

WE Soda Basis of Reporting

Rev.0

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Basis of reporting and data collection

Our reporting covers GHG emissions and CDP water security parameters associated with WE Soda Ltd. and subsidiaries. The subsidiaries are holding companies in United States (WE Soda Enterprises Inc (previously Ciner Enterprises Inc (CEI)), Soda World US LLC, Imperial Natural Resources Trona Mining Inc., and Global Glass Industries LLC), WE Soda Alkali Holdings LLC, WE soda Partners LLC, WE Soda Partners Alkali LLC, WE Soda US LLC, WE Soda Holdings LLC, WE Soda Alkali LLC, WE ORRI Holdings LLC, WE ORRI LLC and mining facilities for production of Soda Ash and Sodium Bicarbonate in Wyoming, US (WE Soda Wyoming LP), a shipment company in United States (American Natural Soda Ash Cooperation (ANSAC), ANSAC Asia Singapore Private United), a holding company in Malta (WE Soda Shipping Holdings Limited), a holding company in United Kingdom (WE Soda Investments Holding Plc.), mining facilities for production of Soda Ash and Sodium Bicarbonate in Ankara and their offices in Istanbul (Eti Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret A.Ş. (Eti Soda), and Kazan Soda Elektrik Uretim A.Ş. (Kazan Soda)), as a development Project for mining facility to produce Soda Ash and Sodium Bicarbonate in United States (West Soda LLC), reseller companies (Soda World Ltd. in United Kingdom, and Soda World Europe GmbH in Germany and WE Soda Holdco SL in Spain), a foreign trade company in Istanbul (WE İç ve Dış Ticaret A.Ş. (WIDT)), and port handling services in Kocaeli (Denmar Depoculuk Nakliyat ve Ticaret A.Ş.) for the following reporting periods unless otherwise stated:

- 1 January 2025 – 31 December 2025

This reporting guidance document supports our preparation and reporting of the following indicators in our CDP responses, externally assured by ERM CVS.

Hereinafter, subsidiaries will be referred to by their own names. For a more detailed WE Soda Group corporate structure chart and affiliations, please refer to Appendix.

For the 2025 reporting period:

- Total Scope 1 GHG emissions [tCO₂e]
- Total Scope 2 GHG emissions (market based) [tCO₂e]
- Total Scope 2 GHG emissions (location-based) [tCO₂e]
- Total Scope 1 and Scope 2 emissions (market based) [tCO₂e]
- Total Scope 1 and Scope 2 emissions (location based) [tCO₂e]
- Total Scope 1, Scope 2 and Scope 3 emissions (market based) [tCO₂e]
- Total Scope 1, Scope 2 and Scope 3 emissions (location based) [tCO₂e]
- Carbon Emissions intensity [Scope 1+2 market based tCO₂e /tonne production]
- Carbon Emissions intensity [Scope 1+2 location based tCO₂e /tonne production]
- Total Scope 3 GHG emissions [tCO₂e], for the following categories:
 - Category 1: Purchased goods and services
 - Category 2: Capital goods
 - Category 3: Fuel and energy related activities
 - Category 4: Upstream transportation and distribution
 - Category 5: Waste generated in operations
 - Category 6: Business travel
 - Category 7: Employee commuting
 - Category 8: Upstream leased assets
 - Category 9: Downstream transportation and distribution

- Category 10: Processing of sold products
- Category 11: Use of sold products
- Category 13: Downstream Leased Assets
- Water intensity [water withdrawal per metric tonnes of all production]
- Water Withdrawals-total volumes [m³]
- Water discharges-total volumes [m³]
- Water consumption-total volumes [m³]
- Recycled/Reused Water [m³]
- Water stress area [m³]
- Water withdrawals – volume by source (third party sources) [m³]
- Water discharges – volume by destination
 - Fresh surface water, including wetlands, rivers and lakes [m³]
 - Discharges to groundwater [m³]
 - Third party destinations [m³]
- Water discharges – volume by final treatment level
 - Secondary treatment [m³]
 - Primary treatment only [m³]
 - Discharge to a third party without treatment [m³]
 - Other [m³]
- Water discharges – (domestic and industrial)
- Water discharges – quality by standard water quality parameters
 - COD [kg]
 - BOD [kg]
 - TSS [kg]
 - Chloride [kg]
 - Iron [kg]
 - Oil and Grease [kg]
 - Sulphate [kg]
- Total Waste [mt]
 - Total waste directed to disposal [mt]
 - Total waste diverted from disposal [mt]
- Total Hazardous Waste [mt]
- Total Non-Hazardous Waste [Tonne]

We have calculated our carbon footprint where we have operational control with respect to the internationally recognised standards provided by the Greenhouse Gas Protocol, published by the World Business Council for Sustainable Development and the World Resources Institute (WBCSD/WRI Protocol).

Operations

WE Soda oversees holding companies and subsidiaries. The subsidiaries are holding companies in United States (WE Soda Enterprises Inc. previously Ciner Enterprises Inc. (CEI), Soda World US LLC, Imperial Natural Resources Trona Mining Inc., Global Glass Industries LLC and WE Soda Alkali Holdings LLC and its subsidiaries), mining facilities for production of Soda Ash and Sodium Bicarbonate in Wyoming, United States (WE Soda Wyoming LP), a holding company in Malta (WE Soda Shipping Holdings Limited), a holding company in United Kingdom (WE Soda Investments Holding Plc.), a holding and mining company (Kazan Soda Elektrik Uretim A.Ş.), mining facilities for production of Soda Ash and Sodium Bicarbonate in Ankara and their offices in Istanbul (Eti Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret A.Ş., and Kazan Soda Elektrik Uretim A.Ş.), as a development Project for mining facility to produce Soda Ash and Sodium Bicarbonate in United States (West Soda LLC), reseller companies (Soda World Ltd. in United Kingdom, Soda World Europe GmbH in Germany and

WE Soda Holdco CL in Spain), a foreign trade company in Istanbul (WE İç ve Dış Ticaret A.Ş. (WIDT)), and port handling services in Kocaeli (Denmar Depoculuk Nakliyat ve Ticaret A.Ş.).

Reporting boundaries

The 2025 report furnishes data and details covering the timeframe of January 1st, 2025, to December 31st, 2025. It specifically addresses the greenhouse gas (GHG) emissions stemming from We Soda Ltd., WE Soda Enterprises (previously Ciner Enterprises Inc. (CEI)), Soda World US LLC, Imperial Natural Resources Trona Mining Inc., Global Glass Industries LLC, WE Soda Alkali Holdings LLC, WE Soda Partners LLC, WE Soda Partners Alkali LLC, WE Soda US LLC, WE Soda holdings LLC, WE Soda Alkali LLC, WE Soda Wyoming LP, WE ORRI Holdings LLC, WE ORRI LLC, American Natural Soda Ash Corporation (ANSAC), ANSAC Asia Singapore Private United, WE Soda Holdco SL, WE Soda Shipping Holdings Limited, WE Soda Investments Holding Plc, Eti Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret A.Ş., Kazan Soda Elektrik Uretim A.Ş., West Soda LLC, Soda World Ltd., Soda World Europe GmbH, WE İç ve Dış Ticaret A.Ş. (WIDT), Denmar Depoculuk Nakliyat ve Ticaret A.Ş.

Methodology

Scope 1

Definition:

Direct emissions from owned or controlled sources

Scope:

Scope 1 emissions encompass emissions from stationary combustion, mobile combustion, fugitive emissions and process emissions.

- Stationary Combustion includes from fuels used on site such as natural gas, coal and other gases.
- Mobile combustion includes fuels used in on-site and out-side vehicles.
- Fugitive emissions include refrigeration gas leakage, fire extinguisher, CH₄ emissions from wastewater treatment, mine venting, onsite landfill.
- Process emissions include industrial applications.

Our key scope 1 emissions sources are natural gas, coal and fuel oil used for building and process heating, process emissions, with small contributions from fuels used in all vehicles and refrigerant releases and other stationary combustion gases. Primary scope 1 emissions are CO₂, with small contributions from CH₄, N₂O and HFCs.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Our energy and carbon figures are recorded on a monthly basis from relevant source systems and records.

The carbon emission intensity metric is calculated by dividing the absolute emission by the total production amount.

Source:

Figures are obtained through utility bills, meter readings, scale records, laboratory analysis, direct from suppliers and through our internal systems.

When converting data into carbon emissions, for lignite and natural gas emission factors and net calorific value have been calculated through monthly analyses for Eti Soda and Kazan Soda.

For Westvaco, as net calorific value of coal was not available in the analysis reports, default value from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories were used.

For all other scope 1 sources, for other stationary gases, mobile combustion and wastewater emission factors have been taken from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and EPA, 2025.

Refrigerants and Fire Extinguishers GWP value have been taken from IPCC Sixth Assessment Report (AR6) and DEFRA 2025. Density factors have been taken from Türkiye National Inventory and DEFRA 2025.

Scope 2 Purchased Natural Gas

Definition:

Emissions generated from the consumption of purchased heat/natural gas calculated using the GHG Protocol Scope 2 Guidance. This category includes natural gas consumption for heating, which has been reported under Scope 2 as purchased heat. The boiler used for building heating does not fall within WE Soda's operational boundaries; therefore, the associated natural gas consumption is treated as purchased heating energy used for office space and accounted for under Scope 2.

Scope:

Scope 2 emissions include GHG emissions from purchased of purchased heat/natural gas consumed by WE Soda Enterprises, WIDT, Eti Soda-office, Kazan Soda-office, WE Soda Ltd., Soda World, Imperial Natural, and Soda World US.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Natural gas consumption is allocated to each entity according to their leased floor area (m²) as a proportion of the total building area. While the allocation principle is consistent across all entities, the calculation approach differs by region:

- Türkiye (WIDT, Eti Soda, Kazan Soda): Allocated natural gas expenses (TRY) are converted into energy consumption using an energy-per-TRY parameter. Emissions are calculated with IPCC emission factors.
- United States (WE Soda Enterprises, Imperial Mining, Soda World US): The total building energy consumption, as reported in invoices, is allocated to each entity based on their leased floor area. Emissions are then calculated using EPA 2025 emission factors.
- United Kingdom (WE Soda Ltd, Soda World): Allocated shares are based on floor area, while actual consumption data is obtained from gas meter readings (m³). Emissions are calculated using DEFRA emission factors.

Source:

- Expense distribution tables prepared by the Ciner Group Accounting Department (Türkiye).
- Total building invoices showing energy consumption (US).
- Gas meter readings (UK).
- Applied emission factors: IPCC (for Türkiye), EPA 2025 (for US), DEFRA (for UK).
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Scope 2 (Market Based) Purchased Electricity

Definition:

Emissions generated from the consumption of purchased electricity calculated using the market-based approach as per the GHG Protocol Scope 2 Guidance.

Scope:

Scope 2 emissions include GHG emissions from purchased electricity consumed by Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmar Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises, Imperial Natural, and Soda World US, WE Soda Wyoming LP (Westvaco, Granger and Rock Springs). Renewable energy use certificates (YEK-G certificates) were taken into account while calculating market-based emissions.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Scope 2 (market-based) emissions are calculated using electricity consumption data obtained from utility bills, site-level meter readings, and the EPIAS (Turkish energy exchange) platform. For the portion of electricity covered by YEK-G certificates, an emission factor of zero is applied, reflecting the renewable origin of the energy. For the remaining consumption not covered by certificates, the Türkiye national grid emission factor is used.

According to the GHG Protocol Scope 2 Guidance, grid-average (location-based) emission factors are the least preferred option in the market-based hierarchy. However, as supplier-specific or residual mix emission factors were not available, location-based grid factors have been applied where necessary.

Regional approaches:

- Türkiye – Production sites (Eti Soda, Kazan Soda) and Denmar: Electricity consumption data is obtained directly from utility bills, site-level meter readings, and the EPIAS platform. Emissions are calculated using Türkiye-specific grid emission factors under the market-based approach, with YEK-G certificates applied where relevant (zero EF).
- Türkiye – Offices (Eti Soda Istanbul Office, Kazan Soda Istanbul Office): Allocated electricity expenses (TRY) are converted into energy consumption using an energy-per-TRY parameter. Emissions are calculated using the Türkiye grid emission factor.
- United States (WE Soda Enterprises, Imperial Mining, Soda World US): The total building electricity consumption, as reported in invoices, is allocated to each entity based on their leased floor area. Emissions are then calculated using EPA 2025 emission factors.
- United States (mining facilities Granger and Westvaco): Electricity consumption data are obtained directly utility bills, site-level meter readings. Emissions are calculated using EPA 2025 emission factors.
- United Kingdom (WE Soda Ltd, Soda World): Allocated shares are based on floor area, while actual consumption data is obtained from meter readings (kWh). Emissions are calculated using DEFRA UK emission factors.

Source:

- Utility bills, site-level meter readings, and the EPIAS platform (Türkiye – Eti Soda, Kazan Soda, Denmar, WE Soda Wyoming LP (Westvaco and Granger))
- Renewable electricity procurement data, including YEK-G certificates (Türkiye – Eti Soda, Kazan Soda)
- Expense distribution tables prepared by the Ciner Group Accounting Department (Türkiye – Eti Soda Office, Kazan Soda Office, WIDT)
- Total building invoices showing electricity consumption (US)
- Meter readings (UK)
- Applied emission factors: Türkiye national grid, EPA 2025 (US), DEFRA (UK)

Scope 2 (Location Based) Purchased Electricity

Definition:

Emissions generated from the consumption of purchased electricity, calculated using the location-based approach as per the GHG Protocol Scope 2 Guidance.

Scope:

Scope 2 (location-based) emissions include GHG emissions from purchased electricity consumed by Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmar Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises, Imperial Natural, and Soda World US, WE Soda Wyoming LP (Westvaco, Granger and Rock Springs).

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Regional approaches:

- Türkiye – Production sites (Eti Soda, Kazan Soda) and Denmark: Electricity consumption data is obtained directly from utility bills, site-level meter readings, and the EPIAS platform. Emissions are calculated using Türkiye-specific grid emission factors.
- Türkiye – Offices (Eti Soda Istanbul Office, Kazan Soda Istanbul Office, WIDT): Allocated electricity expenses (TRY) are converted into energy consumption using an energy-per-TRY parameter. Emissions are calculated using the Türkiye grid emission factor.
- United States (WE Soda Enterprises, Imperial Mining, Soda World US): The total building electricity consumption, as reported in invoices, is allocated to each entity based on their leased floor area. Emissions are then calculated using EPA 2025 emission factors.
- United States (mining facilities Granger and Westvaco): Electricity consumption data are obtained directly utility bills, site-level meter readings. Emissions are calculated using EPA 2025 emission factors.
- United Kingdom (WE Soda Ltd, Soda World): Allocated shares are based on floor area, while actual consumption data is obtained from meter readings (kWh). Emissions are calculated using DEFRA UK emission factors.

Source:

- Utility bills, site-level meter readings, and the EPIAS platform (Türkiye – Eti Soda, Kazan Soda, Denmark, WE Soda Wyoming LP (Westvaco and Granger))
- Expense distribution tables prepared by the Ciner Group Accounting Department (Türkiye – Eti Soda Office, Kazan Soda Office, WIDT)
- Total building invoices showing electricity consumption (US)
- Meter readings (UK)
- Applied emission factors: Türkiye national grid, EPA 2025 (US), DEFRA (UK)

Scope 3

Category 1 Purchased Goods and Services

Definition:

All upstream (cradle-to-gate) emissions of purchased goods and services.

Scope:

Extraction, production, and transportation of goods and services purchased or acquired by WE Soda's production facilities located at the Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmark Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises Inc, Imperial Natural, Soda World US, West Soda, WE Soda Wyoming LP (Westvaco, Granger, ANSAC) and Atlanta Office.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Purchased goods and services' invoices are recorded to the internal systems regularly.

Source:

Figures are obtained through invoices, direct from suppliers and through our internal systems.

Raw Materials emission factors have been taken from Ecoinvent database v3.12 which is a sustainability and Life Cycle Assessment software and packaging materials emission factors have been taken from DEFRA 2025 and other goods and services emission factors have been taken from EPA-Supply Chain Greenhouse Gas Emission Factors.

Category 2 Capital Goods

Definition:

The emissions from long-term assets such as machinery and equipment.

Scope:

Capital goods emissions from WE Soda's production facilities located at the Eti Soda and Kazan Soda sites and Denmar Depoculuk (port handling services) and WE Soda Wyoming LP (Westvaco and Granger).

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Capital goods are recorded to the internal systems simultaneously.

Source:

Figures are obtained through invoices and internal systems and include only purchases made during the reporting year.

Emission factors have been taken from EPA-Supply Chain Greenhouse Gas Emission Factors.

Category 3 Fuel and Energy Related Activities (not included in scope 1 or scope 2)

Definition:

- **For upstream emissions of purchased fuels:** All upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of but excluding combustion).
- **For upstream emissions of purchased electricity:** All upstream (cradle-to-gate) emissions of purchased electricity (from raw material extraction up to the point of, but excluding, combustion by a power generator).
- **For T&D losses:** All upstream (cradle-to-gate) emissions of energy consumed in a T&D system, including emissions from combustion.

Scope:

Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including:

- Upstream emissions of purchased fuels [extraction, production, and transportation of fuels consumed by WE Soda's production facilities located at the Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmar Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises, Imperial Natural, Soda World US, WE Soda Wyoming LP (Westvaco, Granger and Rock Springs).
- Upstream emissions of purchased electricity [extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by WE Soda's production facilities located at the Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmar Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises, Imperial Natural, Soda World US, WE Soda Wyoming LP (Westvaco, Granger and Rock Springs). Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed (i.e., lost) in a T&D system)

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Emissions are calculated from electricity transmission and distribution (T&D) losses, as well as from the upstream (production-related) emissions of natural gas, coal, wood chips, and other fuels (gasoline, diesel, propane). For electricity, T&D loss factors are applied to Scope 2 consumption using Türkiye national grid factors for Türkiye, EPA 2025 grid loss percentages for the United States, and DEFRA factors for the United Kingdom.

Source:

Figures are obtained through utility bills, meter readings, scale records, invoices, and through our internal systems.

WTT-fuels emission factors have been taken from Ecoinvent database v3.12 which is a sustainability and Life Cycle Assessment software and DEFRA 2025. Electricity T&D emission factors have been taken Türkiye National Inventory, DEFRA 2021, and DEFRA 2025 and EPA 2025.

Category 4 Upstream Transportation and Distribution**Definition:**

Emissions of transportation and distribution providers that occur during use of vehicles and facilities

Scope:

- Transportation and distribution of products purchased by WE Soda's production facilities located at the Eti Soda, Kazan Soda, Westvaco and Granger sites in the reporting year (2025) between a company's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by WE Soda's facilities located at the Eti Soda, Kazan Soda, Westvaco and Granger sites).
- Transportation and distribution services purchased by WE Soda's production facilities located at the Eti Soda, Kazan Soda, Westvaco and Granger sites in the reporting year (2025), including inbound logistics, outbound logistics.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Transportation and distribution information is recorded in our internal system via invoices for each transport.

Source:

Figures are obtained through bill of lading, invoices, direct from suppliers and through our internal systems.

Upstream transportation emission factors have been taken from DEFRA 2025.

Category 5 Waste Generated in Operations**Definition:**

Emissions of the waste management suppliers that occur during disposal or treatment

Scope:

Disposal and treatment of waste generated in WE Soda's production facilities located at the Eti Soda (and offices in Istanbul), Kazan Soda (and offices in Istanbul) sites, Denmar Depoculuk, WIDT, WE Soda Ltd., Soda World, WE Soda Enterprises, Imperial Natural, Soda World US, Westvaco and Granger in the reporting year (2025).

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

It is recorded annually with Waste Declarations reported to the Ministry of Environment, Urbanization and Climate Change for Kazan Soda and Eti Soda sites. All waste generated at Westvaco and Granger is recorded and tracked in an internal environmental management system (SAP-based), which captures information on waste types, quantities and disposal methods. Calculations have been based on data obtained from this system.

Source:

Figures are obtained through scale records.

Waste emission factors have been taken from EPA 2025 and DEFRA 2025.

Category 6 Business Travel-Flights, Hotel Stays and Rental Cars

Definition:

Emissions from the transportation of employees for business-related activities in vehicles not owned or operated by the reporting company, including air travel, rail, rental cars, and hotel stays.

Scope:

Transportation of employees of WE Soda's production facilities located at Eti Soda, Kazan Soda, Denmar Depoculuk, WE Soda Ltd., and WE Soda Wyoming LP (Westvaco and Granger) for business-related activities, including emissions from transportation carriers (excluding taxis) and hotel stays, during the reporting year 2025. In addition, emissions from rental car usage, specifically for Westvaco and Granger operations, are also included.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Flights, hotel tickets and rental cars details are bought by the tour company and records are maintained.

Source:

Figures are obtained through flight and hotel invoices.

Business travel emission factors have been taken from DEFRA 2025, [hotelfootprints.org](https://www.hotelfootprints.org), EPA 2025 and EPA-SupplyChainEmissionFactors.

Category 7 Employee Commuting

Definition:

Emissions of employees and transportation providers that occur during use of vehicles not owned or operated by the company

Scope:

Transportation of employees between their homes and their worksites during the reporting year 2025 [in vehicles not owned or operated by WE Soda's production facilities located at the Eti Soda, Kazan Soda sites, Denmar Depoculuk, WIDT., Westvaco, Granger, ANSAC and Atlanta Office].

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

The total kilometers for each different route are recorded on a monthly basis.

The monthly total number of routes is calculated by multiplying the daily number of trips for the working shuttle by the total number of working days of that month.

For WIDT employees, calculations were made using the same assumptions as in 2023, with no changes in routes. However, due to a change in the company location, a period of remote working was implemented, and emissions from working from home have been calculated.

Source:

Figures are obtained through Google Earth and Google Maps records.

Employee commuting emission factors have been taken from the ICCT, Defra 2025 and homeworking emission factors have been taken from the Defra 2025.

For United States sites, emission factors have been taken from EPA 2025.

Category 8 Upstream Leased Assets

Definition:

Emissions arising from assets leased by the company in the relevant year to support its production and logistics-related activities.

Scope:

Upstream leased assets emissions from WE Soda's production facilities located at the Kazan Soda sites, WIDT, and Soda World. As a note, under Soda World Europe GmbH company, there is a warehouse in Terneuzen. This warehouse is controlled by Soda World Europe GmbH, but since the rent is first billed

to WIDT, the emissions from this warehouse are listed under Scope 3.8- Upstream Leased Assets under WIDT.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Activity data derived from financial records is recorded in the internal system and forms the basis for calculating emissions from upstream leased assets. Emissions are calculated using relevant emission factors.

Source:

Activity data is derived from WE Soda's internal systems. Emission factors are sourced from the USA EPA Supply Chain Greenhouse Gas Emission Factors v1.3 (NAICS-6 classification).

Category 9 Downstream Transportation and Distribution

Definition:

Emissions from the transportation and distribution of sold products occurring after the point of sale, including emissions from third-party transportation providers, distributors, and storage facilities that are not owned or controlled by the reporting company.

Scope:

Transportation and distribution of products sold by WE Soda's production facilities located at the Eti Soda, Kazan Soda, Westvaco and Granger sites in the reporting year 2025 between our operations and the end consumer.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Transportation and distribution information is recorded in our internal system via invoices for each transport.

Source:

Figures are obtained through bill of lading, invoices, direct from suppliers and through our internal systems.

Downstream transportation emission factors have been taken from DEFRA 2025 and EPA 2025.

Category 10 Processing of Sold Products

Definition:

Emissions from the processing of intermediate products sold by the reporting company by third parties, including emissions generated during further manufacturing, transformation, or processing before the final product reaches end users.

Scope:

The further processing or use of a product after it has been sold to consumers from WE Soda's production facilities located at the Eti Soda, Kazan Soda, Westvaco and Granger sites in the reporting year 2025.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Sales are recorded in our internal system for each transport. The emission value for soda ash used in batteries and detergents is zero, as no CO₂ is released during the usage.

Source:

Figures are obtained through direct from customers and through our internal systems.

The emission factors are derived using stoichiometric calculations, assuming that the entire carbon content of Soda Ash, Sodium Bicarbonate is fully decomposed and released as CO₂ during processing, based on molecular weights.

Category 11 Use of Sold Products

Definition:

Use of Sold Products" encompasses the greenhouse gas (GHG) emissions released during the use phase of a product by the end consumer or user, following the sale of the product. This includes all direct emissions resulting from the consumption of the product's energy or materials during its intended use.

Scope:

The further use of a product after it has been sold to consumers from WE Soda's production facilities located at the Eti Soda, Kazan Soda, Westvaco sites in the reporting year 2025.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Sales are recorded in our internal system for each transport.

Source:

Figures are obtained through direct from customers and through our internal systems.

The emission factors are derived using stoichiometric calculations, assuming that the entire carbon content of Soda Ash, Sodium Bicarbonate is fully decomposed and released as CO₂ during processing, based on molecular weights.

Category 13 Downstream Leased Assets

Definition:

Downstream Leased Assets refers to the greenhouse gas (GHG) emissions resulting from assets owned by the reporting company but leased to other entities during the reporting year, where such assets are used to support downstream production, distribution, or logistics-related activities.

Scope:

Downstream leased assets emissions from WE Soda's production facilities located at the Kazan Soda site.

Unit:

tCO₂e, tCO₂e/tonne of product

Method:

Activity data derived from financial records is recorded in the internal system and forms the basis for calculating emissions from downstream leased assets. Emissions are calculated using relevant emission factors.

Source:

Activity data is derived from WE Soda's internal systems. Emission factors are sourced from the USA EPA Supply Chain Greenhouse Gas Emission Factors v1.3 (NAICS-6 classification).

Carbon Emissions Intensity [Scope 1+2 market based tCO₂e/tonne production]

Definition:

This metric represents the carbon emissions intensity of WE Soda's activities, calculated as the sum of Scope 1 and Scope 2 (market-based) emissions per tonne of production.

System Boundaries:

Includes emissions from all activities at Eti Soda, Kazan Soda, Denmar Depoculuk, WIDT, Soda World, WE Soda Enterprises, Imperial Natural, Soda World US, West Soda, WE Soda Ltd.-offices, Westvaco, Granger, Rock Springs, ANSAC, Atlanta Office. Scope 1 covers direct emissions from stationary and mobile combustion, fugitive emissions, and process emissions.

Scope 2 (market-based) covers indirect emissions from purchased electricity, and natural gas calculated using market-based emission factors (including renewable certificates where applicable).

Unit:

tCO₂e/tonne of product

Methodology:

Scope 1 and Scope 2 (market-based) emissions are calculated using activity data obtained from multiple sources, including internal records, supplier data, and operational reports. For Scope 2 (market-based), Türkiye-specific emission factors are applied. For renewable electricity covered by YEK-G certificates, an emission factor of zero is applied; for the remaining consumption, the Türkiye national grid emission factor is used. Production data (tonnes of Soda Ash and Sodium Bicarbonate) are sourced from internal systems.

The intensity is calculated by dividing the total Scope 1 and Scope 2 (market-based) emissions by total product output from the Kazan Soda, Eti Soda, Westvaco and Granger facilities for the reporting period. According to the GHG Protocol Scope 2 Guidance, grid-average (location-based) emission factors are the least preferred option in the market-based hierarchy. However, as supplier-specific or residual mix emission factors were not available, location-based grid factors have been applied where necessary.

Source:

Scope 1 and Scope 2 (location-based) emissions are calculated based on activity data sourced from multiple sources, including internal records, supplier data, and operational reports.

Scope 2 (market-based) emission factors are applied based on Türkiye-specific data and renewable energy certificates (YEK-G).

Production data are derived from site-level operational records at Kazan Soda, Eti Soda, Westvaco and Granger.

Carbon Emissions Intensity [Scope 1+2 location based tCO₂e/tonne production]**Definition:**

This metric represents the carbon emissions intensity of WE Soda's activities, calculated as the sum of Scope 1 and Scope 2 (location-based) emissions per tonne of production.

System Boundaries:

Includes emissions from all production activities at Eti Soda, Kazan Soda, Denmar Depoculuk, WIDT, Soda World, WE Soda Enterprises, Imperial Natural, Soda World US, West Soda, WE Soda Ltd.-offices, Westvaco, Granger, Rock Springs, ANSAC, Atlanta Office.

Scope 1 covers direct emissions from stationary and mobile combustion, fugitive emissions, and process emissions. Scope 2 (location-based) emissions include GHG emissions from purchased electricity, and natural gas calculated using Türkiye's and United States' national grid emission factor.

Unit:

tCO₂e/tonne of product

Methodology:

Scope 1 and Scope 2 (location-based) emissions are calculated using activity data obtained from multiple sources, including internal records, supplier data, and operational reports. For Scope 2 (location-based), Türkiye's and United States' national grid emission factor is applied to the total electricity consumption. Production data (tonnes of Soda Ash and Sodium Bicarbonate) are sourced from internal systems.

The intensity is calculated by dividing the total Scope 1 and Scope 2 (location-based) emissions by total product output from the Kazan Soda, Eti Soda, Westvaco and Granger facilities for the reporting period.

Source:

Scope 1 and Scope 2 (location-based) emissions are calculated based on activity data sourced from multiple sources, including internal records, supplier data, and operational reports.

Scope 2 (location-based) emissions are calculated using electricity consumption data obtained from utility bills, meter readings, and data from the EPIAS (Turkish energy exchange) platform. Türkiye's and United States' national grid average emission factor is sourced from the national inventory. Production data are derived from site-level operational records at Kazan Soda, Eti Soda, Westvaco and Granger.

Water intensity

Definition:

Water intensity refers to the volume of water withdrawn per unit of production. In this assessment, water intensity is calculated as total water withdrawn divided by total production, and is used as an indicator of water use efficiency across operations.

System Boundaries:

All operations of production facilities located in Eti Soda (and offices), Kazan Soda (and offices) Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, Westvaco and Granger. All offices, production sub-facilities, processes and integrated wastewater treatment plants are included in the system boundaries.

Scope:

Water intensity covers total water withdrawals from all operational sites as well as non-operational facilities, including offices and administrative buildings, within the reporting boundary. The calculation includes total water withdrawn from all sources and relates this to total production output for the same reporting period.

Unit:

Water withdrawal per metric tonnes of production

Water Withdrawal (Total Volumes & Volume by source):

Definition:

According to GRI 303: Water and Effluents 2018; water withdrawal is sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period.

System Boundaries:

All operations of production facilities located in Eti Soda (and offices), Kazan Soda (and offices) Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, Westvaco and Granger. All offices, production sub-facilities, processes and integrated wastewater treatment plants are included in the system boundaries. Within the framework of the operational control approach, water use, recycled & reused water and water discharge arising from the activities are included.

Scope:

Total water withdrawal in m³.

Unit:

m³

Methodology:

Water withdrawal is monitored and recorded daily via flowmeters at production sites, and invoices. Water withdrawn from all sources, including surface water, groundwater, and municipal supply, is consolidated and reported as total water withdrawal.

According to GRI 303: Water and Effluents 2018, water stress is ability, or lack thereof, to meet the human and ecological demand for water. If the basin where the withdrawn water is facing water stress according to Aqueduct Water Risk Atlas, it is classified as a **water stress area**.

Source:

Data is obtained from site-level flowmeters and cross-checked with supplier invoices where applicable. Data is consolidated in an internal Excel working file.

Total Water Consumption:

Definition:

According to GRI 303: Water and Effluents 2018, water consumption is sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated, transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period.

System Boundaries:

All operations of Soda Ash and Sodium Bicarbonate production facilities located in Eti Soda (and offices), Kazan Soda (and offices) Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, Westvaco and Granger.

Scope:

Total water consumption in m³.

Unit:

m³

Methodology:

For production sites (Eti Soda and Kazan Soda) water consumption includes evaporated water and purge loss. For Westvaco and Granger sites, all water withdrawn was consumed. For offices, it is assumed that 10% of the withdrawn water is lost. However, for the offices in USA (WE Soda Enterprises, Imperial Natural, and Soda World US), water is discharged without any loss, based on the information stated in the invoices.

Source:

Water consumption data is obtained from site-level flowmeters, invoices and some calculations.

Total Water Discharge:

Definition:

According to GRI 303: Water and Effluents 2018, water discharge is sum of effluents, used water, and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period.

System Boundaries:

All operations of production facilities located in Eti Soda (and offices), Kazan Soda (and offices) Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, WE Soda Enterprises, Imperial Natural, Soda World US. No wastewater discharges occur at Westvaco and Granger.

Scope:

Total water discharge in m³.

Unit:

m³

Methodology:

For production sites (Eti Soda and Kazan Soda) water discharge includes domestic and industrial wastewater treatment discharges. For offices, it is assumed that 90% of the withdrawn water is discharged. However, for the offices in USA (WE Soda Enterprises, Imperial Natural, and Soda World US), water is discharged without any loss, based on the information stated in the invoices.

Kazan Soda domestic, Eti Soda domestic, and Eti Soda industrial wastewater discharge volumes by destination are classified as discharges to **fresh surface water, including wetlands, rivers, and lakes**. Eti Soda and Kazan Soda mining loss and drilling loss water amounts are classified as **discharges to groundwater**, and the discharge amounts from Eti Soda offices in Istanbul, Kazan Soda offices in Istanbul, Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, WE Soda Enterprises, Imperial Natural, and Soda World US are classified as **third party destination** water discharges.

For water discharges – volume by final treatment level; **Secondary treatment** subcategory includes Eti Soda and Kazan Soda domestic wastewater discharges, **Primary treatment only** subcategory includes Eti Soda industrial wastewater discharges, **Discharge to a third party without treatment** subcategory includes Eti Soda offices in Istanbul, Kazan Soda offices in Istanbul, Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, WE Soda Enterprises, Imperial Natural, and Soda World US discharged water amounts, and the last subcategory named **Other** includes Eti Soda and Kazan Soda mining and drilling loss amounts.

Source:

Data is sourced from invoices, discharge flowmeters and consolidated in an internal Excel working file.

Wastewater Discharge (Industrial)

Definition:

Total volume of industrial wastewater discharged.

System Boundaries:

All operations of production facilities located in Eti Soda of WE Soda. All production sub-facilities and processes and integrated wastewater treatment plants are included in the system boundaries.

Within the framework of the operational control approach, water use, recycled&reused water and water discharge arising from the activities are included.

Scope:

Industrial wastewater discharge in m³.

Unit:

m³/tonne of product

Methodology:

Industrial wastewater is measured through flowmeters and recorded daily.

Source:

Data is sourced from discharge flowmeters and consolidated in an internal Excel working file.

Wastewater Discharge (Domestic)

Definition:

Total volume of domestic wastewater discharged

System Boundaries:

All operations of production facilities located in Eti Soda, Kazan Soda, Denmar Depoculuk, WE Soda LTD, Soda World LTD, WE Soda Enterprises, Imperial Natural, Soda World US, WE İ. Dış Tic, Eti Soda and Kazan Soda Istanbul offices of WE Soda. All production sub-facilities and processes and integrated wastewater treatment plants are included in the system boundaries. Within the framework of the operational control approach, water use, recycled&reused water and water discharge arising from the activities are included.

Scope:

Domestic wastewater discharge in m³.

Unit:

m³/tonne of product

Methodology:

Domestic wastewater is measured through flowmeters and recorded daily.

Source:

Data is sourced from discharge flowmeters and consolidated in an internal Excel working file.

Recycled/Reused Water

Definition:

Recycled and reused water refers to water that is used more than once before it is discharged from the system, including water that is treated and recirculated within processes or reused for the same or different purposes.

System Boundaries:

All operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger.

Scope:

Total recycled/reused water in m³ .

Unit:

m³

Methodology:

The water intensity metric is calculated by dividing the absolute emission by the total production amount.

Condensate water is used as reused water without treatment, and recycle water is used after treatment for Eti Soda and Kazan Soda. Recycled/reused water values are not measured for Westvaco and Granger.

Source:

All data is taken from meter readings and billing invoices collected and consolidated in excel working file.

Water Stress Area

Definition:

According to GRI 303: Water and Effluents 2018, water stress is ability, or lack thereof, to meet the human and ecological demand for water. If the basin where the withdrawn water is facing water stress according to Aqueduct Water Risk Atlas, it is classified as a **water stress area**.

System Boundaries:

All operations of production facilities located in Eti Soda (and offices), Kazan Soda (and offices) Denmar Depoculuk, Soda World, WE Soda Ltd., WIDT, Westvaco and Granger. All offices, production sub-facilities, processes and integrated wastewater treatment plants are included in the system boundaries. Within the framework of the operational control approach, water use, recycled & reused water and water discharge arising from the activities are included.

Scope:

Total volume of water withdrawn from water-stressed areas.

Unit:

m³

Methodology:

If the river basin from which water is withdrawn is classified as experiencing water stress according to the Aqueduct Water Risk Atlas, it is considered a water-stressed area. Water withdrawals from such basins are accordingly reported as water withdrawn from water-stressed areas.

Source:

For each operational location, water stress assessment was conducted using the WRI Aqueduct Water Risk Atlas. Based on the basin-level classification provided by the tool, locations were evaluated individually to determine whether they are situated in water-stressed areas. The classification follows the definitions provided in GRI 303: Water and Effluents (2018).

Pollution Load (Water discharges – quality by standard water quality parameters):

Definition:

The mass or weight of pollutant transported in a specified unit of time from pollutant sources to a waterbody.

System Boundaries:

All operations of Soda Ash and Sodium Bicarbonate production facilities located in Eti Soda and Kazan Soda plants of WE Soda. All production sub-facilities and processes and integrated wastewater treatment plants are included in the system boundaries. Within the framework of the operational control approach, water use, recycled & reused water and water discharge arising from the activities are included. For all other offices, wastewater originates from personal use, and therefore only BOD values were considered.

Scope:

Industrial and domestic wastewater discharge pollutants

Unit:

Kilogram, kg

Methodology:

Domestic wastewater parameters (COD, BOD, and TSS in mg/L) are analysed by a third-party laboratory on a monthly basis for Eti Soda and on a bi-monthly basis for Kazan Soda. This frequency follows environmental permit requirements, and for the months without analysis at Kazan Soda, average values were applied.

Parameters analysed monthly by a third-party laboratory for Eti Soda industrial wastewater: COD, Chloride, Iron, Oil & Grease, and Sulphate in mg/L.

Then these pollution parameters in mg/L are multiplied by the monthly water discharge flowrates in L. Finally, pollution loads in kg are obtained.

Source:

Third party laboratory analysis reports for wastewater. Meter records.

Total Waste

Definition:

The total amount of waste generated by the organization during the reporting period, including both hazardous and non-hazardous waste.

System Boundaries:

All waste operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger plants and as port handling services Denmar Depoculuk of WE Soda.

Scope:

All waste generated from production processes, and port operations.

Unit:

Metric tonne, mt

Methodology:

Waste data is compiled from all records of waste generated during the year, including waste codes, hazardous characteristics, treatment methods, and waste treatment facilities. Waste is classified based on hazardous/non-hazardous, treatment location (on-site/off-site), disposal/recycling, and treatment method.

Source:

Waste Management Regulation, Annual Waste Declaration. Waste generated and sent to waste treatment facilities is recorded initially through waybills, and the official waste declaration is made at the end of the year based on this data.

Total Waste Directed to Disposal

Definition:

Waste that was sent to the disposal methods, such as incineration.

System Boundaries:

All disposed waste operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger plants and as port handling services Denmar Depoculuk of WE Soda.

Scope:

Waste directed to disposal from all production operations (Eti Soda, Kazan Soda, Westvaco and Granger plants) and port handling services (Denmar Depoculuk).

Unit:

Metric tonne, mt

Methodology:

Waste data is compiled from all records of waste generated during the year, including waste codes, hazardous characteristics, treatment methods, and waste treatment facilities. Waste is classified based on hazardous/non-hazardous, treatment location (on-site/off-site), disposal/recycling, and treatment method.

Source:

Waste Management Regulation, Annual Waste Declaration. Waste generated and sent to waste treatment facilities is recorded initially through waybills, and the official waste declaration is made at the end of the year based on this data.

Total Waste Diverted from Disposal

Definition:

Waste that was diverted from disposal through reuse, recycling, or other recovery operations.

System Boundaries:

All recycled waste operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger plants and as port handling services Denmark Depoculuk of WE Soda.

Scope:

Waste that was diverted from disposal, including recycling and recovery processes within production and port operations.

Unit:

Metric tonne, mt

Methodology:

Waste data is compiled from all records of waste generated during the year, including waste codes, hazardous characteristics, treatment methods, and waste treatment facilities. Waste is classified based on hazardous/non-hazardous, treatment location (on-site/off-site), disposal/recycling, and treatment method.

Source:

Waste Management Regulation, Annual Waste Declaration. Waste generated and sent to waste treatment facilities is recorded initially through waybills, and the official waste declaration is made at the end of the year based on this data.

Total Hazardous Waste

Definition:

Waste that is classified as hazardous due to its properties and potential harm to human health or the environment, according to the regulations.

System Boundaries:

All hazardous waste operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger plants and as port handling services Denmark Depoculuk of WE Soda.

Scope:

Hazardous waste generated in the production facilities and port operations, subject to regulatory classification.

Unit:

Metric tonne, mt

Methodology:

Waste data is compiled from all records of waste generated during the year, including waste codes, hazardous characteristics, treatment methods, and waste treatment facilities. Waste is classified based on hazardous/non-hazardous, treatment location (on-site/off-site), disposal/recycling, and treatment method.

Source:

Waste Management Regulation, Annual Waste Declaration. Waste generated and sent to waste treatment facilities is recorded initially through waybills, and the official waste declaration is made at the end of the year based on this data.

Total Non-Hazardous Waste

Definition:

Waste that does not meet the criteria for hazardous classification and has no significant risk to human health or the environment.

System Boundaries:

All non-hazardous waste operations of production facilities located in Eti Soda, Kazan Soda, Westvaco and Granger plants and as port handling services Denmark Depoculuk of WE Soda.

Scope:

Non-hazardous waste from production operations, and port handling services.

Unit:

Metric tonne, mt

Methodology:

Waste data is compiled from all records of waste generated during the year, including waste codes, hazardous characteristics, treatment methods, and waste treatment facilities. Waste is classified based on hazardous/non-hazardous, treatment location (on-site/off-site), disposal/recycling, and treatment method.

Source:

Waste Management Regulation, Annual Waste Declaration. Waste generated and sent to waste treatment facilities is recorded initially through waybills, and the official waste declaration is made at the end of the year based on this data.

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