

No	Type of Principle	Principle Code	Definition	Compliance	Definition	Related Source(s)
1	A. General	A1. Strategy, Policy and Targets	The Board of Directors determines material ESG issues, risks and opportunities and creates ESG policies accordingly. In terms of the effective implementation of these policies; internal directives, business procedures of Companies etc. can be prepared. The Board of Directors takes decisions for these policies and they are publicly disclosed.	Partial	We have a CSA Sustainability Policy. There is documentation prepared by our Early Detection of Risk Committee. ESG risks are partially evaluated by the Committee.	https://yatirimciiliskileri.carrefoursa.com/Assets/Upload/Reports/CarrefourSA%20Faaliyet%20Raporu_30092020.pdf https://www.carrefoursa.com/kurumsal/insan-kaynaklari/insan-kaynaklari/ https://www.carrefoursa.com/kurumsal/insan-kaynaklari/is-sagligi-ve-guvenligi-politikasi/
2		A1. Strategy, Policy and Targets	It determines the Company Strategy in line with the ESG policies, risks and opportunities. It determines the short and long term goals in line with the Company strategy and ESG policies and makes them public.	Partial	We have targets regarding the prevention of discrimination, compliance with ethical rules, the fight against bribery and corruption, and the prioritization of the supply of energy-efficient equipment in investment and purchasing processes. These targets have not yet been declared publicly.	
3		A2. Implementation/Monitoring	It determines the committees / units responsible for the execution of ESG policies and makes them public. The responsible committee / unit reports the activities carried out within the scope of the policies to the Board of Directors at least once a year and in any case within the maximum periods determined for the public disclosure of the annual activity reports in the relevant regulations of the Board.	Partial	We established our Sustainability Committee and held its first meeting in January 2021. The activities that are carried out by the Committee will be reported in the coming period.	
4		A2. Implementation/Monitoring	It creates and publicly discloses implementation and action plans in line with the short and long term goals determined.	Partial	Our Sustainability Committee has determined the CSA Sustainability Roadmap, but it has not been announced to the public yet.	
5		A2. Implementation/Monitoring	Determines Key ESG Performance Indicators (KPIs) and explains them on a yearly basis. In the presence of verifiable data, it presents KPIs with local and international sector comparisons.	Partial	ESG key performance indicators are determined and reported to Sabancı Holding on a yearly basis.	

6	A2. Implementation/ Monitoring	Explains the innovation activities that improve the sustainability performance for business processes or products and services.	Yes	Sustainable agriculture contributes to the widespread use of local vegetable seeds. As a pilot study, we produced CarrefourSA Bizim Bahçe products such as curly lettuce, basil, parsley, thyme, etc., in a healthy way with the "On-Site Production and Vertical Agriculture" method, and brought them together with our customers. We explain our innovative sustainability efforts through our press releases and web page.	
7	A3. Reporting	It reports its sustainability performance, goals and actions at least once a year and makes it public. Explains the information on sustainability activities within the scope of the annual report.	Partial	We report our sustainability performance, targets and actions to Sabancı Holding, our umbrella organization, once a year and disclose them to the public. We also disclose information regarding our sustainability activities within the scope of the CSA annual report.	
8	A3. Reporting	It is essential to share information, which is important for stakeholders in understanding the position, performance and development of the Company, in a direct and concise manner. It can also explain detailed information and data on the corporate website, and prepare separate reports that directly meet the needs of different stakeholders.	Yes		
9	A3. Reporting	It takes maximum care in terms of transparency and reliability. It objectively explains all kinds of developments about material issues in disclosures and reporting within the scope of the balanced approach.	Partial	We conducted a survey to measure our stakeholders' perceptions of sustainability issues. In 2021, we will carry out a comprehensive study to determine the priority issues of our stakeholders and discuss our reporting and projects within the scope of these priority issues.	
10	A3. Reporting	It gives information about which of the United Nations (UN) 2030 Sustainable Development Goals its activities are related to.	Partial	Our activities are associated with the UN Sustainable Development Goals in the Sabancı Holding Sustainability Report.	https://yatirimciiliskileri.sabanci.com/tr/surdurulebilirlik/surdurulebilirlik-raporu-liste/Surdurulebilirlik-Raporlari/53/0/0
11	A3. Reporting	Makes an explanation regarding the lawsuits filed and / or concluded against environmental, social and corporate governance issues.	Yes		
12	A4. Verification	If verified by independent third parties (independent sustainability assurance providers), it discloses its sustainability performance measurements to the public and endeavors to increase such verification processes.	Yes		

13	B. Environment	Environmental Principles	Explains policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs in the field of environmental management.	Partial	We share the activities we carry out with an awareness of environmental responsibility in our annual report and other communication channels.	
14		Environmental Principles	Complies with environmental laws and other relevant regulations and explains them.	Partial	We fully comply with environmental laws and other relevant regulations and we do not have any public disclosure on this issue.	
15		Environmental Principles	It explains the limitations of the environmental report to be included in the report to be prepared within the scope of the Sustainability Principles, reporting period, reporting date, data collection process and reporting conditions.	Partial	We have not had a comprehensive sustainability report within the scope of the Sustainability Principles yet. In the Sabancı Holding Sustainability Report, which includes our work, the limits of the environmental report, the reporting period, the reporting date, the data collection process and the reporting conditions are specified.	
16		Environmental Principles	Describes the highest responsible person, relevant committees and responsibilities in the Company on the issues of environment and climate change.	Partial	Our Sustainability Committee has started working, but the duties and responsibilities of the Committee have not been shared with the public yet.	
17		Environmental Principles	Describes the incentives it offers for the management of environmental issues, including the achievement of objectives.	Partial	Our Recognition & Appreciation and Total Reward Management process; It includes fair, objective, supporting high performance, centering on the employees' contribution to their business goals and competencies, rewarding, motivating and competitive wage. The targets on environmental issues will be integrated with this incentive system.	
18		Environmental Principles	Explain how environmental problems are integrated into business goals and strategies.	Partial	One of the 3 different focus areas of the new strategic roadmap, called Sabancı of the New Generation, has been determined as creating value from the ecosystem. It is aimed to integrate the strategic goals of sustainability into every company and function in the Sabancı Group. Explanations on the subject are included in the Sabancı Holding Sustainability Report.	
19		Environmental Principles	It explains the sustainability performance of business processes or products and services and the activities to improve this performance.	Yes		
20		Environmental Principles	It explains how it manages environmental issues along the Company's value chain and integrates suppliers and customers into its strategies, not just in terms of direct operations.	Yes		

21	Environmental Principles	Whether it is involved in policy- making processes on environmental issues (sectoral, regional, national and international); It explains the cooperation it has made with the associations, related organizations and non- governmental organizations it is a member of on the subject of environment, and the duties it has taken, if any, and the activities it supports.	Yes		
22	Environmental Principles	Reports information on its impacts in a periodically comparable manner within the scope of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope- 3 (Other indirect)), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)	Yes		
23	Environmental Principles	It describes the standard, protocol, methodology and base year details used to collect and calculate its data.	Yes		
24	Environmental Principles	Describes the status of environmental indicators for the reporting year (increase or decrease) in comparison with previous years.	Yes		
25	Environmental Principles	Sets short and long-term goals to reduce their environmental impact and explains these goals. It is recommended that these goals be determined based on Science as suggested by the United Nations Conference of the Parties on Climate Change. If there is progress in the reporting year according to the targets set before, it provides information on the subject.	Partial	We have targets regarding the prioritization of energy-efficient equipment supply and sustainable waste management in investment, purchasing and project design processes. These targets have not yet been made publicly available.	
26	Environmental Principles	Explain the strategy and actions to combat the climate crisis.	Partial	As a member of the Sabancı Group, we act in accordance with community-wide approaches based on reducing our impact on climate change. In this framework, our CSA Sustainability Roadmap has been determined, and our action plan has not yet been created.	
27	Environmental Principles	Describes the program or procedures to prevent or minimize the potential negative impact of the products and / or services it offers; explains the actions of third parties to reduce greenhouse gas emissions.	Yes		

28		Environmental Principles	It explains the actions taken to reduce its environmental impacts, the total number of projects and initiatives carried out, and the environmental benefits / revenues and cost savings they provide.	Yes		
29		Environmental Principles	It reports the total energy consumption data (excluding raw materials) and explains the energy consumption as Scope-1 and Scope-2.	Partial	Our energy consumption and greenhouse gas emissions data have been shared with the other retail company in the group in a consolidated manner through Sabancı Holding Sustainability Reports and in our 2020 statement to the CDP Climate Change Program as CSA.	
30		Environmental Principles	Provides information on electricity, heat, steam and cooling generated and consumed in the reporting year.	Yes		
31		Environmental Principles	It conducts studies on increasing the use of renewable energy, transition to zero or low carbon electricity and explains these studies.	Yes		
32		Environmental Principles	Explain the renewable energy production and usage data.	Yes		
33		Environmental Principles	It makes energy efficiency projects and explains the amount of energy consumption and emission reduction thanks to these studies.	Yes		
34		Environmental Principles	It reports the amount of water withdrawn, used, recycled and discharged from underground or above ground, its sources and procedures (Total water withdrawal by source, water resources affected by water withdrawal; percentage and total volume of recycled and reused water, etc.).	Yes		
35		Environmental Principles	It explains whether operations or activities are included in any carbon pricing system (Emission Trading System, Cap & Trade or Carbon Tax).	Yes		
36		Environmental Principles	Describes the carbon credit information accumulated or purchased during the reporting period.	N/A	No carbon credits were purchased during the reporting period.	
37		Environmental Principles	Explains the details if carbon pricing is applied within the Company.	N/A	CSA does not apply a carbon pricing system.	

38		Environmental Principles	It explains all mandatory and voluntary platforms where it discloses environmental information.	Yes		
39	C. Social	C1. Human Rights and Employee Rights	Forms a Human Rights and Employee Rights Policy with a commitment to fully comply with the Universal Declaration of Human Rights, ILO Conventions which Turkey has confirmed and the legal framework and regulations governing the operation of corporate life in Turkey. Discloses the policy in question and the roles and responsibilities associated with its implementation.	Partial	Our Human Resources Policy is published on our website. Our revised policy, in which full compliance with the relevant national and international regulations is committed, is prepared within the scope of the work of the Sustainability Committee.	https://www.carrefoursa.com/kurumsal/insan-kaynaklari/insan-kaynaklari/
40		C1. Human Rights and Employee Rights	Provides equal opportunity in recruitment processes. Considering the supply and value chain effects, it includes fair labor, improvement of labor standards, women's employment and inclusion issues (such as women, men, religious belief, language, race, ethnic origin, age, disability, refugee, etc.) in its policies.	Yes		https://www.carrefoursa.com/kurumsal/insan-kaynaklari/insan-kaynaklari/ https://www.sabanci.com.tr/sosyal-sorumluluk/taahhutlerimiz/iste-esitlik-bildirgesi
41		C1. Human Rights and Employee Rights	Describes the measures taken along the value chain for the protection of groups sensitive to certain economic, environmental, social factors (low-income groups, women, etc.) or minority rights / equality of opportunity.	Yes		
42		C1. Human Rights and Employee Rights	It reports developments regarding discrimination, inequality, human rights violations, forced labor, and corrective practices. Explains the regulations against child labor.	Partial	We expect our suppliers to comply with SA-ETHICS rules. When it is determined that ethical rules cannot be complied with, we take measures to end our business relations with these suppliers.	
43		C1. Human Rights and Employee Rights	Explains policies regarding investment in employees (training, development policies), compensation, vested benefits, right to unionize, work / life balance solutions and talent management. Determines dispute resolution processes by creating mechanisms for employee complaints and dispute resolution. It regularly explains the activities carried out to ensure employee satisfaction.	Yes		https://www.carrefoursa.com/kurumsal/insan-kaynaklari/insan-kaynaklari/ https://yatirimciiliskileri.sabanci.com.tr/surdurulebilirlik/surdurulebilirlik-raporu-liste/Surdurulebilirlik-Raporlari/53/0/0#Year_2018
44		C1. Human Rights and Employee Rights	It creates occupational health and safety policies and makes them public. Explains the precautions and accident statistics taken to prevent work accidents and health.	Yes		https://www.carrefoursa.com/kurumsal/insan-kaynaklari/is-sagligi-ve-guvenligi-politikasi/ https://yatirimciiliskileri.sabanci.com.tr/surdurulebilirlik/surdurulebilirlik-raporu-liste/Surdurulebilirlik-Raporlari/53/0/0

45	C1. Human Rights and Employee Rights	It creates and publicly discloses personal data protection and data security policies.	Yes		https://www.sabanci.com/documents/download/sabanci_toplulugu_kisisel_verilerin_korunmasi_ve_islenmesi_politikasi.pdf
46	C1. Human Rights and Employee Rights	It creates an ethical policy (including work, work ethics, compliance processes, advertising and marketing ethics, open information, etc.) and discloses it to the public.	Yes		https://www.carrefoursa.com/kurumsal/hakkimizda/is-etigi-kurallari/
47	C1. Human Rights and Employee Rights	Explains the work within the scope of social investment, social responsibility, financial inclusion and access to finance.	Yes		https://yatirimciiliskileri.carrefoursa.com/tr-TR https://www.carrefoursa.com/kurumsal/sosyal-sorumluluk/
48	C1. Human Rights and Employee Rights	Organizes information meetings and training programs for employees on ESG policies and practices.	Partial	In our CSA Academy system, we have a Zero Waste Training that we have prepared for our employees. Our Sustainability Committee aims to activate the informative meetings regarding our ESG practices in 2021.	
49	C2. Stakeholders, International Standards and Initiatives	It carries out its activities in the field of sustainability by taking into account the needs and priorities of all stakeholders (employees, customers, suppliers and service providers, public institutions, shareholders, society and non-governmental organizations, etc.).	Yes		
50	C2. Stakeholders, International Standards and Initiatives	It regulates and publicly discloses a customer satisfaction policy regarding the management and resolution of customer complaints.	Partial	Our complaints policy is published on our website. Our Customer Complaints Procedure Evaluated and Resolved by Quality with the code PR-OD-004 and our Operation and Customer Relations Procedure with the code GR-KG-051 are available in our QDMS Document Management System and are not open to the public.	https://www.carrefoursa.com/sizidinliyoruz
51	C2. Stakeholders, International Standards and Initiatives	Conducts stakeholder communication continuously and transparently; It explains which stakeholders, for what purpose, on what issue and how often it communicated, and the developments in sustainability activities.	Yes		https://www.carrefoursa.com/sizidinliyoruz
52	C2. Stakeholders, International Standards and Initiatives	It publicly discloses the international reporting standards it has adopted (Carbon Disclosure Project (CDP), Global Reporting Initiative (GRI), International Integrated Reporting Council (IIRC), Sustainability Accounting Standards Board (SASB), Climate- Related Financial Disclosures Task Force (TCFD), etc.).	Yes		

53		C2. Stakeholders, International Standards and Initiatives	Discloses the international organizations or principles (Equator Principles, United Nations Environment Program Finance Initiative (UNEP-FI), United Nations Global Principles (UNGC), United Nations Principles for Responsible Investment (UNPRI) etc.) which it is a signatory or member of, and international principles adopted (International Capital Market Association (ICMA) Green / Sustainable Bond Principles).	Yes		
54		C2. Stakeholders, International Standards and Initiatives	It makes concrete efforts to be included in Borsa Istanbul Sustainability Index and international sustainability indices (Dow Jones Sustainability Index, FTSE4Good, MSCI ESG Indices, etc.).	Partial	In 2021, the CSA Sustainability Roadmap was determined and action plans began to be developed.	
55	D. Corporate Governance	Corporate Governance Principles	It makes maximum effort to comply with all Corporate Governance principles as well as the mandatory Corporate Governance principles within the scope of the Capital Markets Board Corporate Governance Communiqué numbered II-17.1.	Yes		
56		Corporate Governance Principles	It takes into account the sustainability issue, the environmental impacts of its activities and the principles in this regard while determining its corporate management strategy.	Partial	Our corporate governance strategy takes account of sustainability focus areas.	
57		Corporate Governance Principles	As stated in the Corporate Governance Principles, it takes the necessary measures to comply with the principles regarding the stakeholders and to strengthen the communication with the stakeholders. It applies to the opinions of stakeholders in determining the measures and strategies in the field of sustainability.	Partial		
58		Corporate Governance Principles	It works on raising awareness on the issue of sustainability and its importance through social responsibility projects, awareness activities and trainings.	Yes		https://www.carrefoursa.com/kurumsal/sosyal-sorumluluk/sosyal/
59		Corporate Governance Principles	It strives to become a member of international standards and initiatives on sustainability and to contribute to studies.	Yes		

60		Corporate Governance Principles	Explains policies and programs for the fight against bribery and corruption and the principle of tax integrity.	Yes		https://www.carrefoursa.com/kurumsal/hakimizda/rusvet-ve-yolsuzlukla-mucadele-politikasi/
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