



SPP PROJECTS ENVIRONMENTAL POLICY

1. Purpose and Scope of the Policy

This policy aims to adopt the principle of preventing and reducing environmental impacts and ensuring the sustainable use of resources within the scope of SPP projects owned by Tosalı Holding and its subsidiaries (Toşçelik and Tosalı Demir Çelik).

The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2. Legal and Institutional Framework

This policy has been prepared in accordance with the environmental legislation of the Republic of Turkey and the International Finance Corporation (IFC) Performance Standards, particularly PS1 (Assessment and Management of Environmental and Social Risks and Impacts) and PS3 (Resource Efficiency and Pollution Prevention).

3. Our Core Commitments

As Tosalı, we commit to adhering to the following environmental principles:

- To prevent, reduce, and control pollution of air, water, soil, noise, and hazardous/non-hazardous waste resulting from project activities.
- To establish targets based on our sustainability goals for monitoring, measuring, and auditing environmental performance, and to achieve these targets through effective planning.
- To minimize our environmental impact by setting performance indicators—especially emission reduction targets—in line with our sustainability strategy, the Sustainable Development Goals, and local planning frameworks; and to measure and publicly disclose our environmental impact at least once a year.
- To organize awareness-raising activities, training sessions, and seminars for our employees and all relevant stakeholders on environmental protection, reduction of natural resource use, and compliance with our environmental policies.
- To reduce waste at its source through a Zero Waste approach, increase recycling rates, and ensure the safe management of hazardous waste.
- To carry out activities aimed at the protection and enhancement of ecosystems, habitats, and biodiversity in our areas of operation.
- To take measures for monitoring and reducing greenhouse gas emissions as part of our fight against climate change.



- To implement environmental monitoring programs, continuously review potential impacts, and ensure continuous improvement by carrying out necessary corrective actions in a timely manner.
- To train and raise awareness among all our employees and contractors on environmental issues and foster an environmentally responsible work culture.
- To establish transparent communication with local communities and stakeholders and to effectively address and evaluate feedback and complaints related to environmental matters.
- To consider environmental impacts in supplier selection and procurement processes, encourage and support our suppliers in reducing their environmental footprint, and carry out Sustainable Supply Chain practices in this context.
- To determine whether products and services with significant environmental aspects meet environmental requirements in accordance with the life cycle principle.
- To carry out efforts aimed at the conservation and enhancement of ecosystems, habitats, and biodiversity in our operational areas.
- In this context, our environmental policy is updated in line with the objectives of the European Green Deal and aims to ensure that environmental responsibility is embraced by all stakeholders.
- Our company is committed to regularly monitoring its environmental impacts, evaluating its performance through objective indicators, and reporting in accordance with national and international standards. Accordingly, our environmental activities are shared periodically with relevant stakeholders in line with regulatory obligations and voluntary reporting frameworks.

4. Implementation and Responsibility

The implementation of this policy is the responsibility of the Project Management, Environmental Engineer/Specialist, and all subcontractors. Its execution will be supported by the Environmental and Social Management Plan (ESMP) and its sub-plans.

5. Review and Continuity

The policy will be reviewed and updated at least once a year and whenever deemed necessary (e.g., in the event of regulatory changes or significant environmental incidents).

APPROVED BY
General Manager Solar Energy and
Hydrogen Technologies
Muhammed Yaşar ESEN

A handwritten signature in blue ink, appearing to be "YA", is written below the printed name of the General Manager.



SPP PROJECTS OCCUPATIONAL HEALTH AND SAFETY POLICY

1 Purpose and Scope of the Policy

This policy aims to protect the occupational health and safety of all employees, subcontractors, visitors, and other relevant parties involved in the the scope of SPP projects owned by Tosalı Holding and its subsidiaries (Tosçelik and Tosalı Demir Çelik).

The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2 Legal and Institutional Framework

Our OHS policy has been developed in compliance with the Occupational Health and Safety Legislation of the Republic of Türkiye and in accordance with IFC Performance Standards PS2 and PS4. The principles of the ISO 45001 Occupational Health and Safety Management System are also taken into consideration.

3 Our Core Commitments

As Tosalı, within the scope of the SPP projects, we are committed to the following OHS principles:

- Taking corrective actions with the goal of achieving zero workplace accidents,
- Continuously monitoring the compliance of our contractors and suppliers with our Occupational Health and Safety policies,
- Improving our OHS performance by following developments in the industry and globally with the support of our management,
- Providing all employees with appropriate personal protective equipment (PPE) and ensuring its proper use through supervision,
- Developing emergency preparedness and response plans and testing their effectiveness through regular drills,
- Enhancing the OHS awareness of everyone working on-site through trainings, toolbox meetings, and visual reminders,
- Requiring all subcontractors and third parties to comply with our OHS policies and regularly auditing their performance,
- Regularly monitoring, measuring, reporting, and taking improvement actions on occupational health and safety performance,
- Organizing awareness trainings and seminars on occupational and workplace health and safety for all workers (including subcontractors, guests, and local communities),
- Identifying potential hazards and risks in advance together with employees and worker representatives to ensure a healthy and safe working environment,
- Embedding a culture of occupational health and safety as a way of life,



- Transparently reporting and analyzing all OHS-related incidents, accidents, and near-miss events,
- Continuously improving the Occupational Health and Safety Management System.

4 Implementation and Responsibility

The implementation of the OHS policy is the responsibility of the Project Manager, OHS Specialist, Site Supervisors, Subcontractors, and employees at all levels. The daily application of the policy is supported by the Occupational Health and Safety Plan, Risk Assessments, procedures, and instructions.

5 Review and Continuity

The policy is reviewed and updated at least once a year or in the event of a serious accident, incident on-site, or any changes in legislation.

APPROVED BY
General Manager Solar Energy
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Muhammed Yaşar ESEN

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SPP PROJECTS SOCIAL IMPACT AND INCLUSIVITY POLICY

1. Purpose and Scope of the Policy

This policy aims to ensure the responsible management of social impacts on local communities, to maximize social benefits, and to establish a project environment that respects human rights within the scope of SPP projects owned by Tosyalı Holding and its subsidiaries (Tosçelik and Tosyalı Demir Çelik).

The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2. Legal and Institutional Framework

This policy has been prepared in accordance with the laws of the Republic of Türkiye and the International Finance Corporation (IFC) Performance Standards, particularly PS1 (Assessment and Management of Environmental and Social Risks and Impacts), PS2 (Labor and Working Conditions), and PS5 (Land Acquisition and Involuntary Resettlement).

3. Our Core Commitments

As Tosyalı, we adopt and commit to implementing the following social principles in the SPP Projects:

Respect for Human Rights and Social Responsibility

- We respect the cultural values, livelihoods, and lifestyles of local communities.
- In cases of involuntary resettlement or loss of livelihood, we ensure a voluntary, fair, and compensation-based process in line with IFC PS5.

Equality, Inclusion, and Non-Discrimination

- We guarantee equal treatment for all, regardless of gender, age, disability, ethnicity, or social status.
- We encourage the participation of women, youth, the elderly, local communities (e.g., Yörüks), and other vulnerable groups in decision-making processes.
- We ensure non-discriminatory practices in recruitment, remuneration, promotion, and task allocation within the project.



Combating Gender-Based Violence and Harassment (GBVH)

- Creating a safe work and interaction environment for women, girls, and all workers is our top priority.
- A zero-tolerance policy is applied against all forms of violence, including sexual harassment, coercion, unwanted sexual behavior, psychological pressure, and abuse of power.
- A Code of Conduct is established for all workers and contractors, accompanied by GBVH awareness training and ethical commitment.
- The grievance mechanism includes a survivor-centered procedure specifically adapted for GBVH cases, ensuring confidentiality.

Stakeholder Engagement and Access to Information

- Accurate, timely, and understandable information is provided to individuals and communities potentially affected by the project.
- A participatory approach is adopted, and community feedback is evaluated transparently and systematically.
- All complaints, especially those from vulnerable groups, are handled confidentially and with a solution-oriented approach.

4. Implementation and Responsibility

The implementation of this policy is the responsibility of the project's social specialist, community liaison officer (CLO), human resources personnel, subcontractors, and project management. The policy is supported by relevant management documents such as the SEP, LRP, GBVH Procedure, Code of Conduct, and Grievance Mechanism.

5. Review and Update

The policy is reviewed and updated at least once a year or in response to changes in social risks identified on-site, complaint trends, or audit results.

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SPP PROJECTS SECURITY PERSONNEL POLICY

1. Purpose and Scope of the Policy

This policy aims to regulate the activities of all security personnel working or to be assigned within the the scope of SPP projects owned by Tosyali Holding and its subsidiaries (Tosçelik and Tosyali Demir Çelik) , ensuring the creation of a security environment that respects the rights and safety of local communities and complies with human rights principles.

The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2. Legal and Institutional Framework

The policy has been prepared in accordance with Law No. 5188 on Private Security Services and its related legislation, IFC Performance Standard 4, PS2 (Labor and Working Conditions), and the Voluntary Principles on Security and Human Rights.

3. Our Core Principles

As Tosyali, we adhere to the following principles in our security practices:

Respect for Human Rights

- Security personnel shall respect the dignity, rights, and privacy of local communities in all their duties.
- Any form of discrimination or abuse against women, children, the elderly, or other vulnerable groups is strictly prohibited.

Training and Awareness of Security Personnel

All security personnel shall receive training prior to deployment and on a periodic basis in the following areas:

- Human rights and codes of conduct
- Gender-Based Violence and Harassment (GBVH) awareness
- The principle of proportionality in the use of force
- Respectful communication with stakeholders
- Authority limits and procedures during emergencies

No individual shall perform security duties on-site without proper training and approval.

Code of Conduct

- All security personnel are required to sign a Code of Conduct outlining ethical behavior and responsibilities.



- Disciplinary measures, including removal from site, shall be applied in case of non-compliance.

Grievance and Monitoring Mechanism

- All complaints regarding the conduct or actions of security personnel shall be handled confidentially under the Grievance Mechanism.
- Complaints are regularly analyzed, and security protocols are revised if deemed necessary.

Coordination with Public Security Forces

- In the event of involvement by state security forces in the project, cooperation with these actors shall be conducted transparently.
- Although there is no direct control over public security forces, they are expected and encouraged to act in accordance with human rights standards.

4. Implementation and Responsibility

The implementation of the policy is the responsibility of the Project Management, Security Unit Supervisor, Human Resources, CLOs (Community Liaison Officers), and security subcontractor firms.

5. Review and Reporting

The policy is updated at least once a year and whenever a security-related incident occurs on site. Security practices are regularly monitored and reported as part of ESG audits.

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SPP PROJECTS

RESOURCE EFFICIENCY AND POLLUTION PREVENTION POLICY

1. Policy Statement

Scope of SPP projects owned by Tosyalı Holding and its subsidiaries (Tosçelik and Tosyalı Demir Çelik) is committed to minimizing environmental impacts and promoting the efficient use of natural resources during the construction phase of its Solar Power Plant projects. The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2. Objective

The objective of this policy is to:

- Ensure the efficient use of resources and control of environmental risks during SPP construction.
- Maintain full compliance with IFC Performance Standard 3 and applicable national environmental regulations.
- Raise awareness among suppliers, contractors, and site personnel regarding environmental responsibilities.

3. Scope

This policy applies to all construction, operation and closure activities within Scope of SPP projects owned by Tosyalı Holding and its subsidiaries (Tosçelik and Tosyalı Demir Çelik). It covers subcontractors, contractors, field personnel, and service providers operating on behalf of the company.

4. Key Commitments

4.1 Energy Efficiency and Emission Reduction

- Monitor and minimize energy use across all site operations.
- Use fuel-efficient, well-maintained machinery and vehicles.
- Identify and implement practices to reduce greenhouse gas (GHG) emissions where feasible.

4.2 Water Efficiency

- Control and monitor water use, including trucked-in water supplies.
- Promote greywater or rainwater use where applicable.
- Ensure no untreated wastewater is discharged to the environment.



4.3 Material and Resource Management

- Prevent material waste and manage inventory effectively.
- Reuse or recycle materials where feasible.
- Track and reduce losses and material wastage on-site.

4.4 Pollution Prevention and Waste Management

- Separate and manage excavation waste, domestic waste, hazardous waste, and packaging waste appropriately.
- Store hazardous materials (e.g., fuel, oil) in designated, controlled areas.
- Minimize noise, dust, and light pollution through proper site planning and operations.

4.5 Personnel Awareness and Implementation

- Provide regular environmental and waste management training to all site personnel.
- Ensure subcontractors comply with Tosalı's environmental and resource efficiency commitments.
- Monitor implementation through weekly and monthly environmental inspections.

5. Implementation and Monitoring

- Maintain environmental logs for energy, water, and waste indicators.
- Conduct site inspections and internal audits regularly.
- Implement corrective and preventive actions for any non-compliance.
- Report to relevant authorities if required by regulations.

6. Review and Accountability

This policy shall be reviewed at least annually across all Solar Power Plant (SPP) projects of Tosalı Holding and its subsidiaries, and updated as needed. Its implementation is jointly overseen by the Environmental and Social Department, Project Management Team, and Site Management representatives of each projects.

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General Manager Solar Energy
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	SPP RPROJECTS HUMAN RESOURCES POLICY	Doc. No:	P.01.06
		Doc.Date:	29.07.2025
		Rev. No/Date:	-
		Page No:	1 / 5

1. PURPOSE

This Human Resources Policy (“Policy”) has been developed to establish the principles and commitments governing employment and working conditions within the Solar Power Plant Projects of Tosyalı Holding and its affiliates.

2. SCOPE

This Policy applies to all employees, contracted workers, contractors, subcontractors, and suppliers involved in the Solar Power Plant Projects of Tosyalı Holding and its affiliates. It is guided by, but not limited to:

National Legislation:

- Turkish Labour Law No. 4857
- Law No. 6356 on Trade Unions and Collective Bargaining
- Law No. 7036 on Labour Courts
- Law No. 6735 on the International Workforce (Foreign Work Permits)
- Other applicable labor and social security legislation

International Standards:

IFC Performance Standard 2 (Labor and Working Conditions) The following ILO Conventions:

- No. 87: Freedom of Association and Protection of the Right to Organize
- No. 98: Right to Organize and Collective Bargaining
- No. 100: Equal Remuneration
- No. 105: Abolition of Forced Labor
- No. 111: Discrimination (Employment and Occupation)
- No. 118: Equality of Treatment (Social Security)
- No. 122: Employment Policy Convention
- No. 138: Minimum Age Convention
- No. 182: Worst Forms of Child Labour Convention
- No. 158: Termination of Employment Convention

United Nations Guiding Principles on Business and Human Rights (UNGPs), with particular attention to:

- Principle 17: Human rights due diligence
- Principle 18: Assessing actual and potential human rights impacts

Universal Declaration of Human Rights (UDHR)

Tosyalı Holding requires all contractors, subcontractors, and suppliers to adopt equivalent commitments and adhere to this Policy. Compliance will be subject to monitoring, audits, and corrective actions as necessary.

3. DEFINITIONS AND ABBREVIATIONS

HR: Human Resources

SGK: Social Security Institution

	SPP RPROJECTS HUMAN RESOURCES POLICY	Doc. No:	P.01.06
		Doc.Date:	29.07.2025
		Rev. No/Date:	-
		Page No:	2 / 5

IFC: International Finance Corporation

PS2: Performans Standart 2 -Labor and Working Conditions

WGM: Worker Grievance Mechanism

SPP: Solar Power Plant

4. ROLES AND RESPONSIBILITY

Tosyalı Holding: Tosyalı Holding ensures the implementation and monitoring of the Human Resources Policy and guarantees that all stakeholders act in accordance with this policy.

Contractors, Subcontractors, and Suppliers: Contractors and suppliers are required to adopt Tosyalı Holding's Human Resources Policy and provide fair and equitable working conditions to their employees.

Employees: Employees shall respect the rights defined in this policy, fulfill their responsibilities, and report any violations through the appropriate mechanism

5. IMPLEMENTATION

5.1. Freedom of Association and Collective Bargaining

- All employees have the right to freely form, join, and participate in trade unions, workers' councils, or other representative organizations of their choice.
- The Project commits to engaging in good faith negotiations with legitimately recognized worker representatives.
- The Project shall ensure that worker representatives are provided with appropriate facilities, sufficient time, and access to workplaces necessary to perform their representative duties effectively.
- No employee shall face discrimination, retaliation, or any adverse treatment for union membership or participation in collective activities.

5.2. Equal Opportunity and Non-Discrimination

- Equal pay for equal work will be ensured, without discrimination based on gender, ethnicity, religion, political opinion, age, sexual orientation, race, marital status, nationality, disability, or union membership.
- Recruitment, promotion, and training decisions will be made on merit and qualifications only.
- The workplace will be free from harassment, abuse, intimidation, and all other forms of discriminatory behavior.

5.3. Prohibition of Forced and Child Labor

- No form of forced, bonded, or compulsory labor will be used under any circumstances.
- All forms of debt bondage, trafficking, or coercion including threats, wage withholding, or restriction of movement are strictly prohibited.
- Workers' original identity documents, passports, or work permits shall not be retained by the employer or contractor as a condition of employment.

- All workers shall have the right to terminate their employment voluntarily, with reasonable notice in accordance with national law and the terms of their employment contract.
- The minimum age for employment will comply with Turkish labor law and ILO Convention No. 138; in no case shall children under the age of 15 be employed.
- Hazardous or harmful work will not be undertaken by anyone under the age of 18, in accordance with ILO Convention No. 182.
- Employers must verify the age and identity of all workers prior to employment to ensure compliance with minimum age requirements.

5.4. Equality of Treatment in Social Security

- All employees will be registered under the Social Insurance and General Health Insurance Law and will have equal access to all legally mandated social security benefits.
- This includes, but is not limited to, health insurance, unemployment benefits, and parenting-related entitlements (such as maternity, paternity, and parental leave).
- Migrant and foreign workers, where engaged, will receive equal treatment and access to social security rights in accordance with Turkish legislation and relevant ILO standards.

5.5. Employment Stability and Termination

- Employment will be based on written contracts that meet or exceed the requirements of Turkish labor law.
- Contracts shall clearly outline rights, duties, benefits, and conditions related to employment and termination.
- Termination will only occur for valid and lawful reasons in accordance with Labour Law No. 4857 and ILO Convention No. 158, and must be accompanied by legal notice periods and severance entitlements.
- All termination decisions will be documented and communicated in writing or via a procedure that ensures transparency and fairness.
- Termination shall not be used as a form of retaliation, discrimination, or to target specific groups.
- Planned collective dismissals or retrenchment will be preceded by consultation with workers' representatives and relevant authorities, in line with legal requirements.
- Where feasible, efforts will be made to offer alternative employment, retraining, or redeployment prior to termination.

5.6. Working Conditions

- Working hours, overtime, and rest periods will comply with Turkish Labour Law No. 4857
- Wages and benefits shall meet or exceed the legal minimum wage and applicable sectoral collective agreements.
- Wages will be paid regularly and on time, with accompanying payslips that detail the components of compensation, including overtime payments where applicable.
- All employees will receive written employment contracts clearly stating their job description, wages, benefits, working hours, and other relevant terms and conditions.
- The Project will provide a safe and healthy work environment, in full compliance with the Occupational Health and Safety Law No. 6331 and the Project's Occupational Health and Safety Management Plan (OHSMP).

	SPP RPROJECTS HUMAN RESOURCES POLICY	Doc. No:	P.01.06
		Doc.Date:	29.07.2025
		Rev. No/Date:	-
		Page No:	4 / 5

- Workers shall receive training and information on occupational health and safety risks, preventive measures, and their responsibilities under the OHSMP.
- Personal Protective Equipment (PPE) will be provided free of charge where required, and workers will be subject to health surveillance appropriate to the nature of their work.
- Where accommodation or canteen facilities are provided, they must comply with national standards for safety, hygiene, and comfort, and will be subject to regular inspection by qualified personnel.
- The Project will promote a respectful and supportive workplace, with zero tolerance for harassment, unsafe behavior, or negligence.

5.7. Grievance Mechanism

- A confidential, accessible, and non-retaliatory Worker Grievance Mechanism (WGM) will be established and maintained throughout the life of the Project.
- Workers may raise concerns related to working conditions, treatment, rights violations, discrimination, or any other work-related issues.
- Grievances will be addressed promptly, fairly, and transparently, in line with clearly defined response timelines.
- All grievances will be documented, tracked, and recorded in a Grievance Log, which will be maintained even after the completion of construction activities.
- The mechanism will allow for anonymous submissions and offer multiple reporting channels, including written forms, digital platforms, and hotlines.
- A separate, secure, and survivor-centered channel will be established to receive and respond to grievances related to Sexual Exploitation, Abuse and Harassment (SEA/SH) and Gender-Based Violence (GBV), ensuring confidentiality and support for victims.
- The mechanism will be designed to be victim-oriented, prioritizing the safety, dignity, and well-being of affected individuals.
- All workers will be informed and trained on how to access and use the grievance mechanism without fear of retaliation or reprisal.

5.9. Contractors and Third Parties

- All contractors, subcontractors, labor suppliers and other business partners must comply with this Policy, Turkish Labour Law, IFC PS2, and the referenced ILO Conventions.
- Contractual agreements will include explicit labor and working condition requirements.

5.10. Monitoring and Review

- The Human Resources Department will monitor compliance with this Policy and report to management annually.
- Relevant records (e.g. grievances, audits, corrective actions) will be documented and retained, and made available for periodic internal and external audits.
- The Policy will be reviewed annually and updated as needed in response to changes in Turkish law, IFC standards, or ILO conventions.

6. RELATED DOCUMENTS

	SPP RPROJECTS HUMAN RESOURCES POLICY	Doc. No:	P.01.06
		Doc.Date:	29.07.2025
		Rev. No/Date:	-
		Page No:	5 / 5

- Environmental and Social Impact Assessment (ESIA)
- Environmental and Social Management Plan (ESMP)
- IFC Performance Standards (PS2)
- ISO 14001 Environmental Management System
- Tosyalı E&S Procedures and Policies
- <http://10.80.1.139/QDMS/QDMSNET/BSAT/Logon.aspx>
- Yüklenici - Alt Yüklenici Yönetim Planları & Politikalar (Sharepoint link)

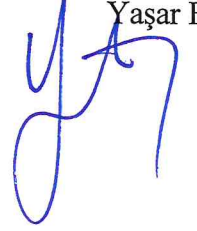
7. REVISION HISTORY

Rev. No	Date	Amended Article	Details of the Rev.
0	29.07.2025	Entire document	Initial issue

ONAYLAYAN

Solar Energy and Hydrogen
Technology General Manager

Yaşar ESEN





SPP PROJECTS ENVIRONMENTAL AND SOCIAL GOVERNANCE POLICY

1. Purpose of the Policy

This policy aims to strengthen the environmental, social, and governance (ESG) performance of the scope of SPP projects owned by Tosyalı Holding and its subsidiaries (Tosçelik and Tosyalı Demir Çelik) to contribute to the Sustainable Development Goals (SDGs) in line with the IFC Performance Standards and the European Green Deal; and to ensure alignment with international best practices and Tosyalı Holding's overarching climate neutrality target.

The policy has been developed to be implemented at all stages of project activities, including pre-construction, construction, operation, and closure.

2. Scope

The policy applies to all employees, contractors, subcontractors and relevant stakeholders at the project site. It is implemented throughout all phases of the project (pre-construction, construction, operation, and decommissioning).

3. Policy Principles

Environmental Sustainability

- We promote the efficient use of natural resources.
- Our sustainability policy, based on the circular economy approach, aims to achieve environmental sustainability goals, protect natural resources, and minimize the environmental impacts of economic activities.
- Through a circular economy approach, we take active measures to prevent and reduce the impacts of project activities on air, water, soil, biodiversity, and climate.
- Waste management, the zero-waste principle, and renewable energy solutions are supported.
- We monitor and report on the targets and commitments defined under our Environmental Policy for each project, in accordance with international standards, particularly the IFC standards.
- We calculate, monitor, and disclose greenhouse gas emissions resulting from our project activities in line with our commitment to achieve net zero by 2053 and to combat climate change.
- We conduct sustainable supply chain practices and audit our suppliers within this scope.
- We ensure that our strategy and investments align with the United Nations Sustainable Development Goals (SDGs) and contribute to the SDGs and their sub-targets.
- We aim to expand the geographical coverage of our country's green energy supply by increasing the installed capacity of green, clean, and renewable energy.
- By leveraging our engineering expertise and sector knowledge, we support the renewable energy transition of industrial enterprises through industrial renewable energy collaborations, thereby contributing to the green transformation of Turkish industry.



Social Responsibility

- We respect the rights of local communities and prioritize the protection of vulnerable groups.
- We adopt a participatory and transparent communication model.
- Stakeholder engagement, grievance mechanisms, and livelihood protection are among our priorities.
- Within the framework of our Social Impact Policy, we manage social impacts and support equal opportunity and social justice.
- We aim to contribute to the social and economic development of local communities within the areas of influence of our project sites, prioritize local employment and procurement, and support projects that contribute to infrastructure and social welfare.
- We embrace the principles of equal opportunity, diversity, and inclusion; we do not tolerate discrimination based on mental or physical disability, religion, language, race, age, socioeconomic status, or gender.
- We are committed to contributing to gender equality, providing women with equal opportunities in the workforce, and increasing female employment.
- We commit to publicly disclosing all information related to our environmental and social performance, as well as stakeholder engagement activities, at regular intervals. We value the opinions of our stakeholders and employees; therefore, we regularly review submissions received through suggestion/complaint boxes placed in accessible locations near our power plants or via QR code systems. These feedbacks are discussed with the relevant departments, resolved, and the outcomes are shared transparently.
- We are committed to protecting the rights of our employees and communities; preventing adverse impacts on livelihoods; embracing the principles of equal opportunity, diversity, and inclusion; prohibiting discrimination based on criteria such as mental or physical disability, religion, language, race, age, socioeconomic status, and gender; and promoting gender equality. In this context, our social contribution and equal opportunity practices are regularly reviewed and improved in line with the expectations of our stakeholders.

Occupational Health and Safety (OHS)

- We provide a safe working environment for all employees and contractors.
- With a zero-accident target, we conduct risk assessments, site inspections, and follow up on actions from third-party site audits to reduce occupational health and safety (OHS) risks, ensuring their completion within set deadlines.
- We ensure that employees receive basic OHS training at the start of employment and that these trainings are repeated at regular intervals.
- We promote and monitor the use of personal protective equipment (PPE).
- In line with our OHS Policy, we ensure that all necessary efforts are made to establish a safety-first culture in all activities.



Governance and Ethical Principles

- Corporate transparency, legal compliance, and ethical conduct are our core principles.
- We maintain zero tolerance for corruption, bribery, and conflicts of interest.
- We require our business partners in the supply chain to comply with ESG principles.
- ESG performance is continuously reviewed through management, monitoring, and internal audit processes.
- Our policy is based on respect for human rights in line with the United Nations Guiding Principles on Business and Human Rights. Within the scope of our supply chain management, we regularly audit our suppliers and contractors through the Supplier Code of Conduct and Evaluation Forms. In this framework, we require compliance with the principles of fair labor practices, safe working conditions, non-discrimination, and respect for local communities. To ensure human rights compliance, regular due diligence and monitoring processes are carried out throughout our supply chain.

4. Implementation and Responsibility

The implementation of this policy is the responsibility of the Project Management, E&S Team, Environmental and Social Specialists, OHS Experts, and all contractor firms. The policy is carried out in conjunction with project-specific ESG goals and action plans.

5. Review

The policy is updated at least once a year or in the event of regulatory changes, the emergence of new risks and opportunities, or changes in the project scope.

APPROVED BY
General Manager Solar Energy
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Muhammed Yaşar ESEN

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SPP PROJECTS SUPPLY CHAIN POLICY

1. Purpose

This Supply Chain Policy outlines Tosalı Holding and its subsidiaries' (including Tosçelik and Tosalı Demir Çelik) commitment to establishing and maintaining responsible, ethical, and sustainable supply chains across all Solar Power Plant (SPP) projects. The Policy aims to ensure that all suppliers, contractors, and partners involved in these projects align with our values and international standards, including the IFC Performance Standards, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

2. Scope

This policy applies to all supply chain actors, including direct and indirect suppliers, contractors, subcontractors, and service providers involved in the procurement of goods, services, and works for Tosalı Holding and its subsidiaries.

3. Policy Commitments

Tosalı Holding is committed to:

- Ensuring compliance with all applicable national laws and international standards related to labor, environment, health and safety, and anti-corruption.
- Promoting human rights, decent work conditions, and non-discrimination throughout the supply chain.
- Fostering transparency, traceability, and accountability in sourcing and procurement practices.
- Preventing and mitigating environmental and social risks, including biodiversity loss, resource overuse, child or forced labor, and unsafe working conditions.
- Supporting local content, capacity building, and the inclusion of vulnerable groups and SMEs in supply chains.

4. Supplier Requirements

All suppliers must:

- Comply with the Tosalı Holding Supplier Code of Conduct.
- Identify, assess, and manage Environmental and Social (E&S) risks within their operations.
- Ensure fair labor practices, including freedom of association, fair wages, working hours, and occupational health and safety.
- Implement anti-bribery and anti-corruption measures.



- Respect the rights of indigenous peoples and cultural heritage where applicable.

5. Due Diligence and Monitoring

- Suppliers will be subject to screening, audits, and performance evaluations based on environmental, social, and governance (ESG) criteria.
- Non-compliance may result in corrective action plans, capacity-building support, or termination of contract in severe cases.

6. Continuous Improvement and Collaboration

Tosyalı encourages its supply chain partners to:

- Continuously improve their ESG practices and align with best international standards.
- Report concerns or grievances via Tosyalı's established grievance mechanism.
- Engage in training and awareness programs coordinated by Tosyalı or third-party experts.

7. Governance

This Policy is overseen by the Sustainability and Procurement Departments and is reviewed periodically to ensure alignment with corporate strategy, stakeholder expectations, and evolving regulatory requirements.

APPROVED BY
General Manager
Solar Energy and
Hydrogen
Technologies

Muhammed Yaşar ESEN

A handwritten signature in blue ink, consisting of stylized initials and a surname, positioned below the printed name.