



KAMUYU AYDINLATMA PLATFORMU

KARTONSAN KARTON SANAYİ VE TİCARET A.Ş. Sustainability Compliance Report 2025 - Annual Notification

Summary

2025 Sustainability Principles Compliance Statement



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Sustainability Compliance Report

Related Companies

Related Funds

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
Sustainability Compliance Report						
A. GENERAL PRINCIPLES						
A1. Strategy, Policy and Goals						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X				ESG matters, risks and opportunities are regulated in accordance with the current sustainability policy of Kartonsan including other supporting policies. Kartonsan presents its periodic evaluations on these matters in its Annual Reports. On the other hand, within the scope of the studies of the Sustainability Committee, where these issues are discussed, the Board of Directors are informed regarding aforementioned matters, risks and opportunities.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X				The relevant policies are disclosed and available on the Kartonsan’s website.	Kartonsan’s Sustainability Policyı https://www.kartonsan.com.tr/en/page.php?id=66 Kartonsan’s Ethical Principles on Preventing Corruption and Policy on Human Rights https://www.kartonsan.com.tr/files/Kartonsan_Etik_Ilkeler_2025.pdf Kartonsan’s Policy on Quality, the Environment, Energy and Occupational Health and Safety https://www.kartonsan.com.tr/en/page.php?id=18
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.	X				Aims and goals of Kartonsan are presented in Annual Reports on an annual basis.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
A2. Implementation/Monitoring						
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X				Kartonsan established the Sustainability Committee in 2021. Relevant information regarding works and studies are included in Annual Report.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
					The Board of Directors is regularly informed, through the Early Detection	

A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X			of Risk Committee, about the activities carried out by Kartonsan’s Sustainability Committee.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.	X			Action and implementation plans of Kartonsan are disclosed in the Annual Report on an annual basis.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability", "General Manager's Message", "Chairman of the Board's Message" https://www.kartonsan.com.tr/tr/page.php?id=40
A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.	X			Kartonsan has been publishing an annual report since 2021. In addition, Kartonsan publicly discloses ESG Key Performance Indicators.	Kartonsan 2025 Annual Report . "Kartonsan and Enviroment" https://www.kartonsan.com.tr/tr/page.php?id=40
A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.	X			Kartonsan discloses its activities to improve the sustainability performance of business processes or products and services in Annual Reports on an annual basis.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
A3. Reporting					
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.	X			Kartonsan reports information in a clear, accurate and sufficient manner on its sustainability performance, aims and actions in its Annual Reports.	Kartonsan’s corporate website annual report section https://www.kartonsan.com.tr/tr/page.php?id=40
A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.	X			In accordance with its sustainability strategy and efforts, Kartonsan supports and contributes to the United Nations (UN) 2030 Sustainability Development Goals. In accordance with priorities and performance adopted, Kartonsan’s contributions are disclosed to the public in its Annual Report every year.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms	X			Lawsuits are filed against the Kartonsan during the reporting period and lawsuits have not been filed that are material to ESG policies and/or have the potential to	

of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.				significantly affect Kartonsan’s operations. Besides, Kartonsan also makes a “statement” if there is a lawsuit incurred regarding in this nature.	
A4. Verification					
A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.	X			Kartonsan’s ESG key performance indicators disclosed to the public in the 2024 Integrated Annual Report have been subject to assurance within the scope of the 2024 TSRS-Compliant Sustainability Report prepared in accordance with the regulations of the Public Oversight, Accounting and Auditing Standards Authority (POA) and have been publicly disclosed. The data for 2025 will be subject to assurance within the scope of the ‘2025 Sustainability Report’.	Kartonsan 2024 Annual Report , 2024 TSRS-Compliant Sustainability Report https://www.kartonsan.com.tr/tr/page.php?id=40 and https://www.kartonsan.com.tr/tr/page.php?id=68
B. ENVIRONMENTAL PRINCIPLES					
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X			Kartonsan has structured its business processes in accordance with international product and management standards. Kartonsan’s Integrated Managements System includes “ISO 9001 Quality Management System”, “ISO 14001 Environmental Management System”, “ISO 45001 Occupational Health and Safety Management System” and “ISO 50001 Energy Management System”.	Kartonsan 2025 Annual Report. "Kartonsan and Sustainability", "Kartonsan and Enviroment" https://www.kartonsan.com.tr/tr/page.php?id=40 Kartonsan Integrated Manegement Systemi https://www.kartonsan.com.tr/en/page.php?id=19
B2. The environmental reports prepared to provide information on environmental management have been disclosed to the public which is inculiding the scope, reporting period, reporting date and limitations about the reporting conditions.		X		The scope for the year 2025 will be included in the ‘2025 TSRS-Compliant Sustainability Report’.	Kartonsan 2025 Annual Report. "Kartonsan and Sustainability", "Kartonsan and Enviroment" https://www.kartonsan.com.tr/tr/page.php?id=40
				There are no environmental	

B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).		X		targets included among the reward criteria within the performance incentive systems established for stakeholders.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.	X			Kartonsan implements the results of the prioritization strategy analysis , which it carries out with broad stakeholder participation, in the process of developing its targets and strategies. In addition, Kartonsan prepares and implements action plans regarding its priority areas. Kartonsan carried out its current prioritization strategy by survey methodology in 2021. Accordingly, Kartonsan has also reported its works and studies in accordance with the aforementioned prioritization strategies.	Kartonsan 2025 Annual Report , Individual Suggestion System https://www.kartonsan.com.tr/tr/page.php?id=40
B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.	X			Kartonsan implements its works for integrating the perception of sustainability and ESG throughout its corporate value chain. The abovementioned studies are focused on corporation value chain mechanism during the reporting period. Kartonsan is planning to expand the related studies to other organizational structures of the value chain in the next period.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collabrations with these organizations has been disclosed.	X				Kartonsan 2025 Annual Report , "Kartonsan’s corporate memberships and collaborations", https://www.kartonsan.com.tr/tr/page.php?id=40
B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management,		X		In Kartonsan's 2025 Annual Report, environmental performance indicators are provided for one year. Comparative tables will be	Kartonsan 2025 Annual Report. "Kartonsan and Sustainability", "Kartonsan and Enviroment" https://www.kartonsan.com.tr/tr/page.php?id=40

biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.				included in the 2026 Sustainability Report.	
B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.	X			Kartonsan collects and calculates the data that form the basis of environmental performance indicators presented in Annual Reports in accordance with the legislation and provisions in force in Turkey.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.		X		In Kartonsan's 2025 Annual Report, environmental performance indicators are provided for one year. Comparative tables will be included in the 2026 Sustainability Report.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B12. The short and long-term targets for reducing the environmental impacts have been determined and the progress compared to previous years' targets has been disclosed.	X			It will be included in the 2025 Sustainability Report in detail.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.	X			It will be included in the 2025 Sustainability Report in detail.	Kartonsan’s Sustrainability Policy https://www.kartonsan.com.tr/tr/page.php?id=66 Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.	X			In accordance with Quality, Environment, Energy and Occupational Health and Safety Policy, Kartonsan contributes to its goal of preserving natural resources through improvements in its operations and develops programs to reduce its environmental footprint. Kartonsan discloses its studies and experiences regarding aforementioned policies in Integrated Annual Report every year. In addition, Kartonsan indicates its periodic waste declarations through the electronic declaration system of the Integrated Environmental Information	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40 EÇBS https://ecbs.cevre.gov.tr/

				System prepared by the Ministry of Environment.	
B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.	X			Kartonsan monitors its suppliers with an approach that has internalized comprehensive ESG matters. However, matters regarding greenhouse gas emissions are not included in the abovementioned scope.	
B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.	X			Kartonsan discloses the efficiency, savings and improvements it has achieved with its sustainability efforts in its Corporate Reports and Annual Integrated Report regularly to the public.	Kartonsan 2025 Annual Report . https://www.kartonsan.com.tr/tr/page.php?id=40
B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.		X			Kartonsan 2025 Annual Report, "Kartonsan and Environment" https://www.kartonsan.com.tr/tr/page.php?id=40
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.	X				Kartonsan 2025 Annual Report, "Kartonsan and Environment" https://www.kartonsan.com.tr/tr/page.php?id=40
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.	X				Kartonsan 2025 Annual Report, "Kartonsan and Environment" https://www.kartonsan.com.tr/tr/page.php?id=40
B19. The renewable energy production and usage data has been publicly disclosed.			X	Kartonsan does not have renewable energy production and consumption in the reporting period.	
B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.			X	Kartonsan did not have any publicly disclosed energy efficiency projects in 2025.	
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X				Kartonsan 2025 Annual Report, "Kartonsan and Environment" https://www.kartonsan.com.tr/tr/page.php?id=40
B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).			X	Since the legislation regarding regulating of the carbon pricing system in Turkey has not yet been completed, Kartonsan could not be able to adopt carbon pricing system.	
B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.			X	Kartonsan has no carbon credits accumulated or acquired in the reporting period.	
B24. If carbon pricing is applied within the Company, the details have been disclosed.			X	Since the legislation regarding regulating of the carbon pricing system in Turkey has not yet been completed, Kartonsan could	

				not be able to implement carbon pricing system.	
B25. The platforms where the Company discloses its environmental information have been disclosed.	X			Kartonsan discloses its environmental data to the public as part of the Annual Reports it publishes on its corporate website.	
C. SOCIAL PRINCIPLES					
C1. Human Rights and Employee Rights					
C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the ligh of the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officals that responsible for the implementation of it have been determined and disclosed.	X			Kartonsan's approach and attitude in the field of human and employee rights is based on global initiatives such as the International Labor Organization (ILO) and the requirements regulating working life in Turkey. Kartosan develops a policy accordingly and presents all the activities it has implemented in accordance with these principles with the public through its Integrated Annual Reports.	Kartonsan’s corporate website annual report section https://www.kartonsan.com.tr/tr/page.php?id=40 Corruption and Policy on Human Rights Policy on Human Rights https://www.kartonsan.com.tr/files/Kartonsan_Etik_Ilkeler_2025.pdf
C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race , religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in its policy on employee rights.	X				Kartonsan’s Sustainability Policy https://www.kartonsan.com.tr/tr/page.php?id=66
C1.3. The measures taken for the minority rights/equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.	X				Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.	X			Kartonsan did not experience any violations in the relevant matters during the reporting period. On the other hand, Kartonsan has not received any information regarding a violation in these matters in Kartonsan's supply chain mechanism.	Kartonsan Sürdürülebilirlik Politikası https://www.kartonsan.com.tr/tr/page.php?id=66 Kartonsan’s Ethical Principles on Preventing Corruption and Policy on Human Rights https://www.kartonsan.com.tr/files/Kartonsan_Etik_Ilkeler_2025.pdf
C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.	X			Kartonsan has disclosed employee rights generally in its company policies and explained it in detail in its corporate directives.	Kartonsan Sürdürülebilirlik Politikası https://www.kartonsan.com.tr/tr/page.php?id=66 Kartonsan’s Policy on Quality, the Environment, Energy and Occupational Health and Safety https://www.kartonsan.com.tr/tr/page.php?id=18

C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X				Kartonsan has established the resolution of employee complaints and disputes mechanisms. The details regarding these matters are included in the Employee Handbook, which employees access via the Company intranet portal. Furthermore, Kartonsan's Ethical Principles on Preventing Corruption and Policy on Human Rights also displays the general framework on these matters.	Kartonsan's Ethical Principles on Preventing Corruption and Policy on Human Rights https://www.kartonsan.com.tr/files/Kartonsan_Etik_Ilkeler_2025.pdf
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X					Kartonsan 2025 Annual Report, Kartonsan and Human Resources https://www.kartonsan.com.tr/tr/page.php?id=40
C1.6. The occupational health and safety policies have been established and disclosed.	X					Kartonsan's Policy on Quality, the Environment, Energy and Occupational Health and Safety https://www.kartonsan.com.tr/en/page.php?id=18
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X					Kartonsan 2025 Annual Report, Kartonsan and Human Resources https://www.kartonsan.com.tr/tr/page.php?id=40
C1.7. The personal data protection and data security policies have been established and disclosed.	X					Personal Data Retention and Disposal Policy https://www.kartonsan.com.tr/files/2022/Kisisel_Veri_Saklama_Imha_Politikasi.pdf
C1.8. The ethics policy have been established and disclosed.	X					Kartonsan's Ethical Principles on Preventing Corruption and Policy on Human Rights https://www.kartonsan.com.tr/files/Kartonsan_Etik_Ilkeler_2025.pdf
C1.9. The studies related to social investment, social responsibility, finansal inclusivity and access to finance have been explained.			X			
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X				Kartonsan employees can access the relevant information on the Company's intranet portal.	
C2. Stakeholders, International Standards and Initiatives						
C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.		X			Kartonsan does not have a publicly disclosed customer satisfaction policy. The processes related to the management and resolution of customer complaints are structured for Kartonsan and Kartonsan implements the mechanism regularly.	Kartonsan 2025 Annual Report, "General Assessment and Achievements of 2025" https://www.kartonsan.com.tr/tr/page.php?id=40
C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X					Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
C2.3. The international reporting standards that adopted in reporting have been explained.	X					Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
C2.4. The principles adopted regarding sustainability,the signatory or member international organizations, committees and principles have been disclosed.	X					Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40
					Kartonsan is not included in the sustainability	

C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.			X		indexes of Borsa Istanbul and/or global sustainability index providers.	
D. CORPORATE GOVERNANCE PRINCIPLES						
D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.	X				Stakeholder analysis has been conducted.	Kartonsan 2025 Annual Report . "Kartonsan and Sustainability", "Corporate Social Responsibility" https://www.kartonsan.com.tr/tr/page.php?id=40
D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.	X					Kartonsan 2025 Annual Report . "Kartonsan and Sustainability" https://www.kartonsan.com.tr/tr/page.php?id=40