



MegaMetal

SUSTAINABILITY REPORT

2024

As Mega Metal, we believe in a future vision that balances our production strength with people, the environment, and technology.

We see sustainability not as a goal, but as an integral part of our business.

We use our resources efficiently, reduce our environmental impact, support the development of our employees, and create value for society.



**AT EVERY STEP, FOR PEOPLE, FOR
NATURE, FOR THE FUTURE, WE WORK
TO CREATE A MEGA IMPACT**

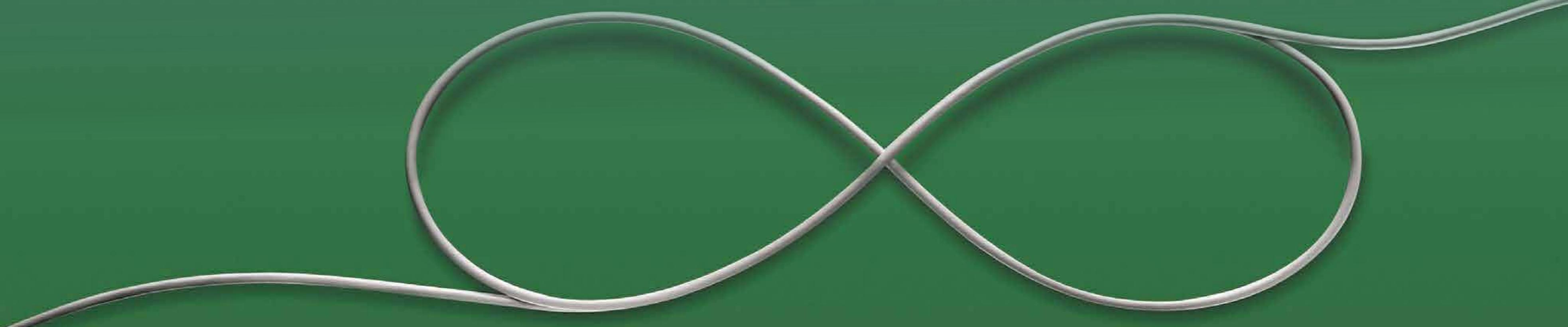


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About the Report

With 22 years of experience, Meta Metal has become one of Türkiye's leading industrial companies in the production of oxygen-free electrolytic copper wire and continues its operations with a vision of developing innovative and sustainable solutions for the global conductor industry. In this direction, Mega Metal presents its 2024 Sustainability Report to the public, aiming to transparently share with stakeholders its sustainability performance, progress and future targets.

Covering the period of 1 January 2024 – 31 December 2024, this report was drafted in accordance with the GRI Standards developed by the Global Reporting Initiative (GRI). It provides a comprehensive and comprehensible overview of Mega Metal's activities in the environmental, social and governance domains, the steps it has taken in line with its sustainable production approach, and its long-term targets.

Mega Metal regards creating value for its stakeholders as one of its core responsibilities. Therefore, stakeholder feedback constitutes an essential part of our continuous improvement approach. You may share your views and suggestions about the report with us at **surdurulebilirlik@megametal.com.tr**.

Message from the Management

Dear Stakeholders,

As we mark the 22nd anniversary of our establishment, we continue our journey with a justified sense of pride, not only in our long-standing past but also in the significant innovations we have contributed to Turkish industry. At the core of our growth lies our founding principle: channelling the public's modest savings into industry through a grand vision. This approach has enabled us to become a pioneering, publicly listed company managed by professional teams in Türkiye.

From the very beginning, we have succeeded in building a structure that fosters the strongest sense of partnership by earning our shareholders' trust. We have embraced transparency, accountability and sustainability as guiding principles of our corporate governance, focusing not only on economic success but also on creating social value.

The year 2024 was marked by global economic challenges that had a profound impact on Türkiye, with volatility in exchange rates, rising inflation and declining purchasing power affecting the people's day-to-day life. However, the economic reform package and anti-inflation strategies announced in the second half of the year presented promising areas of improvement to restore economic stability.

At the local level, policies aimed at supporting small and medium-sized enterprises and boosting exportation stood out as a significant step toward strengthening production. Economic difficulties, however, continued to pose a significant problem for lower-income segments of society. Despite rising lending rates, we strived to navigate the challenges in access to financing with the support of our sectoral experience and robust corporate structure.

As part of our social responsibility philosophy, we continued our traditional support in the fields of health and education, as well as contributing to the works of foundations and associations that create value for society. In 2024, we continued our contribution to education through nearly 100 Turkish Education Foundation scholarships, and higher education scholarships for the children of our employees.

At Mega Metal, we aim to enhance the capabilities of our employees in energy, water, carbon, raw material and waste management, while ensuring full compliance with the legislation. We systematically boost productivity across all our operations

by strengthening the culture of innovation and effectively implementing efficiency measures at our company.

Environmental responsibility has been one of our foundational principles. In line with this commitment, we rely on state-of-the-art technologies to eliminate emerging environmental threats. In today's evolving world order, such challenges as population growth, climate change and the depletion of natural resources are increasingly discussed on international platforms. Growing environmental awareness among the public, on the other hand, creates significant pressure on governments. In this context, it has become an unavoidable necessity for economies to transition from a model that focuses solely on growth to one that aims for growth within the boundaries of sustainability.

Our sustainability strategy is built on a holistic approach that prioritizes efficiency and customer orientation across the entire value chain, from procurement to after-sales and R&D processes. While protecting the environment and ensuring the efficient use of natural resources remain among our top priorities, our strategic focus is to support continuous social development while looking out for the needs of all stakeholders. Ensuring occupational health and safety, protecting employee well-being and minimizing operational risks are integral components of this approach. By placing innovation at the core of our processes, we are building a competitive and progressive corporate culture that supports sustainable growth. This approach strengthens our corporate resilience by creating a strong framework that integrates environmental, social and governance factors.

In addition to our strong position in domestic markets, Mega Metal has also become a global company through our Marketing Company based in the United States. Today, by exporting to nearly thirty organizations across five continents, we proudly represent Turkish industry on the international arena. Acting with the awareness of our global responsibilities, we uphold sustainable growth as a fundamental principle, aiming to combine economic success with environmental and social values. We continue to take determined steps in our journey in line with leaving a cleaner, more liveable and safer world to future generations.

Cüneyt Ali Turgut

Chairman of the Board of Directors



Mega Metal at a Glance



01

Company Profile

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About Mega Metal

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With more than 20 years of experience, we are among the leading companies in Türkiye and worldwide in the production of oxygen-free electrolytic copper wire. ”

We supply more than half of Türkiye's superfine copper wire production, maintaining our longstanding leadership in this field and our position among Türkiye's Top 500 Industrial Enterprises.

We conduct our production activities at our 75,000 m² facility in Kayseri, which includes 45,000 m² of indoor space and an annual installed capacity of 48,000 tonnes. In 2024, we achieved a sale of 45,168 tonnes and a turnover of 17.9 billion TL. We continue our investments aimed at increasing our production capacity by 50% by the end of 2025. In addition, our transition to the SAP ERP system is generating significant gains in operational efficiency and digitalization.

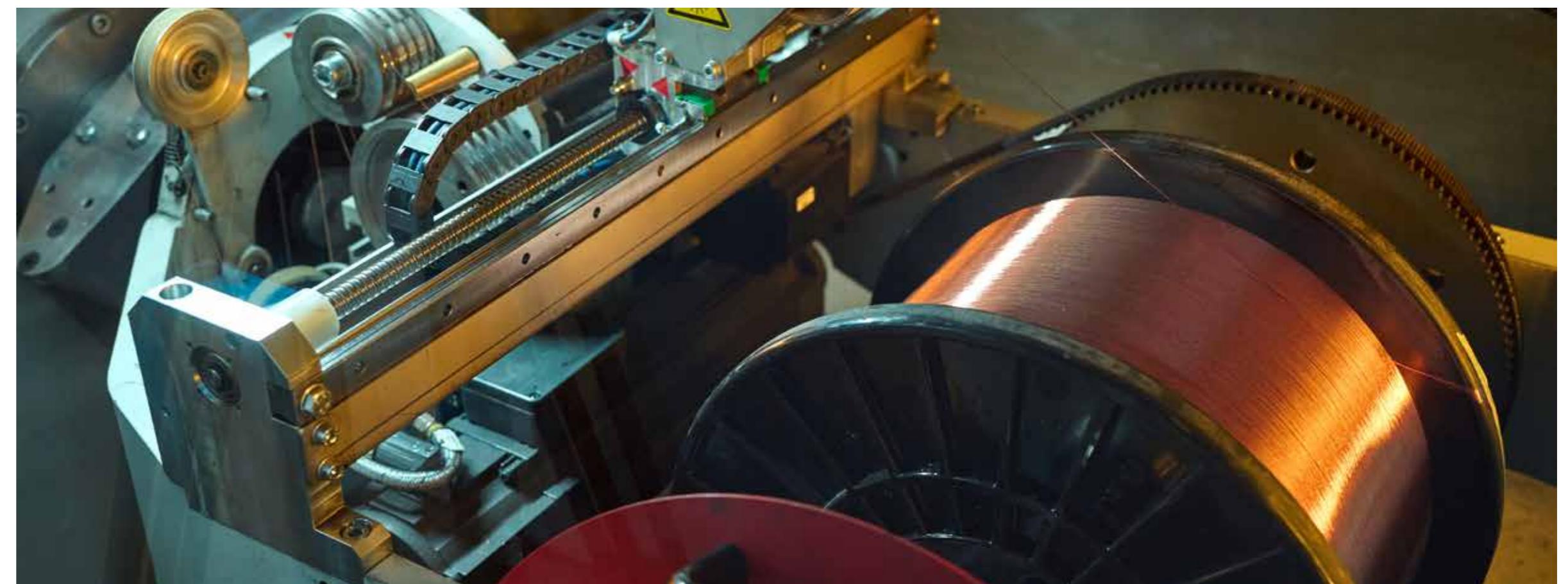
Our extensive product range includes superfine wire, wire rod, thick and medium wire, coil transfer, bunched wire and multi-wire products. Offering tinned, silver-coated and bare wire options, we provide tailored solutions to various needs. Our products are used across many sectors, from aviation and automotive to energy generation and distribution, as well as in electrical applications, electronics, communication, renewable energy, household appliances, white goods and robotics.

We are a strong player in global markets, exporting to more than 20 countries. While 85% of our exports going to European Union member states, we continue to maintain an active presence in the North American and Asian markets. We also offer our customers logistical advantages with our warehouses and offices located in various countries.

We operate with an expert and well-experienced human resource of 692 professionals. Our employees make significant

contributions to the development of innovative solutions, perpetuating high quality and supporting sustainable growth.

In line with our sustainability approach, we conduct our production processes with respect for nature and people. We boost our efficiency through our digitalization and technology investments while our R&D activities enable us to offer innovative solutions to the sector. In pursuit of becoming a global brand, we remain committed to implementing our sustainable growth strategy.



We export to
more than
20
countries



Shareholding

Our partnership structure is built upon strong corporate governance principles. Our major shareholders include Cüneyt Ali Turgut with 36.44% and Abdullah Turgut with 22.90% of shares, with other partners including Fatma Dönmez with 8.48%, and İhsan Ahmet Turgut and Mehmet Emin Turgut with 4.25% each. 23.68% of our total capital is publicly traded. Our registered capital ceiling is 1 billion TL and our paid-in capital stands at 265 million TL. The privilege granted to Group A shareholders to hold 5 voting rights and the right to appoint board members constitutes the foundation of our management structure.

SHAREHOLDER	SHARE (%)	SHARE VALUE (TL)
Cüneyt Ali TURGUT	36.44	96,575,000
Abdullah TURGUT	22.90	60,675,000
Fatma DÖNMEZ	8.48	22,500,000
İhsan Ahmet TURGUT	4.25	11,250,000
Mehmet Emin TURGUT	4.25	11,250,000
Publicly-held	23.68	62,750,000
Total	100.00	265,000,000

We conduct all our operations with a strong management team, in line with the principles of transparency and accountability. As part of our global growth strategy, we established our fully-owned subsidiary, Mega Metal Inc., in the United States in 2024, further strengthening our international presence.

In December 2023, we successfully completed a public offering valued at 1,775,825,000 TL. Following this step, our shares began to be traded on Borsa Istanbul Star Market under the ticker "MEGMT" as of 15 December 2023. The public offering marked a significant turning point in line with our growth targets, enabling us to reach a broader investor base and increase our recognizability in the national market.

To strengthen communication with our investors and further advance our corporate governance principles, we have structured our investor relations approach around the principles of transparency, equality, accountability and responsibility. Our key priorities include ensuring that shareholders and investors have timely, accurate, comprehensive and easily accessible information.

In this context, we evaluate all inquiries and requests from shareholders within the legislative framework, as well as preparing and publicly disclosing Material Event Disclosure (MED), quarterly financial statements, activity reports, Corporate Governance Compliance Reports (URF), Corporate Governance Information Forms (CGIF) and other mandatory disclosures through the Public Disclosure Platform (PDP). We coordinated the establishment

processes of the Audit Committee, the Corporate Governance Committee and the Early Risk Detection Committee in accordance with the Capital Markets Board (CMB) regulations, publicly disclosed their working principles and published regular reports.

To promote the company's activities and strengthen communication with investors, we hold meetings with investment firms, portfolio management companies, analysts and institutional investors, and participate in national and international investor conferences and roadshows. We regularly assess the company's expectations, strategic targets and financial results, and communicate them to stakeholders through investor presentations.

We continuously update our corporate website in line with the CMB's Corporate Governance Principles, keeping financial statements, activity reports, general assembly information, corporate policies, codes of ethics and sustainability reports accessible in Turkish and English. To enhance the effectiveness of our investor relation activities, we regularly analyze and report share performance, investor profiles and market expectations to the Board. We also actively participate in committee meetings and provide secretariat support.

Vision, Mission and Values

Our Vision

To be a leading brand that is preferred on a global scale, offering innovative and sustainable solutions.

Our Mission

Adding value to the industry with high quality products and services; to act with a production approach that is environmentally friendly, respectful to people and open to innovation.

Our Values



Human



Innovation



Responsibility



Quality



Membership Affiliations and Collaborations

We take an active role in national platforms that foster our corporate development and sustainable growth approach. We contribute to information exchange in various domains and keep close tabs on sectoral developments through our membership affiliations with Turkish Quality Association (KALDER), Turkish Investor Relations Society (TUYID), People Management Association of Türkiye (PERYÖN), Corporate Governance Association of Türkiye (TKYD) and Turkish Artificial Intelligence Initiative (TRAI).



Membership Affiliations

- Turkish Quality Association (KALDER)
- Turkish Investor Relations Society (TUYID)
- People Management Association of Türkiye (PERYÖN)
- Corporate Governance Association of Türkiye (TKYD)
- Turkish Artificial Intelligence Initiative (TRAI)

As part of our collaborations, we undertake joint efforts with the Turkish Employment Agency (ISKUR) to support employment, organize internship programmes with high schools and universities to increase employment, and meet with young people at career days held in cooperation with universities in Kayseri. We take an active role in the expos and meetings organized by the Kayseri Organized Industrial Zone (OIZ) and receive support from the Ministry of Labour and Social Security for Occupational Health and Safety (OHS) training.

We conduct fire-extinguishing drills and training sessions with the fire brigade. In addition, we collaborate with the Disaster and Emergency Management Presidency (AFAD) on earthquake and emergency preparedness training and continue to work with the Provincial Directorate of Environment, Urbanization and Climate Change to ensure compliance with the environmental legislation.



Collaborations

- To strengthen our employees' safety awareness, we conduct fire drills and training sessions in cooperation with the fire brigade.
- Together with AFAD, we implement preparedness programmes for earthquakes and emergencies.
- With the support of the Ministry of Labour and Social Security, we deliver the necessary OHS training and guidance.
- We work with the Provincial Directorate of Environment, Urbanization and Climate Change to fulfil all obligations required under the environmental legislation.
- Through our cooperation with ISKUR, we promote employment and receive institutional support in recruitment processes.
- We help students prepare for professional life through internship programmes organized with high schools and universities.
- We participate in career days organized by universities in Kayseri, engaging directly with young talent.
- We take an active part in expos and meetings held by the Kayseri OIZ.
- Through our partnership with the Turkish Education Foundation (TEV), we provide scholarships to young people primarily in the Kayseri region. With our "Looking Ahead Through Education with Mega Metal" scholarship programme targeting technical high school and university students, we aim to help young people receive quality education and contribute to Türkiye's future. This collaboration supports equal opportunities in education while fostering the development of technical skills and cultivating the qualified workforce needed by the industrial sector. In this context, in 2024, Mega Metal provided TEV with financial support amounting to 1,500,000 TL.
- We support animals in need by providing monthly pet food assistance to Patiliköy in Ankara.

Products and Services

Mega Metal products, which offer industrial copper wire solutions, are divided into six main groups.

WIRE ROD



Mega Metal produces 8 mm diameter, maximum 5 ppm oxygen-containing high-quality OFC copper wire rods by using high-purity cathode copper at its Upcast continuous casting facility in Kayseri.

THICK & MEDIUM WIRE



Cathode copper used as raw material is converted into wire rod form and then reduced to diameters between 1 mm and 3 mm. These are sent to thick and medium wire drawing lines. Thick and medium wire is used as intermediate material for fine wire production.

MONO WIRE



Wire rods reduced in stages in thick wire production lines are directed to mono wire production lines after being coated with bare, tin, or silver plating depending on customer demand.

MULTI-STRANDED WIRE



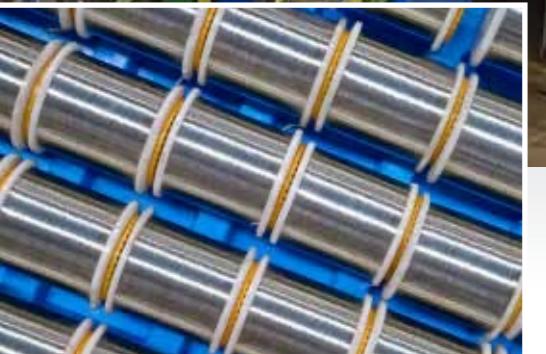
Bare copper or tin/silver-plated copper wires produced on state-of-the-art machines are reduced to diameters as low as 0.05 mm. Oxygen-free copper wires can be produced with up to 24 strands at diameters between 0.05 mm and 0.60 mm. These products are used in bobbin winding and stranded wire production.

BUNCHED (TWISTED) WIRE



Products are manufactured by compressing and twisting a specific number and diameter of fine wires. Depending on production lines, silver-plated, tin-plated, and bare bunched wire products are manufactured.

BOBBIN



Oxygen-free copper wires, mono or multi-stranded, are transferred to bobbins fully automatically. In line with customer demand, silver-plated, tin-plated, or bare wires are wound onto Spirka or Wardwell bobbins.

R&D and Innovation

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With our investments in technology, efficiency, and digital transformation, we are improving our production processes and using our resources more intelligently. At Mega Metal, innovation forms the foundation of sustainable progress toward the future. ”



WE SEE INNOVATION AS THE DRIVING FORCE OF SUSTAINABILITY

In line with our digitalization vision, we continuously improve our information technologies infrastructure while carrying out our R&D and innovation activities. Through the initiatives we implement under the leadership of our IT department, we aim to establish a sustainable, data-driven and agile structure across the organization.

We are carrying out our transition to the SAP S/4HANA system through the Mega Rise Digital Transformation Project that we have launched in this context. With our next-generation ERP infrastructure, we integrate our core business processes in a digital environment, enable real-time data management and strengthen our corporate reporting, traceability and analysis capabilities.

With the completion of the transition to a next-generation MES (Manufacturing Execution System) infrastructure for the entire production site, we are now able to collect more detailed and continuous data from our machines and monitor our operational processes much more effectively.

We also continue our digitalization efforts in our planning processes. Through the Phase 2 project launched for our Otoplan production planning software, we are expanding the usage area of the software and boosting efficiency in our planning processes.



Digitalization

“

We regard information security not merely as a technical requirement but as one of the fundamental building blocks of our corporate reliability and sustainability. ,”



We consider our strategic priority to protect our information systems, digital assets and stakeholder data in our digitalization journey. In line with this vision, our approach encompasses not only investments in technological infrastructure but also a holistic framework that aims to ensure processes are managed in a data-driven, integrated and sustainable manner. We regard information security not merely as a technical requirement but as one of the fundamental building blocks of our corporate reliability and sustainability. In this direction, we implement a comprehensive and continuously enhanced cybersecurity policy.

We manage our information security in line with the ISO/IEC 27001 Information Security Management System Certificate and undergo regular annual external audits. Our cybersecurity policy covers access control, user management, network security, backup, disaster recovery and incident response processes. Furthermore, in accordance with Law on Protection of Personal Data (LPPD) compliance, we continue to regularly update our data inventory, privacy policies, express consent texts and process controls. We place great emphasis on promoting digital culture across the organization and provide periodic training to our employees on LPPD, information security and digital literacy. We encourage interdepartmental collaboration in digitalization projects and form project teams with participation from different functions.

Throughout 2024, we have been strengthening our digitalization efforts with significant developments. We have launched the SAP ERP transformation project to increase efficiency and ensure the end-to-end digitalization of processes across the organization.

We are formulating new-generation process standards under this project, which will last approximately 1.5 years and which is planned to go live on 1 January 2026. In line with our digital transformation strategy, we conduct internal awareness training on artificial intelligence (AI) technologies and build the competency foundations required for the integration of innovative technologies into business processes.

To ensure compliance with legal requirements on personal data protection, we are carrying out the LPPD Compliance Project and have completed the analysis of existing processes and the design of necessary improvements throughout 2024. We are commissioning the MES system to collect real-time data and monitor performance on our production lines, thereby strengthening production efficiency, quality control processes and malfunction management through real-time machine data monitoring. We leverage business intelligence tools to analyze operational, financial and strategic indicators and create reports and dashboards that support governance, risk management and operational planning processes.

“

We have launched the SAP ERP transformation project to increase efficiency and ensure the end-to-end digitalization of processes across the organization. ,”

To ensure the continuity of our critical systems and data, we are transitioning our backup structure to a cloud-supported architecture, reducing recovery time in disaster situations and increasing our business continuity capacity. To enhance employee experience and enable the digital management of processes, we have launched the Human Resources Request Support Portal, reducing paper usage, establishing standard and traceable workflows for requests and shortening processing times. We are carrying out network modernization and wireless infrastructure improvement activities in our factory and offices, increasing our high-speed, low-lagging and secure connectivity capacity. We are continuing our SIEM, DLP and SOC infrastructure improvement activities throughout 2024 to strengthen our data security.

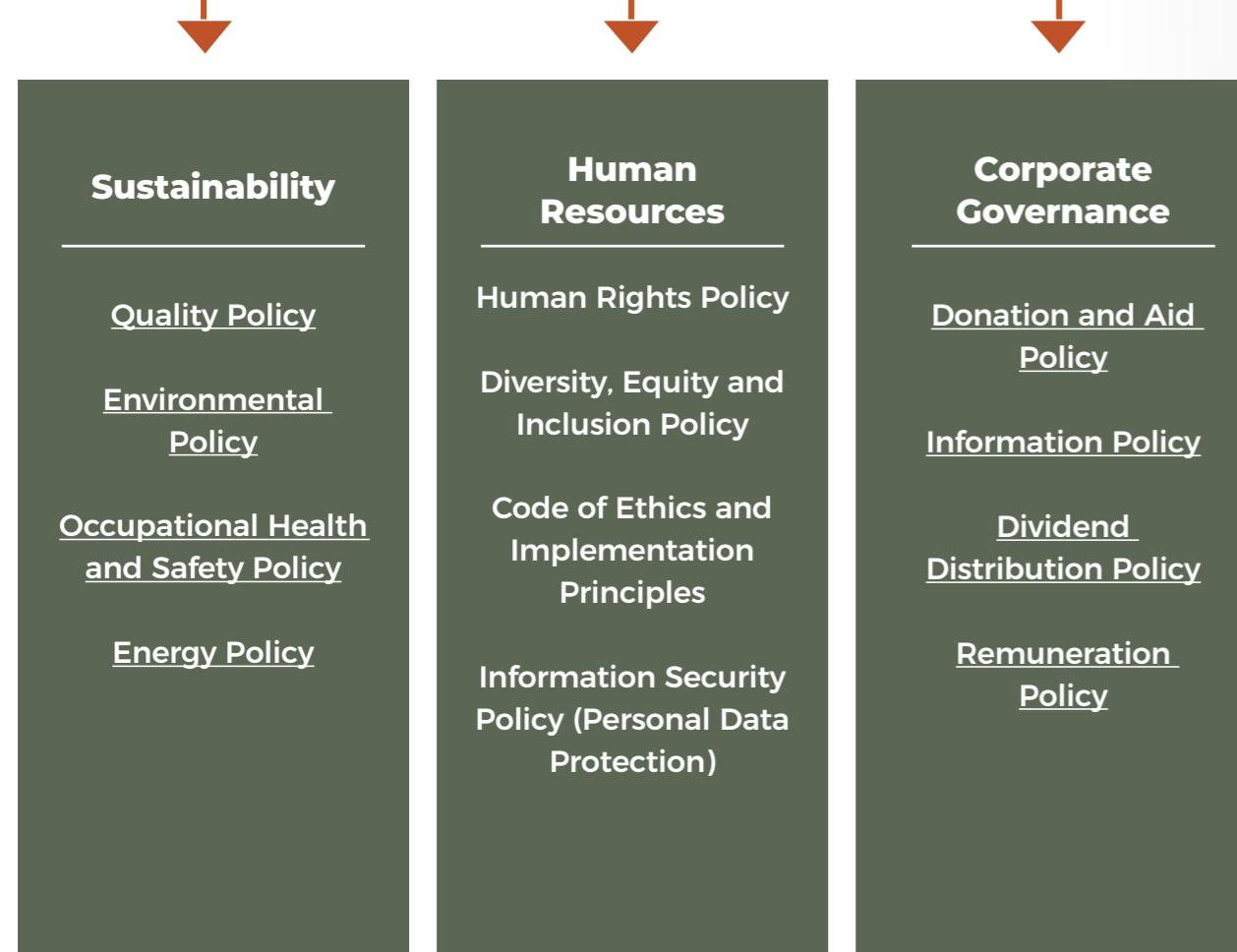
We are reinforcing our technical security infrastructure with multi-layered solutions. We ensure information security through firewalls, endpoint protection software, e-mail filtering systems, IPS/IDS solutions and multi-factor authentication (MFA) systems. We monitor our systems 24/7 and track instant incidents through automated alerts. We also receive external expert support under a managed service model and conduct regular externally-audited penetration tests to promptly eliminate potential security gaps.

In the upcoming period, we plan to deepen our digitalization efforts, strengthen our data security, ensure that our Security Information and Event Management (SIEM), Data Loss Prevention (DLP) and Security Operations Centre (SOC) systems operate with higher capacity, and gradually implement our AI-supported decision systems. With the completion of our cloud-based enterprise resource planning (ERP) transformation project, we aim to manage our processes end-to-end in a digital environment. We also aim to further expand our paperless office practices and continue supporting digital document management with a focus on environmental sustainability.



Policies, Certifications and Awards

Policies



Awards

We, as Mega Metal, sustain our stable growth path and are included in many lists which are significant business performance indicators.

In 2024, we ranked 114th in the Top 500 Industrial Companies in Türkiye (ISO 500) survey conducted by the Istanbul Chamber of Industry (ISO), as part of which **we were awarded in 2023 for being a company that has appeared in the ISO 500 list** since our year of establishment.

We ranked **183rd in the “Capital 500 Survey”**, which lists the 500 largest private companies.

We ranked **151st among Türkiye's largest companies** in the Fortune 500 Türkiye Survey.

We were awarded **second place in the “Copper Wire and Braided Ropes Category” of the Metallic Stars of Export Competition** organized by the Istanbul Ferrous and Non-Ferrous Metals Exporters' Association.

We ranked **106th in the “Top 1000 Exporters Survey”** traditionally conducted by the Turkish Exporters Assembly (TIM).

We received **the 3rd place award at “Kayseri's Stars”**, organized by the Kayseri Chamber of Commerce and the Kayseri Commodity Exchange.

We were granted **the “Kayseri's Stars” award at the ceremony recognizing Kayseri-based companies** that ranked in the ISO 500 and the TIM Top 1000 Exporters List.



Certifications



TS EN ISO 9001 Quality Management Systems



TS EN ISO 14001 Environmental Management Systems



TS EN ISO 50001 Energy Management Systems



TS ISO 45001 Occupational Health and Safety Management Systems



Verification

In a verification audit, the organisation has
MEGA METAL SANAYİ VE TİCARET ANONİM ŞİRKETİ

demonstrated at the locations listed in the annex that the Corporate Carbon Footprint was

prepared in accordance with the requirements of the standard

ISO 14064-1

Issue June 2019

Reporting boundaries

Direct, indirect energy-related and other indirect emissions (see appendix)

Greenhouse gas emissions

349,785,07 t CO₂e
0 tonnes of biogenic CO₂ emissions

Period of data collection:

01.01.2023 until 31.12.2023

Security:

reasonable assurance

The verification was carried out in accordance with the requirements of ISO 14064-3:2020-05.

The information required for the audit was contained in the greenhouse gas report "MEGA METAL SANAYİ VE TİCARET ANONİM ŞİRKETİ - 2023 YEAR ISO 14064-1:2019 - Corporate Carbon Footprint Report" dated 30.11.2024 clearly and with the required accuracy.

Based on the verification procedure carried out, it can be confirmed that the statement on greenhouse gas emissions contains the relevant data and information and complies with the normative requirements for the quantitative determination, monitoring and reporting of greenhouse gases or relevant national standards or procedures.

The verification is based on the test report with the number C-24-26008.

Berlin, 19 December 2024

Prof. Dr.-Ing. Jan Uwe Lieback
Managing Director



ISO/IEC 27001 Information Security Management Systems



IATF 16949 Automotive Quality Management Systems



Basic Level Gender Equality Certificate



Authorized Economic Operator (AEO)



TS EN 13602 Copper and Copper Alloys Product Certification

Milestones

We call our entire historical development processes since our founding as one journey that strengthened our roots and reinforced our belief in the future. As Mega Metal family, we cherish our past in pride, are aware of the value of our present, and look forward in confidence.

2004 FOUNDATION

Our story began in Kayseri with facilities having an annual production capacity of 7,000 tons.



2007 CAPACITY INCREASE

With the establishment of the Upcast (Outokumpu) continuous casting facility, our production capacity was increased to 10,000 tons per year.



2012 OWNERSHIP OF FACTORIES AND FACILITIES

The acquisition of factories and facilities was completed, and their ownership was transferred to Mega Metal.



2016 NEW LINE INSTALLATION

The old Upcast (Outokumpu) continuous casting facility was replaced with a new facility with an annual production capacity of 24,000 tons.



2017 RANKED 210TH IN ISO 500

We ranked 210th on the ISO 500 - Türkiye's Largest 500 Industrial Enterprises list.



2018 SECOND UPCAST LINE COMMISSIONED

Our second Upcast (Outokumpu) line with an annual capacity of 24,000 tons was commissioned. Our total production capacity reached 48,000 tons per year. Total sales volume reached 500,000 tons, revenue amounted to 250 million USD, and total employment reached 540 employees, with 475 in Kayseri and 65 in Istanbul.



2019 ANNUAL SALES EXCEEDED 30,000 TONS

Annual production reached 31,581 tons and sales volume reached 30,542 tons. Total sales amounted to 300,000 tons per year, generating sales revenue of 263 million USD.



2021 RANKED IN THE TOP 100 OF ISO 500

We entered the top 100 companies in ISO 500, the list of Türkiye's 500 largest industrial enterprises, with sales of 4.3 billion TL in 2021.



2022 REVENUE EXCEEDED 500 MILLION USD

Revenue surpassed the 500 million USD threshold, reaching USD 533 million. Annual production amounted to 43,000 tons.



2023 INITIAL PUBLIC OFFERING (IPO)

In December 2023, Mega Metal went public on 15.12.2023. The total Initial Public Offering (IPO) size amounted to 1,775,825,000 TL.



2024 NEW SALES RECORD

In 2024, Mega Metal achieved the highest sales volume in its history, reaching 45,000 tons and marking a significant milestone.



2025 INVESTMENT IN THE UNITED STATES

An investment of 34 million USD was initiated for the establishment of a production facility with an annual capacity of 24,000 tons in South Carolina, USA.

02

Corporate Governance

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We produce, develop and work at every step to create a positive impact on people, nature and society.

We are generating MEGA Impact for a sustainable future.



**TODAY, WE ARE PART OF
A TRANSFORMATION THAT
SHAPES THE FUTURE**

Corporate Governance

“

As Mega Metal, we adopt a strong corporate governance approach in order to secure our sustainable success and create long-term value. ,”

As Mega Metal, we adopt a strong corporate governance approach in order to secure our sustainable success and create long-term value. Our management approach is built on the principles of transparency, accountability, ethical values and continuous improvement, thereby protecting the rights of our stakeholders while carrying our corporate reputation and reliability into the future.

Integrating climate-related risks and opportunities into strategic decision-making processes occupies a significant place in our corporate governance approach. We shape our long-term strategies by taking into account international regulations such as the European Green Deal, the Carbon Border Adjustment Mechanism (CBAM) and carbon pricing practices. We integrate climate risks into our governance responsibilities in key decision-making areas such as investment, procurement, finance, R&D and operational planning, thereby strengthening our environmental and financial sustainability.

Our governance structure covers not only the early identification and management of risks but also the strategic evaluation of opportunities. We implement our risk management strategies at the corporate level and support these practices through the integrated work of internal audit, legal, finance and technical planning functions.

We place transparent communication at the forefront in all our activities and ensure an open flow of information with our stakeholders by regularly reporting on significant developments. This approach reinforces the trust we establish with our stakeholders and directly contributes to achieving our strategic targets.

We also place great emphasis on enhancing sustainability awareness throughout the organization. By encouraging employee engagement, we strengthen corporate commitment and enable continuous improvement through feedback mechanisms. Our senior management plays an active leadership role in this process and guides us through achieving our sustainability targets.

Adhering to our ethical principles, we continue with determination to implement practices that create value for the environment and society, making our corporate governance approach an integral part of Mega Metal's sustainability culture.



Governance Structure

“

We review the Corporate Governance Compliance Report disclosed to the public to ensure the accuracy of the information therein. „

Our corporate governance approach at Mega Metal is built upon a strong framework that supports the sustainable success of our company. Our Board of Directors comprises of the Chair, Vice Chair and members and plays an active role in decision-making processes. Supporting our management structure, the Corporate Governance Committee oversees compliance with principles, identifies shortcomings to prevent conflicts of interest and presents its findings to the Board through regular reporting.

Our Committee also undertakes the duties of the Nomination and Remuneration Committee within the scope of the Capital Markets Board (CMB) communiqué. We keep close tabs on the activities of the Investor Relations Department and review the Corporate Governance Compliance Report disclosed to the public to ensure the accuracy of the information therein. Furthermore, we follow global governance practices and recommend feasible innovations for our company to the Board of Directors.

We conduct nomination, evaluation and development processes for Board members and senior executives within the frame of a transparent system. We carry out regular assessments regarding the selection of Independent Board Members, performance management and career planning, and provide recommendations to the Board in the light of the results.

The Corporate Governance Committee consists of at least two Board Members and the Investor Relations Unit Manager, and the committee chair is selected from among the independent Board Members. Through this structure, we guarantee independence and accountability in decision-making processes.



Risk Management

As Mega Metal, we adopt an advanced risk management approach to secure our long-term growth targets and manage uncertainties that may arise in various areas before they materialize. In this context, our Crisis and Risk Management Committee, which operates with the participation of the Board and Assistant General Managers, identifies potential threats at an early stage, analyses their likelihood and impact and develops preventive actions.

Our Committee establishes principles aligned with our risk appetite and operates internal control systems to ensure regular monitoring of risks. We ensure compliance with regulatory frameworks, continuously strengthen our risk management structure and implement improvements aimed at mitigating potential impacts through scenario-based analyses. To minimize the impacts of risks, we regularly review likelihood and impact analyses and carefully evaluate all factors that may threaten our sustainability, including technical bankruptcy risk.

We inform our Board of Directors regularly on these matters and oversee the implementation of the Committee's strategies across relevant departments. We ensure the effective implementation of our risk management strategies by integrating Committee recommendations into decision-making mechanisms. Through this strategic approach, we secure our long-term success, strengthen our risk management capabilities and support our sustainability targets by securing our activities with effective risk management.

Climate change is one of the top priorities within our risk management framework. We, as Mega Metal, address climate risks under two main categories:

1

Physical Risks:

Risks that have a direct impact on our operations, such as extreme weather events, rising temperatures, floods and water scarcity.

2

Transitional Risks:

Risks arising from structural and regulatory changes such as carbon taxes, emissions trading systems (CBAM), energy policies, technological transformations and stakeholder expectations.

In 2025, we plan to commission a score-based risk classification system that is driven by "probability-impact" and that will be supported by financial impact analyses. With this system, we aim to prioritize climate risks, build early warning mechanisms and boost our management performance.

Risk management is carried out within a corporate structure aligned with company strategies. We integrate climate-related risks into our overall risk management processes and evaluate them multi-dimensionally through different committees:

Board of Directors: Reviews presentations on climate risks and opportunities during annual strategy meetings and directly links these topics to our business strategies.

Risk Committee: Reviews analyses such as 1.5°C climate alignment scenarios and carbon pricing scenarios during semi-annual meetings and integrates the results into our main risk matrix, enabling the forecasting of financial impacts and the development of effective measures.

“

In 2025, we plan to commission a score-based risk classification system that is driven by “probability-impact” and that will be supported by financial impact analyses. ”

Audit Committee: Composed of two independent members, the Committee fulfils its duties and responsibilities in line with corporate governance principles. Its main responsibilities are summarized as follows:

- Overseeing the functioning and effectiveness of our company's accounting system, public disclosure of financial information, independent audit processes, and internal control and internal audit systems;
- Identifying the independent audit firm to be contracted and the services to be received by the company and submitting this selection to the Board's approval;
- Reviewing complaints submitted to the company regarding accounting, internal controls and independent audit, and establishing the methods and criteria for ensuring that employee notifications are evaluated confidentially;
- Holding meetings at least quarterly (no fewer than four times a year), documenting meeting outcomes and presenting decisions to the Board;
- Reporting findings, evaluations and recommendations relating to our assigned position and responsibilities to the Board, in timely and written manner.

Investment (CAPEX) Committee: Prioritizes low-carbon projects; conducts carbon-based return of investment (ROI) analyses for solar power plant (SPP) investments, energy efficiency projects, etc., and guides budget allocations.

Sustainability Committee: This Committee ensures the synchronization of all related processes by communicating scenario analyses to the Risk Committee, scenario analyses to the Risk Committee, green investment proposals to the CAPEX Committee, and updated regulatory information to the Audit Committee.

The Sustainability Committee also systematizes KPI monitoring and the alignment of processes with sustainability criteria. It monitors the impact of regulatory changes such as CBAM on operations, and formulates and implements the necessary compliance plans.

As Mega Metal, we view climate risks not merely as an operational threat but also as a strategic decision-making area. Accordingly, we regularly analyze our physical risks (drought, heatwaves, heavy precipitation) and transitional risks (carbon pricing, CBAM compliance, energy costs) by considering the IPCC RCP 4.5 and RCP 8.5 scenarios as well as the IEA Net Zero 2050 scenario. We conduct technical assessments to identify the climate vulnerabilities of our production facility in Kayseri and develop action plans against such risks as water scarcity and increased energy consumption.

In the context of physical risks, we strengthen our infrastructure drainage systems to mitigate flood risks, optimize our energy management systems to reduce the impacts of heatwaves, and enhance OHS measures for employee well-being. For transition risks, we evaluate carbon pricing obligations, CBAM requirements and energy policy changes through an internal carbon pricing model and stress testing. These efforts enable us to anticipate cost increases and boost our resilience against risks.

In our financial impact analyses, we classify the risks exceeding 5% of the revenue as "high impact", the risks between 1%-5% as "medium-impact", and the risks below 1% as "low-impact" risks. This way, we identify the risks that could transform our business model and shape our management priorities accordingly.

Our risk management focuses not only on mitigating threats but also on making use of opportunities, with prominent opportunities

including renewable energy investments, low-carbon production technologies and sustainable supply chain practices. In our corporate planning, we address risks and opportunities in terms of their temporal horizons:

▼ **Short-term (0-3 years):** Risks requiring immediate action and regulatory compliance.

▼ **Medium-term (4-10 years):** Strategic planning to align with sectoral transformations and regulatory changes.

▼ **Long-term (10+ years):** Alignment with global climate goals and structural transformations.

In addition, we develop projects to facilitate access to green financing sources, increase copper recovery through circular economy applications, and enhance our products intended for growing markets such as the electric vehicle sector and renewable energy infrastructure. We integrate these opportunities into our strategic growth targets and reinforce our leadership in the sector.

Through this systematic approach, we minimize climate-related risks and evaluate emerging opportunities in alignment with our strategic growth targets. In doing so, we efficiently use our financial and operational resources and strengthen a risk management culture that is integrated into our sustainability vision across the organization.

Ethics and Compliance

As Mega Metal, we build all stakeholder relationships upon ethical values and code of conduct, considering integrity, transparency and reliability as an integral part of our business manners. We expect our employees, suppliers and business partners to adhere to the same high ethical standards, with the belief that safeguarding the reputation and ensuring the sustainability of our company is a responsibility shared by all.

We adhere to the principles of business ethics and honesty, guiding all our employees accordingly and ensuring that ethical values are prioritized in decision-making processes. To make this philosophy a lasting component of our corporate culture, we conduct regular training programmes aimed at increasing the ethical awareness and sense of responsibility of our employees.

In carrying out our activities, we continuously review and update our processes and commit to ensuring full compliance with all legal requirements. In this context, we fulfil all our obligations in full by ensuring that the relevant legislation is accurately monitored, thus meeting our legal obligations as well as fulfilling our responsibilities toward society and the environment.



Sustainability Approach

At Mega Metal, we regard sustainability not merely as an operational objective aimed at reducing environmental impacts, but as a holistic approach placed at the core of our corporate strategy that strengthens our long-term value creation capacity and that is integrated into all our business processes. This approach is grounded in integrating climate-related risks and opportunities into decision-making mechanisms, establishing transparent and accountable governance systems and continuously improving these structures.

We define our sustainability targets in terms of reducing carbon emissions, boosting energy efficiency, increasing the use of renewable energy, implementing ESG sustainability criteria and ensuring CBAM compliance. In this context, we prepare and share with our customers quarterly CBAM reports for Iron Pallets and Iron Pulleys. Furthermore, we have initiated efforts to strengthen CBAM compliance and implement sustainable supply chain criteria. The Key Performance Indicators (KPIs) we have established in this regard are supported by metrics such as emissions intensity, renewable energy rate, product carbon footprint certification processes, return of investment periods and occupational health indicators. We consider these indicators not only in our strategic planning but also in manager performance evaluations and bonus-reward systems, thereby aligning individual motivation with our corporate objectives.

We prioritize energy and resource efficiency; and aim to meet a significant part of our electricity consumption from renewable sources through our SPP investments, thereby ensuring compliance with the

European Green Deal and supporting our transition to low-carbon economy by reducing our carbon footprint. At the same time, we regularly monitor energy consumption per unit of production and implement continuous improvements through our technological investments.

In line with our Sustainability Roadmap completed in 2024, we embrace the “Make It Mega” motto, grounding our activities in the efficient use of natural resources and production practices aligned with global standards. Through the targets we set in such areas as waste management, circular economy, water consumption and rainwater harvesting systems, we transform our environmental responsibilities into concrete applications.

In addition, we continuously enhance our sustainability performance through our investments in innovation and digitalization; by raising awareness among our employees and suppliers, we aim to establish a shared sustainability culture across the entire value chain. To that end, we integrate sustainability targets into our employees’ performance criteria, systematically monitor progress, and make this approach an integral part of our corporate culture.

As Mega Metal, we continue to advance steadily on our path toward carbon neutrality and consider our sustainability philosophy as a concrete reflection of our commitment to leaving a more liveable world for future generations.

We pursue what is new, good, and sustainable.

While living today with responsibility, we work to transform the future.



**AT MEGA METAL, WE
TAKE EVERY STEP TO
MOVE TOWARD A BETTER
TOMORROW FOR PEOPLE
AND THE PLANET**

Sustainability Governance Structure

At Mega Metal, we position sustainability at the centre of our corporate strategy and integrate it into all decision-making mechanisms of the company. We incorporate environmental, social and governance principles into our corporate structure with a transparent and accountable management approach, regarding this as one of the fundamental components of our target of creating long-term value.

At the core of our sustainability governance is the Sustainability Committee, operating under the leadership of the Vice Chair of the Board of Directors. The Committee plays an active role in identifying climate-related risks and opportunities, determining long-term strategies and aligning sustainability targets with our corporate policies. It informs the Board through regular reporting and guarantees a sustainability perspective in strategic decision-making.

Committee members include Abdullah Turgut, Vice Chair of the Board; independent member Nihal Mashaki Seçkin; and Factory Manager Ali Ünlütürk. Such a diverse expertise enables us to address sustainability issues from a multidimensional perspective and carry out management processes with a holistic approach.

Transparency and effectiveness in our decision-making processes are strengthened, particularly through the contributions of members experienced in corporate governance.

In our governance structure, sustainability is not limited to setting strategic targets; it is also supported by integrating these targets into corporate structures, policy documents and processes. In this context, we restructure our reporting processes and ensure that our sustainability performance is systematically monitored by the Board of Directors, thereby making sustainability an inseparable part of our overall business manners under the leadership and supervision of senior management.

Sustainability Committee

COMMITTEE MEMBERS	FUNCTION	TITLE IN COMMITTEE
Abdullah Turgut	Vice-Chair of the Board of Directors	Chair
Nihal Mashaki Seçkin	Independent Member	Member
Ali Ünlütürk	Factory Manager	Member



Material Sustainability Topics

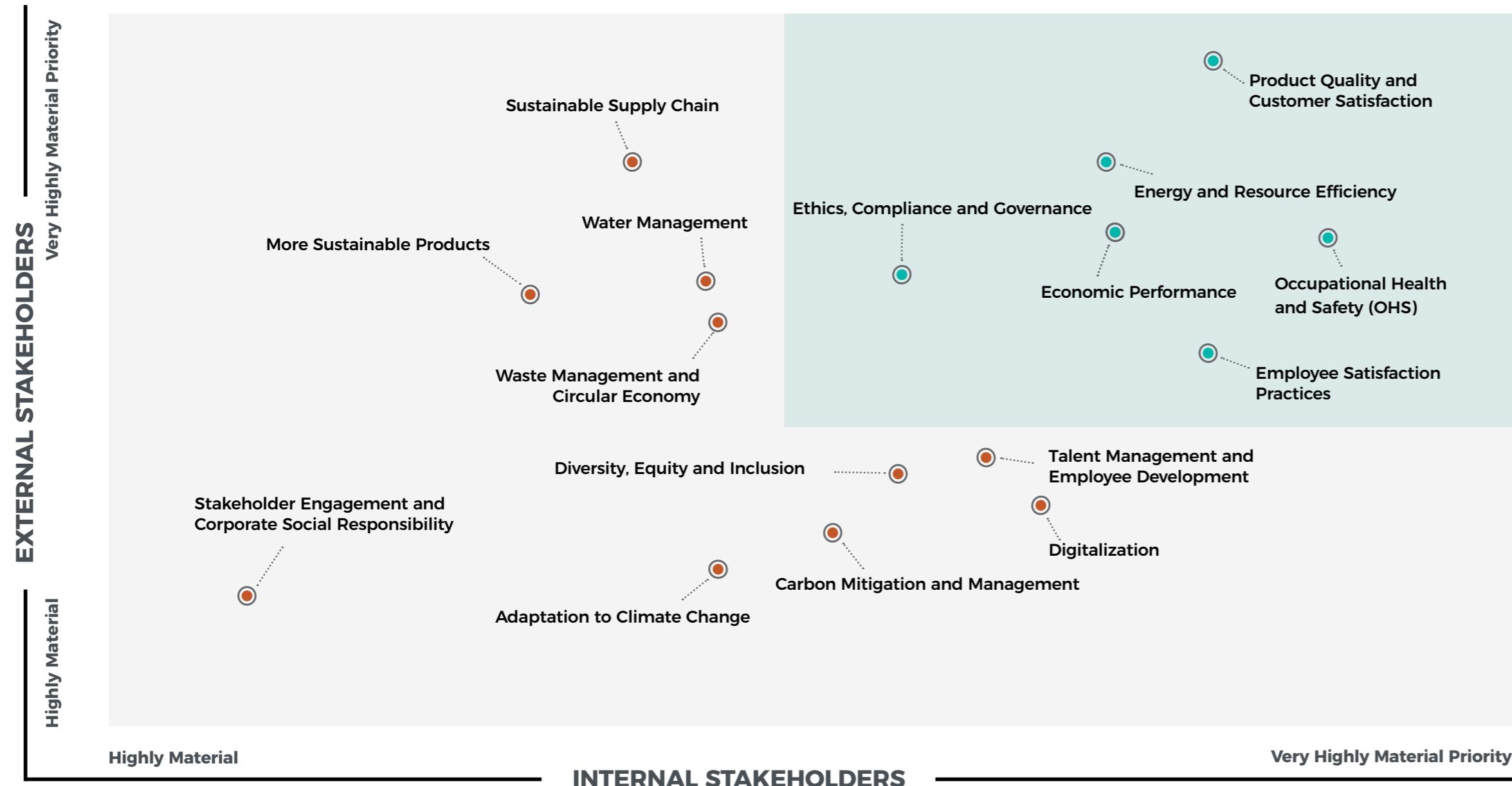
As Mega Metal, we consider understanding the views and expectations of our stakeholders as one of the most important building blocks of our sustainability approach. In this direction, we conduct a comprehensive survey to gather insights from all stakeholders who have an impact on our business processes and activities. The main purpose of this survey is to ensure active engagement of our stakeholders in our decision-making processes, identify our strengths and areas for improvement, and establish risks and opportunities at an early stage. This method also enhances our corporate transparency, enabling us to build strong communications with our stakeholders on the basis of mutual trust.

As part of this process, we identified 16 potential sustainability-related topics which we submitted for the evaluation of our internal and external stakeholders. In order to receive more comprehensive responses, we designed the survey in three stages to enable a multi-dimensional analysis. The method applied is not only limited to quantitative data but also allows for the assessment of qualitative feedback. In this way, we obtain a multi-dimensional perspective that supports both our short-term priorities and our long-term targets.

A total of 141 stakeholders took part in the survey, 113 of whom are internal and 28 are external stakeholders. This participation rate is considered a clear indication of the importance our stakeholders attach to material sustainability topics for our company. We examine all responses in detail and identify Mega Metal's highly material and material topics accordingly. Through this analysis, we evaluate the relevance of these topics to our business activities as well as by associating them with the global sustainability agenda.



Materiality Matrix



The resulting material topics serve as a key guide in shaping our sustainability strategy, steering our decision-making processes. We believe that these results provide a significant roadmap for enhancing the efficiency of our business processes as well as managing our environmental and social impacts more effectively. In the upcoming period, we aim to improve our internal practices

and strengthen our performance indicators in line with the identified material topics, as well as respond more effectively to stakeholder expectations. With this approach, we continuously improve Mega Metal's sustainability performance and reinforce our alignment with international standards, as well as incorporating a more holistic, innovative and stakeholder-oriented sustainability

Very Highly Material Topics

- Occupational Health and Safety (OHS)
- Product Quality and Customer Satisfaction
- Employee Satisfaction Practices
- Economic Performance
- Energy and Resource Efficiency
- Ethics, Compliance and Governance

Material Topics

- Digitalization
- Talent Management and Employee Development
- Diversity, Equity and Inclusion
- Carbon Mitigation and Management
- Adaptation to Climate Change
- Waste Management and Circular Economy
- Water Management
- More Sustainable Products
- Stakeholder Engagement and Corporate Social Responsibility
- Sustainable Supply Chain

management approach into our corporate culture as a lasting component.

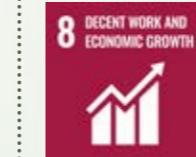
The following were identified as very highly material topics and other material topics for Mega Metal in the materiality matrix:

Alignment with UN Sustainable Development Goals

We position our commitment to contributing to the United Nations Sustainable Development Goals (SDGs) as an integral part of our corporate values and business model. We believe that addressing today's environmental and social challenges in alignment with our priority topics, sustainability strategy and strategic targets is critically important in creating meaningful and lasting transformation.

We are engaging in close collaboration with our internal and external stakeholders to identify our most material sustainability issues. Through these interactions, we clarify company-specific priorities and use them as a key guide in shaping Mega Metal's strategic direction. The topics identified as a result of the materiality process are then mapped to the SDGs that are directly related to our areas of activity and have high impact potential. Accordingly, we set our short-, medium- and long-term targets and provide concrete contributions to the SDGs through the projects and initiatives implemented based on these targets.

Mega Metal's priority SDGs are strongly linked to our business strategies and guide us in enhancing our environmental, social and economic impact. This approach helps us to implement our sustainability vision not only at the level of strategic documents but across all our business manners.

Material Topics	Sustainable Development Goals				
Occupational Health and Safety (OHS)	8 DECENT WORK AND ECONOMIC GROWTH 	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	17 PARTNERSHIPS FOR THE GOALS 
Product Quality and Customer Satisfaction	8 DECENT WORK AND ECONOMIC GROWTH 	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	17 PARTNERSHIPS FOR THE GOALS 
Employee Satisfaction Practices	8 DECENT WORK AND ECONOMIC GROWTH 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	13 CLIMATE ACTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	
Economic Performance	8 DECENT WORK AND ECONOMIC GROWTH 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	13 CLIMATE ACTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	
Energy and Resource Efficiency	7 AFFORDABLE AND CLEAN ENERGY 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 		
Ethics, Compliance and Governance	8 DECENT WORK AND ECONOMIC GROWTH 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 		

Sustainability Targets

As Mega Metal, we support our sustainability approach with concrete targets. We formulated a comprehensive roadmap, according to which we take our strategic steps, in order to reduce our environmental impacts, boost our resource efficiency and align our operations with international climate policies.

Emissions



Reducing our carbon footprint is among our top priorities. In this direction, we commit to reducing our carbon emissions by 50% by 2030 compared to the 2024 base year. We update our emissions inventory studies regularly and monitor our carbon intensity through annual performance indicators. This helps us to comply with global climate commitments as well as boosting our competitiveness.

Energy



We implement a gradual transition plan to shift our energy consumption to sustainable sources. By the end of 2025, we aim to meet 55–60% of our energy needs from renewable sources, increasing this share to 85% in 2026, 90% in 2027, and 95% in 2028. In addition, by accelerating our investments, we plan to reach a 95% renewable energy share in our total energy consumption by the end of 2027. Our energy investments and operational planning are carried out in alignment with these targets.

Water



The protection and efficient use of water resources make up another fundamental dimension of our environmental sustainability policy. In 2024, a total of 121,346 m³ of municipal water was consumed, with water consumption reduced through process improvements. Both water and energy savings was achieved through the redirection of wastewater from the reverse osmosis unit to secondary use areas, optimizations in process baths, and the combined treatment of wastewaters at the treatment plant.

Circular Economy



As part of our sustainable product development and resource efficiency targets, we plan to implement carbon footprint certification in all product groups we export. We also aim to make it a standard practice to ensure that all our packaging materials are 100% recyclable.

Supply Chain



We work together with our suppliers to ensure CBAM compliance. In this context, we organize training programmes, provide data templates and offer technical support to increase compliance rates throughout our supply network.

In line with these targets, we aim to reduce our environmental impacts as well as boosting our long-term competitiveness and value creation capacity. Our determined steps in terms of energy, emissions, water, circular economy and supply chain constitute an integral part of our sustainable growth vision.

03

Mega

Impact for

Environment

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We value every life and approach nature's cycles with respect.

At every step of production, we prioritize environmental responsibility; we use our resources responsibly and increase energy efficiency.

▼

WE EMBRACE CIRCULAR ECONOMY AND WORK TOWARD A CLIMATE-FRIENDLY FUTURE BY REDUCING OUR CARBON FOOTPRINT

Environmental Approach

“

We allocate regular budgets for our environmental investments; in this regard, we not only fulfil our legal requirements but also develop applications that will deliver higher levels of environmental performance. „

Mega Metal regards environmental protection and sustainable development as an integral component of its long-term corporate vision. Combatting climate change, transitioning to a low-carbon economy and using natural resources efficiently constitute the cornerstones of our business mode. In this direction, we focus on reducing our greenhouse gas emissions, enhancing our energy efficiency, expanding our use of renewable energy and improving our water management practices.

We systematically evaluate environmental impact assessments within our investment and operational planning processes and set long-term targets aimed at achieving carbon neutrality. Across our supply chain, we collaborate with business partners

that demonstrate strong environmental performance and consider such criteria as carbon footprint, recycled content rates and environmental management certifications. In doing so, we aim to achieve a transformation that is based on environmental responsibility not within our own operations but across our entire value chain.

We are accelerating the transition to renewable energy in our production processes, prioritizing technological investments that reduce emissions and ensuring the reduction of waste at its source. In accordance with the ISO 14001 Environmental Management System, all our processes are carried out in full compliance with national and international regulations, placing the zero-waste principle at the core of our business processes.

Our environmental management activities are coordinated by our Environmental Engineer under the Quality Assurance Unit. As part of such activities, we monitor environmental permits and EIA processes; regularly conduct emissions measurements; conduct waste management, water and energy utilization reporting as well as chemical safety and carbon footprint calculations on a

regular basis. We also organize periodic training sessions for our employees, raise environmental awareness and integrate topics such as climate action and resource efficiency as permanent elements of our corporate culture.

To minimize the environmental impacts of our products, we conduct life cycle assessments as well as measuring and continuously improving our environmental performance in all stages, from production to end-use. This approach strengthens our production philosophy and helps us to boost our competitiveness in global markets.

We allocate regular budgets for our environmental investments; in this regard, we not only fulfil our legal requirements but also develop applications that will deliver higher levels of environmental performance. In doing so, we minimize our environmental impacts as well as fulfilling our responsibility to leave a more liveable world for future generations.



Energy and Emissions Management

“

This reflects the increasing share of sustainable resources in our energy profile. Compared to the previous year, our renewable energy use increased by 2.48%. „

Although our company is not subject to the reporting obligations under the Regulation on Monitoring of Greenhouse Gas Emissions, we conduct regular emission measurements every two years in line with the Regulation on the Control of Industrial Air Pollution and meticulously monitor the results. This enables us to track our plant's impacts on air quality and ensure compliance with legal limits.

As Mega Metal, we consider energy and emissions management as one of the building blocks of our sustainability strategy. With our Energy Policy, we not only guide our own operations but also other industrial companies in our sector through model best practices. We adopt efficiency, innovation and environmental responsibility as key principles in energy management and establish systems that reduce resource consumption, lower carbon emissions and continuously improve energy performance.

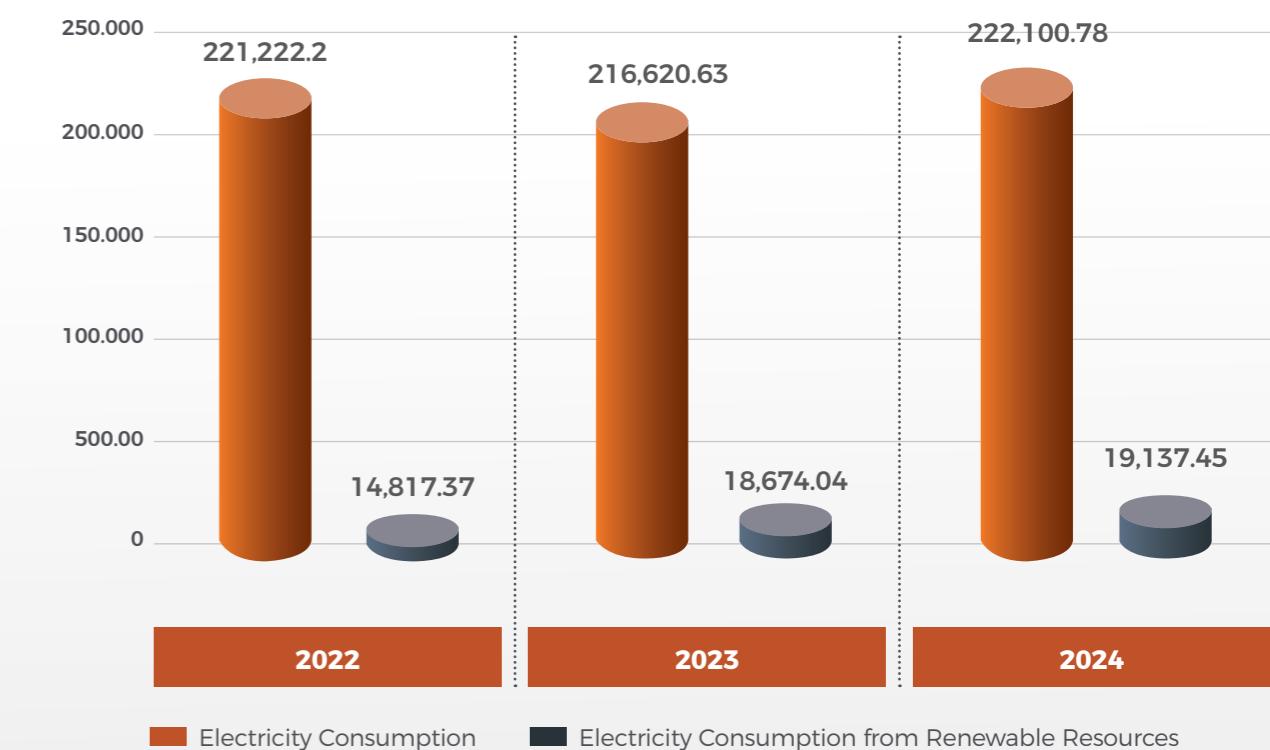
Our activities are carried out within the framework of the ISO 50001 Energy Management System. We regularly analyse our energy consumption per unit of production and undertake continuous improvement initiatives. We prioritize energy efficiency at every stage of our operations, implementing many investments ranging from process automation and high-efficiency motor applications to heat recovery systems and LED conversion projects. This approach enables us to reduce our environmental impacts as well as boosting our competitiveness.

In 2024, our total energy consumption was recorded at 250,252.70 GJ. Of this amount, 19,137.45 GJ accounted for the consumption of energy sourced from renewable energy sources. This reflects the increasing share of sustainable resources in our energy profile. Compared to the previous year, our renewable energy use increased by 2.48%, demonstrating the growing prominence of sustainable sources in our energy mix and a meaningful progress toward our long-term renewable energy targets.

We plan to further advance in energy and emission management by expanding carbon footprint calculations, increasing renewable energy investments and expanding digital energy monitoring systems in the coming period. In this way, we aim to play an active role in the fight against climate change and strengthen our understanding of sustainable production.

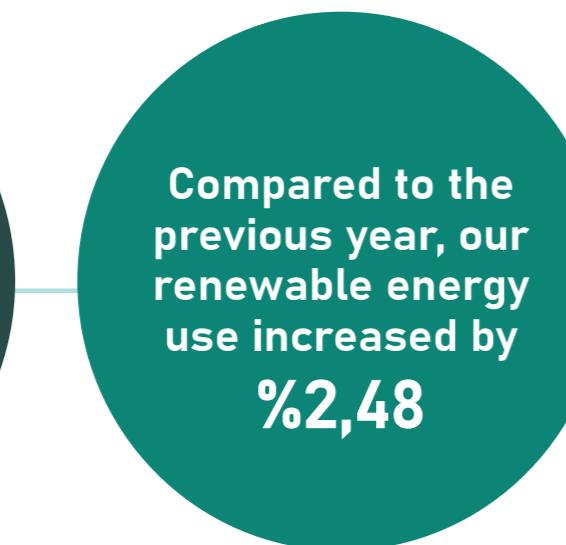


Electricity Consumption (kWh/CJ)



Our support for green energy not only contributes to operational efficiency but also plays a critical role in terms of our alignment with the European Green Deal (EGD). As a result, our energy management actions directly correspond with global climate targets and strengthen our resilience during the transition to a low-carbon economy.

At Mega Metal, we view energy management not merely as an operational cost item but as a strategic area directly linked to environmental sustainability, efficiency and our climate targets. We take concrete steps to reduce our energy consumption, accelerate our transition to renewable resources and lower our emissions. In this context, we have replaced our diesel-powered forklifts with battery-powered models to reduce energy-related emissions. We also eliminated the use of natural gas in the spool painting and drying process and transitioned to natural drying methods. With this shift, we have completely decommissioned the burner chimney, achieving energy savings and emissions reduction in our production processes.



We manage our emissions in full compliance with national and international standards. In accordance with the Regulation on the Control of Industrial Air Pollution, we conduct biennial emissions measurements and systematically monitor the results. As of 2024, we calculate our emissions in line with the ISO 14064-1 standard, documenting our methodologies, assumptions and reporting period changes in a transparent manner. We share these data with our stakeholders on a regular basis and track performance improvements through measurable targets.

This approach helps us to not only meet legal requirements but also establish a transparent and measurable energy and emissions measurement approach compatible with international standards, as well as bringing Mega Metal one step closer to its vision of a carbon-neutral future.

Greenhouse Gas Emissions

SCOPE DATA	2022	2023	2024
Scope 1 (tCO ₂ e)	1,478.80	962.20	686.14
Scope 2 (tCO ₂ e)	29,696.08	29,123.38	29,473.09
Scope 3 (tCO ₂ e)	327,201.31	319,699.49	295,359.96
Total (tCO₂e)	358,376.19	349,785.07	325,519.19

All our direct and indirect emissions are categorized in detail in our carbon footprint inventory, which is currently in the pipeline. We use methodologies based on emission factors and activity data in our calculations. Throughout this process, we refer to IPCC Guidelines, national emission factors and reliable energy

consumption data to verify our results. This ensures the accuracy and traceability of our emissions data and enables us to manage our carbon management system in alignment with international standards.

To control atmospheric emissions, we reduce stack flue emissions in certain processes using the settling method through a wet flue system. This system captures the particulate and gaseous pollutants, helping us to minimize our impact on air quality. The data obtained from the flue gas measurements conducted in the fourth quarter of 2024 serve as a significant guide both for our Environmental Permit renewal process and for shaping our emissions reduction plans.

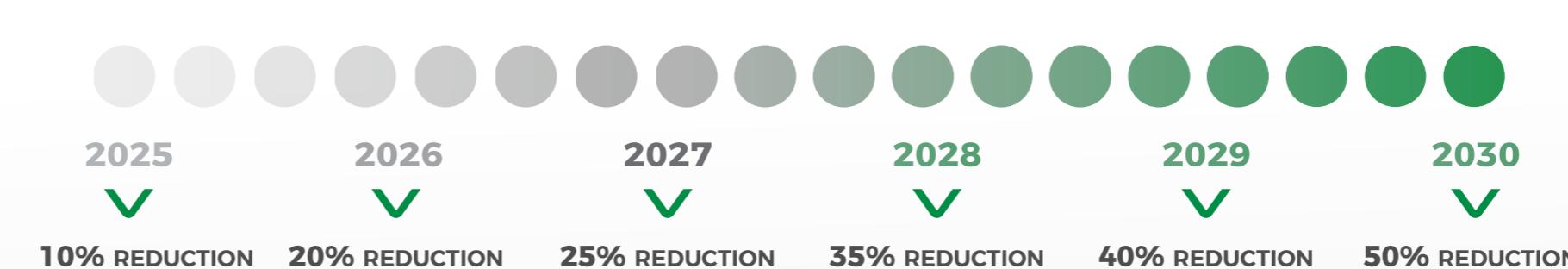
As Mega Metal, we view energy and emissions management not merely as a cost optimization tool but as a strategic area directly linked to environmental sustainability, operational efficiency and our climate targets. We transparently analyse our energy consumption, systematically plan our transition to renewable resources, and support this transition with concrete investments. Alongside implementing efficiency-boosting technological modernization projects, we consider renewable energy generation investments as a medium-term strategic priority.

Setting 2024 as the baseline year, we aim to reduce our total greenhouse gas emissions by 50% by 2030. This absolute reduction commitment aims to decrease our total emissions regardless of production volume increases or decreases. Scope 1 (direct fuel use) and Scope 2 (purchased electricity-related) emissions fall directly within the scope of this target, while Scope 3 (supply chain-related and other indirect emissions) are regularly monitored and reported.

Greenhouse Gas Emissions by Scope

EMISSION SCOPE	TOTAL EMISSIONS (TONNES CO ₂ E)	PERCENT SHARE (%)
Scope 1	686.1	0.21
Scope 2	29,473.09	9.05
Scope 3	295,359.96	90.74
Total	325,519.19	100

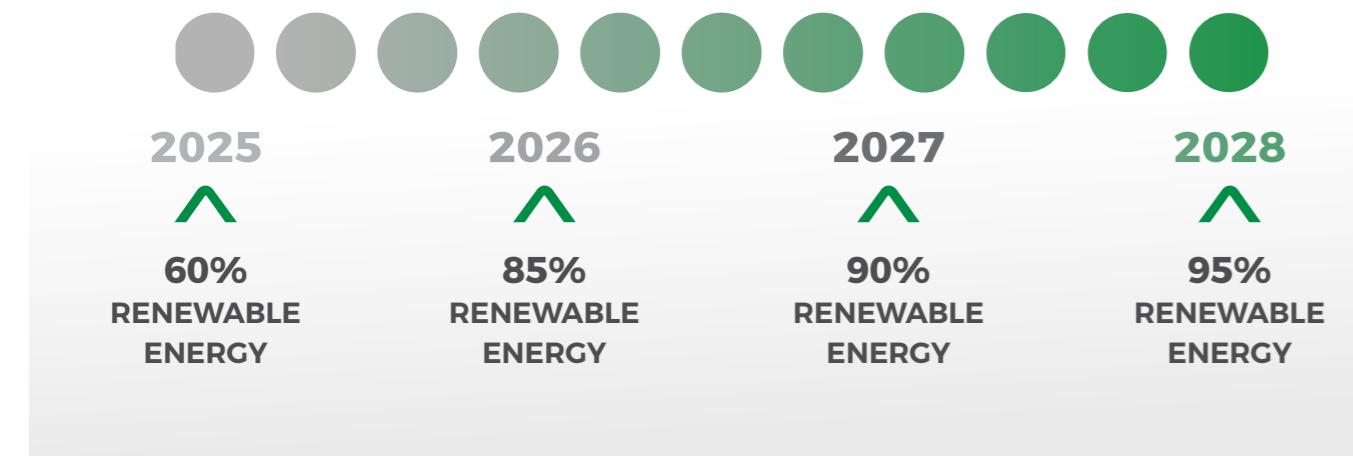
Our designated roadmap includes the following phased reduction targets:



As of 2024, 91.5% of our electricity consumption is supplied from the national grid, while 8.5% is met through self-consumption from our solar power plant (SPP). Our SPP, with an installed capacity of 4,600 kWh commissioned solely for on-site consumption without any sales to the grid, generated 5,315,958 kWh of electricity in 2024, directly contributing to the reduction of our Scope 2 emissions. This initiative strengthens our energy supply security while improving our environmental performance by reducing carbon footprint.

Within the scope of our energy transformation roadmap, we aim to meet 95% of our electricity needs from renewable sources by 2028. In line with this target, we plan to expand our current SPP capacity, commission new renewable energy projects and utilize green energy certificates (I-REC, GO, etc.) in our procurement processes. Upon completion of this transformation, it is estimated that approximately 28,000 tonnes of CO₂e in annual emission reductions will be achieved.

In this direction, an official climate target has been defined under the title "Increasing the Share of Renewable Energy Use" and the transition schedule has been structured as follows:



This intensity-based target covers all our production facilities and administrative offices. In addition to our existing SPP investments, future renewable energy procurement initiatives also form an important part of our energy transformation plans. In this context, we consider energy management not merely as an operational process but as a central component of our long-term climate strategy.

Our holistic approach to energy and emissions management not only reduces our environmental impacts but also enhances our long-term competitiveness and strengthens our capacity to create sustainable value. Through practices prioritizing resource efficiency, investments in renewable energy and our carbon reduction strategies, we are steadfastly supporting the transition to a low-carbon economy. These steps towards our vision of a carbon-neutral future reinforce Mega Metal's leading position in the sector and enable the establishment of a business model that integrates environmental responsibility, financial resilience and sustainable growth targets.



Water Management

As Mega Metal, we consider the sustainable management of water as one of the fundamental components of our environmental responsibilities and operational efficiency. Recognizing the increasing significance of water resources today, we continuously review our processes, regularly monitor our water consumption and implement practices to reduce our water footprint.

As of 2024, we have consumed a total of 121,346 m³ of municipal water. The improvements implemented during this period helped us to recover 7,025 m³ of water and reintegrate it into the system. Accordingly, our recovery rate stands at 5.79%. Taking into account the relationship between our production volume and water consumption, we used an average of 2.69 m³ of water per tonne of copper in 2024. Although we have not set a sharp reduction target, we have adopted it as a strategic target to maintain the current level of water consumption per tonne.

“

This involves directing the rainwater accumulated in indoor areas to the OIZ Directorate's rainwater line, preventing its discharge into the sewer system. ”

We generate secondary benefits by reusing wastewater from our reverse osmosis unit in WC reservoirs, urinals and certain treatment processes. This practice enables both water and energy savings.

Through optimization initiatives in our cathode washing baths, we extend water replacement intervals and reduce total water consumption.

In our treatment plant, we reduce chemical usage and increase system efficiency by treating wastewater from the tin section together with other process waters through sludge-settling characteristics.

We continue working on the installation of a flow meter system at the discharge point to better monitor wastewater flow.

WATER CONSUMPTION	2022	2023	2024
Consumption from mains network (m ³)	135,908	120,039	121,346
Consumption from ground water (m ³)	-	-	-
Consumption from sea water (m ³)	-	-	-
Total water consumption (m ³)	135,908	120,039	121,346
Quantity of water recovered/reused (m ³)	7,734	6,950	7,025
Quantity of water discharged (m ³)	135,878	120,039	121,346
Water consumption per tonnes of copper produced (m ³ /tonne)	3.14	2.82	2.69

We are taking steps related to rainwater management with a view to reducing our blue water footprint. This involves directing the rainwater accumulated in indoor areas to the OIZ Directorate's rainwater line, preventing its discharge into the sewer system. Additionally, we aim to integrate this resource into our system through planned rainwater harvesting areas.

All these practices help us to use water resources more efficiently and minimize our environmental impacts. With our industrial wastewater treatment plant, we treat the water from our processes without harming the environment and continuously improve our water quality. The initiatives we carry out ensure not only the efficient use as well as the responsible management of water.

Waste Management and Circular Economy

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With the Basic Level Zero Waste Certificate we received in 2021, we aim to further advance our efforts by progressing towards the silver, gold and platinum levels. „

As Mega Metal, we regard waste management not merely as a legal requirement but as one of the fundamental components of our sustainable production approach. We carry out all our processes in full compliance with national and international regulations and implement a comprehensive system to ensure waste reduction at source, segregation, recovery and environmentally responsible disposal. Some of our waste management practices include the following:

- We deliver our hazardous and non-hazardous waste to licensed companies approved for compliance with relevant regulations; we strictly avoid working with non-licensed firms.
- We regularly conduct on-site visits to the companies we work with and monitor the compliance of their recycling processes with the environmental legislation.
- We systematically track our waste codes through the Hazardous and Non-Hazardous Waste Inventory, thereby ensuring the transparency of our processes.

- We ensure that cables classified as hazardous waste are reclassified as non-hazardous based on analyses conducted by authorized institutions, thereby reducing environmental impacts as well as disposal costs.
- We have initiated an investment process to replace lead-acid batteries with lithium-ion batteries. This transformation will eliminate hydrogen gas and sulfuric acid emissions, provide 25% energy savings, eliminate battery replacement needs as well as zeroing battery waste and battery water costs.
- All raw materials used in our copper wire production are sourced directly from cathode copper. We do not procure external scrap; instead, we recycle and reuse only the scrap generated within our production processes. This internal recycling practice constitutes approximately 2.4% of our total production. In addition, we conduct regular analyses under the RoHS Regulation and periodically confirm that our products do not contain restricted substances.

With the Basic Level Zero Waste Certificate we received in 2021, we aim to further advance our efforts by progressing towards the silver, gold and platinum levels. In this context:

- We have placed zero-waste collection bins at designated points throughout our facility and encourage source- separation with the participation of our employees.
- We are planning investments to increase the number of these collection bins.
- We provide regular training to our employees, making zero-waste awareness an integral part of our corporate culture.

We also extend our waste management practices to the personal lives of our employees. We collect waste batteries and used cooking oils accumulated in employees' homes and integrate them into recycling processes, thereby extending environmental awareness beyond our institutional boundaries. Through this holistic approach, we aim to minimize waste at its source, increase recovery rates, reduce our environmental impacts and make meaningful contributions to the circular economy.

“

Through this holistic approach, we aim to minimize waste at its source, increase recovery rates, reduce our environmental impacts and make meaningful contributions to the circular economy. „

04

Mega Impact for People

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We place people at the heart of production, creating a safe, equal, and inclusive working environment.

We grow our employees' development alongside Mega Metal's future, believing that collective empowerment is the foundation of sustainability.

▼
**THE ESSENCE OF
DEVELOPMENT LIES IN THE
VALUE GIVEN TO PEOPLE**

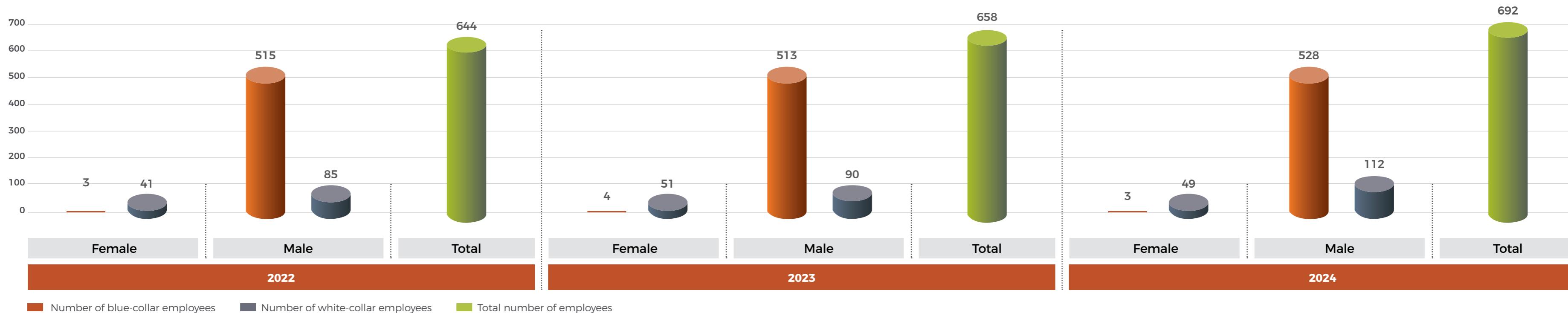


Human Resources Approach

“

In our Human Rights Policy and Recruitment Procedure, we clearly state that our company strictly refuses to hire people below the age of 18. „

Employee Profile



“

Through the job posting for persons with disabilities that is kept permanently open on İŞKUR, we regularly receive applications and provide employment opportunities for candidates with suitable qualifications. „

EMPLOYEES BY AGE GROUP	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Number of employees under 30 years of age	150	12	179	12	189	16
	162		191		205	
	398	31	393	30	411	33
Number of employees at 30 to 50 years of age	429		423		444	
	Male	Female	Male	Female	Male	Female
	49	4	39	5	40	3
Number of employees above 50 years of age	53		44		43	
	Male	Female	Male	Female	Male	Female
	49	4	39	5	40	3

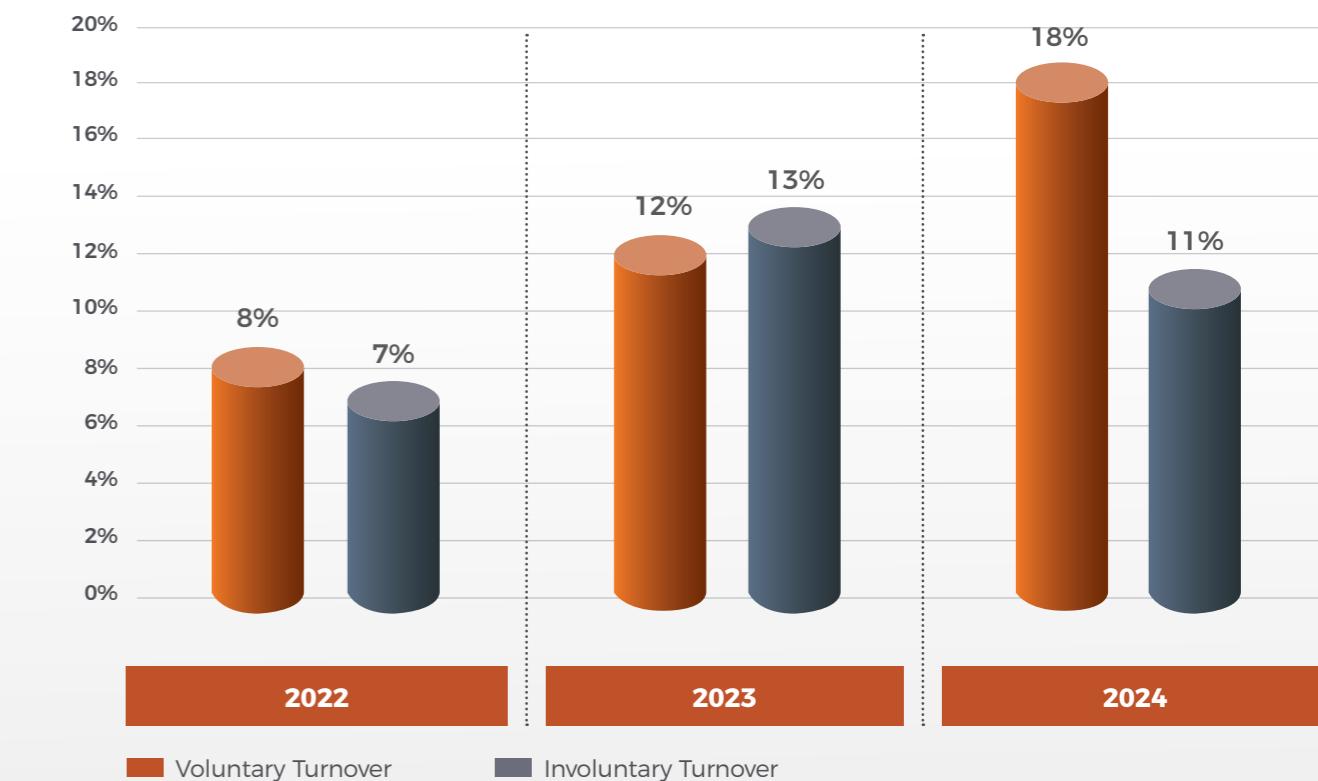
We are committed to contribute to the continuous development of our employees, recognizing that they are the most important element of our human resources strategy. Through the job posting for persons with disabilities that is kept permanently open on İŞKUR, we regularly receive applications and provide employment opportunities for candidates with suitable qualifications. As suitable positions and conditions develop, we continue our efforts to increase employment opportunities within this scope to create a disability-friendly working environment. We continuously improve

our principles for protecting employee rights with supportive procedures and policies, providing safe and healthy working environment where all employees are treated equally and fairly. In addition to fair remuneration and benefits, we also provide training and career opportunities. To strengthen communication with our employees, we create transparent communication channels and integrate our business ethics and ethical principles into all our work processes.

EMPLOYEES WITH DISABILITIES	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Number of employees with disabilities	12	1	12	1	15	1
	13		13		16	
	Male	Female	Male	Female	Male	Female
Ratio of employees with disabilities (%)	1.86	0.16	1.82	0.15	2.17	0.14
	2.02		1.98		2.31	
	Male	Female	Male	Female	Male	Female

All blue-collar employees at our factory in Kayseri are members of the Özçelik-İş Workers Union, with which we have a collective bargaining agreement. In line with our human resources approach, we do not employ anyone under the age of 18, nor do we engage in forced labour. All our business processes are conducted transparently, in compliance with the Constitution and the Labour Law, through an ethical communication channel that enables the reporting of unethical practices.

Employees Who Left the Company



Diversity, Equity and Inclusion

“

At the corporate level, within the framework of our Diversity, Equity and Inclusion Policy, we aim to increase the proportion of female white-collar employees to 40% by 2030. ”

By embracing the principles of diversity, equity and inclusion, we conduct our recruitment processes independently of factors such as race, gender, colour, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender identity, marital status or political opinion. Accordingly, we are moving forward with determination toward strengthening diversity and inclusion in the workplace.

Our production unit predominantly involves the performance of heavy and hazardous work processes. For this reason, we aim to create a more inclusive structure by reviewing job descriptions,

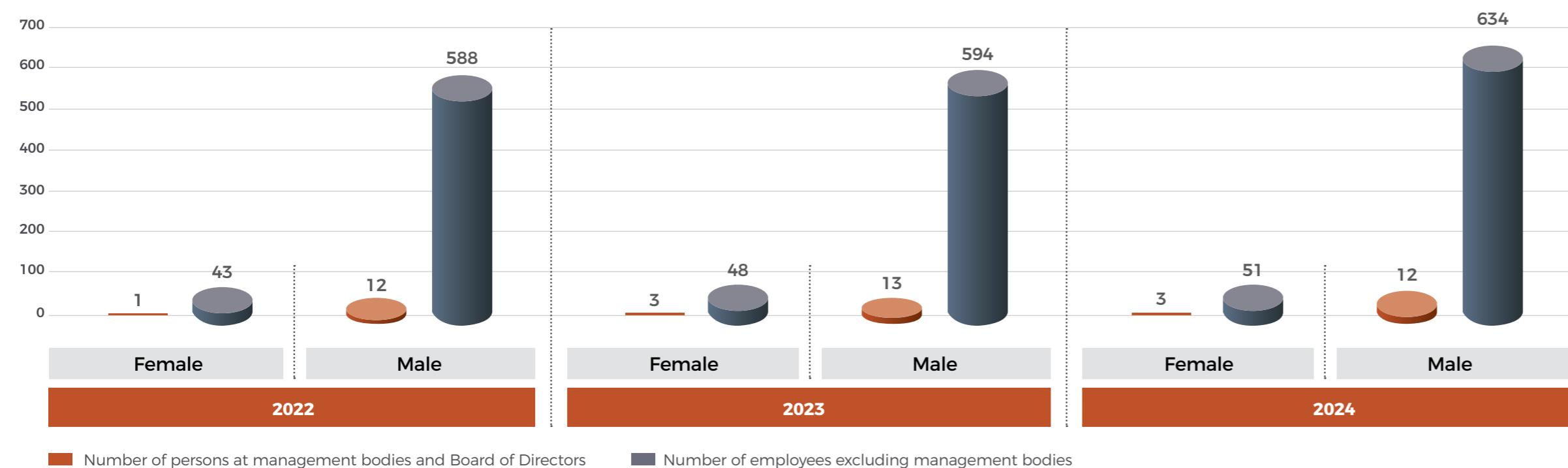
ergonomic conditions and work processes with a view to expanding work areas where women employees can participate more actively. In this context, we continue our efforts to develop employment models that will enable women employees to take a more active role in production processes. At the corporate level, within the framework of our Diversity, Equity and Inclusion Policy, we aim to increase the proportion of female white-collar employees to 40% by 2030. This target forms the basis of our efforts to create a working environment that is sensitive to gender equality.

In addition, in line with our principles of diversity and inclusion, we aim to provide an equal and fair working environment for all employees. By upholding the principle of equal opportunity, including in recruitment processes, we support all employees in their career journeys. In this context, we develop policies aligned with our sustainability principles, aiming to increase diversity in the workplace and foster a workplace environment where each employee can feel how much they are valued.

“

By upholding the principle of equal opportunity, including in recruitment processes, we support all employees in their career journeys. ”

Gender Distribution of Employees



Employee Commitment and Satisfaction

“

In line with our sustainability targets, we consider our qualified workforce not only in meeting current needs but also by anticipating future requirements. „

Employee commitment and satisfaction are other critical components of our sustainability journey. At Mega Metal, we prioritize creating an equal and fair working environment for all employees while also recognizing that a corporate culture grounded in ethical values plays an important role in strengthening employee commitment. We keep all employee-related information carefully recorded in digital systems; we regularly follow legal regulations and protect the rights of our employees as well as our company. In line with our sustainability targets, we consider our qualified workforce not only in meeting current needs but also by anticipating future requirements. In recruitment processes, we offer equal opportunities to all candidates, implementing objective competence assessment mechanisms. As part of such evaluations, we use the Assessment Centre application, implemented in cooperation with Assessment System, to assess candidates' technical skills, role requirements and alignment with company values. For managerial positions, we also evaluate leadership competencies considering both internal and external candidates.

In accordance with our sustainability targets, we conduct the Employee Commitment and Satisfaction Survey (ECSS) annually to measure employees' workplace experiences, commitment levels and overall satisfaction. We administer this survey at our Istanbul and Kayseri locations and analyze the results on a departmental basis. Key topics addressed in the survey include employees' sense of belonging, job satisfaction, managerial attitudes, workplace atmosphere, working conditions, benefits and development opportunities. We assess the results by location and department and, in line with confidentiality principles, we use the findings in senior management decision-making processes and in identifying development areas, thereby contributing to the creation of relevant actions. Through this approach, we continue to work with the recognition of the critical role employee feedback plays in our corporate development.

In addition to the surveys, we organize various social events aimed at enhancing employee commitment and motivation. Within this scope, we carry out activities that strengthen corporate culture and enable employees to bond outside the workplace. We continue our efforts to foster employee commitment and motivation through open-air cinema screenings, special day celebrations, theatre and cultural events, and sports and team activities. Additionally, in line with our goal of boosting employee commitment, we offer training programmes that support the personal development of our employees. We periodically review our remuneration policy in line with modern management requirements. We determine employee

salaries with the aim of attracting successful and competent candidates to the organization. Furthermore, we support each employee in their professional development, by considering their competency levels. At Mega Metal, we employ a measurement system based solely on job requirements, regardless of title, gender or individual, and apply a remuneration policy that is competitive in the market.

Our salary scale is determined using market salary research and performance evaluation techniques. We define salary groups once a year and detail a performance-based remuneration policy for white- and blue-collar employees. Following performance evaluations, we calculate performance scores for white-collar and blue-collar employees and establish performance success grades that determine the annual salary increase rate. Although salary increases for blue-collar employees are primarily determined through the collective bargaining agreement, we also evaluate additional improvement opportunities for high-performing employees, aiming to support both of fair remuneration and employee motivation in a sustainable manner.

“

Our salary scale is determined using market salary research and performance evaluation techniques. „

In line with the grade system, which is structured according to employee grades, we provide performance-based promotion opportunities between grades, adopting an equal and fair approach in career development. Varying salaries and benefits are offered to employees based on their respective grades. In addition, we implement competitive and sustainable remuneration policies with a view to attracting qualified managers to the organization and retaining existing ones. Such policies encompass not only financial rewards but also career development and working conditions. Key methods we implement in this context include competitive salary structures, performance-based rewarding, long-term incentives, benefits, retention bonuses and career development opportunities.

Depending on job descriptions and whether they engage in field work, our employees in Istanbul are offered the opportunity to work remotely. The social benefits provided to our white- and blue-collar employees include parental, marriage, military service, bereavement, child, fuel and education allowances, as well as Eid-al-Adha allowances other benefits include seniority pay rises, transportation and meal services. Furthermore, we offer white-collar employees additional benefits such as bonus payments and supplementary and private health insurance. We also provide transportation support and Ticket meal allowances for employees at our Istanbul location and allocate company vehicles for senior management staff.

All these practices are implemented to ensure the social and economic well-being of our employees, supports their work-life balance and enhances their motivation. As Mega Metal, we consider attracting and retaining qualified human capital as a strategic priority through these policies.

	2022	2023	2024
Workforce turnover rate (%)	14.47	24.38	28.49
Unionization rate (%)	99.6	99.6	100



Talent Management and Employee Development

“

The fundamental aim of all these processes is to recruit qualified personnel as well as strengthening employee commitment. ”

As part of our modern approach to human resources, we manage our recruitment processes based on digitalization and scientific assessment. We administer personality and competency inventories through online assessment platforms to analyze candidates' competencies. We conduct English proficiency tests to objectively evaluate the language skills required for specific positions. We analyze candidates' oral performance and eligibility through AI-supported interview systems to boost the efficiency of the operational process and minimize human error. The fundamental aim of all these processes is to recruit qualified personnel as well as strengthening employee commitment; therefore, we conduct all processes systematically and in alignment with the principles of transparency, equality, development orientation and creating career opportunities.

EDUCATIONAL ATTAINMENT	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Average tenure of employees in years	6.55	5.72	5.74	4.31	5.84	5.62
	6.49		5.63		5.83	
Number of employees with educational attainment of high school or less (Board members included)	Male	Female	Male	Female	Male	Female
	482	16	481	14	494	15
	498		495		509	
Number of employees with educational attainment of bachelor's degree (Board members included)	Male	Female	Male	Female	Male	Female
	104	24	113	29	133	33
	128		142		166	
Number of employees with educational attainment of postgraduate degree (Board members included)	Male	Female	Male	Female	Male	Female
	104	24	113	29	121	31
	128		142		152	

Within this framework, we provide internship opportunities each year for university and vocational high school students. In addition to university students, we also offer long-term internship opportunities for hard-working and highly motivated vocational high school students. Through this initiative, these students continue their studies while gaining professional experience with our support. We monitor their performance during the internship, and in the future, place them in our candidate pool for potential job openings. Through this approach, we aim to recruit qualified candidates and prepare for professional life during their internship at Mega Metal.

In accordance with our corporate targets, we consider our human capital as a strategic value and address talent management as a fundamental component of sustainable growth. In this context, we define individual goals for our white-collar employees through the Balanced Scorecard system and monitor these goals regularly throughout the year. This system is used as an effective tool in measuring performance, identifying development areas and contributing to career planning.

For our blue-collar employees, we implement practices that support development and motivation. We manage performance tracking and business objectives in line with the provisions of the collective bargaining agreement and give importance to social practices that enhance employee satisfaction and commitment. Within this scope, we organize social activities at various levels for our employees, including bowling tournaments, concerts, theatre performances and workshops for our white-collar employees to foster team spirit as well as social interaction within the organization. For our blue-collar employees, we organize family day events and improve our working environment through various practices including offering hot refreshments in production areas. All these initiatives aim to strengthen employee commitment, enhance trust in the organization, and create an inclusive and sustainable work environment.

A total budget of 3,899,215.57 TL was allocated to employee training in 2024. This budget covers a wide range of training activities including technical and OHS training, personal development programmes and leadership training. In 2024, with a view to fostering team spirit we planned training sessions for our white-collar employees to strengthen in-group interaction. As part of these sessions, we delivered training on labour law with the purpose of increasing the level of awareness and legal knowledge in managerial decision-making processes.

To support the development of all employees, we restructured the online training platform MEGA ACADEMY to better align with our corporate structure and expanded the range of trainings offered on the platform.

To foster a qualified workforce, we provided Vocational Qualification Trainings certified by the Ministry of National Education to blue-collar employees who are at least high school graduates. This process continues for employees without a vocational qualification certificate, and efforts are ongoing to support our employees with new training sessions to enhance inclusivity. Moreover, we

implement 6 Sigma training programmes for selected employees to strengthen their strategic thinking and problem-solving skills. All these efforts aim to improve the knowledge and skill levels of our employees while also contributing to sustainable success and inclusive corporate development.



Supply Chain Management

In the context of supplier management, our collaborations with suppliers are shaped by a sustainability-oriented governance approach. Supplier selection, evaluation and monitoring processes are conducted systematically. Supplier selection is carried out through a scoring system which considers various factors such as product quality, legal compliance, carbon footprint, environmental permits and ESG performance. This process is managed through the sharing of designated tasks between the Procurement and Logistics departments and the Sustainability Committee.

In our monthly supplier evaluations, we consider factors such as technical competence, quality certificates and practices, commercial stability, environmental and ethical consciousness, aiming to build long-term collaborations with high-performing suppliers. This mechanism established for supplier performance tracking and improvement also contributes to our continuous improvement.

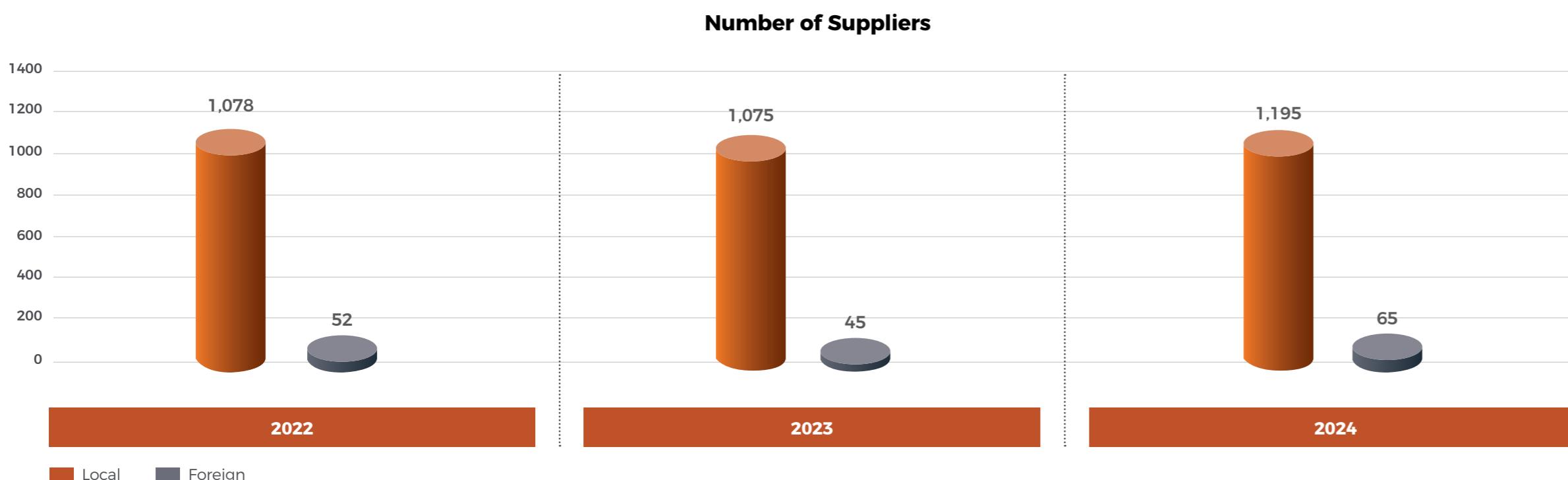
As Mega Metal, we conduct comprehensive evaluations of the capacities, competencies and performances of candidate suppliers in order to ensure the sustainable, accurate and data-driven management of the procurement process. During this process,

which involves Group 1 (raw material) and Group 2 (spool) suppliers, we assess such criteria as quality, delivery, management system capabilities, risk status and team evaluation through a weighted scoring system. In this preliminary assessment conducted using the Supplier Candidate Research, Selection and Evaluation Form, companies scoring 80 points or above are included in our supplier list. Certifications such as ISO 9001 Quality Management System and IATF 16949, previous performance records, and sample results are also taken into consideration during the evaluation.

Through this process, we aim to ensure a reliable, sustainable and uninterrupted supply chain and prioritize financially and operationally sustainable suppliers with strong technical capabilities, who meet environmental and ethical requirements. In identifying alternative suppliers, we consider such criteria as product compatibility, available approved supplier performance, past order experience and geographical proximity. Through this approach, we foster production continuity, quality assurance and sustainable procurement management by building a robust supplier ecosystem.

“

Certifications such as ISO 9001 Quality Management System and IATF 16949, previous performance records, and sample results are also taken into consideration during the evaluation. ”



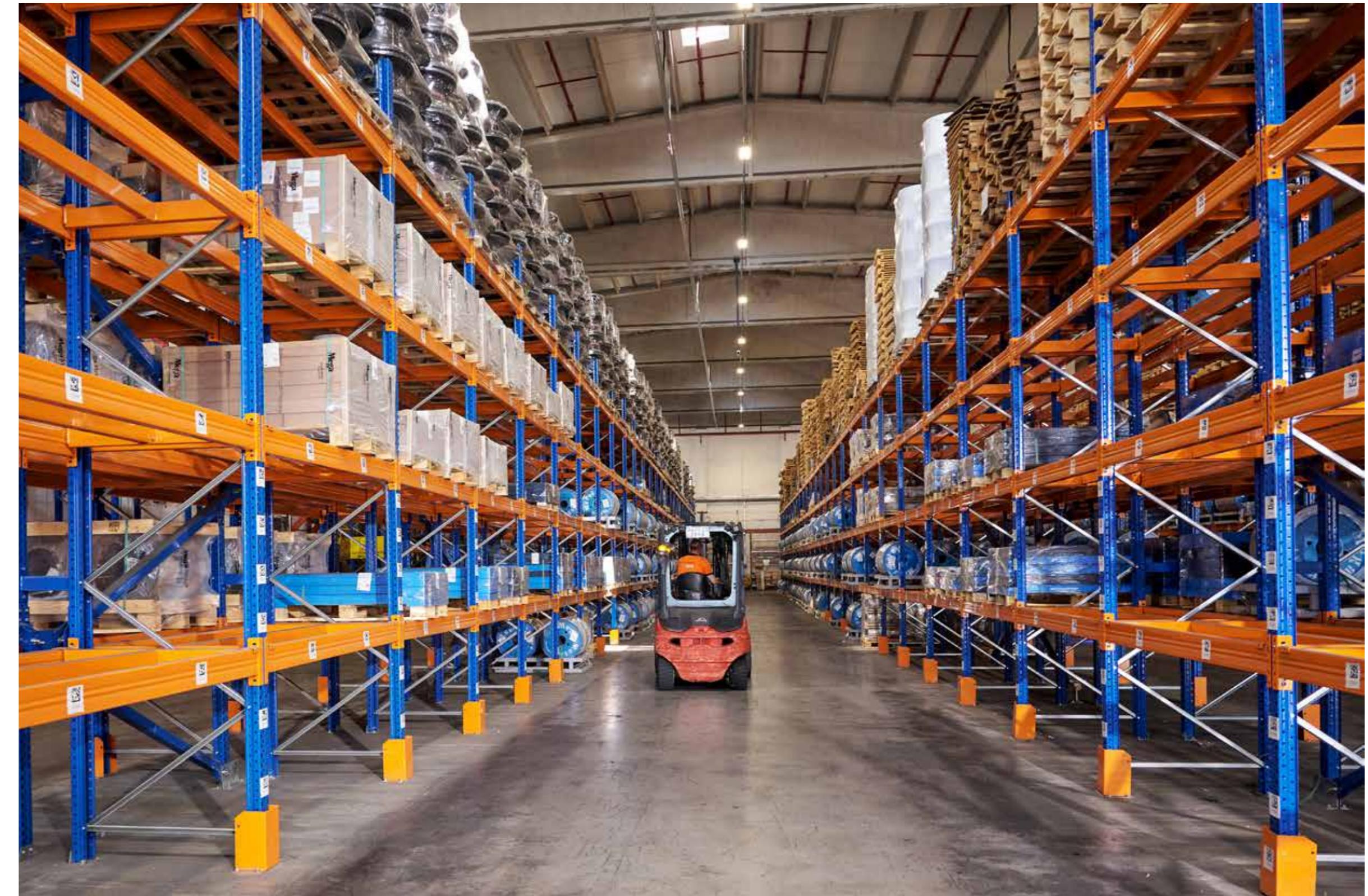
In addition, we also develop various policies and practices to assess the environmental impacts of our supply chain. To ensure alignment with the CBAM, we aim to enhance supplier compliance by delivering training, providing data templates and offering technical support. Starting from 2025, we plan to expand the measurement scope of Scope 3 emissions, standardize emission reporting templates for suppliers and classify supplier performance based on sustainability criteria.

We also consider climate-related supply risks as part of our supply chain management, integrating these risks into our annual risk assessment processes and focusing on alternative sourcing and routing strategies in operational planning.

In accordance with our goal to ensure sustainability in the supply chain and strengthen operational excellence, we maintain continuous communication with our suppliers, provide feedback on their requirements and manage our supply chain processes effectively.

“

In this preliminary assessment conducted using the Supplier Candidate Research, Selection and Evaluation Form, companies scoring 80 points or above are included in our supplier list. ,”



Occupational Health and Safety

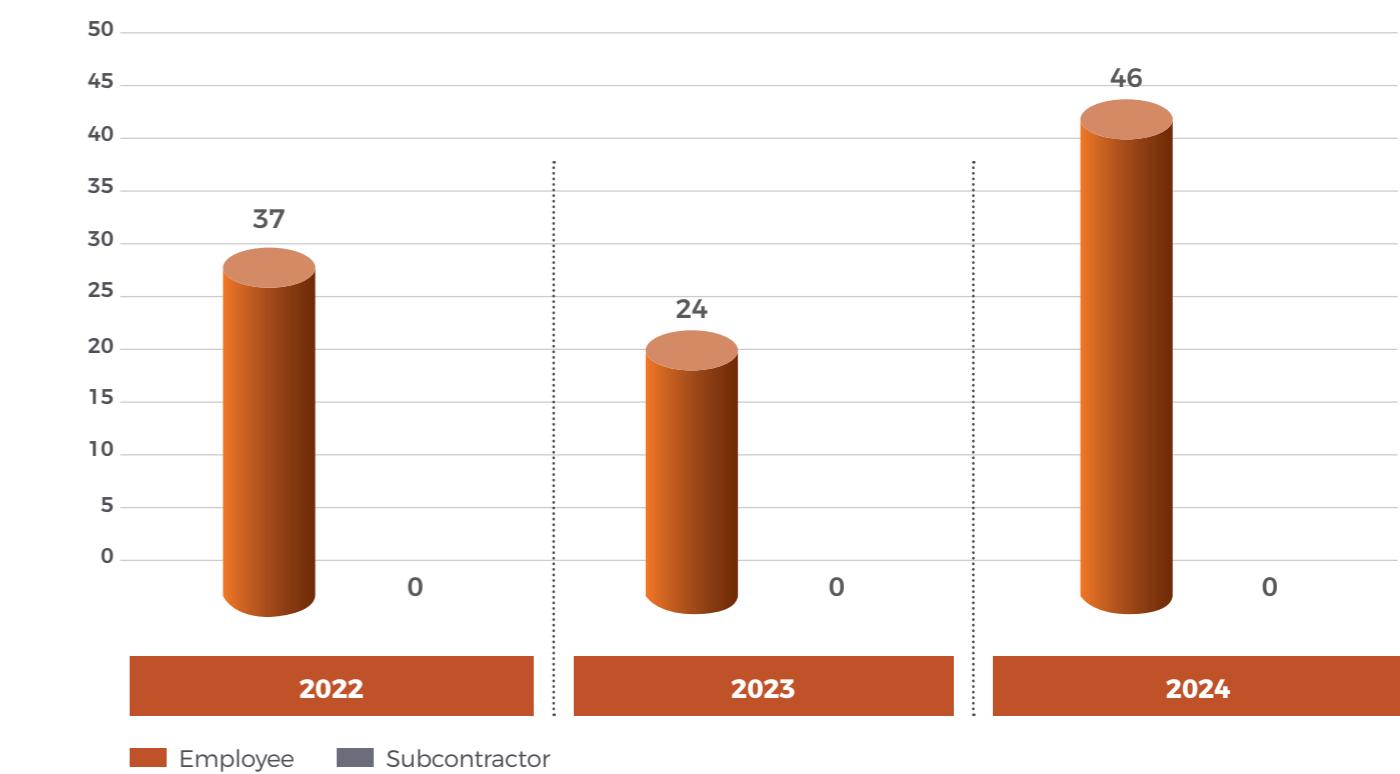
“
We support employee awareness of OHS and embrace the “Occupational Safety First” approach with the full support of our senior management. ,”

As Mega Metal, we identify potential risks early and take proactive measures, in line with our goals to provide our employees with a safe and healthy working environment and achieving zero occupational accidents. We also regularly update our contingency plans and conduct our activities in compliance with legal obligations. In the framework of our Occupational Health and Safety Planning Procedure, we support employee awareness of OHS and embrace the “Occupational Safety First” approach with the full support of our senior management.

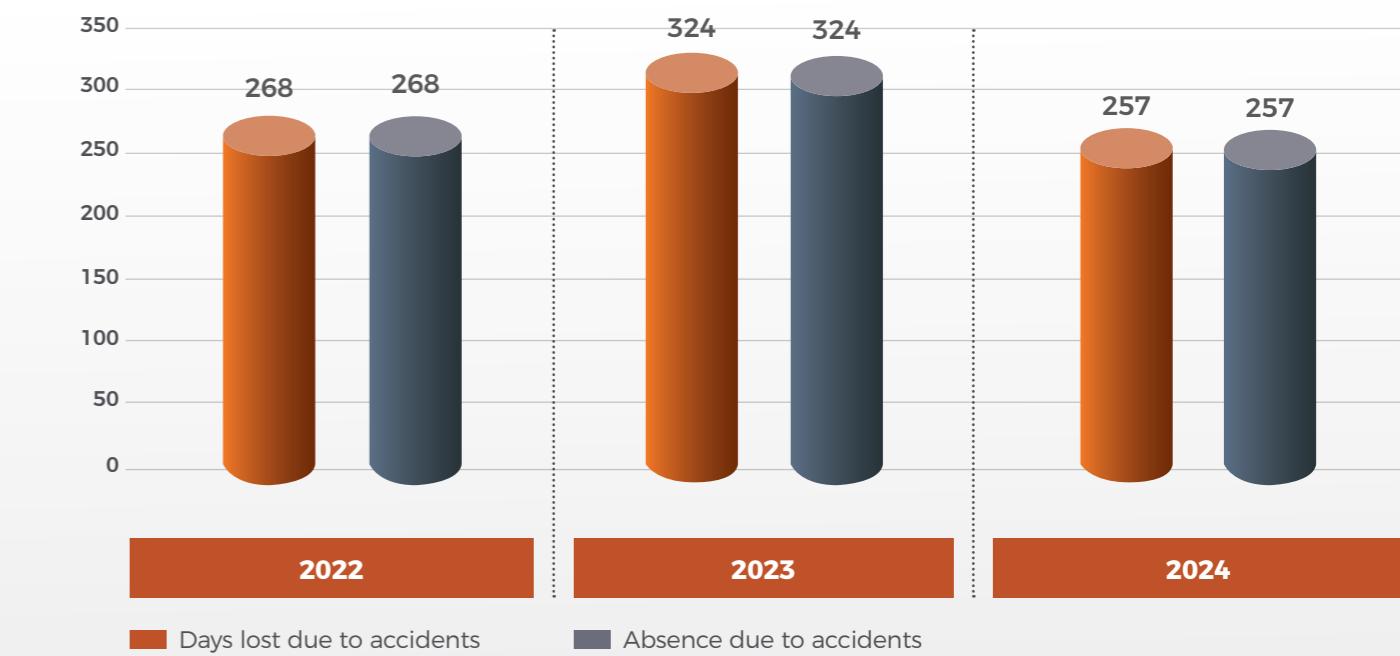
At our factory, we are committed to continuously aligning our practices with international OHS standards in accordance with the ISO 45001 Occupational Health and Safety Management System. In addition, we undergo certification audits conducted by the Turkish Standards Institutions (TSI) at regular intervals on an annual basis. OHS processes are managed under the Human Resources Directorate, which employs two full-time Class A occupational safety experts, two other healthcare personnel, and a part-time workplace physician. In 2024, no occupational diseases, fatal accidents or injuries occurred at our Kayseri Mega Metal Factory in one million hours of work.

When the work accidents that occurred in 2024 are evaluated collectively, it is seen that a total of 46 work accident records were created within Mega Metal. Within the scope of the investigations, it has been evaluated that work accident notifications are made for employees who are referred to the hospital from the workplace due to health problems, and all work accidents occurring in the factory are recorded completely and regularly in the Social Security Institute system as work accident status.

Number of Accidents



Accident Impact Monitoring



“

With the various trainings given to our employees in 2024, the collective number of participants has reached 222 people, and we have provided 2,664 hours of OHS training in total. „

We provide comprehensive OHS training programmes for all employees and contractors. The training programmes delivered as part of the OHS regulation cover general, health-related and technical subjects. These include labour legislation, legal consequences of occupational accidents and diseases, prevention of occupational diseases, biological and psychosocial risk factors, first aid, ergonomic risks, use of personal protective equipment (PPE), manual lifting and handling, fire and explosion risks, electrical hazards and safe use of work equipment. Periodic OHS training sessions are organized during the orientation period for new recruits and biennially for existing employees. Occupational accidents are documented, and corrective actions are planned based on analyses carried out by the accident investigation team. In accordance with Law No. 6331, we provide at least 12 hours of basic OHS training per year to each of our employees in our facilities in the hazardous class category, and we update the training content every year. With the various trainings given to our employees in 2024, the collective number of participants has reached 222 people, and we have provided 2,664 hours of OHS training in total.

We also develop emergency action plans for such emergencies as fire, earthquake, etc., organize responsible teams and conduct at least one drill per year. In addition to the OHS trainings, we deliver and regularly monitor the use of safety equipment during production operations and hold periodic OHS meetings.



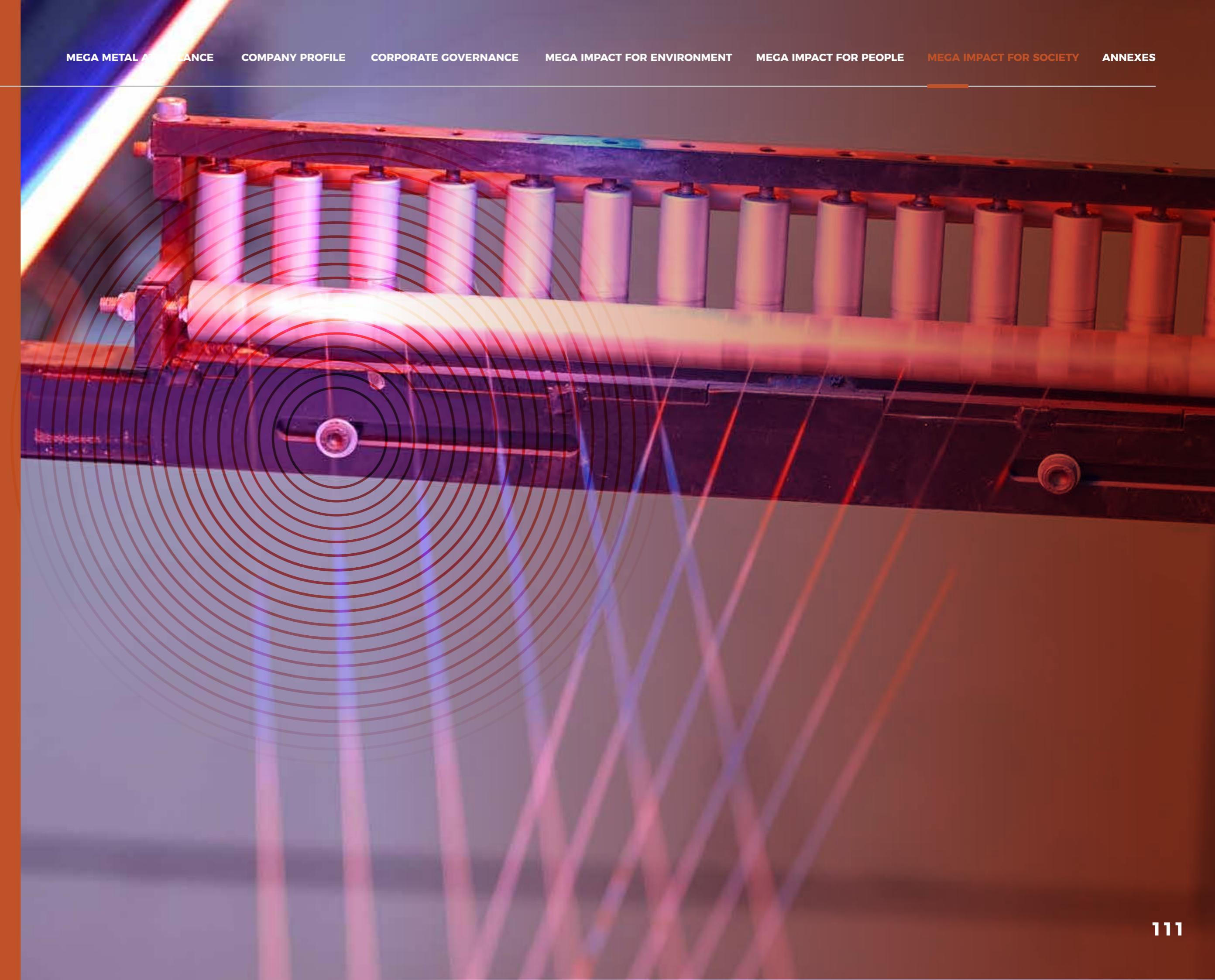
05

Mega

Impact for

Society

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We uphold the values we share with our business partners, customers, and the communities we operate in. By collaborating with our stakeholders, we create social value and contribute to shared development.



**WE PRODUCE TOGETHER
WE GROW TOGETHER**



Stakeholder Engagement

Our Investor Relations department establishes a continuous and effective communication network between our company and finance markets to ensure lasting relationships with investors. In this context, we provide regular information to potential shareholders with a view to establishing a trust-based communication channel between us. The efforts conducted in 2024 in the context of Investor Relations include:

 <p>Evaluating all inquiries and requests from shareholders in accordance with applicable legislation and providing the necessary information.</p>	 <p>Preparing Material Event Disclosure (MED), quarterly financial statements, activity reports, Corporate Governance Compliance Reports (URF), Corporate Governance Information Forms (CGIF) and other mandatory reports to be published on the Public Disclosure Platform (PDP), in compliance with the legislation.</p>
 <p>Holding meetings with investment firms, portfolio management companies, analysts and corporate investors as well as participating in national and international investor conferences and roadshows in order to promote Mega Metal's activities and strengthen investor communications.</p>	 <p>Regularly analyzing Mega Metal's expectations, strategic targets and financial results and sharing them with stakeholders through investor presentations.</p>

To increase the effectiveness of our investor relations activities, we conduct regular performance monitoring, as well as analyzing and reporting to the Board share performance, investor profiles and market expectations. Further details on relevant activities and reports are presented in the "Investor Relations" section of our corporate website.

Stakeholders	Interaction Method	Frequency
Employees	<ul style="list-style-type: none"> Meetings and training events Digital communication tools Digital training programmes Employee satisfaction surveys Events organized for employees Committee meetings Announcements and notices In-house publications 	Every month Every day Continuous Once a year Every month Every month Ad hoc Every six months
Customers	<ul style="list-style-type: none"> Customer satisfaction surveys E-mail, telephone, face-to-face Customer visits and meetings 	Once a year E-mail and telephone every day, face-to-face ad hoc and 3 to 4 times per year per customer 3 to 4 times per year per local customer, 1 to 2 times per year per foreign customer
Suppliers	<ul style="list-style-type: none"> Exhibitions, conferences, fairs 	Participation in fairs once every two years in Europe, and once every two years in the United States Visits at irregular intervals to all exhibitions, conferences, fairs relevant to the sector
Public Institutions and Legislative / Regulatory Bodies	<ul style="list-style-type: none"> E-mail, telephone, face-to-face Meetings Supplier audits 	At irregular intervals (minimum once a year)
	<ul style="list-style-type: none"> Periodic reporting Meetings and conferences E-mail, telephone, face-to-face Audits and inspections 	Quarterly Ad hoc

Customer Satisfaction

“

We aim to align with customer requirements and demands and provide timely feedback after a careful assessment of customer complaints, suggestions and expectations. ”

As Mega Metal, we apply the Total Productive Maintenance (TPM) method in our operational processes and manage various remedial activities through our TPM committee. In line with our internal knowledge and capabilities, we continue to implement remedial efforts using such mechanisms as Kobetsu Kaizen, Before-After Kaizen and Poka-Yoke.

In accordance with the ISO 9001 Quality Management System, which covers all our activities, we implement our Project Management System in line with the standards and conduct various projects and training programmes. We provide 6 Sigma Green Belt training to strengthen employees' project management skills and support continuous improvement.

We aim to align with customer requirements and demands and provide timely feedback after a careful assessment of customer complaints, suggestions and expectations. In line with our target



to continuously enhance customer satisfaction, we conduct annual customer satisfaction surveys to analyze customer experience and satisfaction levels. We also present the results to senior management during Management Review meetings. Customer complaints and feedback are received by the Quality Assurance department via customer.service@megametal.com.tr. Remedial plans are implemented after each complaint, and feedback is analyzed using the 8-D format. Every week, on a designated date and time, complaints and expectations

received from customers during the previous week are reviewed in meetings attended by relevant department managers. During these meetings, we work on action plans and customer feedback messages, evaluate the action plans related to previous weeks' complaints and expectations and prepare relevant internal documentation for follow-up. Customer complaints are classified by subject matter, customer and product group, and reported on a monthly and annual basis.

Corporate Social Responsibility

At Mega Metal, recognizing our social responsibility, we are committed to supporting projects that contribute to society. The main purpose of our projects is to foster social development, support access to education and contribute to the preservation of cultural heritage in our regions of operation.

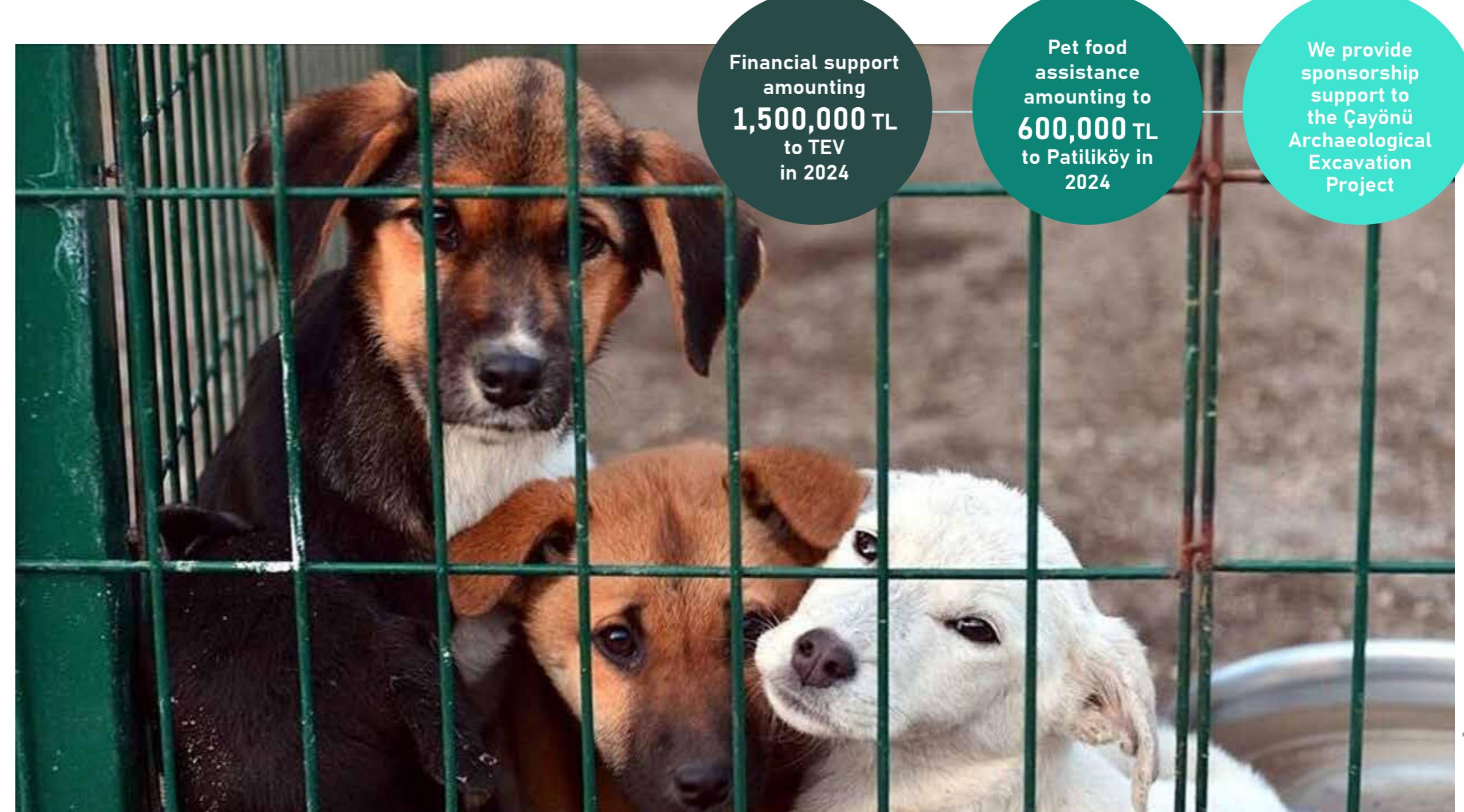
In this context, we consider education as one of the key priorities in our social responsibility approach. Through our partnership with the Turkish Education Foundation, we provide scholarship to young people primarily in the Kayseri region. Throughout "Looking Ahead Through Education with Mega Metal" scholarship programme, which targets technical high school and university students, we aim to support young people in receiving quality education and contributing to Türkiye's future. As part of this collaboration, Mega Metal provided 1,500,000 TL in financial support to TEV in 2024, with the goal of assisting students in need in their higher education, promoting equal opportunities and strengthening our country's qualified human capital.

Furthermore, in 2024, we provided monthly pet food assistance amounting to 600,000 TL to Patiliköy in Ankara to help our furry friends. In addition, taking responsibility for the preservation and handing down of cultural values to future generations, we provide sponsorship support to the Çayönü Hill Archaeological Excavation Project in the Ergani district of Diyarbakır, recognized as the first location in history where copper was processed. Through this initiative, we aim to add value to the region by highlighting its historical and archaeological significance while strengthening cultural heritage awareness. Beyond a mere obligation, social

responsibility is an integral part of our sustainable development and corporate values.

In addition, we are making arrangements to encourage employee participation in volunteer and social responsibility projects, with our

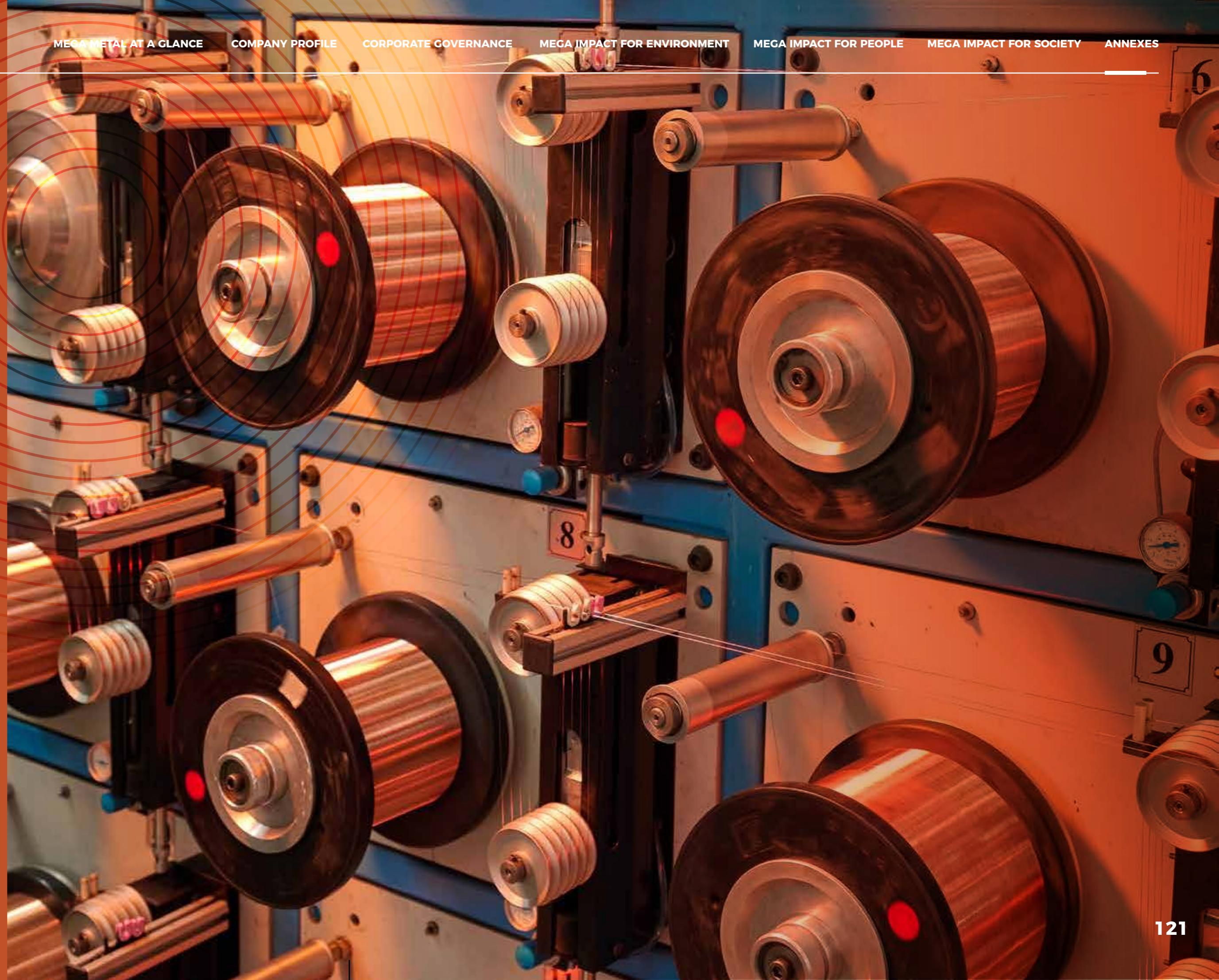
plans including activities supporting social engagement, designed to enhance social responsibility awareness. As Mega Metal, we continue to work with all our stakeholders relentlessly to help build a better future for generations to come.



06

Annexes

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Environmental Indicators

ENERGY CONSUMPTION DATA	UNIT	2022	2023	2024
Electricity consumption	kWh/GJ	221,222.20	216,620.63	222,100.78
Natural gas consumption	Sm ³ /GJ	18,472.09	9,458.93	8,580.81
Diesel fuel	Lt/GJ	590.7	207.99	229.83
LPG	Tonne/GJ	173.33	241.56	201.91
Gasoline	Lt/GJ	2.10	2.50	1.92
Consumption of electricity from renewable resources	kWh/GJ	14,817.37	18,674.04	19,137.45
Total Energy Consumption	GJ	255,277.79	245,205.65	250,252.70
Energy Density	GJ/tonne	5.89	5.75	5.55

EMISSION PARAMETERS	UNIT	2022	2023	2024
NO _x	Tonne	-	0.000631848	0.00106413
SO _x	Tonne	-	0.000102548	0.00
HFC-245fa	Tonne	0.018	0.018	0.024
HCF-227EA	Tonne	0.094	0.094	0.065
VOC	Tonne/hr	-	0.0002855	-
TOB	Tonne/hr	-	-	0.000150969
PM 10	As our workplace does not involve operations such as filling, sorting, sieving, handling, crushing or grinding etc. which cause dust in outdoors in the scope of Regulation on Control of Industry-Induced Air Pollution, no measurements are taken for suspended particles.			

SCOPE DATA [tCO ₂ E] (CALCULATION METHOD: 14064-1)	2022	2023	2024	2024 DISTRIBUTION (%)
Scope 1	1,478.80	962.20	686.14	0.21
Scope 2	29,696.08	29,123.38	29,473.09	9.05
Scope 3	327,201.31	319,699.49	295,359.96	90.74
Total	358,376.19	349,785.07	325,519.19	100

EMISSION DENSITY DATA	UNIT	2022	2023	2024
Total Greenhouse Gas Emission Density (Scope 1 and 2) (Sales and production)	tCO ₂ e/tonnes of product	0.72	0.71	0.67

WATER CONSUMPTION	UNIT	2022	2023	2024
Consumption from mains network	m ³	135,908	120,039	121,346
Consumption from ground water	m ³	-	-	-
Consumption from sea water	m ³	-	-	-
Total water consumption	m ³	135,908	120,039	121,346
Quantity of water recovered/reused	m ³	7,734	6,950	7,025
Quantity of water discharged	m ³	135,878	120,039	121,346
Water consumption per tonnes of copper produced	m ³ /tonne	3.14	2.82	2.69



MATERIAL EFFICIENCY	UNIT	2022	2023	2024
Use of primary material per tonnes of product	%	98.50	98.50	97.60
WASTE DATA				
WASTE DATA	UNIT	2022	2023	2024
Quantity of hazardous waste	Tonne	103.74	79.12	63.5
Quantity of non-hazardous waste	Tonne	1,003.83	960.36	1,054.6
Total	Tonne	1,107.57	1,039.48	1,118.06
Quantity recycled	Tonne	1,068.15	1,026.82	1,095.69
FURTHER BREAKDOWN OF WASTE	UNIT	2022	2023	2024
Printer cartridges (hazardous) (08 03 17)	Tonne	0.07	0.05	0.02
Machining sludges containing hazardous substances (12 01 14)	Tonne	19.12	27.6	14.7
Sludges and filter cakes containing hazardous substances (11 01 09)	Tonne	2.98	1.6	1.3
Other hydraulic oils (13 01 13)	Tonne	7.59	7.9	10.5
Packaging containing residues of or contaminated by hazardous substances (15 01 10)	Tonne	10.74	10.1	10.2
Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances (15 02 02)	Tonne	28.34	27.9	23.7
Oil filters (16 01 07)	Tonne	0.09	0.17	0.51
Lead batteries (16 06 01)	Tonne	0.335	0.006	0.35

FURTHER BREAKDOWN OF WASTE	UNIT	2022	2023	2024
Cables containing oil, coal tar and other hazardous substances (17 04 10)	Tonne	0.96	0	0
Wastes whose collection and disposal is subject to special requirements in order to prevent infection (18 01 03)	Tonne	0	0.003	0.03
Other wastes containing hazardous substances (19 02 11)	Tonne	0	1.16	1.10
Sludges containing hazardous substances from other treatment of industrial waste water (19 08 13)	Tonne	32.08	1.5	0
Fluorescent tubes and other mercury-containing waste (20 01 21)	Tonne	0.1	0.1	0.07
Oil and fat other than those mentioned in 20 01 25 (20 01 26)	Tonne	0.24	0.38	0.34
Discarded electrical and electronic equipment other than those mentioned in 20 01 21 and 20 01 23 containing hazardous components (20 01 35)	Tonne	1.09	0.70	0.72
Other particulates and dust (10 06 04)	Tonne	43.6	46.4	49.5
Wastes from the production of anodes for aqueous electrolytical processes (11 02 03)	Tonne	0.83	0.76	0.81
Paper and cardboard packaging (15 01 01)	Tonne	16.0	23.8	11.52
Plastic packaging (15 01 02)	Tonne	60.5	35.3	58.0
Wooden packaging (15 01 03)	Tonne	127.2	171.4	193.32
Copper, bronze, brass (17 04 01)	Tonne	608.5	519.9	634.4
Aluminium (17 04 02)	Tonne	15.4	0.6	0.8
Cables other than those mentioned in 17 04 10 (17 04 11)	Tonne	8.2	6.4	2.3
Metals (20 01 40)	Tonne	123.6	155.8	96.57



FURTHER BREAKDOWN OF NON-HAZARDOUS WASTE	UNIT	2022	2023	2024
Oak coal ash	Tonne	36.3	46.4	49.5
Tin slag	Tonne	0.82	0.31	0.81
Paper and cardboard packaging	Tonne	16.0	23.8	11.52
Plastic packaging	Tonne	60.6	35.1	58.0
Wooden packaging	Tonne	129.9	171.4	193.32
Copper, bronze, brass	Tonne	608.5	519.9	634.4
Aluminium	Tonne	15.38	0.58	0.8
Cables	Tonne	2.3	6.4	2.3
Metals	Tonne	123.3	155.8	96.57

FURTHER BREAKDOWN OF HAZARDOUS WASTE	UNIT	2022	2023	2024
Toner waste	Tonne	0.07	0.05	0.02
Copper sludge	Tonne	34.3	25.7	14.7
Tin sludge	Tonne	2.9	1.5	1.3
Waste oil	Tonne	7.5	7.9	10.5
Contaminated packaging	Tonne	10.2	10.1	10.2
Filter cloths (tin- and copper-contaminated)	Tonne	23.4	26.4	23.7
Oil filters	Tonne	0.09	0.16	0.51
Lead batteries	Tonne	0.186	0.006	0.35
Cables	Tonne	0.96	0	0
Medical waste	Tonne	-	0.003	0.03
Silver Unit Evaporator Waste	Tonne	-	1.16	1.10
Treatment sludge	Tonne	24.8	1.5	0
Fluorescent bulb waste	Tonne	0.1	0.1	0.07
Waste vegetable oil	Tonne	0.24	0.24	0.34
Electronic waste	Tonne	1.08	0.70	0.72

Social Indicators

EMPLOYEE BREAKDOWN	2022		2023		2024	
Total number of employees	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	519	125	517	141	531	161
	644		658		692	
Number of white-collar employees	Male	Female	Male	Female	Male	Female
	85	41	90	51	112	49
	126		141		161	
Number of blue-collar employees	Male	Female	Male	Female	Male	Female
	515	3	513	4	528	3
	518		517		531	
Number of persons at management bodies and Board of Directors	Male	Female	Male	Female	Male	Female
	12	1	13	3	12	3
	13		16		15	
Number of employees excluding management bodies	Male	Female	Male	Female	Male	Female
	588	43	594	48	634	51
	631		642		685	
Number of employees under 30 years of age	Male	Female	Male	Female	Male	Female
	150	12	179	12	189	16
	162		191		205	
Number of employees at 30 to 50 years of age	Male	Female	Male	Female	Male	Female
	398	31	393	30	411	33
	429		423		444	
Number of employees above 50 years of age	Male	Female	Male	Female	Male	Female
	49	4	39	5	40	3
	53		44		43	
Number of employees by working hours	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
	644	-	658	-	691	1

EMPLOYEE BREAKDOWN	2022		2023		2024	
Number of employees by contract type	Number of employees by contract type	Indefinite	Definite	Indefinite	Definite	Indefinite
		644	-	657	1	691
Average tenure of employees	Male	Female	Male	Female	Male	Female
	6.55	5.72	5.74	4.31	5.84	5.62
Number of employees with educational attainment of high school or less (Board members included)	6.49		5.63		5.83	
	Male	Female	Male	Female	Male	Female
Number of employees with educational attainment of bachelor's degree (Board members included)	482	16	481	14	494	15
	498		495		509	
Number of employees with educational attainment of postgraduate degree (Board members included)	Male	Female	Male	Female	Male	Female
	104	24	113	29	133	33
Number of employees with disabilities	128		142		166	
	Male	Female	Male	Female	Male	Female
Ratio of employees with disabilities (%)	104	24	113	29	121	31
	128		142		152	
Number of employees with disabilities	Male	Female	Male	Female	Male	Female
	12	1	12	1	15	1
Ratio of employees with disabilities (%)	13		13		16	
	Male	Female	Male	Female	Male	Female
Ratio of employees by gender (%)	1.86	0.16	1.82	0.15	2.17	0.14
	2.02		1.98		2.31	
Number of new recruits	Male	Female	Male	Female	Male	Female
	93.79	6.21	92.25	7.75	92.55	7.45
Number of new recruits	100		100		100	
	Male	Female	Male	Female	Male	Female
Number of new recruits	12	3	20	5	17	6
	15		25		23	



EMPLOYEE BREAKDOWN	2022	2023	2024
Ratio of minimum wage earners to total number of employees	0	0	-
Number of female employees on maternity / parental leave	2	2	1
Number of employees under collective labour agreement	495	490	531
Ratio of local employees to total number of employees	0	0	-
Number of female employees returning to work following end of maternity/parental leave	2	2	1
Ratio of female employees returning to work following end of maternity/parental leave (%)	100.00	100.00	100.00
Workforce turnover rate (%)	14.47	24.38	28.49
Unionization rate (%)	99.60	99.60	100.00
Voluntary turnover rate (%)	7.66	12.19	17.60
Involuntary turnover rate (%)	7.19	12.50	10.68

ALL TRAINING	2022		2023		2024	
Total number of training recipients	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	1,185	290	1,108	416	769	251
	1,475		1,524		1,020	
Total training time (hour)	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	2,026.90	1,772.73	3,392.50	1,843.50	911.50	1,508.50
	3,799.63		5,236.00		2,419.60	
Training time per person (person*hour)	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	4.00	19.35	6.34	24.21	1.20	6.00
	20.35		30.55		1.80	

SUSTAINABILITY TRAINING	2022		2023		2024	
Total number of training recipients	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	161	25	0	70	11	94
	186		70		105	
Total training time (hour)	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	0.00	0.00	0.00	140.00	5.50	177.50
	0.00		140.00		183.00	
Training time per person (person*hour)	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	0.00	0.00	0.00	2.00	0.50	1.90
	0.00		2.00		2.40	



SUPPLIER DATA	2022		2023		2024	
Total number of suppliers	Local	Foreign	Local	Foreign	Local	Foreign
	1,078	52	1,075	45	1,195	65
	1,130		1,120		1,260	
Ratio of local suppliers (%)	95.3%		95.9%		94.8%	
Number of suppliers assessed for environmental and social conformity	0		0		0	
Number of audits in the year	4		5		6	
Number of suppliers identified having non-compliance	0		0		0	
Number of suppliers who made plans for correction / improvement	0		0		0	
Number of suppliers terminated as a result of conformity assessment	0		0		0	

ENTITY / PROJECT RECEIVING DONATION	UNIT	2024
Türk Eğitim Vakfı (TEV)	TL	1,500,000
PATİLİKÖY	TL	600,000
Total	TL	2,100,000

OHS DATA	2022		2023		2024	
Total Number of OHS Trainees	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	405	115	977	6	243	19
	520		983		262	
Total OHS Training (hours)	Blue Collar	White Collar	Blue Collar	White Collar	Blue Collar	White Collar
	1,315.5	420.75	3,609	24	929.5	67.5
	1,766.25		3,633		997	
Number of Accidents	Employee	Subcontractor	Employee	Subcontractor	Employee	Subcontractor
	37	0	24	0	46	0
	37		24		46	
Number of Fatal Accidents	Employee	Subcontractor	Employee	Subcontractor	Employee	Subcontractor
	0	0	0	0	0	0
	0		0		0	
Accident Frequency Rate*	28.92		18.16		27.47	
Accident Severity Rate**	1.20		1.75		5.49	

* Accident Frequency Rate = Number of accidents with lost days / Number of working hours * 1,000,000

** Accident Severity Rate = (Number of working day loss in a year / Number of working hours) * 1,000,000

The data sets and calculation methodology used in calculating work accident data for 2024 have been updated with the introduction of a calculation technique compatible with corporate standards. It was evaluated that the total number of accidents was 46 and the number of accidents was reported in the analysis results. In order to ensure that the calculation method is applied in a common, transparent and understandable structure throughout the company, the coefficients used in the relevant indicators are standardized to 1,000,000 (one million). Thanks to this approach, consistency in calculations is ensured, comparability between periods is increased and traceability of reported OHS data at the corporate level is strengthened.



CUSTOMER COMPLAINTS	2022	2023	2024
Number of complaints received at customer relations centre	274	316	352
Number of complaints responded by customer relations centre	274	316	352
Number of complaints solved by customer relations centre	274	313	343
Ratio of complaints responded by customer relations centre (%)	100%	100%	100%

VERIFIED COMPLAINTS RELATING TO VIOLATION OF CUSTOMER PRIVACY OR LOSS OF DATA	2022	2023	2024
Number of complaints received from external parties	0	0	0
Number of complaints received from regulating bodies	0	0	0
Total number of leaks, thefts or incidents of customer data loss	0	0	0

GRI Content Index

Mega Metal has reported the information cited in this GRI content index for the period of January-December 2024 with reference to the GRI Standards.

GRI STANDARD	DISCLOSURE	PAGE NUMBERS, DESCRIPTIONS AND/OR URL	EXCLUSIONS
GRI 1: Foundation 2021			
GRI 2: GENERAL DISCLOSURES 2021			
GRI 2: GENERAL DISCLOSURES 2021	CORPORATE PROFILE		
	2-1 Organizational details	Mega Metal at a Glance, p.12 Company Profile, p.14	-
	2-2 Entities included in the organization's sustainability reporting	About the Report, p.9	-
	2-3 Reporting period, frequency and contact point	About the Report, p.9	-
	2-4 Restatements of information	Environmental Indicators, p.122 Social Indicators, p.128	-
	2-5 External assurance	No external audit has been conducted as part of the sustainability report.	-
	2-6 Activities, value chain and other business relationships	About Mega Metal, p.16 Shareholding, p.20 Vision, Mission and Values, p.22 Membership Affiliations and Collaborations, p.24 Products and Services, p.26	-
	2-7 Employees	Human Resources Approach, p.88 Diversity, Equity and Inclusion, p.92 Employee Commitment and Satisfaction, p.94 Talent Management and Employee Development, p.98 Social Indicators, p.128	-
	2-8 Workers who are not employees	Mega Metal has no subcontracted employees.	-



GRI 2: GENERAL DISCLOSURES 2021	2-9 Governance structure and composition	Governance Structure, p.46 Sustainability Governance Structure, p.56	-
	2-10 Nomination and selection of the highest governance body	Sustainability Governance Structure, p.56	-
	2-11 Chair of the highest governance body	Governance Structure, p.46	-
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance Structure, p.46 Risk Management, p.48 Sustainability Governance Structure, p.56	-
	2-13 Delegation of responsibility for managing impacts	Governance Structure, p.46 Risk Management, p.48 Sustainability Governance Structure, p.56	-
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance Structure, p.56	-
	2-15 Processes preventing conflicts of interest	Ethics and Compliance, p.52	-
	2-16 Process of communicating critical concerns to the highest governance body	Sustainability Governance Structure, p.56	-
	2-17 Competencies of the highest governance body		Confidentiality Restrictions In line with the organization's confidentiality policies, Mega Metal does not disclose this information publicly.
	2-18 Evaluation of the performance of the highest governance body	Sustainability Approach, p.54	-
	2-19 Remuneration policies	Policies, Certifications and Awards, p.34 Employee Commitment and Satisfaction, p.94	-
	2-20 Process to determine remuneration	Policies, Certifications and Awards, p.34 Employee Commitment and Satisfaction, p.94	-
	2-21 Annual total compensation ratio		Confidentiality Restrictions In line with the organization's confidentiality policies, Mega Metal does not disclose this information publicly.
	2-22 Statement on sustainable development strategy	Alignment with UN Sustainable Development Goals, p.62	-
	2-23 Policy commitments	Policies, Certifications and Awards, p.34	-



GRI 2: GENERAL DISCLOSURES 2021	2-24 Embedding policy commitments	Digitalization, p.30 Human Resources Approach, p.88 Diversity, Equity and Inclusion, p.92 Employee Commitment and Satisfaction, p.94	-
	2-25 Processes to remediate negative impacts	Risk Management, p.48 Mega Impact for Environment, p.66 Occupational Health and Safety (OHS), p.106	-
	2-26 Mechanisms for seeking advice and raising concerns about ethical and lawful behaviour	Risk Management, p.48 Customer Satisfaction, p.116 Ethics and Compliance, p.52	-
	2-27 Compliance with laws and regulations	Ethics and Compliance, p.52 Environmental Approach, p.70 Energy and Emissions Management, p.72 Employee Commitment and Satisfaction, p.94 Supply Chain Management, p.102 Occupational Health and Safety (OHS), p.106	-
	2-28 Membership associations	Membership Affiliations and Collaborations, p.24	-
	2-29 Stakeholder engagement	Stakeholder Engagement, p.114	-
	2-30 Rates of employees subject to collective bargaining agreements	Human Resources Approach, p.88 Social Indicators, p.128	-

MATERIAL TOPICS

GRI STANDARD	DISCLOSURE	PAGE NUMBERS, DESCRIPTIONS AND/OR URL	EXCLUSIONS
GRI 3: Material Topics 2021			
MATERIAL TOPICS			
GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	Sustainability Priorities, p.58	-
	3-2 List of material topics	Sustainability Priorities, p.58	-
	3-3 Management of material topic	Sustainability Priorities, p.58	-



GRI 200: ECONOMIC STANDARDS			
ECONOMIC PERFORMANCE			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Sustainability Approach, p.54	-
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	Mega Metal at Glance, p.12	-
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management, p.48	-
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-2 Significant indirect economic impacts	Corporate Social Responsibility, p.118 Social Indicators, p.128	-
GRI 300: ENVIRONMENTAL STANDARDS 2016			
ENERGY AND RESOURCE EFFICIENCY			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Mega Impact for Environment, p.66	-
GRI 102: CLIMATE CHANGE 2025	102-1 Transition plan for climate change mitigation	Energy and Emissions Management, p.72	-
	102-2 Climate change adaptation plan	Energy and Emissions Management, p.72	-
	102-3 Just transition	Energy and Emissions Management, p.72 Risk Management, p.48	-
	102-4 GHG emissions reduction targets and progress	Energy and Emissions Management, p.72	-
	102-5 Scope 1 GHG emissions	Energy and Emissions Management, p.72 Environmental Indicators, p.122	-
	102-6 Scope 2 GHG emissions	Energy and Emissions Management, p.72 Environmental Indicators, p.122	-
	102-7 Scope 3 GHG emissions	Energy and Emissions Management, p.72 Environmental Indicators, p.122	-
	102-8 GHG emissions intensity	Environmental Indicators, p.122	-



GRI 103: ENERGY 2025	103-1 Energy policies and commitments	Energy and Emissions Management, p.72	-
	103-2 Energy consumption and self-generation within the organization	Energy and Emissions Management, p.72 Environmental Indicators, p.122	-
	103-4 Energy intensity	Environmental Indicators, p.122	-
	103-5 Reduction in energy consumption	Energy and Emissions Management, p.72 Environmental Indicators, p.122	-
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interactions with water as a shared resource	Water Management, p.80	-
	303-2 Management of water discharge-related impacts	Water Management, p.80	-
	303-4 Water discharge	Water Management, p.80 Environmental Indicators, p.122	-
	303-5 Water consumption	Water Management, p.80 Environmental Indicators, p.122	-
	306-1 Waste generation and significant waste-related impacts	Waste Management and Circular Economy, p.82	-
GRI 306: WASTE 2020	306-2 Management of significant waste-related impacts	Waste Management and Circular Economy, p.82	-
	306-3 Waste generated	Environmental Indicators, p.122	-
	306-4 Waste diverted from disposal	Waste Management and Circular Economy, p.82	-
	308-2 Negative environmental impacts in the supply chain and actions taken	Environmental Approach, p.70 Supply Chain Management, p.102	-

GRI 400: SOCIAL STANDARDS 2016			
OCCUPATIONAL HEALTH AND SAFETY (OHS)			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Occupational Health and Safety (OHS), p.106	-



GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	Occupational Health and Safety (OHS), p.106	-
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety (OHS), p.106 Social Indicators, p.128	-
	403-3 Occupational health services	Occupational Health and Safety (OHS), p.106	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety (OHS), p.106	-
	403-5 Worker training on occupational health and safety	Occupational Health and Safety (OHS), p.106 Social Indicators, p.128	-
	403-6 Promotion of worker health	Occupational Health and Safety (OHS), p.106	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety (OHS), p.106	-
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety (OHS), p.106	-
	403-9 Work-related injuries	Occupational Health and Safety (OHS), p.106 Social Indicators, p.128	-
	403-10 Work-related ill health	Occupational Health and Safety (OHS), p.106	-
EMPLOYEE SATISFACTION PRACTICES			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Employee Commitment and Satisfaction, p.94	-
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	Employee Commitment and Satisfaction, p.94 Social Indicators, p.128	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Commitment and Satisfaction, p.94	-
	401-3 Parental leave	Social Indicators, p.128	-



GRI 404: TRAINING AND EDUCATION 2016	404-1 Average hours of training per year per employee	Talent Management and Employee Development, p.98 Occupational Health and Safety (OHS), p.106 Social Indicators, p.128	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Membership Affiliations and Collaborations, p.24 Digitalization, p.30 Ethics and Compliance, p.52 Environmental Approach, p.70 Waste Management and Circular Economy, p.82 Employee Commitment and Satisfaction, p.94 Talent Management and Employee Development, p.98 Occupational Health and Safety (OHS), p.106	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Approach, p.54 Employee Commitment and Satisfaction, p.94	-
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1 Diversity of governance bodies and employees	Diversity, Equity and Inclusion, p.92	-
	405-2 Ratio of basic salary and remuneration of women to men	Employee Commitment and Satisfaction, p.94	-
ETHICS, COMPLIANCE AND GOVERNANCE			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Ethics and Compliance, p.52 Human Resources Approach, p.88 Diversity, Equity and Inclusion, p.92	-
GRI 406: NON- DISCRIMINATION 2016	406-1 Incidents of discrimination and corrective actions taken	Diversity, Equity and Inclusion, p.92	-
GRI 408: CHILD LABOR 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Resources Approach, p.88	-
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Resources Approach, p.88	-

PRODUCT QUALITY AND CUSTOMER SATISFACTION			
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topic	Customer Satisfaction, p.116	-
GRI 413: LOCAL COMMUNITIES 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Risk Management, p.48 Mega Impact for Environment, p.66 Occupational Health and Safety (OHS), p.106	-
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management, p.102	-
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Satisfaction, p.116	-
GRI 418: CUSTOMER PRIVACY 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Digitalization, p.30 Social Indicators, p.128	-



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REPORT DESIGN

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