



# SUSTAINABILITY

## CREATING THE FUTURE PLATFORM FOR GROWTH 2024/2025



ETB  
SUPPORT  
SOLUTIONS



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CEO MESSAGE

AT ETB SUPPORT SOLUTIONS, **PEOPLE ARE THE FOUNDATION OF OUR SUCCESS**. THE **COMMITMENT AND PROFESSIONALISM** OF OUR TEAMS SHAPE THE EXPERIENCE WE DELIVER TO CUSTOMERS AND PARTNERS. WE AIM TO CREATE A WORKPLACE WHERE PEOPLE FEEL VALUED, SUPPORTED AND ABLE TO BUILD A MEANINGFUL CAREER. THIS FOCUS ON PEOPLE IS CENTRAL TO HOW WE WORK AND HOW WE GROW.

SUSTAINABILITY PLAYS AN IMPORTANT ROLE IN THIS GROWTH. WE CHOOSE TO OPERATE IN A WAY THAT PROTECTS PEOPLE, SUPPORTS LONG-TERM DEVELOPMENT AND REDUCES OUR IMPACT ON THE ENVIRONMENT. THESE PRINCIPLES GUIDE OUR DECISIONS AND REFLECT THE RESPONSIBILITY WE TAKE AS AN INTERNATIONAL ORGANISATION.

THREE AREAS ARE ESSENTIAL IN THIS APPROACH.

**OUR PEOPLE**

WE INVEST IN LEARNING AND DEVELOPMENT SO COLLEAGUES CAN GROW INTO NEW ROLES AND STRENGTHEN THEIR SKILLS. VERTICAL AND HORIZONTAL CAREER PATHS SUPPORT LONG-TERM EMPLOYMENT AND CREATE STABILITY ACROSS OUR ORGANISATION. WE WANT ETB SUPPORT SOLUTIONS TO BE A PLACE WHERE PEOPLE CAN BUILD THEIR FUTURE.

**OUR PROCESSES**

WE CONTINUE TO STRENGTHEN OUR OPERATIONAL INFRASTRUCTURE. IN 2025, WE TOOK THE FIRST STEPS IN OUR TRANSITION TO EQUINIX FOR OUR DATACENTER AND TO PALO ALTO FOR OUR FIREWALLS. THESE IMPROVEMENTS ENHANCE SECURITY, PERFORMANCE AND CONTINUITY. THEY ALSO SUPPORT OUR FINANCIAL STABILITY AND HELP US GROW IN A RESPONSIBLE AND PREDICTABLE WAY.

**OUR RESPONSIBILITY TO SOCIETY AND THE ENVIRONMENT**

WE WANT OUR IMPACT TO BE POSITIVE AND VISIBLE. IN 2024, WE EXPANDED WASTE SEPARATION ACROSS THE ORGANISATION. WE ALSO CONTINUED OUR ADOPT-A-BEACH ACTIVITIES, BRINGING COLLEAGUES TOGETHER TO CLEAN NATURAL AREAS AND PROTECT LOCAL ECOSYSTEMS. THESE ACTIONS REFLECT OUR BELIEF THAT MEANINGFUL IMPROVEMENTS START WITH CONSISTENT AND PRACTICAL STEPS.

WE ALIGN OUR WORK WITH INTERNATIONAL FRAMEWORKS SUCH AS THE 10 PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT, THE CORE CONVENTIONS OF THE INTERNATIONAL LABOUR ORGANIZATION AND THE GUIDANCE FROM ISO 26000.

THESE PRINCIPLES MATCH THE VALUES WE APPLY IN DAILY PRACTICE: FAIRNESS, SAFETY, EQUAL TREATMENT AND RESPECT.

**THIS REPORT OUTLINES OUR PROGRESS IN 2024, GIVES INSIGHT INTO THE FIRST STEPS TAKEN IN 2025 AND PRESENTS OUR AMBITIONS FOR 2026.** IT REFLECTS THE JOINT EFFORT OF OUR TEAMS IN TÜRKIYE, SURINAME, THE NETHERLANDS, GERMANY, BULGARIA AND MOROCCO.

**WE LOOK FORWARD TO CONTINUING THIS JOURNEY TOGETHER WITH ALL STAKEHOLDERS CONNECTED TO ETB SUPPORT SOLUTIONS.**

NACI EROĞLU  
CHIEF EXECUTIVE OFFICER





## EXECUTIVE SUMMARY



## EXECUTIVE SUMMARY

ETB SUPPORT SOLUTIONS IS AN INTERNATIONAL BPO ORGANISATION WITH OPERATIONS IN TÜRKIYE, SURINAME, THE NETHERLANDS, GERMANY, BULGARIA AND, SINCE 2025, MOROCCO.

OUR GROWTH SINCE 2003 IS THE RESULT OF STABLE OPERATIONS, RESPONSIBLE FINANCIAL MANAGEMENT AND A STRONG PEOPLE-FOCUSED CULTURE, AS PRESENTED IN CHAPTER 1 OF THIS REPORT.

THIS SUSTAINABILITY REPORT PRESENTS OUR PROGRESS FOR 2024, THE FIRST STEPS TAKEN IN 2025 AND THE STRATEGIC DIRECTION FOR 2026.

IT IS BASED ON THE ESG, ESRS AND GRI FRAMEWORKS USED THROUGHOUT THE REPORT AND REFLECTS INPUT FROM EMPLOYEES, CLIENTS, SUPPLIERS, AUDITORS, EMBASSIES AND LOCAL COMMUNITIES.

THE INCLUDED FIGURES WERE VALIDATED THROUGH A MULTI-COUNTRY GOVERNANCE PROCESS COVERING HR, FINANCE, OPERATIONS, COMPLIANCE, PRIVACY AND SECURITY.

## OUR SUSTAINABILITY APPROACH

WE APPLY DOUBLE MATERIALITY TO IDENTIFY WHERE ETB CREATES THE MOST VALUE AND WHERE OUR IMPACT IS SIGNIFICANT. AS SHOWN IN CHAPTER 2, OUR KEY THEMES INCLUDE:

QUALITY EMPLOYMENT, INCLUSION, HEALTH AND SAFETY, DATA PROTECTION, ENVIRONMENTAL PERFORMANCE, RESPONSIBLE PROCUREMENT, ETHICS AND COMMUNITY ENGAGEMENT.

OUR SUSTAINABILITY APPROACH IS SUPPORTED BY RECOGNISED INTERNATIONAL STANDARDS, INCLUDING ISO 9001, 14001, 45001, 27001, 27701, THE UN GLOBAL COMPACT, ISO 26000 AND ILO CONVENTIONS.

## PEOPLE & HUMAN RIGHTS

PEOPLE ARE THE FOUNDATION OF ETB'S SUCCESS.

CHAPTER 4 HIGHLIGHTS HOW WE ENSURE FAIR, SAFE AND SUPPORTIVE WORKING CONDITIONS, WITH STRUCTURED HEALTH AND SAFETY PROCESSES, CERTIFIED PREVENTION OFFICERS, OCCUPATIONAL DOCTORS AND DOCUMENTED RISK CONTROLS AT ALL OPERATIONAL SITES.

WE MAINTAIN EQUAL OPPORTUNITIES AND EQUAL PAY, SUPPORT INCLUSION OF MINORITY AND VULNERABLE GROUPS, AND APPLY ZERO TOLERANCE FOR DISCRIMINATION AND HARASSMENT. OUR SPEAK UP MECHANISM ENSURES ACCESSIBLE AND CONFIDENTIAL REPORTING.

LEARNING AND DEVELOPMENT FORM A CORE PART OF OUR PEOPLE STRATEGY. EVERY EMPLOYEE RECEIVES WEEKLY COACHING, MONTHLY PERFORMANCE REVIEWS AND ACCESS TO ETB ACADEMY PROGRAMMES. THESE PRACTICES SUPPORT STRONG INTERNAL MOBILITY, BOTH HORIZONTAL AND VERTICAL.

OUR CULTURE IS MEASURED EXTERNALLY THROUGH GREAT PLACE TO WORK, FOR WHICH ETB RECEIVED MULTIPLE AWARDS FOR WOMEN, YOUNG MILLENNIALS AND OVERALL WORKPLACE EXCELLENCE. THESE RECOGNITIONS, REFLECTED IN CHAPTER 4, UNDERLINE STRONG TRUST, ENGAGEMENT AND LEADERSHIP ACROSS THE ORGANISATION

## GOVERNANCE AND COMPLIANCE

ETB APPLIES A MATURE AND TRANSPARENT GOVERNANCE SYSTEM THAT COMBINES STRONG LEADERSHIP, AN INTEGRATED MANAGEMENT SYSTEM AND MULTI-LAYERED PRIVACY AND SECURITY OVERSIGHT.

CHAPTER 3 DESCRIBES OUR DUAL DPO MODEL—INTERNAL AND EXTERNAL—WHICH HAS OPERATED IN PARTNERSHIP SINCE 2018, SUPPORTED BY MONTHLY GOVERNANCE MEETINGS INVOLVING THE CISO AND COMPLIANCE TEAMS.

ALL OPERATIONAL LOCATIONS FOLLOW THE SAME ISO-ALIGNED PROCESSES FOR QUALITY, SECURITY, PRIVACY, ENVIRONMENT, RISK MANAGEMENT AND BUSINESS CONTINUITY. ETHICAL CONDUCT IS EMBEDDED THROUGH MANDATORY TRAINING, SUPPLIER DUE DILIGENCE, DOCUMENTED PROCEDURES AND INTERNAL AUDITS.

PROCUREMENT GOVERNANCE ENSURES THAT ALL SUPPLIERS MEET ETB'S EXPECTATIONS REGARDING LABOUR CONDITIONS, ENVIRONMENT, ETHICS AND DATA PROTECTION. SUPPLIER CODES OF CONDUCT, ESG CLAUSES IN CONTRACTS AND STRUCTURED ASSESSMENTS FORM THE BASIS OF THIS SYSTEM.

## ENVIRONMENT

ETB MANAGES ITS ENVIRONMENTAL IMPACT THROUGH AN ISO 14001-ALIGNED SYSTEM, AS EXPLAINED IN CHAPTER 5.

ALL LOCATIONS CARRY OUT ENVIRONMENTAL RISK ASSESSMENTS, FOLLOW DOCUMENTED PROCEDURES FOR WASTE, ENERGY AND EMISSIONS, AND RECEIVE DEDICATED ENVIRONMENTAL TRAINING THROUGH ETB ACADEMY.

KEY DEVELOPMENTS INCLUDE:

- WASTE SEPARATION AT ALL SITES WHERE INFRASTRUCTURE ALLOWS
- CONFIDENTIAL SHREDDING AND SAFE HARDWARE STORAGE WHERE SORTING IS NOT YET POSSIBLE
- A GROWING FOCUS ON RENEWABLE ELECTRICITY PROCUREMENT
- STRENGTHENED IT INFRASTRUCTURE THAT IMPROVES ENERGY EFFICIENCY
- REDUCTION PROGRAMMES FOCUSED ON WASTE, EMISSIONS AND RESOURCE USE
- THE ADOPT-A-BEACH PROGRAMME, UNITING EMPLOYEES IN COASTAL CLEAN-UPS AND COMMUNITY ACTION



ENVIRONMENTAL PERFORMANCE IS MONITORED THROUGH ENERGY USE, RENEWABLE SHARE, WASTE VOLUMES, EMISSIONS AND INTENSITY METRICS PER FTE AND REVENUE. SCOPE 1, 2 AND 3 EMISSIONS SUPPORT LONG-TERM TRANSITION PLANNING.

**PERFORMANCE INDICATORS AND REPORTING FRAMEWORK**

CHAPTER 6 PRESENTS THE COMPLETE KPI FRAMEWORK FOR GOVERNANCE, LABOUR & HUMAN RIGHTS AND ENVIRONMENT, ALIGNED WITH ESRS AND GRI DEFINITIONS AND VALIDATED ACROSS ALL COUNTRIES.

THE TABLES PROVIDE THE FINAL 2024 OUTCOMES AND THE OBJECTIVES FOR 2025–2026, ENSURING TRANSPARENCY AND COMPARABILITY OVER TIME.

**OUR COMMITMENT FOR 2026 AND BEYOND**

ETB SUPPORT SOLUTIONS STRENGTHENS ITS SUSTAINABILITY PERFORMANCE EVERY YEAR BY INVESTING IN PEOPLE, RESPONSIBLE GROWTH, ENVIRONMENTAL CARE AND TRANSPARENT GOVERNANCE.

WE AIM TO CONTINUE BUILDING A WORKPLACE WHERE PEOPLE FEEL VALUED, A SERVICE MODEL THAT CLIENTS CAN TRUST AND A POSITIVE CONTRIBUTION TO SOCIETY AND THE ENVIRONMENT.

THIS EXECUTIVE SUMMARY REFLECTS THE COLLECTIVE EFFORT OF ALL ETB TEAMS ACROSS TÜRKIYE, SURINAME, THE NETHERLANDS, GERMANY, BULGARIA AND MOROCCO. IT MARKS A CLEAR FOUNDATION FOR OUR NEXT SUSTAINABILITY STEPS AND OUR LONG-TERM AMBITION TO CONTRIBUTE TO A BETTER, FAIRER AND MORE SUSTAINABLE FUTURE.



## CHAPTER 1 – ABOUT ETB SUPPORT SOLUTIONS



## 1.1 WHO WE ARE

ETB SUPPORT SOLUTIONS IS AN **INTERNATIONAL BPO ORGANISATION** WITH OPERATIONS IN TÜRKİYE, SURINAME, THE NETHERLANDS, GERMANY AND BULGARIA. IN 2025, MOROCCO WAS ADDED AS A NEW LOCATION.

WE STARTED IN **2003** AND HAVE GROWN STEADILY INTO A FINANCIALLY HEALTHY AND RELIABLE ORGANISATION. OUR GROWTH IS POSSIBLE BECAUSE WE MANAGE OUR OPERATIONS CAREFULLY, INVEST RESPONSIBLY AND BUILD STABLE PROCESSES. THIS **FINANCIAL STABILITY** ALLOWS US **TO EXPAND OUR SERVICES AND SUPPORT LONG-TERM PARTNERSHIPS**.

WE PROVIDE **COMPENSATION** THAT IS **STRUCTURALLY ABOVE NATIONAL WAGE FLOORS** IN EVERY COUNTRY WHERE WE OPERATE. IN TÜRKİYE, WE OFFER A PERMANENT CONTRACT FROM DAY ONE, REFLECTING OUR **TRUST** IN OUR PEOPLE AND OUR **COMMITMENT TO LONG-TERM EMPLOYMENT**. WE COMBINE **PEOPLE-FOCUSED TEAMS** WITH **MODERN TECHNOLOGY**. THIS CREATES PREDICTABLE QUALITY AND A SERVICE MODEL THAT CUSTOMERS AND PARTNERS CAN RELY ON.



## 1.2 OUR MISSION

WE DELIVER OUTSTANDING, INSPIRING, AND AUTHENTIC CUSTOMER AND EMPLOYEE EXPERIENCES.



## 1.3 OUR VISION

WE STRIVE FOR A FUTURE IN WHICH HAPPY AND ENGAGED EMPLOYEES FORM THE FOUNDATION FOR INSPIRING AND AUTHENTIC CUSTOMER EXPERIENCES, ENABLING US TO CREATE LASTING VALUE FOR OUR CUSTOMERS (PARTNERS), EMPLOYEES, AND FOR SOCIETY AND THE ENVIRONMENT.

## 1.4 OUR VALUES

OUR VALUES, DEFINED IN OUR CODE OF CONDUCT, GUIDE OUR DAILY DECISIONS.



**WE BUILD TRUST WITH INTEGRITY AND TRANSPARENCY.**  
WE ACT WITH HONESTY, TRANSPARENCY AND RESPONSIBILITY.



**WE PUT OUR CUSTOMERS AT THE HEART OF EVERYTHING WE DO.**  
WE LISTEN, SOLVE ISSUES AND DELIVER CONSISTENT QUALITY.



**WE CHAMPION ENTREPRENEURSHIP AND OWNERSHIP.**  
WE TAKE INITIATIVE AND REMAIN ACCOUNTABLE UNTIL THE WORK IS COMPLETE.



**WE WORK TOGETHER, WE WIN TOGETHER IN A HUMANE WAY.**  
WE WORK AS ONE TEAM AND SUPPORT EACH OTHER TO ACHIEVE RESULTS.



### CARING BEYOND BOUNDRIES

WE PROTECT PEOPLE, DATA AND THE ENVIRONMENT. WE CREATE SAFE AND HEALTHY WORKPLACES AND FOLLOW NATIONAL AND INTERNATIONAL STANDARDS.



## 1.5 WHAT PARTNERSHIP MEANS TO US

PARTNERSHIP AT ETB SUPPORT SOLUTIONS IS BUILT ON THREE PRINCIPLES TO ASSURE LONG-TERM COLLABORATION SUPPORTED BY TRUST, QUALITY AND SHARED OUTCOMES.

### 1. SHARED GOALS

- TRANSPARENT COMMUNICATION AND
- CLEAR AND CONSISTENT AGREEMENTS

### 2. RELIABLE OPERATIONS

- PREDICTABLE AND STABLE PERFORMANCE THAT BRINGS HIGH CUSTOMER SATISFACTION
- END-TO-END PROCESS RESPONSIBILITY FOR INCREASE REVENUE, COST REDUCTION AND EMPLOYEE SATISFACTION

### 3. RESPONSIBLE COLLABORATION

- GDPR, INFORMATION SECURITY AND COMPLIANCE (ALL SITES OPERATE UNDER THE SAME STANDARDS, SECURITY AND QUALITY FRAMEWORKS.)
- LONG-TERM VALUE CREATION FOR BOTH ORGANISATIONS
- CORPORATE SOCIAL RESPONSIBILITY



## 1.6 SOCIAL RESPONSIBILITY

WE ALIGN OUR WORK WITH:

- THE 10 PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT
- THE CORE CONVENTIONS OF THE INTERNATIONAL LABOUR ORGANIZATION
- ISO 26000 SOCIAL RESPONSIBILITY

## 1.8 OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS PEOPLE

### SDG 1 – NO POVERTY

WE PROVIDE STABLE EMPLOYMENT IN MULTIPLE ECONOMIES AND OFFER COMPENSATION STRUCTURALLY ABOVE NATIONAL WAGE FLOORS. THIS CREATES PREDICTABLE INCOME AND REDUCES FINANCIAL VULNERABILITY FOR EMPLOYEES AND THEIR FAMILIES.

### SDG 2 – ZERO HUNGER

IN OUR LOCATIONS WE PROVIDE CLEAN DRINKING WATER AND SAFE BREAK AREAS. LOCAL TEAMS ALSO PROMOTE HEALTHY EATING HABITS AND NUTRITIONAL AWARENESS.

### SDG 3 – GOOD HEALTH AND WELL-BEING

WE APPLY STRUCTURED WORKPLACE RISK ASSESSMENTS, SAFETY STANDARDS AND MEDICAL PROCEDURES TO ENSURE HEALTHY AND SAFE WORKING CONDITIONS.

### SDG 4 – QUALITY EDUCATION

EMPLOYEES DEVELOP THROUGH TRAINING FROM OUR PARTNERS AND THROUGH ETB ACADEMY, INCLUDING SKILLS PROGRAMMES, LEADERSHIP TRACKS AND CERTIFICATIONS.

### SDG 5 – GENDER EQUALITY

WE PROVIDE EQUAL OPPORTUNITIES AND EQUAL PAY. MEN AND WOMEN EARN THE SAME SALARY FOR THE SAME FUNCTION. DECISIONS ARE BASED ON COMPETENCE AND SUITABILITY.

### SDG 10 – REDUCED INEQUALITIES

WE OFFER OPPORTUNITIES TO PEOPLE FROM MINORITY AND VULNERABLE GROUPS. WE ENSURE FAIR ACCESS TO WORK AND DEVELOPMENT.

## PLANET

### SDG 7 – AFFORDABLE AND CLEAN ENERGY

WE REDUCE ENERGY CONSUMPTION AND STRENGTHEN DIGITAL PROCESSES. OUR MOVE TO EQUINIX IMPROVES EFFICIENCY AND INFRASTRUCTURE PERFORMANCE.

### SDG 13 – CLIMATE ACTION

WE SEPARATE WASTE, REDUCE PAPER USAGE AND INVEST IN ENVIRONMENTAL AWARENESS. ADOPT-A-BEACH REINFORCES THIS THROUGH PRACTICAL ACTION.

### SDG 15 – LIFE ON LAND

WE PROTECT NATURAL AREAS BY REMOVING WASTE THROUGH STRUCTURED AND RECURRING CLEAN-UP INITIATIVES.



## 1.8 OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

### PROSPERITY

#### SDG 8 – DECENT WORK AND ECONOMIC GROWTH

WE PROVIDE SAFE, LONG-TERM EMPLOYMENT WITH COMPETITIVE SALARIES, STRUCTURED TRAINING AND OPPORTUNITIES FOR INTERNAL CAREER GROWTH.

#### SDG 9 – INDUSTRY, INNOVATION AND INFRASTRUCTURE

WE INVEST IN STRONG DIGITAL INFRASTRUCTURE, INCLUDING OUR TRANSITION TO EQUINIX AND PALO ALTO.

### GOVERNANCE

#### SDG 16 – PEACE, JUSTICE AND STRONG INSTITUTIONS

WE APPLY CLEAR GOVERNANCE, TRANSPARENT COMPLIANCE AND A SPEAK-UP MECHANISM FOR RESPONSIBLE CONDUCT.

#### SDG 17 – PARTNERSHIPS FOR THE GOALS

WE COLLABORATE WITH EMBASSIES, GOVERNMENT INSTITUTIONS, CUSTOMERS AND LOCAL PARTNERS TO STRENGTHEN SHARED VALUE.



## 1.9 VERTICAL AND HORIZONTAL CAREER GROWTH

WE PROVIDE OPPORTUNITIES FOR EMPLOYEES TO GROW ACROSS PROJECTS AND INTO LEADERSHIP ROLES. THIS SUPPORTS LONG-TERM EMPLOYMENT, KNOWLEDGE RETENTION AND STRONG TEAMS.

### 1.10 STAKEHOLDERS

OUR MAIN STAKEHOLDERS INCLUDE:

- EMPLOYEES
- CUSTOMERS AND PARTNERS
- SUPPLIERS
- AUDITORS AND REGULATORS
- EMBASSIES AND GOVERNMENT ORGANISATIONS
- LOCAL COMMUNITIES
- SOCIAL AND ECONOMIC PARTNERS



Visit of **Joep Wijnands**, Ambassador of the Netherlands



## CHAPTER 1A – GROWTH STORIES AT ETB SUPPORT SOLUTIONS



## **GIZEM – GROWING INTO LEADERSHIP WITH TRUST AND RESPONSIBILITY**

### **HER GROWTH STORY:**

GIZEM STARTED IN 2018 AS AN AGENT ON A TELECOM PROJECT AND QUICKLY BECAME SOMEONE COLLEAGUES TURNED TO FOR CLARITY AND SUPPORT. SHE WAS CALM, PATIENT AND FOCUSED ON SOLUTIONS. CUSTOMERS FELT HEARD, AND HER TEAM MEMBERS FELT SAFE TO ASK QUESTIONS WHEN SHE BECAME TEAMCOACH. THAT COMBINATION MADE HER STAND OUT. HER WAY OF WORKING OPENED NEW DOORS. SHE TOOK ON MORE RESPONSIBILITY AND GREW STEP BY STEP INTO LEADERSHIP ROLES. EVERY MOVE CAME NATURALLY BECAUSE SHE CONNECTED PEOPLE, HELPED NEW COLLEAGUES SETTLE IN AND UNDERSTOOD WHAT TEAMS NEEDED TO PERFORM WELL. TODAY, SHE MANAGES AS CLIENT MANAGER THE COOPERATION WITH ONE OF OUR MEDICAL SUPPORT PARTNERS AND PLAYS A KEY ROLE IN THE STABILITY OF THIS PROJECT.

### **QUOTE FROM GIZEM**

"WHEN YOU FEEL TRUSTED, YOU GROW. ETB SUPPORT SOLUTIONS GAVE ME THE SPACE TO LEARN, TO SUPPORT OTHERS AND TO TAKE THE NEXT STEP WHEN I WAS READY."



## **ALI – GROWING THROUGH EXPERIENCE AND HELPING OTHERS SUCCEED**

### **HIS GROWTH STORY**

ALI JOINED ETB SUPPORT SOLUTIONS IN OCTOBER 2019 AS AN AGENT ON AN INTERNATIONAL E-COMMERCE PROJECT. FROM THE START, HE STOOD OUT BECAUSE HE STAYED CALM UNDER PRESSURE AND ALWAYS TRIED TO HELP PEOPLE AROUND HIM. WHEN COLLEAGUES HAD QUESTIONS, ALI WAS THE PERSON THEY WENT TO. HE EXPLAINED THINGS CLEARLY, CHECKED THEIR CASES WITH THEM AND MADE SURE EVERYONE UNDERSTOOD THE CUSTOMER PROCESS. THIS MINDSET HELPED HIM MOVE INTO THE SENIOR-AGENT ROLE, WHERE HE SUPPORTED THE TEAM AND SHARED BEST PRACTICES WITH NEW STARTERS. HIS ABILITY TO CONNECT PEOPLE AND SIMPLIFY COMPLEX ISSUES MADE A VISIBLE DIFFERENCE IN DAILY PERFORMANCE. AS HIS RESPONSIBILITIES GREW, SO DID HIS CONFIDENCE. ALI BECAME A TEAM COACH AND LATER STEPPED INTO THE ROLE OF CLIENT MANAGER. SINCE NOVEMBER 2021, HE HAS BEEN LEADING THE COOPERATION FOR A TELECOM PROJECT, GUIDING THE PARTNERSHIP AND SUPPORTING BOTH SIDES WITH STABILITY AND STRUCTURE.

HIS JOURNEY SHOWS HOW EXPERIENCE, CURIOSITY AND HELPING OTHERS CAN OPEN NEW OPPORTUNITIES.

### **QUOTE FROM ALI**

"WHEN YOU SUPPORT YOUR TEAM, YOU GROW WITH THEM. EVERY STEP I TOOK CAME FROM LEARNING TOGETHER AND STAYING FOCUSED ON WHAT THE CUSTOMER REALLY NEEDS."

## **SERPIL & ÖZLEM – GROWING TOGETHER THROUGH DEDICATION AND SERVICE**

### **THEIR GROWTH STORY**

SERPIL JOINED ETB SUPPORT SOLUTIONS IN AUGUST 2005 AS AN AGENT. OVER THE YEARS SHE WORKED ON DIFFERENT PROJECTS, SUPPORTED MANY COLLEAGUES AND BECAME KNOWN FOR HER STEADY WAY OF WORKING AND HER WARM, PATIENT APPROACH TO CUSTOMERS. HER STRENGTH HAS ALWAYS BEEN THAT SHE SEES EVERY CONVERSATION AS AN OPPORTUNITY TO HELP SOMEONE MOVE FORWARD. IN JANUARY 2021, HER SISTER ÖZLEM JOINED ETB SUPPORT SOLUTIONS AS AN AGENT FOR A TELECOM PROVIDER. SHE BROUGHT THE SAME POSITIVE ATTITUDE AND STRONG CUSTOMER FOCUS. COLLEAGUES NOTICED HOW NATURALLY SHE CONNECTED WITH CUSTOMERS AND HOW EASILY SHE MADE EVEN DIFFICULT CALLS FEEL MANAGEABLE. IN 2024, BOTH SISTERS TOOK THE NEXT STEP TOGETHER. THEY MOVED VERTICALLY FROM TELECOM TO THE ENERGY SECTOR. THE SWITCH GAVE THEM NEW KNOWLEDGE, NEW SYSTEMS AND NEW CUSTOMER QUESTIONS TO MASTER. THEY EMBRACED THE CHALLENGE WITH ENTHUSIASM AND QUICKLY GREW INTO STRONG PERFORMERS IN THEIR NEW ENVIRONMENT.

WHAT STANDS OUT IS THEIR SHARED MINDSET. THEY ENJOY HELPING CUSTOMERS, THEY TAKE TIME TO EXPLAIN THINGS CLEARLY AND THEY TREAT EVERY CALL WITH CARE. THEIR POSITIVE ATTITUDE HAS A DIRECT EFFECT ON THE TEAMS AROUND THEM.

### **QUOTE FROM SERPIL & ÖZLEM**

"WE LOVE BEING THERE FOR PEOPLE. A GOOD CONVERSATION CAN CHANGE SOMEONE'S MOMENT. GROWING SIDE BY SIDE MAKES THAT FEELING EVEN STRONGER."







## CHAPTER 2 – MATERIALITY AND ESG FRAMEWORKS





## CHAPTER 2 – MATERIALITY AND ESG FRAMEWORKS

OUR SUSTAINABILITY APPROACH FOCUSES ON THE AREAS WHERE ETB SUPPORT SOLUTIONS CREATES THE MOST IMPACT. THIS CHAPTER EXPLAINS HOW WE REPORT, WHICH FRAMEWORKS WE USE AND HOW WE IDENTIFY WHAT MATTERS MOST. WE AIM TO BE CLEAR ABOUT OUR PRIORITIES, OUR DATA AND OUR WAY OF WORKING.

### 2.1 OUR REPORTING METHODOLOGY

WE REPORT IN LINE WITH INTERNATIONALLY RECOGNISED STANDARDS TO ENSURE CLARITY, COMPARABILITY AND RELIABILITY. WE USE:

- **GRI** FOR TRANSPARENT AND CONSISTENT REPORTING ON SOCIAL, ENVIRONMENTAL AND GOVERNANCE TOPICS
- **CSRD AND ESRS** FOR EUROPEAN SUSTAINABILITY REQUIREMENTS
- **UN GLOBAL COMPACT** – 10 PRINCIPLES COVERING HUMAN RIGHTS, LABOUR, ENVIRONMENT AND ANTI-CORRUPTION
- **ILO CONVENTIONS** TO GUARANTEE EQUAL TREATMENT, SAFE WORKING CONDITIONS AND RESPECT FOR LABOUR RIGHTS

THESE FRAMEWORKS GUIDE OUR DECISIONS AND SUPPORT OUR GROWTH AS AN INTERNATIONAL ORGANISATION.

### 2.2 MATERIALITY AND FOCUS

WE APPLY DOUBLE MATERIALITY TO DETERMINE WHICH TOPICS ARE MOST IMPORTANT FOR ETB SUPPORT SOLUTIONS.

#### IMPACT MATERIALITY

HOW OUR ACTIVITIES AFFECT OUR EMPLOYEES, CLIENTS, SUPPLIERS, COMMUNITIES AND THE ENVIRONMENT.

#### FINANCIAL MATERIALITY

HOW SUSTAINABILITY RISKS AND OPPORTUNITIES INFLUENCE OUR FINANCIAL RESULTS AND LONG-TERM STABILITY.

WE ARE A FINANCIALLY STABLE COMPANY, FOUNDED IN 2003. THIS FOUNDATION ALLOWS US TO INVEST IN DEVELOPMENT, DIGITAL INFRASTRUCTURE, SAFE WORKPLACES, SUSTAINABLE GROWTH AND EXPANSION INTO NEW LOCATIONS SUCH AS SURINAM (2023), BULGARIA (2024) AND MOROCCO (2025).

### 2.3 STAKEHOLDERS INVOLVED

OUR PRIORITIES ARE BASED ON INPUT FROM:

- EMPLOYEES
- TEAM COACHES, OPERATIONS, HR, FINANCE AND COMPLIANCE
- MANAGEMENT
- CLIENTS IN TELECOM, ENERGY, E-COMMERCE, MEDICAL SUPPORT AND FINANCE
- HARDWARE, SOFTWARE AND CONNECTIVITY SUPPLIERS
- LOCAL COMMUNITIES AND EMBASSY PARTNERS

THEIR INSIGHTS SHAPE OUR MATERIALITY ANALYSIS.

### 2.4 OUR KEY ESG THEMES

#### 1. QUALITY EMPLOYMENT AND INCLUSION

- FAIR COMPENSATION, STRUCTURALLY ABOVE NATIONAL WAGE FLOORS
- EQUAL OPPORTUNITIES FOR ALL
- NO GENDER PAY GAP
- RESPECT FOR ILO STANDARDS
- STRONG FOCUS ON INCLUSION AND PREVENTING DISCRIMINATION

#### 2. HEALTHY AND SAFE WORKPLACES

- OCCUPATIONAL DOCTORS AND CERTIFIED PREVENTION OFFICERS AT ALL LOCATIONS
- RISK ASSESSMENTS, ERGONOMICS AND SAFETY TRAINING
- SUPPORT FOR PSYCHOSOCIAL WELL-BEING

#### 3. DATA PROTECTION AND PRIVACY

- ISO 27001 AND 27701
- GDPR, KVKK AND STRICT INTERNAL PROCESSES
- CLEAR INSTRUCTIONS FOR ALL EMPLOYEES

#### 4. ENVIRONMENT AND RESOURCE EFFICIENCY

- WASTE SEPARATION AT ALL LOCATIONS WHERE OPERATIONALLY POSSIBLE

## 5. ETHICAL AND TRANSPARENT BUSINESS CONDUCT

- INTEGRITY AS A CORE VALUE
- ANTI-CORRUPTION
- SPEAK UP CHANNEL
- DUE DILIGENCE IN THE SUPPLY CHAIN

## 6. QUALITY AND PROCESS MANAGEMENT

- ISO 9001 QUALITY MANAGEMENT
- STABLE STRUCTURES
- PREDICTABLE PERFORMANCE
- END-TO-END PROCESS RESPONSIBILITY

## 7. COMMUNITY ENGAGEMENT

- ADOPT-A-BEACH AND LOCAL ENVIRONMENTAL ACTIONS
- COLLABORATION WITH DUTCH AND BELGIAN EMBASSIES
- SUPPORT FOR LOCAL SOCIAL INITIATIVES

## 2.5 INTERNATIONAL STANDARDS SUPPORTING OUR APPROACH

OUR SUSTAINABILITY APPROACH IS SUPPORTED BY INTERNATIONALLY RECOGNISED SYSTEMS:

- ISO 9001 – QUALITY MANAGEMENT
- ISO 14001 – ENVIRONMENTAL MANAGEMENT
- ISO 45001 – HEALTH AND SAFETY
- ISO 27001 & 27701 – INFORMATION SECURITY AND PRIVACY
- ILO CONVENTIONS
- UN GLOBAL COMPACT – 10 PRINCIPLES
- ISO 26000 – SOCIAL RESPONSIBILITY

THESE NORMS GUIDE OUR PROGRESS AND SUPPORT COMPARABLE RESULTS ACROSS COUNTRIES.

## 2.6 SDG MAPPING

OUR WORK CONTRIBUTES TO THE FOLLOWING SUSTAINABLE DEVELOPMENT GOALS:

1, 3, 4, 5, 7, 8, 9, 10, 13, 15, 16 AND 17.

THE DETAILED EXPLANATION IS INCLUDED IN CHAPTER 1.

## 2.7 INCLUSION AND EQUAL TREATMENT

INCLUSION AND EQUAL OPPORTUNITY ARE PART OF OUR FOUNDATION. WE CREATE SAFE ENVIRONMENTS WHERE EVERYONE IS TREATED FAIRLY AND WITH RESPECT.

OUR PRINCIPLES:

- RECRUITMENT BASED ON SKILLS AND COMPETENCE
- NO DISCRIMINATION OF ANY KIND
- EQUAL OPPORTUNITIES FOR MEN AND WOMEN IN ALL ROLES
- NO GENDER PAY GAP
- SUPPORT FOR UNDERREPRESENTED GROUPS
- RESPECTFUL BEHAVIOUR AS A STANDARD
- SPEAK UP CHANNEL FOR INTEGRITY, SAFETY AND UNWANTED BEHAVIOUR

THESE PRINCIPLES APPLY TO ALL ETB SUPPORT SOLUTIONS LOCATIONS.

## 2.8 DATA COLLECTION AND VALIDATION

WE COLLECT DATA IN A RELIABLE AND TRACEABLE WAY.

- HR, OPERATIONS, FINANCE AND COMPLIANCE VALIDATE DATA JOINTLY
- PROJECT DATA IS PRE-VALIDATED
- ENVIRONMENTAL DATA IS COLLECTED PER SITE AND CENTRALISED
- SAFETY REPORTS COME THROUGH PREVENTION OFFICERS AND LOCAL MANAGEMENT
- PRIVACY AND SECURITY DATA FOLLOWS STRUCTURED INCIDENT REGISTRATION
- REPORTS ARE REVIEWED ANNUALLY TO ENSURE CONSISTENCY

IN 2025, WE WORK ON FURTHER AUTOMATION FOR MORE EFFICIENT AND ACCURATE REPORTING.

## 2.9 CONSISTENCY AND LIMITATIONS

THE FIGURES FOR 2024 ARE FULLY COMPLETED. ALL DATA HAS BEEN VALIDATED BY HR, OPERATIONS, FINANCE, COMPLIANCE AND LOCAL SITE TEAMS. THE DATASETS ARE COMPLETE, REVIEWED AND READY FOR EXTERNAL ASSESSMENT.

FOR 2025 WE ARE ALREADY PREPARING THE SAME DATA STRUCTURE, SO THE SECOND SUSTAINABILITY REPORT, TO BE PUBLISHED IN 2026, WILL BE FASTER, MORE CONSISTENT AND MORE DETAILED. WE USE 2024 AS THE REFERENCE YEAR TO FURTHER STANDARDISE PROCESSES ACROSS LOCATIONS.



## CHAPTER 3 – GOVERNANCE



## CHAPTER 3 – GOVERNANCE

GOOD GOVERNANCE IS THE FOUNDATION OF HOW ETB SUPPORT SOLUTIONS OPERATES. OUR APPROACH COMBINES STRONG LEADERSHIP, CLEAR RESPONSIBILITIES, INDEPENDENT OVERSIGHT AND TRANSPARENT REPORTING. THIS ENABLES US TO GROW WITH FINANCIAL STABILITY, PROTECT THE DATA ENTRUSTED TO US, AND MAINTAIN THE TRUST OF ALL OUR STAKEHOLDERS.

WE APPLY THE PRINCIPLES OF:

- UNITED NATIONS GLOBAL COMPACT
- INTERNATIONAL LABOUR ORGANIZATION
- ISO 26000 GUIDANCE ON SOCIAL RESPONSIBILITY
- GDPR, KVKK
- ISO 27001, ISO 27701, ISO 9001, ISO 14001, ISO45001 IN ALL OPERATION COUNTRIES.

### 3.1 BOARD AND EXECUTIVE LEADERSHIP



CHAIRMAN OF THE BOARD  
EROL TAZEGÜL

EXECUTIVE LEADERSHIP TEAM:



CHIEF EXECUTIVE OFFICER  
NACI EROĞLU



CHIEF FINANCIAL OFFICER  
MEHMET CALTEKIN



CHIEF STRATEGY OFFICER  
BERFIN TAZEGÜL



CHIEF COMMERCIAL OFFICER  
SANDER KUIJER

THE BOARD MONITORS LONG-TERM STRATEGY, FINANCIAL STABILITY, RISK MANAGEMENT AND COMPLIANCE.

THE EXECUTIVE TEAM LEADS DAILY OPERATIONS, GROWTH, TECHNOLOGY, PEOPLE DEVELOPMENT AND QUALITY.

### 3.2 EXTERNAL AND INTERNAL DPO STRUCTURE

ETB SUPPORT SOLUTIONS HAS A DUAL DATA PROTECTION OFFICER STRUCTURE TO ENSURE STRONG AND INDEPENDENT PRIVACY GOVERNANCE.

#### EXTERNAL DPO

- FLORIN GEORGESCU – THALES CYBER SECURITY BELGIUM (FORMERLY EXCELLIUM SERVICES)

#### INTERNAL DPO

- KIRSTIN VAN VEEN

THE INTERNAL AND EXTERNAL DPO HAVE WORKED TOGETHER SINCE 2018.

THIS COOPERATION PROVIDES CONSISTENT INTERPRETATION OF GDPR, KVKK AND ISO REQUIREMENTS, AND ENSURES THAT PRIVACY QUESTIONS, AUDITS AND RISK ASSESSMENTS ARE HANDLED EFFICIENTLY.

EVERY MONTH THE FOLLOWING REPRESENTATIVES MEET:  
EXTERNAL DPO, INTERNAL DPO, CISO AND COMPLIANCE OFFICER

THEY REVIEW:

RISK ASSESSMENTS, INCIDENTS AND NEAR-MISSES, DPIAS, TRAINING LEVELS  
RETENTION PRACTICES, CLIENT-SPECIFIC REQUIREMENTS, AUDIT RESULTS, •  
IMPROVEMENTS TO POLICIES AND PROCEDURES.

THIS GOVERNANCE SYSTEM GIVES ETB A STABLE, PREDICTABLE AND AUDIT-READY PRIVACY STRUCTURE.



### 3.3 MONTHLY INTERNAL PRIVACY TEAM MEETINGS

IN ADDITION TO DPO MEETINGS, ETB HAS AN INTERNAL PRIVACY GOVERNANCE GROUP CONSISTING OF THE CISO, COMPLIANCE OFFICER, INTERNAL DPO AND RELEVANT (IT) MANAGEMENT.



THIS TEAM MEETS EVERY MONTH TO ENSURE:

- ALIGNMENT WITH GDPR, KVKK, ISO 27001, ISO 27701
- IMMEDIATE FOLLOW-UP ON FINDINGS
- DOCUMENTATION UPDATES
- COORDINATED COMMUNICATION TOWARDS CLIENTS
- CONTINUOUS IMPROVEMENT ACTIONS

THIS STRUCTURE ENSURES THAT PRIVACY AND INFORMATION SECURITY ARE BOTH PROACTIVE AND WELL MONITORED.

### 3.4 INTEGRATED MANAGEMENT SYSTEM

OUR GOVERNANCE IS SUPPORTED BY AN INTEGRATED MANAGEMENT SYSTEM COMBINING QUALITY, SECURITY, PRIVACY AND ENVIRONMENTAL STANDARDS. CERTIFICATIONS

SURINAME (VALID UNTIL AUGUST 2026)

- ISO 27001 – INFORMATION SECURITY
- ISO 27701 – PRIVACY INFORMATION MANAGEMENT
- ISO 9001 – QUALITY MANAGEMENT
- ISO 14001 – ENVIRONMENTAL MANAGEMENT

TÜRKIYE AND THE NETHERLANDS (VALID UNTIL JANUARY 2026)

- ISO 27001
- ISO 27701
- ISO 9001
- ISO 14001

ALL SITES APPLY THE SAME PROCESSES AND ARE INCLUDED IN THE INTERNAL AUDIT CYCLE.

### 3.5 INFORMATION SECURITY AND PRIVACY

ETB SUPPORT SOLUTIONS PROTECTS DATA THROUGH STRICT PROCESSES AND INTERNATIONALLY ACCEPTED STANDARDS.

HOW WE HANDLE DATA

- WE OPERATE DIRECTLY INSIDE THE SYSTEMS OF OUR CLIENTS. THIS ENSURES THAT NO CUSTOMER DATA IS STORED ON ETB SERVERS.
- EMPLOYEE DATA IS STRICTLY PROTECTED THROUGH ACCESS CONTROLS, RETENTION RULES AND ENCRYPTED STORAGE.
- ACCESS IS ROLE-BASED AND PERIODICALLY REVIEWED.
- ALL PROJECT DATA IS PROCESSED ACCORDING TO DOCUMENTED RETENTION AND DELETION SCHEDULES.
- LOGS, ACCESS RIGHTS AND POTENTIAL ANOMALIES ARE MONITORED ROUTINELY.
- INTERNAL AUDITS VERIFY THAT CONTROLS ARE CONSISTENTLY APPLIED.

### 3.6 ETHICS AND SPEAK UP GOVERNANCE

ETB SUPPORT SOLUTIONS BUILDS ITS CULTURE ON INTEGRITY, TRANSPARENCY AND PERSONAL RESPONSIBILITY.

ETHICAL BEHAVIOUR IS A CORE EXPECTATION FOR EVERYONE WHO WORKS WITH US, OF US AND FOR US.

WHY WE MEASURE ETHICAL INDICATORS

WE MEASURE ETHICS-RELATED INDICATORS TO ENSURE THAT:

- PEOPLE FEEL SAFE TO RAISE CONCERNS THROUGH A CONFIDENTIAL SPEAK UP CHANNEL
- CORRUPTION RISKS ARE PREVENTED AND ADDRESSED EARLY
- INFORMATION SECURITY AND PRIVACY ARE FULLY PROTECTED
- ALL EMPLOYEES UNDERSTAND OUR EXPECTATIONS THROUGH MANDATORY ETHICS TRAINING
- SUPPLIERS AND PARTNERS MEET THE SAME STANDARDS AS ETB
- EVERY SITE OPERATES WITH THE SAME GOVERNANCE STRUCTURE
- ISO REQUIREMENTS ARE MET CONSISTENTLY ACROSS COUNTRIES

#### WHAT THIS MEANS IN PRACTICE

- WE PROVIDE A CONFIDENTIAL SPEAK UP MECHANISM FOR EMPLOYEES, SUPPLIERS AND PARTNERS
- ALL ETHICAL CONCERNS ARE HANDLED TRANSPARENTLY AND DOCUMENTED
- ANTI-CORRUPTION AND CONFLICT-OF-INTEREST TRAINING IS MANDATORY FOR ALL EMPLOYEES
- INFORMATION SECURITY INCIDENTS ARE MONITORED, ANALYSED AND DIRECTLY MANAGED BY THE PRIVACY AND SECURITY TEAMS
- WE PERFORM DUE DILIGENCE ON TRADING PARTNERS TO REDUCE EXPOSURE TO UNETHICAL PRACTICES
- INTERNAL AUDITS ARE CARRIED OUT AT ALL SITES TO VERIFY ETHICAL COMPLIANCE
- ALL OPERATIONAL SITES MAINTAIN ISO-BASED ETHICS AND INFORMATION SECURITY GOVERNANCE

ETHICS FOR ETB IS NOT ONLY POLICY.

IT IS A SYSTEM THAT PROTECTS PEOPLE, DATA, CLIENTS AND LONG-TERM PARTNERSHIPS.

### 3.7 SUSTAINABLE PROCUREMENT GOVERNANCE

SUSTAINABLE PROCUREMENT IS A CORE PART OF HOW ETB SUPPORT SOLUTIONS WORKS.

WE EXPECT EVERY SUPPLIER TO MEET THE SAME STANDARDS THAT WE APPLY INTERNALLY.

WHY WE MEASURE THESE INDICATORS

- TO ENSURE SUPPLIERS COMMIT TO RESPONSIBLE LABOUR, ENVIRONMENTAL AND ETHICAL PRACTICES
- TO VERIFY THAT CONTRACTS INCLUDE ESG REQUIREMENTS
- TO ASSESS SUPPLIERS THROUGH STRUCTURED DUE-DILIGENCE REVIEWS
- TO AUDIT HIGH-RISK SUPPLIERS WHEN NEEDED
- TO TRAIN BUYERS SO THEY UNDERSTAND SUPPLIER RISKS AND RESPONSIBLE SOURCING
- TO FOLLOW UP ON CORRECTIVE ACTIONS IF REQUIRED

#### WHAT THIS MEANS

- SUPPLIERS MUST SIGN OUR CODE OF CONDUCT OR PROVIDE AN EQUIVALENT POLICY
- ESG CLAUSES ARE INCLUDED IN ALL CONTRACTS
- SUPPLIER ASSESSMENTS COVER COMPLIANCE, LABOUR STANDARDS, ENVIRONMENT, REPUTATION AND DATA PROTECTION
- HIGH-RISK SUPPLIERS ARE AUDITED ON SITE
- BUYERS RECEIVE MANDATORY ANNUAL TRAINING

THIS APPROACH ENSURES THAT RESPONSIBLE SUPPLY CHAIN MANAGEMENT IS EMBEDDED IN OUR DAILY OPERATIONS.

### 3.8 RISK MANAGEMENT

ETB MANAGES RISKS THROUGH A CLEAR AND CONSISTENT FRAMEWORK APPLIED ACROSS ALL SITES.

#### WHY WE MEASURE RISKS

- TO ENSURE PREDICTABLE AND STABLE OPERATIONS
- TO PROTECT CUSTOMER AND EMPLOYEE DATA
- TO COMPLY WITH GDPR, KVKK AND ISO REQUIREMENTS
- TO SUPPORT CLIENTS IN REGULATED INDUSTRIES
- TO IDENTIFY AND MITIGATE ISSUES EARLY

#### HOW WE DO THIS

- REGULAR OPERATIONAL RISK REVIEWS
- MONTHLY PRIVACY AND SECURITY GOVERNANCE
- INTERNAL AUDITS AT ALL LOCATIONS
- ENVIRONMENTAL AND SAFETY MONITORING
- DOCUMENTED BUSINESS CONTINUITY AND INCIDENT PROCEDURES

THIS GIVES ETB A RELIABLE AND STRUCTURED RISK ENVIRONMENT.

### 3.9 ESG, ESRS AND GRI REPORTING CONTROLS

OUR REPORTING FRAMEWORK COVERS ESG, ESRS AND GRI REQUIREMENTS.

WE USE ONE INTEGRATED PROCESS SO ALL INDICATORS ARE CONSISTENT ACROSS COUNTRIES AND REPORTING STANDARDS.

#### WHY WE MEASURE ACROSS MULTIPLE FRAMEWORKS

- TO GIVE STAKEHOLDERS A COMPLETE AND TRANSPARENT VIEW
- TO MEET INTERNATIONAL EXPECTATIONS FOR SOCIAL, ENVIRONMENTAL AND GOVERNANCE REPORTING
- TO ENSURE COMPARABILITY BETWEEN YEARS AND LOCATIONS
- TO SUPPORT LONG-TERM DECISION-MAKING

#### HOW WE ENSURE RELIABLE REPORTING

- EACH KPI FOLLOWS A DOCUMENTED DEFINITION ALIGNED WITH ESRS AND GRI
- DATA IS VALIDATED BY LOCAL TEAMS AND CENTRAL FUNCTIONS
- METHODS AND SOURCES ARE LOGGED FOR AUDIT PURPOSES
- HR, OPERATIONS, COMPLIANCE, PRIVACY, SECURITY AND FINANCE REVIEW ALL DATA
- THE FINAL DATASET IS APPROVED BY MANAGEMENT

THE 2024 DATASET IS COMPLETE AND VALIDATED.

THE 2025 DATASET IS BEING PREPARED FOR PUBLICATION IN THE FOLLOWING ANNUAL SUSTAINABILITY REPORT.



## CHAPTER 4 – PEOPLE & HUMAN RIGHTS



## CHAPTER 4 – PEOPLE & HUMAN RIGHTS

OUR PEOPLE ARE THE FOUNDATION OF ETB SUPPORT SOLUTIONS.

WE FOCUS ON FAIR WORKING CONDITIONS, EQUAL OPPORTUNITIES, SAFETY, WELLBEING AND DEVELOPMENT FOR EVERY EMPLOYEE.

HUMAN RIGHTS ARE PART OF OUR DAILY OPERATIONS AND EMBEDDED IN ALL DECISIONS WE MAKE.

### 4.1 HEALTH AND SAFETY RISK ASSESSMENTS

ALL OPERATIONAL SITES CARRY OUT STRUCTURED HEALTH & SAFETY RISK ASSESSMENTS.

THIS ENSURES THAT EVERY LOCATION HAS:

- A CLEAR VIEW OF PHYSICAL AND MENTAL WORKPLACE RISKS
- DOCUMENTED PREVENTION AND MITIGATION MEASURES
- COMPLIANCE WITH NATIONAL REGULATIONS IN TÜRKIYE, SURINAME AND THE NETHERLANDS
- SUPPORT FROM OCCUPATIONAL DOCTORS AND CERTIFIED PREVENTION OFFICERS

FOR ETB, HEALTH & SAFETY IS ABOUT CREATING A SAFE, STABLE AND HEALTHY WORKPLACE FOR EVERY EMPLOYEE.

### 4.2 SOCIAL DIALOGUE AND EMPLOYEE REPRESENTATION

WE BELIEVE IN STRONG SOCIAL DIALOGUE.

EMPLOYEES ARE HEARD THROUGH:

- CONSULTATIONS
- GREAT PLACE TO WORK INTERVIEWS
- LOCAL SURVEYS
- MEET & GREET SESSIONS WITH MANAGEMENT
- THE SPEAK UP CHANNEL

WE PREPARE FOR AN INFORMAL ELECTED EMPLOYEE REPRESENTATIVE GROUP IN 2026.

THIS STRENGTHENS TRANSPARENCY, TRUST AND SHARED RESPONSIBILITY ACROSS ALL LOCATIONS.

### 4.3 PERFORMANCE AND CAREER REVIEWS

EVERY EMPLOYEE RECEIVES CONSISTENT AND STRUCTURED PERFORMANCE SUPPORT.

WE USE A CLEAR CYCLE THAT COMBINES WEEKLY COACHING WITH MONTHLY PERFORMANCE REVIEWS.

THIS SYSTEM HELPS US:

- TRACK PROGRESS IN REAL TIME
- OFFER WEEKLY FEEDBACK TO STRENGTHEN SKILLS AND QUALITY
- IDENTIFY GROWTH OPPORTUNITIES EARLY
- PREPARE EMPLOYEES FOR LATERAL AND VERTICAL PROMOTIONS
- BUILD LONG-TERM, SUSTAINABLE CAREERS

PERFORMANCE DEVELOPMENT IS A CONTINUOUS PROCESS AT ETB SUPPORT SOLUTIONS. IT IS ONE OF THE MAIN DRIVERS BEHIND OUR HIGH INTERNAL PROMOTION RATE AND LONG-TENURE WORKFORCE.

### 4.5 CODE OF CONDUCT, ETHICS AND SPEAK UP TRAINING

EVERY EMPLOYEE RECEIVES MANDATORY TRAINING ON:

- OUR CODE OF CONDUCT
- ETHICAL BEHAVIOUR
- ANTI-DISCRIMINATION
- PREVENTION OF (SEXUAL) HARASSMENT
- SPEAK UP PROCEDURES

WE EXPECT EVERYONE TO CONTRIBUTE TO A SAFE, RESPECTFUL AND INCLUSIVE WORKPLACE.

### 4.6 LABOUR & HUMAN RIGHTS CERTIFICATIONS

ETB SUPPORT SOLUTIONS MAINTAINS ISO 45001 ACROSS ALL OPERATIONAL COUNTRIES.

THIS ENSURES:

- DOCUMENTED WORKPLACE SAFETY CONTROLS
- STRUCTURED RISK PREVENTION
- ALIGNMENT WITH INTERNATIONAL LABOUR STANDARDS
- FULL TRACEABILITY FOR ALL HEALTH & SAFETY PROCESSES

SAFETY GOVERNANCE IS REVIEWED THROUGH INTERNAL AUDITS AND EXTERNAL CERTIFICATION AUDITS.

### 4.7 TOTAL HOURS WORKED

WE TRACK TOTAL HOURS WORKED ACROSS ALL EMPLOYMENT TYPES.

THIS HELPS US:

- MAINTAIN ACCURATE LABOUR REPORTING
- MONITOR WORKLOAD PATTERNS
- ENSURE FAIR SCHEDULING
- COMPLY WITH NATIONAL LABOUR REGULATIONS

THIS INFORMATION SUPPORTS STRATEGIC WORKFORCE PLANNING.



#### 4.8 WORK-RELATED ILLNESS CASES

WE MONITOR ALL CASES OF WORK-RELATED ILLNESS OR HEALTH CONCERNS.

DOCUMENTING THIS ALLOWS US TO:

- IDENTIFY RISKS EARLY
- SUPPORT EMPLOYEES DIRECTLY
- ADJUST WORKPLACES WHERE NEEDED
- IMPROVE PREVENTION MEASURES

OUR PROCESS FOCUSES ON EARLY INTERVENTION AND CONTINUOUS IMPROVEMENT.

#### 4.9 TRAINING HOURS PER EMPLOYEE

WE TRACK AVERAGE TRAINING HOURS TO ENSURE THAT LEARNING REMAINS ACCESSIBLE AND CONSISTENT.

TRAINING IS CENTRAL TO OUR CULTURE OF IMPROVEMENT AND FORMS A BASIS FOR INTERNAL MOBILITY.

#### 4.10 GENDER REPRESENTATION IN THE WORKFORCE

WE MONITOR GENDER BALANCE TO ENSURE EQUAL OPPORTUNITY ACROSS ALL LEVELS.

ETB AIMS FOR A BALANCED WORKFORCE, FREE OF BIAS, WHERE WOMEN AND MEN HAVE EQUAL ACCESS TO PROMOTION AND GROWTH.

#### 4.11 INTERNAL PROMOTION RATE

INTERNAL MOBILITY IS A CORE STRENGTH AT ETB.

HORIZONTAL PROMOTION IS JUST AS IMPORTANT AS VERTICAL PROMOTION.

WE ACTIVELY MOVE EMPLOYEES BETWEEN PROJECTS TO DEVELOP BROADER SKILLS AND LONG-TERM CAREERS.

EXAMPLES INCLUDE:

- AGENTS MOVING INTO SUPPORT ROLES
- TEAM COACHES PROGRESSING INTO CLIENT MANAGEMENT
- CROSS-PROJECT DEVELOPMENT OPPORTUNITIES

INTERNAL PROMOTION STRENGTHENS RETENTION, QUALITY AND ENGAGEMENT.

#### 4.12 WOMEN IN TOP MANAGEMENT AND THE BOARD

WE MONITOR LEADERSHIP DIVERSITY TO ENSURE EQUAL REPRESENTATION AT HIGHER LEVELS. DIVERSE LEADERSHIP IMPROVES DECISION-MAKING, INNOVATION AND EMPLOYEE TRUST.

#### 4.13 GENDER PAY GAP

ETB SUPPORT SOLUTIONS MAINTAINS EQUAL PAY FOR EQUAL WORK.

WE TRACK PAY LEVELS TO CONFIRM THAT MEN AND WOMEN ARE COMPENSATED EQUALLY, WITHOUT GAPS OR DIFFERENCES BASED ON GENDER.

#### 4.14 EMPLOYEES FROM MINORITY OR VULNERABLE GROUPS

WE TRACK REPRESENTATION OF:

- EMPLOYEES UNDER 25
- EMPLOYEES OVER 55
- EMPLOYEES WITH DISABILITIES

WE DO NOT RECORD SINGLE-PARENT STATUS, BUT SUPPORT IS ALWAYS AVAILABLE WHEN NEEDED.

EQUAL OPPORTUNITY AND INCLUSION GUIDE OUR HIRING, ONBOARDING AND DAILY MANAGEMENT PRACTICES.

#### 4.15 DISCRIMINATION AND HARASSMENT INDICATORS

WE MONITOR ALL REPORTED CONCERNS AND TAKE IMMEDIATE ACTION WHEN NEEDED.

OUR PROCESS ENSURES:

- SAFE REPORTING
- CONFIDENTIAL TREATMENT
- STRUCTURED INVESTIGATIONS
- CLEAR CORRECTIVE ACTIONS

WE MAINTAIN A ZERO-TOLERANCE APPROACH TO DISCRIMINATION, BULLYING, HARASSMENT OR RETALIATION.

#### 4.16 GREAT PLACE TO WORK

GREAT PLACE TO WORK PLAYS A CENTRAL ROLE IN OUR PEOPLE STRATEGY.

WE HAVE RECEIVED MULTIPLE AWARDS, INCLUDING:

- BEST WORKPLACES FOR WOMEN
- BEST WORKPLACES FOR YOUNG MILLENNIALS
- BEST WORKPLACES (OVERALL)
- BEST PEOPLE & CULTURE LEADER AWARD 2025 (RECEIVED BY OUR HR MANAGER ON 19 NOVEMBER 2025)

THESE RECOGNITIONS CONFIRM:

HIGH EMPLOYEE TRUST, STRONG LEADERSHIP, A POSITIVE CULTURE, PSYCHOLOGICAL SAFETY, TEAMWORK AND COLLABORATION, INCLUSIVE DECISION-MAKING, CLEAR COMMUNICATION

WHY THIS MATTERS

GREAT PLACE TO WORK GIVES US:

- INDEPENDENT MEASUREMENT OF CULTURE AND TRUST
- BENCHMARKS FOR IMPROVEMENT
- OBJECTIVE INSIGHTS INTO EMPLOYEE WELLBEING
- SIGNALS FOR SHAPING LONG-TERM PEOPLE STRATEGY

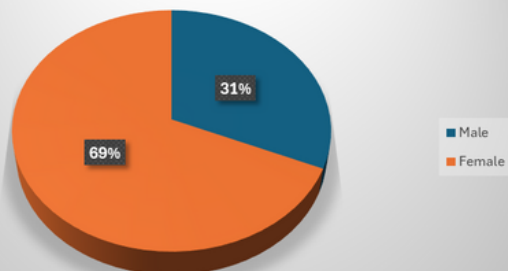
IT SHOWS THAT EMPLOYEES EXPERIENCE ETB AS A WORKPLACE BUILT ON RESPECT, CLARITY, GROWTH AND FAIRNESS. **20**



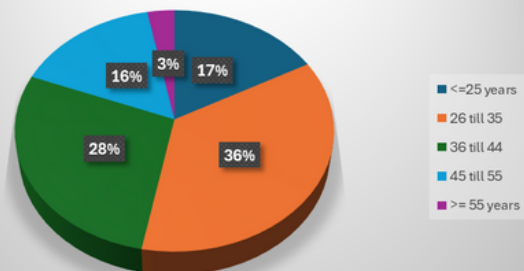


## OUR PEOPLE IN FIGURES FOR THE YEAR 2024

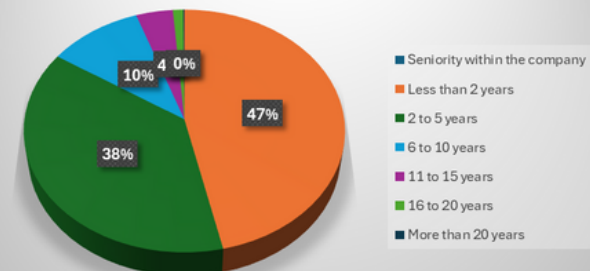
Gender



Age of the employees



Seniority within the company





## CHAPTER 5 – ENVIRONMENT





## CHAPTER 5 – ENVIRONMENT

ETB SUPPORT SOLUTIONS MANAGES ENVIRONMENTAL IMPACT IN A STRUCTURED AND TRANSPARENT WAY.

ALL LOCATIONS APPLY THE SAME PROCESSES, GOVERNANCE AND ANNUAL AUDITS. OUR APPROACH IS BUILT ON ISO 14001, INTERNATIONAL BEST PRACTICES AND CLEAR REDUCTION TARGETS FOR ENERGY, EMISSIONS AND WASTE.

### 5.1 ENVIRONMENTAL MANAGEMENT SYSTEM

ALL OPERATIONAL SITES FOLLOW AN ISO 14001-ALIGNED ENVIRONMENTAL MANAGEMENT SYSTEM.

THIS INCLUDES:

- ANNUAL ENVIRONMENTAL RISK ASSESSMENTS
- DOCUMENTED PROCEDURES FOR WASTE, ENERGY, EMISSIONS AND RESOURCE USE
- MANDATORY ENVIRONMENTAL TRAINING FOR EMPLOYEES
- INTERNAL AUDITS AND CORRECTIVE ACTIONS
- CLEAR RESPONSIBILITIES WITHIN OPERATIONS, COMPLIANCE AND LOCAL SITE TEAMS

ENVIRONMENTAL AWARENESS IS PART OF ONBOARDING AND ONGOING TRAINING THROUGH ETB ACADEMY.

### 5.2 ENERGY, EMISSIONS AND IT INFRASTRUCTURE

WE MEASURE ALL ENERGY USE AND ASSOCIATED EMISSIONS ACROSS SCOPE 1, SCOPE 2 AND SCOPE 3.

WE DO THIS BECAUSE IT:

- SHOWS OUR REAL ENVIRONMENTAL FOOTPRINT
- HELPS US MEET OUR REDUCTION TARGETS
- SUPPORTS LONG-TERM PLANNING FOR GREENER OPERATIONS
- ALIGNS WITH ESRS AND GRI REQUIREMENTS

WHERE POSSIBLE, WE USE RENEWABLE ELECTRICITY.

THE NETHERLANDS ALREADY OPERATES FULLY ON GREEN ELECTRICITY.

IN TÜRKIYE AND SURINAME WE EXPLORE GREEN ALTERNATIVES AND CERTIFIED COMPENSATION WHERE LOCAL INFRASTRUCTURE DOES NOT YET SUPPORT FULL RENEWABLE SUPPLY.

IN 2025 WE STRENGTHENED OUR IT INFRASTRUCTURE BY:

- MIGRATING TO EQUINIX DATACENTERS FOR HIGHER ENERGY EFFICIENCY
- INTRODUCING PALO ALTO FIREWALLS FOR SECURE AND STABLE OPERATIONS

THESE STEPS SUPPORT LOWER ENERGY USE AND IMPROVED ENVIRONMENTAL PERFORMANCE.

GHG INTENSITY IS MONITORED PER FTE AND PER REVENUE TO SUPPORT REDUCTION PLANNING.

### 5.3 RENEWABLE ENERGY

WE AIM FOR A GROWING SHARE OF RENEWABLE ENERGY EVERY YEAR.

OUR STRATEGY INCLUDES:

- FULL GREEN ELECTRICITY IN THE NETHERLANDS
  - EXPANSION OF RENEWABLE ENERGY CONTRACTS IN TÜRKIYE BY 2026
  - EXPLORATION OF RENEWABLE OR CERTIFIED COMPENSATED ENERGY IN SURINAME
  - MONITORING TOTAL AND RENEWABLE ENERGY USE ACROSS ALL LOCATIONS
- RENEWABLE ENERGY IS A KEY PART OF OUR LONG-TERM TRANSITION PLAN.

### 5.4 WASTE AND CIRCULAR RESOURCE USE

WE MANAGE WASTE THROUGH CLEAR PROCEDURES THAT FOLLOW ISO 14001 AND GRI REQUIREMENTS.

CURRENT WASTE PRACTICES:

- THE NETHERLANDS: FULL WASTE SORTING DURING ALL OF 2024
- TÜRKIYE: WASTE SORTING IMPLEMENTED FROM MARCH 2024
- SURINAME: NO PUBLIC SORTING INFRASTRUCTURE AVAILABLE YET, BUT CONFIDENTIAL PAPER IS SECURELY DESTROYED AND HARDWARE WASTE IS STORED SAFELY UNTIL CERTIFIED DISPOSAL IS ARRANGED

ADDITIONAL ACTIONS:

- FOOD WASTE IS COLLECTED SEPARATELY AND PROVIDED TO LOCAL ANIMAL CARE INITIATIVES
- EMPLOYEES RECEIVE TRAINING ON WASTE REDUCTION AND SORTING
- IMPROVEMENT PLANS FOCUS ON REDUCING NON-HAZARDOUS WASTE AND INCREASING RECYCLING RATES

WASTE REMAINS A KEY ENVIRONMENTAL PILLAR DUE TO THE SCALE OF OUR OPERATIONS AND MULTI-COUNTRY FOOTPRINT.

### 5.5 WATER AND RESOURCE USE

WE MONITOR WATER AWARENESS AND RESOURCE EFFICIENCY ACROSS ALL LOCATIONS.

OUR APPROACH INCLUDES:

- REDUCING PAPER USE THROUGH A DIGITAL-FIRST WORKING METHOD
- LIMITING UNNECESSARY PRINTING
- AWARENESS TRAINING FOR EMPLOYEES
- REGULAR REVIEWS OF WATER AND RESOURCE USE AS PART OF ENVIRONMENTAL RISK ASSESSMENTS



5.6 ENVIRONMENTAL RISK ASSESSMENTS

EVERY OPERATIONAL SITE PERFORMS AN ANNUAL ENVIRONMENTAL RISK ASSESSMENT.

THIS COVERS:

- WASTE
- ENERGY
- WATER
- EMISSIONS
- LOCAL COMPLIANCE REQUIREMENTS
- POTENTIAL ENVIRONMENTAL INCIDENTS

THE OUTCOMES GUIDE IMPROVEMENTS AND ARE LINKED TO INTERNAL AUDITS AND ISO 14001 PROCEDURES.

5.7 ENVIRONMENTAL KPIS – WHAT WE MEASURE AND WHY

WE REPORT ON ALL REQUIRED ESRs E1–E5 AND GRI 300-SERIES INDICATORS.

THE KPI TABLE SHOWS THE FULL LIST, BUT THE PURPOSE BEHIND EACH INDICATOR IS:

- TRAINING: TO ENSURE EMPLOYEES UNDERSTAND ENERGY, WASTE, EMISSIONS AND WATER IMPACTS
- CERTIFICATIONS: TO KEEP A FORMAL ENVIRONMENTAL MANAGEMENT SYSTEM IN PLACE
- RISK ASSESSMENTS: TO IDENTIFY AND REDUCE ENVIRONMENTAL RISKS
- ENERGY AND RENEWABLE ENERGY: TO TRACK OUR FOOTPRINT AND MOVE TOWARDS GREENER OPERATIONS
- WASTE AND RECOVERY: TO REDUCE LANDFILL AND INCREASE RECYCLING
- SCOPE 1, 2, 3 EMISSIONS: TO MEASURE OUR CARBON FOOTPRINT AND PLAN REDUCTIONS
- HAZARDOUS WASTE: TO GUARANTEE SAFE AND CERTIFIED DISPOSAL
- INTENSITY METRICS: TO LINK EMISSIONS TO BUSINESS GROWTH IN A RESPONSIBLE WAY
- REDUCTION TARGETS: TO ENSURE CLEAR DIRECTION AND LONG-TERM IMPROVEMENT

THESE INDICATORS GUIDE OUR TRANSITION PLAN FOR 2026 AND BEYOND.

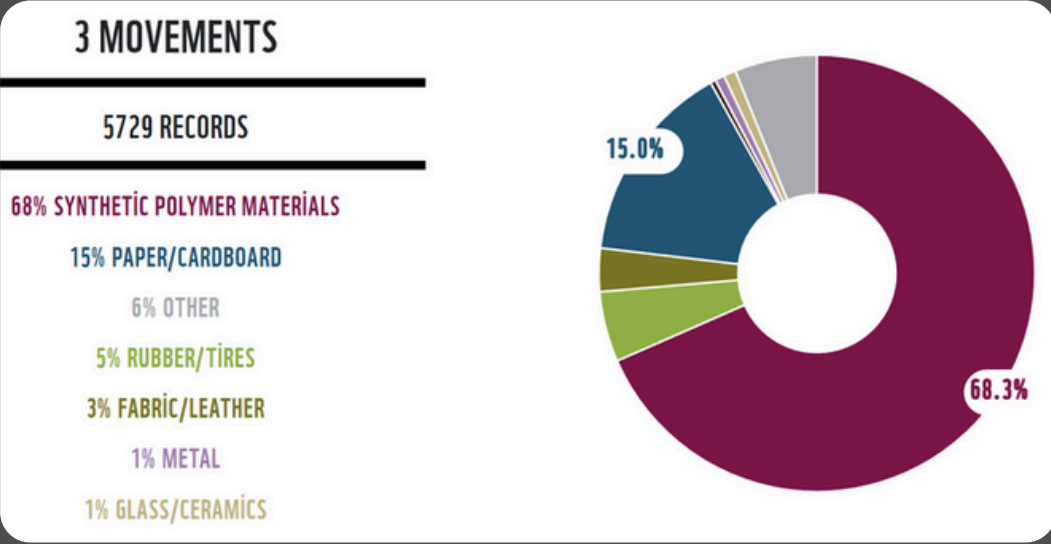
5.8 ADOPT A BEACH – OUR COMMITMENT TO NATURE

ADOPT A BEACH IS ONE OF OUR KEY ENVIRONMENTAL AND COMMUNITY INITIATIVES. EMPLOYEES WORK TOGETHER TO CLEAN COASTAL AREAS, RAISE AWARENESS AND SUPPORT LOCAL ECOSYSTEMS.

THIS INITIATIVE SHOWS HOW ENVIRONMENTAL CARE EXTENDS BEYOND OUR OFFICES.

IT CREATES CONNECTION, TEAMWORK AND SHARED RESPONSIBILITY.

OUR RESULTS WITH CLEAN THE BEACH IN 2024 AND 2025:





### BURCU'S PERSPECTIVE

A CLEAN ENVIRONMENT FEELS DIFFERENT WHEN YOU BECOME A PARENT. YOU WANT YOUR CHILD TO GROW UP IN A SAFE AND HEALTHY WORLD. ADOPT A BEACH REMINDS ME THAT EVERY SMALL ACTION MATTERS AND THAT WE CAN MAKE THE FUTURE A LITTLE BETTER TOGETHER.





## 6. PERFORMANCE INDICATORS AND REPORTING FRAMEWORK





CHAPTER 6 – PERFORMANCE INDICATORS AND REPORTING FRAMEWORK

THIS CHAPTER PRESENTS THE FULL SET OF PERFORMANCE INDICATORS THAT SUPPORT OUR SOCIAL, ENVIRONMENTAL AND GOVERNANCE COMMITMENTS.

ALL KPIS FOLLOW CLEAR DEFINITIONS AND ALIGN WITH ESG, ESRS AND GRI REQUIREMENTS.

THE DATA FOR 2024 HAS BEEN FULLY VALIDATED THROUGH OUR INTERNAL GOVERNANCE PROCESS, AND ALL METHODOLOGIES ARE DOCUMENTED FOR AUDIT PURPOSES.

THE TABLES SHOW THE FINAL RESULTS AND THE APPLIED STANDARDS.

THE TABLES ALSO INCLUDE OUR OBJECTIVES FOR 2025–2026. THESE TARGETS REFLECT THE LONG-TERM COMMITMENTS DESCRIBED IN PREVIOUS CHAPTERS AND GUIDE OUR CONTINUOUS IMPROVEMENT ACROSS ALL LOCATIONS.

GOVERNANCE

KPI (EN)	Unit	Relevant ESRS datapoints	Relevant GRI indicators	Objectives (ETB)	2024
% targeted suppliers that signed Supplier Code of Conduct or has own public Code of Conduct that is accepted	%	ESRS S2-1	GRI 414-1	100% of targeted suppliers	100%
% targeted suppliers with contract clauses on ESG	%	ESRS S2-1	GRI 414-1	100%	100%
% targeted suppliers assessed (desk-based)	%	ESRS S2-4	GRI 414-1	≥ 80% assessed annually	90%
% targeted suppliers audited on site	%	ESRS S2-4	GRI 414-2	Only high-risk suppliers; 100% follow-up	100%
% buyers trained in sustainable procurement	%	ESRS S2	GRI 404-1	100% annually trained	100%
% audited suppliers with corrective actions	number	ESRS S2-4	GRI 414-2	100% follow-up by number of corrective actions	0
Number of whistleblower reports	number	ESRS G1-5	GRI 2-26	100% resolved; 0 unresolved, Speak up channel open for everybody	0
Number of confirmed corruption incidents	number	ESRS G1-3	GRI 205-3	0 incidents	0
Number of confirmed info-security incidents	number	ESRS S4-5	GRI 418-1	0 major incidents; immediate reporting	0
% employees trained in business ethics	%	ESRS G1-2/3	GRI 205-2	100% annually trained	100%
% risky trading partners with due diligence	%	ESRS G1-3; S2-1	GRI 205-1	Minimalization of risky trading partners	0%
% sites internally audited on business ethics	% sites	ESRS G1-3	GRI 2-16	100% of sites annually	100%
% sites with ethics certification (ISO 37001/27001)	% sites	ESRS G1-3	GRI 418-1	Maintain ISO27001 coverage for all operation sites	100%



# LABOUR AND HUMAN RIGHTS

KPI (EN)	Unit	Relevant ESRS datapoints	Relevant GRI indicators	Objectives (ETB)	2024
% of operational sites with a Health & Safety risk assessment	% sites	ESRS S1-10	GRI 403-8	100% of sites assessed annually	100%
				2024: Maintain full employee engagement through structured social dialogue (consultations, surveys, Speak-Up, Meet & Greets). 2025: Strengthen and formalize social dialogue mechanisms in preparation for elected representation. 2026: Implement an elected Informal Employee Representative Group covering 100% of employees.	
% of employees covered by elected representation or collective agreements	% employees	ESRS S1-7	GRI 2-30; 102-41		0%
% of employees receiving performance and career development reviews	% employees	ESRS S1-16	GRI 404-3	≥ 95% annual review completion rate	100%
% of employees receiving skills-related training	% employees	ESRS S1-16	GRI 404-1	100% have access to skills training; ≥ 90% participation	100%
% of employees trained on Code of Conduct, Ethical code and Speak up (anti-discrimination & (sexual) harassment prevention)	% employees	ESRS S1-15	GRI 404-1; 406-1	100% trained annually; mandatory refresh every 12 months	100%
% of operational sites with labor & human rights certification (SA8000 / ISO45001 / BCorp / GEEIS)	% sites	ESRS S1-10	GRI 403-1; 2-24	Maintain 100% ISO 45001 coverage in operational countries	100%
Total hours worked (year)	hours	ESRS S1-7	GRI 2-7; 403-9	Maintain accurate and complete annual reporting, average working hours all v	146
Number of work-related illness cases	number	ESRS S1-10	GRI 403-10	0 incidents; continuous mitigation	0
Average number of training hours per employee	hours/employee	ESRS S1-16	GRI 404-1	≥ 32 hours training per employee per year	152
% women in the workforce	%	ESRS S1-12	GRI 405-1	Maintain or exceed 50% gender balance	68.46%
% of internal promotion	%	ESRS S1-13	GRI 404-3	Achieve 75% internal filling of management roles, primarily through lateral promotions and internal career progression.	85%
% women in top management	%	ESRS S1-12	GRI 405-1	≥ 50% female leadership	53%
% women in the Board of Directors	%	ESRS G1-1; S1-12	GRI 405-1	≥ 20% representation	20%
Average unadjusted gender pay gap	%	ESRS S1-13	GRI 405-2	No gap annually; objective = 0%	0%
% employees from minority / vulnerable groups (includes persons with disabilities, employees under 25 and over 55. ETB does not record single parent status, but support can be provided when needed.)	%	ESRS S1-12	GRI 405-1; 406-1	Increase representation based on local context; ensure equal opportunity	22%
Number of identified discrimination & harassment incidents / corrective actions	number	ESRS S1-15	GRI 406-1	0 incidents; 100% follow-up and documented corrective actions	0

# ENVIRONMENT

KPI (EN)	Unit	Relevant ESRS datapoints	Relevant GRI indicators	Objectives (ETB)	2024
% employees trained on environmental topics (energy/waste/water/emissions)	% employees	ESRS E1/ES; GOV-3	GRI 404-1	>90 % trained annually	99%
% operational sites assessed on environmental risks	% sites or % employees	ESRS IRO-1/2; E1/ES	GRI 3-3	100% of sites annually assessed	100%
% operational sites with environmental certification (ISO14001 / 50001 / EMAS)	% sites	ESRS E1/ES	GRI 2-24	Maintain 100% ISO 14001 coverage	100%
% of total energy consumption from renewable sources	%	ESRS E1-4	GRI 302-1	≥ 50% group-wide; 100% NL; Increase renewable energy usage by expanding green electricity to Türkiye (2026) and exploring options in Suriname.	8%
% of operational waste diverted from landfill (recycling valorisation)	%	ESRS E5-6	GRI 306-4/5	≥ 55 % recycling rate by 2026	49.54%
Total gross Scope 1 GHG emissions	tCO2e	ESRS E1-6	GRI 305-1	Keep near zero; compensate residual emissions by 2026	0.5
Total gross Scope 2 GHG emissions	tCO2e	ESRS E1-6	GRI 305-2	Reduce annually; target to zero, compensate residual emissions by 2026	356
Total gross Scope 3 GHG emissions (total)	tCO2e	ESRS E1-6	GRI 305-3	Achieve net zero Scope 3 emissions by 2030 through reduction measures and certified compensation.	138
Total gross Scope 3 Upstream emissions	tCO2e	ESRS E1-6	GRI 305-3	Annual measurement; reduction plan 2026	138
Total gross Scope 3 Downstream emissions	tCO2e	ESRS E1-6	GRI 305-3	N/A for BPO or maintain < 1%	N/A
Total energy consumption	kWh/GJ	ESRS E1-4	GRI 302-1	2026: Annual reduction of 5% for all energy consumption	717,318
Total renewable energy consumption	kWh/GJ	ESRS E1-4	GRI 302-1	Increase annually	57,816
Total hazardous waste	tons	ESRS E5-6	GRI 306-3	0 leakage; 100% certified disposal	0
Total non-hazardous waste	tons	ESRS E5-6	GRI 306-3	Annual reduction	19.9
Total waste recovered (reuse/recycling/compost)	tons	ESRS E5-6	GRI 306-4	Annual increase	9.8
Scope 1 reduction target	% or tCO2e	ESRS E1-1	GRI 305-5	Reduce Scope 1 emissions to zero by 2026 (full elimination or 100% compensation).	
Scope 2 reduction target	% or tCO2e	ESRS E1-1	GRI 305-5	Reduce Scope 2 emissions to 0 tCO2e by 2030 through full transition to renewable electricity where available, and certified compensation in countries where green energy is not yet possible.	
Scope 3 reduction target	% or tCO2e	ESRS E1-1	GRI 305-5	Achieve net zero Scope 3 emissions by 2030 through reduction measures and certified compensation.	
GHG intensity target (tCO2e per FTE)	% or tCO2e	ESRS E1-1	GRI 305-5	Annual reduction	0.329
GHG intensity target (tCO2e per 1,000 euro revenue)	% or tCO2e	ESRS E1-1	GRI 305-5	Annual reduction	0.012