



Forvis Mazars Türkiye Environmental Policy

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As Forvis Mazars Türkiye, we are committed to managing our environmental impacts throughout our value chain with a holistic approach, creating sustainable value and supporting the transition to a low-carbon economy.

We consider environmental sustainability not only an operational responsibility but also a fundamental component of our business model and the services we provide.

Our commitments are as follows:

- We systematically measure, monitor and manage our environmental impacts.
- We comply with all applicable environmental legislation and international standards.
- We integrate environmental risks and opportunities into our business strategy and processes.
- We support the efficient use of natural resources and the protection of biodiversity.
- We optimise resource use in line with the circular economy approach.
- We encourage our suppliers and business partners to improve their environmental performance.
- We encourage our employees to adopt sustainable practices in daily operations.
- We improve our environmental performance through a continuous improvement approach.

Energy Use and Climate Change

- We regularly monitor the energy consumption arising from our activities and implement improvements aimed at increasing efficiency.
- We use energy-efficient equipment and systems in our offices (e.g. LED lighting and sensor-based systems).
- We use renewable energy certificates (I-REC) to reduce emissions arising from our electricity consumption.
- We consider carbon impacts in our operational activities, including business travel, office use and digital infrastructure.
- We take action in line with science-based targets to reduce our greenhouse gas emissions.
- We encourage digitalisation and remote-working practices aimed at reducing energy consumption.
- We increase our employees' awareness of energy efficiency and climate change.

To reduce carbon emissions arising from business travel, we first assess whether travel is necessary and prefer virtual meeting solutions wherever possible. Where travel is necessary, we prioritise low-carbon transport alternatives, prefer direct flights and encourage the use of public transport (see POL-03 Business Travel Policy).

Waste Management

As an organisation, we adopt the following principles in our waste management processes:

- We prevent environmental pollution at its source and ensure that waste which cannot be prevented is reduced or recycled.
- We separate and manage waste by type in accordance with the Zero Waste Regulation and relevant legislation.
- We develop alternative solutions to minimise the use of single-use plastic products (e.g. reusable products, bulk packaging, etc.).

- We prefer environmentally friendly and sustainable products (e.g. bio-based cleaning products, etc.).
- We optimise the use of resources within our offices and encourage reuse and sharing practices.
- We reduce paper consumption through digitalisation practices and promote practices such as double-sided printing.
- We encourage the participation of all employees in waste management processes and support awareness-raising activities in this area.

Water Management and Resource Efficiency

As an organisation, we support the protection and efficient use of water resources. Within this scope::

- We provide drinking water used in our offices through water purification systems, thereby reducing the use of plastic bottles.
- We provide our guests with drinking water in reusable glass bottles instead of single-use plastic products.
- We use sensor-operated and photocell-controlled fixtures to reduce water consumption and prefer technologies aimed at preventing unnecessary water use.
- We assess improvement opportunities to monitor water consumption and increase efficiency.
- We develop practices aimed at increasing our employees' awareness of water conservation.

Responsible Revenue and Business Model Approach

We adopt a responsible revenue approach by taking into account the environmental impacts of the services we provide.

- We consider environmental risks in our client acceptance and service delivery processes and assess the environmental impacts of activities.
- Activities that have significant adverse environmental impacts or are not aligned with sustainability principles may be excluded from the scope of our services, depending on the results of the risk assessment.
- When working with clients operating in sectors with high environmental impacts, we prioritise impact reduction and transformation-oriented engagements.

Environmental Services Approach

As Forvis Mazars Türkiye, we are committed to supporting organisations in expanding sustainable business practices through our Corporate Sustainability Consulting services.

Within this scope, organisations are supported in:

- Measuring their environmental impacts
- Reducing greenhouse gas emissions
- Increasing resource efficiency
- Adopting sustainable business models
- Increasing employee awareness
- Transforming corporate culture

We provide consultancy and guidance on these matters.

The environmental and sustainability-focused consulting services provided cover:

- Sustainability strategy development
- Environmental management systems and performance management
- Consultancy and reporting in the areas of water efficiency and biodiversity
- Carbon footprint measurement and the development of emissions reduction plans
- Sustainability reporting in compliance with international standards such as the Turkish Sustainability Reporting Standards (TSRS), Integrated Reporting and GRI
- Sustainable supply chain assessment
- Circular economy and resource efficiency consultancy
- Green finance and sustainable investment consultancy
- European Green Deal compliance consultancy
- Compliance consultancy for all sustainability-related frameworks, rating and certification platforms
- Preparation of limited assurance reports through the independent assurance of selected sustainability indicators

In addition to sustainability consulting services, we support environmental sustainability awareness through training, seminars and information activities.

We also take environmental impacts into account in our service delivery processes, reduce the use of physical documents and prefer to work with digital solutions wherever possible. We systematically implement practices aimed at reducing greenhouse gas emissions arising from our operations and business travel.

Our policy is reviewed and updated once a year or whenever necessary.

Decarbonisation in Line with Science-Based Targets

As Forvis Mazars Türkiye, we shape our approach to reducing climate impacts in alignment with the Forvis Mazars Global network and in accordance with emissions reduction targets approved by the Science Based Targets initiative (SBTi). Accordingly, we are committed to achieving net-zero emissions by 2044 at the latest.

Targets

Our company's emissions reduction targets have been established for the short and long term as follows:

Short-Term Targets (2030)

- At least a 48% reduction in Scope 1 and 2 emissions
- At least a 39% reduction in Scope 3 emissions

Long-Term Targets (2044)

- A 95% reduction in Scope 1 and 2 emissions
- A 90% reduction in Scope 3 emissions (by 2041)

Transparency and Reporting

Our company publicly discloses its greenhouse gas emissions and emissions reduction performance annually through sustainability reports and relevant platforms. Progress is monitored through established KPIs, and action plans are updated when necessary.

References

- POL-03 Business Travel Policy
- Environmental Legislation of the Republic of Türkiye
- Zero Waste Regulation
- United Nations Global Compact (UNGC) / Priority Principles 6, 7, 8 and 10
- Global Reporting Initiative (GRI) Standards
- United Nations Sustainable Development Goals
- B Corp (Benefit Corporation)
- GHG Protocol
- The principles of the ISO 14001 Environmental Management System are used as a reference.

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