	<p>The company explains how it evaluates the nature, probability, and magnitude of risk impacts (e.g., qualitative or quantitative criteria, threshold values).</p>	<p>Atakey applies a holistic methodology that is based on both quantitative and qualitative criteria when assessing the impacts of climate-related risks. The assessment process is integrated into the corporate risk-management system and is carried out within the following framework:</p> <p>1. Nature of Impact Risks are classified—according to the area of activity—into operational, financial, strategic, compliance, or technology categories. For example, drought risk can directly affect EBITDA by reducing productivity in the agricultural production process, whereas extreme weather events may impact production infrastructure, creating risks to asset value and operational continuity.</p> <p>2. Probability Assessment The likelihood of the risks is scored on a five-point scale, based on scenario analyses and historical data trends: 1: Probability of occurrence: (%0–%5) 2: Probability of occurrence: (%5–%20) 3: Probability of occurrence: (%20–%50) 4: Probability of occurrence: (%50–%80) 5: Probability of occurrence: (%80–%100)</p> <p>3. Impact Assessment The impact of the risk is measured—using the following classification—by considering financial threshold values, effects on EBITDA and cash flow, and asset items:</p> <p>4. Calculation of the Risk Score Probability (P) × Impact (I) = Risk Score</p> <p>5. Residual Risk Level and Action Plans The residual level of each risk—remaining after existing controls— is determined separately, and corresponding compliance strategies, adaptation projects, and investment plans are then established. Adaptation strategies and compliance projects identified through the analyses of the nature, probability, and magnitude of climate risks are presented in detail in the “Targets Linked to Climate Risks and Opportunities” table (see report section Climate Risk- and Opportunity-Linked Targets). That table sets out, under each risk heading, the defined targets, monitoring tools, strategic action plans, and target dates.</p>
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Risk Management	25(a)-iv	The company explains how it prioritises climate-related risks relative to other risk types (financial, legal, reputational, etc.).	<p>Atakey evaluates climate-related risks in an integrated manner together with the financial, operational, strategic, compliance, and technology risks defined under its corporate risk-management framework. Within this framework, the process of prioritising climate risks is conducted according to the following principles:</p> <p>1. Integration of Climate Risks Physical climate risks (e.g., drought, extreme weather events) and transition risks (e.g., carbon taxation, sustainability regulations) are included as standalone risk categories within the corporate risk inventory and incorporated into the risk-assessment processes using the same methodology.</p> <p>2. Multi-Dimensional Prioritisation Approach Climate risks are evaluated—together with other risk types—across the following impact dimensions:</p> <ul style="list-style-type: none">• Impact Dimension Evaluation Criterion Financial Performance Deviation in EBITDA (as %)• Asset Value Potential physical damage or need for revaluation; increases in capital expenditures and operating expenses.• Operational Continuity risk of interruptions in production or supply.• Regulatory Compliance Potential fines, sanctions, or operating constraints.• Reputational Risk Impact on customer trust and stakeholder perception. <p>An impact-probability matrix based on these dimensions reveals the relative weight of each risk.</p> <p>3. Ranking by Criticality Level Climate risks are given a total risk score based on the multipliers above, and this score is evaluated on the same matrix as all other risk types.</p> <p>4. Scenario-Based Weighting of Risks The significance of each risk is re-evaluated with probability weightings derived from the climate scenario (SSP2-4.5), making the priority order dynamic.</p> <p>5. Climate-Specific Monitoring Mechanisms Climate risks that reach a high or critical level after prioritisation are reviewed six times a year by the Early Risk Detection Committee, and the Board of Directors is briefed four times a year.</p>
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Risk Management	25(a)-v	The company explains how it monitors climate-related risks (e.g., monitoring frequency, established KPIs, alert mechanisms).	Atakey monitors climate-related risks through the Early Risk Detection Committee. All climate-driven risks are reviewed every two months under the company's overarching Corporate Risk Management System. Risks with critical or high residual levels are additionally prioritised for resource allocation during the annual budget cycle. All identified risks and targets are tracked explicitly under the heading "Climate Risk & Opportunity-Linked Targets Table," with concrete monitoring tools defined for each target (see Assessment Factors and Risk Tables).
	25(a)-vi	It is explained whether any changes have been made to the processes compared with the previous reporting period and what those changes are.	<p>Atakey has made significant improvements to its climate-related risk-and-opportunity assessment processes with the entry into force and first-time application of the TSRS standards. Whereas, in previous periods, climate risks were monitored under the general corporate risk-management framework, in this reporting period—aligned with TSRS 2—the company has:</p> <ul style="list-style-type: none"> • developed a dedicated analysis methodology for climate risks and opportunities, • introduced time horizons specific to climate risks (e.g., 25 years and beyond) into probability-and-impact scoring, • created separate assessment sets for physical and transition risks by using the RCP 4.5 climate scenario, • defined distinct targets, monitoring tools, and action plans for climate risks and prepared a "Climate Risk & Opportunity-Linked Targets Table." <p>Accordingly, Atakey's risk-management process has been deepened to address climate factors specifically, and—with regular monitoring and action mechanisms now detailed—the process has become more systematic and measurable.</p>
	25(b)	The company explains its processes for identifying, assessing, prioritising, and monitoring opportunities , and whether these processes are handled within the same framework as climate-related risks or separately—along with how they are integrated.	<p>Atakey Patates Gıda San. ve Tic. A.Ş. exercises the "commercial sensitivity exemption" defined under TSRS 1 paragraphs B34–B36, in relation to climate-related opportunities expected to be disclosed under TSRS 2 Article 9(d).</p> <p>The company has identified certain strategically important and not-yet-public sustainability-focused opportunities, and has assessed that disclosing this information could significantly impair the company's ability to realize future economic benefits. Accordingly:</p> <p>The information in question is not yet public as of the reporting date,</p> <p>Its disclosure could reasonably be expected to harm the company's competitive advantage and strategic investment plans,</p> <p>Even an aggregated or generalized disclosure of the information could impair the commercial value of the opportunities.</p> <p>Atakey declares that it is making use of this exemption and commits to reassess in each reporting period whether the information in question has become eligible for disclosure.</p> <p>The company provides transparency to the extent possible regarding all other opportunity-related matters required under TSRS 2 that fall outside the bounds of commercial sensitivity.</p>



Risk Management	25(c)	<p>The extent to which the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into the entity's overall risk-management process and how they inform that process is explained.</p>	<p>Atakey has integrated the management of climate-related risks and opportunities into its Enterprise Risk Management (ERM) system and aligned this structure with its sustainability strategies. The integration and information-sharing process is carried out as follows:</p> <p>1. Integration into Overall Risk Management: Corporate Risk Inventory: Physical risks stemming from climate change (e.g., drought, water stress, extreme weather events) and transition risks (e.g., carbon regulations, sustainability legislation) have been incorporated into the corporate risk inventory.</p> <p>Adapted Probability-Impact Matrix Structure: While climate risks and opportunities are evaluated within the same impact-scoring system as other financial, operational and reputational risks, the probability assessment is differentiated specifically for climate risks to include long-term project horizons (e.g., 25+ years) and the timeframes of IPCC RCP scenarios. This structure provides technical accuracy in the prioritisation framework by accounting for the long-term nature of chronic climate impacts.</p> <p>Climate-Related Risk Assessment Process: Supported by scenario analyses from global sources such as the IPCC (RCP 4.5) and WRI Aqueduct, the risk-assessment methodology models short-term (0–5 years), medium-term (5–25 years), and long-term (25+ years) impacts, and integrates these data into the corporate risk system.</p> <p>2. Contribution of the Process to Overall Risk-Management Intelligence Strategy and Budget Updates: The short/medium/long-term impacts of climate risks—such as drought, water scarcity, and emissions reduction—inform the company's strategic planning and resource-allocation decisions. Financial Scenario Modelling: The financial effects (e.g., EBITDA uplift) of projects such as energy efficiency, water recovery, and the transition to low-carbon technologies are evaluated within risk management and guide financial planning.</p> <p>Audit and Reporting: Climate risks are regularly monitored by the Internal Audit Unit. The activities for identifying, assessing, and monitoring climate-related risks are based directly on the methodology described in the section "Risk Inventory and TSRS-Compliant Scope, Climate-Related Risk Assessment Process."</p> <p>3. Alignment with Management Systems: Climate-related risks and opportunities are tracked under the ISO 14001 Environmental Management System and the ISO 50001 Energy Management System; all associated risks are audited together with regulatory-compliance checks. Compliance risks (e.g., CBAM, the Water Efficiency Regulation) are continuously monitored, reported, and converted into actions by the environmental technical team with external consultancy support.</p>
Risk Management: Atakey 2024 Sustainability Report; Reference	Source / Document: Atakey 2024 Sustainability Report; "Board of Directors and Affiliated Committees," "Sustainability Management," Corporate Risk Governance, Corporate Governance Structure and Practices, Planet, Strategy and Risk Management, Atakey's Transition to a Low-Carbon Economy and Sustainability Strategy, Risk Inventory and TSRS Compliant Scope		



Climate Related Metrics	27		<p>Atakey aims to disclose its performance in managing climate-related risks and opportunities in a manner that both enables users to make confident assessments and aligns with the principle of transparency. The greenhouse-gas emissions data presented in this report cover all of Atakey's domestic operations. Because the company has no subsidiaries and conducts no overseas operations, the data have been consolidated solely on the basis of its activities in Türkiye. In this context;</p> <p>(a) measurable performance criteria—such as energy, water, greenhouse-gas emissions, and financial impacts—that allow cross-sector comparisons;</p> <p>(b) detailed indicators that enable intra-sector comparisons, based on the metrics specified for the Processed Foods sector (e.g., FB-PF-130a.1, FB-PF-140a.1, FB-PF-430a.1),</p> <p>(c) the performance criteria and monitoring systems used to track progress toward targets approved by the Board of Directors and senior management, are disclosed in detail.</p> <p>Atakey Patates Gıda San. ve Tic. A.Ş. is invoking the “commercial sensitivity exemption” defined in paragraphs B34–B36 of TSRS 1 with respect to the climate-related opportunities that would otherwise be expected to be disclosed under TSRS 2, Article 9(d). The company has determined that disclosing certain sustainability-focused opportunities of strategic importance—opportunities that have not yet been made public—could seriously harm the economic benefits it may derive in the future. Accordingly:</p> <ul style="list-style-type: none"> -The information in question is not currently public. -If disclosed, it could reasonably be expected to damage the company's competitive advantage and strategic investments. -Even an aggregated or abstract disclosure could impair the commercial value of the related opportunities. <p>Atakey declares that it is relying on this exemption and undertakes to reassess, in each reporting period, whether the information can be disclosed. The company provides transparent disclosure of all other risk- and opportunity-related matters required under TSRS 2, to the extent they fall outside the scope of commercial sensitivity.</p>
	28 (a), (b), (c)		<p>1. (28-a) Cross-Sector Metric Categories Atakey regularly monitors and reports the following indicators under the cross-sector metric categories: Total energy consumption and energy intensity (MWh/ton production) Water-recovery rate (m³ recovered / total water usage) LED conversion rate (%) Greenhouse-gas emissions (GHG Scope 1, 2 – ISO 14064-3 verified) Operational efficiency and savings indicators (e.g., TRY 334,698 energy savings) These indicators reflect both financial and environmental impacts and are reported on an annual, comparable basis.</p> <p>2. (28-b) Sector-Specific Metrics The metrics monitored by Atakey for the processed-foods sector are as follows: Agricultural production efficiency (tonnes/hectare) Farmer training and sustainable-agriculture practices (training hours, number of participants) Geographical spread of contract farming (number of provinces: ≥ 20) Drought-resilient production planning plus pilot projects on regenerative agriculture. These metrics have been defined in line with the sectoral guidance set out in TSRS 2 – Annex Volume 25 (Processed Foods).</p> <p>3. (28-c) Targets and Performance-Measurement Framework The company's climate-related strategic targets are set out below, and progress toward them is monitored by the governance bodies and integrated into evaluation processes: LED conversion target: 2025 %7.5 ; 2026 %8.5 ; 2027 % 9.4 Annual water-recovery target: 75,000–90,000 m³/year by 2030 Certification continuity: active maintenance of the ISO 50001 and ISO 14001 systems Full compliance with CBAM and water-efficiency regulations These targets are tracked through in-house performance-evaluation systems, audit processes, and digital monitoring tools, with oversight and performance review at the board level.</p>



Climate- Related Metrics	29(a)-i	The company measures the greenhouse-gas emissions generated during the reporting period in accordance with the Greenhouse Gas Protocol Corporate Standard and discloses its absolute gross greenhouse-gas emissions (Scope 1, Scope 2, and Scope 3) in metric tons of CO ₂ equivalent.	<p>Atakey prepared its greenhouse-gas emissions inventory for the period 01.01.2024 – 31.12.2024 in accordance with the GHG Protocol Corporate Standard, and this inventory was verified at a limited assurance level by SGS in line with ISO 14064-3:2019. The verified absolute gross greenhouse-gas emission figures for 2024 are presented below:</p> <p>Scope 1 Emissions (tCO₂e) / (Atakey and Consolidated Entities): During the reporting period, the direct greenhouse-gas emissions of Atakey and its consolidated entities—stemming from stationary combustion (natural gas, diesel, gasoline) and mobile combustion (diesel, gasoline) fuel use tracked via third-party invoices, as well as process-related sources (e.g., steam-boiler operations)—amounted to 18,301,09 tCO₂e. Emissions are calculated in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standards (GHG Protocol, 2004).</p> <p>Scope 2 Emissions – Location-Based (tCO₂e) / (Atakey and Consolidated Entities): This represents the indirect greenhouse-gas emissions arising from Atakey's electricity consumption as tracked on invoices from service providers. The location-based calculation uses the average carbon-intensity factor of Türkiye's national electricity grid. Calculations have been carried out in accordance with the GHG Protocol (2004). (12,574,65 tCO₂e)</p> <p>Scope 2 Emissions – Market-Based (tCO₂e) / (Atakey and Consolidated Entities): The indirect greenhouse-gas emissions from Atakey's electricity consumption were calculated using I-REC renewable-energy certificates. Because all electricity was sourced from renewable resources, the emission impact under the market-based approach is zero. Calculations were performed in line with the GHG Protocol. (Market-based Scope 2 emissions with I-REC: 0 tCO₂e)</p> <p>Biomass-Related Emissions: 149.73 tCO₂e Within this scope, Atakey's total greenhouse-gas emissions for 2024 have been verified at 73,438,44 tCO₂e. The measurements cover gases listed under the Kyoto Protocol—CO₂, CH₄, N₂O, HFCs, SF₆, NF₃, and PFCs. When compiling its greenhouse-gas inventory, the company defined its organisational boundary using the operational-control approach and included only activities under its direct control. Emissions data were collected from the frozen-food production facility located in Susuz/Afyonkarahisar.</p>
	29(a)-ii	In emission calculations, the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (2004) must be followed. If any other methodology is used, the reasons must be explained.	<p>Atakey calculated its greenhouse-gas emissions for the reporting period in accordance with the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard (2004). The emissions were calculated, classified, and reported under the direct (Scope 1) and indirect (Scope 2) categories.</p> <p>Scope 1 emissions were calculated from direct sources such as on-site natural-gas use, LPG consumption, diesel-powered forklifts, generators, and in-plant service vehicles.</p> <p>Scope 2 emissions were calculated using the location-based method, and because all electricity consumed was supplied from renewable sources (I-REC), a zero-emission value has been reported. All calculations were carried out in compliance with the rules defined by the GHG Protocol; no alternative methodological approach or exceptions were applied.</p>



Climate -Related Metrics	29(a)-iii	The company explains the approach, inputs, and assumptions it uses to measure its greenhouse-gas emissions, the reasons for choosing them, and, if they change over time, the reasons for those changes.	<p>Atakey has measured its greenhouse-gas emissions using the GHG Protocol: Corporate Accounting and Reporting Standard (2004) and has adopted the following approaches and inputs:</p> <p>Data sources: Primary data—including energy consumption for facility and production activities (natural gas, electricity, LPG, diesel, etc.), outsourced transport data, quantities of purchased raw materials and packaging materials, logistics operations, and business-travel records—were obtained from the company's ERP system and invoice records.</p> <p>Method: For Scope 1, a fuel-based approach was used: consumption values were taken directly from measured or invoiced amounts and multiplied by the corresponding emission factors. For Scope 2, the location-based approach was adopted, and calculations were made using electricity-consumption data.</p> <p>Assumptions: The Net Calorific Value (NCV) was used for all fuel types; consumption amounts were multiplied by emission factors on this basis. This approach is consistent with IPCC and GHG Protocol guidance. Transportation data were calculated on a tonne-kilometre basis (tonnes, km), assuming an average load factor and fuel type for freight movements. Because electricity is sourced from renewables backed by I-REC certificates, a market-based Scope 2 calculation was not applied.</p>
	29(a)-iv	Scope 1 and Scope 2 greenhouse-gas emissions must be disaggregated between the consolidated group (i.e., the parent company and consolidated subsidiaries for entities applying TFRS) and other investments that lie outside the disclosure boundary (associates, joint ventures, etc.).	<p>Atakey's 2024 greenhouse-gas inventory covers only the consolidated legal entity—its main production facility. The company has no associates, subsidiaries, joint ventures, or other financial investments outside the disclosure boundary.</p> <p>Consequently, all Scope 1 and Scope 2 emissions come solely from the main plant, and no separate consolidation or disaggregation is required for non-group activities or investments. The figures disclosed reflect the gross greenhouse-gas emissions generated within the consolidated structure, in accordance with the relevant provisions of TSRS 2.</p>
	29(a)-v	For Scope 2 greenhouse-gas emissions, the "location-based" calculation is also disclosed. In addition, information is provided on the contractual instruments that users need in order to understand these emissions.	<p>Atakey calculated its 2024 Scope 2 greenhouse-gas emissions using both the location-based and market-based methods as follows: Scope 2 Emissions — Location-Based (tCO₂e): These represent the indirect greenhouse-gas emissions arising from Atakey's electricity consumption, as tracked through service-provider invoices. The location-based calculation was performed using the average carbon-intensity factor of Türkiye's national electricity grid. All calculations were carried out in line with the GHG Protocol Corporate Standard (2004). (12,574.65 tCO₂e)</p> <p>Scope 2 Emissions — Market-Based (tCO₂e): The indirect greenhouse-gas emissions from Atakey's electricity consumption were calculated using I-REC renewable-energy certificates. Because the electricity was sourced from renewable resources, the emission impact under the market-based approach is zero. Calculations were carried out in accordance with the GHG Protocol. (When I-REC certificates are applied, Scope 2 emissions are reduced to zero.)</p> <p>Contractual Instruments Information: Throughout 2024, Atakey purchased I-REC (International Renewable Energy Certificate) credits for all the electricity it consumed and retired them within the relevant reporting period. These I-REC certificates were verified by an independent third party and confirm that the electricity consumed by Atakey originated from renewable sources.</p>



Climate -Related Metrics	29(a)-vi	When calculating Scope 3 emissions, the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) categories are applied. If the entity's activities include asset management, commercial banking, or insurance, additional information must be disclosed on Category 15 financed emissions.	An exemption has been applied for Scope 3 greenhouse-gas emissions disclosures.
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Climate- Related Metrics	29(b)	The company discloses the amount and percentage of assets or business operations that are vulnerable to climate-related transition risks.	<p>Because Atakey's operations rely on energy-intensive production, cooling, and climate-controlled storage processes, the company is vulnerable to certain climate-related transition risks. These risks are concentrated mainly in the following areas:</p> <p>Carbon regulations (e.g., Carbon Border Adjustment Mechanism – CBAM), Rising energy costs and carbon taxes, Sustainability and Green Deal compliance regulations (e.g., Water Efficiency Regulation, Green Transformation in Industry Regulation).</p> <p>Under the CBAM (Carbon Border Adjustment Mechanism), additional cost burdens are being proposed on the import of carbon-intensive products in trading regions, notably the European Union. Although Atakey's current export portfolio does not directly include the sectors or product groups covered by this regulation, the plant's energy-intensive infrastructure and export potential mean that carbon-reporting and cost obligations could arise in the medium to long term. Consequently, CBAM is classified as an early-warning transition risk for Atakey and has been placed under active monitoring.</p> <p>Agricultural raw-material procurement processes are exposed to transition risks such as sustainable-farming regulations, water-efficiency legislation, and carbon-footprint pressures; however, these are classified not as direct asset risks but as supply-chain management risks and are addressed through qualitative disclosure.</p>
	29(c)	The company discloses the amount and percentage of assets or business operations that are vulnerable to climate-related physical risks.	<p>Atakey's production model consists of an integrated food-processing and frozen-food operation that relies predominantly on agricultural inputs. As a result, physical climate risks—particularly water scarcity, drought, and extreme weather events—have the potential to affect both production operations and the supply chain. The impact of these risks on vulnerable assets has therefore been assessed under two separate headings:</p> <p>On-Balance-Sheet Physical Assets (Direct Exposure) According to 2024 financial data, Atakey's production and storage infrastructure—consisting chiefly of climate-controlled refrigeration systems, mechanical equipment, and facility infrastructure—is subject to a certain degree of chronic and acute risk from extreme temperature increases, flooding, and infrastructure damage.</p> <p>Machinery and equipment: TRY 1,210,385,300 Buildings: TRY 725,595,000</p> <p>These assets carry structural risks that could lower energy efficiency, increase maintenance needs, or cause operational interruptions due to climate-related infrastructure stress such as heat rises, heavy rainfall, and flooding.</p> <p>Off-Balance-Sheet, Agriculture-Based Risk Areas (Indirect Exposure) Because Atakey operates through a contract-farming model, the farmland is not owned by the company and therefore does not appear on its balance sheet. Nonetheless, these lands are the areas most affected by physical climate risks such as drought, water stress, and extreme weather events. The risk has been integrated qualitatively into the risk inventory and is excluded from quantitative assessment.</p>



Climate- Related Metrics	29(d)	The company discloses the amount and percentage of assets or business activities that align with climate-related opportunities.	<p>Atakey Patates Gıda San. ve Tic. A.Ş. ("Atakey") is invoking the "commercial sensitivity exemption" set out in paragraphs B34–B36 of TSRS 1 with respect to the climate-related opportunities that would otherwise be disclosed under TSRS 2, Article 9(d). The company has determined that releasing certain sustainability-focused opportunities of strategic importance—opportunities that have not yet been made public—could severely damage the economic benefits it may secure in the future. Accordingly:</p> <p>-The information in question is not currently public.</p> <p>-If disclosed, it could reasonably be expected to erode Atakey's competitive advantage and impair its strategic investments.</p> <p>-Even an aggregated or highly abstract disclosure could undermine the commercial value of the related opportunities.</p> <p>Atakey declares that it is relying on this exemption and commits to reassessing, in each reporting period, whether the information can be disclosed. The company continues to provide transparent disclosure of all other risk- and opportunity-related matters required under TSRS 2, to the extent they fall outside the scope of commercial sensitivity.</p>
	29(e)	The company discloses the amount of capital expenditure, financing, or investment allocated to climate-related risks and opportunities.	<p>Atakey invested a total of TRY 514 million in 2024, consisting of TRY 146,070,572 in machinery and equipment acquisitions and TRY 368,089,603 classified as construction in progress, as disclosed in the "Property, Plant and Equipment" note. While the majority of this spending relates to the coated-products line, it also funds infrastructure and system upgrades designed to mitigate climate-related transition risks and build resilience to physical risks. Key projects include the cogeneration installation, LED conversions, water-recovery initiatives and energy-management systems.</p>



Climate- Related Metrics	29(f)	The company explains whether it applies an internal carbon price and, if so, how it is used (e.g., in investment decisions, transfer pricing, scenario analysis), along with the price assigned per metric ton of greenhouse-gas emissions.	<p>As of 2024, Atakey does not apply an explicit internal carbon price; however, it monitors the potential impact of carbon-pricing mechanisms during the transition to a low-carbon economy. At the same time, the company thoroughly evaluates and implements the effects of its current and planned investments aimed at mitigation, adaptation, and climate resilience opportunities. Within its sustainability strategy, Atakey sets short-, medium-, and long-term targets and allocates its financial resources accordingly. Türkiye's ratification of the Paris Agreement and its 2053 net-zero emission target have been key factors influencing Atakey's transition to a low-carbon economy.</p> <p>In this context, Atakey aligns its investments with its climate-transition plan in accordance with the Paris Agreement targets and global sustainability initiatives, and sets emission-reduction objectives compatible with the Science Based Targets initiative (SBTi).</p> <p>Status and Approach:</p> <ul style="list-style-type: none"> • Atakey is not yet directly covered by a carbon-pricing scheme such as the European Union Emissions Trading System (EU ETS) or a prospective Türkiye Emissions Trading System. • With respect to the Carbon Border Adjustment Mechanism (CBAM), the current production mix does not generate a short-term carbon-tax liability; however, the company is preparing for a possible expansion of the mechanism in the medium to long term. • Atakey does not plan to use carbon credits to cut emissions. Instead, it aims to reduce its footprint by boosting operational efficiency, increasing renewable-energy use, and expanding sustainable-farming practices. <p>Internal Carbon-Price Scenario and Planning:</p> <ul style="list-style-type: none"> • The company has not yet set a fixed internal carbon price (e.g., €/ton CO₂e). • Nevertheless, it develops scenarios that take account of EU ETS price trends, CBAM guidance, and overall carbon-market developments, and these scenarios are factored into investment decisions and strategic planning. <p>Impact on Investment and Operational Planning:</p> <ul style="list-style-type: none"> • In feasibility analyses for low-carbon investments, Atakey includes carbon-price assumptions and prioritises energy-efficiency projects, water-recovery systems, and renewable-energy investments. • For instance, the LED-conversion project has yielded energy savings that translate—under the carbon-price scenario—into approximately TRY 9,000 in indirect annual financial savings. • By 2030, the company aims to quadruple these savings and achieve a thirteen-fold reduction in carbon emissions. • Going forward, Atakey plans to integrate internal carbon-price scenarios more systematically into its investment projections and operational decision-making processes. <p>Uncertainty Statement:</p> <ul style="list-style-type: none"> • Because of volatility in carbon prices, potential changes in CBAM coverage, and the evolution of a domestic ETS, it is impossible to forecast exact carbon costs and their financial impacts. • Accordingly, Atakey reviews its carbon-price scenarios and related risks annually and adopts a flexible strategic-planning approach.
	29(g)	Within remuneration, the entity discloses whether, and how, climate-related matters are incorporated into executive pay and, for the current period, what portion of the executive remuneration recognised in the financial statements is linked to climate-related matters.	<p>As of 2024, the remuneration system for senior executives at Atakey Patates Gıda San. ve Tic. A.Ş. does not include climate-related matters as a directly scoreable metric or a performance-based financial incentive. Nevertheless, the company's climate strategy—covering carbon-emission reduction, compliance with sustainability regulations, and energy efficiency—is tracked within corporate performance evaluations that fall under senior management's remit. In this way, the relevant criteria are indirectly integrated into the managerial appraisal process.</p> <p>Atakey plans, as part of its 2026 roadmap, to incorporate climate-related targets and indicators into the executive performance-evaluation system, thereby more firmly embedding its sustainability strategy in day-to-day management. Accordingly, the company is considering linking these indicators to the executive remuneration system in future periods.</p>



Climate- Related Metrics	30	The entity shall use all reasonable and supportable information available at the reporting date without undue cost or effort when preparing disclosures to meet the requirements set out in paragraphs 29(b)-(d).	<p>The related disclosures have been prepared based on all reasonable and supportable data sources accessible to Atakey at the reporting date without incurring undue cost or effort. The information used in the disclosures was obtained from internal sources such as the verified greenhouse-gas emissions report, financial reports, the sustainability report, strategic target tables, and management systems. Each metric and disclosure has been developed within the company's existing data-collection capacity, internal-control processes, and monitoring systems; wherever possible, verifiable and traceable information has been used rather than forward-looking statements.</p> <p>In this context, all obligations specified in TSRS 2 Articles 29(b)–(d) have been fulfilled in accordance with the cost-effectiveness principle and with due regard to data accessibility, and the methodological choices and information limitations in the disclosures have been presented transparently at a level that report users can understand.</p>
	31	In preparing its disclosures to fulfil the obligations set out in paragraphs 29(b)–(g), the company refers to paragraphs B64–B65.	<p>Atakey has holistically adhered to the provisions of paragraphs B64–B65 while preparing disclosures in fulfillment of TSRS 2 Articles 29(b)–(g):</p> <p>In line with TSRS 2 Article 10, disclosures have been made by considering the time horizons in which the impacts of climate-related risks and opportunities may materialize: short term (0–5 years), medium term (5–25 years) and long term (25 years and above). The areas where these risks and opportunities concentrate in the business model and value chain, geographically (e.g. Afyonkarahisar, Adana, İzmir), operationally (e.g. agricultural production, the factory) and by asset type (buildings, equipment, inventory), were analyzed under paragraph 13 and integrated into the disclosures. Water stress in the regions where agricultural lands are located was examined in detail from a physical-risk perspective.</p> <p>In accordance with 16(a) and 16(b), the impacts of climate-related risks and opportunities on the company's financial position, performance, and cash flows have been described both qualitatively and quantitatively, aligned with its EBITDA and cash-flow projections. For the Processed Foods sector, the metrics set out in TSRS 2 – Volume 25 (e.g., energy consumption, water withdrawal, certified procurement ratio, activities in water-stressed regions) have been taken into account, and these metrics have been referenced in the relevant disclosures (see Articles 28(b) and 32). The assumptions and figures used in the disclosures have been prepared consistently with the 2024 financial reports and the verified greenhouse-gas inventory report.</p>



Climate- Related Metrics	32	The company explains the sector-specific metrics (as required by its business model, operations, or common characteristics). In selecting these metrics, it refers to the TSRS 2 Sector-Specific Implementation Guide and evaluates their applicability.	<p>Atakey has evaluated the sector-specific metrics defined in TSRS 2 – Sector-Specific Guidance Volume 25, taking into account the activities and characteristic risk-opportunity structures of the Processed Foods sector. Specifically, metric usage is provided in the following areas:</p> <p>Energy Management (FB-PF-130a.1) Total energy consumption in- 2024: 138,112,872.1 kWh Grid electricity percentage: 80% Renewable energy percentage: 20% (I-REC-backed electricity use: 19.4%) The majority of consumption is concentrated in production and storage processes. Energy intensity: 1.7 MWh/ton</p> <p>Water Management (FB-PF-140a.1 – 140a.3) Total water withdrawal: 926,206 m³ (entirely from groundwater sources; no rainwater or municipal supply used) Net water consumption: total withdrawal minus recovered water (555,480 m³) equals approximately 370,726 m³ Number of non-compliance events related to water quality permits, standards, and regulations: Atakey is in full compliance with the limit values set out in Table 5.9 of the Water Pollution Control Regulation. No legal non-compliance was detected during 2024. Discharged wastewater was analyzed in the final settling basin and then released into Lake Eber via the Akarçay. In all measurements and analyses conducted by Ministry of Environment, Urbanization and Climate Change officials, no violations or penalties were identified. Definition of Water-Management Risks and Discussion of Strategies and Practices to Mitigate Them: Atakey faces various risks that threaten the continuity of water resources both at its operational site and across contract-farming-based agricultural production areas. These risks manifest particularly through the impacts of rising temperatures, declining groundwater levels, and drought conditions on production continuity. Defined Key Water-Management Risks: Decline in Groundwater Levels (Chronic): Impact: A decline in the static groundwater level at the production-facility site may lead to reduced water quality and intermittent supply. Impact Range: Short-Medium-Long Term Financial Impact: Production downtime, increased wastewater-treatment costs, and investment requirements. Drought and Water-Scarcity-Related Agricultural Productivity Risk (Chronic) Impact: Contract farmers experiencing yield losses due to insufficient irrigation. Impact Range: Short-Medium-Long Term Financial Impact: Risk in raw-material supply, increased costs, and disruptions in production planning. Impacts of Extreme Weather Events on Water Supply and Agricultural Lands (Acute) Impact: Damage to agricultural infrastructure from sudden flooding or storms. Impact Range: Long Term Financial Impact: Harvest losses and logistical delays.</p> <p>Water Management Strategies and Practices: Production Facility–Based Measures: Recovery Systems: The potato-washing water recycling system delivered 555,480 m³ of water savings in 2024. Wastewater Treatment: The treatment plant, with a capacity of 2,500 m³ per day, ensures full compliance with Table 5.9 of the Water Pollution Control Regulation. Target: Recover 20 % of discharged water for reuse by 2026.</p> <p>Agricultural Production Area Measures: Regenerative Agriculture: Preparatory work for a pilot implementation is planned for 2026. Data-Driven Planning: Meteorological data are monitored to develop flexible irrigation schedules. Legal and Regulatory Compliance: The environmental team conducts periodic internal audits and reporting. Risk Monitoring and Performance Measurement: Water-consumption data are regularly tracked under the ISO 50001 energy-management system.</p> <p>Operational Metrics: Total products sold in 2024: 63 metric tons Number of active production facilities: 1 (Afyonkarahisar)</p>
Source / Document: Atakey 2024 Sustainability Report ; Performance Indicators: TSRS 2 Sector-Based Metrics: Energy Management, Water Management, Quality Food Production (Food Safety and Audit Processes,), Sustainable Agriculture Practices, Sustainable Value Chain, Responsible Sourcing Management, Climate Resilience and Sustainable Agriculture			



Climate-Related Targets	33- 33(a) 33(b) 33(c) 33(d) 33(e) 33(f) 33(g) 33(h)	The company explains in detail all of the climate-related targets it has set (including greenhouse-gas emission targets), the scope and applicability of those targets, the monitoring methods employed, and their relationship to international regulations in order to track progress toward its strategic objectives.	<p>Atakey has established quantitative and qualitative targets across various areas to achieve strategic alignment with climate-related physical and transition risks. These targets are structured particularly under the headings of operational efficiency, energy and water management, agricultural production security, facility resilience and regulatory compliance.</p> <p>(a) Criteria used to determine the targets: Atakey employs both absolute targets (for example, a 15% reduction in water consumption) and intensity targets (for example, the LED conversion rate or training hours per person). The type of target is defined according to the nature of the relevant area.</p> <p>(b) Purpose of the target: Targets; Mitigation: reducing energy consumption and water consumption (e.g., lowering the operational carbon footprint, use of I-REC), Adaptation: agricultural and operational adaptation to high temperatures, drought, and extreme weather events (e.g., pilot regenerative agriculture applications, infrastructure resilience) ESG is defined for the purpose of performance improvement (e.g. women's employment, training activities).</p> <p>(c) Business unit to which the target applies: Most targets cover Atakey in its entirety; Targets such as energy efficiency, carbon footprint and ISO certifications apply to production facilities, Targets such as supply chain and farmer support programs apply to agricultural partners and suppliers.</p> <p>(d) Timeframe in which the target applies: The common reference point for all targets is 2030, most targets were initiated in the short term (0–5 years) and structured to be monitored through the medium term. The targets span the 2025–2030 period. Short-term targets: 2025–2026 Medium-term targets: 2027–2028 Long-term targets: 2029–2030.</p> <p>e) Base period for measuring progress: The base period is generally set as 2024. For example: LED conversion rate: 2024: 6.8% Water-saving targets refer to the 2024 recovered volume (555,481 m³)</p> <p>f) Milestones and interim targets: Annual interim performance indicators have been defined for the targets: LED conversion targets: 2025: 7.5%, 2026: 8.5%, 2027: 9.4% Water-recovery target: reaching 20% in 2026 Waste-recycling rate: 95% and above in 2026 Measurement and annual verification process for SBTi commitments in 2025 Regulatory compliance: monitored through annual internal/external audits</p> <p>(g) Type of target if quantitative: Absolute targets: amount of energy/water saved, waste-recycling rate, reduction in CO₂ equivalent, number of completed implementations Intensity targets: LED conversion rate (%), training hours per employee, yield increase rate (ton/hectare)</p> <p>(h) Relationship with the latest international agreements such as the Paris Agreement: In 2023, Atakey made a “near-term target” commitment to the Science Based Targets initiative (SBTi) to contribute to emission reductions aligned with the Paris Agreement, and as of 2025 it has initiated an annual verified emissions measurement and monitoring process. This commitment directly shapes its carbon-footprint tracking and energy-efficiency strategies.</p>
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Climate-Related Targets	34- 34(a) 34(b) 34(c) 34(d)	The company explains how each target is determined, how it is reviewed, and which criteria and methods are used to monitor progress toward the targets; and, if applicable, provides the rationale for any changes to the targets.	<p>Atakey Patates Gıda San. ve Tic. A.Ş. has adopted a systematic and sustainable approach when defining the targets it has set to address climate-related risks and opportunities. The process for setting, monitoring, and, where necessary, revising these targets is structured as follows:</p> <p>(a) Third-Party Verification: While Atakey's target-setting processes are not directly verified by third parties, certain target areas are subject to independent audits in accordance with relevant international standards. For example: The greenhouse-gas emissions inventory prepared under the GHG Protocol was verified by an accredited body against ISO 140643:2019. A near-term target commitment has been made to the Science Based Targets initiative (SBTi), with a science-based target validation process beginning in 2025. Environmental and energy-management targets defined under ISO 14001 and ISO 50001 certifications are also subject to audit.</p> <p>(b) Target-review processes: Targets are regularly reviewed within Atakey's corporate sustainability management and internal/external audit processes: Annually updated sustainability action plans, Annual internal audits and independent audits required by the ISO management systems, Consulting reports and regulations-inventory updates are included in the review mechanism.</p> <p>(c) Target monitoring criteria: The criteria used for the monitoring process encompass both quantitative and qualitative parameters according to the nature of the targets: Atakey has developed quantitative and qualitative metric systems for tracking the defined targets. Example metrics: Energy efficiency target: LED conversion rate, completion of the cogeneration system Water management target: recovered water volume (m³), regulatory compliance audits Carbon neutral target: annual GHG verification results, ratio of IRECCertified energy use Supply chain targets: Amfori BSCI membership, initiation of preparations for piloting regenerative agriculture implementation. Social targets: women's employment rate, number of employee training sessions and satisfaction scores.</p> <p>(d) Target changes and justifications: As of the 2024 reporting period, there has been no significant deviation or major revision in Atakey's targets. However, some targets are planned to be updated or deferred to a later date: work on the cogeneration investment began in 2024 and will continue in 2025. In the water management projects, some physical implementations have been moved to 2025 due to the engineering processes of the recovery investments.</p>
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Climate-Related Targets	35	<p>The company discloses information on its performance against each climate-related target and provides an analysis of trends or changes in that performance.</p>	<p>Atakey has achieved tangible progress against the targets it set as of 2024 in line with the climate-related risks and opportunities defined under TSRS 2, and has recorded this progress by monitoring it with qualitative and quantitative data. Below, the company's target performances and trend analyses are presented on a risk-by-risk basis:</p> <p>Physical Risk – Impact of Rising Temperatures on Mechanical Systems Targets: LED conversion rate: 2025: 7.5%, 2026: 8.5%, 2027: 9.4% Sustainability of the ISO 50001 Energy Management System Continuity of the ERP-based energy-monitoring system Completion of the cogeneration system (2025)</p> <p>2024 Performance: LED conversion rate of 6.8% (2023: 2.5%, 172% increase) The ISO 50001 certificate has retained its validity. The ERP-based energy-monitoring software is in active use. The cogeneration feasibility study has been completed. Trend: Thanks to energy-efficiency investments, a total saving of 334,698 TRY has been achieved; energy audits and compressed-air-line improvements were effective.</p> <p>Physical Risk – Decline in Groundwater Levels Target: Water recovery: 2030 target 75,000–90,000 m³/year</p> <p>2024 Performance: Recovered water volume: 555,480 m³. Water-recovery projects are in the feasibility and implementation phases. Compliance audits and meter data continue to support monitoring. Trend: Performance exceeded the annual limit; the reuse of 10% of current wastewater is being implemented as a strategic target.</p> <p>Physical Risk – Drought Risk in Agricultural Production Target: Production spread across 20+ provinces Initiation of preparatory work for the pilot regenerative agriculture application</p>
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Climate-Related Targets	35	The company discloses information on its performance against each climate-related target and provides an analysis of trends or changes in that performance.	<p>2024 Performance: Geographic production spread reached 25 provinces. Training was provided to 30 farmers in collaboration with Selçuk University. Trend: Production planning has been conducted in areas with low drought risk; capacity enhancement has been targeted through training.</p> <p>Transition Risk – Regulatory Compliance Target: ISO 14001 & ISO 50001 validity Operability of the compliance inventory and consultancy systems</p> <p>2024 Performance: ISO systems retained validity The sustainability consultancy process is active The regulatory inventory is being updated. Trend: Proactive compliance systems have been strengthened by audit success rates, and transition risks have been minimized. Transition Risk – Supply-Chain Compliance and Agricultural Policies</p> <p>Target: Supplier diversification Technical support systems Monitoring of incentive programs</p> <p>2024 Performance: Approved supplier lists and incentive records are up to date. Technical support and monitoring systems are in place. Trend: Communication and diversification strategies that secure supply-chain sustainability are being effectively maintained.</p>
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Climate-Related Targets	36	<p>The company transparently discloses, for each greenhouse-gas emission target, its scope (including Scopes 1–3), its gross/net structure, its sectoral alignment, and if applicable details of any carbon-credit use (type, verification program, offset methodology).</p>	<p>Atakey Patates Gıda San. ve Tic. A.Ş., in alignment with the Science Based Targets initiative (SBTi), defined its corporate net-zero objectives in 2023 and formally submitted its short-term science-based targets to SBTi. This commitment was approved by SBTi in May 2023 and aligned with the 1.5 °C goal of the Paris Agreement. The greenhouse-gas emission data cover all of Atakey's domestic operations. As the company has no subsidiaries and conducts no overseas operations, the data have been consolidated solely on the basis of its activities in Turkey.</p> <p>(a) Which greenhouse-gas emissions are within the scope of the targets All targets apply to the six principal greenhouse gases covered by the Kyoto Protocol—carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), etc. Targets are measured in metric tons of CO₂e (carbon dioxide equivalent).</p> <p>(b) Scope 1, 2, 3 breakdown under the SBTi targets Scope 1 and 2 target: a total 42% reduction in emissions by 2030, relative to the 2022 base year Scope 3 target: A 42% emissions reduction is targeted by 2030, compared to the 2022 baseline year The scopes are supported by the following data: Scope 1 Emissions (tCO₂e): This refers to Atakey's direct greenhouse-gas emissions during the reporting period, arising from stationary combustion fuel consumption (natural gas, diesel, gasoline) and mobile combustion fuel consumption (diesel, gasoline) tracked via third-party invoices, as well as process-related emissions (e.g., steam-boiler operations). Emissions are calculated in accordance with the "Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol, 2004)". (18,301.09 tCO₂e) Scope 2 Emissions – Location-Based (tCO₂e): These refer to the indirect greenhouse-gas emissions resulting from Atakey's electricity consumption as tracked via service-provider invoices. The location-based calculation was performed using the average carbon-intensity factor of Türkiye's national electricity grid. All calculations were carried out in accordance with the GHG Protocol (2004). (12,574.65 tCO₂e) Scope 2 Emissions – Market-based (tCO₂e): Atakey's indirect greenhouse-gas emissions from electricity consumption have been calculated using I-REC renewable-energy certificates. Under the market-based approach, the emission impact has been zeroed out because all electricity is sourced from renewables. Calculations have been performed in accordance with the GHG Protocol. (With I-REC, Scope 2 emissions have been zeroed.)</p> <p>(c) Gross vs. Net Target Disclosure Atakey's targets are net greenhouse-gas reduction targets. However, both net and gross emission data are disclosed transparently.</p> <p>(d) Use of the sectoral decarbonization approach: Yes, Atakey's targets have been officially approved by SBTi and developed using the sectoral decarbonization approach in alignment with the Paris Agreement's 1.5 °C (Scope 1 and 2) and <2 °C (Scope 3) goals.</p> <p>(e) Information on carbon-credit usage As of 2024, Atakey does not plan to use any carbon credits to meet its net greenhouse-gas emission targets. Therefore: (i) The targets are not dependent on carbon credits. (ii) No verification plan or third-party program (VERRA, Gold Standard, etc.) has been defined. (iii) No nature-based or technological carbon-removal methods are being used. (iv) Factors such as the permanence and reliability of carbon credits are not within the scope of the assessment.</p>
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Climate-Related Targets	37	<p>The company ensures that the metrics it uses to track progress against its climate targets comply with the provisions of TSRS 1 and include practical criteria based on both cross-sector and sector-specific metrics.</p>	<p>Atakey confirms that the metrics it uses to monitor climate-related risks and opportunities and to assess performance are both aligned with TSRS 1 principles and mapped to the sector-specific metrics defined in TSRS 2 – Annex Volume 25: Processed Foods Sector Guidance. The primary metrics used are as follows:</p> <p>Energy Management – FB-PF-130a.1:</p> <p>Total annual energy consumption: 138,112,872.1 kWh</p> <p>Renewable energy ratio: 20 % (I-REC-certified electricity: 19.4 %)</p> <p>Energy intensity: 1.7 MWh/ton</p> <p>Grid electricity usage ratio: 80 %</p> <p>Energy consumption is tracked via a digital monitoring infrastructure integrated into the ISO 50001 system.</p> <p>Water Quality Compliance:</p> <p>Number of legal non-compliances (2024): 0.</p> <p>The facility is in full compliance with the limit values set out in Table 5.9 of the Water Pollution Control Regulation, and the discharged waters, following analysis, are conveyed into Lake Eber via the Akarçay.</p> <p>Monitoring and Compliance Mechanisms:</p> <p>Energy and water performance are regularly reported through data-monitoring software integrated into the ISO 50001 system. To ensure compliance with the Water Efficiency Regulation, the environmental team conducts internal audits and data reviews.</p>
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Performance Indicators





TSRS 2 SECTOR-SPECIFIC METRICS

VOLUME 25– PROCESSED FOODS

Metric Topic	Code	Metric	Description/Related Report Section
Energy Management	FB-PF-130a.1	Total energy consumed	Energy Management
		Grid electricity percentage	
		Renewable energy percentage	
Water Management	FB-PF-140a.1	Total Water Withdrawn	Water Management Climate Risk and Water Stress Analysis Integration of Climate Risk Data and Regional Analysis
		Total water consumption	
		Proportion of water withdrawn from areas of high or extremely high baseline water stress	
		Proportion of water consumed in areas of high or extremely high baseline water stress	
	FB-PF-140a.2	Number of non-compliance events related to water quality permits, standards, and regulations	
	FB-PF-140a.3	Definition of water management risks and discussion of strategies and practices to mitigate them	
Environmental and Social Impacts of the Content Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced from third-party certified environmental or social standards, with breakdown by standard.	Quality Food Production –Food Safety and Audit Processes –Sustainable Agriculture Practices
	FB-PF-430a.2	Percentage of suppliers audited for social and environmental responsibility and corresponding non-compliance rate	Sustainable Value Chain We aim to disclose this in the next period by enhancing our supply chain data collection and reporting capabilities.
		Corrective action rate for major and minor non-conformities	
Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients sourced from areas of high or extremely high baseline water stress	Climate Risk and Water Stress Analysis
	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks related to environmental and social issues	Climate Resilience and Sustainable Agriculture
Activity Metrics	Code	Description/Related Report Section	
Weight of products sold	FB-PF-000.A	The total weight of products sold in 2024 is 63 metric tons.	
Number of production facilities	FB-PF-000.B	We have 1 production facility.	

VOLUME 20 – AGRICULTURAL PRODUCTS

Metric Topic	Code	Metric	Açıklama/İlgili Rapor Bölümü
Greenhouse gas emissions	FB-AG-110a.1	Gross total Scope 1 emissions	Emission Management, Energy Management, Our Goals Related to Climate Risks and Opportunities
	FB-AG-110a.2	Negotiation of the long- and short-term strategy or plan to manage Scope 1 emissions and emission-reduction targets, and analysis of performance against those targets.	
	FB-AG-110a.3	Fleet fuel consumption, renewable percentage	
		Corrective action rate for major and minor non-conformities	
Ingredient Sourcing	FB-AG-440a.1	Identification of Key Products and Assessment of Climate Change-Related Risks and Opportunities	Water Management Integration of Climate Risk Data and Regional Analysis
	FB-AG-440a.2	Percentage of agricultural products sourced from areas of high or extremely high baseline water stress	
Activity Metrics	Code	Description/Related Report Section	
Production by Main Product	FB-AG-000.A	Total Production Volume in 2024: 66,747 metric tons	
Total Area Under Active Cultivation	FB-AG-000.C	4.000 hectares (40.000 decares)	
Cost of Externally Sourced Agricultural Products	FB-AG-000.D	The data is not accessible for this period due to lack of control.	

Metrics coded FB-AG-130a.1, FB-AG-140a.1, FB-AG-140a.2, FB-AG-140a.3, and FB-AG-000.B are presented in the Volume 25 – Processed Foods table to avoid duplication.



ENVIRONMENTAL PERFORMANCE INDICATORS

Energy Indicators	Unit	2022	2023	2024
Total energy consumption (renewable + non-renewable)	kWh	67,547,950.95	91,149,165.68	111,419,921.37
Total energy consumption (renewable + non-renewable)	GJ	243,173	328,137	401,112
Total energy consumption per product (renewable + non-renewable)	kWh/ton	1,584	1,527	1,669
Non-Renewable Energy Indicators (Grid)	Unit	2022	2023	2024
Total energy consumption	kWh	67,547,950.95	91,149,165.68	111,419,921.37
Total electricity consumption by energy use	kWh	19,368,073.28	0	26,771,665
Total electricity consumption by energy use	GJ	69,725	0	96,378
Electricity consumption per product	kWh/ton	454	0	401
Total energy consumption per product	kWh/ton	1,584	1,527	1,669
Electricity intensity	MWh/ton	1.58	1.53	1.67
Natural gas consumption	m ³	4,288,612.40	6,056,258.00	7,564,510.92
Natural gas consumption	kWh	45,833,990.30	64,504,914.46	1,225.70
Natural gas consumption per product	kWh/ton	1,075.03	1,080.70	136,910
Stationary combustion – diesel (industrial machinery)	lt	128,123	132,494	35,667.11
Stationary combustion – diesel (industrial machinery)	kWh	1,270,197	1,313,531	353,599.79
Mobile combustion (diesel) – company vehicles (e.g., commercial vehicles)	lt	54,842.46	38,287.35	34,065.30
Mobile combustion (diesel) – company vehicles (e.g., commercial vehicles)	kWh	543,702.09	379,576.56	308,106
Mobile combustion (gasoline) – company vehicles (e.g., commercial vehicles)	lt	8,814.00	28,710.33	35,667.11
Mobile combustion (gasoline) – company vehicles (e.g., commercial vehicles)	kWh	79,714.98	259,672.99	308.106
Fuel consumption (diesel) of vehicles rented by the company	lt	53,441.15	38,286.75	35.667,11



Non-Renewable Energy Indicators (Grid)	Unit	2022	2023	2024
Fuel consumption (gasoline) – vehicles leased by the company	lt	9,158.51	28,710.2	37,602.8
Fuel consumption (diesel) – employee shuttle vehicles	lt	29,115	31,536	29,680
Fuel consumption (gasoline) – employee shuttle vehicles	lt	0	0	0
Direct and Indirect Energy Consumption	Unit	2022	2023	2024
Direct energy consumption (non-renewable fuel sources, boilers, generators, furnaces, turbines, etc.)	MWh	47,728	90,507	110,603
Indirect energy consumption (purchased energy, heating and cooling, etc.)	MWh	19,368	-	26,771
Total energy consumption	MWh	67,096	90,507	110,603
Energy consumption per product (energy intensity)	MWh/ton	1.57	1.52	1.66
Renewable Energy Indicators	Unit	2022	2023	2024
Installed renewable energy capacity	kWh	1,700	1,700	1,700
Total electricity consumption by energy use	kWh	0	24,691,471	26,771,665
Purchased renewable energy (I-REC)	kWh	0	24,049,340	26,771,665
Energy generated from biogas system	kWh	452,273	642,131	817,332
Renewable energy consumption per unit of product	kWh/ton	10.61	10.76	12.25
Percentage of renewable energy in total energy consumption	%	0.67%	0.70%	0.73%
Percentage of I-REC purchased renewable energy in total energy consumption	%	0	26.4%	19.4%
Percentage of biomass in energy generation	%	%0,67	0.70%	0.73%
Energy savings	Unit	2022	2023	2024
Number of energy efficiency projects	Number of	0	3	2
Energy savings achieved through improvements	kWh	0	387,257	140,851
Cost savings achieved through improvements	TRY	0	1,109,355	334,698
Energy savings per unit of product achieved through improvements	kWh/ton	0	6.49	2.11

* Our electricity consumption has been sourced from renewable energy through I-REC certificates.



Emission Indicators	Unit	2022	2023	2024
Scope 1 greenhouse gas (GHG) emissions (gross total)	ton CO ₂ e	10,454.00	12,857.05	18,301
Scope 2 greenhouse gas (GHG) emissions (all locations and consumption)	ton CO ₂ e	9,374	0	0
Location-based Scope 2 energy indirect emissions (gross total)	ton CO ₂ e	9,374	0	0
Market-based Scope 2 energy indirect emissions (gross total)	ton CO ₂ e	0	0	0
Emissions from biomass sources	-	-	-	149.73
Total gross GHG emissions intensity per unit of product	ton CO ₂ e / ton of product	0.4651	0.2148	0.2900
Annual GHG emissions reduced across all locations and improvements	ton CO ₂ e	19,828	-7,005	5,478
GHG emissions reduction per unit of product	ton CO ₂ e / ton of product	0.380	-0.164	0.092
Annual GHG emissions reduction from energy efficiency improvements	ton CO ₂ e	-	-	170,006

* Our Scope 2 (energy indirect) greenhouse gas emissions have been neutralized through the use of I-REC certificates, which certify the use of renewable energy sources. As a result, the carbon footprint associated with our electricity consumption has been reduced to zero.

Note: The calculation includes the following greenhouse gases: CO₂, CH₄, N₂O, HFCs, SF₆, NF₃, and PFCs.



Material Indicators	Unit	2022	2023	2024
Total production volume	ton	42,635	59,688	66,747
Total raw material consumption	ton	78,283	109,250	124,788
Raw material per unit of product	ton/ton	1.84	1.83	1,868
Total material usage	ton	84,667	118,708	135,273
Total material usage per unit of product	ton/ton	1.99	1.99	2.03
Quantity of final product components and semi-finished products	%	4,339	7,009	7,704*
Total amount of materials used for product packaging	ton	2,045	2,449	2,781**

*7.636 tons of potatoes, 68 tons of onions (Auxiliary materials: frying oil, coating, SAPP, dextrose, salt, antifoam, flour, starch, methylcellulose, granulated coating)

** 2.770 tons of potatoes, 10,63 tons of onions (Packaging materials: cartons, foil, stretch film, trays, carton tape, and tote bags)

Total Waste Indicators	Unit	2022	2023	2024
Total amount of waste	ton	27,814.00	34,012.68	41,105.55
Total amount of waste per unit of product (disposed + recycled)	ton/ton	0.6524	0.5698	0.6158
Total amount of disposed waste per unit of product	ton/ton	1,087.70	2,186.00	2,827.64
Total amount of hazardous waste generated by the company	ton	64.82	77.04	116.11
Amount of hazardous waste per unit of product	ton/ton	0.00152	0.00129	0.00174

Non-Hazardous Waste Breakdown	Unit	2022	2023	2024
Total amount of paper-cardboard waste	ton	280.50	125.12	151.30
Paper waste per unit of product	ton/ton	0.0066	0.0021	0.0023
Total amount of plastic waste	ton	70.31	52.81	62.96
Plastic waste per unit of product	ton/ton	0.0016	0.0009	0.0009
Total amount of metal waste	ton	18.50	12.06	37.28
Metal waste per unit of product	ton/ton	0.0004	0.0002	0.0006
Total amount of wood waste	ton	40.71	109.93	140.24
Amount of wood waste per unit of product	ton/ton	0.0010	0.0018	0.0021



Hazardous Waste Distribution	Unit	2022	2023	2024
Amount of waste batteries and accumulators	ton	-	0,00	0.00
Amount of waste electrical and electronic equipment	ton	0.26	1.60	1.11
Amount of electronic waste per product	ton/ton	0.000006	0.000027	0.000017
Amount of waste vegetable oil	liter	56.98	71.74	107.84
Amount of waste vegetable oil per product	liter/ton	0.0013	0.0012	0.0016
Amount of waste hydraulic oil	ton	3.38	0.00	1.30
Amount of packaging waste contaminated with hazardous substances	ton	4.20	2.48	5.86
Non-halogenated mineral-based process oils (excluding emulsions and solutions)	ton	-	1.22	0.00

Operation-Specific Wastes	Unit	2022	2023	2024
Factory Potato Waste*	ton	18,982.96	26,760.84	33,509.12
Amount of potato waste per product	ton/ton	0.4452	0.4483	0.5020
Wastewater treatment sludge	ton	7,265.50	4,690.10	4,260.90
Amount of treatment sludge per product	ton/ton	0.1704	0.0786	0.0638

Recycled Wastes	Unit	2022	2023	2024
Total amount of recycled waste	ton	26,718.00	31,826.68	38,277.91**
Amount of recycled waste per product	ton/ton	0.63	0.53	0.57
Waste recycling rate	%	96.06%	93.57%	93.12%

Disposed Wastes	Unit	2022	2023	2024
Total amount of disposed waste	ton	1,152.52	2,186.00	2,827.64
Disposal rate	%	2.70%	3.66%	4.24%
Amount of disposed waste per product	ton	0.0270	0.0366	0.04

Waste Reduction Indicators	Unit	2022	2023	2024
Amount of waste reduction	ton	13,117.00	6,198.6800	7,092.8700
Amount of waste reduction per product	ton/ton	0.2516	0.1454	0.1188

* The wastes generated during production include peeled and unpeeled tubers, semi-processed French fries, peel, and filter waste from frying. These wastes are sent to biogas companies for use in electricity and fertilizer production.

** All wastes except for the treatment sludge from the sludge pond are sent by the factory to recycling companies or companies that utilize them for biogas and animal feed. The value of 38.277.91 was calculated by subtracting the amount in the sludge pond from the total waste amount.



Water Consumption Indicators	Unit	2022	2023	2024
Total water consumption from all sources	m ³	612,073	825.303	926,206
Total water consumption (mains water)	m ³	0	0	0
Total water consumption (groundwater)	m ³	612,073	825.303	926,206
Total water consumption (rainwater harvesting)	m ³	0	13.83	0
Water intensity (Water withdrawal per product)	m ³ /ton	14.36	484,035	13.88
Amount of water recovered from process recycling	m ³	344,719	8.11	555,480
Amount of water saved per product	m ³ /ton	8.09	0.59	8.32
Amount of reused or recycled water / Total water consumption	%	0.56	0,59	0.60
Water Discharge	Unit	2022	2023	
Total wastewater discharge	m ³	499,555	698,800	727,958
Amount of wastewater discharged per product	m ³ /ton	11.72	11.71	10.91



SOCIAL PERFORMANCE INDICATORS

Employee Demographic Data	2022	2023	2024
Total number of employees	230	226	226
Total number of employees	178	170	166
Number of white-collar employees	52	56	60
Ratio of blue-collar employees to total employees	77.39%	75.22%	73.45%
Ratio of white-collar employees to total employees	22.61%	24.78%	26.55%
Number of full-time employees	230	226	226
Number of part-time employees	0	0	0
Number of students included in the internship program	5	0	7

Diversity and Inclusion	2022	2023	2024
Number of male employees	209	201	197
Ratio of female employees to total employees	9.13%	11.06%	12.83%
Ratio of male employees to total employees	90.87%	88.94%	87.17%
Number of employees with disabilities	6	7	7

Number of Employees by Age	2022	2023	2024
Total number of employees under 30 years old (<30)	55	59	57
Total number of employees over 30 years old (>30)	175	167	169
Ratio of employees under 30 years old (<30) to total employees	23.91%	26.11%	25.22%
Ratio of employees over 30 years old (>30) to total employees	76.09%	73.89%	74.78%



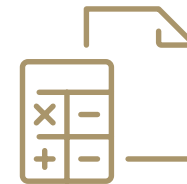
Diversity in Management	2022	2023	2024
Number of Board Members	3	6	6
Number of female members (Board of Directors)	0	1	1
Number of male members (Board of Directors)	3	5	5
Ratio of members under 30 years old (<30) (Board of Directors)	0	0	0
Ratio of members between 30–50 years old (Board of Directors)	0	1	1
Ratio of members over 50 years old (>50) (Board of Directors)	3	5	5
Number of C-Level, Deputy General Managers, Coordinators, Directors, Senior Managers, Factory Managers	3	4	5
Number of female employees (C-Level, Deputy GM, Coordinator, Director, Senior Manager, Factory Manager)	0	0	1
Number of male employees (C-Level, Deputy GM, Coordinator, Director, Senior Manager, Factory Manager)	3	4	4
Number of female employees (Managers)	0	2	2
Number of male employees (Managers)	3	4	4
Number of female employees (All upper and mid-level managerial positions included)	0	%10	%33.33

Employee Turnover Rate	2022	2023	2024
Total number of newly hired employees	51	70	20
New hire rate	%22.17	%30.97	%8.85
Total number of employees who left	26	47	22
Number of female employees who left	1	4	4
Number of male employees who left	25	43	18
Employee turnover rate	%11.30	%20.80	%9.73
Number of employees who left voluntarily	%6.09	%14.60	%5.75

Training and Development	2022	2023	2024
Total training hours provided to employees (person*hour)	4,982	6,271	6.416
Average training hours per employee	22	28	28.39
Average training hours per blue-collar employee	23	27	29
Total training hours provided to blue-collar employees	4,046	4,651	4,893
Average training hours per white-collar employee	18	29	25
Total training hours provided to white-collar employees	936	1,619.5	1,523



10 Annexes





GRI CONTENT INDEX

The reporting has been prepared in accordance with the GRI Standards. GRI 1: Foundation 2021 has been applied.

GRI standard	Notification	Page Number, Explanations and/or URL	Omitted disclosures
GRI 2: General Disclosures 2021			
Disclosures 2021	2-1 – Company Profile	About the Report p.4 About Atakey pp.7-10 Contact p.220	
	2-2 – Organizations and Structures Included in Sustainability Reporting	About the Report p.4	
	2-3 – Reporting Period, Frequency, and Contact Information	About the Report p.4	
	2-4 – Restated Information Compared to Previous Reports	This is Atakey's first sustainability report.	
	2-5 – Whether the Report Has Been Subject to External Assurance	Assurance services are provided for TSRS and greenhouse gas emissions.	
	2-6 – Activities, Value Chain, and Other Business Relationships	About Atakey pp.7-10 Overview pp.12-13 Sustainable Value Chain p.57	
	2-7 – Number and Profile of Employees	Protection of Employee Rights pp.88-90	
	2-8 – Employment Structure Including Subcontractor Employees	No information has been provided regarding the details of subcontractor company employees.	
	2-9 – Governance Structure	Board of Directors and Related Committees pp.33-36 Sustainability Management pp.37-41	
	2-10 – Process for Determining the Competence and Qualifications of the Members of the Highest Governance Body	Board of Directors and Related Committees pp.33-36 Sustainability Management pp.37-41	
	2-11 – Chair of the Highest Governance Body	Board of Directors and Related Committees pp.33-36 Corporate Governance Structure and Practices pp.44-47	
	2-12 – Role of the Highest Governance Body in Managing the Organization's Impacts Arising from Its Activities	Board of Directors and Related Committees pp.33-36 Sustainability Management pp.37-41 Corporate Risk Governance pp.42-43	
	2-13 – Responsibility and commitment in managing impacts arising from activities	Message from the Chair of the Board of Directors p.5 Sustainability Management pp.37-41 Corporate Risk Governance pp.42-43 Corporate Governance Structure and Practices pp.44-47	
	2-14 – Role of the highest governance body in sustainability reporting	Sustainability Management pp.37-41 Corporate Risk Governance pp.42-43 Corporate Governance Structure and Practices pp.44-47	
	2-15 – Prevention of conflicts of interest	Business Ethics pp.48-49	
	2-16 – Process for communicating critical matters to the highest governance body	Sustainability Management pp.37-41 Business Ethics pp.48-49	
	2-17 – Collective knowledge of the highest governance body	Sustainability Management pp.37-41 Corporate Governance Structure and Practices pp.44-47	
	2-18 – Evaluation of the performance of the highest governance body	Sustainability Management pp.37-41 Corporate Governance Structure and Practices pp.44-47	
	2-19 – Compensation policies	Our Sustainability Commitments and Policies pp.24-27	
	2-20 – Wage Determination Process	Fair Employment and Social Security p.92	
	2-21 – Annual total compensation rates		This information is confidential.
	2-22 – Statement on sustainable development strategy	Message from the Chair of the Board of Directors p.5 Our Contribution to the Sustainable Development Goals pp.15-16 Our Sustainability Strategy pp.17-18	
	2-23 – Policy commitments	Our Sustainability Commitments and Policies pp.24-27	
	2-24 – Implementation of policy commitments	Our Sustainability Commitments and Policies pp.24-27	
	2-25 – Processes to remediate negative impacts	Our Sustainability Commitments and Policies pp.24-27 Our Sustainability Targets pp.19-23	
	2-26 – Mechanisms for seeking advice and raising concerns about ethical and lawful behavior	Business Ethics pp.48-49 Our Customer Satisfaction Mechanism p.59	
	2-27 – Compliance with laws and regulations	Sustainability Management pp.37-41	
	2-28 – Memberships in associations	Atakey's Quality Approach p.14	
	2-29 – Stakeholder engagement	Materiality Analysis pp.28-30	
	2-30 – Collective bargaining agreements	Employee Wellbeing p.93	



Priority Topics			
GRI 3: Material Topics 2021	3-1 Process for determining material topics	Materiality Analysis pp.28-30	
	3-2 List of material topics	Materiality Analysis pp.28-30	
Ethics, Compliance, and Transparency			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Business Ethics pp.48-49 Anti-corruption pp.50-51	
GRI 205 Anti-corruption 2016	205-1 Activities assessed for risks related to corruption	Corporate Risk Governance pp.42-43 Anti-corruption pp.50-51	
	205-2 Communication and training on anti-corruption policies and procedures	Anti-corruption pp.50-51 Our Sustainability Targets pp.19-23	
	205-3 Confirmed incidents of corruption and measures taken	Business Ethics pp.48-49	
Plastics and Packaging			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Environmental Management pp.69-70 Waste Management pp.78-82	
GRI 301 Materials 2016	301-1 Materials used by weight or volume	Waste Management pp.78-82 Environmental Performance Indicators pp.184-189	
	301-2 Used recycled input materials	Waste Management pp.78-82 Environmental Performance Indicators pp.184-189	
Energy Efficiency			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Environmental Management pp.69-70 Energy Management pp.71-74	
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Energy Management pp.71-74 Environmental Performance Indicators pp.184-189	
	302-3 Energy intensity	Energy Management pp.71-74 Environmental Performance Indicators pp.184-189	
	302-4 Reduction of energy consumption	Energy Management pp.71-74	



Water Management			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Environmental Management pp.69-70 Water Management pp.83-84	
GRI 303 Water and Effluents 2018	303-1 Interaction with shared water resources	Water Management pp.83-84	
	303-2 Management of impacts based on water discharge	Water Management pp.83-84	
	303-3 Water Withdrawal	Water Management pp.83-84 Environmental Performance Indicators pp.184-189	
	303-4 Water Discharge	Water Management pp.83-84 Environmental Performance Indicators pp.184-189	
	303-5 Water consumption	Water Management pp.83-84 Environmental Performance Indicators pp.184-189	
Biodiversity Conservation			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Biodiversity Conservation p.85	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed, or adjacent to protected areas and areas of high biodiversity value outside protected areas	Biodiversity Conservation p.85	
	304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity Conservation p.85 Sustainable Agricultural Practices p.67	
Climate Action			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Environmental Management pp.69-70 Emission Management pp.75-77	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	
	305-2 Indirect energy (Scope 2) greenhouse gas emissions	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	
	305-3 Other indirect (Scope 3) greenhouse gas emissions	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	
	305-4 Greenhouse gas intensity	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	
	305-5 Reduction of greenhouse gas emissions	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	Emission Management pp.75-77 Environmental Performance Indicators pp.184-189	



Waste and Packaging Management

GRI 3: Material Topics 2021	3-3 Management of the material topic	Environmental Management pp.69-70 Waste Management pp.78-82	
GRI 306: Waste 2020	306-1 Waste generation and significant impacts related to waste	Waste Management pp.78-82	
	306-2 Management of impacts related to waste	Waste Management pp.78-82	
	306-3 Generated waste	Waste Management pp.78-82 Environmental Performance Indicators pp.184-189	
	306-4 Waste saved from disposal	Waste Management pp.78-82 Environmental Performance Indicators pp.184-189	
	306-5 Waste diverted from disposal	Waste Management pp.78-82 Environmental Performance Indicators pp.184-189	

Sustainable Supply Chain

GRI 3: Material Topics 2021	3-3 Management of the material topic	Sustainable Value Chain p.57	
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers screened using environmental criteria	Our Responsible Supply Chain Management p.58	
	308-2 New suppliers screened using environmental criteria	Our Responsible Supply Chain Management p.58 The First Step for Quality Potatoes p.61 The Story Behind the Flavor from the Soil p. 62-65	

Employee Wellbeing

GRI 3: Material Topics 2021	3-3 Management of the material topic	Protection of Employee Rights pp.88-90	
GRI 401 Employment 2016	401-1 New hires and employee turnover	Protection of Employee Rights pp.88-90 Social Performance Indicators pp.190-191	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Protection of Employee Rights pp.88-90 Fair Employment and Social Security p.92 Employee Wellbeing p.93	
	401-3 Parental leave	Fair Employment and Social Security p.92	



Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Occupational Health and Safety pp.95-97	
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety pp.95-97	
	403-2 Hazard identification, risk assessment, and accident investigation	Occupational Health and Safety pp.95-97	
	403-3 Occupational health services	Occupational Health and Safety pp.95-97	
	403-4 Employee participation, consultation, and communication for occupational health and safety	Occupational Health and Safety pp.95-97	
	403-5 Employee training on occupational health and safety topics	Occupational Health and Safety pp.95-97	
	403-6 Promotion of employee health	Occupational Health and Safety pp.95-97	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Occupational Health and Safety pp.95-97	
	403-8 Employees covered by the occupational health and safety management system	Occupational Health and Safety pp.95-97	
	403-9 Work-related accidents	Occupational Health and Safety pp.95-97	
	403-10 Work-related illnesses	Occupational Health and Safety pp.95-97	
Talent Management			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Employee Training and Development p.94	
GRI 404 Training and Education 2016	404-1 Average annual training hours per employee	Employee Training and Development p.94 Social Performance Indicators pp.190-191	
	404-2 Programs for developing employees' skills and transition support programs	Employee Training and Development p.94	
Diversity and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Protection of Employee Rights pp.88-90	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Structure and Practices pp.44-47 Diversity and Inclusion pp.91-92 Social Performance Indicators pp.190-191	
	405-2 Ratio of basic salary and remuneration of women to men	Fair Employment and Social Security p.92 Social Performance Indicators pp.190-191	
Engagement with Local Communities			
GRI 3: Material Topics 2021	3-3 Management of the material topic	Our Social Contributions p.98	
GRI 413 Local Communities 2016	413-1 Operations related to local community engagement, impact assessments, and development programs	Our Social Contributions p.98	



Food Safety and Quality			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Quality Food Production p.60	
GRI 416 Customer Health and Safety 2016	GRI 416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	The Story Behind the Flavor from the Soil pp. 62-65 Food Safety and Inspection Processes p.66	
Responsible Marketing and Product Labeling			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Quality Food Production p.60	
GRI 417 Marketing and Labeling 2016	GRI 417-1: Requirements for Product and Service Information and Labeling	The Story of Flavor from the Soil pp. 62-65 Our Food Safety and Inspection Processes p. 66 sustainable Agriculture Practices p. 67	
Circular Economy			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Waste Management pp. 78-82	
Atakey's Self-Declared Material Topics	We embrace circular economy principles at every stage of our production, fulfilling our responsibility to the planet.	Waste Management pp. 78-82	
Innovative Partnerships			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Sustainability Management pp. 37-41	
Atakey's Self-Declared Material Topics	We focus on creating new collaboration opportunities by sharing the knowledge and experience gained from our projects with other group companies, relevant NGOs, and academic institutions.	Sustainable Value Chain p. 57	
Information Security			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Information Security Management pp. 53-54	
Atakey's Self-Declared Material Topics	We implement our information management processes with a dynamic and continuously updated approach that integrates technical, administrative, and physical safeguards.	Information Security Management pp. 53-54	
Future of Work			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Sustainability Management pp. 37-41	
Atakey's Self-Declared Material Topics	Atakey strengthens its long-term success and social responsibility by developing innovative and holistic sustainability solutions. This integrated approach ensures the company creates future value through strategic planning that considers climate and sustainability-related risks and opportunities.	The Story Behind the Flavor from the Soil p. 62-65 Sustainable Agricultural Practices p. 67	
Sustainable Agriculture Practices			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Our Sustainability Commitments and Policies pp. 24-27	
Atakey's Self-Declared Material Topics	At Atakey, we aim to achieve maximum efficiency in our contract-based and seed production processes by utilizing modern and sustainable agricultural techniques.	Water Management pp. 83-84 Sustainable Agricultural Practices p. 67 Climate Resilience and Sustainable Agriculture p. 103	
Renewable Energy			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Atakey's Transition to a Low-Carbon Economy and Sustainability Strategy p. 104	
Atakey's Self-Declared Material Topics	Through our renewable energy investments, we aim to increase the use of sustainable energy.	Energy Management pp. 71-74 Emission Management pp. 75-77	



Stakeholder Engagement			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Sustainability Management pp. 37–41	
Atakey's Self-Declared Material Topics	We analyze the expectations of our internal and external stakeholders—including customers, suppliers, employees, investors, and the community—along with potential reputation risks and sustainability priorities.	Sustainability Management pp. 37–41	
Community Investments			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	People-Centered Work Culture p.89	
Atakey's Self-Declared Material Topics	As of December 2023, we aim to enhance our social impact by strengthening our collaboration with our newly appointed Independent Board Member who brings valuable experience in civil society.	Our Contributions to Society p.98	
Sustainable Finance & Responsible Investment			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Sustainability Management pp. 37–41	
Atakey's Self-Declared Material Topics	To evaluate the impacts of new investments, operational changes, and sustainable finance processes, we use our Climate Risk Inventory, providing an integrated risk assessment approach for investment decisions and business strategies.	Environmental Management pp. 69–70 Atakey's Transition to a Low-Carbon Economy and Sustainability Strategy p.104	
Integrated Risk Management			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Corporate Risk Governance pp. 42–43 Corporate Risk Management Framework p.103	
Atakey's Self-Declared Material Topics	We consider our risk management framework holistically, ensuring that it aligns with risk-related processes and is integrated into our strategic planning activities.s	Corporate Risk Governance pp. 42–43 Corporate Risk Management Framework p.103	
Digitalization			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	The Story Behind the Flavor from the Soil pp. 62-65	
Atakey's Self-Declared Material Topics	We embrace continuous improvement in supporting sustainable agriculture through innovation and digital transformation.	The Story Behind the Flavor from the Soil pp. 62-65 Sustainable Agricultural Practices p. 67	
Product Life Cycle			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Waste Management pp. 78–82	
Atakey's Self-Declared Material Topics	In the long term, we aim to establish a life cycle assessment system in accordance with ISO 14040 Life Cycle Assessment Framework and ISO 14044 Life Cycle Assessment guidelines.	Waste Management pp. 78–82	



Innovative Products and Innovation			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Sustainability Commitments and Our Policies (pp. 24–27)	
Atakey's Self-Declared Material Topics	We strengthen our company's competitive position through projects focused on innovative technologies and sustainable growth.	Waste Management (pp. 78–82) Water Management (pp. 83–84)	
Organizational Development and Culture			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Employee Training and Development (p. 94)	
Atakey's Self-Declared Material Topics	Through our comprehensive training programs, we continuously enhance the knowledge and competencies of our employees, thereby improving our overall corporate performance.	Employee Training and Development (p. 94)	
Reduction of Food Loss and Waste			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Waste Management pp. 78–82	
Atakey's Self-Declared Material Topics	Preventing food waste and utilizing our by-products in the most efficient way possible are among the fundamental pillars of our corporate culture.	Waste Management pp. 78–82	
Easy Access to Raw Materials (Seeds and/or Products)			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	The Story Behind the Flavor from the Soil pp. 62-65	
Atakey's Self-Declared Material Topics	With the web-based data set developed in 2024, we aim to make more informed choices each year when selecting potato cultivation fields, taking into account climate risks and protected areas.	The Story Behind the Flavor from the Soil pp. 62-65 Climate Resilience and Sustainable Agriculture p. 103	
GMO Transparency			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	The Story Behind the Flavor from the Soil pp. 62-65	
Atakey's Self-Declared Material Topics	As Atakey, we do not use any GMO raw materials; we procure our potato seeds and other agricultural inputs in compliance with legal regulations.	The Story Behind the Flavor from the Soil pp. 62-65	
Talent Attraction and Retention			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Protection of Employee Rights pp. 88–90	
Atakey's Self-Declared Material Topics	We value unlocking the full potential of all our colleagues and integrating their individual talents into our business processes.	Protection of Employee Rights pp. 88–90	
Regulatory Compliance			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Risk Inventory and TSRS-Aligned Scope pp. 104–106	
Atakey's Self-Declared Material Topics	Our Audit Committee evaluates the effectiveness of the measures taken and ensures that the processes align with legal compliance and corporate policies.	Our Targets Related to Climate Risks and Opportunities pp. 113–117	
Customer Experience and Satisfaction			
GRI 3: Material Topics 2021	3-3 Management of the Material Topic	Our Customer Satisfaction Mechanism p. 59	
Atakey's Self-Declared Material Topics	We consider customer satisfaction as one of the cornerstones of our sustainable business model and act with this understanding.	Our Customer Satisfaction Mechanism p. 59	



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		YES	NO	PARTIALLY	PARTIALLY			
	A. General Principles							
	A1. Strategy, Policy, and Targets							
A1.1	The Board of Directors of the partnership has identified the priority environmental, social, and governance (ESG) topics, risks, and opportunities.	✓				The TFI Sustainability Coordination Board, which reports to the Board of Directors through the Corporate Governance Committee, evaluates the environmental, social, and governance (ESG) risks and opportunities that group companies may face, and recommends group-level risk management policies. The TFI Sustainability Management Procedure has been developed to design, implement, and regularly monitor a comprehensive and integrated sustainability strategy aimed at securing the long-term success of TFI TAB Gıda Yatırımları and its group companies by considering economic, environmental, and social dimensions.	Pages 42–43 Pages 100–117	
	ESG policies (e.g., Environmental Policy, Energy Policy, Human Rights and Employee Policy, etc.) have been established and publicly disclosed by the Board of Directors of the partnership.	✓				The ESG policies of Atakey Patates are published on the company's website.	https://www.atakey.com.tr/en/corporate-governance/policies/	
A1.2	Short and long term targets defined within the ESG policies have been publicly disclosed.	✓				As Atakey Patates, since 2023, we have been transparently sharing the progress we have made on our sustainability journey, the challenges we have encountered, and our expectations for the future with all our stakeholders. We determine our sustainability strategy in line with global and sectoral trends and form our targets within this perspective. In our 2024 Sustainability Report, we shared our short-, medium-, and long-term goals focused on ESG. These goals are shaped by a vision based on reducing our environmental impacts, contributing to society, and the principles of good governance. They are shared transparently with relevant stakeholders and made publicly available through our annual reports. Thus, the progress of our company in its sustainability journey can be regularly monitored. Additionally, we publicly share some of our environmental targets specific to Atakey Patates under the climate action heading on our website.	https://www.atakey.com.tr/en/sustainability/ Pages 19-23 Pages 113–117	



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		YES	NO	PARTIALLY	PARTIALLY			
	A2. Implementation/Monitoring							
A2.1	The committees and/or units responsible for the execution of ESG policies, as well as the highest-level officials within the partnership responsible for ESG matters and their roles, have been identified and publicly disclosed.	✓				<p>The Board of Directors of TFI is responsible for defining the sustainability strategies of TFI TAB Gıda Yatırımları and its group companies. Within the scope of sustainability management, there are two main structures:</p> <ul style="list-style-type: none"> – TFI Sustainability Coordination Board – Atakey Sustainability Board <p>The Board of Directors of Atakey, through the Atakey Corporate Governance Committee, leads the company's long-term value creation goals by taking into account environmental, social, and governance (ESG) factors. The approval mechanisms for processes are carried out by the Chairperson and Vice Chairperson of the Atakey Board of Directors.</p> <p>The Atakey Sustainability Board has been established to operate in alignment with the TFI Sustainability Coordination Board and focuses on operational processes and practices. Throughout the entire process, the TFI Sustainability Coordination Board guides and supports the Atakey Sustainability Board. A company executive represents Atakey in the Sustainability Board, ensuring that decisions are taken and approved effectively. Within the committee, there are three separate working groups composed of individuals with expertise in environmental, social, and governance matters. The Atakey Sustainability Board convenes twice a year and communicates its decisions and meeting outcomes to the TFI Sustainability Coordination Board.</p> <p>The sustainability governance structure is outlined in the Sustainability Management Procedure of TFI TAB Gıda Yatırımları A.Ş. and its Group Companies.</p>	Pages 31-55	
	The activities carried out under the scope of the policies have been reported to the Board of Directors at least once during the year by the responsible committee and/or unit.	✓				<ul style="list-style-type: none"> ▶ Atakey Corporate Governance Committee: Convenes at least 4 times a year. ▶ Atakey Audit Committee: Convenes at least 4 times a year. ▶ TFI Sustainability Coordination Board: Meets regularly at least twice a year to establish and effectively implement sustainability strategies and targets across the group, and holds 4 meetings annually for matters such as the evaluation of ESG risks and opportunities. ▶ Atakey Early Risk Detection Committee: Holds 6 meetings per year. ▶ Atakey Sustainability Board: Convenes regularly at least 2 times a year. ▶ Atakey Sustainability Working Groups: Meet 4 times a year (on a quarterly basis). 	https://www.atakey.com.tr/en/corporate-governance/committees/ Pages 31-55	



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		YES	NO	PARTIALLY	PARTIALLY			
A2.2	Implementation and action plans aligned with ESG targets have been developed and publicly disclosed.	✓				<p>While determining its sustainability strategies, Atakey Patates prioritizes key topics under the categories of environmental, social, and governance. In line with its strategic goals for the short term (2025–2026), medium term (2027–2028), and long term (2029–2030), the company has set comprehensive targets in areas such as Integrated Sustainability Management System, Carbon Neutrality, Water Management, Waste Management and Circular Economy, Natural Resource Conservation, Sustainable Business Model, Sustainable Value Chain, Employee Rights, and Diversity. Within this framework, Atakey has adopted a broad sustainability approach that encompasses the integrated management of areas such as environment, quality, occupational health and safety, energy, water, and carbon management, as well as pilot regenerative agriculture practices and collaborations with local suppliers. These targets and action plans, which had not been publicly disclosed previously, have been shared in detail through the 2024 Sustainability Report.</p> <p>"In summary, in 2023, we submitted our official commitment to the Science Based Targets initiative (SBTi) to reduce our carbon footprint, and this commitment was approved in May 2023. Within the scope of our Emission Reduction Policy, we have committed to reducing our Scope 1 and Scope 2 emissions by 42% by 2030, compared to the base year 2022, in line with the target of limiting global warming to 1.5°C; and to reducing our Scope 3 emissions by 42% in line with the target of keeping it below 2°C.</p>	Pages 19–23 Pages 75–77	
A2.3	ESG Key Performance Indicators (KPIs) and the level of achievement of these indicators over the years have been publicly disclosed.	✓				<p>As Atakey Patates, since 2021 we have been regularly monitoring key performance indicators in the fields of Environmental, Social, and Governance (ESG). These indicators were publicly disclosed for the first time through the 2023 TFI Sustainability Report. In the same report, we also identified and shared qualitative and quantitative targets for some key performance indicators. In 2025, we published our own sustainability report for the first time regarding our 2024 activities. In this report, we set year-based targets for the key performance indicators we monitor and publicly shared these targets through the 2024 Sustainability Report.</p>	Pages 113-117 Pages 184-191	
A2.4	Activities aimed at improving sustainability performance related to business processes, products, or services have been publicly disclosed.	✓				<p>We transparently share our activities aimed at improving our sustainability performance. The actions we carry out to reduce our environmental and social impacts are implemented within the framework of our corporate sustainability policies. In this context, we publicly announce our sustainability-focused practices—such as monitoring and reducing our carbon footprint, our investments in energy efficiency, and our water and waste management projects—through public reports and disclosures. In addition, by ensuring compliance with relevant regulations, we promote sustainable agricultural practices and carry out efforts to improve sustainability standards in our supply chain.</p>	Pages 69-85	



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	A3. Reporting							
A3.1	Information regarding the partnership's sustainability performance, targets, and actions has been presented in an understandable, accurate, and sufficient manner in the annual activity reports.	✓				It has been included in our 2024 Annual Report.	https://www.atakey.com.tr/en/investor-relations/financial-information/	
A3.2	The partnership has publicly disclosed information on which of the United Nations (UN) 2030 Sustainable Development Goals (SDGs) its activities are aligned with.	✓				In line with the United Nations 2030 Sustainable Development Goals, we focus our activities on environmental protection, economic growth, and social welfare. We ensure sustainable food production, support local farmers, protect natural resources, implement water-saving and recycling practices, improve our energy efficiency, and promote the use of renewable energy. Additionally, through our commitments in areas such as early risk detection, emission reduction, and occupational health and safety, we align our operations with global development goals. The details of all these efforts are publicly disclosed in our 2024 Sustainability Report.	Pages 15-23	
A3.3	Lawsuits filed and/or concluded against the company in relation to ESG matters, which are significant in terms of ESG policies and/or could materially affect its operations, have been publicly disclosed.	✓				In 2024, there were no lawsuits filed and/or concluded against us concerning environmental, social, or governance matters.	https://www.atakey.com.tr/en/corporate-governance/corporate-governance-compliance-report/	
	A4. Verification							
A4.1	The partnership's ESG Key Performance metrics have been verified by an independent third party and publicly disclosed.	✓				As Atakey Patates, we have published our first-ever Sustainability Report for 2024 and made it publicly available on our corporate website. The data presented in the report has been partially verified by EY (Ernst & Young) for independent assurance purposes, and the detailed verification documents, along with the Independent Assurance Statement, are included in the sustainability report	Pages 119-120	
	B. Environmental Principles							
B1	The partnership has publicly disclosed its environmental management policies and practices, action plans, environmental management systems (known through the ISO 14001 standard), and related programs.	✓				As Atakey Patates, we hold the ISO 14001 Certification, and the related certificate is available on our corporate website. We have transparently disclosed our environmental performance in alignment with our focus areas through our 2024 Sustainability Report and shared it with the public.	https://www.atakey.com.tr/kurumsal-yonetim/kalite/DoğayaSaygılıYaklaşım	



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B2	In providing information on environmental management, the scope of the environmental reports, the reporting period, the reporting date, and any limitations related to the reporting conditions have been publicly disclosed.	✓				As Atakey Patates, we monitor our environmental performance data in line with sustainability principles and share them transparently. We provided a detailed explanation of our environmental sustainability activities for the year 2024 in our 2024 Sustainability Report. In our report, we included information on environmental management topics such as greenhouse gas emissions, energy and water consumption, waste management, and sustainable agriculture. We are committed to continuously improving our environmental sustainability performance and place great importance on maintaining transparent and open communication with our stakeholders throughout this process.	Pages 69-85	
B3	It has been provided under A2.1.	✓						
B4	Environmental targets included in performance incentive systems for stakeholders (such as board members, executives, and employees) have been publicly disclosed.		✓			Environmental targets are not yet directly included among the reward criteria in the company's current performance incentive systems for board members, executives, and employees. However, in line with the company's sustainability strategies, this topic is considered a potential area for development and may be evaluated for future integration into incentive mechanisms.	Pages 37-41	
B5	The integration of prioritized environmental issues into business objectives and strategies has been publicly disclosed.	✓				Atakey Patates discloses its environmental data annually in alignment with its focus areas and shares its targets with the public whenever possible. Since 2021, the company has been monitoring its environmental data and has been reporting and publicly disclosing this information since 2023. Atakey Patates determines its activities in order to minimize the environmental impacts of its sector and to support sustainable growth. Accordingly, stakeholder analyses, sector assessments, and risk management studies are regularly conducted to determine the company's priority environmental issues. These studies are carried out under the leadership of the company's Sustainability Board. Throughout the entire process, the TFI Sustainability Coordination Board guides and supports the Atakey Sustainability Board. The strategies developed are shared with the public through annual sustainability reports, along with short-, medium-, and long-term targets and progress updates. Furthermore, it is aimed to increase awareness and engagement of employees and suppliers through training programs. Atakey Patates considers addressing environmental issues not only as a responsibility, but also as a competitive advantage and a matter of corporate accountability. This perspective ensures the strengthening of the connection between the company's goals and environmental sustainability. Details regarding this issue were shared with the public in the 2024 Sustainability Report.	Pages 69-85 Pages 19-30	



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		YES	NO	PARTIALLY	PARTIALLY			
B6	It has been provided under A2.4.							
B7	The management of environmental matters throughout the operational process, including the partnership's value chain and covering both suppliers and customers, as well as how these matters are integrated into business objectives and strategies, has been publicly disclosed.	✓				As Atakey Patates, we manage environmental matters by integrating them into our operational processes and value chain. Promoting sustainable agricultural practices, increasing energy and water efficiency, reducing our carbon footprint, and improving waste management are among our top priorities. Accordingly, we work in collaboration with our suppliers to develop sustainability standards and carry out training and awareness programs. We aim to align our strategies with sustainability principles and make them compatible with our corporate strategies. In this context, we aim not only to minimize environmental impacts in our own operations but also throughout our value chain. Within this scope, we integrate topics such as sustainable raw material sourcing, reduction of water and energy consumption, monitoring of greenhouse gas emissions, and waste management into our corporate strategies. We share all these efforts transparently through our sustainability reports. In addition, we aim to become a member of amfori – a non-profit organization supporting the sustainable, ethical, and responsible development of global trade – in 2025. Through our amfori membership, we are committed to adopting internationally recognized social compliance and sustainability standards and promoting environmentally, socially, ethically, and economically sustainable practices throughout our supply chain.	Pages 57-59 Pages 69-85	
B8	Whether or not the company is involved in the policy-making processes of relevant environmental organizations and non-governmental organizations, as well as the collaborations established with these institutions, has been publicly disclosed.	✓				As Atakey Patates, in order to support environmental sustainability and contribute to the preservation of biodiversity, we became a member of the Malaysia-based international organization RSPO in 2021. Within the scope of our membership, we support RSPO with every ton of palm oil we purchase, thereby contributing to the sustainable production of palm oil. In addition, in order to increase our environmental awareness and create social value, we are carrying out a project together with the Educational Volunteers Foundation of Turkey (TEGV), which involves the recycling of Waste Electrical and Electronic Equipment (WEEE); the proceeds from this project are donated to TEGV. Both of these initiatives have been developed in alignment with Atakey's Environmental Policy and reflect our sustainability approach. We share all these collaborations and projects with the public through our sustainability reports in line with our principle of transparency.	Pages 60-67 Page 98	



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B9	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) have been publicly disclosed periodically in a comparable manner in light of environmental impacts.	✓				Atakey Patates began calculating its greenhouse gas emissions (Scope 1, Scope 2, and Scope 3) in 2022; however, it has been regularly tracking its data on waste management, air quality, energy consumption, and water and wastewater management since 2021. The environmental data of the company were first presented to the public through the 2023 TFI Sustainability Report, which was published in 2024. Together with the 2024 data, all comparable environmental data collected since 2021 have been shared with the public within the scope of the 2024 Atakey Sustainability Report.	Pages 69-85 Pages 184-191	
B10	The standards, protocols, methodologies, and base year details used for data collection and calculation have been publicly disclosed.	✓				Atakey Patates uses the methodology suggested by the Global Reporting Initiative (GRI) Standard together with the reporting requirements of local laws and regulations for the disclosure of its environmental data. These data are collected and consolidated by the members of the working group established within Atakey Patates under the Sustainability Board on Environmental, Social, and Governance (ESG) issues. Since 2022, emissions data have been calculated and reported in accordance with the GHG Protocol. In the coming period, the implementation of this method will continue. Water and energy consumption data are obtained from invoices of local distribution companies and verified by Atakey Patates personnel through meters. Air quality data are collected by authorized laboratories using nationally recognized methods and reported after analysis. All these data are collected, consolidated, and reported in accordance with the determined standards and procedures. The details of the methodologies used for environmental and measurement data have been shared with the public through the 2024 Sustainability Report.	Pages 69-85 Pages 184-191	
B11	The increase or decrease in environmental indicators for the reporting year, compared to previous years, has been publicly disclosed.	✓				Atakey Patates has publicly disclosed the environmental data it has been tracking since 2021 in its 2024 Sustainability Report. The report allows for observation of year-over-year changes in the relevant environmental indicators.	Pages 184-191	



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B12	Short- and long-term targets have been set to reduce environmental impacts, and both these targets and the progress made compared to the targets set in previous years have been publicly disclosed.	✓				According to Atakey Patates' environmental data for the period between 2021 and 2024, water consumption increased by approximately 26% , with a total of 926,206 m ³ used in 2024. In addition, more than 60% of the water used is recycled, thus ensuring efficient use of our resources despite the increase in production volume. In waste management, waste intensity per product, which was 0.78 tons/ton in 2021, decreased by 27% to 0.57 tons/ton by 2023; however, in 2024, due to increased production, it slightly rose again to 0.62 tons/ton . In general, this improvement is supported by effective waste segregation and a recycling rate of over 93% . In renewable energy use, our electricity consumption, which was approximately 24.7 million kWh in 2023, increased significantly to 27.6 million kWh in 2024. These developments, along with the increase in production volume, show that our sustainability goals are being met, our resources are being used more efficiently, and our environmental impacts are being minimized. The details are publicly disclosed in the 2024 Atakey Sustainability Report.	Pages 69-85 Pages 19-23	
B13	A climate crisis mitigation strategy has been developed, and the planned actions have been publicly disclosed.	✓				Atakey Patates has identified climate-related physical and transition risks in accordance with the Türkiye Sustainability Reporting Standards (TSRS) Climate-related Disclosures (TSRS 2) document and has created risk-opportunity matrices based on an IPCC-based methodology to assess these risks. In this context, the identified physical and transition climate risks and their potential impacts on Atakey Patates' asset types, business model, and financial structure, as well as the planned actions and measures to reduce these impacts, have been publicly disclosed in detail through the 2024 Sustainability Report.	Pages 100-117	



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B14	Programs or procedures have been established to prevent or minimize the potential negative environmental impacts of products and/or services, and these have been publicly disclosed.	✓				As Atakey Patates, we have developed various programs and procedures to prevent the potential negative environmental impacts of our products and services and to minimize these impacts. In this context, we are increasing our energy efficiency, optimizing our water usage, improving our waste management processes, regularly monitoring our carbon footprint, and ensuring the procurement of sustainable raw materials. Additionally, we organize training programs with our employees and suppliers to raise awareness on environmental sustainability and continuously monitor our actions aimed at reducing environmental impact. We share all these programs and procedures transparently in our sustainability reports and relevant publicly available documents.	Pages 69-85	
	Actions have been taken to reduce greenhouse gas emissions generated by third parties (e.g., suppliers, subcontractors, distributors, etc.), and these actions have been publicly disclosed.	✓				<p>As Atakey Patates, we have taken a strategic step to improve the environmental performance of our supply chain and started to evaluate the environmental commitments of our suppliers of food and waste products, packaging, auxiliary materials, and chemicals. In the last quarter of 2023, we sent a questionnaire to our suppliers to collect information about their environmental policies, targets, and management systems.</p> <p>This survey has formed an important basis for evaluating our suppliers' environmental protection commitments and practices. The survey reached 24 of our suppliers. Based on the results of the survey, action plans will be developed and implemented in 2025 in line with short-, medium- and long-term targets. In this process, we aim to improve our supply chain's environmental performance and raise sustainability awareness.</p> <p>In addition, Atakey Patates is committed to promoting sustainable, ethical, and fair trade in global commerce. Our aim is to evaluate and monitor the environmental, social, ethical, and economic sustainability practices of our suppliers annually, starting from 2024 and extending to our 2025 targets. In this direction, we also monitor our suppliers' human rights and ESG practices. We are determined to encourage our suppliers to implement environmentally, socially, ethically, and economically sustainable practices through the standards we will establish.</p>	Pages 57-58	



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B15	The environmental benefits/ gains and cost savings achieved through initiatives and projects aimed at reducing environmental impacts have been publicly disclosed.	✓				As Atakey Patates, within the scope of our initiatives to reduce environmental impacts, we plan to invest in the procurement of water and electricity-saving equipment, the strengthening of environmentally friendly infrastructures, the greening of facility areas, and the implementation of sustainable projects. The investment amount we will determine for 2024 will be finalized in the upcoming period. Thanks to our energy efficiency-focused improvement projects, a cost saving of 334,698 TRY has been achieved. Details have been publicly disclosed in the 2024 Sustainability Report.	Pages 69-85	
B16	Energy consumption data (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) have been publicly disclosed as Scope 1 and Scope 2.	✓				While the share of renewable energy consumption in total energy consumption was only 0.7% in 2021 and 2022, it reached zero-emission level in 2024. Additionally, within the scope of the I-REC implementation, approximately 24.7 million kWh of renewable energy was purchased in 2023 and approximately 26.8 million kWh in 2024, enabling us to effectively offset our emissions. These developments demonstrate our commitment to energy management processes and the success of our digital monitoring systems. Despite increased production volumes, our 2024 energy intensity indicators showed a significant improvement. The key performance indicators for energy continue to support our energy efficiency improvement efforts. Energy consumption and Scope 1 and Scope 2 carbon emissions have been publicly disclosed in the 2024 Sustainability Report.	Pages 71-77	
B17	Information on electricity, heat, steam, and cooling produced during the reporting year has been publicly disclosed.	✓				In the reporting year, the electricity, heat, steam, and cooling needs of Atakey Patates facilities were met with energy from both internal and external renewable sources. For example, according to the data for 2024, approximately 817 thousand kWh (approximately 0.5%) of our electricity consumption was met from our own biogas system. All of this data clearly demonstrates that we manage our energy needs through renewable energy sources and share them transparently in our sustainability reports. Details have been publicly disclosed in the 2024 Sustainability Report.	Pages 71-77	



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B18	Efforts have been made to increase the use of renewable energy and transition to zero or low-carbon electricity, and these efforts have been publicly disclosed.	✓				Since 2022, Atakey Patates has been procuring Renewable Energy Certificates (I-REC) through purchases to minimize emissions from electricity consumption sourced from the national grid. In addition, approximately 817 thousand kWh of renewable energy is produced annually at the biogas facility. The targets and commitments in this area have been publicly disclosed in detail in the 2024 Sustainability Report and on the corporate website.	Pages 71-74	
B19	Renewable energy generation and consumption data have been publicly disclosed.	✓				By supporting its current electricity consumption with I-REC certificate purchases, Atakey Patates used approximately 24 million kWh of renewable energy in 2023 and approximately 26.8 million kWh in 2024. As a result, 0 tons of CO ₂ reduction were verified for Scope 2 greenhouse gas emissions. Additionally, data shows that approximately 817 thousand kWh (about 0.59%) of the total 138.1 million kWh energy consumption was met from renewable sources generated by our biogas facility. This information and more have been publicly disclosed through the 2024 Sustainability Report.	Pages 71-74 https://www.atakey.com.tr/en/certificates/	
B20	Energy efficiency projects have been implemented, and the reductions in energy consumption and emissions achieved through these projects have been publicly disclosed.	✓				Thanks to the energy efficiency projects implemented by Atakey Patates in 2023, such as eliminating air leaks and insulating uninsulated installation components, significant energy savings and emission reductions were achieved in both 2023 and 2024. A total of 528,108 kWh of energy savings was achieved – 387,257 kWh in 2023 and 140,851 kWh in 2024. By repairing compressed air line leaks, an annual electricity saving of 138,091,2 kWh was achieved in 2023, while insulation of previously uninsulated installation elements laid the groundwork for an annual natural gas saving of 19.159,68 Sm ³ . As a result of these projects, a total annual CO ₂ emission reduction of 106,3 tons was achieved. In addition, the energy intensity of our sold products and services decreased by 0.5‰ (or 0.05%) in 2024 compared to 2023 on a kWh/ton basis. The results of our energy efficiency investments, along with more comprehensive information based on our 2024 data, have been publicly disclosed in the 2024 Sustainability Report.	Pages 71-74	



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B21	Water consumption—including the quantities withdrawn from underground or surface sources (if any), the volumes recycled, and the amounts discharged—along with their sources and related procedures, has been publicly disclosed.	✓				It is targeted that 20% of the discharge water from the wastewater treatment system will be recycled by the end of 2026, and that total water consumption will be reduced by 15% by the end of 2026 compared to 2023 levels. In this context, a 5% reduction is planned by the end of 2025, followed by an additional 10% reduction by the end of 2026, amounting to a total planned decrease of 15% in water consumption. In 2024, the amount of water recovered through process recycling increased by 14% compared to 2023. Water consumption—including amounts withdrawn from surface or groundwater sources, recycled, and discharged—is monitored and managed in accordance with sustainability principles. In 2024, total water consumption reached 926,206 m³, showing a 12% increase compared to 2023 due to increased processing volume. All metrics related to water consumption will be addressed in detail in the company's 2024 Sustainability Report and will be transparently disclosed to the public.	Pages 83-84	
B22	Whether the company's operations or activities are subject to any carbon pricing mechanism (such as an Emissions Trading System, Cap & Trade, or Carbon Tax) has been publicly disclosed.				✓	The company is not currently included in any carbon pricing mechanism.		
B23	Information on accumulated or purchased carbon credits during the reporting period has been publicly disclosed.		✓			No carbon credit mechanism was implemented during the reporting period.		
B24	If a carbon pricing mechanism is applied within the partnership, its details have been publicly disclosed.				✓	Not applied.		
B25	The platforms through which the partnership discloses its environmental information have been publicly disclosed.	✓				Atakey Patates has disclosed all of its sustainability data in its 2024 Sustainability Report, aligned with the core indicators of relevant standards. In addition to mandatory disclosures to public authorities, the published environmental, social, and governance (ESG) data has been registered with Refinitiv for evaluation under the BIST Sustainability Index	Page 4 Pages 184-189	



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	C. Social Principles							
	C1. Human Rights and Employee Rights							
C1.1	A Corporate Human Rights and Labor Rights Policy has been established, encompassing the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey, and other applicable legislation. Responsible parties for policy implementation have been designated, with both the policy and responsible individuals publicly disclosed.	✓				Atakey Patates has established its Corporate Social Compliance Policy and Human Resources Policy in alignment with the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey, and applicable legislation. The policies and associated responsibilities are published on the company's corporate website and have been publicly disclosed in the 2024 Sustainability Report.	https://www.atakey.com.tr/en/corporate-governance/policies/ https://www.atakey.com.tr/en/corporate-governance/policies/	
C1.2	With consideration of supply chain and value chain impacts, the company's employee rights policy includes commitments to fair labor, the improvement of working standards, women's employment, and inclusivity. It explicitly addresses non-discrimination on the basis of gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, and social and cultural differences.	✓				Atakey Patates' Human Resources Policy incorporates fundamental principles such as women's employment, inclusivity, equality, diversity, meritocracy, and zero tolerance for discrimination. Additionally, to reinforce ethical business practices, the company has adopted the protection of human rights and promotion of ethical values under its Code of Ethical Conduct Policy. By joining the amfori platform in 2025, Atakey Patates aims to assess sustainable, ethical, and responsible practices in its supply chain through the BSCI and BEPI modules. These policies are published on the corporate website and have been publicly disclosed in the 2024 Sustainability Report.	https://www.atakey.com.tr/en/corporate-governance/policies/	
C1.3	Measures implemented across the value chain to address the needs of vulnerable groups (including low-income populations, women, etc.) and to uphold minority rights/ equal opportunity – with consideration for specific economic, environmental, and social factors – have been publicly disclosed.	✓				Under the 'Non-Discrimination' section of Atakey Patates' Corporate Social Compliance Policy published on the company's website, topics such as equal opportunity, minority rights, and gender equality are addressed. The relevant policy has been publicly disclosed on the corporate website. Furthermore, by initiating membership in the amfori platform in 2025, the company aims to monitor and improve environmental and social factors throughout the value chain; the impact of equal opportunity practices for low-income groups, women, and minority communities will also be evaluated as part of this process. Developments in this direction have been publicly disclosed in the 2024 Sustainability Report	https://www.atakey.com.tr/en/corporate-governance/policies/	



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		YES	NO	PARTIALLY	PARTIALLY			
C1.4	Preventive and corrective measures addressing discrimination, inequality, human rights violations, forced labor, and child labor have been publicly disclosed.	✓				Atakey Patates has committed in its Corporate Social Compliance Policy to adhere to all principles outlined in the United Nations Universal Declaration of Human Rights and to act accordingly. The policy has been published on the corporate website and publicly disclosed. In 2025, by joining amfori, which supports the sustainable, ethical, and responsible development of global trade, the company will adopt internationally recognized social compliance and sustainability standards, promoting practices to prevent discrimination, inequality, human rights violations, forced labor, and child labor within its supply chain. Additionally, through the TFI Ethics Hotline, accessible to group companies, reports of such violations can be made, and corrective measures will be effectively implemented. This Ethics Hotline has been posted visibly as posters in company facilities and communicated to employees.	https://www.atakey.com.tr/en/corporate-governance/policies/	
C1.5	The company's labor rights policy addresses investments in employees (training, development policies), compensation, benefits, the right to unionize, work-life balance solutions, and talent management.	✓				At Atakey Patates, annual training plans are developed in collaboration with the Human Resources department and department managers to support the professional development of employees. New hires undergo orientation training upon joining the company. In addition, employees covered by the collective labor agreement are provided with various fringe benefits. Information related to these practices is included in the 2024 Sustainability Report and has been transparently disclosed to the public.	Pages 93-94	
	Mechanisms for resolving employee grievances and disputes have been established, with defined conflict resolution processes.	✓				Employees and other stakeholders can submit complaints, opinions, and suggestions regarding ethical matters through secure reporting channels established under the TFI TAB Gıda Yatırımları A.Ş. and Group Companies Ethics and Whistleblowing Policy. These are reviewed by relevant committees. This mechanism ensures ethical standards are upheld and enables employees and stakeholders to report concerns without fear of retaliation. Detailed information about the handling of employee grievances and dispute resolution processes is managed by the relevant committees.	https://www.atakey.com.tr/en/corporate-governance/policies/	
	Activities undertaken during the reporting period to ensure employee satisfaction have been publicly disclosed.			✓		A comprehensive initiative in 2025 will address employee satisfaction improvements, evaluating areas such as job satisfaction, work environment, and career opportunities. Data-driven continuous improvement and open communication channels will be established. This process will enhance employee engagement, contributing to the company's sustainable success.	Pages 19-23	



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C1.6	Occupational health and safety policies have been established and publicly disclosed.			✓		Atakey Patates conducts its processes within the framework of the Occupational Health and Safety Procedure to ensure compliance with legal requirements related to occupational health and safety. As of 2025, the company will begin establishing the ISO 45001 Occupational Health and Safety Management System, with the goal of achieving certification by the end of 2026. In this context, the Occupational Health and Safety Policy will also be published on the company's official website in 2025.	Pages 95-97	
	Measures taken to prevent workplace accidents and protect employee health, as well as accident statistics, have been publicly disclosed.	✓				Atakey Patates diligently implements its occupational health and safety (OHS) management system to ensure the highest level of protection for its employees' health and safety. Regular risk assessments are conducted, and OHS trainings are provided to employees to prevent workplace accidents and maintain a safe working environment. In addition, the use of personal protective equipment, emergency drills, and occupational safety audits are carried out to continuously improve workplace safety conditions. Atakey Patates regularly monitors and analyzes accident statistics and focuses on strengthening a culture of safety by developing action plans aimed at reducing accident rates. Data on workplace accidents and the preventive measures taken have been publicly disclosed in the 2024 Sustainability Report.	Pages 95-97	
C1.7	Personal data protection and data security policies have been established and publicly disclosed.	✓				Our company diligently fulfills its obligations regarding the protection of personal data and data security in accordance with the Law No. 6698 on the Protection of Personal Data (KVKK) and related regulations. In this context, a Personal Data Protection and Data Security Policy has been established, which includes technical and administrative measures to ensure the lawful processing of personal data, secure storage, and prevention of unauthorized access. This policy is implemented company-wide and is regularly reviewed and updated when necessary. Additionally, regular awareness trainings are provided to employees to foster an effective corporate culture around data security. Information regarding our practices under KVKK has been publicly disclosed in the 2024 Sustainability Report.	Pages 52-53	
C1.8	An ethics policy has been established and publicly disclosed.	✓				Since 2023, Atakey Patates has publicly communicated its ethical codes as a formal commitment through its Corporate Social Compliance Policy, which is published on the company's website and accessible to all stakeholders.	https://www.atakey.com.tr/en/corporate-governance/policies/	



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C1.9	Activities related to social investment, corporate social responsibility, financial inclusion, and access to finance have been disclosed.			✓		As Atakey Patates, we are aware of the importance of collective action in promoting social welfare and addressing societal challenges. For this reason, we carry out projects that benefit the community in line with our responsibility policy. In this context, we collaborate with over 170 contracted farmers across 40.000 decares of land, contributing to the local economy and society. In 2024, we launched a farmer training program and celebrated our first group of graduates. Through this program, we provide our contracted farmers with training focused on good agricultural practices, agricultural digitalization, sustainability, and emerging agricultural trends, aiming to add value to the future of the sector.	Page 98 https://www.atakey.com.tr/en/corporate-governance/policies/	
C1.10	Informational meetings and training programs have been organized for employees on ESG policies and practices.	✓				All sustainability-related training programs, practices, and policy briefings are updated and published annually within the scope of the sustainability reports. Details such as the training topics for 2024, total training hours, and training expenditures have been publicly disclosed in the 2024 Sustainability Report.	Pages 24-27 Page 94	
C2. Stakeholders, International Standards, and Initiatives								
C2.1	A customer satisfaction policy addressing the management and resolution of customer complaints has been established and publicly disclosed.	✓				Atakey Patates evaluates the impact of its products on consumers and society through annual customer satisfaction surveys. According to the results of the 2024 survey, the customer satisfaction rate was measured at 100%. Strategies and practices related to customer management have been publicly disclosed in the 2024 Sustainability Report.	Page 59	
C2.2	Information regarding stakeholder engagement—including which stakeholders were involved, the topics discussed, and the frequency of communication—has been publicly disclosed.	✓				As part of the Sustainability Report published by TFI in 2023, Atakey Patates identified its key stakeholders for the materiality assessment process. In 2024, for its own Sustainability Report, the company reassessed its stakeholders and defined key stakeholder groups, including shareholders, employees, subcontractors, non-governmental organizations (NGOs), and customers. Through various communication models, Atakey Patates engaged with these stakeholders to evaluate and prioritize material topics. Details regarding this process have been publicly disclosed in the 2024 Sustainability Report.	Pages 28-30	



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C2.3	The international reporting standards adopted in the reports have been disclosed.	✓				In 2023, Atakey Patates, under the umbrella of TFI, publicly shared a wide range of sustainability data in alignment with the requirements of the GRI standards. In 2024, the company prepared its first standalone sustainability report in accordance with both the GRI and TSRS 1-2 standards. Atakey Patates published its 2024 Sustainability Report at the comprehensive reporting level in line with the Global Reporting Initiative (GRI) 2021 Standards. Unless otherwise stated, the 2024 Sustainability Report covers both the financial and non-financial performance of Atakey Patates Gıda San. ve Tic. A.Ş. The content and scope of the report were defined based on the updated Materiality Assessment conducted in accordance with the Double Materiality Principle. Furthermore, Atakey Patates' sustainability approach aligns with the United Nations Sustainable Development Goals (UN SDGs). As of 2024, Atakey Patates has fully aligned its sustainability report with the TSRS (Turkey Sustainability Reporting Standards) for the first time.	Page 4	
C2.4	The sustainability principles adopted by the company, along with the international organizations, committees, and initiatives it has signed or become a member of, have been publicly disclosed.	✓				In line with our sustainability commitments, Atakey Patates became a member of the Roundtable on Sustainable Palm Oil (RSPO) in 2021, pledging to comply with sustainability criteria in palm oil sourcing. In 2023, we committed to setting science-based emission reduction targets under the Science Based Targets initiative (SBTi) to reduce our carbon footprint, and this commitment was officially approved by SBTi in May 2023. In 2024, we became a signatory of the Women's Empowerment Principles (WEPs). In 2025, we plan to initiate membership in amfori, a global organization that supports the sustainable, ethical, and responsible development of international trade. These commitments have been publicly disclosed in the relevant sections of our 2024 Sustainability Report and on the company's website.	Pages 6-14	
C2.5	Improvements have been made and efforts have been undertaken to be included in the sustainability indices of Borsa İstanbul and/or international index providers.			✓		In line with its goal of being included in the BIST Sustainability Index, Atakey Patates has decided to use the Refinitiv Contributor Tool platform to assess its ESG performance. As part of this effort, the initial registration on the platform has been completed, marking a significant step forward. Being listed in the BIST Sustainability Index is one of the company's key sustainability strategy priorities. Accordingly, the company aims to improve its ESG maturity level in the coming years to meet the requirements for inclusion in the index.		



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	D. Corporate Governance Principles							
D1	Stakeholders' opinions have been consulted in the determination of sustainability-related measures and strategies.	✓				Environmental responsibility lies at the core of our corporate strategies, and we continuously strive to make decisions aligned with sustainability principles, improve resource efficiency, and minimize environmental impacts. In defining our sustainability strategies and measures, input has been gathered from managers, employees, corporate clients, suppliers, and non-governmental organizations (NGOs). Decisions have been made based on their expectations and needs, with a transparent communication process in place. Additionally, a policy has been established to ensure the informed engagement and participation of stakeholders in governance. This approach plays a significant role in supporting our efforts to achieve our sustainability goals.	https://www.atakey.com.tr/en/corporate-governance/policies/	
D2	Efforts have been made to raise awareness about sustainability and its importance through social responsibility projects, awareness events, and training programs.	✓				Sustainability is addressed strategically throughout our entire value chain, with the inclusion of all our stakeholders. Informational activities are carried out through in-person trainings and meetings, including with third parties. In addition, a project titled "Atma Bağışla" ("Don't Waste, Donate") has been developed in collaboration with non-governmental organizations such as TEGV and TÜBİSAD, aiming to prevent food waste. Relevant details have been publicly disclosed in the 2024 Sustainability Report.	Page 67 Page 98	



DISCLAIMER STATEMENT

This report was prepared on behalf of Atakey Patates Gıda San. ve Tic. A.Ş. based on data obtained from the company's production facility located in Susuz, Afyonkarahisar, as well as from other operations. It reflects the evaluation objectives and defined scope of work as determined to the best of the knowledge and belief of SGS Industrial and Environmental Services, taking into account interviews conducted with field representatives and site visits.

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