

Gün + Partners 2024 GHG Inventory Summary Report

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1 PURPOSE AND SCOPE

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 its sustainability goals,
- Calculate the impact of its operations 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 as a significant step in fulfilling Gün + Partners' environmental and sustainability commitments and aims to support the organization's efforts in this field.

2 ABOUT GÜN + PARTNERS

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, advisory, contracts, registration and research services in the fields of commercial, corporate, intellectual property and regulated markets law. In addition to its headquarters in Istanbul, it collaborates with offices in Ankara, Izmir, and other important commercial centers in Turkey. Services are provided in various business and commercial sectors, including pharmaceuticals, life sciences, medical devices, insurance and reinsurance, energy, construction & real estate, logistics, technology, media and telecoms, automotive, FMCG, chemicals and the 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 organization. It strives to offer innovative and high-quality services that are adaptable to the changing needs of clients. . Gün + Partners delivers 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 and Private Life Balance:** Flexible working models are implemented to ensure job security for employees and support the work-life balance.
- **Diversity of Opinions, Freedom of Expression and Collective Reason:** 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 the quantification of Gün + Partners' greenhouse gas inventory 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 Inventory Calculation

Location	Address	Area (m ²)
Istanbul - 1	Kore Şehitleri Cad. No: 17 Zincirlikuyu İstanbul/Şişli	643
Istanbul - 2	Kore Şehitleri Cad. No: 32 Tanrıkut Apartmanı Zincirlikuyu İstanbul/Şişli	610
Ankara	Eskişehir Yolu Dumlupınar Bulvarı Next Level 3A No:56 Kat:12 Çankaya/Ankara	345
Izmir	Çınarlı Mah. Ozanabay Cad. Ege Perla B Blok No: 10 D: 151-152 Konak/İzmir	176

4 ANALYSIS AND QUANTIFICATION OF GREENHOUSE GAS EMISSIONS

Gün + Partners 2024 Greenhouse Gas Emission Report has been calculated in accordance with the ISO 14064-1:2019 Standard, considering activities between Jan 01, 2024 and December 31, 2024.

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 was obtained from the relevant authorities at the sites where Gün + Partners operates and were consolidated for inventory calculations. During this process, all relevant greenhouse 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	2024	
	Greenhouse Gas Emissions (tonsnes CO ₂ e)	Ratio to Total Emissions (%)
Scope 1	50.105	21.44
Scope 2	62.994	26.95
Scope 3	120.605	51.61
Total	233.704	100.00

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

Scope	Category	Category/Emission Source	Greenhouse Gas Emissions (tonnes CO2e)				
			Istanbul-1	Istanbul-2	Ankara	Izmir	TOTAL
1	1	1.1. Direct emissions from stationary combustion	-	-	3.005	-	3.005
1	1	1.2. Direct emissions from mobile combustion	30.766	-	6.324	5.257	42.347
		1.4. Direct fugitive emissions from greenhouse gas releases in anthropogenic systems	2.656	1.231	0.400	0.466	4.753
2	2	2.1. Indirect emissions from imported electricity	38.223	11.022	11.218	2.531	62.994
3	3	3.1. Emissions from the upstream transport or distribution for goods(incoming to the organization)	7.560	-	2.090	1.292	10.942
		3.3. Emissions from employee commuting	18.825	4.406	3.605	1.202	28.038
		3.5. Emissions from business travel	35.638	1.888	3.685	0.847	42.058
	4	4.1. Emissions from purchased raw materials, products, and semi-products related to the manufacture of products	28.199	0.099	3.661	2.235	34.194
		4.2. Emissions from capital assets	4.781	-	-	-	4.781
		4.3. Emissions from the disposal of solid and liquid waste (landfilling, incineration, biological treatment or recycling processes)	0.041	0.038	0.013	0.004	0.097
		4.5. Emissions from services such as consultancy, cleaning, maintenance, courier and banking, etc.	0.386	0.092	0.005	0.014	0.497
Total			167.075	18.776	34.006	13.848	233.704

The total greenhouse gas emissions for Gün + Partners in 2024, 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 2024.

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

	Istanbul-1	Istanbul-2	Ankara	Izmir	Total
Total Office Area (m ²)	643	610	345	176	1,774
Total Number of Employees (Average)	77	16	16	8	117
Total Emissions (tons of CO ₂ e)	167.075	18.776	34.006	13.848	233.704
Emission Intensity per Office Area (tonnes CO₂e/m²)	0.260	0.031	0.099	0.079	0.132
Emission Intensity per Employee (tonnes CO₂e/person)	2.170	1.173	2.125	1.731	1.997

5 CONCLUSION

The total greenhouse gas emissions of Gün + Partners at the organizational level in 2024 have been calculated by Escarus as **233.704 tons of CO₂e**. The distribution of total emissions within the scope of the greenhouse gas inventory is as follows:

- 26.95% indirect emissions from imported electricity
- 18.12% direct emissions from mobile combustion
- 18% emissions from business travel
- 14.63% emissions from purchased raw materials, products, and semi-products related to the / manufacture of product
- 12% emissions from employee commuting
- 4.68% emissions from the transport or distribution of products (incoming to the organization)
- 2.05% emissions from capital assets
- 2.03% direct fugitive/leakage emissions from greenhouse gas releases in anthropogenic systems
- 1.29% direct emissions from stationary combustion
- 0.21% emissions from services such as consultancy, cleaning, maintenance, courier, banking, etc.
- 0.04% emissions from disposal of solid and liquid waste

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. The institution performs afforestation work every year.

In the upcoming 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. It is recommended that the improvements identified by Escarus through the inventory assessment be implemented by Gün + Partners and reflected in the next calculations.

This report hereby has been drafted by TSKB Sustainability Consultancy A.Ş. (Escarus).