



**TS EN ISO 14064-1:2019  
2025 GREENHOUSE GAS EMISSIONS REPORT  
EXECUTIVE SUMMARY**

|                           |                                       |
|---------------------------|---------------------------------------|
| <b>Reporting Period</b>   | <b>: 01.01.2025 – 31.12.2025</b>      |
| <b>Standard</b>           | <b>: TS EN ISO 14064-1:2019</b>       |
| <b>Approach</b>           | <b>: Operational Control Approach</b> |
| <b>Verification Level</b> | <b>: Limited Assurance</b>            |

This report presents the quantified greenhouse gas (GHG) emissions of CEL-MER Steel Company for its Çayırova/Kocaeli facility. The inventory covers all significant direct and indirect emission sources within the defined organizational boundaries.

|                                        |                                             |
|----------------------------------------|---------------------------------------------|
| <b>Total Greenhouse Gas Emissions</b>  | <b>: 27,697.34 tCO<sub>2</sub>e</b>         |
| <b>Emission Intensity per Employee</b> | <b>: 379.42 tCO<sub>2</sub>e / employee</b> |

| Emission Breakdown                                       | Emission Intensity           |
|----------------------------------------------------------|------------------------------|
| Category 1 (Direct Emissions)                            | 1,306.19 tCO <sub>2</sub> e  |
| Category 2 (Purchased Electricity)                       | 917.50 tCO <sub>2</sub> e    |
| Category 3 (Other Indirect – Logistics, Transport, etc.) | 313.43 tCO <sub>2</sub> e    |
| Category 4 (Purchased Goods & Services)                  | 25,123.50 tCO <sub>2</sub> e |
| Category 5 (End-of-Life Treatment of Products)           | 36.71 tCO <sub>2</sub> e     |

More than 90% of total emissions originate from Category 4 (purchased goods and supply chain activities), highlighting the dominance of value chain emissions in the steel sector. Electricity-related emissions represent the second largest source.

**Methodology:**

Calculations were performed in accordance with IPCC 2006 Good Practice Guidance using Tier 1 methodology, while Tier 2 methodology was applied for electricity-related emissions using country-specific emission factors. Emission factors were derived from IPCC, DEFRA, and EPA databases. All emissions are reported in CO<sub>2</sub> equivalent (CO<sub>2</sub>e).

This report constitutes the foundational dataset of the company's sustainability strategy and supports strategic decision-making related to decarbonization.