İŞ LEASING

2024
Sustainability Report

www.isleasing.com.tr

Contents

ABOUT THE REPORT

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01.
About the Report

We are pleased to share our environmental, social and governance activities with our valued stakeholders through our 2024 Sustainability Report drafted in line with the 'GRI 2021 Standards: Core' published by the Global Reporting Initiative (GRI). This report details our sustainability approach, strategy and future targets, which are updated in close consideration of our sustainability priorities and positive impacts as well as global developments. The information contained in this report covers İş Leasing's activities between January 1, 2024 and December 31, 2024. To provide measurable and comparable information, the report also includes information covering the previous period. As İş Leasing, we aim to regularly report our sustainability activities and the results that build stakeholder engagement in the coming years as well in line with our principle to maintain continuous corporate development. This approach helps us to clearly demonstrate our commitment to continuously improve our sustainability performance by observing the principles of transparency and accountability.

MESSAGE FROM THE CHAIRMAN OF THE BOARD

02

Ozan Gürsoy
Chairman of the Board

02.
Message From The Chairman of The Board

Esteemed Stakeholders,

The year 2024 was a period marked by profound economic uncertainties, geopolitical risks, and the impacts of the climate crisis on a global scale. All these developments have brought with them not only short-term financial performance but also the responsibility for companies to create long-term value, build resilient structures, and generate social benefits.

As İş Leasing, we are conscious of this responsibility and prioritize operating with a business model that contributes to sustainable development. We leverage our strong position in the financial leasing sector not only for economic growth but also through an approach that considers environmental and social impacts, strategically directing our resources in this direction.

Our company achieved successful results in 2024 as well.

However, we do not view these successes as limited to balance sheet items. Our sustainability approach requires addressing growth alongside environmental and social impacts. In this context, we continue to support investments that contribute to the transition to a low-carbon economy, consider climate risks in our business strategies, and prioritize projects that focus on resource efficiency. While taking concrete steps to reduce our emissions, we are determined to extend our carbon neutrality goal across our entire value chain.

Our commitment to ethical governance principles, our focus on employee development, our projects centered on generating social benefits, and our investments in digitalization also form the cornerstones of our sustainability journey.

In the coming period, we will continue to manage our strong financial structure alongside our environmental and social impact goals. With the trust and cooperation of our stakeholders, we will continue to deliver long-term value to both our industry and our country.

On this occasion, I would like to express my sincere gratitude to all members of the İş Leasing family; to our employees who contribute to our Company's sustainability vision with their dedicated work, to our investors who trust us, and to all our stakeholders.

In 2025, we will continue to move forward as an institution that combines financial resilience with the principle of creating sustainable value and providing long-term benefits to its stakeholders. I sincerely hope that we will grow the steps we take towards a fairer, greener, and more inclusive future together, and I wholeheartedly believe that we will increase our unity in strength in the new year in line with our common goals.

Sincerely,

Ozan GÜRSOY

Chairman of the Board

“Our sustainability approach requires addressing growth alongside environmental and social impacts.”

MESSAGE FROM THE GENERAL MANAGER

03

U. Şafak Öğün
General Manager

02.
Message From The General Manager

Esteemed Stakeholders,

In 2024, the leasing sector had a successful year despite the tight monetary policies implemented by central banks to combat inflation on a global scale and international agendas posing risks to financial conditions. As İş Leasing, we have both reinforced our position in the sector and achieved sustainable growth by consistently implementing our strategic plans despite these challenging market conditions.

In 2024, we focused on our sustainable growth strategy and delivered performance in line with our targets. In 2024, our Company increased its consolidated assets by 35.3% to TL 69.7 billion and its equity by 45.4% to TL 9.8 billion. Our consolidated net profit was 1.9 billion TL. This financial success is a result of our disciplined portfolio management, strong financial structure, and resilient business model. Our Company's 11.4% market share reflects our sustainable growth vision in the market.

Our company's partnerships with international organizations that provide sustainability-themed fund opportunities continued in 2024. In this context, our company contributed to reducing production-related carbon emissions in Türkiye and to the transition of manufacturing companies to clean energy use through the green financing models it provided to its customers.

While conducting our activities with the awareness that environmental, social, and economic sustainability will benefit every part of society, including future generations, we are observing more clearly every day that parameters such as the increase in our company's profitability, the increase in financial support opportunities, and the development of credit volume and asset size are directly related to sustainability. Therefore, the foundation of our sustainability strategy consists of financing renewable energy projects, increasing energy, water, raw material, and resource efficiency, providing financing for projects that support national employment, contributing to the transition to a low-carbon economy, measuring the environmental and social risks of investment projects, and adopting the principles of effective risk management, corporate integrity, transparency, and innovation.

In line with our company's vision, long-term growth targets and compliance with national and international legislation are taken as a basis, considering the importance of the value created and the impact generated in sustainability activities. In this context, starting in 2024, İş Leasing will prepare a sustainability report in accordance with the Turkish Sustainability Reporting Standards (TSRS), integrating the identification, assessment, and management of sustainability and climate change-related risks and opportunities into corporate governance processes.

As part of our activities in the financial leasing sector and in line with our commitment to reduce our environmental impact, we aim to reduce our direct water consumption in our operations by 20% by 2030 compared to the 2019 base year. Furthermore, in 2024, we updated our sustainability targets as follows:

- 30% reduction in Scope 1 and 2 emissions by 2030,
- 100% of the electricity used in branches to be supplied from renewable sources by 2035,
- 25% of the leased vehicle fleet to be electric or hybrid by 2030,
- Integration of physical climate risk assessment into the financial analysis processes for transactions of USD 10 million and above by 2027,
- Development of carbon reduction plans with 5 large-scale suppliers by 2030.

In 2024, we continued our work within the scope of our digital transformation strategy, which we shaped with the goal of integrating modern and innovative technologies into our business processes and increasing our digital competencies.

Throughout all our activities, we also shape our human resources strategies with an awareness of the spirit of cooperation and solidarity in the workplace. We continue to implement our remuneration processes based on the principle of equal pay for equal work, demonstrating our commitment to gender equality by increasing the proportion of female employees to 52% in 2024. As İş Leasing, we have adopted the support of female employees as a principle since our establishment.

The contributions of all our stakeholders and employees play a critical role in our sustainability journey. In this regard, together with our stakeholders and employees, we hope to meet the needs of today while considering the needs of future generations by developing the steps we took in 2024 in line with our sustainability strategy in 2025.

Sincerely,

U. Şafak Öğün
General Manager

ABOUT İŞ LEASING

04

04.
About İş Leasing

As İş Leasing, we were established in 1988. Launched under the leadership of İşbank and in partnership with the International Finance Corporation (IFC), Industrial Development Bank of Türkiye (TSKB), Industrial Investment Bank and Société Générale, İş Leasing has been one of the first institutions to contribute to the development of the leasing sector in Türkiye. In 1995, when İşbank took over the shares of all foreign shareholders, the Company's growth accelerated significantly. İşbank's extensive service network has enabled us to reach a wider customer base across the country.

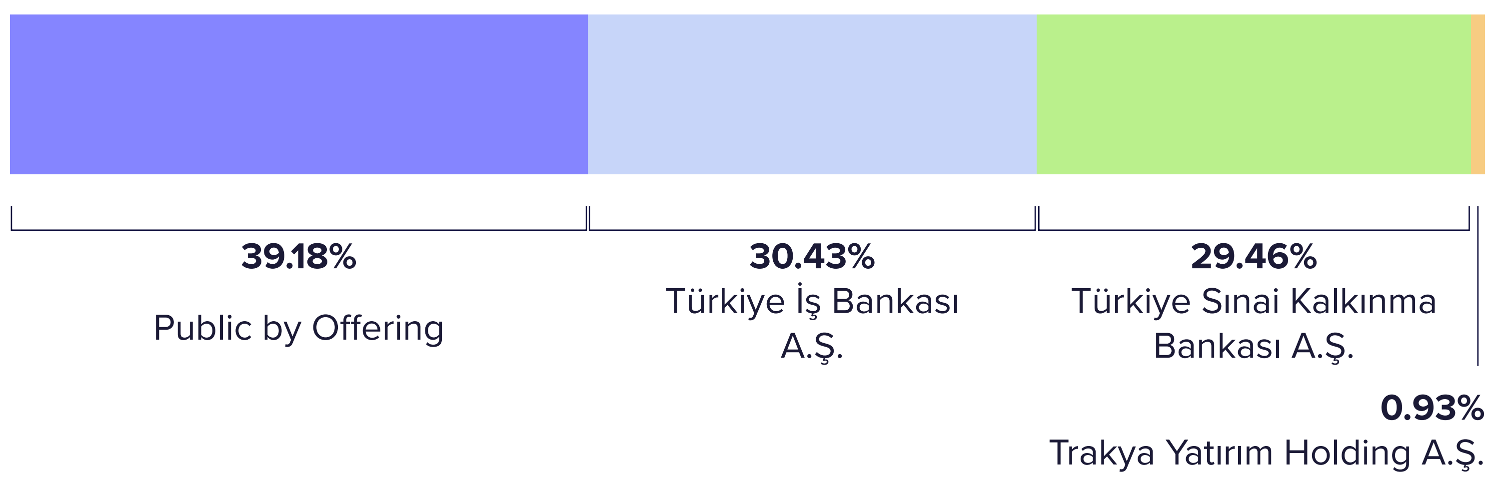
In March 2000, we further strengthened our capital structure through the initial public offering of our Company. As of today, 39.18% of our shares are traded on Borsa Istanbul, and we are included in BIST Financial, BIST Stars, BIST Corporate Governance, BIST Sustainability and BIST Leasing and Factoring indices. Our shares traded on the Stars Market under the transaction code 'ISFIN' have a free float of 39.18%. As of the end of 2024, we increased our consolidated asset size by 35.3% to TL 69.7 billion. In the same period, we secured a net income of TL 1.9 billion. While our leasing receivables balance reached TL 26.7 billion, our consolidated shareholders' equity rose by 45.4% to TL 9.8 billion. In the 34 years since our establishment, we have contributed to the national economy by financing numerous large-scale projects through leasing. Thanks to our strong capital structure and our ability to access both domestic and international funding sources, we maintain our position as the second-largest company in the sector.

Our customer orientation, fast and effective decision-making skills and digitalization-based approach in our business processes provide us with a significant competitive edge in an intensely competitive sector. By placing customer satisfaction at the heart of our business, we continue to offer reliable, fast and flexible financial solutions to individuals and institutions that want to grow their investments.

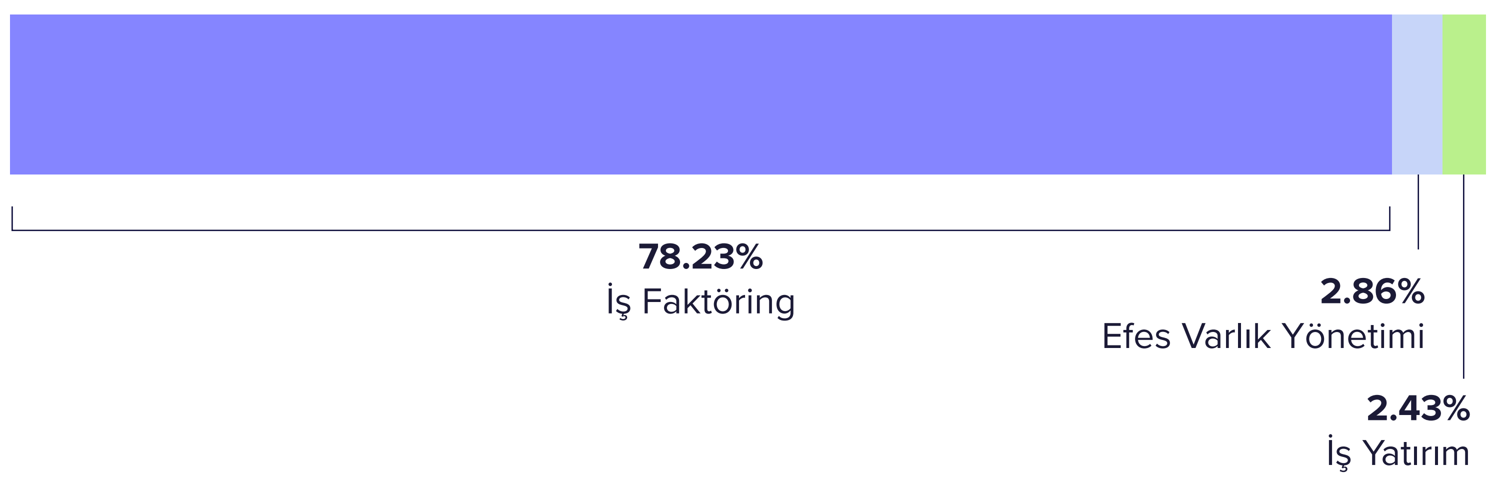
Partnership Structure (%)

Shareholder	Capital Amount (TL)	Capital Share (%)
Türkiye İş Bankası A.Ş.	211,581,302	30.43%
Türkiye Sınai Kalkınma Bankası A.Ş.	204,850,378	29.46%
Trakya Yatırım Holding A.Ş.	6,482,769	0.93%
Public by Offering	272,388,196	39.18%
Total	**695,302,645**	**100%**

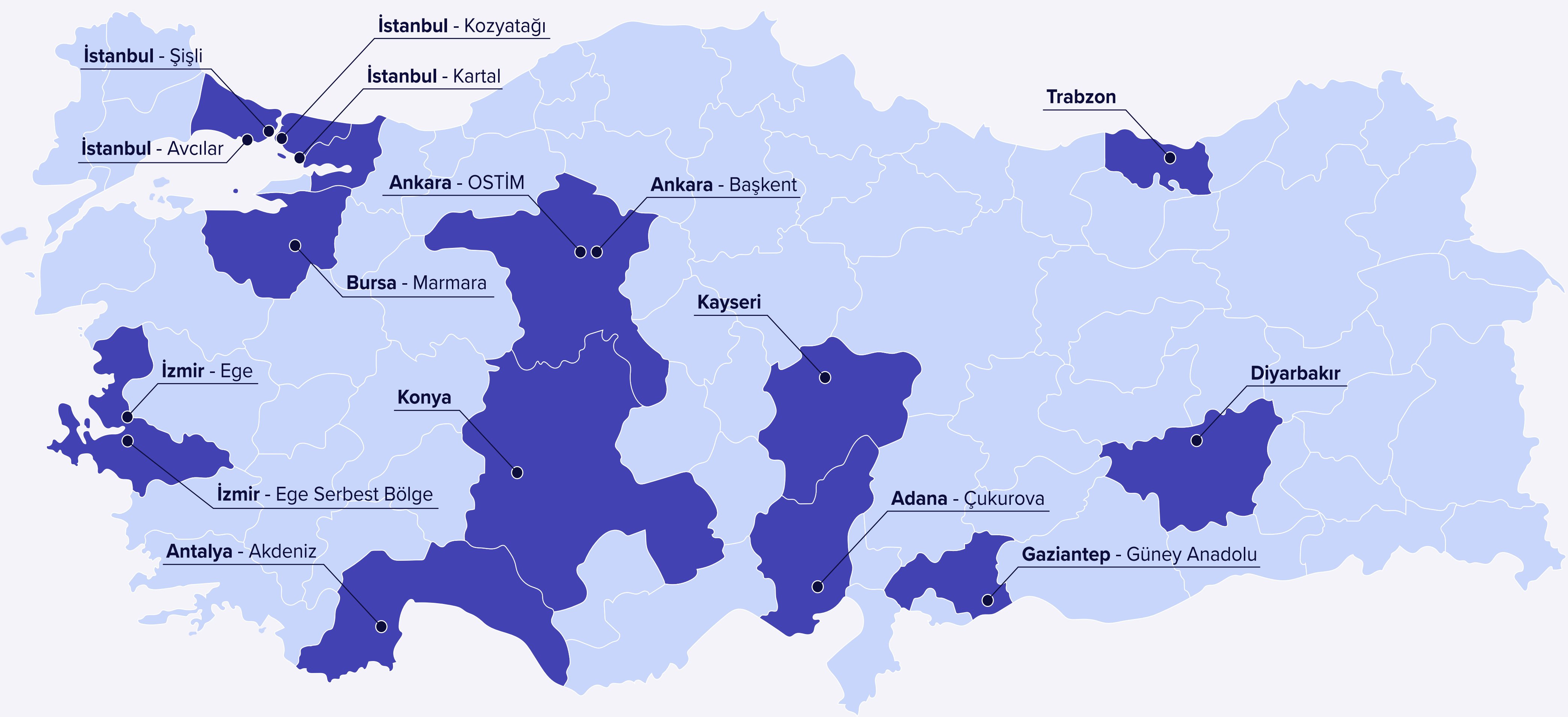
Partnership Structure (%)



Our Subsidiaries



We operate throughout Türkiye at 16 branch offices located in 11 different provinces including Adana, Ankara, Antalya, Bursa, Diyarbakır, Gaziantep, İstanbul, İzmir, Kayseri, Konya and Trabzon.



4.1 Fields of Operation

Pursuant to the Law No. 6361 on Leasing, Factoring and Financing Companies, all kinds of movable and immovable assets qualifying as fixed assets are subject to leasing. As İş Leasing, we offer exclusive financing solutions to investors in various fields under the foregoing legal framework. We provide leasing services in the following main fields:

Renewable Energy
Solar panels, inverters and other equipment for energy projects

Machinery and Equipment
Construction machinery, metalworking machinery and construction equipment for industry, production and construction sectors

Real Estate
Commercial and industrial real estate projects

Transport Vehicles
Vehicles for land, air and sea transport

Medical Devices
Medical equipment for the healthcare industry

Textile Machinery
Machinery for textile production processes

Tourism Equipment
Equipment needed by hotels and accommodation facilities

Electronic and Optical Devices
Advanced technological products

Press and Broadcasting Equipment
Specialized equipment for the broadcasting industry

Office Equipment
Technological solutions boosting productivity at offices

Software
Licensed copies of computer software

Parts and Add-ons
Complementary elements that complete the basic equipment

We focus on the needs of our customers in all sectors and develop flexible and result-oriented financing models for investment projects. Tailoring and designing the most suitable solution for each customer, we contribute to their obtaining the highest return on investment.

4.2 Key Milestones

1985
Leasing Law enters into force.

1988
We were established under the partnership of Türkiye İş Bankası A.Ş., Société Générale and IFC.

1995
Türkiye İş Bankası A.Ş. Group took over our Company.

2000
We went public. (ISFIN)

2004
We took our first steps on the road to branch expansion with our Central Anatolia, Aegean and South Anatolia branches.

2005
As a resulst of the increase in company value and transaction volume, we were included in the Istanbul Stock Exchange (ISE) 50 Index, as it was then called.

2009
We were included in the Corporate Governance Rating Index.

2011
We issued the first debt instrument in the sector.

2014
By opening 6 new branches, we increased our total number of branches to 16.

2015
We financed the first major renewable energy investment.

2019
We were named the most admired leasing company in Türkiye.

2020
We rose to second place in the sector based on leasing receivables.

2021
We were the first company in the sector to publish a sustainability report.

2022
We became the first carbon neutral company in the sector.

2023
We entered the BIST Sustainability Index.

2024
We established our Sustainability Unit.

4.3 İş Leasing in Figures

Number of branches across Türkiye:
16

Total experience (years):
36

Number of employees:
141

Industry leader in financing numerous machinery/product groups

Exclusive cooperation with numerous manufacturers and distributors on machinery sales financing

Ratio of female employees:
52%

Employee turnover rate:
11%

Installed capacity of the renewable energy projects we have financed in 2024:
42.34 MW

A corporate governance rating of:
9.30/10

Factoring ownership rate of
78.23%

Free float rate of
39.18%

Non-performing loan ratio of
2.53%

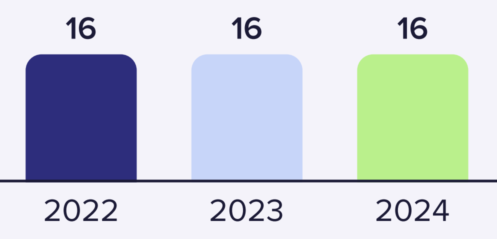
Total installed capacity of the renewable energy projects we have financed:
356.27 MW

Total number of customers:
4,457

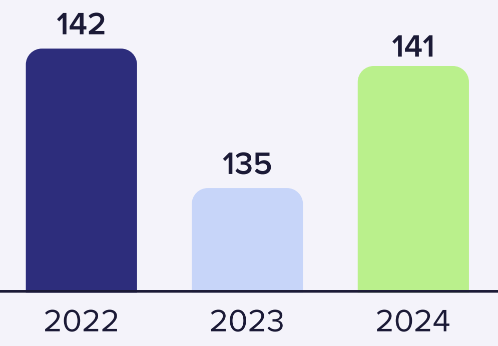
4.3 İş Leasing in Figures

Key Financial Indicators:

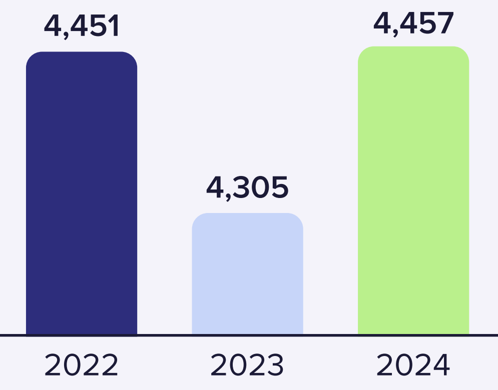
Number of Branches



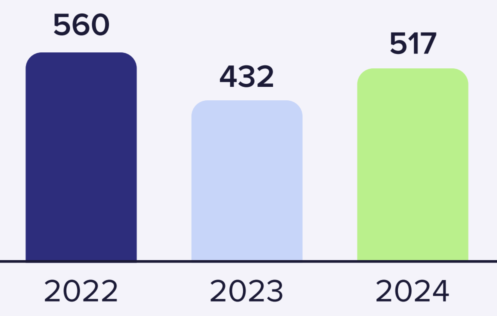
Number of Employees



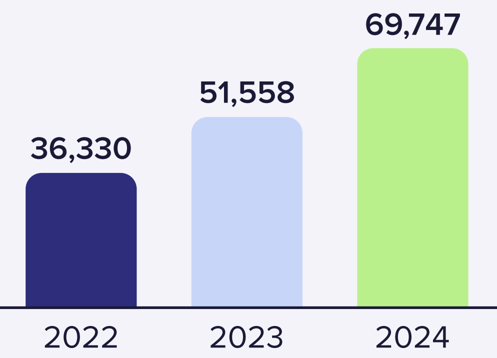
Total Number of Customers



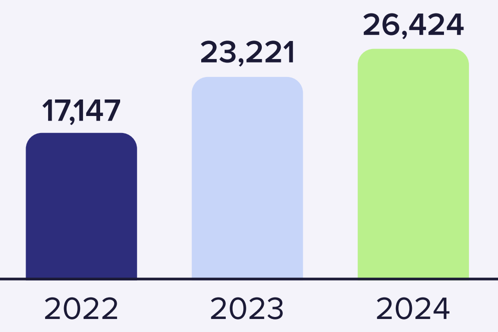
New Transaction Volume (USD million)



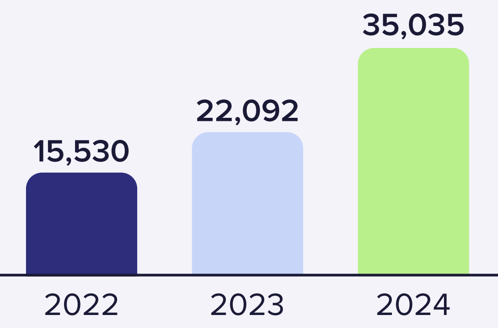
Total Assets (TL million)



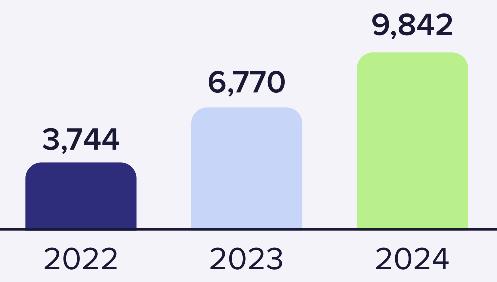
Leasing Receivables, Net (TL million)



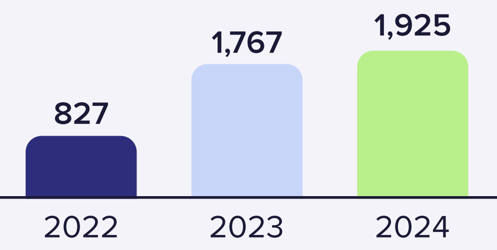
Factoring Receivables, Net (TL million)



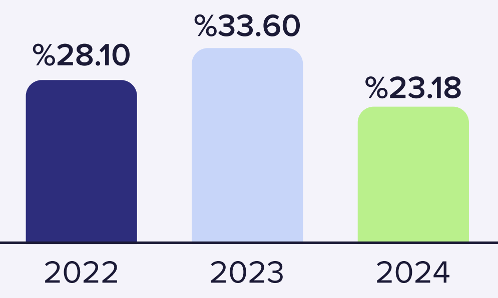
Shareholders' Equity (TL million)



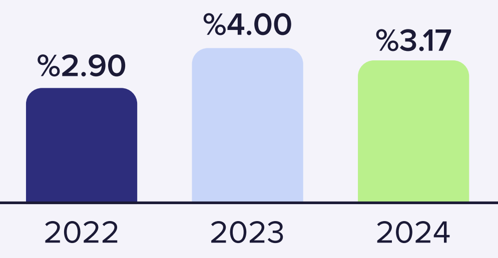
Consolidated Net Income for the Period (TL million)



Return on Equity

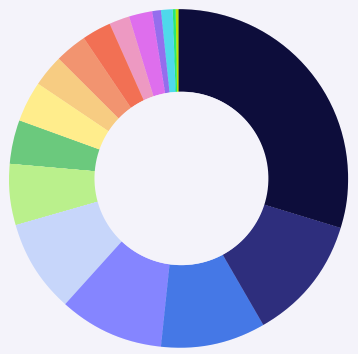


Return on Assets



Our Sectoral Distribution

The data on the total distribution of the sectors we served in 2024 are provided below. Conventional production sectors such as construction, textile and apparel, and metal industry have a significant share in our activities in this period:



- Construction: **30%**
- Textiles, Apparel: **12%**
- Metal Indutry: **10%**
- Transportation: **10%**
- Other: **9%**
- Real Estate: **6%**
- Food and Beverages: **4%**
- Mining: **4%**
- Agriculture, Forestry: **3%**
- Energy: **3%**
- Paper, Wood Products: **3%**
- Machinery&Equipment: **2%**
- Rubber, Plastic: **2%**
- Health: **1%**
- Wholesale-Retail Trade: **1%**
- Tourism: **0.37%**
- Finance: **0.11%**

FitchRatings

2024 Fitch Credit Rating: **AA-**

2024 Corporate Governance Rating: **9.30/10**

4.4 Vision, Mission and Values

Vision

As a leading, dynamic and reliable institution in leasing, we aim to be the most preferred company by our customers, shareholders and employees, offering widespread services throughout Türkiye.

Mission

We aim to be the best managed leasing company by focusing on sustainable and profitable growth in line with ethical principles, environmental and social responsibility awareness, quality service understanding and reliable business partnership principles.

Values

As İş Leasing, we:

- Adopt a corporate culture based on teamwork, acting with common sense and valuing each other.
- Work within a productive and solution-oriented approach that aims to create added value while fulfilling responsibilities.
- Respond quickly and effectively to customer needs and solve problems in a timely manner with positive and rational approaches.
- Perform our activities in a planned and methodical manner in line with short- and long-term targets.
- Work within an agile and decisive organizational structure that has a good command of its areas of expertise, is open to development and can assume measured risks when necessary.
- Work with employees who take initiative and display leadership qualities.
- Act within a disciplined working approach in line with our corporate goals and principles.
- Prioritize quality, stability and balance in all business processes.

4.5 Strategic Components

We regard the approach of "Sustainable, Quality, and Profitable Growth" as our fundamental compass on the path toward achieving our vision. We meticulously apply the principles of customer orientation, digitalization, competent human resources and balanced resource management to make our corporate success permanent in the long run and to take firm steps towards the goals we have set. We place the expectations of our customers at the center of all our processes and offer fast and effective solutions to needs through our innovative, flexible and differentiated products and services. We prioritize customer satisfaction with our wide service network, strong channel management and smart processes increasing efficiency. We continuously develop our infrastructure with new technologies and manage digital transformation processes without interruption. Thanks to our data-driven decision-making mechanisms, agile organizational structure and advanced digital solutions, we both increase efficiency and strengthen customer experience. We invest in the development of our employees and create a working environment that encourages open communication and feedback culture. We support the engagement and satisfaction of our teams through practices that increase competence, thus contributing to the sustainable success of our company. Last but not least, we take risk-driven capital utilization as a basis, thereby strengthening our asset quality and carefully managing our credit risk. We meticulously monitor interest, liquidity and market risks and position our funding structure on a balanced and sustainable basis.

4.6 Achievements and Awards

On 22 November 2024, we had the honor to receive the "Support to Professional Development Award" for our practices encouraging professional development at the 4th Regulatory Compliance Conference.

Support to Professional Development Award

REFINITIV

We have been listed in Borsa Istanbul Sustainability Index, and our environmental, social and governance performance was among the indicators monitored by Refinitiv. We continue to strengthen our corporate sustainability approach by systematically continuing our relevant efforts.

05

CORPORATE GOVERNANCE STRUCTURE

05.
Corporate Governance Structure

To achieve our strategic goals, we not only make decisions, but also rely on a sound and transparent governance structure to ensure that these decisions are effectively implemented. We integrate our corporate governance structure, which is shaped within the framework of reliability, accountability and ethical principles, into all of our activities. We continuously improve our management approach to adapt to changing stakeholder expectations, sectoral dynamics and sustainability priorities. We consider the long-term impact of every decision we make and evaluate our processes not only in terms of regulatory compliance, but also within the framework of corporate ethics and responsibility.

Our management model has been established with the Corporate Governance Principles as a guide and structured in consideration of a balance of authority and responsibility. Thanks to this structure developed in line with the principles of transparency, participation and accountability, we have made internal decision-making processes more predictable, traceable and sustainable.

We carry out our business processes in line with the Capital Markets Board and Borsa Istanbul regulations and the principles of transparency and accountability.

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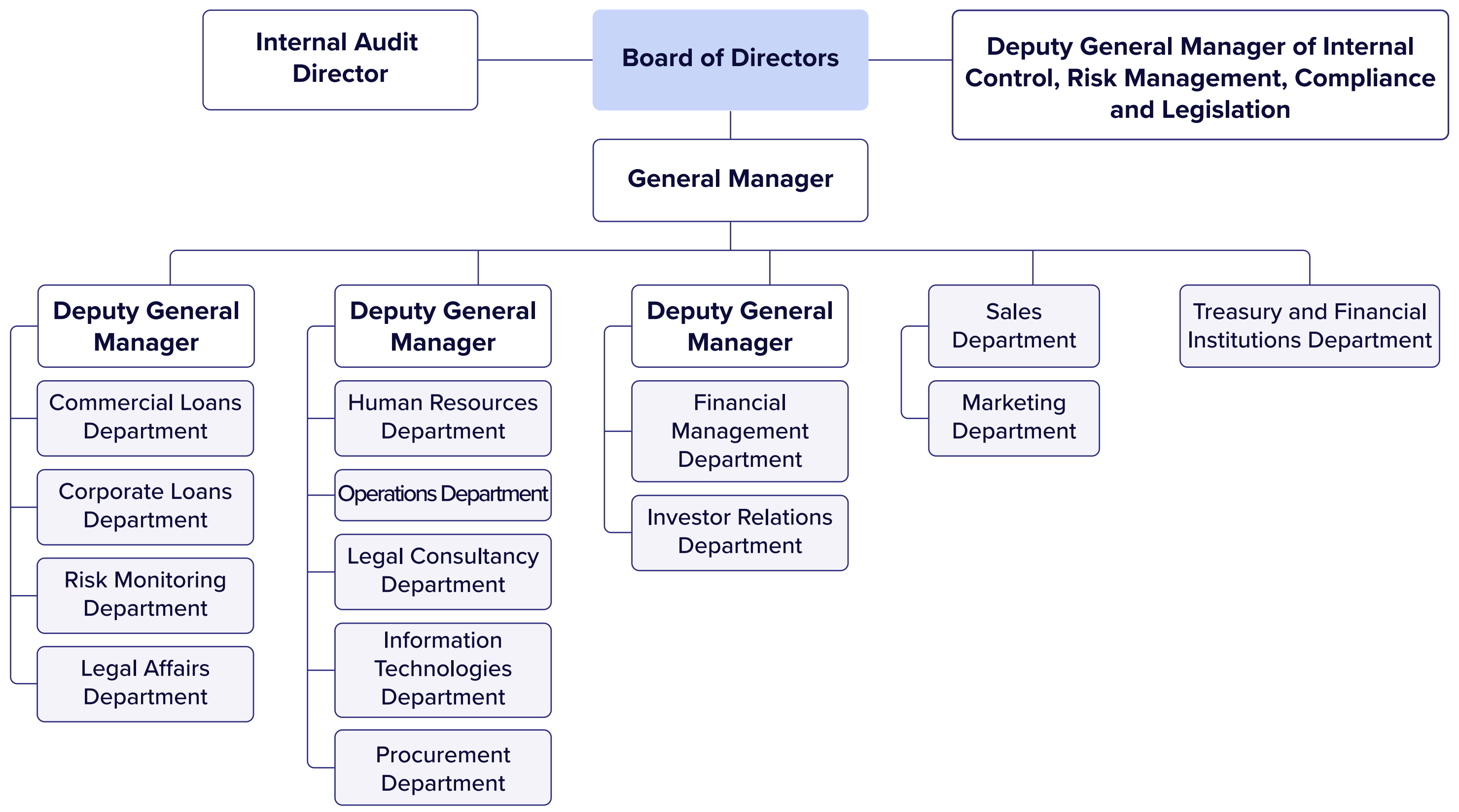


We do not limit corporate governance only to compliance with the legislation but we also include ethical values, environmental and social responsibility approach and corporate transparency in our decision-making processes in a holistic manner. With the Corporate Governance Compliance Report we regularly publish every year, we present an open statement to the public and make our activities traceable under the Sustainability Principles Compliance Framework. As a Company that fully complies with legal regulations, we follow the Leasing Law, Turkish Commercial Code, Turkish Code of Obligations and all related regulations and run the necessary internal audit and control mechanisms. Our Internal Control, Risk Management, Compliance and Legislation teams regularly monitor our Company's compliance with current legislation and report to senior management. Our corporate governance approach is not limited to compliance audits. To improve the quality of our decision-making processes, identify risks in a timely manner and make ethical behavior standards a part of the corporate culture, our committees with different areas of responsibility operate effectively under the corporate governance framework.

We have four main committees reporting to the Board of Directors:

Early Detection of Risk Committee:

It works to identify and monitor the risks that may affect the existence, development and sustainability of our company in advance and to identify the necessary measures. It regularly submits the developments and risk assessment reports related to the risk management system to the Board of Directors.

Credit Committee:

It is responsible for the approval of limits allocated to direct or indirect partnerships in amounts of USD 5,000,000 and above. For limits over USD 10,000,000, the approval of the Board of Directors is required. The Committee aims to secure the Company's loan allocation policies.

Corporate Governance Committee:

It operates to ensure compliance with corporate governance principles, monitor the implementation of relevant policies and improve the Company's overall governance approach.

Audit Committee:

It is in charge of overseeing the internal audit process, auditing the accuracy of financial reporting, monitoring the independent audit processes and contributing to increasing the level of transparency.

Six additional committees reporting to the Executive Board support the management processes:

Credit Monitoring and Transfer Committee:

It ensures regular monitoring and evaluation of the loan portfolio customers bearing a risk potential.

Sustainability Committee:

It sets the Company's sustainability strategies and coordinates the implementation of targets as well as performance monitoring.

Disciplinary Committee:

It carries out disciplinary processes as part of compliance with ethical principles and performs related investigation and evaluation processes.

Competition Committee:

It ensures the Company's compliance with competition law, monitors the compliance of activities with the legal framework and assesses potential risks.

Personal Data Protection Committee (PDPC):

It ensures that the obligations regarding the protection of personal data are fully satisfied.

Asset-Liability Committee:

It monitors major risks related to the balance sheet, particularly asset and liability management, liquidity balance and interest rate risks, and coordinates the necessary actions.

In line with this governance structure, we consider acting in compliance with ethical principles not only as a responsibility but also as a fundamental element of corporate stability. The Ethical Principles we have established for the effective implementation of our corporate policies and the protection of a disciplined work culture are implemented together with the Disciplinary Practice included in the Personnel Regulation.

SAHA Corporate Governance and Credit Rating Services conducted an assessment in 2024, yielding a corporate governance rating of 9.30 out of 10 for our Company. We maintain this rating and sustain our ethical, transparent and balanced management approach.

5.1 Code of Business Ethics and Compliance Work

Commitment to business ethics and ethical principles constitutes one of the basic building blocks of İş Leasing's corporate culture. To this end, we observe the principles of transparency, integrity and fairness in our relations with all our stakeholders, particularly our employees, and we perform our activities in accordance with high corporate governance standards. We adopt these values as a guide in all our operations towards our customers, business partners and employees.

Our Code of Ethics sets out the basic rules of conduct that our employees must comply with, and it is communicated to all our employees during orientation and afterwards through information activities, thus encouraging them to internalize these rules. The Ethics Hotline mechanism can be used by our employees, customers and business partners to report unethical behavior or non-compliance within the Company, allowing direct and anonymous reporting. All relevant reports received are evaluated, investigated and concluded in detail by our Environmental and Social Management System (ESMS) managers. We take all necessary measures to combat corruption and bribery within the Company and offer employee training programs with informative and awareness-raising contents. As part of the annual internal audit activities that we carry out regularly, audits of compliance with our Anti-Bribery and Anti-Corruption Policy are also performed. Thanks to our effective audit system, we ensure that relevant violations are prevented. We did not encounter any cases of misconduct during the period. In line with our Code of Business Ethics, we attach great importance to transparency and accuracy in our tax obligations. Our financial statements, recording system and calculations are audited by independent audit firms and controlled quarterly by our internal audit unit.

5.2 Internal Control and Risk Management Practices

As İş Leasing, we adopt an internal audit approach based on full compliance with ethical values and regulatory requirements. Within the framework of our annual audit plan, we conduct regular audits in various areas such as Personal Data Protection Law (PDPL), information systems, Financial Crimes Investigation Board (MASAK) obligations and Environmental and Social Management System. In addition, we perform comprehensive audits of all our branch offices and units at least every three years. The audits include a systematic follow-up of findings from the previous period, and we regularly issue follow-up reports every year. In addition, we organize quarterly meetings of the Audit Committee to evaluate the current situation.

All units included in internal audit throughout the Company are examined in detail, particularly in terms of transactions that pose a risk of fraud and corruption. Our internal audit processes are carried out to cover anti-bribery and corruption, compliance with ethical principles and confidentiality obligations. We closely monitor the updates in the regulations, make the necessary assessments in cooperation with the Internal Audit Department and Internal Control, Risk Management, Compliance and Legislation Department, and take appropriate actions in the process. To this end, the Official Gazette and other official sources are regularly monitored.

This structure has been established to ensure that our Company acts in compliance with legal and ethical responsibilities under all circumstances and also covers our obligations before MASAK. Our Internal Control, Risk Management, Compliance and Legislation Department Manager acts as the "Compliance Officer" pursuant to the legal framework and is responsible for the communication and coordination between MASAK and our Company. In 2024, audits were conducted by the Internal Audit Department under the Compliance Program on Prevention of Laundering Proceeds of Crime and Financing of Terrorism. In addition, information and statistics on MASAK training activities were submitted to the Financial Crimes Investigation Board in accordance with the provisions of the relevant regulations. Accordingly, preventive practices are in place against the risk of financial crimes and sanctions. At our Company, Impact-Probability Analysis and Lost Incident Database Analysis are conducted to measure bribery and corruption risks, and these matters are included in training activities. In line with the approval of the Board of Directors, the risks the Company faces are assessed regularly, and potential risks are identified and updated through the "Corporate Risk Catalogue".

As İş Leasing, we adopt risk management as one of our basic principles in line with our corporate strategy and the priorities we set through our stakeholders. While aiming to maintain our balanced funding structure with risk-oriented capital utilization, high asset quality and effective credit risk management, we manage our risks effectively by considering the compatibility of maturity, interest rate and currency of assets.

Risk management activities are performed by the Early Detection of Risk Committee and focus on early detection of factors that may threaten the sustainability of our Company as well as the taking of necessary measures. The Committee submits its opinions and suggestions to the Board of Directors regarding the establishment and development of the Company's risk management system and reviews the implementation of this system at least once a year. The Committee also reviews the assessments on risk management issues to be included in the annual report.

"Commitment to business ethics and ethical principles constitutes one of the basic building blocks of İş Leasing's corporate culture."

06

SUSTAINABILITY APPROACH

06.
Sustainability Approach

6.1 Sustainability Governance Structure

As İş Leasing, we place our sustainability approach at the core of our corporate strategy and adopt a comprehensive sustainability management system to this end. We use this system as an effective tool to measure, manage and report our environmental, social and economic impacts in focus areas such as sustainable financing and diversity.

Our sustainability efforts are coordinated by the Sustainability Committee. Established in line with the principles of diversity and inclusiveness, this committee is responsible for the management and oversight of the corporate sustainability strategy, goals and practices. In line with our strategic goals in the field of sustainability, significant improvements were made in our governance structure in 2024. Accordingly, the Sustainability Unit has been established within the organization to provide a more systematic and holistic approach to our sustainability efforts. This Unit helps realize sustainability-oriented projects and contributes to raising awareness throughout the Company. Under the new governance structure, an Environmental and Social Risk Management Sub-Working Group has been established to support the effective implementation of the decisions made by the Sustainability Committee. The Working Group includes team members with expertise in the field of sustainability, each of whom is competent in their respective area of responsibility. This Group plays an active role in developing processes for the identification, assessment and management of environmental and social risks.

Through this organizational structure, we aim to place our sustainability goals on a stronger ground at the corporate level and to integrate them into all our business processes.

Sustainability Governance Organization

6.2 Sustainability Strategy

As İş Leasing, we consider sustainability as one of the fundamental elements of our way of doing business. In line with our goal of leaving a livable world to future generations, we resolutely continue to fulfill our environmental, social and governance responsibilities. Our sustainability approach is a part of our corporate culture, and we address it not only based on economic outputs, but also with its environmental and social contributions. While fully complying with national and international regulations, we reinforce our green transformation vision with our sustainable finance practices. We channel our know-how in the leasing industry to projects that provide environmental and social benefits, and we shape our strategic decisions accordingly.

We increase the funds we provide to green projects, and we diversify innovative funding sources to support our customers to act more effectively in this field. To this end, we deem it important to monitor the environmental and social impacts of financed projects throughout the project process and to actively operate our risk assessment and control mechanisms. We define our sustainability strategy in line with the United Nations Sustainable Development Goals (SDGs) and structure our activities under five main headings, each with their respective concrete targets and performance indicators:

İş Leasing Sustainability Strategy

Strategy	Renewable Energy and Low-Carbon Future	Resource Efficiency and Responsible Financing	Environmental and Social Risk Assessment	Corporate Integrity and Sustainable Governance	Social Contribution and Employment
Objective	Promote the transition to a low-carbon economy by supporting	Contribute to circular economy by allocating resources to projects based on energy, water and material efficiency	Integrate environmental and social risk analyses into our processes in the projects we finance	Continuously improve our governance system based on ethical principles and transparency	Prioritize increasing social benefit and creating employment
Performance Indicators for 2024	Financing for 98 renewable energy projects A financing volume of USD 27.66 million Emission reduction of 223.06 tons of CO_2/year Regular monitoring of our emissions	EUR 7.28 million financing for 18 efficiency projects Average 20-25% efficiency increase in projects Setting targets for reducing office water consumption	ESG risk assessments In 2024, 18 out of 24 relevant employees (75%) participated in trainings. The target for 2025 is 100%.	Sustainability Committee: 6 meetings/year Sustainability Working Group: 12 meetings/year GRI-compliant sustainability report Monitoring reports of corruption and unethical behavior and taking necessary measures	Employment of at least 35 people per year through supported projects EUR 10 million + USD 15 million in financing Monitoring the ratio of female employees and the ratio of female employees in management positions

6.3 Sustainability Priorities

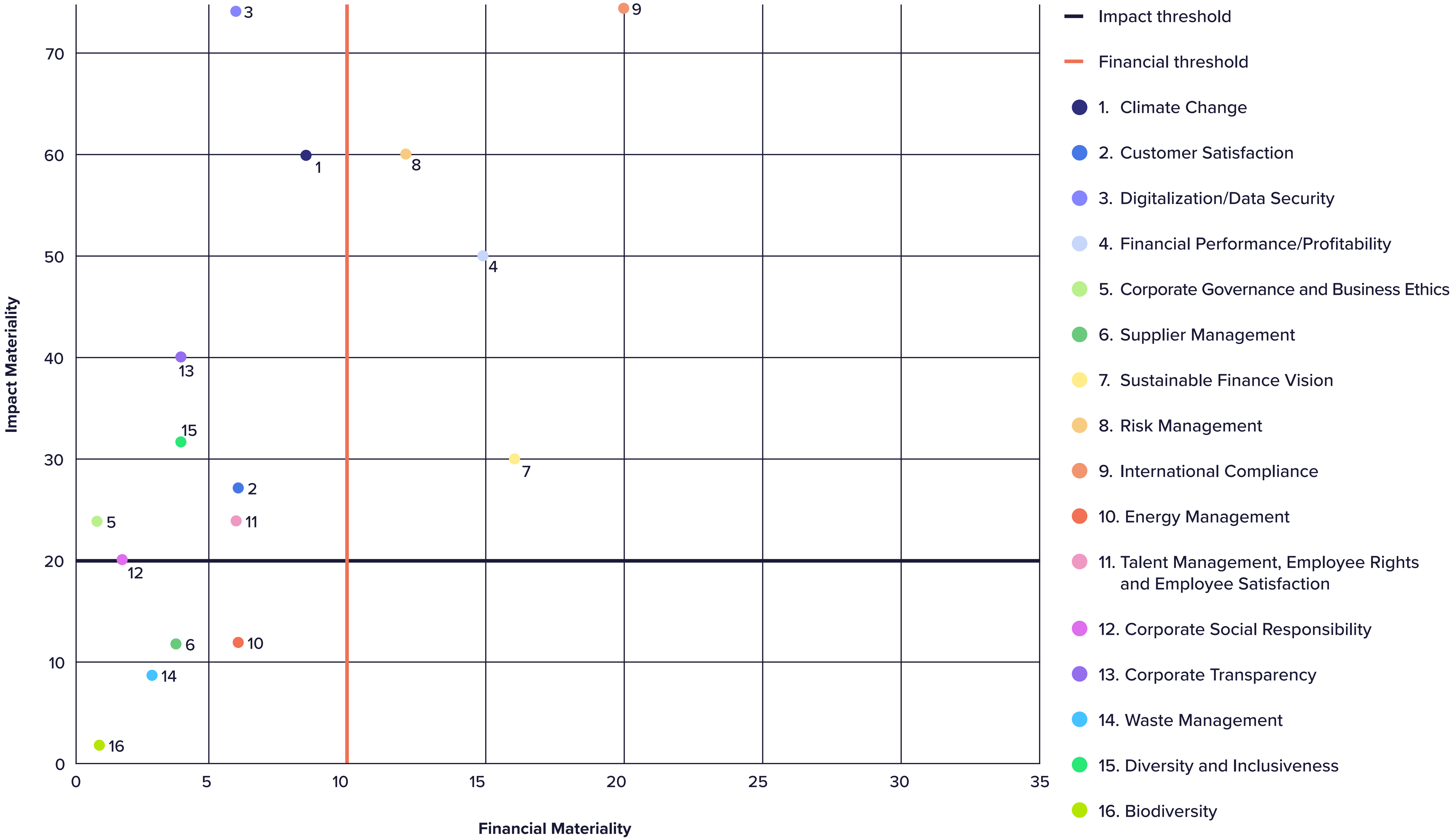
As İş Leasing, we consider sustainability as an integral part of our business strategy and the fundamental basis of our relations with our stakeholders. To this end, in 2023, we aimed to continuously improve our sustainability performance and create value for all our stakeholders by developing a comprehensive framework based on the materiality analysis approach.

As part of this effort in 2023, we analyzed the effects of sustainability factors on the operations and management of our Company in depth and established our long-term goals on a solid basis.

To strengthen our sustainability strategy as of 2024, we conducted a 'Double Materiality Matrix' study in which we evaluated 16 key topics in line with their impact and financial materiality. Based on the results from this analysis, Financial Performance and Profitability, Sustainable Finance Vision, Risk Management and International Compliances were ranked above the threshold value in both assessment areas.

This strategic analysis remains a cornerstone of our sustainability roadmap. The work we carry out by focusing on the identified material topics demonstrates our determination to take concrete steps in relation to these topics and to ensure continuous improvement. Accordingly, we both manage our environmental and social impact and maintain our goal of creating value for all stakeholders in the long run.

Double Materiality Matrix



Highly material topics in terms of both impact and financial terms		
Financial Performance / Profitability	Financial performance and profitability are critical to our sustainable growth and success. To increase our profitability and improve our financial performance, we take efficiency-enhancing measures, implement risk management strategies and control costs effectively.	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Sustainable Finance Vision	Our sustainable finance vision supports our goals of creating long-term value and leading in environmental, social and governance areas. We prioritize sustainability principles in our financial activities as well as projects and green investments that encourage the transition to a low carbon economy.	4 QUALITY EDUCATION 5 GENDER EQUALITY 6 CLEAN WATER AND SANITATION 7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS
Risk Management	We proactively manage financial, operational and strategic risks by developing effective risk management strategies. We minimize uncertainties by continuously reviewing and updating our risk assessment processes.	8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 17 PARTNERSHIPS FOR THE GOALS
International Compliance	By complying with international standards, we demonstrate to our investors and other stakeholders that we are committed to the principles of transparency and accountability. To this end, we act in compliance with global responsible investment standards set by organizations such as the International Sustainability Standards Board (ISSB).	8 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS

Highly material topics in terms of impact		
Customer Satisfaction	Strong and reliable relationships with our customers directly affect our service quality and reputation. We aim to increase the satisfaction of our customers, thereby prioritizing customer satisfaction and providing faster and more effective service to our customers through technological investments and digital solutions.	8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 17 PARTNERSHIPS FOR THE GOALS
Digitalization/Data Security	To modernize our business processes and increase customer satisfaction, digitalization and data security are extremely important components. We increase our operational efficiency by integrating innovative technologies and digital solutions into our business processes.	8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
Corporate Governance and Business Ethics	Corporate governance and business ethics are the cornerstones of building trust-based relationships with both our internal and external stakeholders and supporting our long-term sustainable growth. We continuously improve our corporate governance principles and harmonize them with the best practices, and we work to create a more resilient anti-bribery and anti-corruption structure.	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS
Talent Management, Employee Rights and Satisfaction	We are aware that investing in human resources and ensuring the happiness and welfare of employees are critical for long-term success. We keep working to support the professional development of our employees and to ensure equality and fairness in the working environment.	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES
Corporate Social Responsibility (CSR)	Our understanding of Corporate Social Responsibility reflects our determination to fulfill our responsibilities towards society, the environment and our stakeholders. By encouraging our employees to volunteer, we make social responsibility awareness an integral part of our corporate culture.	8 DECENT WORK AND ECONOMIC GROWTH 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND
Corporate Transparency	Corporate transparency is one of the key elements that increase our credibility and the strength of our reputation. We exhibit an open and accountable management approach towards all our stakeholders. Our principle of transparency plays a critical role in building stakeholder confidence and long-term relationships.	8 DECENT WORK AND ECONOMIC GROWTH
Diversity and Inclusiveness	We value the differences and individual talents of our employees and strive to create a working environment that encourages diversity.	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES

Material topics in terms of both impact and financial terms		
Climate Change	To combat climate change and manage climate risks, we identify our climate risks every year and work to reduce our impact.	6 CLEAN WATER AND SANITATION 7 AFFORDABLE AND CLEAN ENERGY 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND
Supplier Management	By establishing long-term, transparent and reliable relationships with our suppliers, we ensure the supply of quality and sustainable goods and services. We conduct regular audits and assessments to ensure compliance with environmental and social standards at every link of our supply chain.	8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND
Energy Management	We use innovative technologies and methods to optimize our energy consumption and improve energy efficiency. We reduce the use of fossil resources and rather use renewable energy sources.	7 AFFORDABLE AND CLEAN ENERGY 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND
Waste Management	We implement comprehensive waste management strategies to minimize waste generation, recycle waste and reduce harmful environmental impacts.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION 14 LIFE BELOW WATER 15 LIFE ON LAND
Biodiversity	We develop various projects and practices to minimize the negative impacts of our activities on natural ecosystems.	6 CLEAN WATER AND SANITATION 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 14 LIFE BELOW WATER 15 LIFE ON LAND

6.4 Sustainable Future Plan

Our sustainability approach goes beyond reducing environmental impacts and integrates social responsibility, commitment to ethical principles and corporate transparency into our entire business model. Accordingly, we aim to harmonize our sustainability activities with future expectations and requirements as well as the current conditions within the framework of the strategic targets we have set.

The strength we derive from our expertise in the leasing sector enables us to finance projects that promote the transition to a low-carbon economy and to focus on creating tangible impact in various areas ranging from energy efficiency to social inclusion. Through the sustainability culture that we have placed at the heart of our corporate strategy, we intend to build - together with our stakeholders - an environmentally sensitive future that considers social good. The targets we have set accordingly go beyond operational gains and are critical in terms of long-term value creation, reputation management and sustainable growth.

We aim to reduce our carbon footprint by setting long-term targets to further strengthen our commitments on combating climate change and ensuring environmental sustainability. The targets set out below reflect the strategic work we will carry out and the measures we will take within this framework:

Target 1

Title	Description
Target Definition	30% reduction in Scope 1 and 2 emissions by 2030
Metric Used	tons CO_2e
Purpose of Target	Reduce the Company's carbon footprint from operations
Department	Entire Company
Target Period	2024-2030
Base Year	2019
Interim Targets	15% reduction by 2027

Target 2

Title	Description
Target Definition	Ensure 100% of the energy consumption in branches is from renewable sources by 2035
Metric Used	Renewable energy utilization rate (%)
Purpose of Target	Make energy resources sustainable and reduce Scope 2 emissions
Target Period	2024-2035
Base Year	2023
Interim Targets	70% transition to renewable energy by 2030

Target 3

Title	Description
Target Definition	Ensure electric or hybrid vehicles make up 25% of the leased vehicle fleet by 2030
Metric Used	Ratio of electric/hybrid vehicles in total fleet (%)
Purpose of Target	Reduce direct and indirect emissions from transport
Target Period	2024-2030
Base Year	2023
Interim Targets	No interim target available

Target 4

Title	Description
Target Definition	Integrate physical climate risk assessment into the financial analysis processes for transactions of USD 10 million and above by 2027
Metric Used	Number of transactions integrated into the assessment / total number of transactions over USD 10 million
Purpose of Target	Increase the Company's resilience against financial risks arising from climate change
Target Period	2026-2027
Base Year	-
Interim Targets	50% integration by end 2026

Target 5

Title	Description
Target Definition	Increase the number of transactions for 'green leasing' products by 50% by 2027
Metric Used	Rate of increase in the number of green product transactions (%)
Purpose of Target	Increase the financing of environmentally friendly products
Target Period	2024-2027
Base Year	2023
Interim Targets	30% increase in 2026

Target 6

Title	Description
Target Definition	Develop carbon mitigation plans with 5 large-scale suppliers by 2030
Metric Used	Number of suppliers implementing a mitigation plan
Purpose of Target	Control indirect emissions in the supply chain
Target Period	2024-2030
Base Year	2023
Interim Targets	Establish plans with 3 suppliers by 2027

Target 7	
Title	**Description**
Target Definition	Integrate physical climate risk assessment into the financial analysis processes for transactions of USD 10 million and above by 2027
Metric Used	Number of transactions integrated into the assessment / total number of transactions over USD 10 million
Purpose of Target	Increase the Company's resilience against financial risks arising from climate change
Target Period	2025-2027
Base Year	2023
Interim Targets	50% integration by end 2026

Target 8	
Title	**Description**
Target Definition	Publish a CDP (Carbon Disclosure Project) report every year as of 2027
Metric Used	Publish annual CDP reports (Yes/No)
Purpose of Target	Ensure transparency and compliance with international sustainability reporting
Target Period	2025-start, continuous from 2027 onwards
Base Year	2024
Interim Targets	Complete CDP preparation process in 2026

Target 9	
Title	**Description**
Target Definition	Provide climate change and sustainable finance training to 100% of employees by 2026
Metric Used	Rate of trained personnel (%)
Purpose of Target	Develop climate awareness and capacity across the organization
Target Period	2024-2026
Base Year	2023 (training rate: 15%)
Interim Targets	Achieve 40% by the end of 2025

6.5 Climate Risks and Opportunities

The identification of climate risks and the levels of identified risks are determined by evaluating internal and external factors together. Risks are analyzed in consideration of İş Leasing's portfolio structure and environmental dynamics in the regions where it operates as well as sectoral and geographical breakdowns.

Efforts using the available data particularly for physical climate risks contribute to determining the risk level in a more sensitive and data-driven manner. The potential impacts of the identified risks on the portfolio are monitored, and the level of these impacts are categorized and evaluated according to business line, geographical location and exposure scenarios.

6.6 Physical Climate Risk Management

As İş Leasing, we conducted an assessment study to determine the probability and impact of our financing transactions to be exposed to climate risks. In this assessment, we analyzed the vulnerability levels of our Company to physical risks in geographical and sectoral breakdowns, taking into account the operations in different cities and sectors.

Using our portfolio data, we identified the sectors in which transactions were done for each city and analyzed the applicable physical climate risks (heavy rainfall and flooding, forest fires, landslides, heat waves, sea level rise and water stress) on a city basis. Using scientific and sectoral sources, we assessed the extent to which these risks may affect the sectors in the cities concerned.

According to current assessments, physical climate risks are expected to have a limited impact on the Company's portfolio in the short run. However, we anticipate that these risks may have an impact on the value of leased assets, collateral structures and operational continuity, particularly in the medium and long run. Therefore, our priority action areas include the completion of the current quantitative risk analyses and regular monitoring and scenario-based evaluation of these risks as well as their integration into the corporate risk management system.

The details of this work are included in **"İş Finansal Kiralama A.Ş. TSRS Compliant Sustainability Report - 2024".**

Climate Risks	
Strategy	**Risk**
- Integrating sustainability performance and carbon management criteria into portfolio management - Updating limit and risk appetite policies for high-risk sectors	As a result of the implementation of the European Union's Carbon Border Adjustment Mechanism (CBAM) and national carbon pricing policies, lessees operating in high carbon intensive sectors are expected to incur additional carbon costs. This may increase the operational costs of lessees, leading to disruptions in their cash flows and weakening of their capacity to pay. As a result, credit risks for these sectors in the leasing portfolio increase, leading to a rise in default rates and in loan loss reserves. Furthermore, transition risks such as the carbon tax entail a reassessment of the sector allocation, risk appetite and capital planning processes in the portfolio.
- Integrating climate risks into portfolio management: Regular monitoring and assessment of physical climate risks for leased products	Exposure of the leased products in the leasing portfolio to physical climate risks may have a significant impact on the long-term financial performance. Increasing climate events, particularly physical risks such as extreme weather conditions, floods, droughts and temperature fluctuations, may lead to a loss in the value of leased products in addition to increased maintenance costs and operational disruptions. This may have a negative impact on business continuity for lessees, leading to payment difficulties and deterioration in cash flows. In addition, these risks may lead to a need to revalue the assets in the portfolio and increase asset security and insurance costs. Eventually, leases that are exposed to physical climate risks create new risk elements in terms of credit risk, default rates and operational losses, as well as making it necessary to review capital and risk management strategies.

Climate Opportunities	
Strategy	**Opportunity**
- Improving environmental, social and governance performance continuously - Developing and increasing green and sustainable financing products - Improving stakeholder communication and transparency	Sustainability best practices and environmentally sensitive investment portfolios attract investors and fund providers in line with the increasing ESG criteria in financial markets, thus facilitating access to funds and providing cost advantages. Sustainability-focused portfolio management supports long-term financial stability, enhances the Company's competitiveness and strengthens its position in capital markets.

SUSTAINABILITY JOURNEY IN PRODUCTS AND SERVICES

07

07.
Sustainability Journey in Products and Services

7.1 Sustainable Finance at İş Leasing

As İş Leasing, we assume active responsibility for combating the climate crisis and reducing carbon emissions, while continuously expanding our transaction volume since our establishment. Accordingly, while fulfilling our corporate responsibility in our financial sphere of influence, we place sustainability at the heart of our business model.

In line with our responsible investment principles, we aim to provide long-term environmental and social benefits by effectively managing our financing operations. Integrating ESG criteria into our processes, we develop products and services compliant with our sustainable finance approach.

Under our SDG-compliant financing strategy, we offer funds particularly to projects in the field of energy efficiency and renewable energy to support the transition to a low-carbon economy. To this end, we prioritize the effective use of funds, sustainable energy solutions and the dissemination of circular economy approaches.

We aim to offer more comprehensive and facilitating financial solutions to our customers leading green transformation, sustainable product development and environmentally beneficial projects. We carefully evaluate environmental and social risks in all our leasing processes and act to make a positive impact.

7.2 Products and Services Making a Positive Impact

As İş Leasing, under our sustainable finance strategy, we prioritize investments in the field of renewable energy, offer funding support to projects that make a positive impact for environmental and social benefits and respond to the needs of our customers through innovative financing solutions.

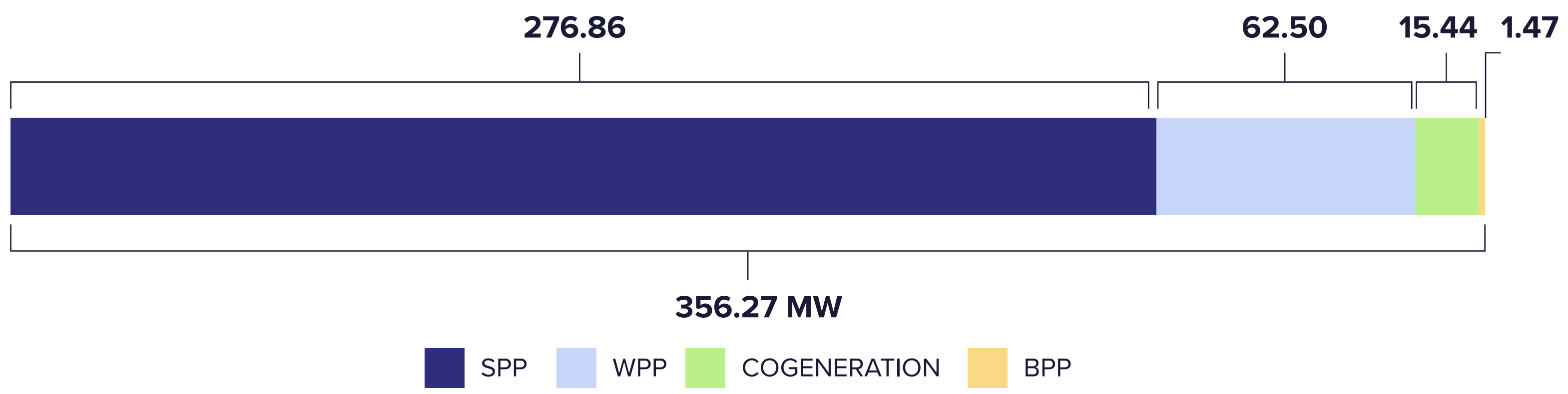
Our support to renewable energy investments enables us to contribute to the launch of solar, wind and biomass power plants as well as cogeneration projects for energy efficiency. We also increase our financing capacity for clean energy investments through thematic funds from international financial institutions.

As of 2024, the new funds allocated to renewable energy projects amounted to TL 27.6 million, while our total renewable energy assets reached USD 263.84 million. The total installed capacity of the projects supported under this portfolio is 356.27 MW.

By contributing to the increase in Türkiye's clean energy capacity through our renewable energy investments, we helped prevent 157.46 tons of CO_2e emissions. Solar energy (SPP), wind energy (WPP) and biomass and cogeneration projects make up 77%, 18% and 5% of our total portfolio respectively. In the coming period, we plan to sustain our financial support for these projects that support the transition to a low-carbon economy.

Financing Renewable Energy	2021	2022	2023	2024
Amount of financing offered to renewable energy projects (USD)	39,837,353	69,614,267	27,855,628	27,661,085
Installed power capacity of renewable energy projects financed (during the year - new) (MW)	70.67	134.22	55.83	42.34
Total installed power capacity of renewable energy projects financed - consolidated (MW)	201.82	319.32	334.75	356.27

Renewable Energy Portfolio



7.3 Management of Environmental and Social Impacts of Loans

As İş Leasing, we prioritize environmental and social sustainability in leasing processes in line with our strategy of creating a positive impact. We created our ESMS in 2020 by taking into account environmental and social criteria as well as economic assessments and structured it in a framework supporting our goals of transition to a low carbon economy. Aware of the environmental and social impacts of the activities we finance, we assess the environmental and social risks of our customers and collaborate with them to improve their performance.

We have determined our processes for assessing and managing the environmental and social impacts of our activities within the scope of our Environmental and Social Impact Policy. In line with this policy, we meticulously evaluate the potential environmental and social risks and impacts of leasing transactions above USD 1 million in light of locally and globally recognized legislation, standards and best practices. We create proactive action plans to mitigate risks that may arise from related activities and closely monitor the implementation of these plans.

As of 2025, in line with our corporate commitment to integrate Environmental and Social (E&S) assessment processes into all projects regardless of the amount subject to credit assessment, the necessary preparation was started in 2024. To this end, a pilot practice was initiated to evaluate the effectiveness of the process and to ensure a smooth transition to implementation phase.

Initiated in a single branch office in the middle of the year, this pilot study was expanded to cover more branches every month in line with the results obtained. Thus, by the end of the year, a structure ready for the implementation of the Environmental and Social Assessment process was established in all our branches. Thanks to this gradual transition, the necessary infrastructure and operational preparations have been completed to ensure that all relevant credit assessment processes are carried out in accordance with E&S criteria throughout 2025.

As part of these efforts, 899 projects worth USD 518,421,000 in total, including 82 projects with a loan amount of over USD 2 million and 817 projects with a loan amount of less than USD 2 million, were included in Environmental and Social Assessment.

E&S Rating	Number of Projects	Contract Amount (USD)
C	876	448,358,000
B-	22	56,098,000
B+	-	-
A	1	13,965,000
TOTAL	899	518,421,000

In our ESMS process, we first check whether leasing requests are included in the 'Exclusion List'. If the requested transaction is on this list, we stop the process. For leasing activities not included in the list, we initiate the preliminary evaluation and categorization process of the application. We conduct cross-risk assessment taking into account compliance with national environmental regulations, the sector in which the asset will be used, the type of asset, potential negative impacts on the environment and social impacts.

Using our Environmental and Social Risk Assessment Model, we analyze environmental and social impacts based on three main criteria: impact, manageability and likelihood of occurrence. As a result of these reviews, we classify the environmental and social risks of our customers as "Low (C)", "Medium Low (B-)", "Medium High (B+)" and "High (A)".

In the leasing processes of our customers whose environmental and social risk level is "High (A)", we meticulously carry out risk monitoring processes with the contributions of our Sustainability Committee and independent consultants, and request an environmental and social due diligence.

Transactions with a risk level of "Medium High (B+)" involve more limited environmental or social risks than those with a risk level of "High (A)", and we generally require environmental and social due diligence.

Transactions in the "Medium Low (B-)" category have less adverse environmental and social impacts than those in the "Medium High (B+)" category and are generally reversible, and we require environmental and social due diligence in certain cases.

Operations with a risk level of "Low (C)" include activities with low or acceptable potential negative environmental and social impacts.

For leasing transactions classified in the "High (A)", "Medium High (B+)" and "Medium Low (B-)" categories, we draw up Environmental and Social Management Plans that include actions identified to ensure that investor companies implement and fulfill the environmental and social obligations of the projects. Thus, as İş Leasing, we adopt an approach that attaches importance not only to financial profitability but also to our environmental and social responsibilities.

We contribute to minimizing the impacts of our companies with high environmental and social risks by conducting environmental and social monitoring throughout the loan process. In this process, we provide companies with the necessary support and guidance to help them achieve their sustainability goals.

"As İş Leasing, we adopt an approach that attaches importance not only to financial profitability but also to our environmental and social responsibilities."

08

ENVIRONMENTAL MANAGEMENT AT İŞ LEASING

08.
Environmental Management at İş Leasing

As İş Leasing, we continue to strengthen our sustainability efforts in the fields of water and waste management, energy efficiency, reduction of carbon footprint and protection of biodiversity by prioritizing our sensitivity to the environment and society in 2024. We aim to continuously improve our environmental performance by protecting natural resources, increasing renewable energy financing and improving employee awareness. This allows us to continue working resolutely for a livable world with an understanding that takes into account the needs of both today and the future.

In 2024, we spent TL 2,028,571.87 on environmental issues such as environmental protection, combating the climate crisis and protecting natural resources.

8.1 Water Management Activities

As İş Leasing, we continue to improve the sustainable management of water resources in line with the objectives of protecting the ecosystem balance, supporting healthy life and making an efficient use of natural resources. In 2024, we kept contributing to environmental sustainability by improving our efficient practices regarding water use.

As part of our leasing operations and in line with our commitment to minimize our environmental impact, we aim to reduce water consumption in our direct operations by 20% by 2030 compared to 2019. With this goal in mind, we implement various improvement steps to increase efficiency for in-office water use, to disseminate saving practices and to reinforce employee awareness.

We sustain our efforts to raise awareness on the efficient use of water resources at both individual and corporate level. In addition to our regular information and training activities for our employees, we work on strengthening sustainable office practices. We continue to reduce our water and energy consumption by utilizing the environmental advantages of our hybrid operating model.

We regularly monitor our water management performance and continue to report our data transparently. We consumed 1,508.79 m3 of water in 2024. By strengthening water management practices, we are determined to protect natural resources and improve environmental sustainability.

Water Consumption Data	2022	2023	2024
Water Consumption (m^3)	1,328.57	1,427.32	1,508.79

8.2 Waste Management Activities

As İş Leasing, we manage the wastes generated at our Head Office building in compliance with the environmental legislation and environmental management standards. In line with our zero waste approach, we separate non-hazardous waste at its source and dispatch it to authorized recycling facilities, and we continuously improve our preventive practices to minimize hazardous waste generation.

By 2024, we have strengthened our system of sorting wastes by type. Non-hazardous wastes such as paper, glass, metal and plastic are collected in designated, color-coded waste bins and regularly included in recycling processes. To increase the effectiveness of our waste management system, we ensure that practices are adopted at the corporate level through information materials, guidance visuals and internal communication activities that support employee awareness.

Waste Consumption Data	2022	2023	2024
Amount of Non-Hazardous Wastes (tons)	1,172	1,315	1,300

8.3 Energy Management Activities

As İş Leasing, we resolutely maintain our commitment to energy efficiency and renewable energy utilization in 2024. In line with our goal of improving our environmental performance, we diversify our practices to reduce our energy consumption and increase the use of renewable energy sources. We continue to implement energy-saving projects in both operational processes and in-office applications.

Our Head Office building has been BREEAM In-Use Excellent certified since 2021. In addition, all energy used in our Head Office building is supplied from renewable energy sources certified by the International Renewable Energy Certificate (I-REC). Thanks to this practice, we aim to reduce our carbon footprint and ensure the continuous use of clean energy. Thanks to the I-REC certificate we purchased, we prevented 22.44 tons of CO2e emissions.

As of 2024, our cumulative live portfolio capacity consisting of the financing we provided for renewable energy projects reached 356.27 MW. The total amount of financing provided for these projects is USD 263.84 million. Thanks to the energy generated through these projects, we supported the reduction of 157.47 tons of CO2e emissions.

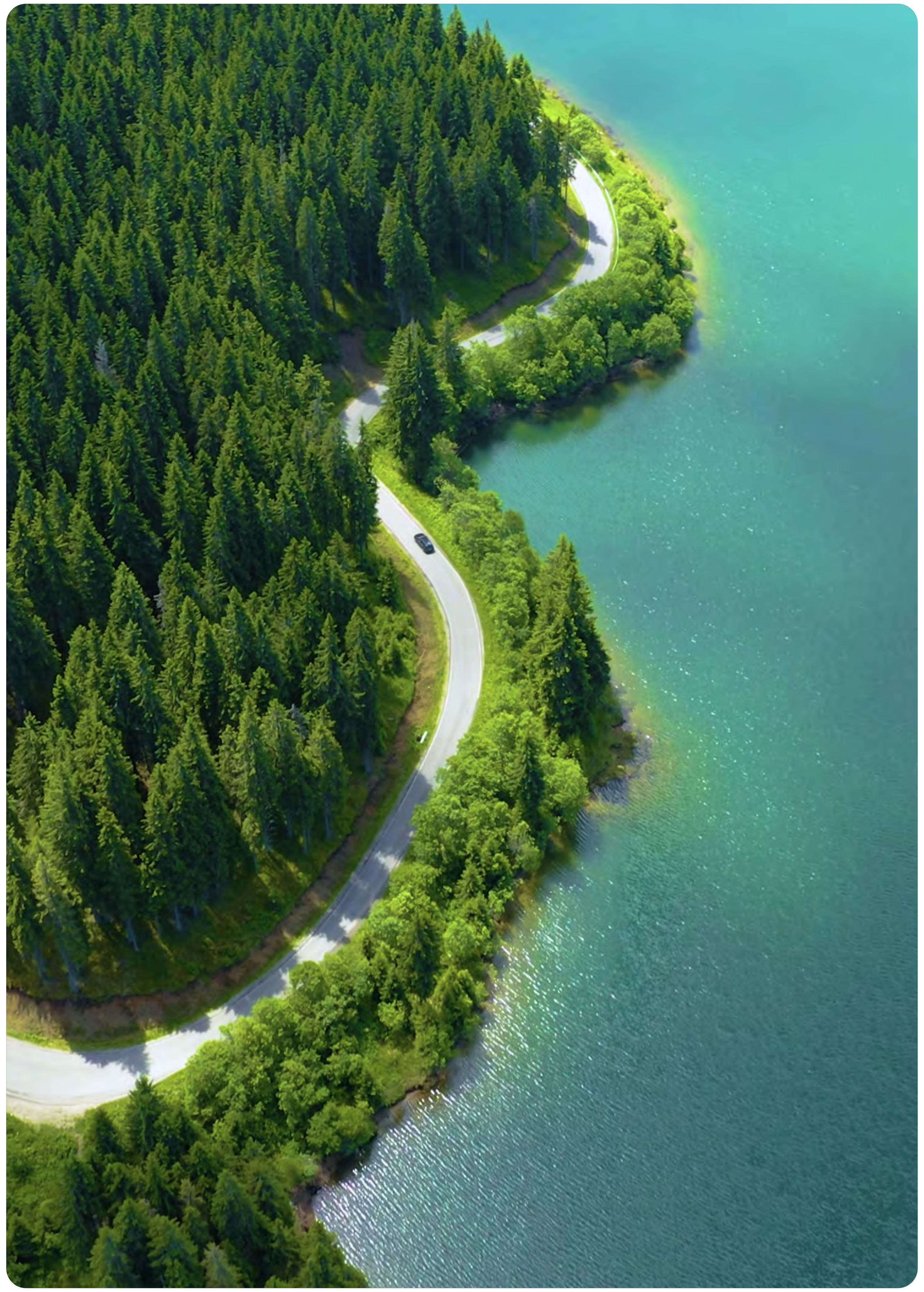
A breakdown of our portfolio is as follows:

- Our Wind Power Plant (WPP) portfolio has a capacity of 62.50 MW and constitutes 17.54% of our total renewable energy portfolio.
- Our Solar Power Plant (SPP) portfolio has a capacity of 276.86 MW and constitutes 77.71% of our total renewable energy portfolio.
- Our portfolio of other (Biomass Power Plant + Cogeneration) projects has a capacity of 16.91 MW and holds a share of 4.75% in our total renewable energy portfolio.

Through the financing we have provided for renewable energy projects, we both support the transition to a low carbon economy and contribute to sustainable energy transformation.

As İş Leasing, we continued our practices throughout 2024 to reduce our employees' transportation-related carbon emissions and minimize environmental impacts. By consistently maintaining our hybrid working model, we reduce the frequency of transportation to the office and thus curb our carbon footprint from transportation. This model contributes to environmental sustainability while offering our employees a flexible and balanced working environment.

To encourage the adoption of environmentally friendly transport preferences, we continued our information activities to raise employee awareness. In 2024, we provided all İş Leasing employees with "Sustainability Training".



Energy Consumption Data	Unit	2022	2023	2024
Electricity Consumption	kWh	103,190.94	108,157.25	30,454.97
	GJ	371.49	389.37	109.64
Consumption of Electricity Generated from Renewable Energy (I-REC)	kWh	82,253.24	84,352.28	50,570.00
	GJ	296.11	303.67	182.05
Natural Gas Consumption	m^3	37,633.00	39,521.00	13,114.08
	GJ	1,399.95	1,470.18	489.16
Total Energy Consumption	**GJ**	**1,771.4**	**1,859.6**	**598.80**

8.4 Biodiversity Conservation Activities

As of 2024, we continue to pay special attention to the conservation of biodiversity and protection of cultural heritage as part of our environmental and social assessment system applied in our lending operations. Accordingly, activities that threaten cultural heritage values, trade in wildlife products and production or trade activities under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) are deemed as non-fundable projects. Through our assessment system, we act in line with sustainable finance principles and identify at an early stage those projects that have the potential to harm nature and society.

8.5 Carbon Management Activities

As İş Leasing, we have been calculating emissions from operations at our Head Office and branch offices since 2021 and subsequently purchasing carbon credits to offset these emissions. In 2024, we purchased carbon credits to offset the 233.73 tCO_2e of greenhouse gases we emitted.

We undertake to compensate for the greenhouse gas emissions that will be emitted for each leasing contract and take environmentally friendly measures such as planting trees. We encourage our customers to adopt sustainable practices. Accordingly, we take steps to reduce environmental impact and conserve biodiversity in our services. In line with the contracts signed in 2024, we donated 1,922 saplings to TEMA Foundation and delivered the relevant digital certificates to our customers.

As İş Leasing, we keep cooperating with our stakeholders and market actors uninterruptedly, thus observing our responsibility in the transition to green economy. We closely monitor the Emissions Trading System (ETS) to be implemented in the coming years as part of Türkiye's Green Deal Action Plan.

Emissions	2022 (tCO_2e)	2023 (tCO_2e)	2024 (tCO_2e)
Scope 1	217.19	216.74	174.48
Scope 2	10.61	11.25	13.46
Scope 3	123.44	100.00	45.78
Total	**351.23**	**327.99**	**233.73**

Taking 2021 as a reference, we continued to quantify and update our corporate greenhouse gas inventory with an operational control approach in 2024. Thanks to our annually-renewed greenhouse gas inventory, we are able to monitor our emissions effectively. In our calculations, we use emission factors determined by the internationally recognized Intergovernmental Panel on Climate Change (IPCC). In the calculation of our emissions from electricity, we rely on the emission factors based on the generation data from Türkiye Elektrik Üretim Anonim Şirketi (EÜAŞ).

Greenhouse Gas Emissions by Scope

Emissions	Total Emissions (ton CO_2e)	Ratio to Total Emissions (%)
Scope 1	174.48	74.65
Scope 2	13.46	5.76
Scope 3	45.78	19.59
Total	**233.73**	**100.00**

Breakdown of Scope 1 and Scope 2

Emission Scope	Activity Data	Unit	Emissions (tCO_2e)
1.1 Direct emissions from stationary combustion	13,115	m^3	26.9
1.2 Direct emissions from mobile combustion	57,883	lt	147.49
1.4 Direct fugitive/leakage emissions from greenhouse gas emissions in anthropogenic systems	0.821	kg	0.004
2.1 Indirect emissions from imported electricity	30,455	kWh	13.46
Total			**187.85**

Breakdown of Scope 3

Emission Scope	Activity Data	Unit	Emissions (tCO_2e)
3.3 Emissions from employee commuting	55	person(s)	30.74
3.5 Emissions from business travel	89,947	km	5,29
4.1 Emissions from purchased goods	-	-	1.97
4.2 Emissions from capital goods	49,808.7	USD	7.77
4.3 Emissions from solid and liquid waste disposal	1,300	kg	0.01
Total	**45.78**		

Scope 1 – Direct greenhouse gas emissions: This represents emissions based on all fixed and mobile emission sources owned or directly controlled by İş Leasing. All owned assets are included among these sources. The scope limit covers all emission sources that can be "controlled". This includes gases from cooling sources used for operations.

Direct greenhouse gas emissions were calculated from the following sources:

- Emissions from owned or leased vehicles,
- Emissions from fuels used for heating owned or leased buildings,
- Emissions from refrigerant gases (air conditioning gases),
- Emissions from fuels used in emergency power generators.

Scope 2 – Indirect greenhouse gas emissions: This represents emissions from energy purchased for operations. This source is the mains electricity used at İş Leasing.

The following indirect emissions from electricity consumption have been taken into account:

- Electricity consumption in branch offices.

Scope 3 – Other Indirect Greenhouse Gas Emissions: This represents GHG emissions under İş Leasing's own control, excluding indirect energy GHG emissions caused by the company's activities.

Greenhouse gas emissions were calculated from the following sources:

- Capital goods (fixtures),
- Domestic or international flights for business travel,
- Emissions from fuel consumption by shuttles used for employee commuting,
- Greenhouse gas emissions from municipal water.

We continue to supply all of the electricity consumed in our Head Office building from renewable energy sources. This practice has enabled us to remain committed to reducing the environmental impact of our energy consumption and achieving our sustainability targets.

As of 2024, emissions from our operations are offset through carbon credits.


The International Tracking Standard Foundation

Redemption Statement

This Redemption Statement has been validated against the Evident Registry by Foton Marketplace

This Redemption Statement has been produced for

İş Finansal Kiralama A.Ş.

by

GTE Karbon

confirming the Redemption of

51.000000

I-REC Certificates, representing REDEMPTION 51.000000 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

Levent Mah. Meltem Sok. İş Kuleleri, Kule 1 Beşiktaş/İstanbul

in respect of the reporting period

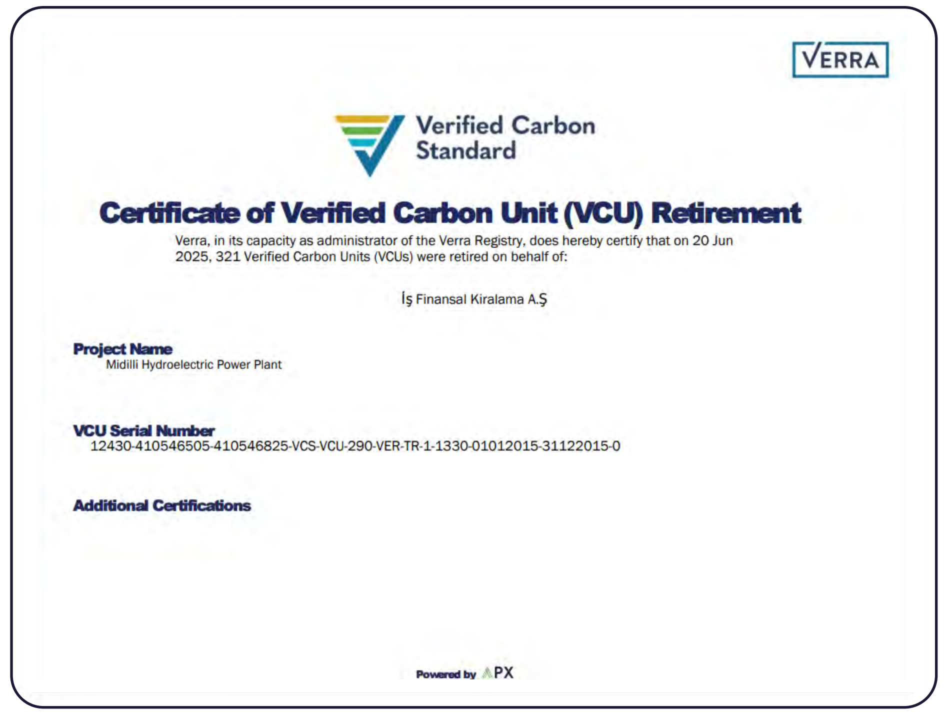
2024-01-01 to 2024-12-31

GTE

QR Code Verification

Verification Key

Verification URL


VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 20 Jun 2025, 321 Verified Carbon Units (VCUs) were retired on behalf of:

İş Finansal Kiralama A.Ş

Project Name
Midilli Hydroelectric Power Plant

VCU Serial Number
12430-410546505-410546825-VCS-VCU-290-VER-TR-1-1330-01012015-31122015-0

Additional Certifications

Powered by APX

STAKEHOLDER RELATIONS AND SUSTAINABILITY PRIORITIES

09

09.
Stakeholder Relations And Sustainability Priorities

We carry out our communication processes with our stakeholder groups based on the principles of integrity, transparency and solution orientation and thus aim to develop a strong, continuous and effective dialogue. Accordingly, we actively engage our stakeholders in our sustainability strategies and recognize their views as key guidance in our sustainability journey.

Opinions and suggestions from various stakeholder groups are regularly collected through various communication channels and are then analyzed. They play a direct role in determining our Company's priorities and shaping its policies. This interaction is a strategic element in achieving our sustainability goals.

Our stakeholder information processes are structured to provide comprehensive and up-to-date content through our annual sustainability reports, corporate website, social media channels and General Assembly meetings. Major developments are also shared through material disclosures when necessary, thus ensuring uninterrupted, transparent and reliable information flow to all our stakeholders.

Employees

Communication Method	Communication Frequency
Websites	Continuous
Social Media	Continuous
Newsletters - Sustainability, Human Resources, General Announcements	Continuous
Department Meetings, Executive Meetings, Focus Group Meetings	Continuous
Training Activities	Continuous
Employee Engagement And Satisfaction Survey	At regular intervals
Performance Assessment	At regular intervals
Ethical And Compliance Audits	At regular intervals
Internal Communication Platforms	Continuous
Investor Presentations	Quarterly

Business Partners
(Suppliers, Banking Sector, Service Providers, Consultancy Firms, Branches, Analysts, Affiliates, etc.)

Communication Method	Communication Frequency
Investor Meetings	At regular intervals
Executive Meetings	At regular intervals
Meetings, Capacity Building Meetings	At regular intervals
Meetings As Part Of Sectoral Association Memberships	At regular intervals
Audits	At regular intervals
Annual Reports, Sustainability Reports	Annually
Interim Reports	Quarterly
Investor Presentations	Quarterly

Customers

Communication Method	Communication Frequency
Customer Satisfaction Survey	At regular intervals
Websites	Continuous
Annual Reports	Annually
Interim Reports	Quarterly
Branch Offices	Continuous
Customer Representatives	Continuous
Meetings	At regular intervals
Social Media	Continuous
Internal Communication Platforms	Continuous
Investor Presentations	Quarterly

Shareholders
(Stockholders and investors)

Communication Method	Communication Frequency
General Assembly And Investor Meetings	At least annually
Board Meetings	At least annually
Websites	Continuous
Annual Reports, Sustainability Reports	Annually
Interim Reports	Quarterly
Social Media	Continuous
Material Disclosures, Financial Reports, Periodic Disclosures (Pdp)	As neeeded
Investor Presentations	Quarterly

Social Stakeholders
(Local communities, civil society organizations (CSOs), Media)

Communication Method	Communication Frequency
Media, Social Media	Continuous
Annual Reports, Sustainability Reports	Annually
Board Meetings	At regular intervals
Communication Via Pdp (Public Disclosures Platform) And Bulletins	As neeeded
Joint Projects	At regular intervals
Working Groups	At regular intervals
Investor Presentations	Quarterly

Suppliers

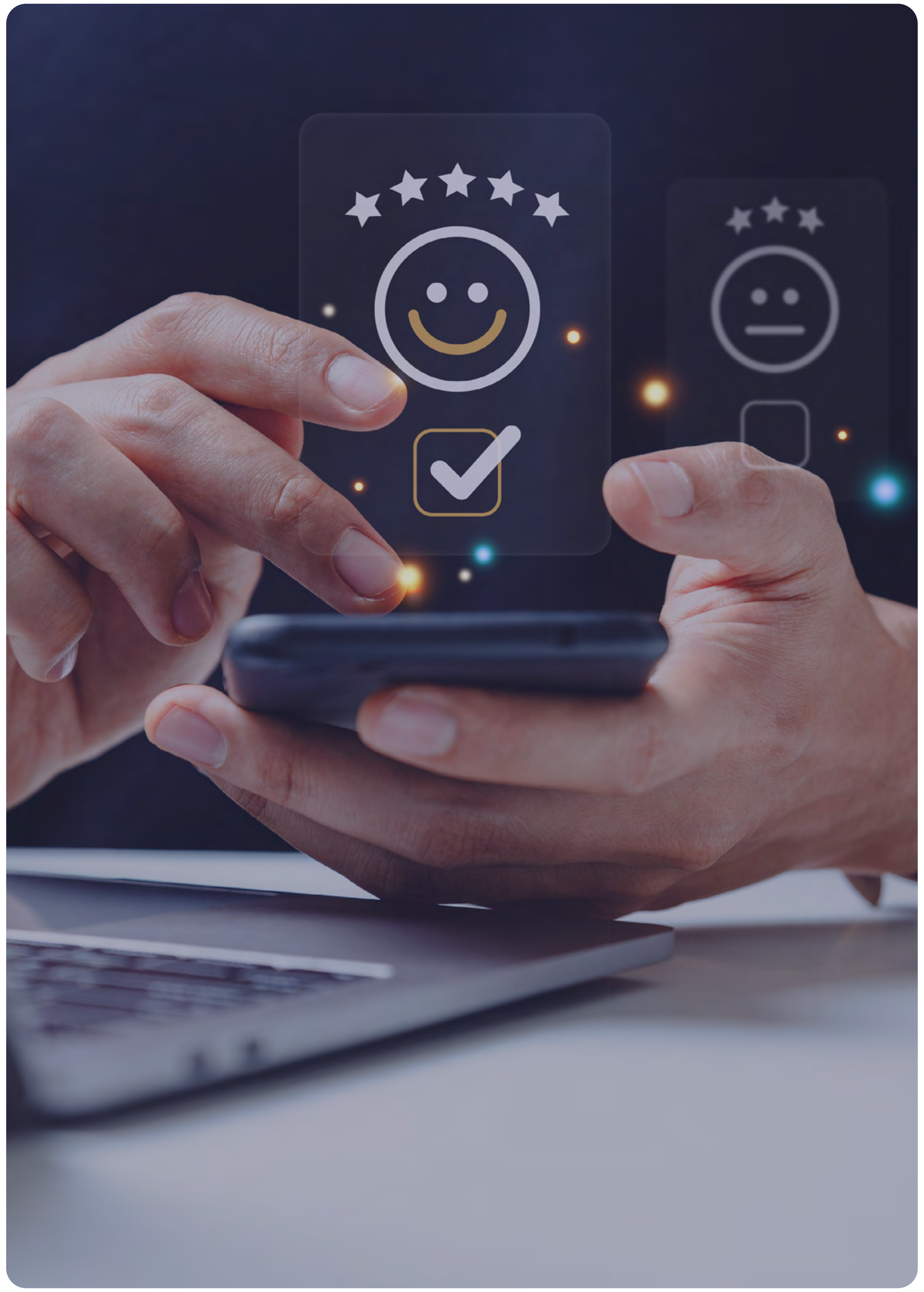
Communication Method	Communication Frequency
Websites	Continuous
Sustainability Reports	Annually
Social Media	Continuous
Social Responsibility Projects	At regular intervals
Sectoral Meetings	At regular intervals

Public Institutions
(Governments, Local Authorities, Financial Institutions and Rating Agencies, Regulatory Authorities, International Organizations and Initiatives)

Communication Method	Communication Frequency
Websites	Continuous
Periodic Disclosures (PDP)	At regular intervals
Annual Reports, Sustainability Reports	Annually
Meetings	At regular intervals
Official Correspondence	Continuous
Audits	At regular intervals
Membership	At regular intervals
Regular Monitoring Of Reporting Obligations And Other Information Flows Stipulated In Laws And Regulations	Continuous
Investor Presentations	Quarterly

Education Institutions

Communication Method	Communication Frequency
Websites	Continuous
Career Days, University Club And Society Activities	At regular intervals
Social Media	Continuous
Sustainability Reports	Annually
Social Responsibility Projects	At regular intervals



9.1 Customer Satisfaction Approach

We consider it among our primary responsibilities to provide high quality service to over 4,000 customers with our 16 branch offices and 141 employees operating throughout the country. Offering the highest standards of service to our customers - the main stakeholders of sustainable growth - and meeting their demands as fast as possible is at the heart of our business approach.

We aim to establish strong, trust-based and long-term relationships with our customers through continuous coordination and effective communication as required by the sector in which we operate. Accordingly, we integrate different communication channels into our business processes and adopt innovative approaches in these relations to maintain uninterrupted customer communication.

Customer satisfaction is at the center of all our operational processes. The feedback we regularly collect through various communication channels constitutes a key input in shaping our policies and strategies.

Our After Sales Services Unit responds quickly and effectively to after-sales support requests by our customers. We reinforce solution-oriented approaches by handling customer complaints and requests meticulously and direct them to the relevant departments to ensure that requests are effectively finalized. Complaints are received through the 'Opinions, Suggestions, Problems, Objections, Acknowledgements' section on our website. In addition, requests submitted through the Ecore-Leasing system are recorded and directed to the relevant person, followed by the monitoring of the closing of the process.

As part of this approach, we systematically analyze the underlying causes of customer grievances and take the necessary measures to prevent the recurring of similar cases. Customer feedback enables us to identify areas that need improvement in our business processes and to make the necessary and relevant improvements.

In line with our customer satisfaction approach, we strive to respond quickly and effectively to all requests and complaints received by our contact center.

Customer Complaint Scores	2022	2023	2024
Number of notifications received by the customer contact center	90	40	23
Number of complaints handled by the customer contact center	90	40	23
Number of complaints resolved by the customer contact center	90	40	23
Response rate for complaints lodged to the customer contact center (%)	100	100	100

We consider it among our primary responsibilities to offer high quality service to our customers, who are among our key stakeholders for sustainable growth, and to meet customer demands in the fastest way possible.

9.2 Responsible Supply Chain Management

In supply chain management, we implement ethical, responsible and long-term value-creating practices with a focus on our sustainability principles. Accordingly, we focus on managing the environmental, social and economic impacts of our operations in a responsible and sustainable manner.

We perform our procurement processes in accordance with our Sustainability Policy, taking fair, honest and impartial business relations as a basis. To minimize environmental and social risks, we prioritize working with business partners who value people and the environment. In our supplier relations, we rigorously apply the environmental and social risk-based criteria and standards we have determined.

By developing long-term collaboration with our suppliers, we encourage them to comply with sustainability standards and contribute to combating climate change by considering environmental, social and economic risks and opportunities. As part of our responsible supply chain management policies, we observe compliance with local and international regulations and closely follow global developments by regularly reviewing our policies to minimize risks.

In return, we expect our suppliers to adopt an environmentally responsible and ethical business model that respects human rights. We aim for financially sustainable business success and develop environmentally friendly, reliable and efficient operational processes in our supply chain, which we have shaped by adopting best practices as a guide. We create value in all layers of our supply chain with this approach, which plays a critical role in achieving our Company's overall sustainability goals.

Operating nationwide
16 Branch Offices

Number of employees
141

Number of customers
4,000+

"Offering the highest standards of service to our customers - the main stakeholders of sustainable growth - and meeting their demands as fast as possible is at the heart of our business approach."

In 2024, we cooperated with **211 suppliers.**

We completed **94.3%** of our procurement transactions with **local suppliers**.

	2022		2023		2024	
	Local	International	Local	International	Local	International
Total number of suppliers	209	12	206	8	199	12
	221		214		211	
Rate of local suppliers (%)	94.5		96.2		94.3	

9.3 Contribution to Social Development

As İş Leasing, we aim to increase the welfare of the society and build a better future by maintaining our commitment to human rights and ethical values. Accordingly, we contribute to the "well-being" of the society through our efforts focusing on long-term, sustainable and measurable results.

We place responsible and sensitive approaches at the center of all our business processes and support social development through our collaboration with various sectors. We aim to continuously expand our sphere of influence with our vision of corporate social responsibility, social benefit and environmental contribution.

We take an active role in combating climate change, environmental awareness and awareness-raising activities, especially by encouraging the participation of our employees. To add value to social life and create a society with high environmental awareness, we realize concrete investments that will set an example for the sector and the business world alike.

We ensure an active participation of our employees in corporate social responsibility projects and volunteering activities coordinated by our Human Resources and Marketing departments. To this end, we aim to make social responsibility an integral part of our corporate culture and create impact areas where our employees can design their own social responsibility projects. We continuously improve our social benefit approach through our evaluation and exchange channels.

Social Responsibility Projects in 2024	
Donation Campaign for Istanbul Marathon	11 volunteering employees from our Company ran in solidarity with KAÇUV (Hope Foundation for Children with Cancer) during the Istanbul Marathon on November 3, 2024. The campaign aimed to provide regular shopping cards to children undergoing cancer treatment and their families to meet their basic hygiene and food needs so that they could focus on the medical treatment process.
Hope Cafe – KAÇUV	The 'Hope Cafe' project launched by KAÇUV intends to secure a source of income for the families of children struggling with cancer. All income from the project is used to cover the needs of the families. The goods are produced by mothers who stay in KAÇUV houses during the treatment of their children. To support the project, our Company allowed the mobile Hope Cafe to pay a visit to the tower campus, with the sales proceeds contributing to the effort to meet the needs of the families.
Birthday Greeting Card Project- KAÇUV	Digital certificates were sent to celebrate the birthdays of our employees, with the cost of these certificates being donated to KAÇUV. The donation enabled KAÇUV to organize birthday gifts for 50 children struggling with cancer.
International Women's Day - TEGV	On 8 March International Women's Day, donations were made to the Educational Volunteers Foundation of Türkiye (TEGV). Glass water flasks purchased from the Foundation shop were presented to our female employees as gifts.
Welcome Kit	A special welcome kit with products made by female entrepreneurs and cooperatives was prepared to share our corporate culture, provide a supportive working environment and make the job orientation process more enjoyable. Each product aims to support women's labor and solidarity.
Food Donation	The first of the 'Food Donation for Stray Animals' project, which was launched to improve the living conditions of stray animals, was held at the Beşiktaş Municipality Animal Care Home and Rehabilitation Center on October 4 Animal Protection Day. As part of this project, regular food donations are planned for a term of one year.
Sapling Donation - TEMA Foundation	In 2024, a total of 1,922 saplings - the number of contracts signed - were donated to TEMA Foundation on behalf of our customers, and the related digital certificates were delivered to our customers.
Reading Generations Library	The Library of Reading Generations Project, launched in 2023, continued in 2024. As part of the project, libraries were established at Diyarbakır Hazro Atatürk Primary School and Niğde Sazlıca Primary School, aiming to broaden students' imaginations and enrich their learning processes. The project aimed to contribute to equal opportunities in education and increase children's access to information.

9.4. Memberships and Collaborations

In line with our sustainable development and green transformation goals, we aim to understand the expectations of our different stakeholders better and manage this process effectively. To this end, we prioritize strengthening our collaborations through our memberships to national and international sustainability organizations. We actively participate in decision-making processes to spread sustainability awareness, contribute to social transformation and track emerging opportunities.

It matters to us to participate in networks and platforms that will support our sustainability vision to closely monitor - together with our stakeholders - the practices with a focus on green transformation and to keenly follow sectoral trends and best practices. Accordingly, we actively pioneer and participate in various initiatives. Since 2021, we have been a member of key organizations including BCSD Türkiye, Association of Financial Institutions (AFI), Association of Listed Company Managers and Istanbul Chamber of Commerce (ITO). We are also a signatory to the United Nations Global Compact (UNGC), a globally effective initiative. Furthermore, we are a signatory to the UN Women's Empowerment Principles (WEPs) platform to support gender equality. Under our social sustainability approach, we aim to strengthen our commitment to diversity and equal opportunities. Accordingly, we also participate in the 30% Club. As of 2024, we have leveraged on our financial products to further improve our collaborations that directly support social and economic sustainability. To this end, funds from the Development and Investment Bank of Türkiye (TKYB) and the World Bank are made available to our customers under the 'Emergency Corporate Support Project Loan Program' and the 'Employment Creation Project Loan Program'.

30% Club GROWTH THROUGH DIVERSITY
Finansal Kurumlar Birliği
İSTANBUL TİCARET ODASI 1882
koteder Borsaya Kote Ortaklık Yöneticileri Derneği
skd Türkiye
United Nations Global Compact
WOMEN'S EMPOWERMENT PRINCIPLES Established by UN Women and the UN Global Compact Office

HUMAN RESOURCES APPROACH

10

10.
Human Resources Approach

10.1 Human Resources Practices

As a company, we shape our human resources approach by focusing on supporting the personal and professional development of our employees, realizing our corporate goals within a team spirit and creating a sustainable culture of success.

We carefully select our employees from among highly motivated and committed individuals who can adapt to our corporate culture. The professional development opportunities we offer them aim to steer their talents most effectively and to continuously bolster both their individual capacities and the development of our Company.

Our team philosophy contributes to the formation of a dynamic, result-oriented, innovative and leading management culture, which in turn supports our fast, high-quality and value-creating service approach. Our human resources policy is designed to maximize the potential of our employees and to sustain their success as part of our organization.

In all our activities, we absolutely do not allow practices such as child labor, forced labor and abuse of employee rights, and we respect human rights as a fundamental principle.

Our business culture and fundamental principles are as follows:

- With an understanding that values team spirit and common sense, we work as productive individuals who are knowledgeable about their responsibilities and aim to create value while fulfilling these responsibilities.
- With customer and result orientation, we take care not to keep our business and our customers waiting and to solve problems on time by developing positive and rational approaches.
- We deliver our activities with coherent and methodical plans, taking into account both short and long term goals.
- We strive to ensure business dominance as individuals who are open to development, can take measured risks when necessary and act dynamically.
- As the boss of our own business, we take the initiative and prioritize our leadership qualities and adhere to the general goals and principles of the Company with discipline.
- We aim to set an example with high quality, stability and balance, high energy and indomitable belligerence.
- Adhering to the principle of not employing child labor, we only work with individuals who have completed the age of 18.
- We are proud to be a member of İş Leasing, and we are taking firm steps towards the future.

Total Employees by Age Groups	2022	2023	2024
Women (Total)	75	71	72
18-30	6	4	7
30-45	55	57	53
45+	14	10	12
Men (Total)	67	64	69
18-30	4	5	5
30-45	50	48	49
45+	13	11	15
Total	**142**	**135**	**141**

Middle Management Structure (Number)	2022	2023	2024
Women (Total)	10	9	7
30-45	5	5	4
45+	5	4	3
Men (Total)	19	14	15
30-45	12	8	6
45+	7	6	9
Total	**29**	**23**	**22**

Number of Newly Hired Employees	2022	2023	2024
Women (Total)	11	8	14
18-30	6	7	5
30-45	5	1	9
Men (Total)	5	6	9
18-30	3	4	5
30-45	1	2	4
45+	1	0	0
Total	**16**	**14**	**23**

Number of Employees Who Quit	2022	2023	2024
Women	8	12	10
Men	7	7	6
Total	**15**	**19**	**16**

Employee Turnover (by resignation)	2022	2023	2024
Women	6	11	9
Men	4	6	6
Total	**10**	**17**	**15**

Number of Employees Who Took Maternity Leave and Returned from Maternity Leave	2022	2023	2024
Number of Employees Who Took Maternity Leave	2	4	2
Number of Employees who Returned from Maternity Leave	1	4	2
Number of Employees who Have not Quit in the Last 12 Months After Returning from Maternity Leave	1	2	2

10.2 Talent Management Programs

We attach great importance to the onboarding process of our new colleagues joining İş Leasing family. In this process, we organize presentations that comprehensively introduce our ethical principles and aim to ensure that our new employees fully comply with our corporate culture and ethical approach.

We enrich our trainings with practical examples showing how our ethical culture is applied in daily workflows, decision-making mechanisms and customer relations. Thus, we help our employees to internalize the ethical standards of İş Leasing and accelerate their adaptation processes.

To support the personal and professional development of our employees, we offer comprehensive training programs in various areas beyond compulsory training. Our programs include executive training, technical training and personal development trainings and support the development of our employees in every aspect.

The executive trainings we organize to improve leadership skills and enhance team performance make a significant contribution to our corporate success and sustainable growth targets. Our main executive trainings are as follows:

- **Change Management and Being a Team**
- **Leader as a People and Performance Manager**
- **Leader as a Self-Manager and Relationship Manager**

In addition, we prepare our employees for developments in finance and technology through technical trainings, thereby improving both their individual competences and the competitiveness of our Company.

- Information Technologies Audit
- Code of Obligations and Commercial Law Practices Commonly Available in Banking
- Agile Human Resources Training
- AFI Training on Impact of Digital Banking Practices and Smart Contracts on Financial Institutions
- Training on Leasing Maths with HP-Excel
- Training on IFC Performance Standards and Environmental and Social Risk Management in Leasing
- Advanced Excel Training
- Training on Personal Data Protection Law
- Training on Masak Obligations
- Microsoft Excel Training
- Quantitative Decision Making Methods Training
- Training on Persuasion and Negotiation in Sales
- Training on Corporate Governance Practices and Public Disclosure Obligations in Capital Markets
- Training on Points to Consider in Drafting and Checking Contracts, Collaterals and Bills
- Training on Analysis with SQL
- Training on Assessing ESG Risks under Sustainable Finance
- Training on Financing Agriculture
- Training on Effective Communication and Sales Skills in Phone Calls
- Basic Bank Accounting Training
- Basic Training on Using PDP
- Environmental and Social Risk Analysis Training
- International Sanctions Awareness Seminar-Seminar for Financial Institutions
- Basic First Aid Training

Employee Trainings – Number of Participants (persons)	2022	2023	2024
Women	75	71	72
Men	67	64	69
Total	**142**	**135**	**141**

Employee Trainings – Total Hours (person*hour)	2022	2023	2024
Women	615	1,491	1,321.50
Men	539.5	1,923	1,356.50
Total	**1,154.5**	**3,414**	**2,678**

Types and Hours of Training	2022	2023	2024
Sustainability Trainings - Employees (persons)	28	135	141
Sustainability Trainings - Employees (person*hour)	196	1,249	462.50
Sustainability Trainings - Subcontracted Employees (person)	1	1	2
Sustainability Trainings - Subcontracted Employees (person*hour)	7	7	7.5
Management and Executive Trainings (persons)	-	93	39
Management and Executive Trainings (person*hour)	-	1,238	353.5
Technical Trainings (persons)	239	250	141
Technical Trainings (person*hour)	1,498	2,177	1,279.5

10.3 Diversity, Equal Opportunity and Inclusiveness Activities

As İş Leasing, we develop policies that prioritize diversity and inclusiveness in our working environment. We aim to create a dynamic and innovative work environment where individuals with various backgrounds can come together and demonstrate high performance.

In our recruitment and promotion processes, we promote diversity by offering equal opportunities to all candidates without discriminating on the basis of religion, language, race, nationality, ethnic origin, belief, sect, color, age, sexual orientation, gender, marital status, political opinion, disadvantage and any legally protected characteristics.

Supporting female employees and managers is a key element of our diversity policies. We implement special programs and initiatives to increase the representation of women in management positions. These policies contribute to keeping our Company innovative, competitive and sensitive to customer needs by bringing together different perspectives and experiences.

We signed the United Nations Women's Empowerment Principles (WEPs) in 2022 to strengthen our compliance with international standards and reinforce our pioneering role in the sector. This clearly demonstrates our commitment to being an equitable and inclusive organization to all our stakeholders. In line with these principles, we implement practices that strengthen gender equality, increase women's participation in business life and enable them to take more leadership positions.

As part of the egalitarian approach we have adopted since our establishment, we continue to improve diversity and inclusiveness, reduce inequalities and contribute to sustainable development by adhering to the principles of fair transition. Our aim is to strengthen the presence of women in social and economic life and to maximize the rate of female employees and female managers in the finance sector.

"As part of the egalitarian approach we have adopted since our establishment, we continue to improve diversity and inclusiveness, reduce inequalities and contribute to sustainable development by adhering to the principles of fair transition. "

Breakdown of Employees by Gender	2022 (%)	2023 (%)	2024 (%)
Women	53	53	52
Men	47	47	49

Senior Management Structure (Number)	2022	2023	2024
Women (Total)	2	2	1
30-45	1	1	-
45+	1	1	1
Men (Total)	3	3	3
45+	3	3	3
Total	**5**	**5**	**4**

Total number of employees with disabilities	2022	2023	2024
Women	2	3	3
Men	1	1	1
Total	**3**	**4**	**4**

10.4 Employee Rights Practices

As İş Leasing, we offer comprehensive fringe benefits and support programs to back the work-private life balance of our employees, increase their productivity and keep their motivation high.

These benefits include meal allowance, travel allowance or shuttle service, private health insurance, private pension, life insurance, performance premium, consideration of past working time in annual leave entitlements, gym membership, professional licensing support, and employee support line. In addition, we facilitate the work-family balance of our employees through flexible working opportunities such as hybrid working model, maternity leave, sick leave, and exclusive leave which can be used for two days in a year.

We fully grant our female employees all maternity rights prescribed by the Labor Law. Through these policies, we aim to protect the rights of our employees and thus create a fair, supportive and inclusive working environment.

In 2024, in addition to these practices, we have encouraged our Sustainability Working Group members to make sustainability-focused contributions by defining three separate targets during the performance evaluation process. We have also launched the Employee Support Program to improve the quality of life of our employees and their families and to make them feel that we always stand by them.

The Employee Assistance Program offers free and unlimited consultancy services available 24/7. This program covers the following:

- **Psychological Counseling** (online video sessions)
- **Financial Consultancy** (daily information on financial matters)
- **Veterinary Consultancy** (pet care, vaccination, nutrition)
- **Legal Consultancy** (daily information on legal matters)
- **House Plants and Horticulture Consultancy**
- **Medical Information and Counseling** (except diagnosis and treatment)
- **Healthy Nutrition Consultancy** (online dietitian support)
- **Newborn Care Information**
- **Waist, Neck and Back Health - Office Ergonomics**
- **TechnoSupport** (personal technological device support)
- **Social Life and General Information Consultancy** (culture, art, travel, etc.)

With such a comprehensive support package, we continue to stand by our employees in any area they may need not only in their professional but also in their personal lives.

10.5 Occupational Health and Safety (OHS) Practices and Trainings

We aim to reduce occupational accidents and occupational diseases that employees may face by creating a healthy and safe environment in the workplace, and we accordingly make use of an OHS internal directive that regulates Occupational Health and Safety (OHS) rules and practices. We are also prepared for emergencies through our Emergency Action Plan. We carry out OHS processes together with an expert organization, and our Human Resources department meticulously monitors and manages this process within the Company.

OHS Statistics	2022	2023	2024
Number of Accidents	0	2	0
Number of Fatal Accidents	0	0	0
Rate of Days Lost Due to Accidents	0	0	0
Number of Occupational Diseases	0	0	0
Total Injury Rate	0	0.015	0

We organize systematic trainings to increase the OHS awareness of our employees. We provide general OHS training to ensure that every new employee has basic knowledge about OHS before starting work. Through this training, we aim to ensure that our employees are aware of OHS issues and recognize the risks in the workplace. We organize refresher trainings every three years to keep our current employees' knowledge on OHS issues up to date. With these trainings, we aim to ensure that our employees refresh their knowledge on OHS and keep them informed of current developments.

As İş Leasing, we aimed to keep the health and safety of our employees at the highest level by conducting our OHS trainings meticulously. Thanks to these training programs, we support our employees to keep themselves and their colleagues safe, and help prevent potential accidents and health problems in the workplace.

The main OHS trainings we offer to our employees are as follows:

Occupational Health and Safety Onboarding Training

Refresher Training

General Occupational Health and Safety Training

Basic First Aid Training

Search and Rescue and Evacuation Training

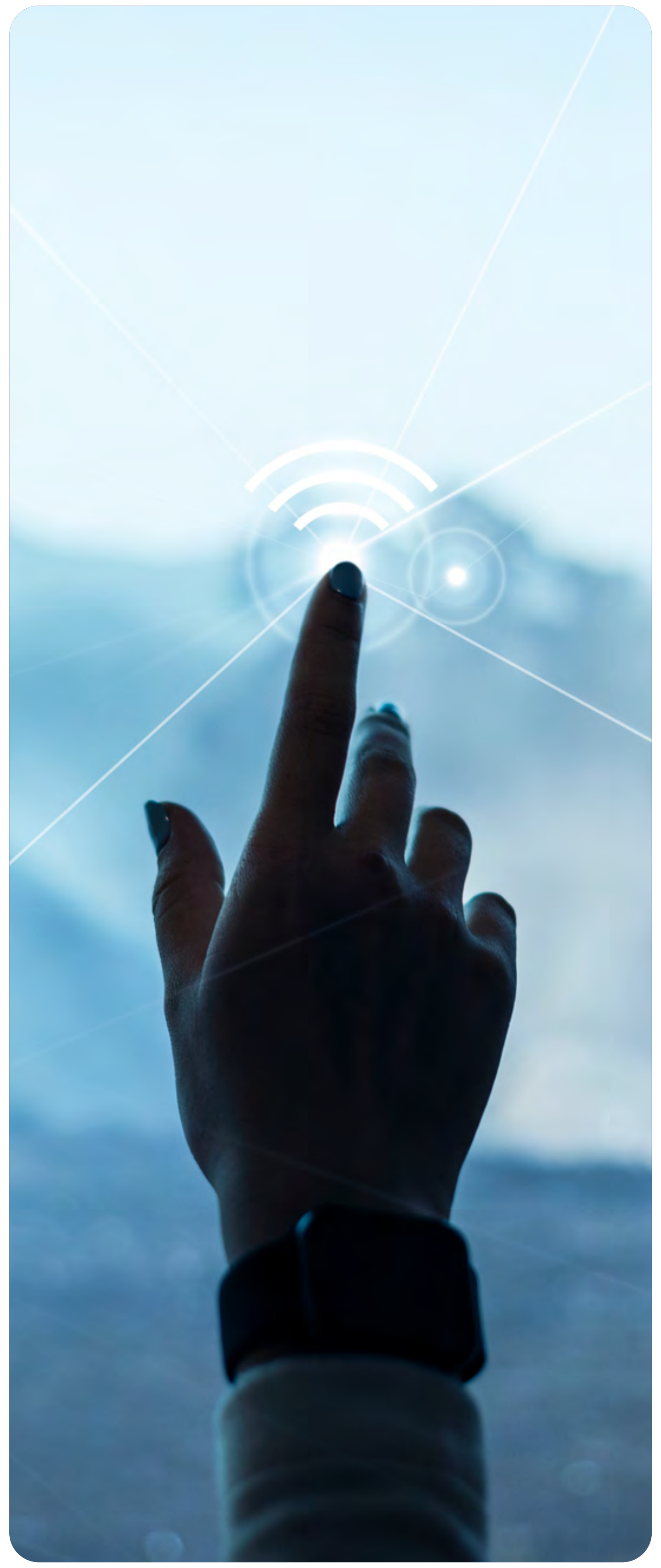
OHS Trainings	2022	2023	2024
Total number of people trained on OHS	68	13	23
Total OHS Trainings (hours)	9.85	10	8
Total OHS training (person*hour)	669.80	130	184

"Thanks to these training programs, we support our employees to keep themselves and their colleagues safe, and help prevent potential accidents and health problems in the workplace."

11

DIGITALIZATION JOURNEY

11.
Digitalization Journey



11.1 Digital Transformation and Innovation Activities

As İş Leasing, we aim to create a more sustainable structure by integrating modern technologies into our business processes while maximizing the implementation of digital transformation processes. We see this process as a pioneering step in our sector, strengthening our integration with the outside world and enabling us to respond effectively to our responsibilities towards our customers. By using digital technologies and expanding the use of existing technologies, we aim to increase our operational efficiency and keep customer satisfaction at the highest.

The basis of our digital transformation strategy is the integration of innovative technologies and the development of our digital capabilities, as well as managing our operational processes in a more sustainable manner. With this strategy, we aim not only to invest in technology, but also to improve the digital skills of our employees and to create a solid foundation for our future success thanks to the opportunities digitalization offers.

We create our digital transformation strategies in parallel with the needs we identify annually and prepare project plans based on these strategies. Our primary goal in the digital transformation process is to transfer manual and paper-based processes onto the digital environment. For that purpose, we initiated a project to develop a new application to replace Ecore-Leasing, our main application for digitalization, and selected suppliers. Accordingly, we plan to start our project work in January 2025.

> **"As İş Leasing, we aim to create a more sustainable structure by integrating modern technologies into our business processes while maximizing the implementation of digital transformation processes."**

Digitalization and Innovation Projects

Mobile and Web Based Platforms:

We provide our customers with 24/7 service through our mobile and web-based platforms, enabling them to easily perform transactions anytime, anywhere. We develop and regularly update these platforms, which are mainly designed to improve user experience, in accordance with high security standards.

Emakin Process Application:

We increase the traceability and manageability of processes by moving manual and paper-based processes to the digital environment. Thanks to our Emakin application, we minimize operational disruptions by shortening the processing times. We also significantly improve transparency and auditability by enabling users to continuously monitor all processes.

Data Analytics:

Using data analytics to improve operational efficiency, analyze customer behavior and predict market trends is of paramount importance. We therefore use enhanced data analytics to improve business processes and support strategic decisions. Thus, we build our decision-making processes on more solid foundations by supporting them with data while performance is clearly monitored.

In 2024, thanks to our digital transformation practices, positive effects such as accelerating our business processes, rendering our production processes more efficient and safer, increasing customer satisfaction, reducing energy consumption and minimizing environmental impacts were observed in our operations.

11.2 Information Security Activities

To render and maintain our digital transformation processes maximally efficient, we prefer devices that use up-to-date technologies, while we implement our information security policies to protect the data of our customers and stakeholders.

We aim for continuous improvement in digitalization and information security to make our business processes more effective. Thanks to our information security, digitalization and financial risk management projects, we not only strengthen our technological infrastructure but also improve customer satisfaction. Through our information security activities, we aim to increase efficiency in our internal operations, improve customer experience and roll out sustainability principles to all our activities by creating a strong and secure technology infrastructure.

We ensure effective process management and efficiency by making our business processes accessible 24/7 on computers and mobile devices to retain data security through information security policies. In addition, thanks to our biannual penetration testing for all our systems, we prevent possible security vulnerabilities and quickly respond to all critical, high, medium or low level security vulnerabilities. We regularly report all information security activities to the Information Security Committee for evaluation.

Cybersecurity Measures

Regular Security Checks

We regularly check internal and external audits to maintain the effectiveness of the processes developed in relation to information security. We regularly conduct BRSA compliance audits every year pursuant to the 'Communiqué on Information Systems Audit of Leasing, Factoring and Financing Companies' published by the BRSA.

Cybersecurity Solutions:

We protect our digital infrastructure through advanced cybersecurity solutions including firewalls, data backup and file encryption software. In addition, we continuously monitor network traffic, detect potential threats and prevent harmful activities.

Data Backup Systems:

We develop data backup systems to prevent possible data loss. We ensure that critical data is stored securely and can be restored quickly in case of any data loss.

Security Awareness Trainings:

We provide regular trainings to disseminate information security as part of the Company culture and to increase the information security awareness of our employees.

Digitalization and Information Security Targets

Information Security

Value-Creating Factors:
Rendering the technology infrastructure strong and reliable

- Setting training hours to create information security awareness
- Calculating the rate of receiving training on information security and data leakage
- Drafting information security policies
- Using secure access password services, two-factor authentication and OTP (SMS verification)
- Business continuity and backup
- Delivering efforts against phishing and ransom attacks

Digitalization

Value-Creating Factors:
Increasing daily operational efficiency

- Extending the use of electronic signature
- Signing documents in soft copies
- Keeping insurance policies on electronic medium
- Sharing documents for reconciliation
- Using an electronic document archive
- Digitizing manual processes through application

Easy and Quick Solutions

Value-Creating Factors:
Increasing in-house efficiency, increasing the efficiency and speed of doing business with customers

- Using robotic processes in production environments
- Contributing to warehouse and stock management through rapid analyses
- Using suggestions and processes for customer requests
- Ensuring fast returns in financing and foreign trade transactions
- Automatic reporting on Oracle BI Platform for process improvements
- Digitizing manual processes through application

Financial Health

Value-Creating Factors:
Minimizing financial risks

- Conducting more detailed loan analyses by increasing the integration of external institutions
- Making healthier loan decisions through automatic scoring

12

ANNEXES

12.1 Statement of Compliance with Sustainability Principles

Istanbul, February 24, 2025

To the Board of Directors of İş Finansal Kiralama A.Ş.:

STATEMENT OF COMPLIANCE WITH SUSTAINABILITY PRINCIPLES

İş Leasing acts with the aim of carrying its sustainability efforts beyond the requirements of regulations, particularly the issues specified in the Sustainability Principles Compliance Framework of the Capital Markets Board (CMB) of Türkiye.

Most of the activities carried out by İş Leasing in the field of sustainability overlap with the principles specified in the 'Sustainability Principles Compliance Framework' put into effect by the CMB in 2020, and İş Leasing has complied with some of the principles specified in the 'Sustainability Principles Compliance Framework'. Some of these principles have not yet been fully complied with due to challenges in implementation, uncertainties in the national and international arena, the fact that some principles do not fully align with the current structure of the Company, and the fact that compliance principles will be determined according to the findings of ongoing studies.

To contribute to our Company's goal of creating sustainable value, in the coming period, we aim to ensure maximum compliance with the principles that have not yet been fully complied with, and, in this respect, sustainability activities are performed under the supervision of our committee.

Accordingly, the Sustainability Principles Compliance Report covering the operating period of 2024 has been drawn up in line with the applicable and non-applicable aspects of these principles and in line with our Company's relevant priorities. The Report is attached in the Appendix.

The Sustainability Principles Compliance Report prepared for inclusion in the Company's annual report within the framework of the Sustainability Principles has been reviewed by us and, as a result of our evaluation, the said Report has been found appropriate in line with our statement above before being submitted for your information.

Sincerely,

İş Finansal Kiralama A.Ş.
Corporate Governance Committee

Vasfi SİPAHİ	**H. Serdar YÜCEL**	**Ömer KARAKUŞ**	**Sedat ŞARDAĞ**
Member	Member	Member	Committee Chairperson

12.2 Sustainability Principles Compliance Report

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
A. GENERAL PRINCIPLES						
A1. Strategy, Policy and Goals						
A1.1. ESG priority issues, risks and opportunities have been determined by the Corporation's Board of Directors.	X				It is available in the Sustainability section of the Company website.	https://www.isleasing.com.tr/en/sustainability/
A1.1. ESG policies (e.g., Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been prepared and disclosed to the public by the Corporation's Board of Directors.	X				It is available in the Sustainability section of the Company website.	https://www.isleasing.com.tr/en/sustainability/
A1.2. Corporation Strategy in compliance with ESG policies has been determined and publicly disclosed.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.23
A2. Implementation/Monitoring						
A2.1. Committees/units in charge of implementation of ESG policies and the highest-level officials in the corporation related to ESG issues and their duties have been identified and disclosed to the public.	X				It is available in the Sustainability section of the Company website.	https://www.isleasing.com.tr/en/sustainability/
A2.1. Activities carried out under the policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.21
A2.2. In line with the ESG goals; implementation and action plans have been prepared and disclosed to the public.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.23-24
A2.3. The ESG Key Performance Indicators (KPI) and the level of achieving these indicators on a yearly basis have been disclosed to the public.		X			Performance indicators are presented comparatively on a yearly basis in the sustainability report. However, there are no comparable and verifiable local or international sector benchmarks for the indicators shared with the public.It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.33-35,45-47

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
A2.4. Activities aimed to improve the sustainability performance in relation with business processes or products and services have been disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.26-29
A3. Reporting						
A3.1. In the annual reports, information regarding the sustainability performance, targets and actions of the Corporation has provided in an understandable, accurate and sufficient manner.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.18-19
A3.2. The Corporation has provided information as to with which of the United Nations (UN) 2030 Sustainability Development Goals, its activities are related.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.39-40
A3.3. Lawsuits filed and/or completed against ESG issues and cases that are significant in terms of ESG policies and/or that will significantly affect activities have been disclosed to the public.	X				There are no lawsuits filed and/or finalized against our Company on environmental, social and corporate governance issues.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.58 https://www.isleasing.com.tr/surdurulebilirlik/
A4. Verification						
A4.1. The Corporation's ESG Key Performance metrics have been verified and publicly disclosed by an independent third party.			X		Environmental and Social performance indicators have not yet been verified by an independent third party organization.	
B. ENVIRONMENTAL PRINCIPLES						
B1. The Corporation has declared its policies and practices, action plans, and environmental management systems (known as ISO 14001 standard) and programs.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.20-21
B2. The scope of the report, the reporting period, the reporting date, and the limitations regarding the reporting conditions have been disclosed to the public regarding the environmental reports prepared to provide information on environmental management.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.34-35

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
B4. Environmental goals included in the rewarding criteria within the scope of performance incentive systems on the basis of stakeholders (such as members of the Board of Directors, managers and employees) have been disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.45-50
B5. The Corporation has disclosed to the public how the priority environmental issues are integrated into business objectives and strategies.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.15,23
B7. The Corporation has publicly disclosed how environmental issues are managed and integrated into business objectives and strategies throughout the corporation value chain, including the operational process, including suppliers and customers.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.37-42
B8. The Corporation has disclosed to the public whether the corporate is involved in the policy-making processes of organizations on the environment and non-governmental organizations and collaborations with these institutions and organizations.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.21
B9. In the light of environmental indicators [Greenhouse gas emissions {Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect)11}, air quality, energy management, water and waste water management, waste management, biodiversity effects]., information on environmental impacts has periodically disclosed to the public in a comparable manner.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.33-35
B10. Details of the standards, protocols, methodologies, and base year employed for collection and calculation of its data have been disclosed to the public.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.33-35
B11. Short and long-term targets have been determined to reduce the corporate's environmental impacts, and the improvement of these targets and the targets determined in previous years has been disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.35
B12. Short and long-term targets have been determined to reduce the corporate's environmental impacts, and the improvement of these targets and the targets determined in previous years has been disclosed to the public.			X		It will be assessed in the following period.	

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
B13. The Corporation has prepared its strategy and actions for fight against climate crisis and the planned actions have been disclosed to the public.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.26-29
B14. Programs or procedures have been established and disclosed to the public aiming to prevent or minimize the potential negative effects of its products and/or services on the environment.		X			A list of "Non-Financed Activities" has been published by our Company and investments for the activities included in this list are not financed.	https://www.isleasing.com.tr/en/sustainability/
B14. The Corporation has taken actions to reduce greenhouse gas emissions of third parties (e.g., suppliers, subcontractors, dealers, etc.) and these actions have been disclosed to the public.			X		It will be assessed in the following period.	
B15. The Corporation has disclosed to the public the projects implemented and the initiatives entered for reduction of its environmental impact, as well as their environmental benefits and cost savings.		X			"It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025. Environmental benefits/gains and cost savings will be measured and disclosed in the following period."	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.23-24
B16. The Corporation's energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) data have been disclosed to the public as Scope-1 and Scope-2.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.35
B17. Public disclosure has been made about the electricity, heat, steam, and cooling produced in the reporting year.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.35
B18. Energy projects has been carried out and works on increasing the use of renewable energy sources, and transition to zero or low carbon electricity have been disclosed to public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.26-29
B19. Renewable energy generation and consumption data have been disclosed to public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.33-35

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
B20. The Corporation has conducted energy efficiency projects, and has disclosed the resulting reduction in energy consumption and emission due to its projects.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025. The Company became carbon neutral by zeroing its 2021.2022 and 2023 carbon emissions from operational activities with its contribution to sustainable energy sources. The calculation of emission reduction from leasing activities will be evaluated in the following period.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.34 https://www.isleasing.com.tr/en/sustainability/
B21. Water consumption, if any, amounts of water drawn, recycled, and discharged from underground or above ground, its sources and procedures have been disclosed to the public.			X		It will be assessed in the following period.	
B22. The Corporation has disclosed whether its operations or activities are included in any carbon pricing system or not (Emission Trade System, Cap & Trade or Carbon Tax).			X		It will be assessed in the following period.	
B23. Carbon credit data accumulated or bought in the reporting period has been disclosed.		X			İş Leasing's emissions for 2023 were zeroed by purchasing 328 tons of carbon credits.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.34
B24. If carbon pricing is applied in the corporation, the details regarding carbon pricing has been disclosed to the public.			X		It will be assessed in the following period.	
B25. The platforms where environmental information are shared, have been disclosed to the public.		X			It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.31-34
C. SOCIAL PRINCIPLES						
C1. Human Rights and Employee Rights						
C1.1. The Corporate Human Rights and Employee Rights Policy has been established covering the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation, those responsible for the implementation of the aforesaid policy have been determined and the policy and those responsible have been disclosed to the public.		X			It is available on our Company's website. The roles and responsibilities regarding the implementation of the policy will be evaluated in the following period.	https://www.isleasing.com.tr/insan-kaynaklari/insan-kaynaklari-politikamiz/ https://www.isleasing.com.tr/yatirimci-iliskileri/kurumsal-yonetim/menfaat-sahipleri-politikasi/

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
C1.2. Considering the supply and value chain effects, fair labor, improvement of working standards, employment of women and social inclusion issues (such as non-discrimination towards gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc.) has included in corporation's policy on employee rights.	X				It is available on the Company's website.	https://www.isleasing.com.tr/en/investor-relations/corporate-governance/policies/ethical-principles/
C1.3. The corporation has disclosed measures taken along the value chain for the sake of supervision and protection of rights/equal opportunities for minorities or certain population segments vulnerable to economic, environmental and social factors (low-income segments, women, etc.).		X			İş Leasing is a member of the United Nations Global Compact (UNGC), the most widely participated corporate sustainability initiative at the global level, and the United Nations Global Compact and Women's Empowerment Principles (WEPs - Women's Empowerment Principles). We aim to increase our membership activities in associations, institutions and organizations that try to develop solutions by focusing on different areas in our sustainability priorities. In this context, İş Leasing became a member of the 30% Club in 2023 and aims to complete its SDG Map Turkey and UNGC - CEO Water Mandate memberships as soon as possible.	https://www.isleasing.com.tr/uyelikler/ https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.21
C1.4. Developments relating to applications aiming to prevent and correct discrimination, inequality, breaches of human rights, forced and child labor have been disclosed to the public.		X			"It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025. Reporting of developments regarding preventive and corrective actions will be evaluated in the following period."	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.45
C1.5. The corporate has disclosed its policies regarding investments in employees (training and development policies), compensations, fringe benefits, unionization rights, work/life balance solutions and talent management in the employee rights policy.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.47-49
C1.5. The corporate has determined dispute resolution processes through the establishment of mechanisms for resolution of employee complaints and disputes.	X				It is available on the Company's website.	https://www.isleasing.com.tr/yatirimci-iliskileri/kurumsal-yonetim/menfaat-sahipleri-politikasi/ https://www.isleasing.com.tr/yatirimci-iliskileri/kurumsal-yonetim/ucretlendirme-politikasi/

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
C1.5. The corporation has disclosed to the public the activities aimed at employee satisfaction within the reporting period.	X				It is available on the Company's website.	https://www.isleasing.com.tr/en/investor-relations/corporate-governance/policies/compensation-policy-for-employees/ https://www.isleasing.com.tr/en/investor-relations/corporate-governance/policies/ethical-principles/
C1.6. Occupational health and safety policies have been established and disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.50
C1.6. The corporation has disclosed actions and measures taken for protection of health and against occupational accidents, and occupational accident statistics.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.50
C1.7. Personal data protection and data security policies are established and disclosed to the public.	X				It is available on the Company's website.	https://www.isleasing.com.tr/en/personal-data-protection-law/
C1.8. Ethics policy is formulated and disclosed to the public.	X				It is available on the Company's website.	https://www.isleasing.com.tr/en/investor-relations/corporate-governance/policies/ethical-principles/
C1.9. The activities related to social investment, social responsibility, financial inclusion and access to finance have been disclosed.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.43
C1.10. Information meetings and training programs have been organized for employees on ESG policies and practices.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.47-48
C2. Stakeholders, International Standards and Initiatives						
C2.1. A customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.19

Sustainability Principles Compliance Report	Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	N/A		
C2.2. Information about the communication with the Stakeholders (which stakeholder, subject and frequency) has been disclosed to the public.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.37
C2.3. The corporation has disclosed the international reporting standards it has adopted.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf 64-68
C2.4. The corporation has disclosed to the public the principles adopted, international organizations it has signed or enrolled in, committees and principles regarding sustainability.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.21 https://www.isleasing.com.tr/en/sustainability/
C2.5. The corporation has made improvements and conducted studies to be included in the sustainability indexes of Borsa Istanbul and/or international index providers.		X			İş Leasing was included in the BIST Sustainability Index on July 1, 2023.	https://www.refinitiv.com/en/sustainable-finance/esg-scores
D. CORPORATE GOVERNANCE PRINCIPLES						
D1. The corporation has consulted with the stakeholders in the determination of measures and strategies in the sustainability field.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.17-21
D2. Social responsibility projects, awareness activities, and training to raise awareness about sustainability and its importance have been carried out.	X				It is included in the 2023 Sustainability Report. It is also included in the 2024 Sustainability Report, which is planned to be published in 2025.	https://www.isleasing.com.tr/media/hztfeki0/is_leasing_srdr_2023_06122024-eng.pdf p.43

12.3. GRI Content Index

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Corporate Governance and Business Ethics			
GRI 2: 1 The Organization and Its Reporting Practices	2-1 Organizational details	About the Report, p.4 About İş Leasing, p.10-16	-
	2-2 Entities included in the organization's sustainability reporting	About the Report, p.4	
	2-3 Reporting period, frequency and contact point	About the Report, p.4	-
	2-5 External assurance	No external assurance was received within the scope of the report.	-
	2-6 Activities, value chain and other business relations	Message from the General Manager, p.6-8 About İş Leasing, p.10-16 Sustainable Finance at İş Leasing, p.27 Corporate Governance Structure, p.18-19 Stakeholder Relations and Sustainability Priorities, p.34-36	-
	2-7 Employees	About İş Leasing, p.10-16 Corporate Governance Structure, p.18-19 Business Ethics and Compliance Activities, p.19 Human Resources Approach, p.38-41	-
	2-9 Governance Structure	Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-
	2-10 Nomination and selection of the highest governance body	Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-
	2-11 Chair of the highest governance body	Message from the General Manager, p.6-8 Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-

GRI 1: Baseline 2021

İş Leasing Ocak-Aralık 2024 dönemi için GRI Standartları'na uyumlu olarak raporlama yapmıştır.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Corporate Governance and Business Ethics			
GRI 2: 1 The Organization and Its Reporting Practices	2-12 Role of the highest governance body in overseeing the management of impacts	Message from the General Manager, p.6-8 Corporate Governance Structure, p.18-19	-
	2-13 Delegation of responsibility for managing impacts	Message from the General Manager, p.6-8 Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21 Environmental Management at İş Leasing, p.30-32 Stakeholder Relations and Sustainability Priorities, p.34-36	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance Structure, p.21	-
	2-15 Conflicts of interest	Business Ethics and Compliance Activities, p.19 Internal Control and Risk Management Practices, p.19	-
	2-16 Communication of critical concerns	Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-
	2-17 Collective knowledge of the highest governance body	Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Structure, p.18-19 Sustainability Governance Structure, p.21	-
	2-19 Remuneration policies	Employee Rights Practices, p.40	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Corporate Governance and Business Ethics			
GRI 2: 1 The Organization and Its Reporting Practices	2-20 Process to determine remuneration	Human Resources Practices, p.38	-
	2-21 Annual total compensation ratio	Confidentiality Limitations In accordance with the privacy policies, İş Leasing does not share this information publicly.	
	2-22 Statement on sustainable development strategy	Message from the General Manager, p.6-8 Strategic Components, p.16 Vision, Mission and Values, p.15 Sustainability Approach, p.21-25 Sustainability Journey in Products and Services, p.27-28	-
	2-23 Policy commitments	Vision, Mission and Values, p.15 Sustainability Approach, p.21-25 Business Ethics and Compliance Activities, p.19 Corporate Governance Structure, p.18-19 Management of Environmental and Social Impacts of Loans, p.27-28 Human Resources Practices, p.38	-
	2-24 Embedding policy commitments	Vision, Mission and Values, p.15 Sustainability Approach, p.21-25 Business Ethics and Compliance Activities, p.19 Corporate Governance Structure, p.18-19 Management of Environmental and Social Impacts of Loans, p.27-28 Human Resources Practices, p.38	-
	2-25 Processes to remediate negative impacts	Business Ethics and Compliance Activities, p.19 Internal Control and Risk Management Practices, p.19 Management of Environmental and Social Impacts of Loans, p.27-28 Customer Satisfaction Approach, p.35	-
	2-26 Mechanisms for seeking advice and raising concerns	Business Ethics and Compliance Activities, p.19 Customer Satisfaction Approach, p.35	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Corporate Governance and Business Ethics			
GRI 2: 1 The Organization and Its Reporting Practices	2-27 Compliance with laws and regulations	Message from the General Manager, p.6-8 Corporate Governance Structure, p.18-19 Business Ethics and Compliance Activities, p.19 Management of Environmental and Social Impacts of Loans, p.27-28 Water Management Activities, p.30	-
	2-28 Membership associations	Achievements and Awards, p.16 Memberships and Collaborations, p.36	
	2-29 Approach to stakeholder engagement	Memberships and Collaborations, p.36 Stakeholder Relations and Sustainability Priorities, p.34-36	-
	2-30 Collective bargaining agreements	Human Resources Practices, p.38 Employee Rights Practices, p.40	-
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Governance Structure, p.21 Sustainability Priorities, p.22-23	-
	3-2 List of material topics	Sustainability Governance Structure, p.21 Sustainability Priorities, p.22-23	-
Financial Performance and Profitability			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Finance at İş Leasing, p.27	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Message from the General Manager, p.6-8 Sustainable Finance at İş Leasing, p.27	-
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Risks and Opportunities, p.25 Sustainable Finance at İş Leasing, p.27 Management of Environmental and Social Impacts of Loans, p.27-28	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Financial Performance and Profitability			
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Products and Services Creating Positive Impact, p.27 Environmental and Social Impact Management of Loans, p.27	-
Risk Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Internal Control and Risk Management Practices, p.19 Climate Risks and Opportunities, p.25	-
Corporate Governance and Business Ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics and Compliance Activities, p.19	
Sustainable Finance Vision			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Finance at İş Leasing, p.27 Management of Environmental and Social Impacts of Loans, p.27-2	-
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental Management at İş Leasing, p.30-32 Biodiversity Conservation Activities, p.31	-
Talent Management, Employee Rights and Satisfaction			
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Resources Practices, p.38	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Talent Management, Employee Rights and Satisfaction			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	İş Leasing in Figures, p.14 Human Resources Practices, p.38 Talent Management Programs, p.39	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Resources Practices, p.38 Employee Rights Practices, p.40 There are no benefits provided to full-time employees that are not provided to temporary or part-time employees. İş Leasing provides equal fringe benefits for all employees.	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety (OHS) Practices and Trainings, p.41 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
	403-3 Occupational health services	Occupational Health and Safety (OHS) Practices and Trainings, p.41 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety (OHS) Practices and Trainings, p.41 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
	403-5 Worker training on occupational health and safety	Occupational Health and Safety (OHS) Practices and Trainings, p.41 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
	403-6 Promotion of worker health	Occupational Health and Safety (OHS) Practices and Trainings, p.41 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Diversity and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Resources Practices, p.38 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Resources Practices, p.38	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Resources Practices, p.38 Talent Management Programs, p.39	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Resources Practices, p.38 Diversity, Equal Opportunities and Inclusiveness Activities, p.40	-
	405-2 Ratio of basic salary and remuneration of women to men	Confidentiality Limitations In accordance with the privacy policies, İş Leasing does not share this information publicly.	-
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Diversity, Equal Opportunities and Inclusiveness Activities, p.40 There were no cases of discrimination reported during the reporting period.	-
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor and actions taken	Human Resources Practices, p.38	-
Climate Change			
GRI 3: Material Topics 2021	3-3 Management of material topics	Carbon Management Activities, p.31-32	-
	305-5 Reduction of GHG emissions	Climate Risks and Opportunities, p.25 Carbon Management Activities, p.31-32	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Supplier Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible Supply Chain Management, p.35-36	-
Corporate Social Responsibility			
	3-3 Management of material topics	Contribution to Social Development, p.36	-
Customer Satisfaction			
GRI 3: Material Topics 2021	3-3 Management of material topics	Customer Satisfaction Approach, p.35	-
Digitalization, Security and Information Privacy			
	3-3 Management of material topics	Digital Transformation and Innovation Activities, p.43 Information Security Activities, p.44	-
Waste Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental Management at İş Leasing, p.30-32 Water Management Activities, p.30	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Water Management Activities, p.30	-
	306-2 Management of significant waste-related impacts	Water Management Activities, p.30	-

GRI 1: Baseline 2021

İş Leasing reported in compliance with GRI Standards for the period of January-December 2024.

GRI Standard	Disclosure	Page numbers and/or descriptions	Exclusions
Energy Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental Management at İş Leasing, p.30-32 Energy Management Activities, p.30-31	-
Corporate Transparency			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics and Compliance Activities, p.19	-
International Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics and Compliance Activities, p.19	-

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2024

Sustainability Report

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