



SUSTAINABILITY REPORT 2024

Content

 1. About ORKA Bathroom	03	 3. Goals Shaping the Future	32	 5. Human-Centered Approach	59
About the Report	04	Sustainability Structure	33	Employee Profile and Human Resources Policies	60
Message from the Chairman of the Board	05	Sustainability Policies	34	Employment Types and Position Distribution	61
ORKA Bathroom	06	Sustainability Committee	36	Leadership and Management Team	61
Corporate Milestones	07	Sustainability Strategy and Priority Issues	37	Age Profile and Demographic Structure	61
Brands within ORKA	08	Stakeholder Analysis	38	Employment of Employees with Disabilities	62
ORKA at a Glance	09	Risk and Opportunity Management Objectives	40	Status of Female Employees and Equality Policies	63
Corporate Governance	11		48	Occupational Health and Safety (OHS)	64
Corporate Governance Approach / Board of Directors	12	 4. Rational Use of Resources	49	Participatory Occupational Safety Culture with the SOBE System	65
Management Structure	13	Environmental Performance	50	Training and Development Activities	66
Shareholding Structure	14	Biodiversity	50	Social Contributions and Social Responsibility Projects	68
A Vision Building the Future	15	FSC®	50		
Bathrooms Produced with World Quality Standards	16	Energy Consumption and Management	51	 6. Additional Information	69
Award-Winning Designs	17	IREC	51	Environmental Performance Indicators	70
		Emission Management	52	Social Performance Indicators	74
 2. Power in the Value Chain	19	Water Management	53	Financial Performance Indicators	76
Economic Performance	20	Waste Management	54	GRI Compliance Table	77
R&D, Innovation and Digitalization Projects	21	Environmental Performance Improvement Efforts	55	Türkiye Sustainability Reporting Standard Compliance Table	85
Supply Chain Management	28	Planned Projects	58		
Customers	30				
Domestic market and dealers	31				

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1

ABOUT ОРКА BATHROOM



Information About The Report

This report has been prepared to present ORKA Bathroom's sustainability approach and its environmental, social and governance (ESG) performance in line with the principles of transparency and accountability. The reporting period covers a one-year operational timeframe from 1 January 2024 to 31 December 2024, during which the company's sustainability performance and areas of progress have been systematically assessed. The scope of the report includes all operations at ORKA Bathroom's production facilities located in Düzce, as well as the Company's headquarters in Istanbul.

Within this scope, a wide range of sustainability topics has been addressed, including the management of energy and natural resources used in production processes, greenhouse gas emissions and carbon

footprint calculations, water use and water footprint assessments, waste management practices, circular economy approaches, employee rights, occupational health and safety policies, human capital development, social responsibility projects focused on social benefit, and corporate governance practices. Subsidiaries and supplier activities outside the defined scope have been excluded from this report. Nevertheless, collaborations and indirect impacts across ORKA Bathroom's value chain have been partially evaluated in the relevant sections of the report.

This report represents ORKA Bathroom's first sustainability report and constitutes a significant milestone in the Company's sustainability journey. In order to ensure both global comparability and compliance with local regulations, the report has been prepared in accordance with the internationally

recognized GRI (Global Reporting Initiative) Standards and the Türkiye Sustainability Reporting Standards (TSRS). The priority topics included in the report have been determined in line with ORKA Bathroom's strategic priorities and sustainability vision, taking into account stakeholder views and expectations.

In this context, priority issues were identified based on interviews, surveys and assessment studies conducted with the Company's internal and external stakeholders, and the related data were analyzed in line with the relevant GRI and TSRS indicators. Through this report, ORKA Bathroom aims to share its sustainability commitments and responsible business practices with the public, strengthen its culture of transparent communication, and contribute to the achievement of sustainable development goals.



Message from the Chairman of the Board of Directors

Dear Valued Stakeholders,

Today, climate change, the rapid depletion of natural resources, and increasing water stress profoundly affect the responsibilities not only of governments but also of the private sector. Reducing carbon emissions, protecting water resources, and managing natural resource consumption responsibly worldwide have become an urgent necessity that cannot be postponed.

These developments require companies to reconsider their business practices and move towards a more sensitive, transparent, and environmentally friendly production approach. At ORKA Bathroom we see this call not only as a responsibility but also as a great opportunity. As a company operating in the bathroom furniture sector, we are aware that we are at the very heart of environmental impact. Every stage, from the design of our products to the production processes, from the materials used to the product lifecycle, has an impact on nature. Therefore, we have included reducing our carbon footprint, making our water consumption efficient, and using natural resources responsibly among our strategic priorities.

The investments we have made in recent years are a reflection of this approach. The automation systems we have implemented in our production lines increase efficiency and quality while also saving on costs and resources. With the TherMold line, we have raised the standards of aesthetic, durable and

environmentally friendly production. By strengthening digitalization with digital data reading and labeling systems, we have gained traceability, transparency, and operational speed. With the production infrastructure investments we have made, we have increased operational efficiency and reduced waste and scrap rates. In addition, our laboratory investments enable our products to be tested according to international standards, reinforcing quality assurance and customer confidence. We have created safe, economical, and reusable solutions in logistics processes with floor carrier systems. All these investments support not only our operational excellence but also our efforts to reduce our carbon footprint, increase resource efficiency, and promote sustainable production.

This report, which we are sharing with you, is ORKA Bathroom's first sustainability report. This report not only transparently reveals the performance of the past year, but also represents a milestone where we commit to regularly calculating, reducing, and monitoring our carbon and water footprints with more concrete targets in the coming years. In this process, we have taken significant steps in many areas, from the use of FSC® certified wood to energy and water efficiency projects, from recyclable packaging to waste management. Thus, while fulfilling our environmental responsibility, we have also demonstrated our determination to be one of the pioneers of sustainable transformation in the sector.

In the area of social sustainability, we have improved our practices that consider the well-being of our employees, taken steps to increase the rate of female employees, and adopted employment policies that

will provide equal opportunities for young talents. The strong collaborations we have established with local suppliers have contributed to economic sustainability and strengthened our ties with the region. This report has been prepared based on reporting standards valid globally and in our country. In this way, we have presented performance indicators comparable to the world, while also complying with local legislation.

Our most important commitment to the future is to continuously reduce our carbon and water footprint, expand our renewable energy investments, manage our natural resource consumption more efficiently, and strengthen our connection with society through social projects. We are undertaking this journey not only for our own institution but also for future generations and a more livable world. I would like to express my sincerest thanks to all our employees, business partners, and our valued stakeholders who have given us strength and trust on this path. Together, we will build an environmentally conscious, fair, and sustainable future.

Sincerely,

Ömer Yılmaz

Chairman of the Board of
Directors of ORKA Bathroom



ORKA Bathroom

Founded in 1992 by Ömer Yılmaz in Bakırköy, one of Istanbul's strategically important commercial centers, ORKA Bathroom was established with the aim of supplying construction materials and soon became recognized as a reliable name in the industry. Since its inception, the Company has prioritized customer satisfaction and a high-quality product and service approach, continuously renewing itself by closely following industry developments and evolving customer needs.

By 1994, guided by market demand and modern lifestyle trends, ORKA decided to specialize exclusively in bathroom furniture and continued its operations under the name ORKA Wood Products Industry Trade Limited Company. This strategic transformation

significantly enhanced the brand's production capabilities, design competencies and competitive strength within the sector.

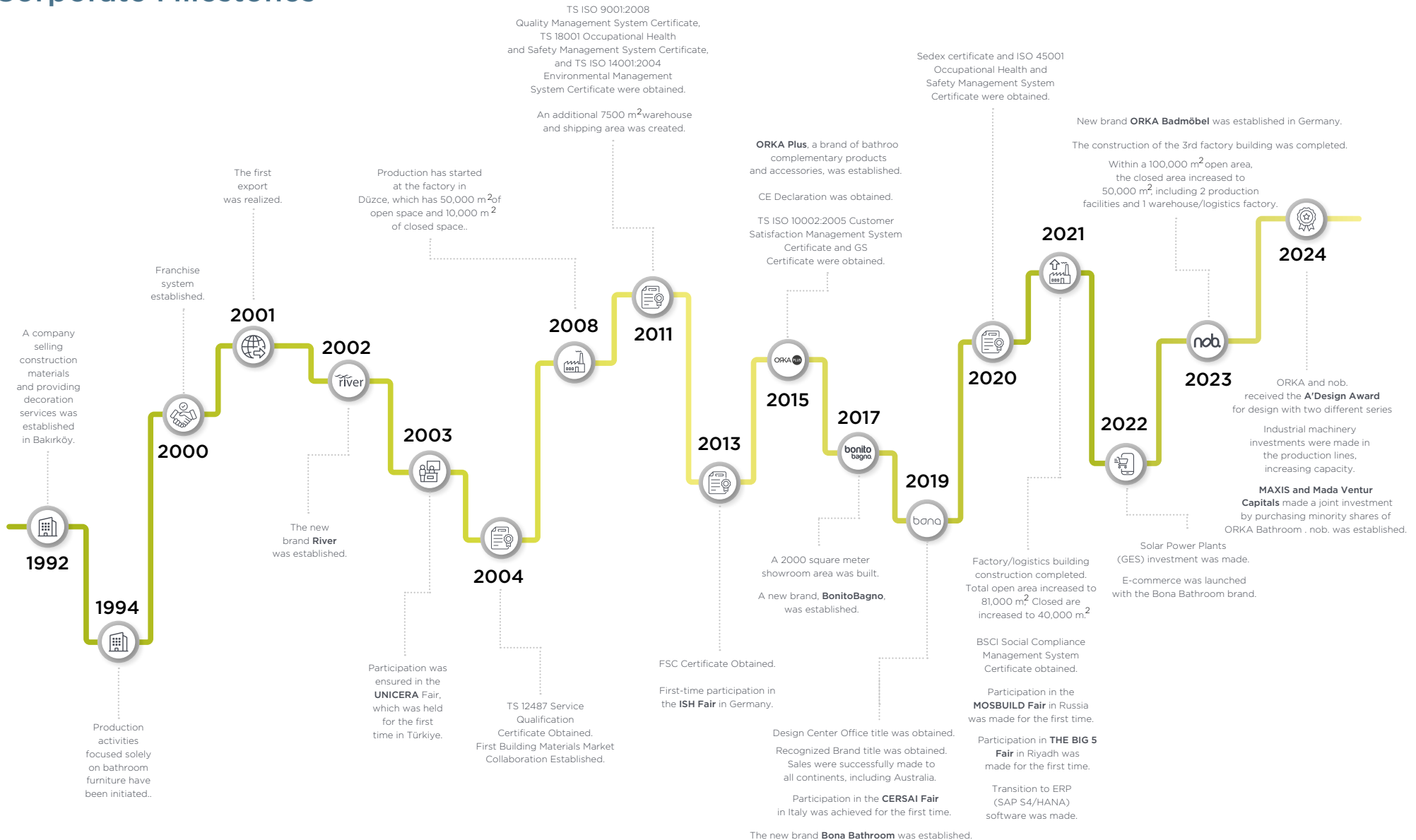
By directing all of its accumulated knowledge and experience toward equipping bathroom living spaces with functional, aesthetic and innovative furniture, ORKA achieved a position as a trend-setting brand in the industry. Combining an innovative design approach with high-quality materials and advanced production technologies, ORKA took determined steps to expand its success in the Turkish market to the international arena. Today, operating under the name ORKA Wood Products Industry Trade Limited Company the Company continues to strengthen its presence not only in Türkiye but also globally, positioning itself as a

strong and ambitious player in the bathroom furniture sector through its broad product range, modern production facilities, strong R&D team and global marketing strategies. Since its establishment, ORKA has remained committed to the principles of quality, trust and innovation, consistently delivering solutions that exceed customer expectations and redefining bathroom living spaces through the seamless integration of aesthetics and functionality.

Today, with its deep-rooted history and visionary approach, ORKA continues to move forward with confidence toward its goal of becoming a global brand, positioning itself among the leading companies shaping the future of the sector.



Corporate Milestones



Brands Within ORKA

The ORKA, RIVER, BONITO BAGNO, NOB and ORKA PLUS brands form the cornerstones of our sustainable growth strategy, each specifically positioned for different customer profiles and market segments. Each of our brands offers a unique value proposition in terms of design, quality, pricing, accessibility and customer experience.



Our main brand, ORKA, has a versatile product portfolio that appeals to a wide customer base. Our approach, optimised in terms of price-design-need balance, ensures a balanced distribution from the upper segment to the economic segment. The fact that the vast majority of products are shipped assembled speeds up the installation process and increases post-sales customer satisfaction. The ORKA brand carries the promise of being a “reliable manufacturer that makes design and quality accessible” to consumers.



River is our solution brand focused on disassembled products, positioned in the eco and super eco segments. It operates in chain and DIY store channels with high volume, fast inventory turnover, and shelf efficiency targets. The boxed/disassembled product structure optimizes logistics costs while providing flexible display and wide model access at points of sale. The strength of the RIVER brand comes from offering a budget-friendly price-performance balance without compromising quality standards.



Bonito Bagno is a flexible brand positioned in the mid-segment, focused on chain stores but also providing a regular product flow to its dealer network. Its assembled and disassembled options effectively adapt to different channel dynamics. It offers consumers an “accessible design” experience with a consistent understanding of quality. This flexibility enables the brand to achieve a strong position in both retail and distribution channels.



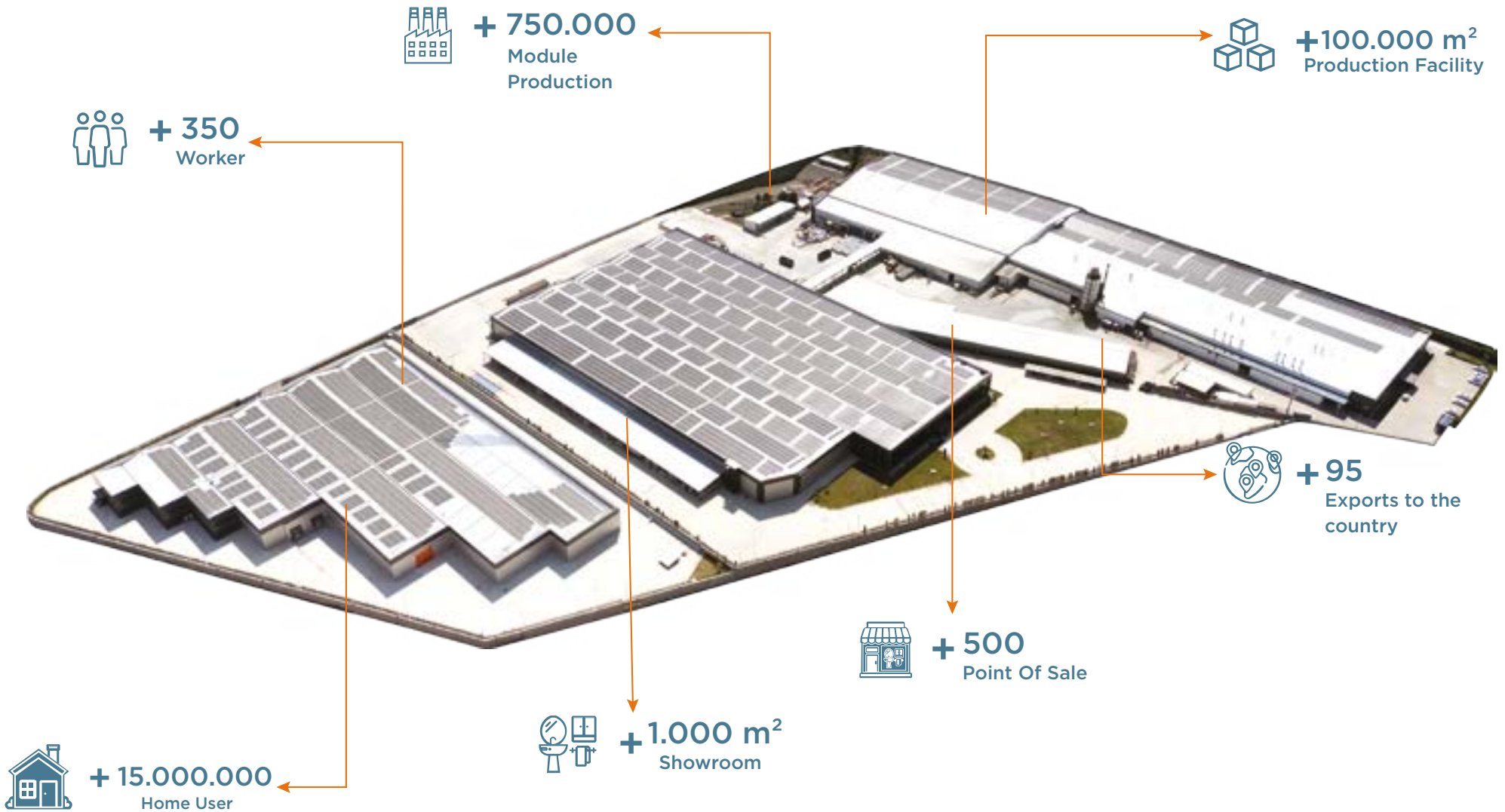
nob. is our distinguished design brand positioned in the premium segment. The collections are shaped through collaborations with world-renowned Turkish, Italian, and Japanese designers. Superior quality materials, attention to detail, and the standard of assembly and delivery make nob. collections more than just a product line; they become a showcase of design. nob. combines aesthetics, functionality, and prestige, creating a strategic point of reference in our brand’s global positioning.

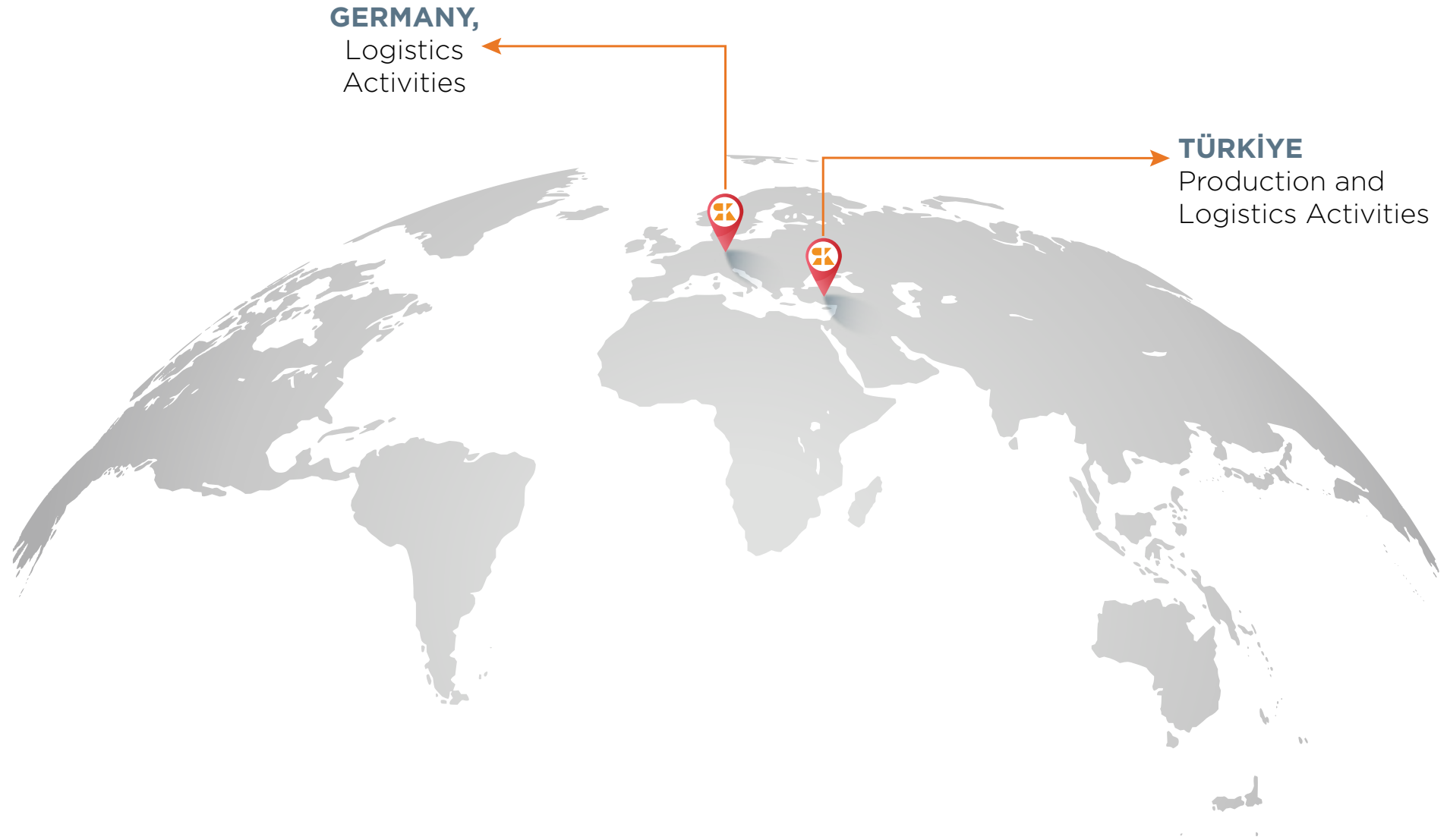


ORKA Plus represents our complementary product range encompassing bathroom accessories, sinks, and shower fixtures. Positioned near the mid-to-upper segment, this brand creates a holistic bathroom experience by ensuring color, texture, and form harmony with the main furniture series. With its wide product range extending to tooth-brush holders, towel holders, toilet paper holders, and faucet groups, ORKA Plus offers consumers a “complete solution from a single point.” In this way, it enriches product integrity while strengthening brand loyalty.



ORKA at a Glance





ORKA Bathroom carries out its production activities in its factory in Türkiye, while its logistics operations for Europe are managed through its warehouse in Germany. Thanks to this strategic positioning, supply chain efficiency is increased, carbon emissions are reduced, and contributions are made to sustainability goals.

Corporate Management

ORKA Bathroom's organisational structure comprises a multifaceted and integrated framework encompassing all core functions, including strategic decision-making, operational process management, digital transformation, production, sales, marketing, quality, finance, and human resources. This structure is designed to support the efficient use of resources, efficiency in business processes, and sustainable relationships with stakeholders, in line with sustainability goals. At the heart of the company's management structure are the General Manager and the Board of Directors; this structure is supported and implemented by various deputy general managers and directors. Key functions such as sales, marketing, strategic planning, production, information systems, human resources, finance, and quality management are managed through a multi-layered hierarchy supported by specialist managers, directors, and senior experts within each function. The division of labour between the Düzce production facilities and the Istanbul head office both increases operational efficiency and accelerates strategic management processes.

In particular, the sales and marketing departments establish an extensive marketing network with both domestic and international regional offices, while the order planning, logistics, production, and quality control teams support this strategy in the field.





Ömer Yılmaz
Chairman of the Board



Nalan Yılmaz
Deputy Chairman of the Board of
Directors and General Manager



Ayça Erborazan
Board Member



Soner Gedik
Board Member



Koray Doğançay
Board Member

Corporate Governance Approach

ORKA Bathroom builds its corporate governance approach on the principles of transparency, accountability, fairness, and responsibility. This approach strengthens the company's long-term success, sustainable growth, and capacity to create value for stakeholders.

The company's organizational structure is designed as an integrated system encompassing all core functions, from strategic decision-making processes to operational practices, digital transformation, production, sales, marketing, quality, finance, risk management, and human resources. This structure increases efficiency by ensuring the effective use of resources and supports the company in creating long-term value in line with its sustainability goals.

Board Of Directors

ORKA Bathroom's Board of Directors is the top management body that determines the company's strategic direction, ensures the implementation of corporate governance principles, and supports sustainable growth objectives.

The Board consists of members with diverse expertise and extensive sectoral experience, guiding the company's long-term value creation strategy. The Board's responsibilities include defining the company's strategic direction, making critical investment and growth decisions, systematically monitoring and managing risks, evaluating financial performance, and approving significant financial decisions.

The Board of Directors comprises 5 members in total: 2 women and 3 men. The 40% female representation reflects the company's approach to equality, inclusion, and diversity.

Management Structure

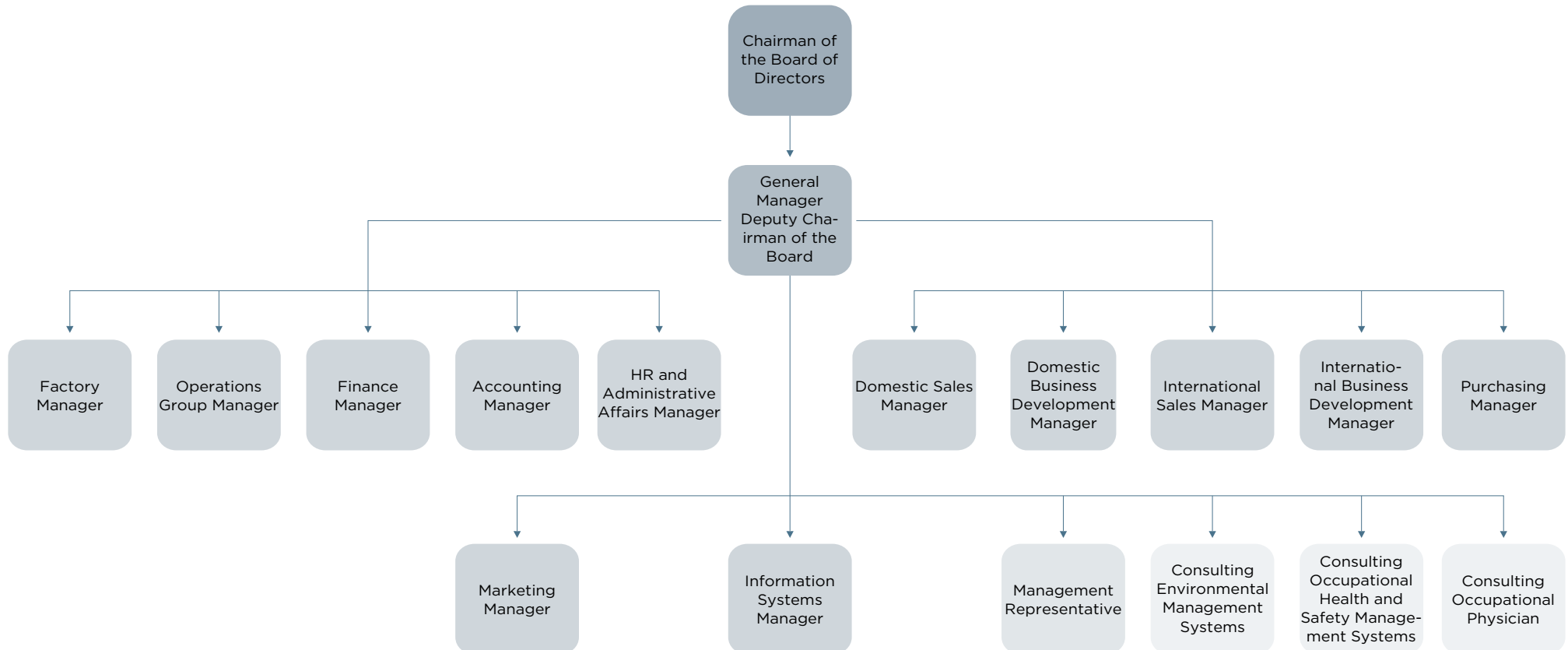
ORKA Bathroom 's corporate governance model is structured in line with the principles of transparency, accountability, and sustainability. The company's strategic decision-making processes are managed by the Board of Directors, and all corporate goals, including environmental and social responsibilities, are determined by this board.

The General Manager, reporting to the Board of Directors, is responsible for the integration of sustainability policies into business processes.

The management system is structured around the main business functions such as purchasing, sales and marketing, operations, finance, information systems and digitalization, human resources, and administrative

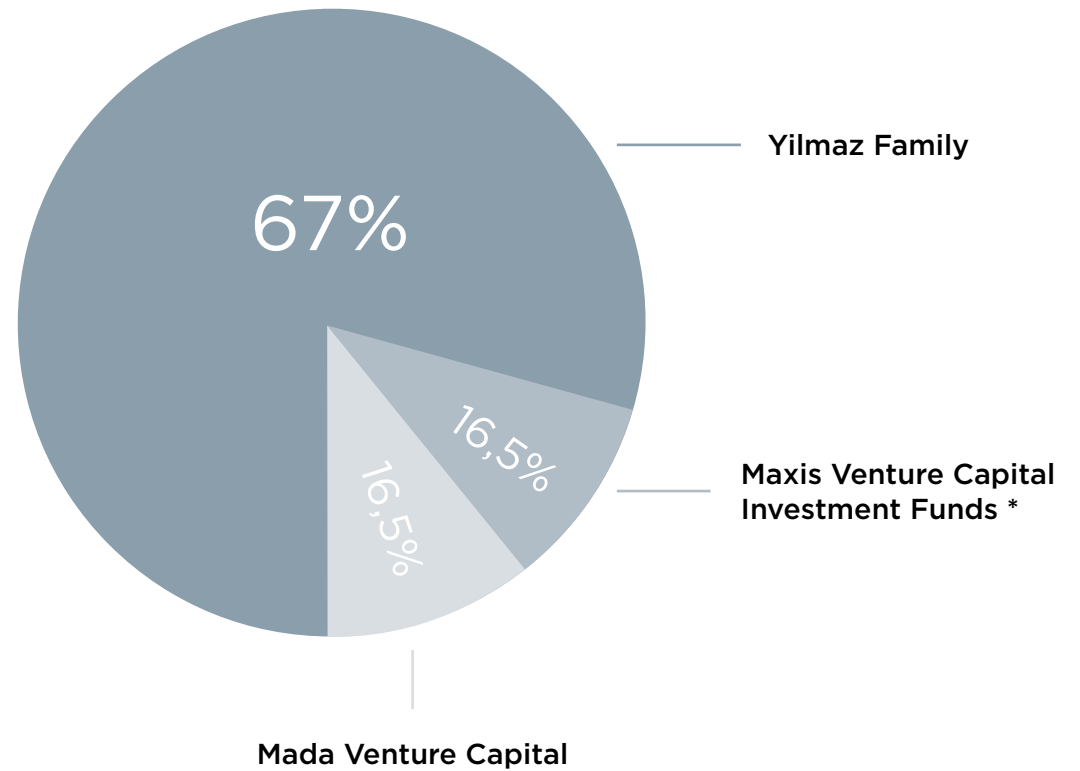
affairs and management systems. This structure ensures that the sustainability perspective is supported at both the operational and strategic levels.

With this governance structure, ORKA Bathroom aims to create long-term value, maintain corporate integrity, and strengthen sustainability-oriented decision-making processes.



Shareholding Structure

ORKA Bathroom achieved a strengthened partnership structure in 2024 with investments from Maxis Venture Capital Portfolio Management Inc. and Mada Venture Capital. Following these investments, approximately 67% of the Company's shares belong to the Yilmaz Family, 16.5% to Mada Venture Capital, and 16.5% to Maxis Venture Capital Portfolio Management. This new partnership structure has contributed to ORKA Bathroom's stronger positioning in global markets and the establishment of its sustainable growth strategy on solid foundations by bringing an international investment perspective to the company's management processes.



A Vision That Builds The Future



Vision

To become a preferred bathroom brand in the international market.

Mission

To be a leading company that produces fast solutions for bathroom needs with competent employees, solutions for bathroom needs.

By manufacturing bathroom and modular furniture to a high standard in modern facilities, and by ensuring customer satisfaction through the products and services offered. Through the products and services it offers.

To be a responsible and trustworthy company towards our employees, the environment and all our stakeholders. Reliable company towards our employees, the environment and all our stakeholders.



Bathrooms Produced with World Quality Standards



Award-Winning Design

NOTO Series – Bronze A' Design Award

ORKA Bathroom has once again proven its excellence in design by winning the Bronze A' Design Award in the Bathroom Furniture and Vitrified Design Category at the A' Design Award & Competition, one of the most prestigious competitions in the bathroom furniture industry, with its NOTO Series. Combining functionality and aesthetics, the NOTO Series reflects a modern design approach with its durable material selection and energy efficient, environmentally friendly mirror systems. ORKA Bathroom's award-winning series, which combines creativity, quality and sustainability principles, strengthens the brand's leading and innovative position in the industry.



RAITO Series - Excellence in Design Award

Nob. Bathroom's RAITO series, which combines aesthetics and functionality, is an innovative collection designed with inspiration from different regions around the world, emphasising material and colour harmony. This minimalist series, which adds elegance to bathrooms with its harmonious blend of select materials such as wood, metal and glass, has been awarded the Iron A' Design Award by the A' Design Award & Competition in the Bathroom Furniture and Vitrified Design Category. This award proves that the RAITO series offers a sustainable design approach, quality and aesthetic perfection all in one.



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2

POWER IN THE VALUE CHAIN



Governance And Economic Performance

Economic Value Added and Financial Data

ORKA Bathroom manages its financial strength in line with its sustainable growth objectives, integrating it with its understanding of environmental and social responsibility. Our company uses its resources in an efficient, transparent and accountable manner with a business model based on creating value for its stakeholders. In this context, the financial statements included in this section of our report reveal the economic implications of our activities, our investment capacity, our potential to achieve our long-term strategic goals and the financial foundations of our sustainability-focused investments. The financial data has been prepared in accordance with national and international accounting standards and reflects ORKA Bathroom's financial discipline, commitment to corporate governance principles, and determination to create long-term value.

Tax Policy and Transparency

Our company fulfils all its tax obligations in a timely and complete manner within the framework of legal regulations and strictly adheres to the principle of transparency in its financial reporting processes. ORKA Bathroom's tax policy is based on a management approach that is fair, compliant with the law and reinforces stakeholder confidence. In this regard, presenting financial and tax information in an accurate, clear and accessible manner is one of our primary commitments.

Amount of Tax Paid and Incentives Received;

In 2024, cash support of 1,612,183 TL was received from fairs supported by the Ministry of Economy of the Republic of Türkiye.

FINANCE HEADINGS	VALUES (01.01.2024-31.12.2024) TL
Distributed Economic Value	1,058,826,294
Tax Payments	74,663,581
R&D Innovation Investments	5,278,777



R&D, Innovation and Digitalization

ORKA Bathroom embraces R&D, innovation and digitalisation as strategic priorities, recognising them as key elements of sustainable growth in a global competitive environment. The company focuses on continuous improvement and technology investments with the aim of developing innovative solutions in its products and production processes, creating value that exceeds customer expectations, and minimising environmental impacts. Digital transformation applications increase efficiency while also strengthening data-driven decision-making processes.

Sustainable Production and Digital Transformation Investments

Our company has made significant investments to increase efficiency in production processes, reduce energy consumption, optimise resource use and accelerate digital transformation. These investments not only enhance operational excellence and quality but also directly contribute to our sustainability goals. The projects implemented create value in the areas of energy efficiency, industrial innovation, responsible production, climate action and decent work, in line with the United Nations Sustainable Development Goals (SDGs).

ORKA 360 Digital Transformation Program (SAP S/4 HANA) Project
SDG 4, SDG 8, SDG 12, SDG 13, SDG 16, SDG 17

THERMOLD ECOSURFACE PROJECT
SDG 9, SDG 12, SDG 13

FLEXIBLE FLOW CONVEYOR LINE PROJECT
SDG 8, SDG 12

ORKA DIGITAL TRACEABILITY AND TRACKING PROJECT
SDG 9, SDG 12

AUTOMATIC PAINT APPLICATION SYSTEM PROJECT
SDG 9, SDG 12

PACKAGING OPTIMISATION PROJECT
SDG 9, SDG 12, SDG 13

QUALITY AND R&D LABORATORY PROJECT
SDG 9, SDG 12, SDG 13

GREEN ENERGY TRANSITION PROJECT
SDG 9, SDG 12, SDG 13

ORKA 360 Digital Transformation Program (SAP S/4 HANA) Project

ORKA Bathroom, in line with its sustainable growth strategy, has integrated all its operations into a digital ecosystem, transitioning to the SAP S/4HANA system and integrating its production, sales, logistics, and finance processes, creating a data-driven and high-performance management infrastructure. This transformation has ensured the integrity of processes throughout the business, accelerated information flow, and strengthened decision-making mechanisms.

By bringing all business processes together on a single platform, manual data entry has been replaced by automated data flow, and process accuracy and traceability have been elevated to the highest level. Material flow, production orders, inventory management, and shipping processes have achieved complete digital harmonization, thus shortening decision-making times and increasing operational agility. Production planning processes are supported by real-time performance data, aligning them with a culture of continuous improvement. MRP (Material Requirements Planning). Thanks to the system, raw materials are supplied at the right time and in the right quantity, strengthening production continuity. Thanks

to the automated reporting infrastructure, productivity analyses are managed more effectively, accessibly, and integrated with decision support systems. The data-centric management approach has been extended throughout the organization with Power BI and SAP Dashboard integrations. Department-based KPIs can be monitored daily, and performance indicators have become measurable. Full data integrity has been ensured between sales, production, inventory, and shipment data, establishing a permanent knowledge-based decision-making culture.

Significant advancements have also been made in infrastructure and information security. Cloudbased backup systems and a centralized security infrastructure have increased data security and system continuity. Userbased transaction management has been implemented with authorization matrices, creating a controlled and sustainable digital ecosystem.

With this transformation project, ORKA Bathroom has strengthened process efficiency, contributed to environmental sustainability by saving energy and paper. Employee experience,

digital competencies, and corporate learning capacity have improved; transparency, accountability, and stakeholder trust have been further strengthened with a data-driven management approach.

This project supports ORKA Bathroom’s digitalization and sustainability vision, including SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Production and Consumption), SDG 13 (Climate Action), SDG 16 (Peace, Justice and Strong Institutions), and SDG 17 (Partnerships for the Goals).



THE FUTURE OF THE PROJECT

Having crossed a significant threshold in its digital transformation journey with SAP S/4 HANA, ORKA Bathroom

aims to further deepen its digitalization process in the coming years and transition to an “Industry 4.0 compliant, data-driven and customer-centric” business model. In line with this, the identified areas of development aim to advance both operational excellence and the capacity to create sustainable value.

As part of its digital factory transition process, the company plans to integrate its production equipment into IoT-based data collection systems. This will allow for the automatic analysis of energy consumption, downtime, and maintenance plans, and the management of production processes based on real-time data. To strengthen customer and dealer interaction, the integration of a digital dealer portal and customer platforms is targeted. Through this portal, dealers will be able to monitor order, stock, and shipment processes online. Thanks to digital approval workflows, offer, shipment, and warranty processes will become faster, more transparent, and more accessible. This will strengthen the customer experience and eliminate manual workload and time loss. Mobile application and e-transformation projects also

constitute another important step in the digitalization journey. Managing production tracking, maintenance records, e-signature, and e-invoice processes through mobile devices will increase the flexibility and data accessibility of field operations. With the mobile reporting and order entry application developed specifically for the sales team, it will be possible to respond to customer requests instantly.

One of the most strategic components of ORKA Bathroom’s future digital vision is the integration of data analytics and artificial intelligence technologies into business processes. By developing AI-supported models in the areas of demand forecasting, production optimization, and inventory rotation, both operational efficiency and resource utilization will be made more effective. With these areas of development, ORKA Bathroom continues its digital transformation not only as a technological investment but also as a holistic value creation strategy based on environmental efficiency, operational sustainability, and stakeholder satisfaction.



Thermold Ecosurface Project

The ORKA TherMold line is an innovative membrane coating technology that enables the production of high-quality surfaces on MDF without the need for paint or varnish. Implemented at the same production location, this line offers a more environmentally friendly, efficient and sustainable production approach compared to traditional MDF painting processes. The ORKA TherMold line does not completely replace existing paint processes, but rather adds a complementary production alternative with lower

environmental impact to the product portfolio. This technology has enabled the development of a production method that eliminates waste from paint applications; resource efficiency has been increased in the process, and environmental impact has been reduced by eliminating disposal requirements. Thus, while meeting different customer expectations with both painted and membrane-coated surface options, the sustainable production approach has also been strengthened.

The TherMold line investment is a tangible reflection of the company's sustainable production vision. The project directly contributes to Sustainable Development Goals (SDGs) 9 (Industry, Innovation and Infrastructure), 12 (Responsible Production and Consumption) and 13 (Climate Action). This technology reduces the environmental impact of production processes and creates a more sustainable value chain.



Flexible Flow Conveyor Line Project

Flexible Flow Conveyor Line The Project is designed to make semi-finished product transportation processes in the production area more efficient, safe and digitally controlled. Railmounted, electric conveyors integrated between conveyor systems enable semi-finished products to be flexibly transferred to different production lines.

Thanks to this intelligent transport infrastructure, transport times have been reduced, intermediate stock accumulation has been minimised, and the production flow has become more balanced and traceable. The use of flexible transport systems has significantly reduced damage caused by single transport systems, lowered waste rates, and increased worker safety.

Floor Conveyor Systems create a powerful synergy between operational efficiency and environmental sustainability in production, directly contributing to SDG 8 (Decent Work and Economic Growth) and SDG 12 (Responsible Consumption and Production).



ORKA Digital Traceability And Tracking Project

The ORKA Digital Traceability and Tracking Project is a transformation application that enhances operational sustainability by providing end-to-end digital data flow in production and logistics processes. Within the scope of the project, all stages from raw material entry to final product shipment have been made traceable using handheld terminals and a barcode/RFID labelling system. Raw materials and auxiliary materials are barcoded upon entry into the warehouse and scanned via handheld terminals, enabling real-time data transfer to the SAP system. This automatically updates stock records, location information, and lot numbers, eliminating manual entry errors. Materials sent to the production line are scanned again at the start of the process.

Production is linked to the production order, and process-based barcoded labels are

applied to the product at each workstation. At every stage of production, these labels are scanned using handheld terminals, and data such as which station the material was processed at, the time interval, and who processed it is transferred to SAP, thus ensuring real-time production traceability. In the event of a fire, stoppage or reprocessing requirement, the system automatically creates a record, facilitating root cause analysis of errors. At the shipping stage, completed products are scanned via barcode/RFID labels and integrated into the shipping plan. This ensures full synchronisation between warehouse stocks and production data. Thanks to real-time data flow, stock turnover has increased, the rate of faulty shipments has decreased, and complete transparency has been achieved in product movements. This digital infrastructure has optimised energy and resource use, reduced waste and scrap rates, and increased process accuracy.

The ORKA Digital Traceability and Tracking Project directly contributes to SDG 9 (Industry, Innovation and Infrastructure) and SDG 12 (Responsible Consumption and Production) by strengthening digitalisation in industrial processes.



Automatic Paint Application System Project

The Automatic Paint Application System Project ensures standard quality, resource efficiency and occupational safety in production processes thanks to a special robotic paint booth installed within the paint shop. Through a CNC-controlled system, paint applications have been freed from variability dependent on human intervention, achieving a homogeneous surface quality.

The automated system optimises chemical usage, reduces paint and solvent consumption, lowers emissions, and increases production speed. The enclosed booth structure minimises the risk of operators being directly exposed to chemicals, enhancing workplace safety.

This investment is a strategic step that supports both productivity and environmental sustainability goals in production processes, directly aligning with SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action).



ORKA Smartdesign Integrated Design Transformation

ORKA Bathroom has taken its digital transformation in product development and production processes one step further by transitioning from a 2D design system to an integrated 3D design infrastructure. With this transformation, the company has moved from a 2D design structure to the TopSolid 3D design platform.

The new system is not merely a software change; it has created a holistic transformation in terms of product design, data management, and production integration. Thanks to the 3D design environment, the geometric accuracy of products has been increased, and assembly and material analyses can now be simulated prior to production. This has shortened the design verification time and significantly increased the first-time-right production rate. Within the scope of the project, libraries of parts and components used in design were created, ensuring standardisation in product development processes. This allows designers to create repeatable, scalable, and traceable designs by utilising a common database.

Thanks to the TopSolid platform's integrated operation with machines in the production area, the machining programmes for the designed products can be transferred directly to the

production machines without manual intervention. CAD data is automatically converted into CAM data, eliminating manual programming errors, revision-related timeliness issues, and machinebased programme differences.

This digital integration has brought data integrity, speed and traceability to production planning processes. At the same time, it contributes to environmental and economic sustainability by preventing material waste, increasing labour productivity and shortening design time.

Compared to 2D design programme structures, TopSolid's 3D integration offers:

- Realistic visualisation,
- Collision and assembly control,
- Automatic dimensioning and production compatibility,
- Continuity in the design-production data flow, thereby strengthening ORKA Bathroom's digital engineering capacity. ORKA SmartDesign Integrated Design Transformation supports the company's approach to creating sustainable value based on innovation, quality, and resource efficiency; It directly contributes to SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production) and SDG 8 (Decent Work and Economic Growth).



Packaging Optimisation Project

The Packaging Optimisation Project has transitioned from a ready-made box supply model to a Z-Board sheet supply model, creating a system that produces according to demand. The carton machine commissioned as part of the investment has eliminated idle stock and stock costs, increased efficiency, and created additional employment opportunities. The use of FSC-certified materials has strengthened sustainable supply chain management. Reduced supplier dependency and logistics costs have made a significant contribution in terms of resource efficiency. The project is directly related to SDG 9 – Industry, Innovation and Infrastructure, SDG 12 – Responsible Consumption and Production, and SDG 13 – Climate Action.



Quality And R&D Laboratory Project

The Quality and R&D Laboratory Investment has significantly enhanced the capability for optimisation and improvement in production processes by expanding the scope of product quality, material durability, and environmental compliance testing. Thanks to the new laboratory infrastructure, raw materials, semi-finished and finished products are tested according to defined standards and procedures, thereby reliably verifying whether the expected quality level is met.

Laboratory testing not only ensures final product quality but also prevents unnecessary material and energy waste by detecting supplier-related errors at an early stage. This approach both increases resource efficiency and reduces the environmental impact of production processes. The test data obtained provides input for R&D work in product design and material selection, strengthening the learning organisation structure. This enables the delivery of products that exceed customer expectations in terms of quality standards.

This investment contributes to SDG 9 (Industry, Innovation and Infrastructure) and SDG 12 (Responsible Consumption and Production) targets, as well as SDG 8 (Decent Work and Economic Growth) through its capacity for continuous improvement and innovation.



Green Energy Transition Project

As part of the Solar Power Plant (SPP) Investment, a solar energy system with an installed capacity of 3000 kWe has been installed on the factory roof. Thanks to this investment, all of the factory's electricity needs are met from renewable sources, making production activities sustainable with green energy.

The SPP system significantly reduces the carbon footprint by eliminating emissions associated with fossil fuel consumption and minimises the environmental impact of the operation. This investment not only meets today's energy needs but also forms one of the key components of a future-oriented low-carbon production strategy. The company aims to expand its SPP investment by 2025 to increase its renewable energy capacity. This will strengthen energy independence and enable the implementation of a more resilient and environmentally friendly production model.

This investment directly aligns with SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action) targets, while also contributing to SDG 12 (Responsible Consumption and Production) targets.



“ SUPPLY CHAIN MANAGEMENT

In supply chain management, the principles of quality, sustainability and business ethics are prioritised. ORKA Bathroom develops long-term partnerships with its suppliers, ensuring environmental and social responsibility standards are upheld throughout all processes, from material procurement to logistics. This approach ensures both increased operational efficiency and the management of a reliable and sustainable supply network.



Sustainable Supply Chain Management

ORKA Bathroom has adopted a holistic approach aimed at reducing environmental impact, increasing resource efficiency, and supporting stakeholder development in its supply chain. Within this scope, improvement projects focused on efficiency, collaboration, and quality are being carried out in product and raw material supply processes.

As part of collaborative work with suppliers, our plastic and glass-based raw materials have been optimized to reduce material usage, and packaging waste and plastic consumption have been reduced through the reuse of supplier packaging materials. These improvements both increase resource efficiency and contribute to reducing the carbon footprint. Furthermore, with the fastener development project, product design and engineering solutions have been developed in collaboration with suppliers; thus strengthening sustainable product development processes. Through quality and technical training provided both at our factory and at supplier sites as part of supplier training programs, knowledge sharing has been increased, and quality standards have been improved sustainably.

In 2024, ORKA Bathroom took a significant step in its supply chain sustainability by implementing quality audits, as well as social compliance and basic sustainability audits, at 17 suppliers. With these audits, suppliers began to be evaluated in the areas of environmental performance, working conditions, occupational health and safety, human rights practices, and ethical trade. The audit results are integrated into the suppliers' development plans and followed up with regular monitoring processes.

This approach shows that ORKA Bathroom has created a sustainable business model in its supply chain that is based not only on product quality but also on the principles of social responsibility, environmental impact management, and stakeholder safety. With this practice, ORKA Bathroom directly contributes to the SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Production and Consumption), and SDG 17 (Partnerships for the Goals).



Customers

ORKA Bathroom aims to increase its effectiveness in international markets and strengthen its regional sales balance as part of its sustainable growth strategy. As of 2024, the company has strengthened its position in global markets by adding three new countries to its export portfolio: Mauritania, Barbados and Denmark, thus becoming a brand that actively exports to over 95 countries.

As a result of market development, customer relationship management and distribution network optimisation activities carried out throughout the year, total export volume increased by 20%. This growth has strengthened ORKA Bathroom's economic resilience while also supporting the market diversification and risk distribution targets at the heart of its sustainability strategy. When examined by continent, the European market maintained its dominant share of export revenues, while significant growth was recorded in Africa, Asia and North America.

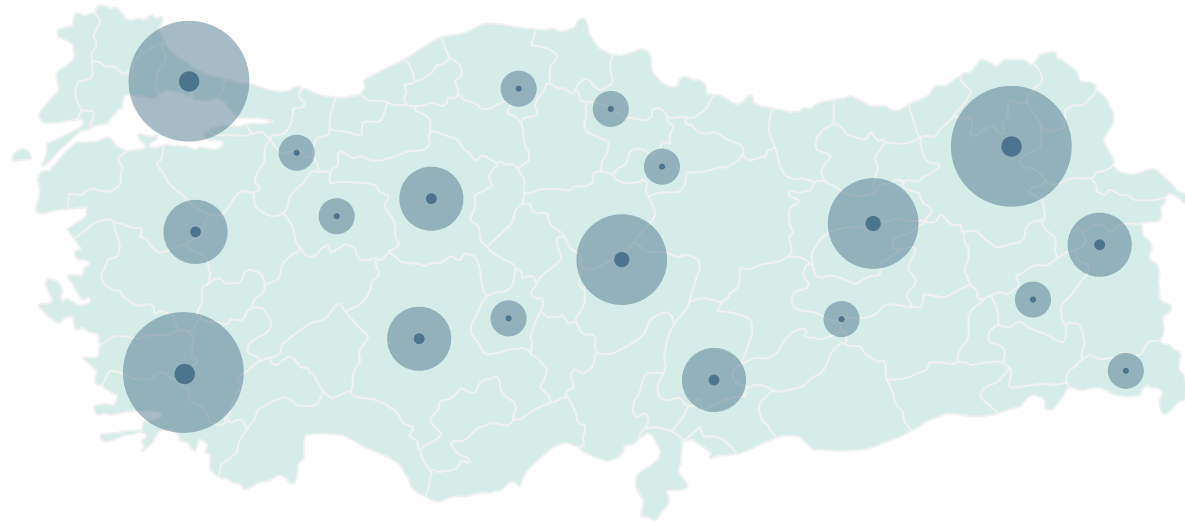
The continental growth rates for 2024 are as follows:

- Europe:** 43%
- Africa:** 50%
- America:** 48%
- Asia:** 9%

This performance demonstrates that ORKA Bathroom's sustainable growth vision is supported not only by financial results but also by the principles of regional balance, supply chain resilience and responsible market expansion.

Trusted In Over 95 Countries Worldwide Bathroom Brand





Dealers

With over 500 sales points and a dealer network covering all 81 provinces within the country, it provides consumers with fast and accessible services. While 41.3% of sales occur in the Marmara Region, the Black Sea (20.5%) and Central Anatolia (10.8%) regions also hold significant shares. Thanks to its extensive distribution network, innovative product portfolio and sustainable quality approach, ORKA is consolidating its leadership in the domestic market.

Sustainable Growth in the Domestic Market and Dealer Support Programmes

ORKA Bathroom aims to strengthen its dealer network and improve customer experience as one of the key elements of its sustainable growth strategy. In 2024, digitalisation and design-focused support programmes implemented within this scope have increased the operational efficiency of dealers and provided measurable improvements in service quality.

Digitalisation and Information Access:

The company has implemented digital content support to provide fast and accurate access to information at points of sale. Product technical specifications are supported by user-friendly short animations and step-by-step installation videos. This has facilitated sales teams' access to product information, reduced installation errors, and increased customer satisfaction.

Architectural Consultancy and Showroom Design

ORKA Bathroom provides architectural consultancy services to design dealer showrooms in a way that maximises the customer experience. During this process, it offers, the product-space compatibility is ensured by correctly establishing the measurement-material balance, and the efficiency of display areas is increased.

Thanks to this application, decision-making time during showroom visits has been reduced, and measurable increases have been achieved in conversion rates. These applications demonstrate that ORKA Bathroom integrates the principles of digital transformation, business partner development, and customer-focused innovation into its sustainable growth approach.

ОРКА

3

GOALS SHAPING THE FUTURE



Sustainability Structure

ORKA Bathroom Sustainability Policy

1. Our Sustainability Approach

At ORKA Bathroom, we embrace sustainability not just as a concept limited to environmental responsibility, but also as a holistic management approach that secures our company's long-term success, contribution to society, and ethical values. By considering environmental, social, and governance impact at every link in our value chain, we are committed to transforming our business model into a more resilient, fair, and innovative structure.

The European Union's Deforestation Control Regulation (EUDR), which came into force in 2023, mandates that wood and wood derivative products offered on the EU market must be guaranteed to be "not related to deforestation." At ORKA Bathroom, we prefer FSC® (Forest Stewardship Council) certified raw materials in our products. The use of FSC® certified wood contributes to the prevention of deforestation and also ensures our legal compliance in the EU market. In this regard, digital systems and document verification procedures are being developed to increase supply chain transparency and ensure product traceability.

Our corporate sustainability approach is aligned with national and global frameworks such as the United Nations' Sustainable Development Goals (SDGs), the European Green Deal, the Paris Climate Agreement, and Türkiye's 2053 Net Zero Emissions Target. At the same time, we follow a transparent, measurable, and continuously improving policy based on reporting standards such as GRI (Global Reporting Initiative) and TSRS (Türkiye Sustainability Reporting Standard).

2. Our Environmental Sustainability Policy

At ORKA Bathroom, we systematically monitor and reduce our environmental impact and develop preventive approaches to protect natural resources.

Our Goals and Commitments:

- **Energy efficiency:** We use highly energy-efficient technologies in our production facilities, monitor consumption and optimise it. In the medium term, we aim to increase our transition rate to renewable energy sources.
- **Combating climate change:** We monitor and report our carbon footprint and implement reduction plans. We comply with the Carbon Border Adjustment Mechanism (CBAM) and ISO 14064 standards.
- **Use of FSC® certified materials:** We prioritise FSC® certified raw materials in our products that comply with sustainable forest management principles.
- **Water management:** We make investments to reduce water consumption and evaluate grey water recovery systems to protect water resources.
- **Waste management:** We increase the proportion of recyclable waste, minimise hazardous waste and support the separation of waste at source.
- **Chemical management:** We limit the use of chemicals harmful to human health, such as VOCs and formaldehyde, and prefer environmentally friendly paints and coatings. With our closed-system paint system, we minimise our environmental impact.

3. Our Social Sustainability Policy

At ORKA Bathroom , we act with an awareness of our responsibility to our employees, suppliers, customers, and society. Social sustainability is not limited to protecting employee rights; it also means creating a fair, safe, inclusive, and ethical work culture. Our Core Principles and Commitments

Anti- Discrimination and Harassment Policy

Anti-Discrimination and Anti-Harassment Policy

- Discrimination based on any grounds such as race, gender, age, ethnicity, belief, physical disability, sexual orientation, marital status, political opinion, or social status is absolutely unacceptable.
- All forms of mobbing, verbal or physical harassment, threats, or intimidation are prohibited, and such violations will be immediately subject to disciplinary action
- Gender equality is observed in both recruitment processes and career development; women's leadership and representation are supported.

Human Rights Respect

- All activities are carried out within the framework of the United Nations Universal Declaration of Human Rights, ILO Labour Standards, and the United Nations Global Compact (UNGC).
- A zero-tolerance policy is implemented against child labour, forced labour, and modern slavery.
- Ensuring and maintaining decent working conditions in all employment relationships is considered a fundamental priority.

Ethical Conduct and Transparency

- Ethical Conduct Codes are established and made accessible within the company, applicable to all employees, suppliers, and business partners
- An ethics violation protocol is maintained against all unethical behaviors such as bribery, corruption, conflicts of interest, leaks, and self-serving behavior.
- The principle of transparency is observed in all internal decision making processes, and open information sharing with employees is encouraged.

Complaint and Feedback Mechanisms

- Anonymous complaint and reporting channels are established, accessible to every employee with confidence and based on the principle of confidentiality.
- All complaints are evaluated by Human Resources or the relevant Ethics Committee; investigations are opened when necessary, and the results are followed up.
- Employees are guaranteed not to face any retaliation for reporting violations.
- Internal communication is strengthened through employee satisfaction surveys, suggestion systems, and periodic feedback meetings

Training, Participation and Development

- All employees are provided with regular training on topics such as occupational health and safety, ethical rules, equality, diversity, and anti-harassment behavior.
- Career maps, rotation opportunities, leadership programs, and technical training are offered to support personal and professional development.
- Employees are supported by suggestion systems, committees, and working groups through which they can participate in decision-making processes.

Social Responsibility and Stakeholder Participation

- Sustainable relationships are established in the region where activities are carried out, and projects that provide social benefit are spearheaded (educational support, youth employment, environmental awareness projects, etc.).
- Contracts are made with suppliers that include ethical and social responsibility criteria, and compliance audits are carried out at regular intervals.
- Cooperation with local producers is adopted as a way of creating social added value.

4. Governance Our Policy

Our corporate governance approach is based on the principles of transparency, accountability, fairness, and responsibility. Our fundamental goal is to create a management structure that is strictly committed to ethical values, manages risks, and creates sustainable value.

Our Goals and Commitments:

- **Ethical principles:** We make ethical codes of conduct applicable to all our stakeholders, from our employees to our suppliers, and create a transparent reporting system where violations can be reported.
- **Stakeholder engagement:** We regularly analyze the expectations of all our stakeholders, including customers, employees, suppliers, the community, and public institutions, and integrate them into our strategies.
- **Data security:** We strengthen our information systems infrastructure to ensure the confidentiality of customer and employee data.
- **Sustainability committee:** We monitor and report on sustainability goals and evaluate performance through a committee established at the senior management level.
- **Compliance and legislation:** We conduct all our activities in full compliance with relevant environmental, occupational health and safety, labor law, and consumer rights legislation.

5. Monitoring, Reporting and Improvement

In line with our sustainability policy, the targets and performance indicators are reviewed annually and shared transparently with the public. Our reporting is based on GRI and TSRS standards, ISO 14064 carbon accounting methods, and relevant national indicators.

To ensure continuous improvement:

- Performance indicators are defined,
- Feedback mechanisms are established,
- The policy is updated based on stakeholder feedback.

6. Sustainability Our Commitment

At ORKA Bathroom, we aim to build a future that is in harmony with nature, people-oriented, and ethically based, by adopting the principle of sustainability in every area we operate in. This policy serves as a guide for all our employees, business partners, and stakeholders.

By making sustainability an indispensable part of our corporate culture, we will continue to be a pioneer of positive change in our sector.



Sustainability Committee

A Sustainability Committee has been established within ORKA Bathroom to implement, monitor, and report on the sustainability strategy.

The Committee is responsible for defining policies and objectives to improve environmental, social, and governance (ESG) performance. The Committee operates with participation from the Management Systems, Sales, HR and Administrative Affairs, Purchasing, Business Development, and Strategic Planning departments.

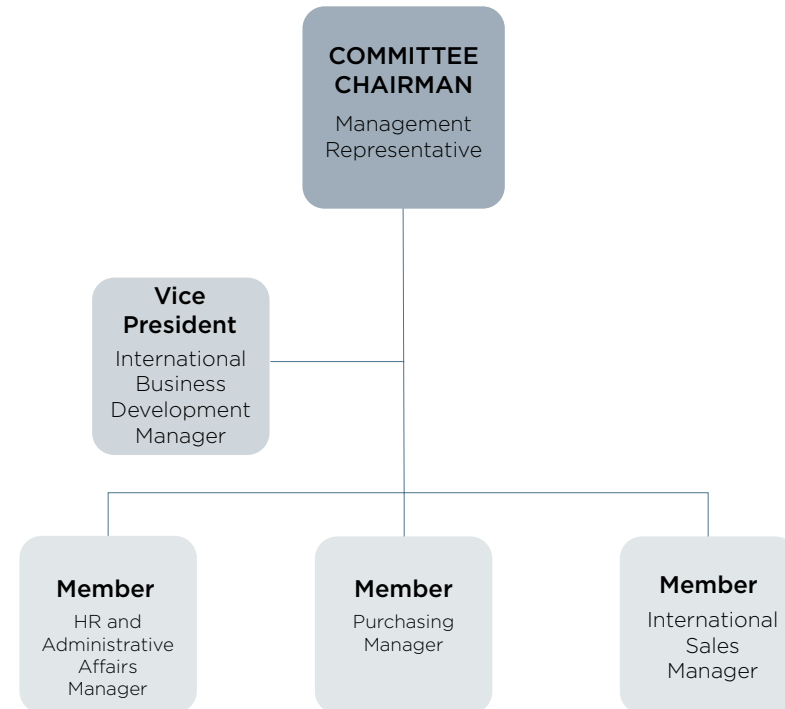
The Chair is held by senior management, and the coordination role is performed by the quality unit. The Chair coordinates the committee's work and presides over its meetings.

The Committee meets every six months with a simple majority of its full membership. It is required to meet with the Board of Directors at least once a year. Decisions are made by a simple majority of the members present.

Members are selected from among representatives from different units of the company, experts, and stakeholder representatives.

Committee decisions are recorded via a meeting minutes form on eBA. Once the recording process is complete, the information is automatically sent via email to the committee team, the Board of Directors, and those included in the information.

The Committee's work is conducted in accordance with the principles of transparency, continuous improvement, and stakeholder participation. This structure supports the institutionalization of ORKA Bathroom's sustainability management system and its compliance with GRI standards.



Sustainability Strategy And Priority Issues

Our company, basing its sustainability efforts on the principles of transparency and accountability, has adopted a “double materiality” approach in line with national/international reporting frameworks such as the Türkiye Sustainability Reporting Standard (TSRS), the Global Reporting Initiative (GRI), and the European Sustainability Reporting Standards (ESRS). Within this scope, we systematically evaluate our sustainability impacts, risks, and opportunities throughout our entire value chain, from raw material procurement to production processes, distribution, and the end of the product’s lifecycle. Accordingly, priority issues have been determined by considering the sectoral priorities of the furniture industry, the global sustainability agenda, the United Nations Sustainable Development Goals (SDGs), and national legislation requirements. ORKA Bathroom considers the Net Zero Emissions target set by the Republic of Türkiye for 2053 as one of the fundamental building blocks of its corporate sustainability strategy. Within this vision, we are taking concrete steps to reduce carbon emissions in our production processes and prioritizing energy efficiency and renewable energy investments. In particular, our investments in solar power plants (SPPs) and the integration of low-carbon production

technologies are among our strategic actions contributing to this goal. In addition, thanks to greenhouse gas emission inventory studies conducted in accordance with the ISO 14064 standard, we determine our targets by analyzing our emission sources in detail. The monitoring and performance evaluation of these targets are followed by our corporate sustainability committee. With the Turkish Climate Law, which came into effect in 2025, the obligations of companies regarding the net-zero target and the reduction of carbon emissions have become clearer. As ORKA Bathroom, we are strengthening our corporate carbon management infrastructure to fulfill our obligations under this law, and we are proactively working on greenhouse gas reporting, reduction planning, and integration into the Emissions Trading System (ETS). In this regard, low-carbon transformation practices are being developed not only within our company but also throughout our entire value chain. A climate-focused decision-making approach is adopted in all processes, from supplier selection to product design. This approach is of strategic importance both in terms of full compliance with national climate policies and long-term competitive advantage.



Stakeholder Analysis

Stakeholder Engagement Process

The analysis process was based on stakeholder opinions. For this purpose, both internal stakeholders (management staff, office personnel (those working in management, planning, engineering, finance, HR, sales, etc.) and field personnel (employees working in the production line, maintenance and repair, logistics or technical operations) and external stakeholders (customers, suppliers, business partners) were included in the process. The survey was administered to all stakeholder groups with the same content. This process was carried out in the form of an online survey.

Data obtained from surveys were evaluated on two axes according to TSRS materiality criteria:

Impact on the Business:

The impact of the issue on financial and operational results.

Impact on Stakeholders:

The reflection of the issue on stakeholder expectations in terms of environmental, social and economic impacts.

Very High Priority Issues:

10 – 8,50

Very Important Issues:

8,49 – 8,00

Important Issues:

7,99 – 7,43

CRITICALLY IMPORTANT TOPICS

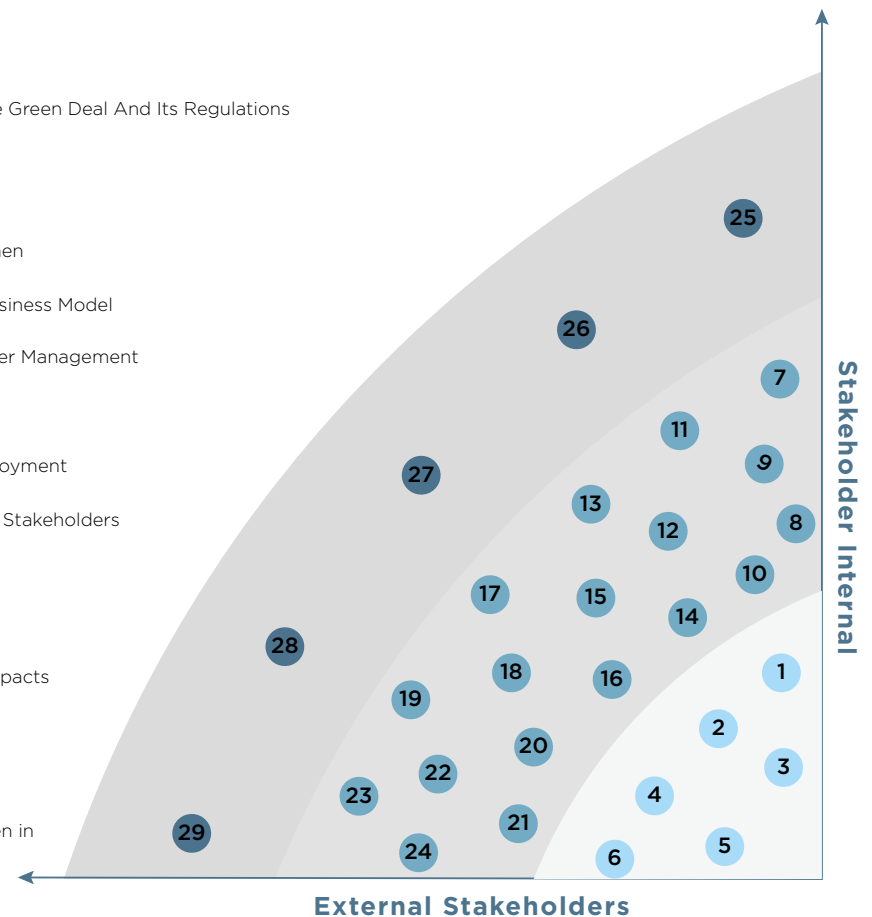
- 1 Brand Value
- 2 Occupational Health and Safety
- 3 Customer Satisfaction
- 4 Data Security
- 5 Compliance With The Green Deal And Its Regulations
- 6 Energy Efficiency

MEDIUM PRIORITY ISSUES

- 7 Waste Management
- 8 Risk Management
- 9 Equal Opportunities
- 10 Supply Chain Quality
- 11 Workers' Rights
- 12 Ethics and Transparency
- 13 Compliance with National and International Legislation
- 14 Gender Equality
- 15 R&D and Innovation
- 16 Employment of Women
- 17 Circular Economy Business Model
- 18 Water and Wastewater Management
- 19 Green Procurement
- 20 Contribution to Employment
- 21 Communication with Stakeholders
- 22 Quality Training
- 23 Green Investments
- 24 Indirect Economic Impacts

IMPORTANT TOPICS

- 25 Employee Engagement and Well-being
- 26 Biodiversity
- 27 Digitalization
- 28 Climate Change
- 29 Percentage of Women in Senior Management



Stakeholder Engagement Process

The global sustainability agenda is shaped by the Sustainable Development Goals (SDGs) set by the United Nations; combating climate change, efficient use of resources, inclusive growth, equitable working environments, and innovation-driven industrialization are gaining priority, and sectors are undergoing a transformation process accordingly. The furniture sector is among the sectors directly affected by global sustainability trends, both due to the energy, raw material, and logistics requirements of its production processes and its high export potential. In particular, the European Green Deal imposes new obligations on furniture manufacturers regarding carbon footprint management, circular economy practices, and supply chain transparency. The prioritization analysis conducted in this context has clarified the issues that need to be focused on in order to maintain a competitive advantage in both national and international markets and to contribute to the SDGs.

Issues of very high importance (between 10 and 8.50 points) consist of strategic topics that directly affect our company's reputation, legal compliance capacity, and market position. "Brand Value", "Occupational Health and Safety", "Customer Satisfaction", "Data Security" and "Compliance with the Green Deal and its regulations" stand out in this group. These issues are directly related to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Production and Consumption) and SDG 13 (Climate Action). Protecting brand value and ensuring customer satisfaction are critical, especially in the furniture sector, for creating

long-term customer loyalty and a high-quality perception, and are achieved through the use of sustainable materials and design innovations.

This is supported. Occupational health and safety strengthens both productivity and social responsibility profiles by preventing workplace accidents on production lines and increasing employee well-being. Very important issues (between 8.49 and 8.00 points) are those that increase our sustainable production capabilities, reduce our environmental impact, and strengthen social benefit. Energy efficiency, waste management, and the circular economy business model are aligned with SDG 7 (Accessible and Clean Energy), SDG 12, and SDG 13, ensuring the efficient use of raw materials used in furniture production, reducing waste rates, and promoting recyclable designs. Social issues such as equal opportunity, gender equality, women's employment, and workers' rights are related to SDG 5 (Gender Equality), SDG 8, and SDG 10 (Reducing Inequalities) and contribute to the retention of a qualified workforce in the sector. R&D and innovation investments are critical for both SDG 9 and international competitiveness through design diversity, functional product development, and the use of sustainable materials. Furthermore, supply chain quality, green procurement policies, and water and wastewater management are crucial in ensuring the environmental standards required for furniture exports to the European Union market.

Key issues (between 7.99 and 7.43 points) play a complementary role in terms of long-term strategic development and the capacity to create social impact in the furniture sector. "Employee Engagement

and Well-being" supports the retention of a skilled workforce and a reduction in employee turnover rates, while "Biodiversity" and "Climate Change" contribute to the sustainable management of natural resources used in furniture production. This is of great importance. "Digitalization" offers opportunities for automating production processes, tracking supply chains, and strengthening customer relationships; while "the proportion of women in senior management" brings different perspectives to decision-making processes by increasing diversity at the management level.

In conclusion, this prioritization analysis serves as a strategic roadmap for the furniture sector to adapt to the global sustainability transformation, make concrete contributions to the SDGs, and maintain its competitive advantage within the framework of the Green Deal. Very high priority issues will be at the heart of our short and medium-term strategic plans; very important issues will be supported by continuous improvement and innovation-focused activities; and important issues will be addressed as complementary steps to increase the resilience of the sector in the long term. Thus, a holistic approach will be adopted that is consistent with both the expectations of our stakeholders and the global sustainability agenda.



Risk And Opportunity Management

1. Energy Efficiency, Energy Costs, and Carbon Tax Risks- High Priority

Risk Name: Energy Efficiency, Energy Costs, and Carbon Tax Risk.

Risk Description: Insufficient energy efficiency practices, high energy consumption, and rising energy prices may increase production costs, leading to carbon emissions exceeding targets. Furthermore, expected future carbon taxes and HSDM obligations could further increase costs, causing the company to deviate from its environmental sustainability goals.

Current Impact of Risk: The presence of energy intensive activities in production processes limits current energy efficiency. However, modernization of process equipment, energy-efficient motor and lighting applications, compressed air optimization, and operational improvements have resulted in a gradual decrease in energy consumption rates. Currently, there are no significant problems in terms of energy costs and carbon taxes.

Future Impact of Risk: Failure to make necessary energy efficiency investments is expected to lead to increased energy costs, and the introduction of carbon taxes and HSDM obligations is expected to raise production costs. This could result in decreased environmental performance, non-compliance with regulations, and weakened competitiveness in the long term.

Financial Impact: Inefficient energy use and rising energy prices can increase production costs. Carbon taxes and border carbon regulations can increase financial liabilities, negatively impacting profitability. In the long term, it can negatively affect the company's financial resilience and competitive advantage.

Strategy and Resilience (Work Done):

- Energy-efficient motors, LED lighting systems, and automation-supported control systems have been implemented to reduce energy consumption.
- Compressed air optimization and energy monitoring projects are being implemented.
- The existing solar power plant is actively used, and the rate of renewable energy use is being increased.
- Carbon footprint reduction strategies and energy efficiency projects are being continued.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the medium and long term.

Risk Type: Transition risk

Financial Items Affected: Production costs, energy expenses, carbon taxes, profitability.

Business Model and Place in the Value Chain: Production processes, supply chain management and energy consumption.



2. Supply Chain Disruptions - High Priority

Risk Name: Supply Chain Disruption Risk

Risk Description: Natural disasters, political instability, or logistical disruptions can lead to disruptions in the supply chain.

Current Impact of Risk: There is currently no significant problem in the supply chain.

Future Impact of Risk: In the medium term, disruptions in the supply chain may affect production processes.

Financial Impact: Supply chain disruptions may increase production costs and lead to revenue loss.

Strategy and Resilience (Studies Conducted): Resilience is increased through dual-source supplier structures, logistics optimization, and risk management strategies.

Referenced Scenarios: RCP 2.6, RCP 4.5 RCP 8.0

Risk Maturity: It is expected to be effective in the medium and long term.

Risk Type: Physical and Transition risk.

Financial Items Affected: Production costs, revenues.

Business Model and Place in Value Chain: Supply chain and logistics processes.



3. Loss of Reputation and Brand Value - High Priority

Risk Name: Reputation and Brand Value Risk

Risk Description: Lack of environmental and social responsibility can damage brand reputation.

Current Impact of Risk: There are currently no significant problems regarding reputation and brand value.

Future Impact of Risk: In the medium term, lack of environmental and social responsibility may affect brand reputation.

Financial Impact: Loss of reputation may lead to customer loss and decreased revenue.

Strategy and Resilience (Work Done): Resilience is increased through social responsibility projects, transparent reporting, and stakeholder engagement strategies.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the medium and long term.

Risk Type: Transition Risk

Financial Items Affected: Revenues, customer loyalty

Business Model and Place in the Value Chain: Marketing, sales, and customer relations



4. Increase in Forest Fires- High Priority

Risk Name: Forest Fires and Raw Material Access Risk

Risk Description: Rising temperatures, drought, and extreme weather events due to climate change are increasing the frequency and intensity of forest fires worldwide and in Türkiye. This situation can lead to a decrease in the supply of wood and wood derivative products, which are the basic raw materials of the furniture industry, longer supply times, and price fluctuations.

Current Impact of Risk: Regional forest fires in recent years have caused seasonal fluctuations in raw material supply. Supply risks increase, especially when the availability of materials sourced from certified and sustainable sources (e.g., FSC) decreases.

Future Impact of Risk: The continued increase in forest fires may lead to a decrease in forest resources and difficulties in obtaining sustainable raw materials in the long term. This situation may create disruptions in production planning, increase supply chain costs, and negative impacts on employment.

Financial Impact: Decreased raw material supply may lead to increased supply costs, decreased production volume, and reduced profitability. In addition, a shift towards imported raw materials may increase foreign currency-based costs.

Strategy and Resilience (Work Done): ORKA does not limit its responsibility towards nature to only raw material supply, but also carries out social projects that contribute to the protection of the ecosystem.

A sapling is planted on the birthday of each employee, and within this scope, the “Memorial Forest” project will be continued with the participation of personnel and their families in the area allocated by the governorship.

Priority is given to FSC certified forest resources in product supply, and sustainable forest management principles are adopted in the supply chain. In addition, the optimization of raw material use is aimed with waste management, recycling and material efficiency practices.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

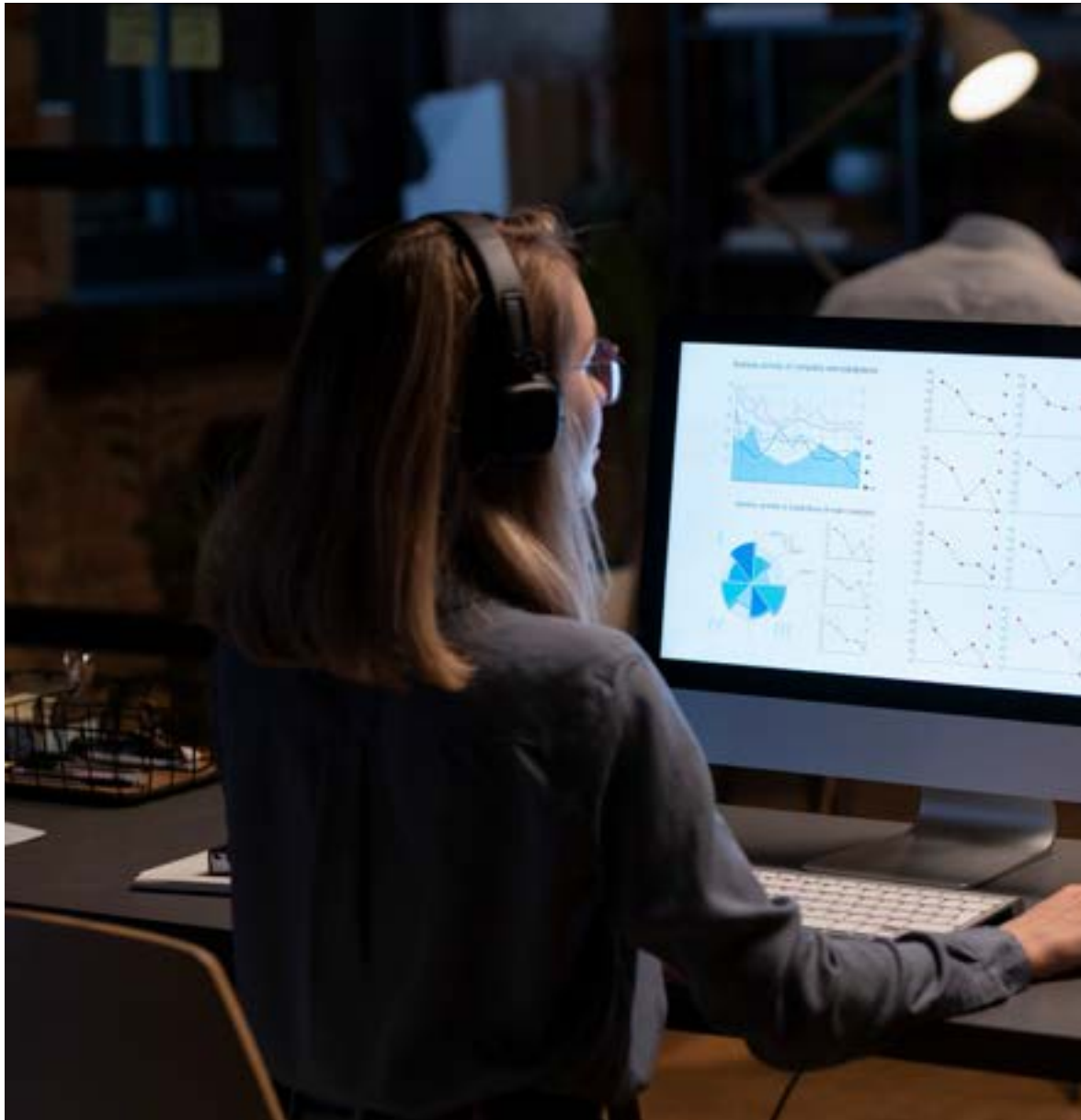
Risk Maturity: Expected to be effective in the medium and long term.

Type of Risk: Physical Risk

Financial Items Affected: Purchase costs, production expenses, employment costs

Business Model and Place in the Value Chain: Raw material supply, production processes, supplier management





5. Data Security - High Priority

Risk Name: Data Security and Cyber Attack Risk

Risk Description: Increasing digitalization and data volume increase the risk of cyber attacks, data leaks, and misuse of personal data. This can lead to both legal sanctions and reputational damage.

Current Impact of Risk: While there is a strong information security infrastructure and policy, the need for continuous updating and improvement continues due to the diversification of cyber threats.

Future Impact of Risk: As cyber threats become more complex in parallel with technological developments, the organization's operations, customer data, and business continuity may be negatively affected.

Financial Impact: In the event of a data breach, legal penalties, operational disruptions, customer loss, and revenue losses due to reputational damage may occur.

Strategy and Resilience (Work Done): Information security processes are carried out in compliance with the ISO 27001 standard, and the certification process is ongoing as of the reporting period. Regular penetration tests, data backup, and disaster recovery plans are implemented. KVKK (Personal Data Protection Law) processes are actively managed. Multi-factor authentication and data encryption technologies are used in critical systems.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the short and medium term.

Risk Type: Transition Risk

Financial Items Affected: Operational expenses, penalties, loss of revenue and reputation.

Business Model and Place in the Value Chain: Information technology infrastructure, customer data management, digital operations, legal compliance processes.

6. Sustainability Our Commitment - High Priority

Risk Name: Customer Satisfaction and Loyalty Risk

Risk Description: Decreased customer satisfaction can lead to customer loss, weakening of brand reputation, decreased sales, and difficulty in acquiring new customers. This can have negative effects on brand loyalty and competitiveness in the long term.

Current Impact of Risk: While customer satisfaction indicators are generally positive, the expectation levels of different markets vary. In particular, expectations have increased among international customers regarding sustainable production, carbon footprint, packaging policy, and product recyclability. Lack of communication and transparency in these areas can sometimes limit satisfaction levels.

Future Impact of Risk: Customer expectations are expected to continue to increase rapidly in the areas of sustainability, ethical production, and environmental awareness. Inadequacies in these areas may reduce customer loyalty, decrease the rate of preference in export markets, and damage brand reputation.

Financial Impact: Customer loss can lead to decreased sales revenue, increased marketing expenses, and decreased profitability. In addition, the cost of acquiring new customers may increase, putting pressure on the marketing budget.

Strategy and Resilience (Work Done): Regular customer satisfaction surveys are conducted, and the results are shared with the relevant departments. Complaint management processes have been standardized within the scope of the ISO 10002 Customer Satisfaction Management System. Internal process communication and customer feedback systems have been digitized to respond to customer requests more quickly. Sustainability-themed customer communication projects (e.g., environmentally friendly packaging, use of FSC products, carbon reduction information) have been implemented.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the short and medium term.

Risk Type: Transition Risk

Financial Items Affected: Sales revenue, marketing expenses, customer acquisition costs

Business Model and Place in the Value Chain: Marketing, after-sales services, brand management



7. Water Risk- Medium Priority

Risk Name: Water Supply and Quality Risk

Risk Description: Drought, depletion of water resources, and pollution can have negative impacts on the overall ecosystem balance, landscape irrigation activities, and water use in administrative areas.

Current Impact of Risk: Since there are no processes that directly use water in the production processes, the water risk is limited from an operational perspective. However, drought conditions due to climate change can periodically affect the amount of water obtained through rainwater harvesting.

Future Impact of Risk: In the long term, changes in precipitation patterns caused by climate change may reduce rainwater harvesting efficiency. This may necessitate additional measures in garden irrigation and domestic water supply.

Financial Impact: Potential problems related to water supply and quality do not directly affect production costs. However, long-term drought or changes in legal regulations may necessitate investment in alternative water sources.

Strategy and Resilience (Studies Conducted): ORKA utilizes the water it collects with rainwater harvesting systems in its facilities for garden irrigation and domestic use. In addition, automated irrigation systems, periodic leak checks, and personnel awareness programs are being implemented to prevent water waste. In the future, the goal is to establish water efficiency monitoring indicators and increase reuse rates.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the medium and long term.

Type of Risk: Physical risk

Financial Items Affected: Maintenance and infrastructure investments, environmental compliance costs

Business Model and Place in the Value Chain: Facility operations, environmental management processes



8. Occupational Health and Safety - Medium Priority

Risk Name: Occupational Health and Safety Risk

Risk Description: Workplace accidents and health problems can affect employee productivity and workforce.

Current Impact of Risk: There are currently no significant problems regarding employee health and safety.

Future Impact of Risk: In the medium term, workplace accidents and health problems may affect employee productivity.

Financial Impact: Employee health and safety problems may increase workforce loss and healthcare costs.

Strategy and Resilience (Studies Conducted): Resilience is increased through occupational health and safety training, ergonomic arrangements, and health support programs.

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to have an impact in the short, medium, and long term.

Risk Type: Transition Risk

Financial Items Affected: Labor costs, healthcare expenses

Business Model and Place in the Value Chain: Human resources and operational processes

9. Risk of Employing Skilled Personnel - Medium Priority

Risk Name: Skilled Personnel Recruitment Risk

Risk Description: Decrease in skilled personnel recruitment in the future, decrease in production efficiency, increase in production waste rates

Current Impact of Risk: No significant problem has been identified.

Future Impact of Risk: Loss of talent, decrease in daily production quantities, decrease in customer satisfaction.

Financial Impact: Increased recruitment and training costs, increased production costs, decreased profitability

Strategy and Resilience (Work Done): Establishment of workshops for skilled personnel development within the company, university collaborations, establishment of suggestion and reward systems

Referenced Scenarios: RCP 2.6, RCP 4.5, RCP 8.0

Risk Maturity: Expected to be effective in the medium and long term.












Risk Type: Transition Risk

Financial Items Affected: Production costs, profitability, personnel expenses, training costs

Business Model and Place in the Value Chain: HR and production processes



Objectives

SUBJECT	AIM	SDG
Environmental Sustainability	To reduce Scope 1 and 2 emissions by 10% by 2030, based on the carbon footprint values for 2024.	 
Environmental Sustainability	To establish the infrastructure for a water efficiency management system.	 
Environmental Sustainability	To increase the number of FSC-certified product models by 50% by 2030 compared to 2024 levels.	 
Environmental Sustainability	By 2025, we aim to implement a supplier sustainability survey, increasing the number of surveyed suppliers by 10% each year compared to the previous year.	
Social Sustainability	To repeat the stakeholder materiality survey every two years.	
Social Sustainability	To increase the annual hours of education per capita by 20% by 2030, based on a 2024 baseline year.	
Governance Sustainability	To complete ISO 27001 certification by the end of 2025.	
Financial Sustainability	To increase revenue from sustainable products by 20% by 2030, based on a 2024 baseline year.	

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4

RATIONAL USE OF RESOURCES





ENVIRONMENTAL PERFORMANCE

BIODIVERSITY

ORKA Bathroom considers the efficient use of natural resources and the protection of ecosystems in its production processes as fundamental sustainability priorities. The company contributes to the conservation of biodiversity and the sustainable management of forest ecosystems by using FSC® (Forest Stewardship Council) certified raw materials in the procurement of forest-derived products.

FSC®

ORKA Bathroom integrates its environmental sustainability approach into every stage of its production and supply processes. In this context, it operates with FSC® (Forest Stewardship Council) certification, which documents the responsible management of the forest products used. The FSC® certificate guarantees that the protection of forest resources, the support of biodiversity, the respect for the rights of local communities, and sustainable forest management practices are carried out in accordance with international standards. ORKA Bathroom aims to reduce its environmental impact and contribute to the conservation of natural resources by using FSC® certified products. This approach guarantees not only the use of sustainable raw materials but also transparency and ethical responsibility in the supply chain. The preference for FSC® certified products, when supported by waste management and recycling processes, helps minimize the environmental impact of production processes in line with circular economy principles. Furthermore, thanks to the FSC® certification, ORKA Bathroom demonstrates to its customers and stakeholders that it offers sustainable and environmentally friendly products; increases environmental awareness; and sets an example in the sector. Accordingly, the company plans to further strengthen its sustainability goals by expanding its FSC® certified product portfolio in the future.

Energy Consumption And Management

At ORKA, in the production of bathroom furniture, we approach not only design and quality with equal sensitivity, but also the environmental impact of our production processes. In 2024, we implemented modern automation systems in our production lines to increase energy efficiency. Thanks to our solar power plant investments, we meet 100% of our total electricity needs from renewable sources, reducing our carbon footprint and strengthening our responsibility to nature.

I-REC

The company has received the IREC Self-Consumption Certificate for the last 6 months of 2024. This certificate confirms that the energy used in its production facilities is sourced from renewable sources and directly contributes to the company's goals of reducing its carbon footprint and increasing the use of sustainable energy.



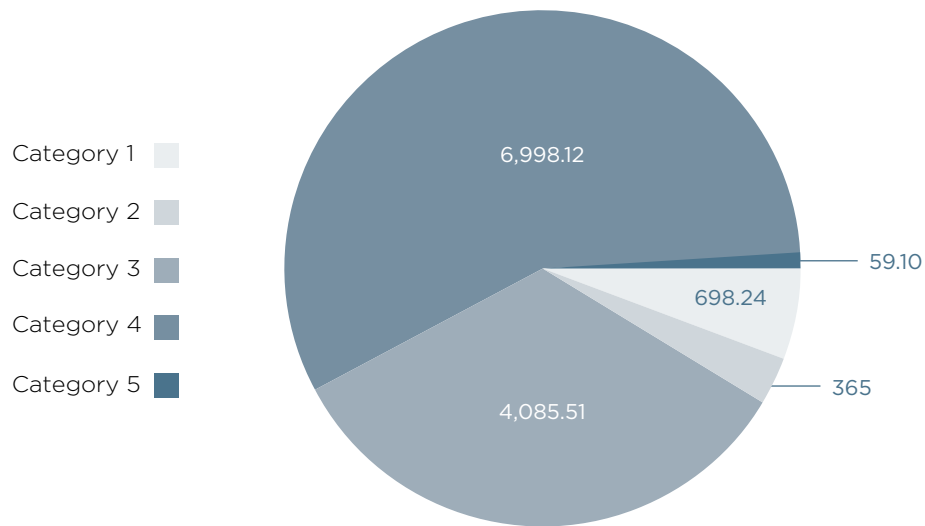
Emission Management

In the greenhouse gas inventory study conducted under the ISO 14064-1 standard, direct and indirect emissions were classified and calculations were made according to the relevant categories. Category 1 evaluated emissions from stationary combustion sources such as natural gas and generator use, and from mobile combustion sources such as diesel and gasoline consumed in company vehicles, as well as emissions from refrigerant gas leaks.

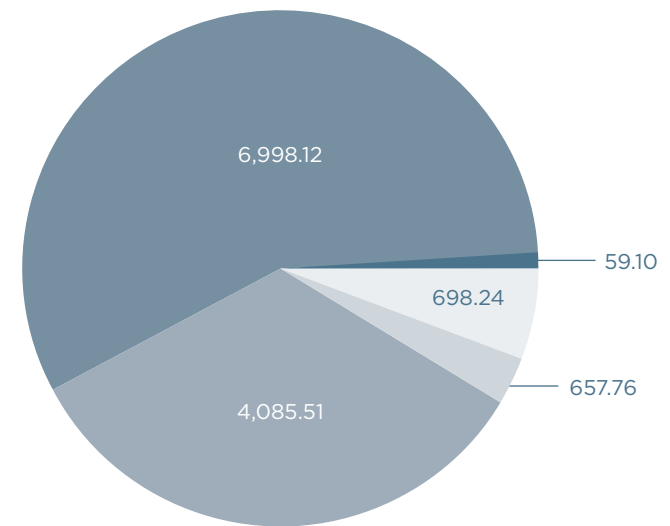
Category 2 calculated indirect emissions from electricity consumption supplied from the grid, while Categories 3, 4, and 5 considered emissions from transportation sources such as raw material and product transportation, employee shuttles, and business travel; indirect emissions related to purchased raw materials, auxiliary materials, and capital goods; and well-to-tank upstream emissions related to waste disposal, water supply, wastewater treatment, and fuel and electricity consumption. All calculations used emission factors obtained from internationally accepted databases such as IPCC, DEFRA, and EPA.

Our company's greenhouse gas emissions have been calculated using location-based and market-based methods. The location-based method is based on the average emission factors of the electricity grid in the region where we operate. The market-based method reflects our company's energy preferences. In this context, our market-based emissions have been calculated by taking into account the I-REC certificates that document our use of renewable energy. Thus, the climate impact of our energy consumption has been presented in a more transparent and comparable way.

Market Based



Location Based



Water Management

Water is a critical natural resource for the sustainability of our operations. At ORKA Bathroom production facilities, there is no direct water consumption in the production processes; only a limited amount of water is used for the personal needs of employees. This ensures that our company's overall water footprint remains low. Wastewater generated at our facility is purely domestic and is disposed of in accordance with relevant legislation, without harming the environment. Furthermore, thanks to the rainwater collection and

storage unit at our Düzce production facility, rainwater is utilized in secondary applications such as green space irrigation; this practice reduces mains water consumption and contributes to the conservation of natural water resources. At ORKA Bathroom, we operate with the awareness that water is a strategic resource; and to create a resilient structure in the face of climate change, we implement practices that focus on water efficiency, reuse, and the conservation of natural resources.

For the water footprint calculation of the ORKA Wood and Building Products Industry Inc. Düzce Factory area, blue, green, and grey water footprint calculations were performed using company data within the framework of the ISO 14046:2014 methodology.

The water footprint is divided into three components according to usage type: Blue (%81), Green (%13), and Grey water footprint (%6).



Blue Water Footprint:

The calculations are based on the company's use of surface water, groundwater, and mains water. This constitutes 81% of the total water footprint. Blue water usage is obtained from the following sources:

- Surface water (for electricity generation via the grid): 37,396 m³
- Groundwater (deep wells; administrative use and garden irrigation): 6,365 m³
- Mains water (administrative building use): 434 m³



Green Water Footprint:

The project was theoretically calculated taking into account 15,000 m² of green space at the facility. In addition, thanks to the rainwater harvesting system at the facility, 2,400 m³ of rainwater was collected throughout 2024, of which 500 m³ was used for green area irrigation. This amount reduced the pressure on the water footprint by decreasing the withdrawals from water resources and made a significant contribution to sustainable water management. The green water footprint constituted 13% of the total water footprint.



Grey Water Footprint:

The greywater footprint is calculated based on the volume of clean water required to dilute wastewater pollution without harming receiving environments. The greywater footprint is 3,060 m³, representing 6% of the total water footprint. No wastewater is generated in production processes; only wastewater from domestic use is present.

Waste Management

ORKA Bathroom adopts minimizing waste generated in its production processes and increasing recycling as a fundamental element of its sustainability strategy. By implementing environmentally friendly and legally compliant practices in its waste management processes, the company contributes to both the conservation of natural resources and the reduction of its carbon footprint. Solid waste, packaging waste, and hazardous waste generated from production are classified in accordance with relevant regulations and directed to licensed recycling facilities. In particular, metal, glass, and plastic waste are collected in a separate stream and included in recovery processes. This results in savings in raw material usage and supports a circular economy approach. ORKA Bathroom implements internal control mechanisms for the regular monitoring and reporting of waste quantities. This ensures continuous improvement in preventing and reducing waste generation at the source and increasing recycling rates. In the future, the goal is to reduce waste in production processes to near zero and maximize recycling rates.



Environmental Performance Improvement Studies

Our company has implemented a series of improvements and investments to increase energy efficiency in production processes, optimize resource utilization, and reduce environmental impact. These efforts are directly linked to the relevant Sustainable Development Goals (SDGs).

Implemented Practices and Achievements

Paint Drying Energy Efficiency Revision in Areas

The insulation and air circulation systems of the heating elements in the dyeing line have been renewed; waste heat has been reused with a heat recovery unit integrated into the chimney outlet. Contribution Area: Energy Efficiency, Emission Reduction

Relevant SDG: SDG 7 – Accessible and Clean Energy, SDG 13 – Climate Action



Compressor and Compressed Air Line Improvements

Air leaks were identified and repaired, and older compressors were replaced with variable speed (VSD) models. Contribution Area: Energy Efficiency, Resource Conservation

Related SDG: SDG 7 – Accessible and Clean Energy, SDG 12 – Responsible Production and Consumption



LED Lighting and Automation Controlled Systems

As part of the improvement efforts undertaken company-wide to increase energy efficiency and reduce carbon emissions, all lighting fixtures used in production areas, warehouses, and offices have been replaced with LED systems. This transformation has resulted in an average energy saving of up to 50% compared to traditional fluorescent and halogen lamps. The long lifespan of LED fixtures has reduced the frequency of maintenance and replacement, resulting in resource efficiency and contributing to a reduction in fixture waste. This application is a key component of our energy management strategy and has created a sustainable gain in terms of both reducing environmental impacts and lowering operating costs. With the commissioning of LED and automation-controlled lighting systems, the company's total energy consumption and carbon emission intensity have decreased, and significant progress has been made towards achieving environmentally friendly production goals. Contribution Area: Energy Efficiency, Digitalization

Relevant SDG: SDG 7 – Accessible and Clean Energy, SDG 9 – Industry, Innovation and Infrastructure



Electric Forklift Li-Ion Battery Replacement Project

As part of our company's efforts to improve environmental performance and achieve efficiency in energy management, a project to switch from lead-acid (wet) batteries to Li-ion (lithium-ion) batteries in electric forklifts has been implemented. As of 2024, the conversion has been completed in 34% of the forklift fleet, and this application is actively used in production, storage, and shipping processes. The project aims to increase energy efficiency, reduce carbon emissions, prevent the generation of hazardous waste, and improve the working environment. Li-ion battery technology provides approximately 95% energy efficiency compared to traditional lead-acid batteries, reducing electricity consumption per unit of work and contributing to the reduction of indirect greenhouse gas emissions. In addition, environmental and health risks such as acid vapor, gas release, and electrolyte leakage encountered in lead-acid batteries have been eliminated; and the generation of hazardous waste and wastewater from maintenance processes has been completely eliminated. As a result, energy consumption has been reduced by approximately 20%, employee exposure to

chemicals has been eliminated, and a safer working environment has been created. Thanks to the fast charging capability of Li-ion batteries in 1-2 hours, forklifts can operate uninterrupted throughout shifts, eliminating the need for battery replacement and increasing labor efficiency. In addition, the longer lifespan and maintenance-free nature of Li-ion batteries have reduced downtime due to battery issues and lowered maintenance costs. Thus, the project has directly contributed to the company's green transformation goals as a sustainable application both environmentally and economically. It is planned to switch to Li-ion battery systems in the entire forklift fleet by 2027, and it is aimed to further reduce energy consumption and carbon emissions with the completion of this transition.

Contribution Area: Carbon Reduction, Occupational Safety

Relevant SDG: SDG 9 - Industry, Innovation and Infrastructure, SDG 13 - Climate Action



Evision of Dust Extraction And Filtration Systems

The dust extraction and filtration systems revision study carried out in MDF cutting and sanding lines was conducted to increase energy efficiency, improve air quality, and reduce environmental impacts. Within this scope, the lengths of existing extraction lines were optimized, arrangements were made to reduce airflow resistance, and thus the overall energy efficiency of the system was increased. The motors used in the extraction units were resized to suit the required capacity and replaced with lower power, energy-efficient motors. In addition, modular control mechanisms that automatically activate according to energy demand in different parts of the system were implemented. In this way, when the production line is not operating or is operating at low capacity, the extraction systems automatically deactivate, preventing unnecessary energy consumption.

Following the revision, significant reductions in both electrical energy consumption and motor loads were achieved. With the increase in dust extraction efficiency, the particle density in the working environment decreased, which reduced the amount of dust to which employees are exposed, significantly improving indoor air quality. Contribution Area: Energy Efficiency, Air Quality

Relevant SDG: SDG 12 – Responsible Production and Consumption, SDG 13 – Climate Action



Planned Projects

Transition From Compressed Air To Electric Hand Tools

In assembly and completion sections, it is planned to use energy-efficient electric systems instead of compressed air-operated equipment.

Contribution Area: Energy Efficiency, Carbon Reduction

Related SDG: SDG 7 - Accessible and Clean Energy, SDG 13 - Climate Action

Energy Monitoring And Reporting Automating

Energy measurement sensors will be installed on critical equipment (furnace, compressor, dust extraction, press) to establish an IoT based real-time monitoring and reporting system. Energy inefficiencies will be detected early and intervention time will be shortened. Contribution Area: Digital Monitoring, EnergyEfficiency

Relevant SDG: SDG 7 - Accessible and Clean Energy, SDG 12 - Responsible Production and Consumption, SDG 9 Industry, Innovation and Infrastructure

These studies directly contribute to the goals of reducing energy consumption, lowering carbon emissions, optimizing resource use, and making production processes sustainable through digital transformation.

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5

HUMAN CENTERED APPROACH





Social Performance

Employee Profile and Human Resources Policies

Human Resources and Social Sustainability Approach

ORKA Bathroom places human resources at the heart of its sustainability strategy and considers its employees its most valuable asset. The company operates with the awareness that its long-term success is directly related to the competence, commitment, and motivation of its employees. In this regard, all human resources processes, from recruitment to career development, from occupational health and safety to equal opportunity policies, are managed with an inclusive and sustainable perspective.

As of the reporting period, ORKA Bathroom employs 326 people. Of these employees, 67 are women (**20.6%**) and 259 are men (**79.4%**). The difference in gender distribution parallels the general picture seen in manufacturing-oriented companies in the bathroom and building materials sector. The high physical workload in production lines and assembly areas in the sector limits the employment of women in field personnel. However, ORKA Bathroom is taking steps to increase female employment, particularly through ergonomic workstations, safe working environments, and skill-based task assignments, in order to change this situation.

ORKA Bathroom employee
326 works within
the company.



67
Female

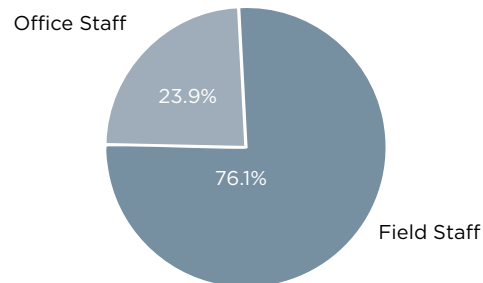


259
Male

Types of Employment And Position Distribution

The company's employment model is entirely based on full-time work. All employees are employed full time, and there is no part-time or temporary work arrangement. This creates a strategic advantage in terms of ensuring job security, maintaining employee loyalty, and ensuring the uninterrupted operation of operational processes. 23.9% of employees are office personnel (78 people) and 76.1% are field personnel (248 people). Office personnel positions cover engineering, design, R&D, marketing, logistics, administrative tasks, and management functions, while field personnel are mainly involved in production, assembly, quality control, and field operations. While this ratio is typical for production-oriented companies in the sector, it also shows that ORKA Bathroom has a strong office personnel staff in terms of product development capacity.

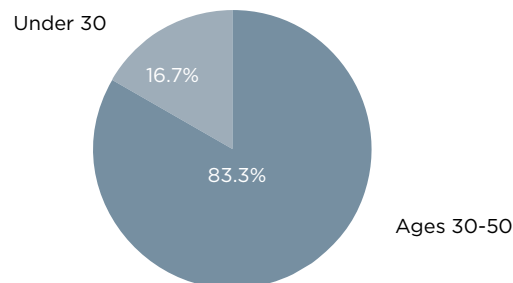
Leadership And



Management Team

A total of 37 managers are employed, 18.9% of whom are women. This rate is above the sector average (10-15%) for female leadership in the building materials and bathroom equipment sector, demonstrating ORKA Bathroom's inclusive management approach.

Examining the age distribution of managers, it is seen that the vast majority are between 30-50 years old (83.3%), while experienced senior managers (16.7%) are also present in the organization. This balanced structure creates a strong management mechanism in terms of both strategic vision and operational agility.

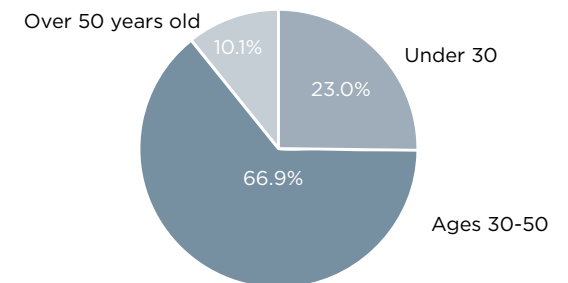


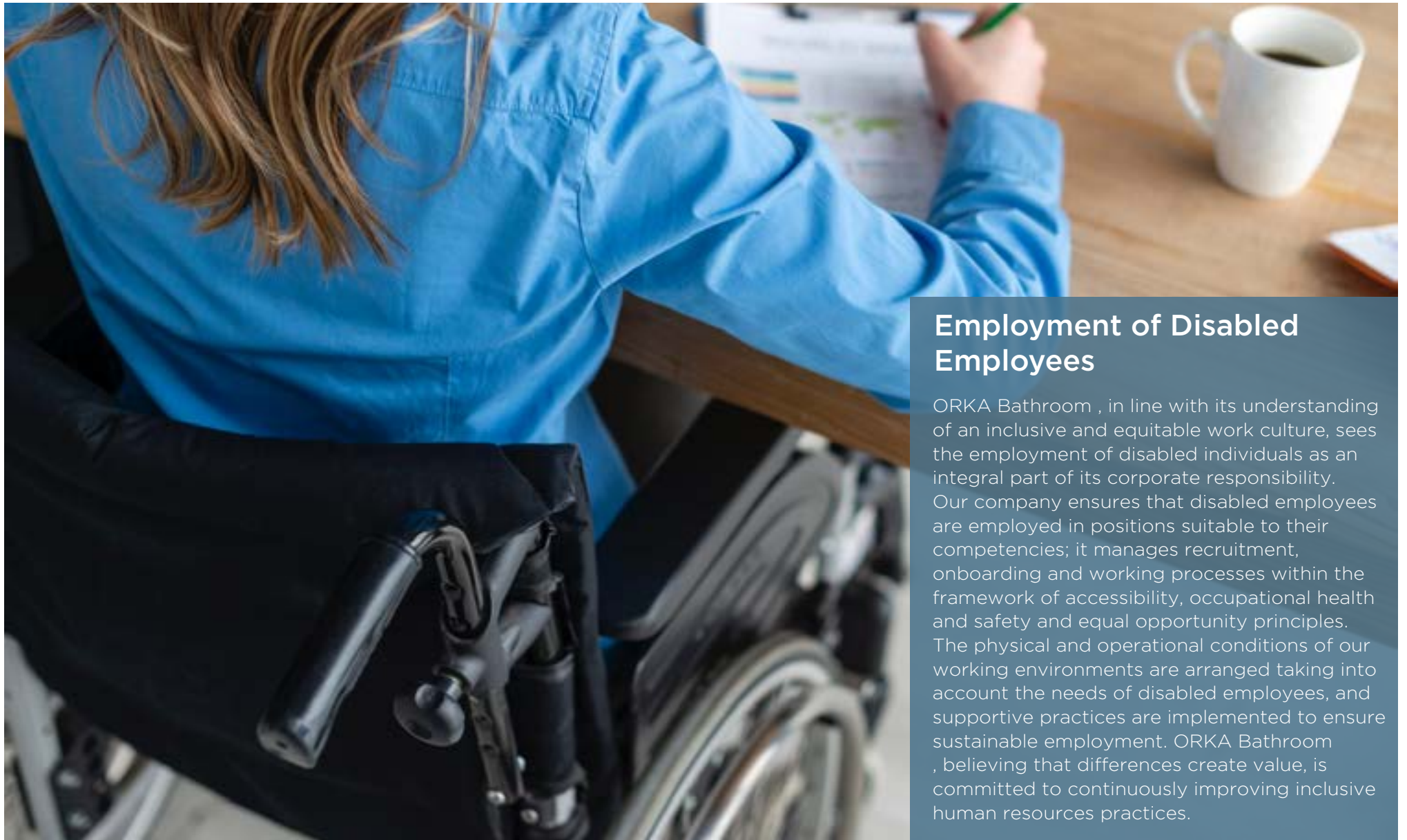
Age Profile And Demographic Structure

The age distribution of employees is as follows:

- Under 30: 75 people (23%)
- Between 30-50: 218 people (66.9%)
- Over 50: 33 people (10.1%)

This table reveals that the company employs young talents and experienced personnel in a balanced manner. The high proportion of employees under 30 plays a critical role in terms of digitalization, the application of new technologies, sustainable production techniques, and adaptation to innovation-focused projects. The dynamism and innovative perspectives of young employees accelerate the company's transformation process, while employees in the middle age group make significant contributions to the stable and efficient execution of business processes. Employees over 50, with their sectoral knowledge, experience, and mentoring capacity, support the development of the new generation of employees, strengthening the internal learning culture. ORKA Bathroom sees this diversity as an advantage; it aims for sustainable growth, corporate resilience, and long-term success with a hybrid human resource structure that integrates the strengths of different age groups.





Employment of Disabled Employees

ORKA Bathroom , in line with its understanding of an inclusive and equitable work culture, sees the employment of disabled individuals as an integral part of its corporate responsibility. Our company ensures that disabled employees are employed in positions suitable to their competencies; it manages recruitment, onboarding and working processes within the framework of accessibility, occupational health and safety and equal opportunity principles. The physical and operational conditions of our working environments are arranged taking into account the needs of disabled employees, and supportive practices are implemented to ensure sustainable employment. ORKA Bathroom , believing that differences create value, is committed to continuously improving inclusive human resources practices.

Women in Employment and Equality Policies

ORKA Bathroom views gender equality as a fundamental element of its corporate sustainability approach and encourages greater participation of women in the workforce. While the overall employee rate is 20.6%, this figure rises to 28.2% in office positions. This demonstrates a higher representation of women in management, expertise, and decision making processes. Considering that the percentage of female employees in the manufacturing sector is generally below 10%, ORKA Bathroom 's practices aimed at increasing female employment serve as a pioneering and noteworthy example in the sector. The company prioritizes equal opportunity in its recruitment processes, implements a zero-tolerance policy against discrimination, and gives priority to programs that support the career development of female employees. The goal is to create a more inclusive balance within the corporate structure through training, mentoring, and development opportunities that facilitate women's access to leadership positions.



Occupational Health And Safety (OHS)

ORKA Bathroom believes that employee health and safety is one of the most important elements of sustainable growth and corporate success. Therefore, it considers OHS practices not only within the framework of legal obligations, but also as a fundamental value of corporate culture. The company's aim is to maximize the quality of working life by creating a safe, healthy and supportive work environment for all employees. In line with this, regular risk assessments are carried out, and occupational safety training is conducted periodically. In addition, the use of personal protective equipment, making work processes safe, providing ergonomic working conditions, and regularly conducting emergency drills are integral parts of the company's OHS approach. ORKA Bathroom, adopting the principle of "people first," continues its work towards a zero-accident target and constantly develops preventive policies to protect the physical and mental health of its employees.

ORKA Bathroom's OHS approach is not limited to preventing accidents; It also aims to ensure that employees feel physically and mentally well. In this context:

- **Annual OHS Training:** All our employees are kept up-to-date with safety awareness through training on current legislation, risk awareness, and safe equipment use given by expert trainers in their fields.

- **Ergonomic Working Arrangements:** Musculoskeletal disorders are prevented through investments in ergonomic equipment in production lines and offices.
- **Regular Health Checks:** Periodic health screenings of our employees are carried out, and potential risks are detected in the early stages.
- **Open Communication and Feedback:** Our employees' observations and suggestions on safety are regularly collected through the "Suggestion System," and those that are feasible are implemented.

Pioneering Safe Production in the Sector

In the bathroom and building materials sector, risks such as heavy lifting, repetitive movements, and chemical use are common in production processes. ORKA Bathroom continuously raises its safety standards against these challenges and develops exemplary practices in the sector with its understanding of "Excellence in Safety."

Our Future Goals

- Implementing digital safety monitoring systems in all production lines with a Zero Accident target,
- Implementing programs to increase employee satisfaction,
- Widespread adoption of OHS standards throughout the supply chain.

ORKA Bathroom will continue its commitment to creating a safe and healthy working environment with the same determination in the coming years.



Participatory Occupational Safety Culture Through The SOBE System

At ORKA, occupational health and safety is a fundamental element of our sustainable production approach. In line with this, the SOBE (Employees Who Grow ORKA Responsibly) system, developed for this purpose, is a risk identification and feedback mechanism that ensures the active participation of employees in occupational safety processes.

The SOBE system allows employees to identify potential hazards early on through observations in their work areas and report them to relevant managers. This system enables preventive measures to be taken before potential accidents occur and contributes to the establishment of a proactive safety culture throughout the organization. "Near miss" reports made within the scope of the application allow for the systematic analysis of risks and the rapid implementation of necessary corrective/preventive actions. In this way, both workplace accidents are prevented and the continuous improvement cycle is supported.

Through the SOBE system, ORKA has made the understanding that "Safety is our shared responsibility" a corporate reflex; creating a sustainable and safe working environment based on employee participation.

ORKA

At ORKA, Every Individual is a Part of Success.

- **Risk Identification:** Employees observe and report hazards in their work areas
- **Near Miss Reports:** Early warnings are critical to preventing potential accidents.
- **Participatory Approach:** Every employee actively participates in the process and embraces the safety culture.
- **Taking Precautions:** Risks are identified, reported, and necessary precautions are taken quickly.
- **Goal:** Early identification of potential risks and taking precautions through the active participation of everyone in the workplace.

#GrowingWithResponsibility
#SOBE

Who should you inform?
Relevant Manager

SCAN QR

Workers who grow ORKA with responsibilities

SOBE

ORKA BATHROOM / ORKABANYO
#orkabathroom #orkabanyo

Training And Development Activities

Our company's training activities for external stakeholders are diversified and comprehensive, aiming to support the knowledge and skill development of our employees and business partners. The external training programs conducted in 2024 saw high participation in various fields and focused on current issues such as sustainability, digital transformation, and environmental management. Among the prominent trainings:

The **“Environmental Training”** program achieved the highest participation with 261 participants, playing a significant role in raising environmental awareness and supporting corporate sustainability goals.

The **“First Aid Training,”** with its intensive 12-hour content and 11 participants, ensured our employees were prepared for emergencies. Our sustainability and environmentally focused trainings also maintain their importance. .

The trainings titled **“Carbon Tax, Assurance Audits, and Climate Change”** and **“The Development of Sustainability in Türkiye and the World”** reached a total of 8 participants with 6-hour programs. These trainings are critical for our company to fulfill its environmental responsibilities and comply with legal regulations.

Among the trainings on digitalization and innovative technologies, the **“Artificial Intelligence Agenda”** and **“Organizational Digital Transformation”** programs were completed by a total of 7 participants with 2-hour training sessions. These trainings contribute to our company's goals of aligning with digital transformation strategies and increasing competitiveness. Considering the training hours and the number of participants, it is evident that the programs were planned in a balanced way to meet the different needs of our company. The variety of training covers technical knowledge, personal development, and environmental awareness, demonstrating a comprehensive development approach. In summary, the training activities carried out were planned in line with our company's goals of sustainable growth and increasing corporate competencies, and were supported by effective participation. In the coming periods, increasing the number of participants and enriching the content of the trainings in light of current developments are among our priority goals.



Training and Development Activities

Within the scope of supplier collaborations, training programs aimed at strengthening material knowledge and improving technical processes have also been carried out. A 6-hour **“Material Properties Training”** was organized at ORKA facilities by our chipboard and MDF manufacturer supplier. Employees from the quality, R&D, marketing, production, and purchasing departments participated in this program. The training covered the structural properties of the board, surface performance, environmental impacts, and quality parameters in the production process, aiming to deepen product knowledge and increase supplier-customer technical compatibility. In addition, a 5-hour **“Material Properties and Field Applications Training”** was conducted at ORKA by our rail and hinge manufacturing supplier. Representatives from the quality, R&D, marketing, production, and purchasing teams also participated in this training. The program focused on the functionality of hardware components, durability tests, and technical details to be considered in assembly processes. These supplier trainings have strengthened ORKA Bathroom’s learning culture based on stakeholder collaboration.

Significant progress has been made in the areas of product quality, technical knowledge sharing, and sustainable supply chain management. This knowledge-sharing approach of the company is aligned with its sustainable growth goals and SDG 8 (Decent Work and Economic Growth) and SDG 17 (Partnerships for the Goals).

In addition, quality awareness training for blue-collar workers was organized by ORKA Bathroom’s quality control and purchasing departments at the sites of our suppliers producing mirrors and metal. These trainings contributed not only to raising Orka’s quality standards but also to institutionalizing the concept of sustainable quality in the suppliers’ own production processes. Thus, our suppliers were supported in producing at a higher and more sustainable quality level not only for ORKA but for all their customers.

This approach shows that ORKA Bathroom has adopted a knowledge-sharing-based development model in its supply chain and treats quality not only as a control

element but also as a common value chain standard. Within the scope of customer and business partner interactions, ORKA Bathroom hosted its regional dealers at its production facilities and conducted information and training activities regarding product quality, production processes, and technical details.

In addition, training sessions were organized for dealers on the technical specifications of the products, assembly methods, and critical factors affecting product quality. Through these programs, it was aimed to increase the product knowledge and technical awareness of the dealers acting as sales channels, and to ensure that they provide accurate information to end users. With this application, it was aimed to make the end user aware of product selection, to use the products correctly, and to obtain long-lasting and sustainable benefits. Thus, ORKA Bathroom aimed to create awareness of responsible product communication and sustainable consumption beyond customer satisfaction.



Social Contributions And Social Responsibility Projects

The company embraces sustainability in all areas of its operations, not only from an environmental but also from a social perspective. With this understanding, it implements social responsibility projects that strengthen its interaction with the community and make a difference. Painting competitions, organized to promote cultural and artistic awareness, allow employees and young talents to showcase their creativity. Showing sensitivity to the urgent needs of the community, the company considers providing support in natural disasters such as earthquakes a duty, transforming solidarity into concrete action by donating aid to earthquake-affected regions in the names of its employees, instead of celebrating their birthdays. Within the scope of environmental and education-focused projects, the “From Green to Blue” project provides training in schools, contributing to the environmental awareness of young generations, while seed donations at fairs take concrete steps towards nature conservation.

To support access to education and information, libraries and laboratories are established in village schools, seminars are organized in cooperation with universities, and students are offered opportunities for technical trips, thus nurturing the talents of the future. The company views all these community contribution and social responsibility projects as an integral part of its sustainability vision and continues to create a lasting positive impact on both society and the environment.



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ADDITIONAL INFORMATION



Environmental Performance Indicators

Scope	Category	Type of Emission	EF Reference Source	Total (tons CO2 e)
Scope 1	Category 1-1,1: Direct Greenhouse Gas Emissions	Constant Combustion	IPCC. 2006 Guidelines	405.5098
Scope 1	Category 1-1,1: Direct Greenhouse Gas Emissions	Constant Combustion	IPCC. 2006 Guidelines	16.8517
Scope 1	Category 1-1,1: Direct Greenhouse Gas Emissions	Constant Combustion	IPCC. 2006 Guidelines	2.8925
Scope 1	Categories 1-1,2: Direct Greenhouse Gas Emissions	Moving Combustion - On Road & Off Road & Service	IPCC. 2006 Guidelines	94.4468
Scope 1	Categories 1-1,2: Direct Greenhouse Gas Emissions	Moving Combustion - On Road & Off Road & Service	IPCC. 2006 Guidelines	38.3125
Scope 1	Categories 1-1,4: Direct Greenhouse Gas Emissions	Leakage Emissions	2006 Guidelines	18.5712
Scope 2	Category 2-2,1: Purchased Energy Indirect Greenhouse Gas Emissions	Purchased Electricity	National Inventory. 2022	453.4149
Scope 3	Category 3-3,1: Transportation and Logistics Indirect Greenhouse Gas Emissions	Raw Material Transportation	DEFRA. 2025	2,812.3397
Scope 3	Category 3-3,2: Transportation and Logistics Indirect Greenhouse Gas Emissions	Transportation of Products	DEFRA. 2025	1,834.7355
Scope 3	Category 3-3,3: Transportation and Logistics Indirect Greenhouse Gas Emissions	Emissions from Commuting Work	DEFRA. 2025	0.0000
Scope 3	Category 3-3,5: Transportation and Logistics Indirect Greenhouse Gas Emissions	Business Travel	DEFRA. 2025	41.6014

Environmental Performance Indicators

Scope	Category	Type of Emission	EF Reference Source	Total (tons CO2 e)
Scope 3	Category 4-4,1: Indirect Greenhouse Gas Emissions from Raw Material and Material Use	Emissions from Purchased Materials	EPA. 2022	3,566.2121
Scope 3	Category 4-4,1: Indirect Greenhouse Gas Emissions from Raw Material and Material Use	Material-related emissions	DEFRA. 2025	245.0543
Scope 3	Category 4-4,2: Capital Goods Indirect Greenhouse Gas Emissions	Emissions from Capital Goods	EPA. 2022	2,070.5029
Scope 3	Category 4-4,3: Indirect Greenhouse Gas Emissions from Raw Material and Material Use	Waste Disposal	DEFRA. 2025	5.6355
Scope 3	Category 4-4,3: Indirect Greenhouse Gas Emissions from Raw Material and Material Use	Water Supply Indirect Emissions	DEFRA. 2025	0.0832
Scope 3	Category 4-4,3: Indirect Greenhouse Gas Emissions from Raw Material and Material Use	Water Treatment and Indirect Emissions	DEFRA. 2025	1.0456
Scope 3	Category 4-4,5 Emissions from Other Services	Service Purchase	EPA. 2022	15.3967
Scope 3	Category 4: Indirect Greenhouse Gas Emissions From Other Sources.	Indirect greenhouse gas emissions from other sources	DEFRA. 2025	95.9617
Scope 3	Category 4: Indirect Greenhouse Gas Emissions From Other Sources.	Indirect greenhouse gas emissions from other sources	DEFRA. 2025	73.6618
Scope 3	Category 4: Indirect Greenhouse Gas Emissions From Other Sources.	Indirect greenhouse gas emissions from other sources	DEFRA. 2024	1,054.9208
Scope 3	Category 5-5,3: Emissions from end-of-life products.	Emissions resulting from the end-of-life phase of products.	DEFRA. 2025	59.1032

Environmental Performance Indicators

ELECTRICITY CONSUMPTION		
Month	Unit	kWh
January	kWh	220,983
February	kWh	210,039
March	kWh	190,443
April	kWh	137,646
May	kWh	163,602
June	kWh	103,112
July	kWh	153,371
August	kWh	111,737
September	kWh	126,225
October	kWh	187,380
November	kWh	167,751
December	kWh	277,871
Total	kWh	2,604,174.82

Environmental Performance Indicators

WASTE TABLE	
WASTE TABLE	Quantity (kg)
Plastics	8.715
Paper, cardboard	21.84
Packaging containing residues of hazardous substances or contaminated with hazardous substances.	7.08
Absorbents contaminated with hazardous substances, filter materials (oil filters if not otherwise specified), cleaning cloths, protective clothing.	28.59
Tree bark and mushroom waste	9.2
Wood chips, wood shavings, splinters, plywood and veneers other than those in categories 03, 01 and 04.	383.04
Paint and varnish pastes containing organic solvents or other hazardous substances.	43.44
Other hydraulic oils	0.092
Synthetic engine, transmission and lubricating oils	0.19
Other engine, transmission and lubricating oils	0.042
Batteries and accumulators other than 20 01 33	0.007
Household Waste	70,046.592

NATURAL GAS CONSUMPTION	
Month	Ton (Density*(last index - first index))
January	0.45
February	10.49
March	12.33
April	10.10
May	0.45
June	0.36
July	0.01
August	0.07
September	0.01
October	0.01
November	10.26
December	48.51
Total	57.60

Social Performance Indicators

Employees	Woman	Male	Total
Total number of company employees	67	259	326
Number of office staff employees	22	56	78
Number of field staff employees	45	203	248
Number of full-time employees	67	259	326
Number of part-time employees	0	0	0
Number of managers	7	30	37
Managers under 30	0	1	1
Managers aged 30-50	6	24	30
Managers over 50 years old	1	5	6
Number of disabled employees	0	10	10
Employees under 30 years old	11	64	75
Employees aged 30-50	50	168	218
Employees over 50 years old	6	27	33

Employees	Woman	Male	Total
Distribution of newly hired employees by age group: ¹	1	1	2
Managers under 30	0	1	1
Managers aged 30-50	1	0	1
Managers over 50 years old	0	0	0
Number of employees eligible for maternity leave ¹	1	0	1
Number of employees on maternity leave	1	0	1
Number of employees returning from maternity leave	1	0	1
Number of employees still working at the company 12 months after returning from maternity leave	0	0	0

Social Performance Indicators

Employees' Educational Background	Woman	Male	Office Staff	Field Staff
Primary education	32	93	1	124
High school	14	107	16	105
Associate Degree	3	19	10	12
Undergraduate	16	36	46	6
Degree	2	4	5	1
Doctorate	0	0	0	0

Criterion	Number
Total Number of Lost Work Days	558
Accident Frequency Rate	30.82
Accident Severity Ratio	0.69
Occupational Disease	0

Indicator	Description under GRI 403
Total Number of Lost Work Days	It refers to the total number of days employees experienced temporary or permanent disability due to work accidents and/or occupational diseases during the reporting period.
Accident Frequency Rate	It is an indicator showing the frequency of lost-time work accidents based on the total number of hours worked during a specific reporting period. It is used to monitor how often work accidents occur.
Accident Severity Ratio	It expresses the ratio of the total number of lost workdays due to work accidents to the total hours worked. It reveals the level of impact of accidents on employee health.
Number of Occupational Diseases	It is directly related to the working environment and conditions, and shows the number of occupational disease cases that have been officially diagnosed by the competent authorities.

Training Typ (Internal, External)	Training Name	Training Hours	Number of Participants
External	Power Point	2	2
External	Biology Of Focus	2	2
External	Conscious Parenting	2	3
External	Solar Energy Systems Ministry	12	1
External	Artificial Intelligence Island Agenda	2	4
External	Organized Digital Transformation	2	3
External	First Aid Training	12	11
External	Environmental Education	1	261
External	Carbon Tax, Insurance Audit, Climate Change.	6	4
External	The Development Of Sustainability In Türkiye And The World	6	4
External	Environmental Management Systems Awareness Training	6	1
External	Geographical Indications And Traditional Product Names	6	2
External	Customer Satisfaction Management Systems Internal Audit	6	4

Financial Performance Indicators

Finance Headlines	Values (01.01.2024-31.12.2024)
Distributed Economic Value	1,058,826.294
Tax Payments	74,663.581
R&D Innovation Investments	5,278.777

GRI Compliance Table

GRI Standard		Notifications		Sources and/or Direct Answers	
GRI 1	Basic 2021				
General Notices		Organization and Reporting Practices			
GRI 1	General Notices 2021	2-1	Company profile	Chapter 1, About ORKA Bathroom	
		2-2	Organizations included in sustainability reporting	Chapter 1, About ORKA Bathroom	
		2-3	Reporting period, frequency, and contact information.	Chapter 1, About ORKA Bathroom	
		2-4	Information revised according to previous reports.	Chapter 1, About ORKA Bathroom	
		2-5	External security	No studies have been conducted regarding this notification.	
		Activities and Employees			
		2-6	Activities, value chain, and other business relationships.	Chapter 2, Power in the Value Chain	
		2-7	Employees	Chapter 5, A Human-Focused Approach	
		2-8	Subcontracted workers	Chapter 5, A Human-Focused Approach	
		Governance			
		2-9	Governance structure	Chapter 1, About ORKA Bathroom	
		2-10	The process of determining the competence and qualifications of the members of the highest governance body.	Chapter 1, About ORKA Bathroom	
		2-11	The head of the highest governing body	Chapter 1, About ORKA Bathroom	
2-12	The role of the highest governance body in managing the impacts arising from the organization's activities.	Chapter 1, About ORKA Bathroom			

GRI Standard		Notifications		Sources and/or Direct Answers
GRI 1	Basic 2021			
General Notices		Organization and Reporting Practices		
GRI 1	General Notices 2021	2-13	Willingness to take responsibility in managing the impacts arising from the activity.	Chapter 1, About ORKA Bathroom
		2-14	The role of the highest governance body in sustainability reporting.	Chapter 3, Goals Shaping the Future
		2-15	Processes that prevent conflicts of interest	Chapter 3, Goals Shaping the Future
		2-16	The process of referring critical issues to the highest governance body.	Chapter 3, Goals Shaping the Future
		2-17	Competencies of the highest governing body	Chapter 3, Goals Shaping the Future
		2-18	Evaluation of the performance of the highest governance body.	Chapter 3, Goals Shaping the Future
		2-19	Pricing policies	No studies have been conducted regarding this notification.
		2-20	The process for determining wages.	No studies have been conducted regarding this notification.
		2-21	Annual total wage rate	No studies have been conducted regarding this notification.
		2-22	Statement regarding the sustainable development strategy.	Chapter 3, Goals Shaping the Future
		2-23	Policy commitments	Chapter 3, Goals Shaping the Future
		2-24	Implementation of policy commitments	Chapter 3, Goals Shaping the Future
		2-25	Processes aimed at mitigating negative impacts	Chapter 3, Goals Shaping the Future
2-26	Mechanisms for receiving advice and raising concerns about ethical and legal conduct.	Chapter 3, Goals Shaping the Future		

GRI Standard		Notifications		Sources and/or Direct Answers
GRI 1	Basic 2021			
General Notices				
GRI 1	General Notices 2021	2-27	Compliance with legal regulations	Chapter 3, Goals Shaping the Future
		2-28	Corporate memberships	Chapter 1, About ORKA Bathroom
		2-29	Stakeholder engagement	Chapter 3, Goals Shaping the Future
		2-30	Percentage of employees covered by collective bargaining agreements.	Chapter 5, A Human-Focused Approach
Priority Issues				
GRI 3	Priority Issues 2021	3-1	The process for identifying priority issues.	Chapter 3, Goals Shaping the Future
		3-2	List of priority issues	Chapter 3, Goals Shaping the Future
		3-3	Managing priority issues	Chapter 3, Goals Shaping the Future
The Future of Work				
GRI 201	Economic Performance 2016	201-1	Direct economic value produced and distributed	Chapter 2, Power in the Value Chain
		201-2	Financial consequences and other risks and opportunities arising from climate change.	
		201-3	Defined social welfare plan obligations and other retirement plans.	Chapter 5, A Human-Focused Approach
GRI 203	Indirect Economic Impacts 2016	203-1	Financial support received from the state	Chapter 2, Power in the Value Chain
		203-2	Significant indirect economic effects	Chapter 3, Goals Shaping the Future

GRI Standard		Notifications		Sources and/or Direct Answers
GRI 204	Procurement Practices 2016	204-1	The percentage of spending on local suppliers	No explanation has been given regarding this announcement.
GRI 205	Anti Corruption 2016	205-1	Activities assessed in terms of corruption-related risks.	Chapter 3, Goals Shaping the Future
		205-2	Communication and training on anti-corruption policies and procedures.	Chapter 3, Goals Shaping the Future
		205-3	Confirmed corruption cases and measures taken.	Chapter 3, Goals Shaping the Future
GRI 206	Anti-competitive Behavior 2016	206-1	Legal actions against anti-competitive behavior, trusts, and monopolies.	Chapter 3, Goals Shaping the Future
Responsible Resource Use				
GRI 3	Materials 2016	301-2	Recycled materials used	Chapter 4, Using Resources Rationally
		301-3	Recycled products and packaging materials	Chapter 4, Using Resources Rationally
Energy Management				
GRI 303	Energy 2016	302-1	Internal energy consumption	Chapter 4, Using Resources Rationally
		302-2	External energy consumption	Chapter 4, Using Resources Rationally
		302-3	Energy density	Chapter 4, Using Resources Rationally
		302-4	Reducing energy consumption	Chapter 4, Using Resources Rationally
		302-5	Reductions in the energy requirements of products and services.	Chapter 4, Using Resources Rationally
Water Stress				
GRI 303	Water and Wastewater 2018	303-1	Interaction with water, a shared resource.	Chapter 4, Using Resources Rationally

GRI Standard		Notifications		Sources and/or Direct Answers
GRI 303	Water and Wastewater 2018	303-2	Managing the impacts of water discharge.	Chapter 4, Using Resources Rationally
		303-3	Water drawn	Chapter 4, Using Resources Rationally
		303-4	Water discharge	Chapter 4, Using Resources Rationally
		303-5	Water consumption	Chapter 4, Using Resources Rationally
Climate Action				
GRI 305	Emissions 2018	305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	Chapter 4, Using Resources Rationally
		305-2	Indirect greenhouse gas (GHG) emissions (Scope 2)	Chapter 4, Using Resources Rationally
		305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Chapter 4, Using Resources Rationally
		305-4	Greenhouse gas emission intensity	Chapter 4, Using Resources Rationally
		305-5	Reducing greenhouse gas (GHG) emissions	Chapter 4, Using Resources Rationally
Waste Management				
GRI 306	Waste 2020	306-1	Waste generation and significant waste-related impacts.	Chapter 4, Using Resources Rationally
		306-2	Managing significant waste-related impacts	Chapter 4, Using Resources Rationally
		306-3	Waste generation	Chapter 4, Using Resources Rationally
		306-4	Waste removed from disposal	Chapter 4, Using Resources Rationally
		306-5	Waste disposed of	Chapter 4, Using Resources Rationally

GRI Standard		Notifications		Sources and/or Direct Answers
Supply Chain Sustainability				
GRI 308	Environmental Assessment of Suppliers 2016	308-1	New suppliers evaluated using environmental criteria.	No studies have been conducted regarding this notification.
		308-2	Negative environmental impacts of the supply chain and measures taken.	No studies have been conducted regarding this notification.
GRI 401	Employment 2016	401-1	New employees and employee turnover	Chapter 6, Appendices, Performance Indicators
		401-2	Fringe benefits that are not provided to temporary or part-time employees but are provided to full-time employees.	Chapter 5, A Human-Focused Approach
		401-3	Maternity/Parental Leave	Chapter 5, A Human-Focused Approach
GRI 3	Employee Management Relations 2016	402-1	Minimum notice periods for operational changes.	Chapter 3, Goals Shaping the Future
Human Capital				
GRI 403	Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Chapter 6, Appendices, Performance Indicators
		403-2	Types of injuries and injury rates, occupational diseases, lost days, absenteeism, and the number of work-related deaths.	Chapter 6, Appendices, Performance Indicators
		403-3	Occupational health services	Chapter 5, A Human-Focused Approach
		403-4	Employee participation, consultation, and communication in occupational health and safety.	Chapter 5, A Human-Focused Approach
		403-5	Employee training on occupational health and safety.	Chapter 5, A Human-Focused Approach
		403-6	Promoting employee health	Chapter 5, A Human-Focused Approach

GRI Standard			Notifications	Sources and/or Direct Answers
GRI 403	Occupational Health and Safety 2018	403-7	Preventing and mitigating occupational health and safety impacts directly related to employment relationships.	Chapter 5, A Human-Focused Approach
		403-8	Employees within the scope of the occupational health and safety management system	Chapter 5, A Human-Focused Approach
		403-9	Work-related injuries	Chapter 5, A Human-Focused Approach
		403-10	Work-related illness cases	Chapter 5, A Human-Focused Approach
GRI 404	Education and Training 2016	404-1	Average annual training hours per employee	Chapter 4, Using Resources Rationally
		404-2	Talent management and lifelong learning programs that support employee development.	Chapter 4, Using Resources Rationally
		404-3	Percentage of employees who undergo regular performance development evaluations.	Chapter 4, Using Resources Rationally
Diversity and Inclusion				
GRI 404	Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees	Chapter 5, Human-Focused Approach, Chapter 6, Appendices, Performance Indicators
		405-2	Minimum wage rate and the ratio of women's wages to men's wages	No studies have been conducted regarding this notification.
GRI 406	Preventing Discrimination 2016	406-1	Cases of discrimination and corrective measures taken.	Chapter 3, Goals Shaping the Future
GRI 408	Child Labor 2016	408-1	Activities and suppliers that pose a significant risk in terms of child labor incidents.	Chapter 3, Goals Shaping the Future
GRI 409	Forced and Coercive Labor 2016	409-1	Activities and suppliers identified as posing a significant risk in terms of forced or compulsory labor, and the measures	Chapter 3, Goals Shaping the Future
Social Investments				
GRI 413	Local Communities 2016	413-1	Percentage of operations where local community participation, impact assessments, and development programs are implemented.	Chapter 5, A Human-Focused Approach

GRI Standard		Notifications		Sources and/or Direct Answers
GRI 413	Local Communities 2016	413-2	Operations that have significant existing and potential negative impacts on local communities.	Chapter 5, A Human-Focused Approach
GRI 414	Social Assessment of Suppliers 2016	414-1	New suppliers are screened using social criteria.	Chapter 5, A Human-Focused Approach
		414-2	Negative social impacts in the supply chain and measures taken.	Chapter 5, A Human-Focused Approach
GRI 416	Customer Health and Safety 2016	416-1	Percentage of specific product and service categories where health and safety impacts are assessed with a view to improvement.	Chapter 2, Power in the Value Chain
		416-2	Cases of non-compliance regarding the health and safety effects of products and services.	Chapter 2, Power in the Value Chain
GRI 418	Customer Privacy 2016	418-1	Verified complaints regarding breaches of customer privacy and loss of customer data.	Chapter 2, Power in the Value Chain

Türkiye Sustainability Reporting Standard Compliance Table

Volume 3—Building Products and Furniture Sustainability Disclosure Topics and Metrics					
Subject	Metric	Category	Unit Of Measurement	Code	The current situation
Energy Management in Production	(1) Total energy consumed, (2) percentage of grid electricity and (3) percentage of renewable energy	Quantitative	Gigajoules (GJ), Percentage (%)	CG-BF-130a.1	1) 9.375,03 GJ, 2) 26.85 % GJ, 3) 73.15 %
Product Lifecycle	Describing efforts to manage product lifecycle impacts and meet demand for sustainable products.	Discussion and Analysis	None	CG-BF-410a.1	The company aims to reduce product lifecycle impacts and meet the growing demand for sustainable products through the responsible use of raw materials, verified by FSC certification.
Environmental Impacts	(1) Weight of material that has reached the end of its service life but has been recovered, (2) percentage of the recovered material that has been recycled	Quantitative	Metric tons (t), Percentage by weight (%)	CG-BF-410a.2	
Wood Supply Chain Management	(1) Total weight of purchased wood fiber materials, (2) percentage from forest areas certified by third parties, (3) percentage on a standard basis and (4) percentage certified according to other wood fiber standards, (5) 3% on a standard basis	Quantitative	Metric tons (t), Percentage by weight (%)	CG-BF-430a.1	

Türkiye Sustainability Reporting Standard Compliance Table

Table 2. Activity Metrics

ACTIVITY METRICS	Category	Unit Of Measurement	Code	The current situation
Annual production	Quantitative	Quantity (Module)	CG-BF-000.A	
Area of production facilities	Quantitative	Square meter (m ²)	CG-BF-000.B	100.000 m ²



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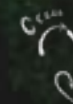
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