Reporting Guidance	
Environmental Indicators 2020	
Total Energy Consumption (GJ)	Total energy consumption including energy sources covers electricity natural gas, fuel oil, coal and diesel consumption figures. Electricity consumption was initially calculated in kWh and then converted to GJ. In this conversion, 1 kWh = 0.0036 GJ conversion factor was used. After calculating monthly natural gas consumption in m3, monthly coal consumption in kg, monthly fuel-oil and diesel consumption in lt in 2020, then for all categories, total energy consumption was converted to kWh by using the monthly-based lower heat values on the invoices. The annual total consumption is calculated by summing these monthly consumptions. Annual total consumption was converted to GJ using the conversion factor mentioned above and added to the total energy consumption. The reporting boundary for this KPI covers Turkey operations of İşbank.
Greenhouse Gas Emissions - Scope 1 Emissions (tCO_2e) - Scope 2 Emissions (tCO_2e) - Scope 3 Emissions (tCO_2e)	Greenhouse gas emissions refer to carbon emissions from energy consumption and refrigerants during the reporting period. Greenhouse gas emissions resulting are calculated in accordance with The Greenhouse Gas Protocol: A Revised Corporate Accounting and Reporting Standard by S360 Sustainability Services Inc., a firm offering strategy, management and reporting services in the area of sustainability Greenhouse gas emissions are calculated in 2 different scopes including Scope 1 (Direct Greenhouse Gas Emissions), Scope 2 (Indirect Greenhouse Gas Emissions from electricity purchased and used by the organization) and Scope 3 (Other Indirect Greenhouse Gas Emissions). IPCC 5th Assessment Report factors were used for emission factors. Grid Emission Factor has been calculated in accordance with the data provided by TEİAŞ. Direct greenhouse gas (GHG) emissions (Scope 1) and indirect energy greenhouse gas (GHG) emissions (Scope 2) were based on the GHG Protocol – according to the location-based criterion. Other indirect greenhouse gas (GHG) emissions (Scope 3) are reported according to the GHG Protocol. DEFRA emission factors were used for air travel emissions and Environmental Paper Network emission factors were used for paper consumption. While calculating greenhouse gas emissions, the

	following sources causing carbon emissions were taken into account: Scope 1 Emissions: - Natural gas, diesel, LPG, fuel oil and coal consumption for heating purposes, - Fuels used in generators (Diesel), - Company vehicles fuel Consumption (Diesel and Gasoline) - Refrigerants (Leaks reported during installation and maintenance phases are taken into account). 407 tonnes of CO2 equivalent emissions from R22 refrigerant gas is not included in Scope 1 emission calculation Scope 2 Emissions: - Electricity Consumption Scope 3 Emissions: - Fuel consumption of Personnel Services Vehicles - International Business Travels (Flight, Bus, Taxi) - Local Business Travels (Flight, Bus, Taxi) - Paper Consumption - Fuel consumption of Private Car Used for Business Purposes Reporting boundary for this KPI covers Turkey operations of İşbank. The impacts on İşbank's resource consumption and GHG emissions' data from the Bank's workforce having to work remotely during the COVID lockdown have not been estimated for the reporting period.
Fuel consumption of vehicles - Fuel consumption by company vehicles (lt)	Company vehicles cover all vehicles in the Bank's fleet also including transportation vehicles. Fuel consumption data by those vehicles was provided by the supplier firm.
Fuel consumption of vehicles - Fuel consumption by personnel service vehicles (lt)	Personnel service vehicles include the vehicles transporting İş Bankası employees at İş Kuleleri Kule 1, ATOM, TUTOM and branches. Fuel consumption was calculated over total distance figures, provided by the supplier firm, transporting İş Bankası employees.
Total Water Consumption (m^3) - Total municipal (blue) water consumption (m^3) - Total waste (gray) water consumption (m^3) - Total spring (green) water consumption (m^3)	Water consumption was evaluated in 3 different categories: municipal water (blue), waste water (gray) and spring water (green). Municipal water (Blue) covers the amount of water purchased from utilities such as İSKİ. All of the municipal water consumption is considered as waste water. Surface and groundwater formed by natural

Total amount of recycled/reused water (m^3)	methods are within the scope of spring water (Green). While calculating spring water (Green) meter readings made by the building management are taken into consideration. Spring water consumption also reflects the total amount of recycled/reused water. The reporting boundary for this KPI covers Turkey operations of İşbank.
Greenhouse Gas Emission Intensity - Emission intensity over consolidated total assets (tCO_2e/TL million) - Emission intensity over consolidated net profit (tCO_2e/TL million) - Emission intensity per employee (tCO_2e/number of employees)	Intensity of GHG emissions over consolidated net profit and consolidated assets calculated by dividing Scope 1 and Scope 2 greenhouse gas emissions with the consolidated total assets of İşbank and consolidated net profit values. Consolidated total assets and net profit values of the bank are taken from the 31 December 2020 financial statements which was approved by an independent auditor. Emissions intensity per employee is calculated via dividing sum of Scope 1 and 2 emissions with total number of employees of İşbank at Turkey operations.
Total Waste Produced - Amount and types of recycled hazardous waste (tons) - Amount and types of recycled non-Hazardous Waste (tons) - Amount of recycled paper (tons)	Recycled non-hazardous waste includes plastic, metal and glass. Recycled hazardous waste includes fluorescent lamps, batteries, toner cartridges and car batteriesRecycled paper waste includes paper, cardboard boxes, and similar wastepaper. Reporting is limited to the following locations on waste including ATOM, TUTOM, İş Kuleleri Kule-1 While calculating the amount of recycled waste, receipts and dispatch notes provided by authorized recycling firms were taken into account.