

GRI CONTENT INDEX

Statement of Use	Türkiye Sınai Kalkınma Bankası A.Ş. has reported the information cited in this GRI content index for the period 1 January 2025- 31 December 2025 in accordance with the GRI Standards.	
GRI 1 Used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION/DIRECT ANSWER
GRI 2: General Disclosures 2021	2-1 Organizational details	Corporate Profile, Page 16-17
	2-2 Entities included in the organization's sustainability reporting	About the Report, Page 12-13
	2-3 Reporting period, frequency and contact point	About the Report, Page 12-13
	2-4 Restatements of information	There is no restated information.
	2-5 External assurance	About the Report, Page 12-13 Independent Auditor's Report and Limited Assurance Report, Page 238-240
	2-6 Activities, value chain and other business relationships	About the Report, Page 12-13 Value Creation Model, Page 18-19
	2-7 Employees	Corporate Profile, Page 16-17 Human Capital, Page 144-155
	2-8 Workers who are not employees	Corporate Profile, Page 16-17
	2-9 Governance structure and composition	Governance Model, Page 50-58
	2-10 Nomination and selection of the highest governance body	Governance Model, Page 50-58 Corporate Governance Compliance Report, Page 177-180
	2-11 Chair of the highest governance body	Governance Model, Page 50-58
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance Model, Page 50-58
	2-13 Delegation of responsibility for managing impacts	Governance Model, Page 50-58
	2-14 Role of the highest governance body in sustainability reporting	Governance Model, Page 50-58
	2-15 Conflicts of interest	Corporate Governance Compliance Report, Page 177-180
	2-16 Communication of critical concerns	Stakeholder Engagement, Page 64-65
	2-17 Collective knowledge of the highest governance body	Governance Model, Page 50-58
	2-18 Evaluation of the performance of the highest governance body	Governance Model, Page 50-58 Corporate Governance Compliance Report, Page 177-180
	2-19 Remuneration policies	Governance Model, Page 50-58 Human Capital, Page 144-155 Corporate Governance Compliance Report, Page 177-180
	2-20 Process to determine remuneration	Human Capital, Page 144-155 Corporate Governance Compliance Report, Page 177-180
2-21 Annual total compensation ratio	Corporate Governance Compliance Report, Page 177-180	
2-22 Statement on sustainable development strategy	Strategic Plan, Page 32-33 External Factors, Page 34-43 Financial Capital, Page 68-91 Natural Capital, Page 92-129	
2-23 Policy commitments	Governance Model, Page 50-58 TSKB's Signed Declarations and Principles, Page 54-55 TSKB Sustainability Policy	
2-24 Embedding policy commitments	Governance Model, Page 50-58	
2-25 Processes to remediate negative impacts	Strategy, Performance and Insights, Page 30-167 Governance Model, Page 50-58 Natural Capital, Page 92-129	
2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Engagement and Double Materiality Analysis, Page 44-49	
2-27 Compliance with laws and regulations	Governance Model, Page 50-58	
2-28 Membership associations	Governance Model, Page 50-58	
2-29 Approach to stakeholder engagement	Stakeholder Engagement and Double Materiality Analysis, Page 44-49	
2-30 Collective bargaining agreements	TSKB accepts the principles of international conventions to which our country is a party and accepted, such as the Universal Declaration of Human Rights, the International Labor Organization (ILO) Basic Principles and Rights at Work, the UN Sustainable Development Goals and the United Nations Convention against Corruption, and all activities are based on human rights, in accordance with basic principles such as labor rights and social justice. As of the end of 2025, there is no Collective Bargaining Agreement at TSKB.	

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GRI 1 Used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION/DIRECT ANSWER
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Governance Model, Page 50-58 Stakeholder Engagement and Double Materiality Analysis, Page 44-49
	3-2 List of material topics	Governance Model, Page 50-58 Stakeholder Engagement and Double Materiality Analysis, Page 44-49
Sustainable Financial Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Value Creation Model, Page 18-19 Key Financial Performance Indicators and Ratios, Page 20-21 Message from the Chairperson, Page 22-23 Message from the CEO, Page 24-25 Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Financial Capital, 68-91 Natural Capital, Page 92-129 Social Capital, Page 130-143 Human Capital, Page 144-155
	201-1 Direct economic value generated and distributed	Value Creation Model, Page 18-19 Key Financial Performance Indicators and Ratios, Page 20-21 Financial Capital, 68-91
	201-3 Defined benefit plan obligations and other retirement plans	Unconsolidated Statements and Independent Audit Report, Page 277-288 Consolidated Statements and Independent Audit Report, Page 289-299
	201-4 Financial assistance received from government	No financial aid has been received from the government during the reporting period.
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	At TSKB, the standard starting level wages of all employees are above the local minimum wage. Human Capital, Page 144-155
	202-2 Proportion of senior management hired from the local community	All members of TSKB Senior Management are Turkish citizens. Board of Directors, Page 170-173 Senior Management, Page 174-175 Directors, Page 176
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Financial Capital, Page 68-91 Natural Capital, Page 92-129
	203-2 Significant indirect economic impacts	Value Creation Model, Page 18-19 Financial Capital, Page 68-91 Natural Capital, Page 92-129 Intellectual and Manufactured Capital, Page 156-167
Ethics, Legal Compliance, and Anti-Corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Corporate Governance Compliance Report, Page 177-180 TSKB Anti-Bribery and Anti-Corruption Policy
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	TSKB Anti-Bribery and Anti-Corruption Policy
Competitive Behavior		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Corporate Governance Compliance Report, Page 177-180
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Corporate Governance Compliance Report, Page 177-180 Other Major Updates on Corporate Operations, Page 183
Management of Climate Risks and Opportunities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Natural Capital, Page 92-129
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Natural Capital, Page 92-129
	302-1 Energy consumption within the organization	Natural Capital, Page 92-129
GRI 302: Energy 2016	302-3 Energy intensity	Natural Capital, Page 92-129
	302-4 Reduction of energy consumption	Natural Capital, Page 92-129
GRI 303: Water and Effluents 2018	303-5 Water consumption	Natural Capital, Page 92-129
	305-1 Direct (Scope 1) GHG emissions	Natural Capital, Page 92-129
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital, Page 92-129
	305-3 Other indirect (Scope 3) GHG emissions	Natural Capital, Page 92-129
	305-5 Reduction of GHG emissions	Natural Capital, Page 92-129
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Natural Capital, Page 92-129



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Responsible Procurement and Supply Chain		
GRI 3: Material Topics 2021	3-3 Management of material topics	Social Capital, Page 130-143 TSKB Sustainable Procurement Management Policy
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social Capital, Page 130-143 TSKB Sustainable Procurement Management Policy
Competent Human Capital		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Human Capital, Page 144-155
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Capital, Page 144-155
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital, Page 144-155 All employees at TSKB are full-time employees.
	401-3 Parental leave	Human Capital, Page 144-155
Employee Engagement and Employee/Human Rights		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Human Capital, Page 144-155 TSKB Occupational Health and Safety Policy
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Capital, Page 144-155 TSKB ensures full compliance with its ISO 45001 Occupational Health and Safety Management System standards. TSKB Occupational Health and Safety Policy
	403-2 Hazard identification, risk assessment, and incident investigation	There were no injuries, accidents, occupational diseases and work-related deaths during the reporting period.
	403-3 Occupational health services	Due to the nature of TSKB's activities, there is no risk of work accident or occupational disease.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Capital, Page 144-155
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital, Page 144-155
Inclusiveness, Equal Opportunity, and Diversity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Human Capital, Page 144-155 TSKB Human Rights Policy
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Capital, Page 144-155 Board of Directors, Page 170-173 Senior Management, Page 174-175
	405-2 Ratio of basic salary and remuneration of women to men	Human Capital, Page 144-155 At TSKB, there is no gender-based discrimination for employee wages. As of the end of 2025, the gender wage gap is 0.06.
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no cases of discrimination during the reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	TSKB respects the rights of association and collective bargaining. During the reporting period, to the knowledge of TSKB, there was no violation of union rights by any supplier.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	TSKB does not employ child labor under any circumstances. TSKB expects its suppliers to comply with the age provisions specified in the relevant laws and regulations.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	At TSKB, there are no activities determined to pose a significant risk in terms of forced or involuntary labor. TSKB expects its suppliers not to employ forced labor under any circumstances. TSKB Sustainable Procurement Management Policy
Cyber Security and Data Protection		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Intellectual and Manufactured Capital, Page 156-167 TSKB Corporate Governance
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There are no complaints about breach of customer privacy and loss of customer data.

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Digital Transformation and Agility		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Intellectual and Manufactured Capital, Page 156-167
Environmental and Social Impact Monitoring and Reporting		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Intellectual and Manufactured Capital, Page 156-167 Social Capital, Page 130-143
Effective Risk Management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Risk Management Policies, Page 184-185
Innovation		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Intellectual and Manufactured Capital, Page 156-167
Customer Experience		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Intellectual and Manufactured Capital, Page 156-167 TSKB Corporate Governance
Stakeholder Capitalism and International Cooperation		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Governance Model, Page 50-58 WEF Stakeholder Capitalism Index, Page 274-275
Supporting the UN SDGs		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49
Corporate Social Responsibility		
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Engagement and Double Materiality Analysis, Page 44-49 Social Capital, Page 130-143