

GÜN + PARTNERS  
AVUKATLIK BÜROSU

# Gün + Partners 2023 Greenhouse Gas Inventory Report

June 2024

*TSKB Sustainability Consultancy A.Ş. (Escarus)*

## 1 PURPOSE AND SCOPE

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This report has been prepared to serve as a foundation for Gün + Partners' progress towards its sustainability goals and to be presented to all relevant stakeholders. This report has been prepared to contribute to the following efforts of Gün + Partners;

- Strengthen Gün + Partners' sustainability mission,
- Serve as a foundation for achieving sustainability goals,
- Calculate the impact of activities on climate change,
- Report in accordance with the ISO 14064-1:2019 Standard,
- Provide a basis for compliance with Sustainability Index scoring and various reporting criteria (CDP, TCFD, etc.)

This report is considered an important step in fulfilling Gün + Partners' environmental and sustainability commitments and aims to support the institution's efforts in this field.

## 2 ABOUT GÜN + PARTNERS

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Gün + Partners, which includes Gün + Partners Avukatlık Bürosu (Law Firm) and Gün Danışmanlık Hizmetleri Limited Şirketi (Consultancy Services Limited Company), has its headquarters located in Esentepe quarter, Zincirlikuyu district of Istanbul. The institution operates internationally and provides dispute management, consultancy, contracts, registration, and research services in the fields of commercial, corporate, intellectual property, and regulated markets law. In addition to its headquarters in Istanbul, the institution collaborates with offices in Ankara, Izmir, and other major commercial centers in Turkey. Services are provided in various business and commercial sectors, primarily including pharmaceuticals, medical devices and healthcare, insurance and reinsurance, energy, construction and real estate, logistics, technology, media and telecommunications, automotive, fast-moving consumer goods, chemicals, and defense. Gün + Partners envisions being a leader in the services it provides, sensitive to society, the environment, and its employees, and aims to be an innovative and sustainable institution. It strives to offer innovative and high-quality services that are adaptable to the changing needs of clients. Gün + Partners conducts its sustainability efforts under the main headings shared below:

- **UNGC Membership:** Gün + Partners has been a member of the United Nations Global Compact (UNGC), adopting and implementing sustainability principles in the business world since 2014.
- **Diversity, Inclusion, and Equality:** Gün + Partners adopts various policies and practices to promote diversity, create an inclusive work environment, and respect differences such as gender, race, and sexual orientation.
- **Job Security and Work-Life Balance:** Flexible working models are implemented to ensure job security for employees and support work-life balance.
- **Diversity of Ideas, Freedom of Expression, and Collective Intelligence:** Gün + Partners encourages the sharing of different ideas, supporting diversity in innovation and problem-solving processes.
- **Environment and Recycling:** Gün + Partners adopts policies aimed at reducing environmental impact and promotes recycling to encourage environmentally friendly practices.
- **Anti-Corruption:** Gün + Partners follows a zero-tolerance policy against corruption.
- **Social Development and Progress:** Gün + Partners supports social responsibility projects.

### 3 ORGANIZATIONAL BOUNDARIES

The offices included in Gün + Partners' greenhouse gas inventory calculations are detailed in Table 1. With this approach, Gün + Partners has taken an important step towards achieving its sustainability goals by accurately and transparently calculating greenhouse gas emissions.

**Table 1: Usage Areas Included in the Inventory Calculation**

Location	Address
İstanbul - 1	Kore Şehitleri Cad. No: 17 Zincirlikuyu İstanbul/Şişli
İstanbul - 2	Kore Şehitleri Cad. No: 32 Tanrıkut Apartmanı Zincirlikuyu İstanbul/Şişli
Ankara	Eskişehir Yolu Dumlupınar Bulvarı Next Level 3A No:56 Kat:12 Çankaya/Ankara
İzmir	Çınarlı Mah. Ozanabay Cad. Ege Perla B Blok No: 10 D: 151-152 Konak/İzmir

### 4 GREENHOUSE GAS EMISSIONS ANALYSIS AND CALCULATION

The Gün + Partners 2023 Greenhouse Gas Emission Report has been calculated in accordance with the ISO 14064-1:2019 Standard, considering activities between 01.01.2023 and 31.12.2023. The year 2023 was selected as **the base year** because it is the first inventory year addressed under the standard and includes verifiable data.

The Greenhouse Gas Inventory Report has been prepared as part of Gün + Partners' sustainability commitment to measure and manage the company's impacts on climate change. Activity data included in the inventory were obtained from relevant authorities at the sites where Gün + Partners operates and were consolidated for inventory calculations. During this process, all relevant greenhouse gas sources and sinks within Gün + Partners' reporting boundaries were identified and documented.

Gün + Partners' greenhouse gas emissions are specified in Table 3 and Table 4.

**Table 2: Scope-Based Greenhouse Gas Emissions and The Distribution of Total Emissions**

Scope	Greenhouse Gas Emission (tonnes CO <sub>2</sub> e)	The Ratio to Total Emission (%)
Scope 1	77.537	28.83%
Scope 2	98.440	36.615%
Scope 3	92.925	34.56%
<b>Total</b>	<b>268.902</b>	<b>100%</b>

Table 3: Category-Based Greenhouse Gas Emissions and The Distribution of Total Emissions

Kapsam	Category	Category / Emission Source	Greenhouse Gas Emissions (tonnes CO <sub>2</sub> e)				
			Istanbul-1	Istanbul-2	Ankara	Izmir	Total
1	1	1.2. Direct emissions from mobile combustion	58.091	-	7.048	7.081	<b>72.220</b>
		1.4. Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	2.882	1.837	0.434	0.164	<b>5.317</b>
2	2	2.1. Indirect GHG emissions from imported electricity	75.048	14.004	5.311	4.077	<b>98.440</b>
3	3	3.1. Emissions from upstream transport and distribution for goods (incoming to the organization)	14.711	-	1.797	1.805	<b>18.313</b>
		3.3. Emissions from employee commuting	0.005	0.002	0.001	0.0004	<b>0.008</b>
		3.5. Emissions from business travel	24.846	3.105	3.517	0.370	<b>31.838</b>
	4	4.1. Emissions from purchased raw materials, products, and semi-products related to the manufacture of products	24.527	2.942	1.562	1.562	<b>30.594</b>
		4.2. Emissions from capital assets	8.820	1.422	0.520	0.514	<b>11.276</b>
		4.3. Emissions from the disposal of solid and liquid waste (landfilling, incineration, biological treatment, or recycling processes)	0.216	0.003	0.034	0.022	<b>0.275</b>
		4.5. Emissions from services such as consultancy, cleaning, maintenance, courier, banking, etc.	0.486	0.120	-	0.016	<b>0.621</b>
<b>Total</b>			<b>209.632</b>	<b>23.435</b>	<b>20.224</b>	<b>15.611</b>	<b>268.902</b>

The total greenhouse gas emissions for Gün + Partners in 2023, when evaluated based on the unit total office area and the number of employees, are presented in Table 4 as emission intensities per office area and per employee as of 2023.

*Table 4: Emission Intensity per Area and Employee and Related Data*

	Istanbul-1	Istanbul-2	Ankara	Izmir	Total
<b>Total Emission (tonnes CO<sub>2</sub>e)</b>	209.632	23.435	20.224	15.611	268.902
<b>Emission Intensity per Office Area (tonnes CO<sub>2</sub>e/m<sup>2</sup>)</b>	0.326	0.038	0.059	0.089	0.152
<b>Emission Intensity per Employee (tonnes CO<sub>2</sub>e/person)</b>	2.055	0.601	1.348	1.951	1.640

## 5 CONCLUSION

The total greenhouse gas emissions of Gün + Partners at the organizational level in 2023 have been calculated by Escarus as **268.902 tonnes CO<sub>2</sub>e**. The distribution of total emissions within the scope of the greenhouse gas inventory is as follows:

- 36.61% indirect emissions from imported electricity
- 26.86% direct emissions from mobile combustion
- 11.84% emissions from business travel
- 11.38% emissions from purchased raw materials, products, and semi-products related to the manufacture of products
- 6.81% emissions from the transportation or distribution of products (incoming to the organization)
- 4.19% emissions from capital assets
- 1.98% direct fugitive emissions from greenhouse gas releases in anthropogenic systems
- 0.23% emissions from services such as consultancy, cleaning, maintenance, courier, banking, etc.
- 0.10% emissions from the disposal of solid and liquid waste
- 0.003% emissions from employee commuting

Gün + Partners has various goals for improving sustainability performance, including diversity, inclusion and equality, work-life balance, environment and recycling, and anti-corruption. Priority issues related to environmental management among these targets are compliance with regulations, renewable energy, and ecosystem restoration. The strategic goal set to mitigate the impacts of climate change is to reduce greenhouse gas emissions (with the highest weight and tracking indicator being Scope 1 and Scope 2 emissions) and to promote energy efficiency. All employees are provided with training in order to raise awareness about environmental issues. Additionally, Gün + Partners conducts annual afforestation projects, preventing **69.9 tonnes of CO<sub>2</sub>** emissions with existing these projects.

In the future period, additional goals supported by top management will be set to verify the calculated impacts and to reduce the impacts through an integrated approach to achieve Gün + Partners' strategic objectives.

**This report has been prepared by TSKB Sustainability Consultancy (Escarus).**