

**İş Gayrimenkul Yatırım Ortaklığı A.Ş.**  
**Statement of Compliance with Sustainability Principles**

The Policies of Environmental, Social and Corporate Governance (ESG) and regulations, which set out the Company's sustainability approach, have been established by the Board of Directors and disclosed to all stakeholders via the Company's website. The Company's ESG issues, risks, opportunities and targets have been determined within the scope of the relevant Policies and disclosed to the public in this context.

The Corporate Governance Committee has been designated as the highest level responsible for ESG issues of the Company and the implementation of sustainability policies is carried out under the supervision of the Corporate Governance Committee. The Investor Relations and Sustainability Department is responsible for the internal coordination of sustainability efforts.

The activities carried out in 2024 within the scope of the Company's ESG Policies were presented to the Board of Directors with the report prepared by the Committee, as stated in the working principles of the Corporate Governance Committee.

The Company has included understandable, accurate and sufficient information on sustainability performance, targets and actions in its 2024 Annual Report.

The Company partially complies with the voluntary sustainability principles B13, B14, B15, B20, C1.9, D1, D2 and does not comply with principles A2.3 and B4.

The “Sustainability Compliance Report”, which shows the Company's compliance with the voluntary sustainability principles, has been disclosed to the public via the Public Disclosure Platform ([www.kap.org.tr](http://www.kap.org.tr)). Within the scope of the said report, detailed explanations regarding the principles that are partially complied with and the principles that are not complied with are included in the “Sustainability Principles Compliance Framework”.

The “Sustainability Compliance Report” and “Sustainability Principles Compliance Framework” for 2024 are presented for the information of shareholders and all stakeholders in the “Corporate/Sustainability” section of the Annual Report as well as on the Company website.



## KAMUYU AYDINLATMA PLATFORMU

# İŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş. Sustainability Compliance Report 2024 - Annual Notification

### Summary

Sustainability Compliance Report

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
<b>Sustainability Compliance Report</b>						
<b>A. GENERAL PRINCIPLES</b>						
<b>A1. Strategy, Policy and Goals</b>						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X				The Company's material ESG issues, risks and opportunities have been set out specifically in the "Sustainability Policies" and Environmental and Social Impact Policy" approved by the Board of Directors and publicly disclosed, and in other guidelines that are made public.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X				The Company has in place a Sustainability Policy, Environmental and Social Impact Policy, Human Rights and Human Resources Policy, Anti-Bribery Policy, Gifts and Entertainment Policy, Supplier Management Principles, Gender Equality Policy, Occupational Health and Safety Policy, and Customer Satisfaction Policy, which have been approved by the Board of Directors decision and publicly disclosed.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.	X				The Company's ESG targets have been set out under the related Policies and publicly disclosed.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
<b>A2. Implementation/Monitoring</b>						
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X				The Corporate Governance Committee has been designated as the highest body responsible for ESG matters at the Company, and it oversees the implementation of sustainability policies. The Investor Relations and Sustainability Department, on the other hand, is responsible for the internal coordination of sustainability efforts and activities. This point has been announced by way of a PDP (Public Disclosure Platform) disclosure.	<a href="https://www.kap.org.tr/tr/Bildirim/1074632">https://www.kap.org.tr/tr/Bildirim/1074632</a>
A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X				The Corporate Governance Committee presented 2022 activities in a report it has drawn up to the Board of Directors.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
	X				The Company developed implementation and	

A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.				action plans in line with ESG targets and publicly disclosed the same.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.			X	Determination of ESG key performance indicators will be considered in the future.	
A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.	X			The Company publicly disclosed its efforts for improving its sustainability performance associated with its business processes or products and services.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
<b>A3. Reporting</b>					
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.	X			The Company provided intelligible, accurate and adequate information regarding its sustainability performance, goals and actions in its 2024 Annual Report.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.	X			With the activities it undertakes, the Company supports the following UN 2030 Sustainable Development Goals: Good Health and Well-Being; Gender Equality; Clean Water and Sanitation; Affordable and Clean Energy; Decent Work and Economic Growth, Sustainable Cities and Communities, Responsible Production and Consumption; Climate Action; Peace, Justice and Strong Institutions.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.			X	There are no lawsuits in relation to ESG matters which are filed or concluded against the Company, or are material with respect to ESG policies or may have a material impact on operations.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
<b>A4. Verification</b>					
A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.			X	Verification service is not applicable since the Company's ESG Key Performance criteria are not yet determined.	
<b>B. ENVIRONMENTAL PRINCIPLES</b>					
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X			Adhering to the principles set out in the “Environmental and Social Impacts Policy” and acting in an environmentally-sensitive manner in the conduct of its activities, the Company aims to achieve improvement in energy and water efficiency, GHG emissions, waste generation and recycling under the said Policy, and disclosed its existing and planned implementations in this respect.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B2. The environmental reports prepared to provide information on environmental management have been disclosed to the public which is including the scope, reporting period, reporting date and limitations about the reporting conditions.	X			These matters have been disclosed in the “GHG Report” for the period 1 January – 31 December 2024, and posted on the Company website.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).			X	Environmental targets are not included in rewarding criteria under the performance incentive systems.	

<p>B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.</p>	X			<p>The Company reviews its business targets within the frame of the “Environmental and Social Impacts Policy” principles and environmental issues prioritized accordingly, and takes into account these matters when devising its investment strategies.</p>	<p><a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a></p>
<p>B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.</p>	X			<p>Targeting to develop environment-friendly, sustainable projects that focus on customer satisfaction within the frame of its publicly disclosed strategic goals, the Company has developed the “Customer Satisfaction Policy” and “Supplier Management Principles” in relation to its customers and suppliers that make two of the most important stakeholders of its value chain based on the Board of Directors decision when developing its ESG policies, and made them available for the information of all stakeholders on its Company website. If/ when deemed necessary, the Company will carry out initiatives to raise further awareness of environmental and social issues of its customers and suppliers, and thus make sure its customers and suppliers are involved in the Company's Environmental and Social Impacts Policy.</p>	<p><a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a></p>
<p>B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collaborations with these organizations has been disclosed.</p>			X	<p>In the reporting period, the Company was not involved in environment-related policy making processes of concerned organizations and NGOs engaged in environmental issues.</p>	
<p>B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.</p>	X			<p>The Company is aware of the impacts of climate change on our daily lives, takes responsibility in this respect, and reports its GHG inventory. 2024 GHG Report commissioned in this scope has been publicly disclosed, and presents GHG emissions in comparison with previous periods.</p>	<p><a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a></p>
<p>B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.</p>	X			<p>2024 GHG Report incorporates such information as the standard, protocol, methodology and so on employed for collecting and calculating data. The report has been publicly disclosed.</p>	<p><a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a></p>
<p>B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.</p>	X			<p>Environmental indicators have been disclosed comparatively for the years 2023 and 2024.</p>	<p><a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a></p>
<p>B12. The short and long-term targets for reducing the environmental impacts have been determined and the progress compared to previous years' targets has been disclosed.</p>		X		<p>The Company has set its short- and long-term goals under the main targets defined in its policies to mitigate its environmental impact.</p>	<p><a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a></p>

B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.	X		Works are being carried out to include the climate crisis risk in the Company Risk Policy adopted by the Board of Directors and to define it in the Company Risk Catalog.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.	X		The Company has publicly disclosed the fundamental practices put in place or planned to avoid or minimize the potential negative effects of its property portfolio on the environment.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.	X		The Company contributes to reduction of GHG emissions of its suppliers and customers that it services by way of its properties and its implementations for carbon footprint reduction and securing energy and water efficiency on the back of green building certification processes for its existing properties and those under development.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.	X		The Company publicly disclosed environmental benefits/gains and cost savings secured by the equipment used within the scope of IT employed for environmental impact mitigation purposes.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.	X		Energy consumption data have been disclosed within the GHG Report.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.		X	There was no such generation during the reporting period.	
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.	X		The Company aims to qualify for I-REC and eco-energy labelling to help with increasing its renewable energy consumption and its transition to zero- or low-carbon electricity. I-REC certification is being obtained at the Company Head Office from 2021, and is obtained also in 2024 for the electricity consumed at the Company's Head Office.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B19. The renewable energy production and usage data has been publicly disclosed.	X		With I-REC certificates obtained in 2023 and 2024, İş GYO has certified that 100% of the electricity consumed by its Headquarters, Kanyon A.Ş., and Kanyon AVM locations was supplied from renewable electricity sources. Additionally, in 2024, an I-REC certificate was obtained for the Office Lamartine building, ensuring that electricity consumption for all locations was supplied from 100% renewable electricity sources.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
		X	The Company takes care to use environment-friendly energy consuming systems for increased energy efficiency, and plans buildings with maximum energy	

B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.				efficiency by utilizing heat insulation systems that classify energy needs and consumption of buildings , and reduce GHG emission levels.	<a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X			The Company's total water consumption in 2024 was 25,756 cubic meters and it was disclosed in the GHG Report. The Company uses the mains water supplied by local administrations for its water consumption. Water waste is discharged into treatment facilities and similar infrastructures as defined by local administrations.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).			X	The Company is not included in any carbon pricing system by reason of its operations or activities.	
B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.			X	No carbon credits were saved or purchased in the reporting period.	
B24. If carbon pricing is applied within the Company, the details have been disclosed.			X	The Company does not implement carbon pricing .	
B25. The platforms where the Company discloses its environmental information have been disclosed.	X			The Company discloses its environmental data in the Annual Reports and under the "Corporate/ Sustainability" tab on its Company website. Additionally, in the case of EIA report or similar applications for the projects developed, the related reports are publicly disclosed by the relevant regulatory authorities.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
<b>C. SOCIAL PRINCIPLES</b>					
<b>C1. Human Rights and Employee Rights</b>					
C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the ligh of the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officials that responsible for the implementation of it have been determined and disclosed.	X			The Company has devised its "Human Rights and Human Resources Policy" that incorporates the Universal Declaration of Human Rights, the International Labor Organization (ILO) covenants that Türkiye ratified, and other applicable legislation, which was approved by the Board of Directors, and the Assistant General Manager to whom the HR function reports is responsible for the implementation of the said Policy. The Human Rights and Human Resources Policy and the people in charge of them are made available for the information of all stakeholders on the Company website.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
				The Human Rights and Human Resources Policy covers various principles including non-discrimination between employees on any basis including race, religion, language, sect or any faith, gender, age, cultural or social class; respecting human rights, ensuring equal	

<p>C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in its policy on employee rights.</p>	X		<p>opportunities in all kinds of HR management processes, protecting employees from internal physical, mental and/or emotional abuse, implementation of a fair and competitive remuneration policy, establishment of necessary mechanisms for employee feedbacks and complaints; and the importance attached to training, development and talent management, as well as occupational health and safety.</p>	<p><a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a></p>
<p>C1.3. The measures taken for the minority rights/equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.</p>	X		<p>Looking out for certain economically, environmentally and socially-vulnerable segments, the Company aims to include all segments of the society in business life with the aim of a fair, egalitarian and modern working environment; and adheres to the principle of "equal pay for equal work" without discriminating on the basis of race, religion, language, gender, disability, etc. The Company offers equal opportunities for increasing employment of economically, environmentally and socially-vulnerable segments through various implementations such as supporting the engagement of employees with disabilities, provision of equal promotion opportunities to women employees, etc.</p>	<p><a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>  <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a></p>
<p>C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.</p>	X		<p>Adhering to the principle of respecting human rights and employee rights in its operations, the Company takes necessary measures against any indecent violation of rights. Forced labor, child labor, hazardous labor, etc. are out of the question at İş REIC. The Company employs people above the age of 18 and the said age limit is also incorporated in the Company's internal guidelines as a criterion for hiring. Suppliers are also expected to act accordingly pursuant to the Company's Human Rights and Human Resources Policy.</p>	<p><a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a>  <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a></p>
<p>C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.</p>	X		<p>Fringe benefits and/or benefits provided by the Company to its employees are determined by internal regulations and employees are informed about the management of wages and fringe benefits. The Company's Compensation Policy has been disclosed to the public and the Policy can be accessed from the “</p>	<p><a href="https://www.isgyo.com.tr/en/investor-relations/corporate-governance#policies">isgyo.com.tr/en/investor-relations/corporate-governance#policies</a> <a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a></p>



			Investor Relations/ Corporate Governance/ Policies” section of the Company's website.	
C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X		The Company employs open, transparent and cordial communication channels for employees to convey their opinions, suggestions, complaints and feedbacks, and mechanisms for resolution of conflicts. Conflict resolution processes are addressed in the Company’s implementations and employees have been informed on the same.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X		The Company aims to maintain long-lived cooperation with employees and strives to ensure employee satisfaction. The Company organizes annual motivational events intended for the participation of all employees, prior to which employees’ opinions are sought. During the 2024 reporting period, the Company organized events for employees such as breakfast organization, new year dinner, 25th anniversary ceremony, motivation event, hello summer event, service memory ceremony, birthday celebrations and waffle day. Pursuing employees’ work-life balance, the Company makes its employees feel that it stands by them at all times with the employee support service offered to all employees, and through fringe benefits and supports provided for special occasions such as childbirth, marriage and special days. In addition, employees completing certain tenures with the Company receive a memento of service. The Company supports a proactive and innovative perspective in the management of human resources, and takes into account employee satisfaction. The Company implements the “Hybrid Working Model”, which includes a remote working model throughout the year, taking into account the expectations of employees in this regard. The Company initiated a project in the field of organizational development and career architecture by making action plans in 2024 according to the results of the survey conducted in the previous period in order for employees to evaluate the Company in terms of corporate culture and values,	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>

				management practices, communication environment and similar areas, as well as to identify the strong and areas open to improvement in the Company's policies and practices. Translated with DeepL.com (free version)	
C1.6. The occupational health and safety policies have been established and disclosed.	X			The Company established its "Occupational Health and Safety Policy" which has been made available for the information of all stakeholders.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X			The Company discloses such data in its Annual Reports and Sustainability Principles Compliance Framework.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
C1.7. The personal data protection and data security policies have been established and disclosed.	X			The Company established its Personal Data Protection and Privacy Policy.	<a href="https://www.isgyo.com.tr/en/corporate/protection-of-personal-data">https://www.isgyo.com.tr/en/corporate/protection-of-personal-data</a>
C1.8. The ethics policy have been established and disclosed.	X			The Company established and disclosed its Code of Ethics.	<a href="https://www.isgyo.com.tr/en/investor-relations/corporate-governance#code-of-ethics">https://www.isgyo.com.tr/en/investor-relations/corporate-governance#code-of-ethics</a>
C1.9. The studies related to social investment, social responsibility, finansal inclusivity and access to finance have been explained.		X		In 2024, the Company donated to the Hope Foundation for Children with Cancer (KAÇUV) as part of the "My Hope Education Scholarship Program" project at the Istanbul Half Marathon sponsored by Türkiye İş Bankası and to the Tohum Autism Foundation at the 46th Istanbul Marathon, also sponsored by Türkiye İş Bankası. In addition, Maya Farm, Mardin Bir Dünya Producing Women's Cooperative and KAÇUV, which support women's cooperatives, were provided with free booths at İş Towers and supported the participating organizations to generate income by selling at these booths.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X			Information meetings and training programs are organized for employees to raise awareness on sustainability and its importance. In this context, new internal practices were implemented during the year in order to increase employees' individual awareness on sustainability.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
<b>C2. Stakeholders, International Standards and Initiatives</b>					
C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.	X			The Company established its "Customer Satisfaction Policy" for customer complaints handling and resolution, and made it available for the information of all stakeholders on the Company website.	<a href="https://www.isgyo.com.tr/corporate/sustainability/">https://www.isgyo.com.tr/corporate/sustainability/</a>
				The Company takes care to effectively maintain its communication with all stakeholders that are directly or indirectly affected by its activities in keeping with	

C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X			accountability and transparency concepts. The Company's main stakeholders that it is in contact with include employees, customers, suppliers and shareholders; the manner in which communication with these stakeholders is maintained has been publicly disclosed.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
C2.3. The international reporting standards that adopted in reporting have been explained.			X	There is not an international reporting standard that the Company espoused in relation to sustainability.	
C2.4. The principles adopted regarding sustainability, the signatory or member international organizations, committees and principles have been disclosed.	X			As of the reporting period, the Company became a signatory of the United Nations Women's Empowerment Principles (WEPEs) in order to contribute to raising awareness and efforts on gender equality.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.	X			Seeking to improve its performance on ESG issues and sustainability, the Company was included in Borsa Istanbul's Sustainability Index	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
<b>D. CORPORATE GOVERNANCE PRINCIPLES</b>					
D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.			X	The structure of the "Sustainability Working Group" set up for effective and inclusive execution of sustainability activities that represents customers and suppliers, e.g. other important stakeholders of the Company, as well as employees allows being informed about the stakeholders' opinions about the sustainability issues being discussed, and hence, stakeholders' opinions are taken into consideration in determining the sustainability measures and strategies. Furthermore, the Company pays regard to the rights and interests of customers, suppliers or business partners and the public interest when adopting medium- and long-term strategies, as set out also in its Sustainability Policy.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>
D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.	X			During the year, new practices were introduced in the office in order to increase the individual awareness of employees on sustainability.	<a href="https://www.isgyo.com.tr/en/corporate/sustainability">https://www.isgyo.com.tr/en/corporate/sustainability</a> <a href="https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations">https://www.isgyo.com.tr/en/investor-relations/reports-and-presentations</a>