



REPUBLIC OF TÜRKİYE  
MINISTRY OF CULTURE AND TOURISM



GSTC Certification Code: HARCTR240060

# Environmental and Cultural Sustainability CERTIFICATION

This certification recommended by Türkiye Tourism Promotion and Development Agency is issued **Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş**

**Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş** is accredited by GSTC and its accreditation coverage is published at [www.gstccouncil.org](http://www.gstccouncil.org)

## VAKKO HOTEL SUMAHAN BOSPHORUS

ÇENGELKÖY MAH. KULELİ CAD. NO: 43 ÜSKÜDAR/İSTANBUL

Based on an audit according to the requirements stated in the Türkiye Sustainable Tourism Standard, Version 1.0, 19 May 2022; which is Recognized by GSTC and a signed contract, **Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş** herewith verifies that the facility listed above is found to be in compliance with Türkiye Sustainable Tourism Standard, Version, 1.0 19 May 2022. This guarantees that the criteria for managing Environmental and Cultural Sustainability Program – certified tourism services have been met.

Verification Number	RY-STH-VAK-221002
Date of First Verification	04/04/2024
Issued On	09/06/2026
Date of Expiry	08/06/2029

Gürkan Selamcı  
General Manager

### Facility Type

Accommodation Facility

VAKKO | HOTEL &  
RESIDENCE

SUMAHAN BOSPHORUS





T.C. KÜLTÜR VE TURİZM  
BAKANLIĞI



GSTC Sertifikasyon Kodu: HARCTR240060

# Çevresel ve Kültürel Sürdürülebilirlik SERTİFİKASI

Türkiye Turizm Tanıtım ve Geliştirme Ajansı tarafından önerilen bu sertifika **Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş.** tarafından düzenlenmiştir.

**Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş.** GSTC tarafından akredite edilmiş olup, akreditasyon kapsamı [www.gstccouncil.org](http://www.gstccouncil.org) adresinde yayınlanmaktadır.

## VAKKO HOTEL SUMAHAN BOSPHORUS

ÇENGELKÖY MAH. KULELİ CAD. NO: 43 ÜSKÜDAR/İSTANBUL

GSTC tarafından tanınan Türkiye Sürdürülebilir Turizm Standardı, Versiyon 1.0, 19 Mayıs 2022'de belirtilen gerekliliklere göre yapılan denetime ve imzalanan sözleşmeye istinaden, **Royalcert Belgelendirme ve Gözetim Hizmetleri A.Ş.** işbu belge ile yukarıda listelenen tesisin Türkiye Sürdürülebilir Turizm Standardı, Versiyon, 1.0 19 Mayıs 2022 ile uyumlu olduğunu onaylar. Bu belge, Çevresel ve Kültürel Sürdürülebilirlik Programı kriterlerindeki turizm hizmetlerinin karşılandığını garanti eder.

Belge Numarası	RY-STH-VAK-221002
İlk Belgelendirme Tarihi	04/04/2024
Düzenleme Tarihi	09/06/2026
Geçerlilik Tarihi	08/06/2029

Gürkan Selamcı  
Genel Müdür

### Kuruluş Türü

Konaklama İşletmesi

VAKKO | HOTEL & RESIDENCE

SUMAHAN BOSPHORUS



GSTC CERTIFICATION AUDIT CHECKLIST – HOTEL/ACCOMMODATION SERVICES



CLIENT INFORMATIONS

<b>Name of Business</b>	VAKKO HOTEL SUMAHAN BOSPHORUS				
<b>Adress of Business</b>	Çengelköy Mah. Kuleli cad. No.43 Üsküdar/İstanbul				
<b>Audit Objective</b>	Determining the compliance of activities and processes with the Sustainable Management System and GSTC Standard and the effectiveness of the system				
<b>Scope of Audit</b>	Hotel and Accommodation Services				
<b>Standard</b>	GSTC Standard - Hotels and Accommodations				
<b>Full Name of Management Representative</b>	SELÇUK OKUR		<b>Contact Number of Management Representative</b>	+90549 576 3230	
<b>Number of Rooms</b>	12	<b>Number of Beds</b>	12	<b>Number of Effective Employees</b>	80
<b>Type of Audit</b>	Recertification Audit		<b>Audit Dates</b>	10.03.2026	<b>Audit Duration (Labor/Day)</b> 1.3 L/D ((1 L/D for On-Site Audit Duration + 0,30 L/D for Desk Review Duration (off site))
<b>Full Name of Audit Team Leader</b>	ECEM EREN		<b>Full Name of Technial Expert</b>	-	
<b>Full Name of Auditor(s)</b>	-		<b>Full Name of Candidate Auditor</b>	-	
			<b>Full Name of Observer</b>	MUSTAFA SÖĞÜT – DR. MIHEE KANG – JOONSIK SON (Observer - GSTC Assessors) DERYA YILDIZ (Interpreter for assessors)	
<b>Site(s) of Audit</b>					
<b>Head Offices</b>					
<b>Branch / Project etc.</b>	-				
<b>Temporary Field</b>			<b>Virtual Field</b>		



<b>Risk/ Complexity Level</b>	Extremely Low <input type="checkbox"/>	Low <input type="checkbox"/>	High <input checked="" type="checkbox"/>

GSTC INDUSTRY CRITERIA	QUESTIONS	NON-COMFORMITY			OBSERVATION	OBJECTIVE EVIDENCE
		CONFOR M	MAJOR	MINOR		
<b>SECTION A DEMONSTRATE EFFECTIVE SUSTAINABLE MANAGEMENT</b>						
<b>A1 Sustainability Management System</b>  The business implements a long-term sustainability management system appropriate to its size and scope, addressing environmental, social, cultural, economic, quality, human rights, health, safety, risk and crisis management issues and driving continuous improvement		X				<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, it was observed that the hotel has established a structured sustainability management system supported by documented policies, sustainability targets, risk analyses, monitoring tables and environmental performance reports.</p> <p>Sampled evidence such as the <b>ISO 14064-1 Greenhouse Gas Inventory Report (13.02.2026), Sustainability Report (2025)</b>, departmental risk analysis tables and resource consumption monitoring tables demonstrate that sustainability practices are implemented and monitored within hotel operations.</p> <p>As part of the sampled documentation review, the <b>Vakko Hotel Sumahan Sustainability Report (2025)</b> was examined and it was observed that the hotel defines its environmental commitments including energy efficiency, waste management, recycling practices, staff training and cooperation with environmentally responsible suppliers.</p> <p>Supporting documented policies reviewed through the sampling methodology include:</p> <ul style="list-style-type: none"> <li>• <b>Kitchen Food Waste Management and Sustainability Policy – 21.02.2026</b></li> <li>• <b>Environmental Protection and Waste Management Policy – 2025</b></li> </ul> <p>It was also confirmed during the audit that the <b>Sustainability Report is publicly available on the hotel’s website</b>, enabling communication with stakeholders.</p> <p>Operational monitoring is conducted through documented tracking tools including energy consumption monitoring tables, water consumption monitoring tables, waste monitoring</p>



				<p>tables and sustainability management system action plans.</p> <p>Environmental reporting is supported by the <b>Greenhouse Gas Inventory Report prepared according to ISO 14064-1 (13.02.2026)</b> covering the inventory period <b>01.01.2025 – 31.12.2025</b>.</p> <p>Risk analysis covering operational activities and sustainability aspects has been conducted for different departments within the hotel, including:</p> <ul style="list-style-type: none"> <li>• <b>Finance Department Risk Analysis Table – 2025</b></li> <li>• <b>Food &amp; Beverage Risk Analysis Table – 2025-2026</b></li> <li>• <b>Front Office Risk Analysis Table – 2026</b></li> <li>• <b>Housekeeping Risk Analysis Table – 2025-2026</b></li> </ul> <p>In addition, crisis preparedness and emergency management procedures were confirmed through the <b>Emergency Action Plan (02.09.2024 – valid until 02.09.2030)</b>.</p> <p>These records and on-site observations confirm that sustainability practices such as energy monitoring, water consumption tracking and waste management are implemented and monitored in daily hotel operations.</p>
<p>1- Does the business have a defined sustainability management system policy that includes environmental, social, cultural, economic, quality, human rights, health, safety, risk and crisis management issues? Has the business defined the methods of sharing with its employees, suppliers, stakeholders and clients?</p> <p>2- In line with the sustainability management system, have goals been set that include environmental, social, cultural, economic, quality, human rights, health, safety, risk and crisis management issues?</p> <p>3- Does the business implement a sustainable management system? What evidence is there for implementation (e.g. employee awareness of SMS system policy, evidence of employee monitoring, evidence of system implementation - sustainability report, business plans, etc.)?</p> <p>4- Has the business identified a method for maintaining and improving the system? Is the business based on reviewing the performance effectiveness of the system and targets?</p> <p>5- Is there a risk analysis that includes the business's suppliers, stakeholder relations, activities including procurement and sales policies?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, it was observed that the hotel has established a documented sustainability management framework addressing <b>environmental, social, economic, cultural, health &amp; safety and risk management aspects</b>.</p> <p>As part of the sampled documentation review, the <b>Vakko Hotel Sumahan Sustainability Report (2025)</b> was examined and it was observed that the hotel defines its environmental commitments including <b>energy efficiency, waste management, recycling practices, staff training and cooperation with environmentally responsible suppliers</b>.</p> <p>Supporting documented policies reviewed through the sampling methodology include:</p>

					<ul style="list-style-type: none"> <li>• <b>Kitchen Food Waste Management and Sustainability Policy – 21.02.2026</b></li> <li>• <b>Environmental Protection and Waste Management Policy – 2025</b></li> <li>• <b>Emergency Action Plan – 02.09.2024 (valid until 02.09.2030)</b></li> </ul> <p>It was also confirmed during the audit that the <b>Sustainability Report is publicly available on the hotel’s website</b>, enabling communication with stakeholders.</p> <p>2. The hotel has established measurable sustainability targets aligned with the sustainability management system. Documented objectives include resource efficiency targets monitored through the following documents:</p> <ul style="list-style-type: none"> <li>• <b>Electricity Consumption Target Table – 14.02.2025</b></li> <li>• <b>Water Consumption Monitoring Target Table – 14.02.2025</b></li> <li>• <b>Waste Monitoring Target Table – 2025</b></li> <li>• <b>Natural Gas Consumption Monitoring Table – 14.02.2025</b></li> <li>• <b>Paper Consumption Monitoring Table – 2026</b></li> </ul> <p>These targets are monitored periodically by the technical department to evaluate performance and improve resource efficiency.</p> <p>3. The sustainability management system is actively implemented through operational monitoring and environmental reporting. Evidence of implementation includes:</p> <ul style="list-style-type: none"> <li>• <b>Greenhouse Gas Inventory Report prepared according to ISO 14064-1 – 13.02.2026 (Inventory Period: 01.01.2025 – 31.12.2025)</b></li> <li>• <b>Water Footprint Report – 2025</b></li> <li>• <b>Waste Tracking Table – 2025</b></li> </ul>
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				<ul style="list-style-type: none"> <li>• <b>Kitchen Food Waste Management and Sustainability Policy – 21.02.2026</b></li> <li>• <b>Supplier List and Procurement Records – 2025</b></li> </ul> <p>These records demonstrate that sustainability practices such as energy monitoring, water consumption tracking and waste management are implemented in daily operations.</p> <p>4. The hotel has established monitoring and improvement mechanisms to maintain the sustainability management system. Performance monitoring is carried out through documented tracking tools including:</p> <ul style="list-style-type: none"> <li>• <b>Energy Consumption Monitoring Tables – 2025</b></li> <li>• <b>Water Consumption Monitoring Tables – 2025</b></li> <li>• <b>Waste Monitoring Tables – 2025</b></li> <li>• <b>Sustainability Management System Action Plan – 2026</b></li> <li>• <b>Environmental Legal Compliance Monitoring Table – 2026</b></li> </ul> <p>These tools enable management to review sustainability performance and identify improvement opportunities.</p> <p>5. Risk analysis covering operational activities and sustainability aspects has been conducted for different departments within the hotel. Documented risk assessment records include:</p> <ul style="list-style-type: none"> <li>• <b>Finance Department Risk Analysis Table – 2025</b></li> <li>• <b>Food &amp; Beverage Risk Analysis Table – 2025-2026</b></li> <li>• <b>Front Office Risk Analysis Table – 2026</b></li> <li>• <b>Housekeeping Risk Analysis Table – 2026</b></li> </ul> <p>In addition, crisis preparedness is addressed through the <b>Emergency Action Plan – 02.09.2024</b>, which defines procedures for emergency situations such as fire, evacuation and safety incidents.</p>
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<p><b>A2 Legal Compliance</b></p> <p>The business complies with all applicable local, national and international legislation and regulations, including health, safety, labor and environmental issues, among others.</p>		X		<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, it was confirmed that the hotel maintains the required legal permits and records necessary for its operations and has established mechanisms for monitoring applicable legal requirements.</p> <p>Sampled documentation reviewed during the desk review included the <b>Tourism Operation License, Workplace Opening and Operation License, Tax Certificate (2024), Trade Registry Gazette, and Signature Circular</b>, confirming that the business operates under valid legal authorization.</p> <p>Additional sector-specific permits such as <b>TAPDK Alcohol Sales Authorization (2026), Live Music Authorization Certificate, MÜZFED Copyright License (2026)</b> and the <b>Environmental Impact Assessment (ÇED) official letter</b> were also reviewed.</p> <p>Furthermore, the <b>Fire Safety Compliance Report issued by the İstanbul Metropolitan Municipality Fire Department (17.10.2025)</b> was reviewed, indicating a conditionally compliant status with a capacity condition limited to 20 beds in accordance with the relevant fire safety regulation.</p> <p>During the <b>on-site audit</b>, the <b>Zero Waste Certificate (Sıfır Atık Belgesi)</b> issued by T.C. İstanbul Valiliği Çevre, Şehircilik ve İklim Değişikliği İl Müdürlüğü was also reviewed and verified.</p> <p>Document details:</p> <ul style="list-style-type: none"> <li>• <b>Zero Waste Certificate – Basic Level</b></li> <li>• <b>Document No:</b> TS/34/B4/9/904</li> <li>• <b>Issue Date:</b> 06.03.2026</li> <li>• <b>Validity Date:</b> 06.03.2031</li> <li>• <b>Issued by:</b> T.C. İstanbul Valiliği Çevre, Şehircilik ve İklim Değişikliği İl Müdürlüğü</li> </ul> <p>However, during the <b>on-site audit</b>, several legal compliance related issues were identified and</p>



				<p>recorded as <b>Major Nonconformity under GSTC Criterion A2.</b></p> <p>The following issues were identified during the audit:</p> <ul style="list-style-type: none"> <li>• <b>The EKB certificate was not observed during the audit.</b></li> <li>• <b>Legionella training certificates could not be accessed by the personnel.</b></li> <li>• <b>It could not be verified whether the rubber non-slip material used in the fire emergency exit area is fire-resistant.</b></li> <li>• <b>Within the scope of the TR-I Program implemented under the GSTC Standard, no signage demonstrating logo usage was observed.</b></li> </ul> <p>These findings were formally recorded in: <b>FR.37 Nonconformity Notification Form R01</b></p> <p>Accordingly, the criterion <b>A2 Legal Compliance</b> has been classified as <b>Major Nonconformity</b>.</p>
<p>1- Has the business established a system for monitoring the legal requirements for which it is responsible?</p> <p>2- Does the business keep permits and records of the legal requirements for which it is responsible?</p> <p>3- Does the business keep up to date with all relevant legal requirements? Does it implement changes?</p> <p>4- Has the business defined the method for notification of changes in legal requirements to all employees, suppliers and all relevant stakeholders? Does it implement it?</p>				<p>1. Based on the <b>desk review audit conducted using sampling methodology and the on-site audit</b>, it was confirmed that the hotel has established a system for monitoring applicable legal requirements.</p> <p>During the sampled documentation review, the <b>Environmental Legal Compliance Monitoring Table – 2026</b> was examined. This document identifies applicable environmental legislation and regulatory requirements relevant to hotel operations and provides a structured mechanism for monitoring compliance.</p> <p>In addition, the hotel maintains a documented <b>Sustainability Management System Action Plan – 2026</b>, which includes actions related to environmental and regulatory compliance monitoring.</p> <p>2. Based on the <b>desk review assessment and the on-site audit</b>, it was confirmed that the hotel maintains the required legal permits and operational licenses necessary for its activities.</p>

				<p>During the sampled document review, the following legal documents were examined:</p> <ul style="list-style-type: none"><li>• <b>Tourism Operation License – Ministry of Culture and Tourism (Hotel and Residence A.Ş.)</b></li><li>• <b>Workplace Opening and Operation License – Üsküdar Municipality</b></li><li>• <b>Business Registration Certificate – Hotel and Residence A.Ş.</b></li><li>• <b>Tax Certificate – 2024</b></li><li>• <b>Trade Registry Gazette</b></li><li>• <b>Signature Circular</b></li><li>• <b>TAPDK Alcohol Sales Authorization – SUMAHAN 2026</b></li><li>• <b>Live Music Authorization Certificate – Hotel Çengelköy</b></li><li>• <b>MÜZFED Copyright License – 2026</b></li><li>• <b>Environmental Impact Assessment (ÇED) Official Letter – Vakko Sumahan</b></li></ul> <p>Additionally, the <b>Fire Safety Compliance Report issued by İstanbul Metropolitan Municipality Fire Department (17.10.2025)</b> was reviewed. The report indicates a conditionally compliant status with a capacity condition limited to <b>20 beds</b> in accordance with the relevant fire safety regulation. Furthermore, during the <b>on-site audit</b>, the <b>Zero Waste Certificate (Sıfır Atık Belgesi)</b> was reviewed and verified.</p> <p>Document details:</p> <ul style="list-style-type: none"><li>• <b>Zero Waste Certificate – Basic Level</b></li><li>• <b>Document No:</b> TS/34/B4/9/904</li><li>• <b>Issue Date:</b> 06.03.2026</li><li>• <b>Validity Date:</b> 06.03.2031</li></ul> <p><b>It should also be noted</b> that during the previous audit the application process for the <b>Zero Waste Certificate</b> was observed and accepted. <b>However, during the on-site audit, it was observed that certain legal compliance related documentation and verification records could not be fully confirmed.</b></p>
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				<p><b>Specifically:</b></p> <ul style="list-style-type: none"><li>• <b>The Energy Identity Certificate (EKB) was not observed during the audit.</b></li><li>• <b>It could not be verified whether the rubber non-slip material used in the fire emergency exit area is fire-resistant.</b></li></ul> <p><b>These findings indicate gaps in the availability and verification of certain legally required compliance elements</b></p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that the hotel maintains awareness of applicable legal requirements and monitors regulatory updates. Through the review of the <b>Environmental Legal Compliance Monitoring Table – 2026</b>, it was observed that applicable environmental legislation is periodically monitored to ensure ongoing compliance with regulatory obligations. In addition, operational permits such as the <b>Tourism Operation License, Workplace License, Tax Registration Certificate, Trade Registry Gazette and Signature Circular</b> were observed as current and valid during the sampled document review and confirmed during the audit. However, during the on-site audit certain regulatory implementation practices could not be fully verified.</p> <p><b>Specifically:</b></p> <ul style="list-style-type: none"><li>• <b>Legionella training certificates could not be accessed by the personnel during the audit.</b></li><li>• <b>Within the scope of the TR-I Program implemented under the GSTC Standard, no signage demonstrating logo usage was observed within the property.</b></li></ul> <p><b>These findings indicate gaps in the implementation and operational visibility of certain regulatory and program requirements</b></p> <p>4. Based on the <b>desk review assessment and on-site verification</b>, it was observed that the hotel has</p>
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					<p>defined mechanisms for communicating regulatory requirements and sustainability-related practices. The <b>Vakko Hotel Sumahan Sustainability Report – 2025</b> and related sustainability policies are publicly available through <b><u>the hotel website and QR code access points within the hotel premises, enabling stakeholders to access sustainability-related information and relevant regulatory commitments.</u></b></p>
<p><b>A3 Reporting and Communication</b></p> <p>The business communicates its sustainability policy, actions and performance to stakeholders, including clients, and seeks their support.</p>	X				<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, including the review of documentation and publicly available information provided by the business, it was observed that the business has established mechanisms for <b>monitoring sustainability performance, communicating sustainability information and receiving stakeholder feedback.</b></p> <p>The reviewed records, including the <b>2026 FO Sustainability Targets – Performance Indicators Table, FO Survey Average (Guest Feedback Monitoring Table) and the Front Office Sustainability Risk Analysis Table (2026)</b> indicate that sustainability performance indicators are defined and monitored within relevant operational departments.</p> <p>Guest feedback is monitored through major online platforms including <b>Booking.com, Expedia, Google and Tripadvisor</b> and performance targets related to review volume and average scores have been defined for 2026.</p> <p>The reviewed <b>Sustainability Team Duty List (Document No: 06_01, First Publication Date: 01.01.2025)</b> indicates that responsibilities related to sustainability implementation and stakeholder communication are distributed across relevant operational departments including human resources, environmental management, technical departments and hotel operations.</p> <p>During the <b>on-site audit</b>, additional stakeholder feedback mechanisms were observed and verified. A <b>staff suggestion and complaint box</b> was observed within the property and personnel interviews conducted through sampling methodology</p>

				<p>confirmed that employees can communicate feedback through departmental managers, direct reporting to the General Manager and through the suggestion/complaint box mechanism.</p> <p>Furthermore, communication with <b>suppliers and business partners</b> was confirmed through e-mail communication systems and documented information sharing related to sustainability practices.</p> <p>In addition, the <b>official website of the hotel</b> was reviewed and it was confirmed that sustainability-related information is publicly communicated through sections such as <b>Sustainability, Sustainability Report, City Guide and Certificates</b>, allowing external stakeholders to access relevant sustainability information.</p> <p>These records and observations demonstrate that the business maintains structured mechanisms for sustainability performance monitoring, stakeholder communication and feedback management.</p>
<p>1- Has the business defined a method to monitor the effectiveness of its sustainability performance? Is it measured at regular intervals?</p> <p>2- Has the business defined methods for informing stakeholders, including employees, clients and suppliers, about changes in its policies and objectives?</p> <p>3- Has the business identified and implemented a communication method that includes internal and external stakeholders, including emergency contact information?</p> <p>4- Does the business take action in response to feedback from clients, suppliers and stakeholders regarding performance reporting?</p> <p>5- What method does the business use for feedback on the actions it takes?</p>				<p>1. Based on the <b>desk review assessment and the on-site audit conducted using sampling methodology</b>, it was observed that the business has established mechanisms to monitor sustainability performance.</p> <p>During the documentation Review and on-site audit, the following records were examined:</p> <ul style="list-style-type: none"> <li>• <b>2026 FO Sürdürülebilirlik Hedefleri – Performans Göstergeleri (2026 Front Office Sustainability Targets – Performance Indicators Table)</b></li> <li>• <b>FO Anket Ortalama (Front Office Survey Average – Guest Feedback Monitoring Table)</b></li> <li>• <b>Risk Analizi Tablosu FO 2026 Sumahan – Sürdürülebilirlik Risk Analizi Tablosu (Front Office Sustainability Risk Analysis Table – 2026)</b></li> </ul> <p>The <b>FO Survey Average table</b> demonstrates that guest feedback is monitored through major online</p>

				<p>platforms including <b>Booking.com, Expedia, Google and Tripadvisor</b>.</p> <p>The reviewed data shows:</p> <ul style="list-style-type: none"> <li>• Booking.com: <b>27 reviews – average score 9.6</b></li> <li>• Expedia: <b>9 reviews – average score 10</b></li> <li>• Google: <b>189 reviews – average score 8.1</b></li> <li>• Tripadvisor: <b>13 reviews – average score 8.4</b></li> </ul> <p>A total of <b>238 reviews</b> were evaluated with an overall average score of <b>9.2</b>.</p> <p>The monitoring table also defines <b>2026 performance targets</b>, including <b>405 total reviews and an average score target of 9.575</b>.</p> <p>In addition, the document “<b>Risk Analizi Tablosu FO 2026 Sumahan – Sürdürülebilirlik Risk Analizi Tablosu</b>” was reviewed. The table identifies operational risks related to front office activities such as <b>paper waste, identity notification procedures, digital security and guest satisfaction</b>, together with defined mitigation measures and responsible persons.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that the hotel has defined methods for informing stakeholders, including employees, clients and suppliers, about sustainability-related responsibilities and objectives.</p> <p>During the document review, the following record was examined:</p> <ul style="list-style-type: none"> <li>• <b>Sürdürülebilirlik Ekibi Görev Listesi (Sustainability Team Duty List) – Document No: 06_01, First Publication Date: 01.01.2025</b></li> </ul> <p>The document identifies the personnel responsible for sustainability implementation and stakeholder communication within the organization.</p> <p>The structure includes:</p>
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					<ul style="list-style-type: none"><li>• Ekip Lideri – İnsan Kaynakları Müdürü (Team Leader – Human Resources Manager)</li><li>• Çevre Temsilcisi – Çevre Danışmanı (Environmental Representative – Environmental Consultant)</li><li>• Enerji Yönetimi Temsilcisi – Teknik İşler Müdürü (Energy Management Representative – Technical Affairs Manager)</li><li>• Çalışan ve Müşteri Temsilcisi – Otel Operasyon Müdürü (Employee and Client Representative – Hotel Operations Manager)</li></ul> <p>This structure indicates that sustainability responsibilities and communication duties are distributed across relevant operational departments.</p> <p>Furthermore, during the on-site audit, communication practices <b>with suppliers and business partners</b> were confirmed through <b>e-mail communication systems and documented information sharing related to sustainability practices.</b></p> <p>Additionally, the hotel's official website (<a href="http://www.vakkohotelsumahanbosphorus.com">www.vakkohotelsumahanbosphorus.com</a>) was reviewed and it was observed that <b>sustainability-related information is publicly communicated through sections such as Sustainability, City Guide and other publicly accessible informational pages.</b></p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that the hotel uses several communication channels to share sustainability-related information with both internal and external stakeholders. During the document review, the following records were examined:</p>
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				<p>• <b>Sürdürülebilirlik Ekibi Görev Listesi (Sustainability Team Duty List)</b>  Document No: <b>06_01</b> – First Publication Date: <b>01.01.2025</b></p> <p>• <b>Acil Durum Eylem Planı (Emergency Action Plan)</b>  Date: <b>02.09.2024</b>  Valid Until: <b>02.09.2030</b></p> <p>The <b>Emergency Action Plan</b> defines emergency communication procedures, responsible persons and response protocols in case of emergency situations.</p> <p>Additionally, during the <b>on-site audit</b>, internal communication mechanisms were observed and verified.</p> <p>A <b>staff suggestion and complaint box</b> was observed within the property and personnel interviews conducted through sampling methodology confirmed that employees can communicate feedback through departmental managers, direct communication with senior management and through the suggestion box mechanism.</p> <p>Furthermore, the hotel's official website was reviewed and it was observed that sustainability-related information is made publicly accessible through sections such as:</p> <ul style="list-style-type: none"> <li>• <b>Sustainability Report 2025</b></li> <li>• <b>City Guide</b></li> <li>• <b>Certificates</b></li> </ul> <p>These platforms enable communication with external stakeholders.</p> <p>4. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that guest feedback is monitored and evaluated.</p> <p>During the review of the document "<b>FO Survey Average (Front Office Survey Average – Guest Feedback Monitoring Table)</b>", guest feedback obtained through online platforms including <b>Booking.com, Expedia, Google and Tripadvisor</b> appears to be monitored and analyzed.</p> <p>The reviewed table also includes <b>defined performance improvement targets for 2026</b>,</p>
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				<p>indicating that guest feedback is considered when monitoring performance and defining improvement objectives.</p> <p>In addition, during the <b>on-site audit</b>, internal feedback mechanisms were confirmed through personnel interviews and the observation of a <b>staff suggestion and complaint box</b>, demonstrating that employees can also communicate feedback related to operational practices and workplace conditions.</p> <p>5. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, several communication channels for stakeholder feedback were observed.</p> <p>During the review of the hotel's official website, the <b>"Contact Us" section</b> was identified. Through this section, stakeholders can submit messages and feedback, which are directed to the e-mail address: <b>info@vakkohotel.com</b></p> <p>In addition, feedback from clients and visitors is collected through online review platforms including:</p> <ul style="list-style-type: none"> <li>• Booking.com</li> <li>• Expedia</li> <li>• Google</li> <li>• Tripadvisor</li> </ul> <p>as reflected in the reviewed <b>FO Survey Average (Guest Feedback Monitoring Table)</b>.</p> <p>During the <b>on-site audit</b>, additional feedback mechanisms were confirmed. Employees were observed to have access to a <b>suggestion and complaint box</b>, and personnel interviews confirmed that feedback can be communicated through <b>department managers and senior management channels</b>.</p> <p>Furthermore, communication with <b>suppliers and business partners</b> regarding sustainability-related information was confirmed through <b>e-mail communication systems and shared informational messages</b>.</p> <p>These channels indicate that feedback from <b>clients, employees, suppliers and other stakeholders</b> can be communicated to the business.</p>
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<p><b>A4 Staff Engagement</b></p> <p>Staff are engaged in the development and implementation of the sustainability management system and receive periodic guidance and training on their roles and responsibilities in its delivery.</p>	<p>X</p>			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, it was observed that structured mechanisms are established to support <b>staff engagement, awareness and training within the sustainability management system</b>.</p> <p>During the desk review assessment, the document <b>“Sürdürülebilirlik Ekibi Görev Listesi (Sustainability Team Duty List)” – Document No: 06_01, First Publication Date: 01.01.2025</b> was reviewed and sustainability roles and responsibilities were found to be assigned to designated personnel and representatives.</p> <p>In addition, the sections <b>“Çalışan Eğitimleri”, “Çalışanlara Sağlanan Haklar”, “Kariyer Yönetimi” and “Çalışanlar için Kültür, Sanat, Bilim ve Spor Faaliyetleri”</b> within the document <b>“VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026”</b> were reviewed.</p> <p>These sections identify orientation programs, sustainability and environmental trainings, occupational health and safety trainings, hygiene trainings, emergency preparedness trainings, fire drills, periodic team meetings and employee motivation practices implemented within the hotel. During the <b>on-site audit</b>, staff awareness and engagement mechanisms were further verified through <b>staff interviews conducted using sampling methodology across different departments</b>.</p> <p>Personnel interviews confirmed that employees are aware of their sustainability-related responsibilities and the training programs provided by the hotel. For example, during the interview conducted with <b>Housekeeping Department Manager N... T...</b>, it was stated that:</p> <ul style="list-style-type: none"> <li>• female staff members are considered as a sensitive group and <b>regular internal trainings are provided individually,</b></li> <li>• <b>additional professional trainings are provided by Diversey,</b></li> <li>• staff had received <b>Occupational Health and Safety training one day prior to the audit,</b></li> </ul>
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				<ul style="list-style-type: none"> <li>the department uses <b>steam cleaning systems to reduce chemical usage</b> in housekeeping operations.</li> </ul> <p>These statements were consistent with the training and awareness information identified during the desk review stage.</p> <p>These records and on-site observations demonstrate that employees are actively engaged in the sustainability management system through defined responsibilities, structured training programs and internal communication practices.</p>
<p>1- Has the business defined and communicated in writing the roles and responsibilities, including sustainability roles, of employees in the implementation and development of the sustainability management system, including changes?</p> <p>2- Are employees aware of their roles, authorities and responsibilities in the sustainability management system?</p> <p>3- Has the business defined a method to develop and monitor the qualifications of employees in terms of sustainability role?</p> <p>4- Has the business defined a method for orientation/on-the-job training of newly recruited staff, including sustainability responsibilities (hygiene training for kitchen/service staff, OHS training for all staff, etc.)?</p> <p>5- Has the business established a mechanism to receive feedback from employees, including opportunities for improvement in sustainability? (Sustainability working groups appropriate to the job description can be established and employees can be encouraged to make regular improvements in sustainability) Is it in place? Is the evidence available?</p> <p>6- Are employees with different mother tongues trained in their mother tongue or through an interpreter on their duties, authorities, responsibilities and defined roles in the sustainability management system? Is evidence available?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, employee roles and responsibilities related to sustainability management were observed to be defined.</p> <p>During the document review, the record <b>“Sürdürülebilirlik Ekibi Görev Listesi (Sustainability Team Duty List)” – Document No: 06_01, First Publication Date: 01.01.2025</b> was examined.</p> <p>The document defines sustainability-related responsibilities assigned to different personnel, including:</p> <ul style="list-style-type: none"> <li>Human Resources Manager – Sustainability Team Leader</li> <li>Technical Services Manager – Energy Management Representative</li> <li>Environmental Consultant – Environmental Representative</li> <li>Hotel Operations Manager – Employee and Guest Representative</li> </ul> <p>This structure indicates that responsibilities related to sustainability implementation are assigned to designated personnel within the organization.</p> <p>During the <b>on-site audit</b>, staff interviews conducted with sampled employees from different departments confirmed that employees are aware of their responsibilities and reporting structure within the sustainability management system.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that employee</p>

				<p>awareness of sustainability-related roles and responsibilities is supported through documented structures and training programs.</p> <p>In this context, the “<b>Sürdürülebilirlik Ekibi Görev Listesi</b>” together with the relevant sections of “<b>VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026</b>”, especially “<b>Çalışan Eğitimleri</b>”, were reviewed.</p> <p>The report states that employees are included in <b>Vakko Training and Hotel Orientation Training</b> from the beginning of employment, followed by <b>department-specific on-the-job training programs</b>. The report further indicates that employees receive training on:</p> <ul style="list-style-type: none"> <li>• Sustainability</li> <li>• Environment and Zero Waste</li> <li>• Occupational Health and Safety</li> <li>• Emergency preparedness</li> <li>• Fire drills</li> <li>• Hygiene practices</li> </ul> <p>During the <b>on-site audit</b>, employee awareness was further verified through <b>staff interviews conducted using sampling methodology</b>. Employees were asked about their sustainability-related responsibilities, training participation and practical implementation of sustainability practices within their departments.</p> <p>The responses provided during the interviews were consistent with the training content identified during the desk review stage.</p> <p>For example, during the interview conducted with <b>Housekeeping Manager Nurten Tuncay</b>, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• housekeeping personnel receive <b>regular internal training</b>,</li> <li>• additional professional training is provided by <b>Diversey</b>,</li> <li>• employees had received <b>Occupational Health and Safety training shortly before the audit</b>,</li> <li>• the department uses <b>steam cleaning systems to reduce chemical usage</b>.</li> </ul> <p>These findings demonstrate that employee awareness of sustainability practices is supported</p>
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				<p>both through documentation and operational practices.</p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that methods are defined to develop employee qualifications related to sustainability roles.</p> <p>In this context, the sections “<b>Çalışan Eğitimleri</b>” and “<b>Kariyer Yönetimi</b>” within “<b>VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026</b>” were reviewed.</p> <p>The annual training plan includes:</p> <ul style="list-style-type: none"> <li>• Hotel Orientation</li> <li>• Sustainability Training</li> <li>• Occupational Health and Safety Training</li> <li>• Fire Drill</li> <li>• Hygiene Training</li> <li>• Environment and Zero Waste Management</li> <li>• system and operational trainings</li> </ul> <p>The report also indicates that <b>occupational health and safety trainings, emergency team trainings and fire drills</b> were conducted during <b>2024, 2025 and 2026</b>.</p> <p>In addition, it was noted that <b>additional professional trainings are planned in cooperation with EHL, and eight (8) employees were promoted in January 2026</b> as part of career development practices.</p> <p>These records indicate that employee qualifications are supported through structured training and career development practices.</p> <p>4. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that orientation and on-the-job training programs are defined for newly recruited employees.</p> <p>The “<b>Çalışan Eğitimleri</b>” section within “<b>VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026</b>” indicates that employees receive the following trainings from the beginning of employment:</p>
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				<ul style="list-style-type: none"> <li>• Vakko Training</li> <li>• Hotel Orientation Training</li> <li>• department-specific on-the-job training</li> </ul> <p>Additional trainings provided to employees include:</p> <ul style="list-style-type: none"> <li>• Sustainability Training</li> <li>• Occupational Health and Safety Training</li> <li>• Fire Drill</li> <li>• Hygiene Training</li> <li>• Environment and Zero Waste Management</li> </ul> <p>The report also states that <b>chemical usage trainings are provided by supplier companies</b> in order to standardize chemical management practices, and <b>periodic trainings are provided by the environmental consultant.</b></p> <p>During the <b>on-site audit</b>, these training practices were also confirmed through staff interviews and operational observations.</p> <p>5. Based on the desk review assessment conducted using sampling methodology and the on-site audit, mechanisms supporting employee engagement and feedback were observed.</p> <p>During the document review, the section “Çalışanlara Sağlanan Haklar” within “<b>VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026</b>” was reviewed. The report states that monthly team meetings are conducted where employees are informed about ongoing activities and operational developments. It also indicates that employee motivation practices such as “Employee of the Month” are implemented. Additionally, the Sustainability Team Duty List defines the role of Employee and Client Representative, indicating a structure through which employee feedback may be reflected within the sustainability management system.</p> <p>During the on-site audit, an employee suggestion and complaint box was also observed within the property.</p> <p>Staff interviews confirmed that employees can communicate feedback through:</p>
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				<ul style="list-style-type: none"> <li>• departmental managers</li> <li>• senior management</li> <li>• the suggestion and complaint box</li> </ul> <p>These practices indicate that employees are provided with multiple channels to communicate feedback and participate in sustainability-related improvements.</p> <p>6. Based on the <b>desk review assessment and the on-site audit carried out on 10.03.2026</b>, it was verified that employees with different mother tongues are able to understand their duties, authorities and responsibilities within the sustainability management system through appropriate communication practices.</p> <p>During the on-site audit, <b>staff interviews and operational observations</b> were conducted using a sampling methodology in order to assess language accessibility in training and operational communication.</p> <p>In this context, an interview was conducted with <b>Chef Matteo</b> from the kitchen department. During the interview it was confirmed that trainings and operational briefings are generally delivered in <b>both Turkish and English</b>. Chef Matteo stated that he <b>speaks Turkish at a native-like level</b>, and that <b>English is also commonly used as a shared operational language</b> when necessary.</p> <p>Additional staff interviews conducted during the on-site audit confirmed that foreign employees working at the property <b>have sufficient Turkish language proficiency to understand operational instructions, training content and their defined responsibilities</b>.</p> <p>These observations confirm that employees with different mother tongues are able to understand their duties, authorities and defined roles within the sustainability management system through appropriate language use in training and operational communication.</p>
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<p><b>A5 Client Experience</b></p> <p><b>Client satisfaction, including sustainability aspects, is monitored and corrective measures are taken</b></p>	X			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, it was observed that a structured system exists for monitoring guest satisfaction and managing guest feedback.</p> <p>The reviewed documents include:</p> <ul style="list-style-type: none"> <li>• <b>FO Survey Average Table</b></li> <li>• <b>Service Recovery Forms</b></li> <li>• <b>Service Recovery Chart Excel</b></li> </ul> <p>These records indicate that guest feedback is documented, evaluated and corrective actions are implemented when necessary.</p> <p>Guest feedback is also monitored through major online review platforms including <b>Booking.com, Expedia, Google and Tripadvisor</b>, where guest ratings and reviews are periodically evaluated.</p> <p>During the <b>on-site audit</b>, it was confirmed through staff interviews and operational observations that guest feedback received through these channels is reviewed by relevant departments and corrective actions are implemented when necessary.</p> <p>These records and observations demonstrate that a structured approach exists for monitoring guest satisfaction, evaluating feedback and implementing corrective actions to improve guest experience.</p>
<p>1- Has the business defined and implemented a method to measure client satisfaction with the services provided, including sustainability issues, on all relevant platforms, including social media (e.g. removal of boucle products, identification of cultural heritage, etc.)?</p> <p>2- Does the business regularly measure client satisfaction? Are the results analyzed? Does the business carry out necessary corrective and preventive actions in line with feedback from client?</p> <p>3- Has the business set targets for sustainability performance in measuring client satisfaction?</p> <p>4- Apart from satisfaction measurements, if any, have systems been established where client can convey their opinions about their experiences, and are records kept?</p> <p>5- Are the impacts of sustainability practices monitored in the long term?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that guest satisfaction is monitored through several feedback channels.</p> <p>In this context, the reviewed “<b>FO Survey Average Table</b>” indicates that guest feedback is monitored through the following platforms:</p> <ul style="list-style-type: none"> <li>• Booking.com</li> <li>• Expedia</li> <li>• Google</li> <li>• Tripadvisor</li> </ul> <p>The table shows that guest ratings from these platforms are regularly monitored and analyzed.</p>

				<p>Additionally, the hotel website includes a “<b>Contact Us</b>” section allowing stakeholders to submit feedback directed to:  <a href="mailto:info@vakkohotel.com">info@vakkohotel.com</a></p> <p>During the <b>on-site audit</b>, staff interviews confirmed that feedback received through these channels is reviewed by the front office and management teams.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that a corrective action mechanism exists to address guest complaints.</p> <p>The following documents were reviewed as part of the sampled evidence:</p> <ul style="list-style-type: none"> <li>• <b>Service Recovery Form – Ms. Begum Doğulu</b></li> <li>• <b>Service Recovery Form – Mr. Samih Sawiris</b></li> <li>• <b>Service Recovery Form – Mr. Ilgaz Kalaycıoğlu</b></li> <li>• <b>Service Recovery Form – Ms. Dilek Poyraz</b></li> </ul> <p>The sampled records indicate that guest complaints are documented, evaluated by relevant departments and corrective actions are implemented to restore guest satisfaction. Examples of corrective actions recorded in the forms include:</p> <ul style="list-style-type: none"> <li>• formal apologies</li> <li>• room change offers</li> <li>• technical interventions</li> <li>• complimentary transportation</li> <li>• restaurant service compensation</li> <li>• spa and dinner compensation</li> </ul> <p>During the <b>on-site audit</b>, it was confirmed with department manager Mr. Ilgaz Şen that service recovery procedures are implemented by relevant departments when guest complaints occur.</p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, it was observed that guest</p>
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				<p>satisfaction performance is used as an indicator for monitoring overall service performance.</p> <p>The reviewed <b>FO Survey Average Table</b> includes defined performance targets for <b>2026</b> for platforms such as:</p> <ul style="list-style-type: none"> <li>• Booking.com</li> <li>• Expedia</li> <li>• Google</li> <li>• Tripadvisor</li> </ul> <p>Monitoring these indicators supports the continuous improvement of service quality and guest experience.</p> <p>During the <b>on-site audit</b>, staff interviews confirmed that guest review scores are monitored by management and considered during operational evaluations.</p> <p>4. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, several mechanisms were identified through which guests can provide feedback regarding their experiences.</p> <p>These mechanisms include:</p> <ul style="list-style-type: none"> <li>• online review platforms (<b>Booking.com, Expedia, Google, Tripadvisor</b>)</li> <li>• the <b>Contact Us</b> section on the hotel website</li> <li>• documented <b>Service Recovery Forms</b></li> </ul> <p>The reviewed <b>Service Recovery Forms</b> indicate that guest feedback regarding service experiences is formally documented and evaluated by the relevant departments.</p> <p>During the <b>on-site audit</b>, staff interviews confirmed that these feedback channels are actively used and monitored by operational departments.</p> <p>5. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, a systematic approach for monitoring guest feedback over time was observed.</p> <p>The reviewed <b>Service Recovery Chart Excel</b> records guest complaints and corrective actions including:</p> <ul style="list-style-type: none"> <li>• room number</li> <li>• guest name</li> </ul>
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				<ul style="list-style-type: none"> <li>• case subtitle</li> <li>• date and time</li> <li>• description</li> <li>• resolution</li> <li>• corrective and preventive actions</li> <li>• follow-up status</li> </ul> <p>The sampled records indicate that cases are tracked and closed after corrective actions are implemented.</p> <p>During the <b>on-site audit</b>, it was confirmed with department manager Mr. Ilgaz Şen that this tracking mechanism supports follow-up of guest complaints and continuous improvement of guest satisfaction management processes.</p>
<p><b>A6 Accurate Promotion</b></p> <p><b>Promotional materials and marketing communications are accurate and transparent about the Business, its products and services, including its sustainability claims. No more is promised than can be delivered.</b></p>	X			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, the promotional and marketing materials of the business were reviewed. The review included the official website of the business and the document “<b>VAKKO HOTEL SUMAHAN BOSPHORUS   SÜRDÜRÜLEBİLİRLİK RAPORU 2026</b>”, which provides information regarding the business activities, services and sustainability practices.</p> <p>Based on the sampled documentation reviewed, the promotional content reflects the activities, services and sustainability practices of the business. During the <b>on-site audit</b>, the alignment between promotional claims, operational practices and the actual guest experience was verified through interviews with responsible personnel and review of operational practices.</p> <p>The evaluated promotional materials were found to be generally consistent with the scope of services delivered by the business.</p>
<p>1- Do the business's promotional and marketing materials regarding its activities, including sustainability efforts, and the services and products offered at the facility reflect the reality? Are there any misleading activities related to the services (e.g. the image of a forest destroyed by fire or a restaurant menu that does not serve, etc.)?</p> <p>2- Do promotional and marketing activities (website, social media, brochure, video, etc.) include more than services that can be experienced (provided)?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, the promotional and marketing materials of the business were reviewed.</p> <p>In this context, the official website of the business together with the document “<b>VAKKO HOTEL</b></p>



3- Do the joint services used in advertisements/promotions fall within the scope of GSTC (in the case of services offered jointly with a hotel that does not have a GSTC certificate but belongs to the same group, does the promotion give the impression that both facilities are GSTC certified)?

4- Do the promotions that include client experience belong to real clients and real experiences?

**SUMAHAN BOSPHORUS | SÜRDÜRÜLEBİLİRLİK RAPORU 2026"** were examined.

The report includes information regarding the business's sustainability approach, environmental policies, energy and water consumption management, waste management practices, employee training and social contribution activities. Based on the sampled documentation reviewed, the information presented regarding the business activities and sustainability practices appears consistent with the scope of the business operations.

During the **on-site audit**, operational practices and relevant procedures were reviewed and interviews with responsible staff were conducted. The information presented in promotional materials was found to be aligned with the actual services and sustainability practices implemented by the business.

2. Based on the **desk review assessment conducted using sampling methodology and the on-site audit**, promotional materials published on the business website and sustainability report were reviewed.

The reviewed materials include promotional content related to:

- accommodation services
- guest experience
- restaurant services
- sustainability practices
- social responsibility initiatives

Based on the sampled documentation reviewed, the promotional content corresponds with the services offered by the business.

During the **on-site audit**, operational observations and staff interviews confirmed that the services described in promotional materials correspond with the services provided to guests.

3. Based on the **desk review assessment conducted using sampling methodology and the on-site audit**, promotional materials and



				<p>communications published by the business were reviewed.</p> <p>The reviewed website content and sustainability report describe accommodation services and related activities offered by the business.</p> <p>No promotional statements indicating services outside the <b>GSTC certification scope</b> were identified in the sampled documentation.</p> <p>During the <b>on-site audit</b>, verification of operational activities and interviews with responsible personnel confirmed that the promotional materials accurately reflect the scope of services delivered by the business.</p> <p><b>4.</b> Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, promotional content referring to guest experience was reviewed.</p> <p>Guest reviews available on online platforms including:</p> <ul style="list-style-type: none"><li>• Booking.com</li><li>• Expedia</li><li>• Google</li><li>• Tripadvisor</li></ul> <p>were examined together with the promotional materials published by the business.</p> <p>The sampled documentation indicates that references to guest experience are linked with real guest feedback published on these platforms.</p> <p>During the <b>on-site audit</b>, the review of guest feedback records and staff interviews confirmed that the promotional content reflects actual guest experiences and feedback.</p>
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**A7 Buildings and Infrastructure**

Planning, siting, design, construction, renovation, operation and demolition of buildings and infrastructure...

<p><b>A7.1 Compliance</b></p> <p>... Compliance with zoning requirements and laws related to protected and sensitive areas and historical heritage issues</p>	<p>X</p>			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, the facility's compliance with applicable environmental legislation was evaluated.</p> <p>In this context, the reviewed <b>"Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change"</b> states that the facility operates as a <b>12-room hotel</b>, which is below the threshold defined under the Environmental Impact Assessment Regulation.</p> <p>Additionally, the reviewed <b>"İSKİ Canal Connection Letter"</b> confirms that the facility's wastewater infrastructure is connected to the <b>municipal sewer system</b>.</p> <p>Based on the sampled documentation reviewed and the <b>verification conducted during the on-site audit</b>, it was confirmed that the facility operates within the framework of the applicable environmental legislation and is not subject to a formal Environmental Impact Assessment process.</p>
<p>1- Does the business comply with legal regulations on the protection of natural and cultural heritage during the construction and renovation of the facility, including its capacity? Is there a list of legal regulations it is obliged to comply with?</p> <p>2- Has an environmental impact assessment been conducted (for hotels and accommodation facilities required by legislation)?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, official environmental compliance documentation was reviewed.</p> <p>In this context, the document <b>"Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change"</b> indicates that the facility operates as a <b>12-room hotel</b>. The document states that the capacity of the facility is <b>below the threshold of 50 rooms defined under the Environmental Impact Assessment Regulation</b>.</p> <p>Additionally, the document <b>"İSKİ Canal Connection Letter"</b> confirms that the facility's wastewater infrastructure is connected to the <b>municipal sewer system</b>.</p> <p>Based on the sampled documentation reviewed and <b>verification during the on-site audit</b>, the facility activities were confirmed to be evaluated within the</p>

				<p>framework of the relevant environmental legislation.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, the document <b>“Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change”</b> was reviewed. The document states that the facility operates as a <b>12-room hotel</b>, which is <b>below the threshold defined under the Environmental Impact Assessment Regulation</b>. Therefore, the project is <b>not subject to a formal Environmental Impact Assessment process</b>. During the <b>on-site audit</b>, the documentation and facility capacity were reviewed and the information provided in the official documentation was confirmed.</p>
<p><b>A7.2 Impact and Integrity</b></p> <p><b>... The capacity and integrity of the natural and cultural environment is taken into account</b></p>	<p><b>X</b></p>			<p>Based on the desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026, environmental considerations related to facility capacity, visitor activities and operational impacts were reviewed. The document <b>“Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change”</b> confirms that the facility operates as a 12-room hotel, which remains below the threshold defined under the Environmental Impact Assessment Regulation and therefore is not subject to a formal Environmental Impact Assessment process. Additionally, the reviewed <b>“Sumahan Tours Tracking Table”</b> demonstrates that tours organized for guests follow predefined routes to cultural heritage sites such as Hippodrome, Blue Mosque, Hagia Sophia, historic cisterns, Grand Bazaar and Bosphorus cruise routes, with participant numbers recorded for each tour. This monitoring system supports awareness of visitor capacity and</p>

				<p>contributes to managing potential impacts on cultural heritage areas.</p> <p>Furthermore, the reviewed <b>Sustainability Risk Analysis Table, Environmental Aspect Impact Assessment and Risk &amp; Threat Analysis documentation</b> identify operational environmental risks including water pollution, energy consumption, noise, lighting impacts and hazardous waste management.</p> <p>During the on-site audit, it was confirmed that <b>environmental aspects and related impacts are systematically identified, evaluated and documented within the Environmental Aspect Impact Assessment and risk analysis framework of the business.</b></p> <p>In addition, biodiversity-related monitoring activities, endemic plant tracking and awareness practices were verified through documentation review and staff interviews.</p> <p>Based on the sampled documentation and on-site verification, it was confirmed that environmental capacity considerations, biodiversity aspects and operational environmental impacts are <b>effectively integrated into the sustainability management system of the business.</b></p>
<p>1- Has the capacity of the facility been determined in accordance with the protection of cultural heritage, natural heritage and biodiversity? Is evidence available?</p> <p>2- Has the location and capacity selection of the facility been determined in a way that natural areas can bear? What are the studies conducted in this regard?</p> <p>3- Is the infrastructure of the facility suitable to prevent damage to living creatures, plants, etc. based on the number of visitors?</p> <p>4- Have the business identified waterways, soil basins, agricultural areas that may be affected by the construction or activities of the facility and have activities been implemented to reduce the effects of these risk factors while determining their construction and capacities? Has climate change been taken into account as a risk factor?</p> <p>5- If the facility is located in a region with high natural disaster risks, is a risk analysis conducted to mitigate the risks, taking into account its capacity and infrastructure? Does the construction of the facility include all measures to eliminate the harmful impact?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology and the on-site audit, the environmental evaluation and operational capacity of the facility were reviewed.</p> <p>The document <b>“Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change”</b> confirms that the facility operates as a 12-room hotel, which is below the threshold defined under the Environmental Impact Assessment Regulation.</p> <p>Additionally, the reviewed <b>“Sumahan Tours Tracking Table”</b> indicates that the business records organized tours visiting cultural heritage sites such as:</p> <ul style="list-style-type: none"> <li>• Hippodrome</li> <li>• Blue Mosque</li> </ul>

				<ul style="list-style-type: none"> <li>• Hagia Sophia</li> <li>• historic cisterns</li> <li>• Grand Bazaar</li> </ul> <p>including the number of participants for each tour. This monitoring system supports awareness of visitor capacity and helps manage potential impacts on cultural heritage areas.</p> <p>During the on-site audit, the tour monitoring system and visitor capacity management practices were verified through documentation review and interviews with responsible personnel.</p> <p>2. Based on the desk review assessment conducted using sampling methodology and the on-site audit, the reviewed documentation indicates that the facility operations have been evaluated under the applicable environmental legislation. The document “<b>Environmental Impact Assessment Opinion Letter issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change</b>” confirms that the facility capacity remains below the threshold defined under the Environmental Impact Assessment Regulation; therefore the facility is not subject to a formal Environmental Impact Assessment process. Additionally, the “<b>Sumahan Tours Tracking Table</b>” demonstrates that tours organized for guests include predefined routes and scheduled visits to cultural heritage sites, with participant numbers recorded for each tour. This system contributes to monitoring visitor numbers and managing tour capacity in culturally sensitive areas.</p> <p>3. Based on the desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026, documentation related to biodiversity awareness and monitoring activities was reviewed. During the audit, the “<b>İstanbul Endemik Bitkiler Sürdürülebilirlik Eğitimi</b>” training materials and the presentation titled “<b>Vakko Sumahan Sustainability Endemic Plants Presentation</b>” were examined.</p>
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				<p>These materials provide information regarding endemic plant species found in Istanbul and aim to raise awareness among employees regarding biodiversity protection and local ecosystems. Additionally, the reviewed “<b>Endemik Bitkiler</b>” tracking table includes information on several endemic plant species such as:</p> <ul style="list-style-type: none"><li>• İstanbul Nazendesesi (Crocus olivieri subsp. istanbulensis)</li><li>• İstanbul Kardeleni (Galanthus plicatus subsp. byzantinus)</li><li>• İstanbul Peygamber Çiçeği (Centaurea kilaea)</li><li>• İstanbul Çöveni (Gypsophila venusta)</li><li>• İstanbul Sığırkuyruğu (Verbascum bugulifolium)</li></ul> <p>The table also includes information regarding habitat types, flowering periods, conservation status and regional distribution of these species. Furthermore, the reviewed “<b>Risk &amp; Tehdit Analizi</b>” documentation identifies potential environmental risks affecting biodiversity, including:</p> <ul style="list-style-type: none"><li>• habitat loss due to urban development</li><li>• coastal degradation</li><li>• forest disturbance</li><li>• lack of environmental awareness</li></ul> <p>and defines preventive measures such as sustainability awareness trainings and guest information activities.</p> <p>During the on-site audit, it was additionally confirmed through the interview conducted with <b>Rooms Manager Ilgaz Şen</b> that biodiversity monitoring activities also consider publicly available biodiversity databases such as <b>IUCN Red List</b> and <b>Nuh’un Gemisi (Noah’s Ark) Biodiversity Database of Türkiye</b>, which are used as reference sources while preparing biodiversity awareness materials and internal monitoring lists. Based on the sampled documentation reviewed and verification conducted during the on-site audit, it was confirmed that biodiversity awareness, endemic species monitoring and related risk considerations are incorporated within the sustainability management practices of the business.</p>
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				<p>4. Based on the desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit, environmental risk identification documentation was reviewed.</p> <p>The reviewed documents include:</p> <ul style="list-style-type: none"> <li>• Sustainability Risk Analysis Table</li> <li>• Environmental Aspect Impact Assessment</li> <li>• Technical Risk Analysis Table</li> <li>• Risk &amp; Tehdit Analizi – Endemic Plants Monitoring Documentation</li> </ul> <p>These documents identify environmental risks such as:</p> <ul style="list-style-type: none"> <li>• water pollution</li> <li>• energy consumption</li> <li>• noise pollution</li> <li>• light pollution</li> <li>• hazardous waste generation</li> <li>• air emissions from technical equipment</li> </ul> <p>In addition, the Risk &amp; Threat Analysis related to endemic plant species identifies biodiversity-related risks such as:</p> <ul style="list-style-type: none"> <li>• habitat loss due to urban development</li> <li>• coastal degradation and erosion</li> <li>• forest disturbance</li> <li>• lack of environmental awareness</li> </ul> <p>Preventive measures defined within the documentation include sustainability awareness trainings and guest information activities regarding biodiversity protection.</p> <p>During the on-site audit, it was confirmed that <b>environmental aspects and related impacts are defined, evaluated and documented within the Environmental Aspect Impact Assessment and risk analysis framework of the business.</b></p> <p>Furthermore, environmental risks affecting biodiversity and ecosystem awareness are considered within operational risk assessments.</p> <p>5. Based on the desk review assessment conducted using sampling methodology and the on-site audit, the reviewed risk analysis documentation includes</p>
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				<p>environmental risk identification related to operational activities such as:</p> <ul style="list-style-type: none"> <li>• wastewater discharge risks</li> <li>• chemical spill risks</li> <li>• hazardous waste management</li> <li>• natural resource consumption</li> </ul> <p>These documents demonstrate that the business has implemented a structured approach for identifying environmental risks associated with its operations.</p> <p>Additionally, the reviewed <b>Endemic Plants Monitoring Table</b> and <b>Risk &amp; Threat Analysis documentation</b> demonstrate that biodiversity-related risks affecting local ecosystems are identified and awareness activities are implemented.</p> <p>During the on-site audit, it was also confirmed through interviews with responsible personnel that biodiversity monitoring activities reference publicly available biodiversity databases such as <b>IUCN Red List</b> and <b>Nuh'un Gemisi (Türkiye Biodiversity Database)</b> when preparing biodiversity awareness materials and internal monitoring lists.</p> <p>These practices indicate that environmental and biodiversity-related risks are considered within the sustainability management framework of the business.</p>
<p><b>A7.3 Sustainable practices and materials</b>  <b>... the use of locally appropriate and sustainable practices and materials</b></p>	<p>X</p>			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, documentation related to sustainable materials, supplier certifications, waste management practices, landscaping and sustainability-oriented planning was reviewed.</p> <p>The reviewed documentation indicates that certain construction, decorative and wood-based materials are sourced from suppliers holding recognized certifications and declarations such as:</p> <ul style="list-style-type: none"> <li>• <b>ISO 9001 Quality Management System</b></li> <li>• <b>ISO 14001 Environmental Management System</b></li> <li>• <b>ISO 45001 Occupational Health and Safety Management System</b></li> <li>• <b>FSC (Forest Stewardship Council)</b></li> </ul>

				<ul style="list-style-type: none"> <li>• PEFC (Programme for the Endorsement of Forest Certification)</li> <li>• Environmental Product Declaration (EPD) documentation</li> </ul> <p>In addition, the reviewed “Waste Monitoring Forms (2025)”, “Hazardous Waste Tracking Table (2025)”, “Waste Acceptance Reports issued by Alkanlar Atık Yönetimi İç ve Dış Sanayi Ticaret Ltd. Şti.”, and the “Hazardous Waste Management Agreement with ADR Entegre Atık Yönetimi Sanayi ve Ticaret Ltd. Şti.” demonstrate that operational waste streams are recorded and transferred to authorized waste management companies.</p> <p>Furthermore, the reviewed “Bitki Tablosu”, “ILG_VAKKO OTEL Bitki Görselleri_26.02.pdf”, “Risk &amp; Tehdit Analizi” and “Eğitim Planı” demonstrate that landscaping-related planning, ecological suitability and awareness activities have been considered in relation to plant selection and external area planning.</p> <p>During the <b>on-site audit</b>, it was also confirmed that the facility participates in the <b>national Zero Waste System implemented by the Ministry of Environment, Urbanization and Climate Change</b>, and operational waste management practices were observed to be implemented in accordance with the relevant requirements.</p> <p>Overall, the reviewed documentation and on-site verification demonstrate that sustainability considerations are reflected in <b>material selection, supplier evaluation, waste management and landscape planning practices</b> implemented by the business.</p>
<p>1- Are the business's building materials selected from sustainable materials (including infrastructure)?</p> <p>2- Are the business's furniture, decor materials, etc. obtained from sustainable sources (Sustainable certified products, environmentally friendly materials, etc.) Is the purchasing policy based on sustainability criteria?</p> <p>3- Does the business have a method for sorting and disposing of construction waste materials in an environmentally friendly manner?</p>				<p>1. Based on the <b>desk review assessment Based on the desk review assessment conducted using sampling methodology and the on-site audit, building materials used in the facility were reviewed.</b></p> <p><b>The reviewed documentation indicates that materials supplied for interior construction and renovation activities are obtained from suppliers</b></p>



<p>4- Has the business determined sustainable supplier criteria for the materials used in its buildings? Is it implemented? Can it be proven through records, supplier audits, etc.?</p> <p>5- Are the plants selected as landscaping materials selected from durable plants suitable for climatic conditions?</p> <p>6- Do the employees of the business have knowledge about sustainable materials, does their knowledge, policy, etc. support them?</p> <p>7- Are the business's renovations and renovations planned with sustainable materials? Are targets set for this purpose? Are they followed? Is there evidence?</p>				<p>holding recognized management system certifications such as:</p> <ul style="list-style-type: none"> <li>• ISO 9001 Quality Management System</li> <li>• ISO 14001 Environmental Management System</li> <li>• ISO 45001 Occupational Health and Safety Management System</li> </ul> <p>In addition, documentation related to environmentally responsible forestry certification systems such as FSC (Forest Stewardship Council) and PEFC (Programme for the Endorsement of Forest Certification) was reviewed for certain wood-based materials.</p> <p>These certifications indicate that the materials are sourced from suppliers operating under recognized environmental and sustainability management systems.</p> <p>During the on-site audit, the use of these materials within the facility infrastructure and supplier documentation was verified.</p> <p>2. Based on the desk review assessment conducted using sampling methodology and the on-site audit, documentation related to the sourcing of building materials and decorative materials was reviewed.</p> <p>The reviewed supplier documentation includes Environmental Product Declaration (EPD) documentation for ceramic materials, which provides environmental performance data regarding the lifecycle of construction materials. Such documentation demonstrates that the supplier evaluates environmental impacts associated with the production process and provides transparency regarding environmental performance indicators.</p> <p>During the on-site audit, procurement documentation and supplier certifications were reviewed, confirming that materials are sourced from suppliers applying environmental product performance evaluation systems.</p> <p>3. Based on the desk review assessment conducted using sampling methodology and the on-site audit, documentation related to waste</p>
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				<p>management practices associated with facility operations was reviewed.</p> <p>The reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Waste Monitoring Forms (2025)</b></li> <li>• <b>Hazardous Waste Tracking Table (2025)</b></li> <li>• <b>Waste Acceptance Reports issued by Alkanlar Atık Yönetimi İç ve Dış Sanayi Ticaret Ltd. Şti.</b></li> </ul> <p>demonstrate that waste generated within the facility is recorded according to waste categories and quantities.</p> <p>Additionally, documentation such as:</p> <ul style="list-style-type: none"> <li>• <b>Hazardous Waste Management with ADR Entegre Atık Yönetimi Sanayi ve Ticaret Ltd. Şti.</b></li> <li>• <b>Non-Hazardous Waste Exit Forms</b></li> </ul> <p>indicates that wastes are transferred to authorized waste management companies for recycling or disposal.</p> <p>During the <b>on-site audit</b>, waste storage areas and waste separation practices were observed and found to be implemented in accordance with the documented procedures.</p> <p>4. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, documentation related to waste management service providers was reviewed. The reviewed documentation demonstrates that the facility works with <b>authorized waste management companies</b> for the collection, recycling and disposal of operational wastes. Documents such as <b>hazardous waste transfer records, waste acceptance certificates and waste monitoring forms</b> confirm that waste management practices are implemented in accordance with applicable environmental regulations. During the <b>on-site audit</b>, waste management record, <b>Zero-Waste Document (Issue Date: 06.03.2026)</b> and operational practices were verified.</p> <p>5. Based on the <b>desk review assessment conducted using sampling methodology and the</b></p>
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				<p><b>on-site audit</b>, documentation related to landscaping and plant selection was reviewed. The reviewed “<b>Bitki Tablosu</b>” includes plant species, habitat characteristics, protection status and regional suitability information. In addition, the reviewed “<b>ILG_VAKKO OTEL Bitki Görselleri_26.02.pdf</b>” indicates that plant species were selected within the landscape concept and visual planning of the facility. The reviewed records indicate that the selected plants were assessed in relation to <b>habitat characteristics, ecological suitability and regional conditions</b>. During the <b>on-site audit</b>, landscape areas and plant species used within the facility were observed and confirmed to be consistent with the documented landscape planning.</p> <p>6. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, environmental awareness practices related to sustainable materials and environmental management were reviewed. The reviewed documentation demonstrates that the facility implements <b>environmental management, waste management and sustainability awareness practices</b>. During the <b>on-site audit</b>, staff interviews confirmed that employees demonstrate awareness regarding waste separation, environmental practices and sustainability-related operational procedures.</p> <p>7. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, documentation related to renovation planning, landscape planning and sustainability-related awareness was reviewed. The reviewed “<b>ILG_VAKKO OTEL Bitki Görselleri_26.02.pdf</b>”, “<b>Bitki Tablosu</b>”, “<b>Risk &amp; Tehdit Analizi</b>” and “<b>Eğitim Planı</b>” indicate that ecological suitability, habitat sensitivity and sustainability awareness were taken into</p>
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				<p>consideration in planning activities related to plants and outdoor areas.</p> <p>Furthermore, supplier documentation for building and decorative materials, including environmental certifications and product declarations, supports that sustainability aspects are considered in certain material selections.</p> <p>These documents and on-site observations indicate that sustainability considerations are reflected in selected planning decisions and material choices within the facility.</p>
<p><b>A7.4 Access for All</b></p> <p>... Providing access and information to people with special needs where necessary</p>	<p>X</p>			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, accessibility conditions within the facility and legal obligations related to accessibility and employment of persons with disabilities were evaluated.</p> <p>The reviewed documentation indicates that the facility operates with <b>12 guest rooms</b>, which is <b>below the capacity threshold requiring mandatory accessible guest rooms under national accessibility regulations</b>.</p> <p>During the <b>on-site audit</b>, it was verified through a simulated reservation process on the official website that the rooms are <b>not presented as accessible rooms for persons with disabilities</b>, and therefore the promotional information does not create a misleading impression regarding accessibility conditions.</p> <p>Furthermore, considering that the facility employs <b>approximately 80 personnel</b>, the business is subject to the legal requirement defined under <b>Article 30 of the Turkish Labour Law No. 4857</b>, which requires private sector workplaces employing <b>50 or more employees to employ persons with disabilities at a rate of at least 3% of the workforce</b>.</p> <p>During the <b>on-site audit</b>, compliance with this requirement was verified. Employment records and disability reports were reviewed, confirming that the business employs persons with disabilities, including:</p>

				<ul style="list-style-type: none"> <li>• İsmail Işık</li> <li>• Özkan Güzel</li> <li>• Veysel Yılmaz</li> </ul> <p>Disability status documentation and supporting records were observed during the audit as objective evidence.</p> <p>These findings indicate that while the facility does not provide dedicated accessible guest rooms due to its small capacity, the business complies with relevant legal requirements regarding the <b>employment of persons with disabilities</b>.</p>
<p>1- Does the business provide accessibility for persons with disabilities? (Applies to hotels that comply with legislation and/or commitments) Is it aware of legal requirements? In facilities with disabled rooms, is the entire facility, including rooms, designed for persons with disabilities and/or other special needs in accordance with the nature of the operation? Is it implemented in such a way that they can meet all their needs on their own? (sink sizes, siphon locations, shower tray entrances, access to shower heads and faucets, positioning of rooms in a way that does not create an obstacle to the guest's entry to the room, presence of visually impaired alphabet on the door key section, suitability of transitions to other social areas of the facility for visually impaired people, etc.)</p> <p>2- Are the business's promotions of access for persons with disabilities within the facility accurate and realistic? (For example, promotions that pools can be used even if there is no pool suitable for disabled use, etc.)</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, accessibility considerations and facility characteristics were reviewed.</p> <p>The reviewed documentation indicates that the facility operates with <b>12 guest rooms</b>. According to applicable national accessibility regulations, facilities below the defined capacity threshold are <b>not required to provide designated accessible guest rooms</b>.</p> <p>During the <b>on-site audit</b>, the reservation process on the official website was reviewed from the perspective of a guest. It was confirmed that the facility <b>does not advertise rooms as accessible for persons with disabilities</b>, and therefore the information provided does not create misleading expectations regarding accessibility.</p> <p>Furthermore, the reviewed documentation indicates that the facility employs <b>approximately 80 personnel</b>. According to <b>Article 30 of the Turkish Labour Law No. 4857</b>, private sector workplaces employing <b>50 or more employees shall employ persons with disabilities at a rate of at least 3% of the workforce</b>.</p> <p>During the <b>on-site audit</b>, employment records and disability documentation were reviewed. The business was found to employ persons with disabilities including:</p>

				<ul style="list-style-type: none"> <li>• İsmail Işık</li> <li>• Özkan Güzel</li> <li>• Veysel Yılmaz</li> </ul> <p>Relevant documentation confirming disability status was observed during the audit. These findings confirm that the business complies with the <b>legal employment obligations related to persons with disabilities</b>.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit</b>, promotional materials and communication channels related to accessibility were reviewed. During the desk review, no promotional materials explicitly claiming accessibility services for persons with disabilities were identified. During the <b>on-site audit</b>, the hotel's official website and reservation system were reviewed from the perspective of a potential guest. It was confirmed that the facility <b>does not present misleading promotional information regarding accessibility features</b>, and accessibility conditions are not overstated in the communication channels reviewed. These findings indicate that the business does not communicate inaccurate or misleading information regarding accessibility conditions for persons with disabilities</p>
<p><b>A8 Land, Water and Property Rights</b></p> <p>The land, water and property rights acquired by the business are legal, comply with the rights of local inhabitants, have been informed in advance, their consent has been obtained and do not require forced relocation</p>	X			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, documentation related to land, water and property rights associated with the facility was reviewed. The reviewed documentation indicates that the facility operates within a <b>legally established operational framework</b>.</p> <p>Official documents including the <b>Tourism Operation Certificate, Workplace License, Business Registration Certificate, Environmental Impact Assessment Opinion Letter, Wastewater</b></p>

				<p><b>Connection Permit and other regulatory licenses</b> demonstrate that the facility operates under applicable legal and environmental regulations. During the <b>on-site audit</b>, additional verification was conducted regarding local community relations and potential impacts on neighboring residents. Signed <b>local stakeholder and neighbor feedback forms</b> were reviewed as part of the audit evidence. These records indicate that feedback from neighboring residents and local stakeholders has been collected and evaluated within the scope of <b>sustainable tourism practices</b>, and no negative complaints or conflicts related to the operation of the hotel and its facilities were identified. Based on the reviewed documentation and on-site verification, no evidence indicating conflicts related to <b>land, water or property rights</b> or <b>forced relocation of local communities</b> was identified.</p>
<p>1- Are the business's land and water ownership rights to the facility legally documented?</p> <p>2- Has the land, water and property rights to the facility been obtained by protecting the rights of local people? Is it up to date?</p> <p>3- Has the opinion and consent of the local community been obtained in the construction of the facility and is there evidence of mandatory relocation of the local community?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to the legal status and operational authorization of the facility was reviewed. The reviewed <b>“Hotel and Residence A.Ş. – Tourism Operation Certificate”, “HOTEL AND ÇENGELKÖY Workplace License (İşyeri Ruhsatı)” and “HOTEL AND ÇENGELKÖY Business Registration Certificate”</b> demonstrate that the facility operates under legally registered operational permits issued by the relevant authorities. In addition, regulatory compliance documents such as the <b>“Sumahan Fire Department Compliance Report”, “TAPDK Authorization Documentation (2026)” and “2026 Müzik Yayın Lisansı”</b> indicate that the business operates under applicable legal and regulatory supervision. These documents confirm that the facility operates within a <b>legally recognized operational framework</b>. During the <b>on-site audit</b>, legal documentation and operational permits were reviewed and verified.</p>

				<p>2. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to environmental and infrastructure permissions was reviewed.</p> <p>The reviewed <b>“VAKKO SUMAHAN Environmental Impact Assessment (EIA) Opinion Letter”</b> issued by the Istanbul Provincial Directorate of Environment, Urbanization and Climate Change indicates that the facility operates within the applicable environmental legislation framework.</p> <p>Additionally, the reviewed <b>“2025 VAKKO Kanal Bağlantı izni”</b> confirms that the facility’s wastewater discharge is connected to the authorized municipal infrastructure system.</p> <p>These official documents demonstrate that the facility operates under the relevant environmental and infrastructure regulations.</p> <p>During the <b>on-site audit</b>, no evidence indicating conflicts related to <b>land, water or property rights affecting local communities</b> was identified.</p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the reviewed legal and environmental documentation together with the on-site audit</b>, no evidence indicating <b>forced relocation or displacement of local communities</b> related to the establishment or operation of the facility was identified.</p> <p>During the <b>on-site audit</b>, signed <b>neighbor and local stakeholder feedback forms</b> were reviewed as part of the sustainability management practices of the facility.</p> <p>These documents demonstrate that feedback from neighboring residents and local stakeholders has been collected and evaluated. No negative feedback or complaints related to the existence or operation of the facility were identified in the reviewed records.</p> <p>The reviewed documentation and on-site verification indicate that the development and operation of the facility <b>did not require relocation</b></p>
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					<p>of local residents and does not conflict with local community rights.</p>
<p><b>A9 Information and Interpretation</b></p> <p>The business provides information and commentary on natural environments, local culture and cultural heritage, as well as explanation of appropriate behaviour when visiting natural areas, living cultures and cultural heritage sites</p>	<p>X</p>				<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, documentation and communication tools related to the provision of information on the natural environment, local culture and cultural heritage were reviewed.</p> <p>The reviewed documentation indicates that the business provides interpretative information regarding the destination, local culture and surrounding environment through its <b>official website content, sustainability-related materials and destination information tools such as the City Guide</b>.</p> <p>In addition, internal awareness materials such as <b>“Endemic Plants Sustainability Training”, “Risk &amp; Threat Analysis”, the “Endemic Plants Table” and related awareness materials</b> demonstrate that the business promotes awareness regarding biodiversity, ecological sensitivity and environmental protection.</p> <p>During the <b>on-site audit</b>, these practices were further verified through <b>facility observations, document reviews, internal communication materials and employee interviews conducted during the audit process</b>. Staff interviews confirmed that employees are aware of environmental protection principles, biodiversity considerations and the importance of providing information to guests regarding the natural and cultural context of the destination.</p> <p>The reviewed documentation and on-site verification indicate that the business provides interpretative information regarding the destination and promotes awareness related to the protection of natural environments, biodiversity and local cultural heritage.</p>

<p>1- Does the business provide information/commentary on the natural environment, local culture and cultural heritage online and/or offline to its clients as well as to its employees (e.g. brochure, website, display, closed circuit broadcast in rooms, staff, etc.)?</p> <p>2- Which methods and tools are used to communicate with clients and employees to provide and interpret information (e.g. brochure, website, staff, etc.)?</p> <p>3- Does the business ensure documented appropriate behaviour for clients in relation to natural sites visited, living cultures and cultural heritage (codes of conduct, Do's and Don'ts, guidelines (e.g. dress and conduct when visiting religious sites, codes of conduct in protected natural and habitats, etc.)) Is there evidence?</p> <p>4- Are clients and staff aware of appropriate behavior (Interview with staff and clients)?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, information provided to guests regarding the natural environment, local culture and cultural heritage was reviewed.</p> <p>The reviewed <b>Vakko Sumahan official website and publicly available sustainability-related content</b> include information related to the cultural context, historical background and destination characteristics of the property and surrounding area.</p> <p>In addition, the reviewed <b>City Guide materials</b> provide information to guests regarding local attractions, cultural landmarks and destination experiences in the surrounding area.</p> <p>During the <b>on-site audit</b>, these communication practices were verified through observation of guest information materials and discussions with employees. The reviewed materials demonstrate that the business provides interpretative information regarding the destination and local cultural environment.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, communication tools used to provide information to guests and employees were reviewed.</p> <p>The reviewed <b>website content, sustainability-related materials and destination information tools such as the City Guide</b> indicate that the business uses digital communication platforms to provide interpretative information regarding the destination, local culture and surrounding environment.</p> <p>During the <b>on-site audit</b>, additional communication practices (e.g. QR Code etc.) were verified through observations within the facility, internal communication records and discussions with staff members. These findings demonstrate that the business communicates relevant environmental</p>
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				<p>and cultural information through both <b>digital and internal operational communication channels.</b></p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to environmental awareness and biodiversity interpretation was reviewed.</p> <p>The reviewed <b>“Endemic Plants Sustainability Training”, “Risk &amp; Threat Analysis”, “Endemic Plants Table” and related awareness materials</b> demonstrate that the business has developed internal awareness activities related to biodiversity, ecological protection and environmental sensitivity. These materials indicate that the business promotes awareness regarding the protection of natural environments and biodiversity.</p> <p>During the <b>on-site audit</b>, these awareness practices were further verified through facility observations and employee interviews conducted during the audit process.</p> <p>4. Based on the <b>desk review assessment conducted using sampling methodology together with the on-site audit</b>, awareness regarding appropriate behaviour when visiting natural environments, cultural heritage sites and local communities was evaluated.</p> <p>During the <b>on-site audit</b>, employee interviews conducted with relevant staff members confirmed that employees demonstrate awareness regarding appropriate visitor behaviour in natural and cultural environments and provide guidance to guests when necessary.</p> <p>These findings indicate that the business promotes responsible visitor behaviour and awareness related to the protection of natural environments and cultural heritage.</p>
<p><b>A10 Destination Engagement</b></p> <p><b>The business is engaged in sustainable tourism planning and management in the destination where such opportunities exist</b></p>	<p>X</p>			<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, documentation related to the business’s engagement with sustainable</p>

				<p>tourism initiatives and stakeholder collaboration within the destination was reviewed.</p> <p>The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business participates in social responsibility initiatives, collaborates with non-governmental organizations and contributes to sectoral sustainability discussions through participation in sustainability-related events and partnerships.</p> <p>In addition to these activities, the reviewed documentation and supporting materials demonstrate collaboration and engagement with various stakeholders through initiatives such as <b>Contemporary Istanbul cultural partnership activities, Make-A-Wish Türkiye social responsibility initiatives, participation in Tourism Investment Forum events organized by the Turkish Tourism Investors Association (TTYD), cooperation with EHL Hospitality Business School and sustainability-oriented gastronomy events such as the Guest Chef Dinner Series.</b></p> <p>During the <b>on-site audit</b>, these activities were further verified through document reviews, event materials, internal records, visual documentation and interviews conducted with relevant employees.</p> <p>The reviewed evidence indicates that the business engages with community stakeholders, cultural initiatives and sectoral platforms that contribute to sustainability awareness and knowledge sharing within the destination.</p> <p>These activities demonstrate that the business participates in initiatives supporting sustainable tourism development, cultural promotion and social responsibility within the destination context.</p>
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<p>1- Has the business identified any policies or strategies to contribute to the planning and management of sustainable tourism in its destination? Is there evidence of implementation (e.g. memberships, joint meeting attendance records, photographs, etc.)?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to the business’s engagement with sustainability initiatives and community collaboration was reviewed.</p> <p>The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business participates in various social responsibility and community engagement activities within the destination.</p> <p>According to the reviewed documentation, the business collaborates with several non-governmental organizations (NGOs) including <b>TEMA Foundation, ÇEKÜL Foundation and Darüşşafaka Foundation</b> through environmental and social contribution initiatives.</p> <p>In addition, documentation indicates cooperation with the <b>Şişli Municipality Veterinary Directorate and Rehabilitation Center</b> through donation and social support activities.</p> <p>Furthermore, the reviewed documentation and supporting materials demonstrate participation in sectoral and cultural initiatives such as:</p> <ul style="list-style-type: none"> <li>• <b>Contemporary Istanbul cultural partnership activities</b></li> <li>• <b>Make-A-Wish Türkiye social responsibility collaboration</b></li> <li>• <b>Participation in the Tourism Investment Forum organized by the Turkish Tourism Investors Association (TTYD)</b></li> <li>• <b>Educational collaboration with EHL Hospitality Business School</b></li> <li>• <b>Sustainability-oriented gastronomy awareness events such as the Guest Chef Dinner Series</b></li> </ul> <p>These initiatives contribute to cultural promotion, knowledge sharing and awareness related to sustainable tourism practices.</p> <p>During the <b>on-site audit</b>, these activities were confirmed through the review of event materials, internal documentation, visual evidence and</p>
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					<p>interviews conducted with employees. The reviewed records demonstrate that the business engages with local stakeholders, cultural initiatives and sectoral platforms that support sustainable tourism development within the destination.</p>
<p><b>SECTION B</b>  <b>MAXIMIZE SOCIAL AND ECONOMIC BENEFITS TO THE LOCAL COMMUNITY AND MINIMIZE NEGATIVE IMPACTS</b></p>					
<p><b>B1 Community Support</b></p> <p>The business actively supports initiatives for local infrastructure and social community development. Examples of initiatives include education, training, health and sanitation, and projects addressing the impacts of climate change</p>	<p>X</p>				<p>Based on the <b>desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026</b>, documentation related to community support initiatives and social responsibility activities implemented by the business was reviewed.</p> <p>The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> and <b>Employee Training Plan</b> indicate that the business implements several social responsibility and community support initiatives.</p> <p>The reviewed documentation demonstrates cooperation with local institutions and civil society organizations, including environmental and social contribution initiatives carried out in collaboration with <b>TEMA Foundation, ÇEKÜL Foundation, Darüşşafaka Foundation and Şişli Municipality Veterinary Directorate and Rehabilitation Center</b>.</p> <p>In addition, the reviewed materials indicate that the business contributes to community development through <b>social responsibility projects, cultural initiatives, donation activities and employee engagement programmes</b>.</p> <p>During the <b>on-site audit</b>, these activities were further verified through <b>facility observations, review of internal records, communication documents, supporting materials and interviews conducted with employees</b>. The reviewed evidence confirms that the business actively supports social development initiatives and community welfare within the destination.</p>

<p>1- Does the business carry out activities to support the development of local infrastructure and local communities in its region (services created with the initiative of local people. E.g. cafe, sale of local handicrafts, etc.) Are local people consulted to identify needs? Is the methodology for the activities defined?</p> <p>2- Do local people have a positive view that these activities meet the priority needs of infrastructure and local people (e.g. interviews with local community representatives about the business's activities, interviews with local authorities, etc.)?</p> <p>3- Do staff have an awareness of the business's sustainable and effective activities for the development of local infrastructure and local communities? Do the practices support this?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to community support and social responsibility activities was reviewed.</p> <p>The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business carries out several community-oriented initiatives, including <b>donations to animal shelters and cooperation with Şişli Municipality Veterinary Directorate and Rehabilitation Center</b>.</p> <p>In addition, documentation and supporting materials demonstrate involvement in social responsibility initiatives such as <b>Make-A-Wish Türkiye collaboration and other community support activities</b>.</p> <p>Furthermore, during the <b>on-site audit</b>, it was observed that the business supports local economic development by sourcing urgent operational needs (such as employee-related purchases and small-scale requirements) from a nearby <b>local passage where small local entrepreneurs operate</b>. This approach contributes to supporting local businesses beyond formal supplier arrangements.</p> <p>These activities were verified through <b>review of documentation, supporting materials and employee interviews</b>. The reviewed evidence confirms that the business contributes to community welfare and supports local social and economic development initiatives.</p> <p>2. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to stakeholder engagement and collaboration with community organizations was reviewed.</p> <p>The reviewed documentation indicates cooperation with several non-governmental organizations, including <b>TEMA Foundation, ÇEKÜL Foundation and Darüşşafaka Foundation</b>, through environmental and social contribution activities.</p>
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				<p>These initiatives demonstrate engagement with community stakeholders and support for environmental awareness and social development. During the <b>on-site audit</b>, these collaborations were further confirmed through <b>review of supporting documents, communication records and employee interviews</b>. The reviewed evidence indicates that the business maintains positive engagement with community stakeholders and contributes to local development initiatives.</p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to employee awareness and participation in community support initiatives was reviewed.</p> <p>The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> and <b>Employee Training Plan</b> indicate that staff awareness is supported through <b>training programmes, internal communication activities, personnel engagement initiatives and sustainability-related awareness sessions</b>.</p> <p>Training records include topics such as <b>sustainability, environmental awareness, service culture and occupational safety</b>, demonstrating that employees are informed and engaged in sustainability and community-related practices.</p> <p>During the <b>on-site audit</b>, employee awareness and participation were further verified through <b>interviews conducted with staff members and review of internal training and communication records</b>. The findings confirm that employees are aware of and actively participate in community support and sustainability-related initiatives.</p>
<p><b>B2 Local Employment</b></p> <p>Local residents are offered equal opportunities for employment and advancement, including management positions</p>	<p>X</p>			<p>Based on the desk review assessment conducted using sampling methodology and the on-site audit carried out on 10.03.2026, the reviewed documentation, including the Vakko Hotel Sumahan Bosphorus Sustainability</p>



				<p>Report (2026), HR Risk Analysis Table (01_01_02), HR Objectives Table (02_01_02 Rev.3 / 05.01.2026), Employee List – March 2026 and human rights policies, demonstrates that the business has established practices related to fair employment, employee rights and career development.</p> <p>The reviewed Employee List – March 2026 indicates that the business employs <b>73 personnel</b>, and this number was verified during the on-site audit through document review and employee-related records.</p> <p>Based on the reviewed employee data and on-site verification, it was confirmed that:</p> <ul style="list-style-type: none"><li>• <b>41 employees (56.2%) are local residents</b></li><li>• <b>3 employees (4.1%) are persons with disabilities</b></li><li>• workforce distribution includes both male and female employees across departments and management levels</li></ul> <p>These findings demonstrate that the business <b>monitors workforce structure and local employment ratios</b> and implements inclusive employment practices.</p> <p>The reviewed sustainability report indicates that eight (8) employees were promoted in January 2026, demonstrating internal career advancement opportunities within the business.</p> <p>The reviewed policies demonstrate commitment to non-discrimination, equal opportunity and employee rights.</p> <p>During the on-site audit, employment practices, workforce structure and employee-related records were reviewed through document verification and employee interviews, confirming that employment practices are implemented in line with defined policies and sustainability commitments.</p>
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<p>1- Is there a defined mechanism to ensure equal employment and advancement opportunities for local people (e.g. check of the policy document and/or actual data on local employment)?</p> <p>2- Has the business determined the ratio of local employment to total employees and the ratio of local employees in management positions?</p> <p>3- Has the business set targets for local employment, including management staff? Do the set targets support the policy to increase local employment? For this purpose, are trainings, seminars, etc. provided for the development of local employees?</p> <p>4- Has the business set criteria that will enable local employees to develop and rise to management positions? Are these criteria applied equally for employees (local and/or non-local) in the same positions (e.g. policy, procedure, etc.)?</p> <p>5- Are wages, overtime and fringe benefits of local employees paid on time and in full?</p>				<p>1. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, documentation related to employment policies and equal opportunity practices was reviewed.</p> <p>The reviewed <b>Social Responsibility and Human Rights Policy</b>, together with the <b>VHR Women’s Rights and Gender Equality Policy, VHR Prevention of Harassment and Abuse Policy and VHR Child Rights Policy</b>, indicate that the business commits to non-discrimination, protection of employee rights and equal opportunity in employment practices.</p> <p>In addition, the <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business promotes fair working conditions, respect for human rights and equal opportunities within its operational framework.</p> <p>During the <b>on-site audit</b>, implementation of these principles was further verified through <b>employee interviews and review of HR-related practices</b>, confirming that equal employment principles are applied in practice.</p> <p>2. Based on the desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit, the reviewed <b>“Sumahan Employee List – March 2026”</b> indicates that the business employs <b>73 personnel</b>, and this number was confirmed during the on-site audit.</p> <p>The employee list includes detailed information such as department, position, gender and place of residence, allowing evaluation of workforce structure.</p> <p>Based on the reviewed records and on-site verification, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• <b>41 employees (56.2%) are local residents</b></li> <li>• workforce distribution includes representation of employees from different districts within Istanbul</li> <li>• <b>3 employees (4.1%) are persons with disabilities</b>, supporting inclusive employment practices</li> </ul>
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				<p>During the on-site audit, employee records and related documentation were reviewed, confirming that the business <b>tracks employee distribution, workforce characteristics and local employment ratios.</b></p> <p>These findings demonstrate that the business <b>effectively monitors local employment and workforce composition within its operational structure.</b></p> <p>3. Based on the <b>desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit</b>, the reviewed “<b>Hedefler Tablosu İK 2026</b>” (<b>Rev.3 / 05.01.2026</b>) indicates that the business has defined objectives related to employee development, sustainability awareness and staff motivation.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• providing sustainability awareness training for employees</li> <li>• organizing staff motivation activities</li> <li>• organizing cultural and social activities</li> <li>• reducing employee turnover rates</li> </ul> <p>However, it was observed that these objectives are <b>not defined using measurable indicators</b>, limiting the ability to evaluate effectiveness.</p> <p>During the <b>on-site audit</b>, these practices were reviewed through <b>HR documentation and employee interviews</b>, confirming that employee development activities are implemented, although performance measurement remains limited.</p> <p>4. The reviewed <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business supports employee development through training, career development initiatives and internal promotion opportunities.</p> <p>According to the report, <b>eight (8) employees were promoted in January 2026</b> based on their performance and professional development.</p>
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				<p>In addition, during the <b>on-site audit</b>, it was confirmed through <b>department manager interviews and employee interviews</b> that all departments, including the <b>Human Resources Department</b>, provide development opportunities tailored to their respective roles and career paths. These opportunities include <b>participation in professional trainings, sectoral events, sustainability-related programmes and internal development activities</b>.</p> <p>For example, participation of personnel in sustainability-related training programmes such as the <b>Sustainability Masterclass</b>, as well as development activities coordinated through HR and department management, were reviewed as supporting evidence.</p> <p>The reviewed records, supporting documents and interview findings confirm that the business provides structured and accessible development opportunities to employees across departments, supporting career progression and advancement within the organization.</p> <p>5. The reviewed <b>HR Risk Analysis Table – 01_01_02 Risk Analizi Tablosu İK 2026</b> indicates that risks related to employment practices, legal compliance and employee management are monitored within the business.</p> <p>Additionally, the <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b> indicates that the business monitors employee welfare, development activities and social responsibility practices.</p> <p>During the <b>on-site audit</b>, employee-related practices were reviewed through <b>document verification and interviews conducted with personnel from different departments and positions</b>.</p> <p>It was specifically confirmed through these interviews that <b>wages are paid in accordance with legal requirements and living wage conditions</b>, and that employees receive their salaries, overtime payments and associated benefits <b>regularly and on time</b>.</p>
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				<p>Furthermore, interview findings confirmed that <b>all employees, including management-level staff, are provided with equal access to benefits and rights</b>, and that these practices are consistently implemented across departments.</p> <p>No evidence indicating non-compliance related to wage payments, employee benefits or legal employment conditions was identified.</p>
<p><b>B3 Local Purchasing (*)</b></p> <p><b>When purchasing and providing goods and services, the business gives priority to local and affordable suppliers that are available and of sufficient quality</b></p>			<p><b>X</b></p>	<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including the <b>Vakko Hotel Sumahan Bosphorus Sustainability Report (2026)</b>, Supplier and Local Procurement Policy, Responsible Procurement Policy, Supplier Evaluation Forms, and supplier management documentation, the business demonstrates a structured approach toward responsible procurement and supplier management practices.</p> <p>The sustainability report indicates that the business works with <b>274 contracted suppliers</b>, including <b>12 local suppliers (4%)</b>, and has established a target to increase the local supplier ratio to <b>5% by 2026</b>.</p> <p>Procurement activities aim to source products from nearby regions where possible to reduce logistics-related CO<sub>2</sub> emissions and support regional economic development.</p> <p>The reviewed supplier lists and procurement records indicate that both <b>local and national suppliers are actively used</b>, and supplier qualifications (e.g. ISO certifications, SEDEX Supplier Plus certification, environmental compliance documents) are considered within supplier selection and evaluation processes.</p> <p>During the on-site audit, procurement practices were verified through <b>supplier lists, certification records, on-site observations, and interviews with relevant personnel</b>. It was also observed that the business supports local sourcing not only through contracted suppliers but also through <b>ad-hoc</b></p>



				<p><b>purchases from local small-scale vendors (e.g. local marketplace/pasaj suppliers) to meet operational needs, supporting local economic participation.</b> Supplier evaluation practices, certification-based selection criteria and sustainability considerations were verified through documentation and on-site evidence.</p> <p><b>However, during the on-site audit, it was identified that no analysis had been conducted to determine the proportion of fresh product purchases within total fresh product procurement expenditure, and no target had been defined to increase this proportion.</b></p> <p><b>Nonconformity Classification: Minor NC</b></p>
<p>1- Does the business's procurement policy prioritize local procurement?</p> <p>2- Has the business informed its local suppliers about its procurement criteria?</p> <p>3- Does the business conduct regular audits for local suppliers and support their development in terms of sustainability and quality?</p> <p>4- Is the local supplier list kept up to date?</p> <p>5- Does the business first conduct research in the local region for all purchases it needs? In cases where local materials of the desired quality and sustainability cannot be found, does it enable the development of local suppliers by sharing its criteria with local dealers and evaluate their progress by updating its suppliers in favor of local dealers?</p> <p>6- Is the business's ratio of local purchases to total purchases in line with the target and policy?</p> <p>7- Does the business purchase fresh products (e.g. fresh fruits and vegetables, fresh dairy products, fresh meat and fish, etc.) from local suppliers?</p> <p>8- What is the proportion of these purchases within the total fresh product procurement expenditure? Has a target been defined to increase this proportion? (This proportion shall be verified as 25% in the initial certification cycle and 50% in the first renewal cycle, and shall continue to increase in the second renewal cycle. If this is not feasible, the evidence provided by the business shall be included in the file.)</p>				<p>1. Based on the desk review assessment conducted using sampling methodology and the documents provided by the business together with the on-site audit, the reviewed Supplier and Local Procurement Policy, Responsible Procurement Policy, and the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026) indicate that the business promotes responsible procurement practices and encourages sourcing from local suppliers where feasible.</p> <p>The procurement policies state that the business aims to support the local economy, promote sustainable supply chains and prioritize local producers and suppliers where available.</p> <p>The Sustainability Report (2026) indicates that the business works with <b>274 contracted suppliers, including 12 local suppliers (4%)</b>, and has defined a target to increase the local supplier ratio to <b>5% by 2026</b>.</p> <p>During the on-site audit, implementation of these practices was verified through supplier lists, procurement records and interviews with relevant personnel.</p> <p>2. The reviewed Responsible Procurement Policy, Supplier and Local Procurement Policy, and Sustainability Report (2026) indicate that supplier selection is based on defined criteria including</p>

				<p>product quality, environmental performance, occupational health and safety standards, ethical trade practices and legal compliance.</p> <p>The sustainability report also indicates that the business prioritizes suppliers that hold certifications such as <b>ISO 14001, ISO 22000 and SEDEX Supplier Plus</b>, demonstrating integration of sustainability considerations into procurement processes.</p> <p>During the on-site audit, supplier documentation and certification records were reviewed, confirming that these criteria are applied in supplier selection and evaluation processes.</p> <p>3. Based on the desk review assessment and the on-site audit, the reviewed Supplier Evaluation Forms indicate that supplier performance is evaluated using defined criteria including product and service quality, delivery performance, sustainability practices and legal compliance.</p> <p>During the on-site audit, these evaluation practices were verified through documentation review and interviews with responsible personnel, confirming that supplier performance is monitored within the procurement management system.</p> <p>4. Based on the documentation reviewed and the on-site audit, the business maintains a documented supplier list and supplier management records as part of its procurement system.</p> <p>During the on-site audit, supplier lists and related records were reviewed, confirming that supplier information is maintained and updated within the system.</p> <p>5. The reviewed procurement policies and sustainability documentation indicate that the business encourages purchasing from local producers and suppliers where feasible.</p> <p>During the on-site audit, this practice was verified through supplier records, procurement data and interviews with personnel, confirming that local</p>
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				<p>sourcing is considered within procurement decisions.</p> <p>Additionally, it was observed that the business supports local sourcing through both contracted suppliers and <b>direct purchases from local small-scale vendors when needed</b>, contributing to local economic development.</p> <p>6. The Sustainability Report (2026) indicates that the business works with <b>274 contracted suppliers, including 12 local suppliers (4%)</b>, with a target to increase this ratio to <b>5% by 2026</b>. During the on-site audit, supplier distribution and procurement practices were reviewed, confirming that local supplier participation is monitored within the procurement system.</p> <p>7. The reviewed procurement policies indicate that the business encourages sourcing fresh products from nearby regions. During the on-site audit, procurement practices related to food suppliers (including fresh produce suppliers) were reviewed through supplier lists, on-site observations and interviews. While local sourcing practices are implemented, no structured analysis was available demonstrating the proportion of fresh product procurement sourced from local suppliers.</p> <p>8. Based on the desk review assessment and the on-site audit, the reviewed Sustainability Report (2026) indicates that the business monitors supplier composition and has defined targets related to local supplier ratios. <b>However, during the on-site audit, it was identified that no documented analysis has been conducted to determine the proportion of fresh product purchases within total fresh product procurement expenditure, and no target has been defined to increase this proportion.</b></p>
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					<p>These findings indicate a gap in monitoring and performance tracking specific to fresh product procurement from local suppliers.</p>
<p><b>B4 Local Entrepreneurs</b></p> <p>The business supports local entrepreneurs in the development and sale of sustainable products and services based on the nature, history and culture of the region</p>				<p>X</p>	<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), Responsible Procurement Policy, Supplier and Local Procurement Procedure, supplier lists and supplier evaluation records, the business demonstrates that local suppliers are considered within its procurement system and that responsible purchasing practices support the regional economy. The reviewed sustainability report indicates that the business works with <b>274 contracted suppliers, including 12 local suppliers (4%)</b>, and has defined a target to increase the proportion of local suppliers to <b>5% by 2026</b>. Supplier evaluation documentation also indicates that local suppliers such as <b>Beylerbeyi Turşucusu</b> and suppliers providing regional agricultural products (e.g., Çengelköy cucumbers) are included within the supply chain and are periodically evaluated in terms of quality, delivery performance and sustainability aspects. During the on-site audit, procurement practices and local supplier engagement were verified through:</p> <ul style="list-style-type: none"> <li>• site tour observations</li> <li>• review of supplier lists, evaluation records and procurement documentation</li> <li>• visual verification of supplier certifications (ISO, Sedex, etc.)</li> <li>• employee interviews</li> </ul> <p>These verifications confirmed that the business actively procures from local suppliers and maintains operational relationships with local enterprises. It was also observed that the business occasionally purchases goods from local entrepreneurs located in nearby local marketplaces for operational needs and employee-related purposes.</p>

				<p>While these practices demonstrate active engagement with local entrepreneurs, it was identified that <b>the systematic identification and recording of local entrepreneurs within the destination is not yet fully structured within the existing documentation framework.</b></p> <p><b>Observation (OFI):</b> Establishing a more systematic and documented approach for identifying and monitoring local entrepreneurs would support enhanced traceability, consistency and ongoing evaluation of local engagement practices.</p>
<p>1- Is there methodology and evidence that the business supports local entrepreneurs (Have local businesses and products and services to be procured from local businesses been identified?)</p> <p>2- Has the business created a list of local enterprises in its region? Are there research studies on them?</p> <p>3- What kind of plans and practices does the business have to support local enterprises and increase their number in the future (providing sales space, promoting their websites, including them in their brochures, etc.)?</p> <p>4- Do the interviews with local entrepreneurs confirm the business's support activities (e.g. record of interviews with local entrepreneurs, etc.)?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed Supplier and Local Procurement Policy, Responsible Procurement Policy, and the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026) indicate that the business has established a methodology to support local suppliers and local entrepreneurs through its procurement system.</p> <p>The reviewed records indicate that the business works with <b>274 contracted suppliers, including 12 local suppliers (4%),</b> and has defined a target to increase this ratio to <b>5% by 2026.</b></p> <p>During the on-site audit, this was confirmed through document review, site observations and employee interviews, which demonstrated that the business actively procures from local suppliers and occasionally sources products from local entrepreneurs located in nearby marketplaces.</p> <p>However, it was observed during the on-site audit that opportunities exist to further structure the identification and documentation of local entrepreneurs within the procurement system.</p> <p>2. The reviewed supplier list and procurement records indicate that the business maintains supplier information and includes local suppliers within its procurement documentation.</p> <p>During the on-site audit, supplier documentation, procurement records and related evidence were reviewed, confirming that supplier data is maintained and updated within the system.</p>

				<p>However, while supplier information is maintained <u>within the procurement system</u>, it was <u>observed that the identification and documentation of local entrepreneurs is not yet structured as a distinct and consolidated record</u>.  <u>This was addressed as an <b>observation (OFI)</b> to support more systematic monitoring and evaluation of local entrepreneur engagement.</u></p> <p>3. The reviewed Supplier and Local Procurement Policy, Responsible Procurement Policy, and Sustainability Report (2026) indicate that the business has defined forward-looking intentions to strengthen local procurement and support local suppliers.  The sustainability report indicates a target to increase local supplier ratio from <b>4% to 5% by 2026</b>, demonstrating commitment to improving local engagement.  During the on-site audit, this direction was confirmed through procurement practices and employee interviews, indicating that the business supports local suppliers in practice and integrates them into its procurement system.</p> <p>4. Based on the desk review assessment and on-site audit, the reviewed supplier list, supplier evaluation records and procurement documentation indicate that the business works with several local suppliers and small local enterprises within its supply chain. Examples verified include local suppliers such as <b>Beylerbeyi Turşucusu</b> and suppliers providing regional agricultural products (e.g., Çengelköy cucumbers).  During the on-site audit, this was further confirmed through:</p> <ul style="list-style-type: none"> <li>• site observations</li> <li>• review of supplier documentation</li> <li>• visual verification of supplier certifications</li> <li>• employee interviews</li> </ul> <p>It was also observed that the business occasionally procures goods from local entrepreneurs located in nearby local marketplaces.</p>
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				<p>These practices were verified during the on-site audit through site observations, documentation review and employee interviews.</p> <p>It was further observed that opportunities exist to enhance the systematic documentation of such engagements with local entrepreneurs.</p>
<p><b>B5 Exploitation and Harassment</b></p> <p>The business has a policy against commercial, sexual or any other form of exploitation or harassment, especially of children, adolescents, women, minorities and other vulnerable groups</p>	<p>X</p>			<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the pre-audit stage, including the Social Responsibility and Human Rights Policy, VHR Child Rights Policy, VHR Abuse and Harassment Prevention Policy, VHR Women’s Rights and Gender Equality Policy, and the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), the business demonstrates that documented commitments exist regarding human rights protection, prevention of abuse and harassment, gender equality and protection of vulnerable groups.</p> <p>The sustainability report also includes information regarding employee rights, occupational health and safety practices, employee training and employee development, indicating that the business promotes a safe and respectful working environment.</p> <p>During the on-site audit, the implementation of these policies was verified through:</p> <ul style="list-style-type: none"> <li>• site tour observations, including common areas and staff rest areas</li> <li>• review of internal communication materials and posted information (e.g., ethics hotline notifications)</li> <li>• review of relevant documentation and records</li> <li>• employee interviews</li> </ul> <p>It was observed that <b>ethics hotline information is visibly communicated within staff areas</b>, supporting accessible reporting mechanisms for employees.</p> <p>Furthermore, employee awareness and perception of safety and protection were confirmed through interviews conducted with personnel including:</p>



				<p><b>Cemil Ceylan, Leman Yamaner (Hostess), Nurten Tunça (Housekeeping Manager), Burak Bektaş (Kitchen Chef)</b> and other staff members.</p> <p>These interviews confirmed that employees are aware of workplace conduct expectations, reporting mechanisms and that they perceive the working environment as safe and respectful.</p> <p>Based on the combined desk review and on-site verification, the business demonstrates effective implementation of policies related to the prevention of exploitation, abuse and harassment, and protection of vulnerable groups.</p>
<p>1- Has the business established any policies and procedures for the protection of vulnerable groups?</p> <p>2- What actions does the business take to protect its employees against sexual or other forms of harassment (feedback from employees, meeting with vulnerable groups, etc.)?</p> <p>3- Has the business informed all its employees about its policy against possible abuse, harassment or exploitation of any kind and defined the methods of reporting a complaint and sanctions in case of a possible situation? Have methods been identified to enable employees to report any possible harassment without hesitation?</p> <p>4- Do employees in vulnerable groups feel safe (interviews with employees)?</p> <p>5- Does the business have activities to prevent child abuse and harassment (sex tourism)? Can it show evidence (e.g. policy on children and women's rights, etc.)?</p> <p>6- Has the business identified vulnerable persons (e.g. staff list, procedure on identification method, etc.)?</p> <p>7- Are there any court decisions/trials against the business related to abuse and harassment?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed documentation shared by the business during the pre-audit stage, including the Social Responsibility and Human Rights Policy, VHR Child Rights Policy, VHR Abuse and Harassment Prevention Policy, and VHR Women's Rights and Gender Equality Policy, indicates that the business has established documented commitments for the protection of vulnerable groups.</p> <p>These policies include commitments related to human rights protection, prevention of discrimination, prevention of abuse and harassment, protection of children, gender equality and protection of vulnerable groups.</p> <p>In addition, the reviewed Vakko Hotel Sumahan Bosphorus Sustainability Report (2026) includes sections related to employee rights, occupational health and safety practices, employee development and social responsibility, which further indicate that the business promotes a safe and respectful working environment.</p> <p>During the on-site audit, the implementation of these policies was confirmed through document review, site observations and employee interviews, demonstrating that these commitments are operationally applied within the business.</p> <p>2. Based on the desk review assessment, the reviewed VHR Abuse and Harassment Prevention</p>

				<p>Policy and Social Responsibility and Human Rights Policy indicate that the business adopts a zero-tolerance approach against abuse, harassment, discrimination and inappropriate behavior. The reviewed policies state that the business aims to maintain a safe, respectful and inclusive working environment, while protecting employee rights and dignity.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• visible communication of ethics hotline information in staff areas</li> <li>• review of internal communication materials</li> <li>• employee interviews</li> </ul> <p>Interviews conducted with employees including <b>Cemil Ceylan, Leman Yamaner, Nurten Tunça and Burak Bektaş</b> confirmed that employees are aware of reporting mechanisms and workplace conduct expectations.</p> <p>These findings demonstrate that the business has established and communicated measures to protect employees against abuse and harassment.</p> <p>3. Based on the desk review assessment conducted using sampling methodology, the reviewed policies demonstrate that the business has established written commitments regarding the prevention of abuse, harassment, discrimination and exploitation. In addition, the reviewed Sustainability Report (2026) includes an Employee Training Plan, indicating that employees participate in training programs such as Sustainability Training, Occupational Health and Safety Training and other organizational training programs.</p> <p>During the on-site audit, employee awareness regarding these topics was confirmed through interviews and discussions with staff members, indicating that employees are informed about workplace conduct, reporting mechanisms and organizational expectations.</p> <p>These findings demonstrate that the business provides structured training and awareness activities supporting the prevention of abuse and harassment.</p>
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				<p>4. Although no specific desk review evidence related to interviews with vulnerable groups was identified, during the on-site audit, employee perceptions regarding safety, equality and protection were assessed through employee interviews.</p> <p>Interviews conducted with personnel including <b>Cemil Ceylan, Leman Yamaner, Nurten Tuncay and Burak Bektaş</b> confirmed that employees feel safe within the workplace and are aware of their rights and available reporting mechanisms.</p> <p>These findings indicate that the business provides a safe and inclusive working environment.</p> <p>5. The reviewed VHR Child Rights Policy, VHR Abuse and Harassment Prevention Policy, and Social Responsibility and Human Rights Policy indicate that the business has established documented commitments regarding the protection of children, prevention of child labor and prevention of abuse and harassment.</p> <p>During the on-site audit, the implementation of these commitments was supported through document review, site observations and employee interviews, confirming that awareness and preventive measures are in place within the organization.</p> <p>6. The reviewed policies refer to vulnerable groups including children, women, employees and local communities, and demonstrate commitments to protect these groups.</p> <p>During the on-site audit, it was confirmed through document review and employee interviews that the business recognizes these groups within its operational framework and integrates related considerations into its policies and practices.</p> <p>7. The reviewed policies refer to vulnerable groups including children, women, employees and local communities, and demonstrate commitments to protect these groups.</p>
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				<p>During the on-site audit, it was confirmed through document review and employee interviews that the business recognizes these groups within its operational framework and integrates related considerations into its policies and practices.</p>
<p><b>B6 Equal Opportunity</b></p> <p><b>The business offers employment opportunities, including management positions, without discrimination on the basis of gender, race, religion, disability or otherwise</b></p>			<p><b>X</b></p>	<p>Based on the desk review assessment conducted using sampling methodology, the reviewed Social Responsibility and Human Rights Policy and VHR Women’s Rights and Gender Equality Policy indicate that the business has established documented commitments related to equal opportunity, non-discrimination and protection of employee rights. The reviewed policies include statements emphasizing that employees and stakeholders are treated without discrimination based on gender, religion, language, ethnicity or other personal characteristics.</p> <p>In addition, the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026) includes sections related to employee rights and human resources management, which indicate that the business promotes equal and fair treatment within its organizational structure.</p> <p>During the on-site audit, the implementation of these commitments was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations</li> <li>• review of employee records, HR documentation and training records</li> <li>• review of internal communication practices</li> <li>• employee interviews</li> </ul> <p>Interviews conducted with personnel including <b>Cemil Ceylan, Leman Yamaner, Nurten Tuncay and Burak Bektaş</b> confirmed that employees perceive the workplace as fair and non-discriminatory and are aware of their rights and organizational practices.</p>



				<p>These findings demonstrate that the business has established and implemented a system supporting equal opportunity and non-discrimination.</p> <p>However, it was identified that although the business defines commitments regarding gender equality and includes women among vulnerable groups within its policies, <b>no documented target, action plan or measurable objective has been established specifically to increase women's employment or strengthen gender balance within the workforce.</b></p> <p><b>Minor Nonconformity:</b> The absence of defined targets or measurable actions related to improving women's employment and gender balance indicates that the implementation of gender equality commitments is not yet fully supported by structured and measurable planning mechanisms.</p>
<p>1- Does the business have a policy for the prevention of discrimination, are possible discriminations defined?</p> <p>2- Does the business employ all employees in accordance with legal legislation (including requirements for employees with disabilities)?</p> <p>3- Are groups at risk of discrimination, including local minorities, identified in the business? Are promotion methods and the method for ensuring equal opportunities defined?</p> <p>4- Are records accessible to verify that employees are not subject to discrimination based on race, language, religion, disability, gender, etc. (Interviews with employees, records, reports, etc.)?</p> <p>5- Are there activities to prevent discrimination (work with NGOs, participation in seminars, etc.)?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed Social Responsibility and Human Rights Policy and VHR Women's Rights and Gender Equality Policy indicate that the business has established documented commitments related to equal opportunity, non-discrimination and protection of employee rights. The reviewed policies include statements emphasizing that employees and stakeholders are treated without discrimination based on gender, religion, language, ethnicity or other personal characteristics.</p> <p>In addition, <b>the Sustainability Report (2026)</b> indicates that the business promotes equal and fair treatment within its organizational structure. During the on-site audit, the implementation of these policies was confirmed through document review, site observations and employee interviews.</p> <p>2. Based on the desk review documentation, including <b>the Employee List and HR records</b>, the business maintains formal employee documentation and human resources management processes.</p>

				<p>The reviewed <b>Quality, Environment and OHS Policy</b> and <b>the Sustainability Report (2026)</b> indicate that the business operates in accordance with legal requirements related to employment, occupational health and safety and employee welfare.</p> <p>During the on-site audit, compliance with legal employment requirements was verified through review of personnel records and HR documentation, including employee data and working conditions.</p> <p>These findings indicate that the business operates in line with applicable legal requirements.</p> <p>3. The reviewed <b>VHR Women’s Rights and Gender Equality Policy</b> and <b>Social Responsibility and Human Rights Policy</b> indicate that the business recognizes groups potentially at risk of discrimination, including women and other vulnerable groups, and establishes commitments to ensure equality and fairness in employment practices.</p> <p>Additionally, <b>the Sustainability Report (2026)</b> includes information related to employee development, training activities and career management, indicating that the business supports employee development and internal career opportunities.</p> <p>During the on-site audit, promotion practices, employee development processes and general equality principles were verified through documentation review and employee interviews.</p> <p><b>However, although gender equality is addressed within policies and commitments, no specific targets, measurable indicators or action plans were identified to increase women’s employment or improve gender balance.</b></p> <p><b>This has been addressed as a Minor Nonconformity.</b></p> <p>4. Based on the reviewed documentation, including <b>the Employee List, HR documentation and training records</b>, the business maintains records related to employee management.</p>
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				<p><b>The Sustainability Report (2026)</b> also indicates that the business supports employee development and internal career opportunities.</p> <p>During the on-site audit, this was further verified through employee interviews, which confirmed that employees are not subject to discrimination and that equal treatment is applied within the workplace.</p> <p>5. The reviewed policies, including <b>the VHR Women’s Rights and Gender Equality Policy</b> and <b>Social Responsibility and Human Rights Policy</b>, demonstrate that the business has established commitments aimed at preventing discrimination and promoting equal treatment within the organization.</p> <p>In addition, <b>the Sustainability Report (2026)</b> indicates that employees participate in various training programs and development activities, including sustainability and organizational training programs, which contribute to awareness regarding responsible and inclusive organizational practices.</p> <p>During the on-site audit, these activities were confirmed through document review and employee interviews, indicating that the business promotes awareness and supports inclusive workplace practices.</p>
<p><b>B7 Decent Work (*)</b></p>	<p><b>X</b></p>			<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including HR records, employee lists, job descriptions, training records, occupational health and safety documentation and the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), the business demonstrates that a structured system is established for the protection of employee rights, working conditions and employee wellbeing.</p> <p>During the on-site audit, implementation was comprehensively verified through on-site</p>



				<p>observations across operational and back-of-house areas, review of personnel files and HR documentation (including SGK employment registration records, job descriptions and training records), and employee interviews conducted with personnel from different departments including Cemil Ceylan, Leman Yamaner (Hostess), Nurten Tuncay (Housekeeping Manager) and Burak Bektaş (Kitchen Chef).</p> <p>The review of personnel records confirmed that employees are formally employed in compliance with legal requirements. SGK registration records were verified and no evidence of unregistered employment was identified. Employees confirmed that salaries are paid regularly and in compliance with legal requirements, including minimum wage provisions.</p> <p>Employee interviews provided detailed objective evidence confirming that employees receive additional benefits beyond base salary, including meal card (Multinet), transportation allowance, bonuses, premium payments, Vakko employee discount (approximately 30%), gift vouchers and additional financial and social support provided in special circumstances. Employees also confirmed entitlement to annual leave and structured working hours including defined shift systems and meal breaks.</p> <p>The review of job descriptions and HR documentation confirmed that roles and responsibilities are clearly defined and communicated to employees. This was further validated through employee interviews, where all interviewed personnel confirmed that they received orientation training, are aware of their roles and responsibilities, and perform their duties within defined job scopes. No evidence was identified indicating that employees are working outside their job descriptions or beyond their capacity.</p> <p>Training records and interview findings confirmed that the business implements structured training programs, including orientation training,</p>
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				<p>occupational health and safety training, sustainability training and department-specific training activities. Employees confirmed participation in both on-site and online training sessions, as well as periodic departmental trainings (e.g. monthly housekeeping trainings), demonstrating ongoing competence development. During the on-site audit, working conditions were directly observed across operational and staff areas. It was confirmed that working environments are hygienic, organized and maintained in appropriate conditions, and that staff rest areas are available and adequately equipped (including dining, rest and hygiene facilities). Occupational health and safety measures are implemented across departments and employees demonstrated awareness of safe working practices during interviews.</p> <p>In addition, sustainability-related operational practices were observed and verified, including waste separation, resource efficiency practices, use of environmentally friendly cleaning methods (e.g. steam cleaning), and the use of personal reusable water bottles by employees in back-of-house areas supplied through internal water treatment systems. These practices indicate that sustainability awareness is integrated into daily employee practices.</p> <p>Employee interviews also confirmed that effective communication and grievance mechanisms are in place. Employees demonstrated awareness and access to multiple channels including ethics hotline (etik hat), suggestion and complaint boxes, and direct communication with HR, department managers and senior management. Interviewed employees confirmed that requests and complaints are addressed and resolved effectively.</p> <p>Furthermore, employee interviews consistently confirmed that employees are treated fairly and respectfully, that working conditions are safe and appropriate, and that employee rights and benefits are implemented in practice. The consistency of responses obtained from employees across</p>
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				<p>different departments demonstrates that the system is effectively implemented throughout the organization.</p> <p>Overall, based on the sampled documentation and comprehensive on-site verification, it is concluded that the business effectively implements decent working conditions, protects employee rights, ensures legal compliance and supports employee wellbeing through structured systems and operational practices.</p>
<p>1- Does the business have a policy on the protection of employee rights and are employees informed?</p> <p>2- Does the business protect all its employees by law within the scope of social security? Do employees receive their social rights? (Is there unregistered employment in the business?)</p> <p>3- Are job descriptions defined? Are employees employed outside their job descriptions and/or over their capacity? (Verification of employment contracts and practices through interviews and evidence)</p> <p>4- Are trainings planned and carried out to meet all employee qualifications and legal requirements? Is evidence available (e.g. training on employee rights, contracts, job descriptions given to employees, etc.)?</p> <p>5- Are working conditions hygienic and are necessary occupational safety equipment provided? Are the risks of working conditions identified? Are activities identified and implemented to reduce risks (e.g. kitchen, WC cleaning, garbage collection, technical support, redundant personnel clothing, etc.)?</p> <p>6- Is an employee satisfaction measurement and complaint reporting mechanism established and operated (e.g. comparison with records and employee interviews, satisfaction, complaint box, etc.)?</p> <p>7- Are good and reputable jobs encouraged (e.g. monthly staff selection, meal card award, bonus, etc.)?</p> <p>8- Does the business have evidence that all its employees, including those of its suppliers, are paid at least the minimum wage in compliance with legal regulations?</p> <p>9- Has the business established a plan to ensure that employees earning minimum wage can achieve a living wage? (Planning for living wage increases, regular bonuses, fringe benefits) (The planned wages shall be determined based on national regulations in countries with such standards or calculated according to international living wage criteria, such as the IDH Salary Matrix, in countries without such regulations.)</p>				<p>1. Based on the desk review assessment, the reviewed HR-related policies and the Sustainability Report (2026) indicate that the business has established policies regarding employee rights, working conditions and employee protection.</p> <p>During the on-site audit, employee awareness was verified through interviews conducted with Cemil Ceylan, Leman Yamaner (Hostess), Nurten Tuncay (Housekeeping Manager) and Burak Bektaş (Kitchen Chef). Interviewed employees confirmed that they received orientation training, were informed about their job descriptions and responsibilities, and are aware of internal rules and employee rights.</p> <p>Additionally, employees confirmed awareness of complaint and grievance mechanisms, including direct communication with HR, department managers and senior management.</p> <p>2. Based on the reviewed HR documentation, employee lists and personnel records, the business maintains formal employment practices in line with legal requirements.</p> <p>During the on-site audit, SGK employment registration records were reviewed, confirming that employees are formally registered. Employee interviews confirmed that salaries are paid regularly and in compliance with legal requirements, including minimum wage provisions.</p> <p>Interviewed employees (e.g. Cemil Ceylan, Leman Yamaner, Nurten Tuncay and Burak Bektaş) confirmed that they receive additional benefits such as meal card (Multinet), transportation allowance and other financial and non-financial</p>

				<p>benefits, indicating compliance with legal and organizational requirements.</p> <p>3. Based on the reviewed HR documentation and job descriptions, the business has defined job roles and responsibilities for employees. During the on-site audit, job descriptions were reviewed and verified. Employee interviews confirmed that employees are aware of their defined roles and responsibilities. For example, interviewed personnel confirmed that orientation training includes role definition and operational expectations. No evidence was identified indicating that employees are working outside their job descriptions or beyond their capacity. Employees also confirmed that shift arrangements and workload distribution are managed appropriately.</p> <p>4. Based on the reviewed documentation, including training records, HR documentation and Sustainability Report (2026), the business has established training programs for employees. During the on-site audit, this was verified through document review and employee interviews. Interviewed employees confirmed participation in multiple trainings including orientation training, occupational health and safety training, sustainability training and department-specific trainings. For example:</p> <ul style="list-style-type: none"> <li>• Nurten Tuncay confirmed regular departmental trainings (monthly housekeeping trainings) and both online (Zoom) and on-site training sessions.</li> <li>• Leman Yamaner confirmed participation in OHS, sustainability and professional trainings (e.g. wine training).</li> <li>• Burak Bektaş confirmed receiving OHS training and career development support.</li> </ul> <p>These findings confirm that training activities are planned, implemented and communicated effectively.</p>
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					<p>5. During the on-site audit, working conditions were directly observed across operational and back-of-house areas.</p> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• working environments are hygienic, organized and maintained in appropriate conditions</li> <li>• staff rest areas are available and include dining, rest and hygiene facilities</li> <li>• occupational health and safety measures are implemented across departments</li> </ul> <p>Employee interviews confirmed awareness of safe working practices and operational procedures. In addition, operational practices such as waste separation, use of environmentally friendly cleaning methods (e.g. steam cleaning), and energy-saving practices (e.g. managing curtains in sun-exposed rooms) were observed and confirmed through employee statements.</p> <p>6. During the on-site audit, employee interviews confirmed that employees are able to communicate their needs, requests and complaints effectively within the organization.</p> <p>Employees stated that they have access to multiple communication channels including:</p> <ul style="list-style-type: none"> <li>• ethics hotline (etik hat)</li> <li>• suggestion and complaint boxes</li> <li>• direct communication with HR, department managers and general management</li> </ul> <p>For example:</p> <ul style="list-style-type: none"> <li>• Cemil Ceylan confirmed that he can directly contact HR Director and General Manager</li> <li>• Leman Yamaner confirmed the use of suggestion/complaint box and communication with supervisors</li> <li>• Nurten Tunça confirmed access to ethics mechanisms and effective resolution of issues</li> </ul>
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				<p>These findings confirm that complaint handling and communication mechanisms are established and operational.</p> <p>7. Based on the reviewed documentation and on-site observations, the business promotes employee satisfaction and motivation through various practices. Employee interviews confirmed the existence of additional benefits and recognition practices, including:</p> <ul style="list-style-type: none"> <li>• meal card (Multinet)</li> <li>• transportation allowance</li> <li>• Vakko employee discount (~30%)</li> <li>• bonuses and premium payments</li> <li>• gift vouchers and special occasion benefits (e.g. holidays, birthdays, special events)</li> </ul> <p>Employees also confirmed additional support practices such as financial and social support in special situations and provision of meals. These practices indicate that the business encourages decent and reputable employment conditions and supports employee wellbeing.</p> <p>8. Based on the reviewed HR documentation and personnel records, the business maintains structured employment practices in line with legal requirements. During the on-site audit, SGK records and personnel files were reviewed and employee interviews confirmed that all employees receive wages in compliance with legal minimum wage requirements. Employees also confirmed that wages are paid regularly and are supported by additional benefits such as meal cards, transportation allowance and bonuses, indicating compliance with legal and organizational requirements.</p> <p>9. Based on the reviewed HR documentation and Sustainability Report (2026), the business maintains</p>
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				<p>structured employment practices and provides benefits beyond minimum legal requirements. During the on-site audit, employee interviews confirmed that employees receive wages above minimum wage in some cases (e.g. premium payments, bonuses) and benefit from additional support mechanisms.</p> <p>Employees also confirmed the provision of meal support, transportation allowance, social benefits and additional support in special circumstances. These findings indicate that the business contributes to employee wellbeing beyond minimum legal requirements, supporting conditions aligned with living wage principles in practice.</p>
<p><b>B8 Community Services</b></p> <p><b>The business's activities do not jeopardize the provision of basic services such as food, water, energy, health or sanitation to neighboring communities</b></p>	<p><b>X</b></p>			<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), Responsible Procurement Policy, Supplier and Local Procurement Procedure, supplier lists, environmental risk assessment records and sustainability-related documentation, the business demonstrates that its activities are managed in a manner that does not jeopardize the provision of basic services for the local community.</p> <p>The reviewed documentation confirms that the business engages with local stakeholders through its procurement system and sustainability practices. Local suppliers and local producers (e.g. Beylerbeyi Turşucusu and local agricultural product suppliers such as Çengelköy cucumbers) are integrated into the supply chain, supporting the local economy and maintaining continuous interaction with the local community. These practices also provide indirect channels for receiving feedback from local stakeholders.</p> <p>In addition, sustainability-related activities, local sourcing practices and operational engagement with local suppliers and small-scale local enterprises</p>

				<p>demonstrate that the business maintains an active relationship with the local community and contributes to the regional economy.</p> <p>During the on-site audit, implementation was verified through on-site observations, review of operational and environmental documentation, and employee interviews conducted with personnel from different departments including Cemil Ceylan, Leman Yamaner (Hostess), Nurten Tuncay (Housekeeping Manager) and Burak Bektaş (Kitchen Chef).</p> <p>It was confirmed that the business operates within existing urban infrastructure and does not impose excessive pressure on local resources such as water, energy or sanitation systems. Environmental management practices, including waste management, energy efficiency and controlled resource consumption, are implemented effectively.</p> <p>Operational practices observed and confirmed during the audit include:</p> <ul style="list-style-type: none"> <li>• waste separation and controlled waste management practices</li> <li>• energy-saving practices (e.g. operational measures to reduce unnecessary energy use)</li> <li>• environmentally responsible cleaning methods (e.g. steam cleaning)</li> <li>• food waste minimization practices in kitchen operations</li> </ul> <p>Employee interviews confirmed that these practices are implemented consistently and that employees are aware of sustainability and environmental responsibilities.</p> <p>Environmental risk assessment documentation (including risk analysis and environmental aspect-impact evaluation) identifies potential risks such as wastewater discharge, energy consumption, emissions and waste generation, and defines preventive measures accordingly.</p> <p>Based on the sampled documentation and comprehensive on-site verification, it is concluded</p>
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					that the business effectively manages its operations in a way that does not negatively affect access to basic services for local communities, while maintaining active engagement with local stakeholders through procurement practices and operational activities.
<p>1- Has the organisation established a mechanism to receive feedback from the local community on its activities? Is there evidence that the ideas and opinions of the local community are taken into consideration (e.g: Feedback from local people, Headman/Municipality Interview feedback etc.)</p> <p>2- Is the comfort of life of local people negatively affected by the activities of the organisation (negative impacts on food, access to health centres, access to energy and water, hygiene, sanitation conditions, etc.)?</p> <p>3- Does the organisation have support activities for local people to access basic services?</p> <p>4- Have risks that may adversely affect local people such as water, energy, health, food, sanitation, etc. arising from the activities of the organisation been identified? Have necessary precautions been taken?</p>					<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed Sustainability Report (2026), Supplier and Local Procurement Procedure and supplier lists indicate that the business maintains engagement with local stakeholders through its procurement system. Local suppliers and producers, including Beylerbeyi Turşucusu and suppliers providing local agricultural products such as Çengelköy cucumbers, are included in the supply chain, demonstrating continuous interaction with local businesses. During the on-site audit, this was further supported through:</p> <ul style="list-style-type: none"> <li>• employee interviews</li> <li>• operational observations</li> <li>• and direct feedback obtained from neighboring local residents</li> </ul> <p>Local residents confirmed that the business maintains a positive presence in the area and that no issues or complaints have been experienced. This demonstrates that informal but effective community feedback mechanisms exist through direct interaction with the local community.</p> <p>2. Based on the desk review assessment and on-site audit, no evidence was identified indicating that the business negatively affects the comfort of life of local communities. During the on-site audit, direct feedback from neighboring residents confirmed that:</p> <ul style="list-style-type: none"> <li>• no negative impact on daily life has been experienced</li> <li>• no restrictions on access to water, energy or sanitation exist</li> </ul>



				<p>Additionally, no environmental pollution, excessive resource use or disturbance affecting the local community was observed.</p> <p>3. Based on the reviewed documentation, the business does not implement a formal structured program specifically aimed at providing basic services to local communities. However, the business contributes indirectly through:</p> <ul style="list-style-type: none"> <li>• engagement with local suppliers and local producers</li> <li>• support of local economy through procurement practices</li> <li>• environmentally responsible operational practices</li> </ul> <p>These practices support the sustainability of local resources and contribute to maintaining access to basic services for the community.</p> <p>4. Based on the desk review assessment conducted using sampling methodology, the reviewed environmental risk assessment documentation indicates that the business has identified risks that may affect local communities, including:</p> <ul style="list-style-type: none"> <li>• wastewater discharge</li> <li>• energy consumption</li> <li>• waste generation</li> <li>• emissions</li> </ul> <p>During the on-site audit, it was verified that preventive measures are implemented effectively. Employee interviews confirmed awareness and implementation of these measures, and on-site observations confirmed that operational controls are in place.</p> <p>Additionally, the absence of complaints from local residents further confirms that these risks are effectively managed and do not result in negative impacts on the local community.</p>
<p><b>B9 Local Livelihoods</b></p>	<p><b>X</b></p>			<p>Based on the desk review assessment conducted using sampling methodology and the</p>



<p>The business's activities do not adversely affect local access to livelihoods, including land and water resource use, right of way, transport and shelter</p>				<p>documentation shared by the business during the desk-review stage, including the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), Responsible Procurement Policy, Supplier and Local Procurement Procedure, supplier lists and environmental risk assessment documentation, the business demonstrates that its activities are managed in a manner that does not adversely affect local livelihoods, including access to land, water resources, transport and shelter. The reviewed documentation confirms that the business engages with local stakeholders through its procurement system and operational practices. Local suppliers and producers, such as Beylerbeyi Turşucusu and suppliers providing local agricultural products (e.g. Çengelköy cucumbers), are integrated into the supply chain, supporting local livelihoods and contributing to the regional economy.</p> <p>Environmental and operational risk assessment documentation (including Sustainability Risk Analysis Table and Environmental Aspect-Impact Assessment) identifies potential risks related to resource use, emissions, waste generation and operational impacts. Preventive measures are defined to ensure that these risks do not negatively affect local communities or livelihoods.</p> <p>During the on-site audit, implementation was verified through on-site observations, review of operational practices and employee interviews conducted with Cemil Ceylan, Burak Bektaş (Kitchen Chef), Matteo Bertuletti (Executive Chef) and Çisil Okay (Purchasing Specialist) .</p> <p>Operational observations confirmed that:</p> <ul style="list-style-type: none"><li>• the business operates within existing urban infrastructure without restricting access to shared resources</li><li>• no interference with local transport routes, land use or access to services was observed</li><li>• resource consumption is controlled and managed responsibly</li></ul>
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				<ul style="list-style-type: none"> <li>waste management and environmental protection practices are implemented effectively</li> </ul> <p>Importantly, direct feedback obtained from neighboring local residents confirmed that:</p> <ul style="list-style-type: none"> <li>no negative impact on livelihoods, access to resources or daily life has been experienced</li> <li>no restrictions related to land use, transportation or access to services have been reported</li> <li>the business operates in harmony with the surrounding community</li> </ul> <p>Employee interviews further confirmed that operational practices (e.g. waste management, energy efficiency, local sourcing) are implemented consistently and support responsible resource use. Based on the sampled documentation, direct community feedback and comprehensive on-site verification, it is concluded that the business effectively manages its operations without adversely affecting local livelihoods and contributes positively through local procurement and responsible operational practices.</p>
<p>1- Are local livelihoods around the organisation identified and listed by the organisation? Does the organisation have a policy to support and not harm local livelihoods?</p> <p>2- Have risks that may hinder local people's housing, land, water use and transport been identified and have preventive measures been taken? Is evidence available (interviews with local people)?</p> <p>3- Has it been defined how local people and/or representatives of the local community can provide feedback to the organisation on the potential negative impacts of the facility on local livelihoods? Has the local community been informed about this? (Does evidence and interviews support this?)</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed Sustainability Report (2026), Responsible Procurement Policy, Supplier and Local Procurement Procedure and supplier lists indicate that the business identifies and engages with local economic actors through its procurement system. Local suppliers and producers, including Beylerbeyi Turşucusu and suppliers providing local agricultural products such as Çengelköy cucumbers, are integrated into the supply chain. These practices demonstrate that the business supports local livelihoods and contributes to the regional economy.</p> <p>During the on-site audit, this was further verified through interviews conducted with Çisil Okay (Purchasing Specialist), who confirmed that local</p>

				<p>sourcing practices are actively implemented within procurement processes, as well as through interviews with operational staff including Cemil Ceylan, Burak Bektaş and Matteo Bertuletti.</p> <p>2. Based on the desk review assessment conducted using sampling methodology, the reviewed environmental and operational risk assessment documentation indicates that the business has identified risks that may affect local livelihoods, including:</p> <ul style="list-style-type: none"> <li>• resource consumption (water, energy)</li> <li>• waste generation</li> <li>• emissions and operational impacts</li> </ul> <p>Preventive measures are defined within these documents.</p> <p>During the on-site audit, it was verified through on-site observations and employee interviews (Cemil Ceylan, Burak Bektaş, Matteo Bertuletti and Çisil Okay) that these measures are implemented effectively.</p> <p>Operational observations confirmed controlled resource use, effective waste management and absence of any operational practices that could negatively affect local livelihoods.</p> <p>Additionally, direct feedback obtained from neighboring residents confirmed that no negative impacts related to land use, transport, water or other shared resources have been experienced.</p> <p>3. Based on the desk review assessment conducted using sampling methodology, the reviewed environmental and operational risk assessment documentation indicates that the business has identified risks that may affect local livelihoods, including:</p> <ul style="list-style-type: none"> <li>• resource consumption (water, energy)</li> <li>• waste generation</li> <li>• emissions and operational impacts</li> </ul> <p>Preventive measures are defined within these documents.</p> <p>During the on-site audit, it was verified through on-site observations and employee interviews (Cemil Ceylan, Burak Bektaş, Matteo Bertuletti and Çisil</p>
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					<p>Okay) that these measures are implemented effectively.</p> <p>Operational observations confirmed controlled resource use, effective waste management and absence of any operational practices that could negatively affect local livelihoods.</p> <p>Additionally, direct feedback obtained from neighboring residents confirmed that no negative impacts related to land use, transport, water or other shared resources have been experienced.</p>
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**SECTION C**  
**MAXIMIZE BENEFITS TO CULTURAL HERITAGE AND MINIMIZE NEGATIVE IMPACTS**

<p><b>C1 Cultural Interactions</b></p> <p><b>The business follows international and national good practice and has agreed with local guides on the management and promotion of visits to local communities and culturally or historically sensitive sites to maximize local impacts and management of visitors and local benefits</b></p>					<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including legal facility records, the Cultural Heritage Protection Policy, the Vakko Hotel İstanbul City Guide, cultural content published by the business and historical documentation related to the facility, the business demonstrates a structured and well-established approach towards the protection and promotion of cultural heritage.</p> <p>The reviewed documentation confirmed that the business operates within a historically significant waterfront property with documented cultural and historical value. The historical background of the facility, dating back to the 19th century Ottoman industrial period and its original function as a distillery production site, was clearly documented and communicated as part of the guest experience. Legal and infrastructure-related documentation, including official correspondence regarding wastewater connection to the municipal system, confirmed that the business operates in full compliance with regulatory requirements and does not create adverse impacts on the surrounding historical and urban environment.</p> <p>The Cultural Heritage Protection Policy and the Vakko Hotel İstanbul City Guide demonstrated that</p>
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				<p>the business provides structured, detailed and culturally sensitive information to guests regarding historical, cultural and religious sites in Istanbul. The guide includes both destination content and appropriate behavioral guidance for culturally sensitive areas such as mosques.</p> <p>During the on-site audit, implementation was verified through on-site observations, review of operational practices, guest information materials and supporting documentation, as well as employee interviews conducted with Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR).</p> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the historical character of the building is preserved and actively integrated into the guest experience</li> <li>• original architectural elements and materials are maintained and protected</li> <li>• cultural heritage values are communicated consistently through guest materials and staff awareness</li> <li>• guest guidance for visits to cultural and religious sites is applied in practice</li> <li>• operations are conducted without restricting public access to cultural heritage areas</li> </ul> <p>Employee interviews confirmed that staff are aware of the cultural significance of the property and are able to guide guests appropriately regarding respectful behavior in culturally sensitive locations. In addition, no evidence was identified indicating any restriction or negative impact on local access to cultural heritage sites. The business operates within the existing urban structure and in harmony with its surroundings.</p> <p>Based on the reviewed documentation and comprehensive on-site verification, it is concluded that the business effectively protects, promotes and integrates cultural heritage into its operations in line with the requirements of the criterion.</p>
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<p>1- Has the business established a policy to ensure compliance with legal requirements for visits to local communities for cultural interaction and to culturally or historically sensitive sites as part of its activities?</p> <p>2- Has the business established a list of historical, cultural and protected areas within this scope?</p> <p>3- Does the business provide training to its employees on the protection of historical and cultural heritage and inform its clients about the protection of historical and cultural assets through the hotel website, brochures, information letters, etc.?</p> <p>4- Is it verified that there is no problem for local people to access historical and cultural sites (interviews with local people)?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business, including legal facility documents, Cultural Heritage Protection Policy and the Vakko Hotel İstanbul City Guide, the business operates within a legally compliant framework in a historically significant waterfront property.</p> <p>The reviewed policies and documentation indicate that the business has established a management approach aimed at respecting cultural heritage assets and culturally sensitive areas. The Vakko Hotel İstanbul City Guide demonstrates that structured and culturally appropriate information is provided to guests, including behavioral guidance for visits to sensitive sites such as mosques.</p> <p>In addition, historical documentation of the facility confirms that the building, originally dating back to the 19th century Ottoman industrial period and used as a distillery, has been preserved and its cultural narrative is actively communicated to guests as part of the experience.</p> <p>Legal and infrastructure documentation, including official correspondence confirming wastewater connection to the municipal system, further demonstrates that the business operates in compliance with regulatory requirements without negatively impacting the surrounding historical environment.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations of the preserved historical structure and architectural elements</li> <li>• review of guest information materials</li> <li>• employee interviews conducted with Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR).</li> </ul> <p>Interviewed employees confirmed that:</p> <ul style="list-style-type: none"> <li>• they are aware of the historical and cultural significance of the property</li> <li>• guests are informed about appropriate behavior in culturally sensitive areas</li> </ul>
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					<ul style="list-style-type: none"> <li>• cultural respect principles are integrated into daily operations</li> </ul> <p>2. Based on the reviewed documentation, the business has identified and presented a comprehensive list of historical and cultural sites through the Vakko Hotel İstanbul City Guide. The guide includes structured content covering:</p> <ul style="list-style-type: none"> <li>• historical landmarks (e.g. Hagia Sophia, Topkapı Palace, Beylerbeyi Palace)</li> <li>• religious sites (e.g. Sultanahmet Mosque, Süleymaniye Mosque)</li> <li>• cultural districts and bazaars (e.g. Grand Bazaar, Egyptian Bazaar)</li> </ul> <p>These records demonstrate that the business provides guests with a curated and informative list of culturally significant destinations. During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of printed/digital guest materials</li> <li>• observation of guest communication practices</li> <li>• employee interviews (Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR)) confirming that these resources are actively used in guest interaction</li> </ul> <p>It was confirmed that guests are regularly guided towards culturally significant locations and provided with appropriate contextual information.</p> <p>3. Based on the desk review assessment, the Vakko Hotel İstanbul City Guide demonstrates that the business informs its guests about historical and cultural heritage assets through a structured and professionally prepared document. The guide includes behavioral guidance for culturally sensitive locations, such as:</p> <ul style="list-style-type: none"> <li>• dress code requirements</li> <li>• visiting outside prayer times</li> <li>• removal of shoes</li> </ul>
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					<ul style="list-style-type: none"> <li>• maintaining respectful silence</li> </ul> <p>In addition, the Sustainability Report (2026) and training-related documentation indicate that employee training activities are conducted. During the on-site audit, this aspect was verified through:</p> <ul style="list-style-type: none"> <li>• employee interviews</li> <li>• review of training practices</li> <li>• observation of staff awareness in operational areas</li> </ul> <p>Interviews with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR) confirmed that:</p> <ul style="list-style-type: none"> <li>• employees receive orientation training including operational practices and guest interaction</li> <li>• sustainability and awareness trainings are provided</li> <li>• staff are aware of cultural sensitivities and apply this knowledge when interacting with guests</li> </ul> <p>Furthermore, staff demonstrated the ability to guide guests appropriately regarding respectful behavior in cultural and religious locations, confirming effective implementation in practice.</p> <p>4. During the desk review stage, no formal interview records with local people or stakeholders were identified. However, during the on-site audit, this aspect was comprehensively verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations</li> <li>• operational review of the facility within its urban context</li> <li>• evaluation of legal and infrastructure compliance documentation</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the business operates within an existing urban and historical setting without restricting public access</li> </ul>
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				<ul style="list-style-type: none"> <li>• no physical or operational barriers affecting access to cultural or historical sites were identified</li> <li>• the facility's operations do not interfere with local community use of surrounding cultural areas</li> </ul> <p>Legal documentation (including municipal infrastructure compliance) further supports that the business operates without creating adverse impacts on the surrounding environment or community.</p> <p>No evidence of restriction or negative impact on local access to cultural heritage sites was identified during the on-site audit.</p>
<p><b>C2 Protecting Cultural Heritage</b></p> <p><b>The business contributes to the preservation and development of local properties, sites and traditions of historical, archaeological, cultural and spiritual significance and does not impede access to them by local people</b></p>	<p>X</p>			<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the pre-audit stage, including legal and compliance records related to the historical facility, the Cultural Heritage Protection Policy, the Vakko Hotel İstanbul City Guide, the Sustainability Report (2026), and historical building documentation, the business demonstrates a structured awareness and management approach regarding the protection of cultural heritage.</p> <p>The reviewed documentation confirmed that the business operates within a historically significant property under applicable legal and administrative controls, and that relevant permits, approvals and infrastructure compliance records are maintained. The Cultural Heritage Protection Policy, together with guest communication materials such as the Vakko Hotel İstanbul City Guide, confirmed that the business promotes responsible visitor behavior and provides structured information regarding cultural and historical assets.</p> <p>The Sustainability Report (2026) further confirmed that the business engages with external</p>

				<p>stakeholders and NGOs, including TEMA, ÇEKÜL and Darüşşafaka Foundation, contributing to broader sustainability and cultural awareness initiatives. During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations across guest and back-of-house areas</li> <li>• review of operational practices and maintenance approaches applied to the historical structure</li> <li>• review of cleaning and material use practices</li> <li>• employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager), Selçuk Okur (General Manager, MR)</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the historical integrity of the building is actively preserved through appropriate maintenance practices</li> <li>• non-invasive and protective cleaning methods are applied to avoid damage to historical materials</li> <li>• cultural heritage awareness is embedded in operational practices and staff behavior</li> <li>• guest interaction is managed in a culturally respectful manner</li> </ul> <p>In particular, during the interview with Nurten Tuncay (Housekeeping Manager), it was confirmed that steam cleaning methods are preferred specifically to protect the historical structure and to minimize the use of chemicals. Employee interviews confirmed that management-level awareness and operational implementation are aligned, and that cultural heritage protection is considered within decision-making and daily practices.</p> <p>In addition, no evidence was identified indicating that the business's activities create negative impacts on cultural heritage sites or restrict access by local people.</p>
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					<p>Based on the reviewed documentation and comprehensive on-site verification, it is concluded that the business effectively contributes to the protection, preservation and respectful use of cultural heritage in line with the requirements of the criterion.</p>
<p>1- Are there any legal regulations regarding cultural heritage sites that the business is obliged to comply with? Are the requirements fulfilled?</p> <p>2- Is there a possibility of negative impact on cultural heritage sites identified by the risk analysis arising from the business's activities? Have activities been identified to mitigate negative impacts on these sites? Is the evidence available?</p> <p>3- Has the business participated in joint activities with local NGOs or organizations for the protection of cultural and historical heritage (financial support, in-kind support, project support, etc.)?</p> <p>4- Are the opinions of local people and NGOs positive about the business's efforts to protect historical and cultural heritage?</p>					<p>1Based on the desk review assessment conducted using sampling methodology, the reviewed legal and compliance records related to the facility confirmed that the business operates within a legally documented framework and maintains relevant permits and approvals associated with operating in a historical property.</p> <p>The Cultural Heritage Protection Policy further demonstrates the business's commitment to respecting and protecting cultural heritage values. During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of legal and compliance documentation</li> <li>• observation of operational practices within the historical building</li> <li>• employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager), Selçuk Okur (General Manager, MR)</li> </ul> <p>It was confirmed that the business operates in compliance with applicable legal and administrative requirements and that cultural heritage considerations are integrated into operational practices.</p> <p>2. Based on the desk review documentation, no clearly structured and separate risk analysis specifically focused on cultural heritage impacts was explicitly identified. However, the reviewed policy documents, guest communication materials and operational approach indicate awareness of potential impacts. During the on-site audit, this aspect was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations of maintenance and operational practices</li> </ul>

					<ul style="list-style-type: none"> <li>• review of cleaning methods and material usage</li> <li>• employee interviews conducted with Ilgaz Şen, Nurten Tuncay and Selçuk Okur</li> </ul> <p>In particular, the interview with Nurten Tuncay (Housekeeping Manager) confirmed that:</p> <ul style="list-style-type: none"> <li>• steam cleaning methods are applied specifically to protect historical surfaces</li> <li>• chemical usage is minimized to prevent damage to the structure</li> </ul> <p>In addition, observations confirmed that:</p> <ul style="list-style-type: none"> <li>• non-invasive cleaning techniques are used</li> <li>• preservation of original materials is prioritized</li> <li>• operational practices are designed to avoid physical or chemical damage to the building</li> </ul> <p>These findings demonstrate that cultural heritage protection is effectively integrated into operational practices and that mitigation measures are actively implemented.</p> <p>3. Based on the desk review assessment, the Sustainability Report (2026) confirmed that the business engages in collaboration with NGOs and external stakeholders.</p> <p>The report includes references to cooperation with:</p> <ul style="list-style-type: none"> <li>• TEMA</li> <li>• ÇEKÜL Foundation</li> <li>• Darüşşafaka Foundation</li> </ul> <p>These collaborations demonstrate that the business participates in broader sustainability and social responsibility initiatives, including those related to environmental and cultural awareness.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of sustainability reporting</li> <li>• evaluation of stakeholder engagement practices</li> <li>• employee interviews conducted with Ilgaz Şen and Selçuk Okur</li> </ul>
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				<p>It was confirmed that management is aware of and supports these collaborations and that the business maintains active engagement with external organizations contributing to sustainability and cultural awareness.</p> <p>4. Based on the desk review documentation, no direct documented stakeholder feedback from local people or NGOs specifically evaluating cultural heritage protection practices was identified. However, during the on-site audit, this aspect was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations</li> <li>• evaluation of operational context</li> <li>• employee interviews conducted with Ilgaz Şen, Nurten Tuncay and Selçuk Okur</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the business operates in harmony with its historical and urban environment</li> <li>• no physical or operational barriers restricting access to cultural heritage sites were identified</li> <li>• activities do not create negative impacts on local cultural assets</li> </ul> <p>In addition, management-level interviews confirmed that operations are planned and conducted with consideration of the surrounding cultural environment and local context.</p>
<p><b>C3 Presenting Culture and Heritage</b></p> <p>The business considers authentic elements of traditional, contemporary local culture in its operations, design, decoration, cuisine or stores, while respecting the intellectual property rights of local communities</p>	<p>X</p>			<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the desk-review stage, including the Cultural Heritage Protection Policy, the Sustainability Report (2026), guest communication materials, website content and operational documentation, the business demonstrates a structured approach to presenting local culture and cultural heritage within its operations.</p> <p>The reviewed documentation indicates that the business integrates elements of local culture into its</p>

				<p>overall concept, including architecture, design, guest experience and food &amp; beverage offerings. During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations across guest areas, restaurants and back-of-house areas</li> <li>• review of menus, website content and guest information materials</li> <li>• observation of architectural and decorative elements reflecting local culture</li> <li>• employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager), Selçuk Okur (General Manager, MR)</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the historical character of the building is preserved and presented as part of the cultural experience</li> <li>• local cultural elements are integrated into the design, atmosphere and storytelling of the facility</li> <li>• cultural representation is carried out in a respectful and authentic manner</li> </ul> <p>In particular, it was observed that the business operates internationally recognized restaurant concepts, including <b>Le Spécialità</b> and <b>Caviar Kaspia</b>, while simultaneously integrating local cultural elements into their offerings.</p> <p>Menu reviews and website content confirmed that:</p> <ul style="list-style-type: none"> <li>• Turkish cuisine elements, including traditional desserts and local flavors, are included</li> <li>• locally produced Turkish wines and beverages are offered</li> <li>• local gastronomy is presented alongside international concepts</li> </ul> <p>In addition, the Sustainability Report (2026) and supporting documentation confirmed that the business has participated in various cultural promotion and collaboration projects in Türkiye, including initiatives such as <b>Türk Sanat</b>, <b>Sanatkar</b></p>
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				<p><b>Mutfak</b> and similar cultural engagement projects, contributing to the promotion of local culture and heritage.</p> <p>Employee interviews confirmed that staff are aware of the cultural positioning of the business and actively contribute to presenting local culture within guest interactions.</p> <p>Based on the reviewed documentation and comprehensive on-site verification, it is concluded that the business effectively integrates and presents local culture and heritage within its operations while maintaining respect for authenticity and cultural values.</p>
<p>1- Has the business stated in its policy the presentation of culture and heritage while respecting the property rights of the local communities in which it is located?</p> <p>2- Has the business made a list of local cultural assets to be presented on its sites? Do the practices support this (e.g. local cuisine in its restaurants and cuisine)?</p> <p>3- Does the business use products reflecting the culture of the region (tiles, trinkets, carpets, curtains, etc.) in its decoration (if any)?</p> <p>4- Does the business cooperate with the local community (local music groups, dance groups, workshops on local culture, etc.)?</p> <p>5- Does the business properly introduce the cultural heritage and assets of the region to its clients? (Is there any feedback from clients that they have learned about cultural heritage as a result of the hotel's work?)</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed Cultural Heritage Protection Policy and related documentation indicate that the business has defined an approach for presenting culture and heritage while respecting cultural values.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of policy implementation in operational practices</li> <li>• observation of guest-facing cultural content</li> <li>• employee interviews conducted with Ilgaz Şen, Nurten Tuncay and Selçuk Okur</li> </ul> <p>It was confirmed that cultural heritage is presented in a respectful and appropriate manner, and that the business operates with awareness of cultural values and sensitivities.</p> <p>2. Based on the reviewed documentation and guest materials, the business provides structured presentation of local cultural assets through its food &amp; beverage operations.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of restaurant menus</li> <li>• observation of food &amp; beverage operations</li> <li>• review of website content</li> </ul> <p>It was confirmed that:</p>

					<ul style="list-style-type: none"> <li>• Turkish cuisine elements, including traditional desserts and local dishes, are included in the menus</li> <li>• locally produced Turkish wines and beverages are offered</li> <li>• local gastronomy is actively presented alongside international restaurant concepts such as <b>Le Spécialità</b> and <b>Caviar Kaspia</b></li> </ul> <p>These findings confirm that the business actively promotes local culture through its culinary offerings.</p> <p>3. Based on the desk review assessment conducted using sampling methodology, including the review of the business’s publicly available information, website content and the Vakko Hotel İstanbul City Guide, the business demonstrates that elements reflecting the culture and gastronomy of the region are incorporated into the guest experience. The reviewed City Guide includes extensive content presenting historical districts, cultural landmarks, traditional markets and Turkish culinary culture, thereby introducing guests to culturally significant locations and traditional local gastronomy. In addition, based on the review of the business’s website and restaurant information, it was identified that the hotel hosts contracted restaurants, where regional culinary elements are represented. For example, Turkish alcoholic beverages are offered and displayed within the beverage selections, reflecting local gastronomic culture. Furthermore, at the <b>Caviar Kaspia</b> restaurant, traditional Turkish desserts are included in the menu, demonstrating the presence of local culinary elements within the guest dining experience. Similarly, within <b>Le Spécialità</b>, local culinary elements are integrated alongside international offerings. During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of restaurant menus and beverage lists</li> </ul>
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					<ul style="list-style-type: none"> <li>• observation of food &amp; beverage service practices</li> <li>• review of website content and guest-facing materials</li> <li>• observation of guest experience elements within the property</li> </ul> <p>It was additionally confirmed that:</p> <ul style="list-style-type: none"> <li>• the Vakko Hotel İstanbul City Guide is physically available within guest areas and actively used as a guest information resource</li> <li>• guest rooms include books and publications related to İstanbul and Turkish history, providing direct cultural exposure within the accommodation experience</li> </ul> <p>Employee interviews conducted with İlgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR) confirmed that local cultural and gastronomic elements are intentionally integrated into guest experience design and presentation. These findings confirm that the business systematically integrates regional cultural and culinary elements into its guest services and hospitality offerings.</p> <p>4. The reviewed Sustainability Report (2026) includes content related to social contributions, education, cultural engagement and local support activities, indicating that the business undertakes activities connected to local community interaction. The reviewed documentation indicates that the business has participated in cultural and social initiatives and collaborations, including projects such as:</p> <ul style="list-style-type: none"> <li>• Türk Sanat</li> <li>• Sanatkar Mutfak</li> <li>• Contemporary İstanbul</li> <li>• and collaborations referenced with organizations such as TEMA, ÇEKÜL and Darüşşafaka Foundation</li> </ul>
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				<p>These initiatives demonstrate active engagement in the promotion of Turkish culture, arts and heritage at both local and international levels. In particular, participation in <b>Contemporary Istanbul</b> reflects involvement in one of Türkiye’s most prominent contemporary art platforms, supporting the visibility and promotion of local artistic culture.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of sustainability documentation</li> <li>• evaluation of cultural communication practices</li> <li>• employee interviews conducted with Ilgaz Şen and Selçuk Okur</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the business actively supports cultural awareness, art and heritage promotion initiatives</li> <li>• local and contemporary cultural elements are integrated into the brand positioning and guest experience</li> <li>• management demonstrates awareness and commitment to these collaborations</li> </ul> <p>While no formal structured cooperation (e.g. ongoing contracts) with local music or dance groups was explicitly documented, the combination of cultural projects, art collaborations and guest-facing cultural communication demonstrates a strong and effective engagement with the local cultural ecosystem.</p> <p>5. Based on the reviewed documentation, the business provides substantial guest-facing information introducing the cultural heritage and cultural assets of Istanbul through the Vakko Hotel Istanbul City Guide.</p> <p>The guide includes structured sections on historical sights, mosques, palaces, bazaars, districts, arts and culture, as well as guidance for respectful behavior in culturally sensitive environments.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• physical observation of the City Guide within guest areas</li> </ul>
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				<ul style="list-style-type: none"> <li>• review of its content and accessibility</li> <li>• observation of additional cultural communication materials</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the City Guide is actively available and accessible to guests</li> <li>• cultural information is consistently presented across different guest touchpoints</li> <li>• in-room materials include books and publications related to Istanbul and Turkish history, further enhancing guest awareness</li> </ul> <p>Employee interviews conducted with Ilgaz Şen, Nurten Tuncay and Selçuk Okur confirmed that:</p> <ul style="list-style-type: none"> <li>• guests are regularly informed about cultural attractions and heritage sites</li> <li>• staff support guests in understanding cultural context when required</li> </ul> <p>These findings confirm that guests are effectively introduced to and informed about local cultural heritage through structured, accessible and multi-channel communication.</p>
<p><b>C4 Artefacts</b></p> <p><b>Historical and archaeological artifacts are not to be bought, sold or exhibited except as permitted by national and international legislation</b></p>			<p>X</p>	<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the pre-audit stage, including legal compliance documents, Cultural Heritage Protection Policy, Sustainability Report (2026) and facility-related records, the business demonstrates awareness of cultural heritage protection principles within a historical building context.</p> <p>The reviewed documentation confirms that the business operates within a legally established framework as a hospitality facility located in a historical property. Legal permits and approvals, including workplace license, Tourism Operation Certificate, Trade Registry Gazette, Environmental Impact documentation (ÇED), wastewater connection permit, TAPDK licenses, fire safety report and Zero Waste Certificate, were reviewed</p>

				<p>and found to be valid, up-to-date and compliant with applicable legislation.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• on-site inspection of legal documentation</li> <li>• facility tour covering guest areas and back-of-house areas</li> <li>• review of displayed items and operational practices</li> <li>• employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR)</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the historical value of the property relates to the building itself as an immovable cultural asset</li> <li>• no archaeological or movable historical artefacts are present within the operational scope</li> <li>• no activities related to the purchase, sale, exhibition or transfer of historical artefacts are carried out</li> <li>• the business operates fully in compliance with applicable legal requirements</li> </ul> <p>No evidence was identified indicating any activity related to artefact trade, misuse or unauthorized handling.</p> <p>However, it was identified that:</p> <ul style="list-style-type: none"> <li>• the risk management framework does not explicitly include assessment of potential risks related to the smuggling, unauthorized removal or misuse of historical artefacts</li> </ul> <p>Although such risks are not applicable in practice and no artefacts are present, the absence of a formally defined risk analysis represents a gap in the systematic risk evaluation approach.</p> <p>Accordingly, a <b>minor nonconformity</b> was identified. Overall, it is concluded that the business operates in full legal compliance and does not engage in any activities related to historical artefacts, while maintaining the historical integrity of the building.</p>
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<p>1- Are there artifacts of historical and archaeological value within the business? If so, is there a policy on their protection and display? Is a list of artifacts kept?</p> <p>2- Does the presentation, protection and display of the relevant artifacts comply with national and international legislation? Are legal permits and licenses available?</p> <p>3- Has the business identified the risks associated with the conservation and display of historical artifacts and defined or implemented activities to mitigate these risks?</p> <p>4- Have employees been informed about the protection of historical artifacts, are there training records? Do employees have information about the activities carried out for the protection of historical artifacts?</p> <p>5- Has the business taken measures to prevent the smuggling of relevant artifacts, does it implement these measures, is there evidence?</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the reviewed documentation confirms that the business operates within a historical building and complies with applicable legal and administrative requirements. Reviewed legal documents include:</p> <ul style="list-style-type: none"> <li>• Workplace Opening and Operating License</li> <li>• Tourism Operation Certificate</li> <li>• Trade Registry Gazette</li> <li>• Environmental Impact documentation (ÇED)</li> <li>• Wastewater connection permit</li> <li>• TAPDK licenses</li> <li>• Fire safety report</li> <li>• Zero Waste Certificate</li> </ul> <p>All documents were verified as valid, up-to-date and compliant.</p> <p>During the on-site audit, this was confirmed through:</p> <ul style="list-style-type: none"> <li>• physical verification of legal documentation</li> <li>• facility tour</li> <li>• employee interviews conducted with Ilgaz Şen, Nurten Tuncay and Selçuk Okur</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the property is a historical structure preserved as an immovable cultural asset</li> </ul>

				<ul style="list-style-type: none"> <li>• no archaeological or movable artefacts are present within the business</li> <li>• the business operates fully in compliance with legal requirements</li> </ul> <p>No nonconformity related to legal compliance was identified.</p> <p>2. Based on the desk review and on-site audit, no activities related to the presentation, trade or controlled display of historical artefacts were identified.</p> <p>During the on-site audit, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• no artefacts subject to national or international legislation are exhibited or traded</li> <li>• decorative elements do not constitute controlled historical artefacts</li> <li>• the business operates solely as a hospitality facility within a preserved historical structure</li> </ul> <p>3. Based on the desk review assessment, no specific risk analysis addressing cultural artefact-related risks was identified.</p> <p>During the on-site audit, this was confirmed through:</p> <ul style="list-style-type: none"> <li>• review of risk assessment documentation</li> <li>• evaluation of operational practices</li> <li>• management interviews</li> </ul> <p>No risks related to artefact handling, storage or trade were observed in practice.</p> <p>However, it was identified that:</p> <ul style="list-style-type: none"> <li>• the risk management framework does not explicitly include assessment of potential risks such as unauthorized removal or misuse of historical artefacts</li> </ul> <p>Although such risks are not applicable within the operational scope, the absence of a defined risk analysis represents a gap.</p> <p>Accordingly, a <b>minor nonconformity</b> was identified.</p>
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					<p>4. During the on-site audit, employee awareness regarding cultural heritage protection was assessed through interviews. Interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR) confirmed that:</p> <ul style="list-style-type: none"> <li>• employees are aware of the historical significance of the building</li> <li>• the structure is preserved as a cultural asset</li> <li>• no activities related to artefact handling or trade are performed</li> </ul> <p>Operational practices support the preservation of the building, and no risks related to artefact handling were identified.</p> <p>5. Based on the desk review and on-site audit findings, no evidence was identified indicating any activity related to the smuggling, trade or unauthorized handling of historical artefacts. During the on-site audit, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• no artefacts are present within the operational scope</li> <li>• no processes or activities exist that could lead to artefact-related risks</li> <li>• the business operates strictly within its hospitality function</li> </ul> <p>However, as identified under Question 3, the absence of a defined risk analysis addressing potential artefact-related risks represents a gap in the risk management framework.</p>
<p><b>SECTION D</b> <b>MAXIMIZE BENEFITS TO THE ENVIRONMENT AND MINIMIZE NEGATIVE IMPACTS</b></p>					
<p><b>D1 Conserving Resources</b></p>					
<p><b>D1.1 Environmentally Preferable Purchasing (*)</b></p>	<p><b>X</b></p>				<p>Based on the desk review assessment conducted using sampling methodology and the</p>



Procurement policies favor environmentally sustainable suppliers and products, including goods, commodities, food, beverages, building materials and consumables.

documentation shared by the business during the pre-audit stage, including the Responsible Purchasing Policy, Supplier and Local Purchasing Procedure, supplier evaluation records, procurement files and the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026), the business demonstrates that a structured system is established for environmentally preferable purchasing.

The reviewed documentation indicates that the business prioritizes environmentally responsible procurement practices, including the selection of suppliers complying with environmental and sustainability-related criteria and the preference for certified products where available.

During the on-site audit, implementation was verified through:

- review of procurement files and supplier documentation (including “Environmentally Purchasing-Cert”, supplier lists and supplier evaluation records)
- on-site observations within operational and storage areas
- verification of supplier-related evidence and certification documents
- review of sustainability-related communication boards and displayed certificates
- employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR)

In addition, supplier-related evidence reviewed during the audit includes:

- Good Agricultural Practices Certificate (İyi Tarım Uygulamaları Sertifikası)
- supplier sustainability documentation (e.g. Laccaria Tarım ve Seracılık Ltd. Şti. Sustainability Report 2026)



					<ul style="list-style-type: none"> <li>• evidence of vertically integrated agriculture practices demonstrating up to 95% water savings</li> <li>• supplier certification records and environmental documentation</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the business actively considers environmentally certified suppliers and products within procurement decisions</li> <li>• supplier evaluation processes include sustainability-related criteria</li> <li>• local and sustainable suppliers are integrated into the supply chain</li> <li>• environmentally responsible production methods (e.g. vertical agriculture, reduced water consumption, low chemical input) are considered in supplier selection</li> <li>• certification-based supplier selection (e.g. ISO 14001, Good Agricultural Practices) is applied in practice</li> </ul> <p>Employee interviews confirmed that:</p> <ul style="list-style-type: none"> <li>• procurement decisions consider sustainability and environmental impact</li> <li>• certified and environmentally responsible suppliers are preferred where available</li> <li>• sustainability practices are integrated into operational purchasing processes</li> </ul> <p>Based on the reviewed documentation and comprehensive on-site verification, it is concluded that the business effectively implements environmentally preferable purchasing practices and integrates sustainability considerations into its procurement system.</p>
<p>1- Does the business have a purchasing policy? Does the purchasing policy include environmentally friendly purchasing? Are activities defined to achieve the goals?</p> <p>2- Does the business prioritize the selection of sustainable suppliers and supplier criteria when making purchases?</p> <p>3- Does the business regularly audit its suppliers by checking evidence of sustainable practices?</p>					<p>1. Based on the desk review assessment conducted using sampling methodology, the document "Responsible Purchasing Policy" was reviewed. The policy indicates that the business prioritizes environmentally responsible procurement practices, including the preference for suppliers</p>



<p>4- Does the business have a documented procurement policy prioritizing environmental sustainability? Does it statistically track the number of sustainable suppliers and products?  (In the initial certification, it shall be verified that the business prioritizes products with environmental certifications and certified suppliers or, where such certifications are unavailable, considers origin, cultivation, or production methods. (For instance; Ecolabel, ISO 14001, ASC, MSC, FSC)</p> <p>In the first renewal, the business shall demonstrate that it evaluates the sustainability performance of its suppliers and has increased the share of sustainable product procurement in spending and product categories since the initial certification period.  In the second renewal, the business shall show that the share and categories of sustainable products have increased compared to the previous audit and that it has maximized sustainable procurement within its capacity.  Additionally, in all audit periods, evidence shall be provided that the business does not use unmanaged, threatened, or endangered species in its food and beverage offerings, souvenirs, or entertainment activities.)</p> <p>5- Does the business provide training to purchasing staff on sustainable purchasing and environmentally friendly purchasing?</p>				<p>complying with environmental and sustainability-related criteria.  In addition, the Vakko Hotel Sumahan Bosphorus Sustainability Report (2026) confirms that suppliers are evaluated within structured supplier management and quality processes.  During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of procurement files and supplier documentation</li> <li>• evaluation of purchasing practices</li> <li>• employee interviews conducted with Duygu Karaal, Çisil Okay and Selçuk Okur</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the policy is actively implemented within purchasing operations</li> <li>• environmentally responsible procurement principles are applied in practice</li> </ul> <p>2. Based on the desk review assessment, the Responsible Purchasing Policy and Supplier and Local Purchasing Procedure were reviewed.  The documentation indicates that supplier selection considers suppliers holding recognized certifications such as:</p> <ul style="list-style-type: none"> <li>• ISO 14001 Environmental Management System</li> <li>• ISO 22000 Food Safety Management System</li> <li>• Good Agricultural Practices Certification</li> </ul> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• supplier certification records</li> <li>• procurement documentation</li> <li>• supplier sustainability evidence (e.g. Laccaria sustainability report)</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• certified and environmentally responsible suppliers are prioritized</li> <li>• local suppliers are integrated into procurement processes</li> </ul>
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					<ul style="list-style-type: none"> <li>• environmental criteria are actively considered in supplier selection</li> </ul> <p>3. Based on the desk review assessment, Supplier Evaluation Forms were reviewed. Examples include suppliers such as:</p> <ul style="list-style-type: none"> <li>• Beylerbeyi Turşucusu</li> <li>• Ünal Kuruyemiş</li> </ul> <p>The forms include evaluation criteria such as:</p> <ul style="list-style-type: none"> <li>• product/service quality</li> <li>• delivery performance</li> <li>• pricing</li> <li>• communication</li> <li>• sustainability compliance</li> </ul> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of supplier evaluation files</li> <li>• procurement records</li> <li>• employee interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• suppliers are periodically evaluated</li> <li>• sustainability criteria are included in evaluation processes</li> <li>• supplier performance is systematically monitored</li> </ul> <p>4. Based on the desk review documentation, the business considers environmentally certified products and suppliers. During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of supplier certificates (e.g. Good Agricultural Practices Certificate)</li> <li>• procurement documentation</li> <li>• sustainability evidence from suppliers</li> <li>• observation of environmentally responsible sourcing practices</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• environmentally certified products (e.g. certified agricultural products) are used</li> </ul>
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					<ul style="list-style-type: none"> <li>• suppliers with environmental certifications (e.g. ISO 14001) are prioritized</li> <li>• sustainable production methods (e.g. vertical farming with significant water savings) are considered in procurement decisions</li> </ul> <p>No evidence was identified indicating the use of unmanaged, threatened or endangered species.</p> <p>5. Based on the desk review documentation, training records and Sustainability Report (2026) were reviewed.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of training documentation</li> <li>• employee interviews</li> <li>• evaluation of operational awareness</li> </ul> <p>Employee interviews confirmed that:</p> <ul style="list-style-type: none"> <li>• employees are aware of sustainability and environmental practices</li> <li>• procurement-related decisions consider sustainability aspects</li> <li>• sustainability awareness is integrated into operational practices</li> </ul> <p>Although no training exclusively dedicated to sustainable purchasing was separately identified, existing training activities effectively support environmentally responsible procurement practices.</p>
<p><b>D1.2 Efficient Purchasing (*)</b></p> <p><b>The business carefully manages the purchase of consumable and disposable goods, including food, to minimize waste</b></p>				<p>X</p>	<p>Based on the desk review assessment conducted using sampling methodology and the documentation shared by the business during the pre-audit stage, including the Responsible Purchasing Policy, Sustainability Report (2026), supplier documentation and operational records, the business demonstrates that efficient purchasing practices are established to minimize waste, including food waste, packaging waste and single-use materials.</p> <p>The reviewed documentation indicates that the business adopts a resource-efficient procurement</p>

					<p>approach, prioritizing bulk purchasing, environmentally certified products and reduction of single-use materials.</p> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations across guest rooms, restaurants, kitchen areas and back-of-house operations</li> <li>• review of procurement practices and storage conditions</li> <li>• observation of consumable usage patterns</li> <li>• verification of environmentally certified products and packaging materials</li> <li>• employee interviews conducted with Çisil Okay (Procurement Specialist), Duygu Karaal (Cluster Financial Controller) Nurten Tuncay (Housekeeping Manager), Matteo Bertuletti (Executive Chef) and Selçuk Okur (General Manager, MR)</li> </ul> <p>It was observed that:</p> <ul style="list-style-type: none"> <li>• single-use plastics are minimized across the facility</li> <li>• refillable dispensers are used for amenities such as shampoo, soap and cleaning chemicals</li> <li>• bulk purchasing practices are applied, particularly in kitchen operations (high-volume packaging instead of single-use portions)</li> <li>• environmentally certified products and packaging (e.g. FSC-certified materials, ISO 14001-aligned suppliers) are preferred</li> <li>• food and consumable management practices support waste reduction</li> </ul> <p>Employee interviews confirmed that:</p> <ul style="list-style-type: none"> <li>• waste reduction and efficient resource use are considered in purchasing decisions</li> </ul>
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					<ul style="list-style-type: none"> <li>operational teams are aware of minimizing single-use materials and packaging waste</li> </ul> <p><u>However, during on-site observations in certain back-of-house areas (e.g. kitchen operations), it was noted that limited use of single-use plastic bags still exists.</u></p> <p><u>Although this does not represent a significant impact and plastic use is minimized overall, this situation indicates an opportunity for further improvement.</u></p> <p><u>Accordingly, an <b>observation (opportunity for improvement)</b> was identified regarding the further reduction of single-use plastic bags in operational areas.</u></p> <p><u>Overall, it is concluded that the business effectively implements efficient purchasing practices and maintains a high level of performance in minimizing waste and single-use materials.</u></p>
<p>1- Does the business's purchasing policy include efficient purchasing? (Including commitment to selecting food and fast-moving consumer goods, solid waste reduction, avoiding plastics, choosing recycled and recyclable, biodegradable products, etc.)</p> <p>2- Does the business have a risk analysis that includes identification of rising points of plastic and solid waste, defined risk points, and activities to prevent them? Has the business set goals for reducing solid waste, including food waste?</p> <p>3- Does the business regularly measure the amount of solid waste generated from purchased packaging? Is there a reduction in line with the goals? Is the progress towards these goals regularly monitored?</p> <p>4- Are sustainability criteria for packaging defined in the business's selection criteria for suppliers? Are suppliers working on providing sustainable packaging? (For example, using bulk packaging (10 kg of sugar) instead of single-use packaging (single sugar packets))</p> <p>5- Does the business provide evidence that single-use plastics have been eliminated where possible and environmentally friendly alternatives have been adopted?  (In the initial certification, it shall be verified that single-use plastic items such as straws, water bottles, polypropylene (PP), or expanded polystyrene (EPS) containers for food service are not utilized, and individual guest amenities (e.g., shampoo, soap) have been replaced with bulk dispensers.  In the first renewal, in addition to the initial certification requirements, evidence shall be provided that single-use condiment packages (e.g., small jars of jam, honey, ketchup, mayonnaise), table mats/cloths, or small in-room trash bag liners have been eliminated and replaced with sustainable practices.</p>				<p>1. Based on the desk review assessment conducted using sampling methodology, the Responsible Purchasing Policy and Sustainability Report (2026) were reviewed.</p> <p>The documentation indicates that the business commits to efficient purchasing practices, including:</p> <ul style="list-style-type: none"> <li>reduction of single-use materials</li> <li>preference for bulk purchasing</li> <li>selection of environmentally friendly and recyclable products</li> </ul> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>observation of refillable dispensers in guest rooms and operational areas</li> <li>review of purchasing and storage practices</li> <li>employee interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>single-use plastic amenities are not used in guest rooms</li> <li>refillable systems are implemented for soaps, shampoos and cleaning products</li> </ul>	



<p>In the second renewal period, it shall be verified that products are sourced in returnable/reusable crates or containers, single-portion packaging is minimized, and a waste reduction programme, including packaging, has been effectively implemented.)</p>				<ul style="list-style-type: none"> <li>• purchasing practices support waste reduction</li> </ul> <p>2. Based on the desk review assessment conducted using sampling methodology, the Responsible Purchasing Policy and Sustainability Report (2026) were reviewed.</p> <p>The documentation indicates that the business commits to efficient purchasing practices, including:</p> <ul style="list-style-type: none"> <li>• reduction of single-use materials</li> <li>• preference for bulk purchasing</li> <li>• selection of environmentally friendly and recyclable products</li> </ul> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• observation of refillable dispensers in guest rooms and operational areas</li> <li>• review of purchasing and storage practices</li> <li>• employee interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• single-use plastic amenities are not used in guest rooms</li> <li>• refillable systems are implemented for soaps, shampoos and cleaning products</li> <li>• purchasing practices support waste reduction</li> </ul> <p>3. Based on the desk review and on-site audit findings, the business demonstrates effective monitoring and management of waste reduction practices.</p> <p>During the on-site audit, it was observed that:</p> <ul style="list-style-type: none"> <li>• bulk purchasing reduces packaging waste</li> <li>• portion control and storage practices support reduction of food waste</li> <li>• operational awareness supports efficient use of consumables</li> </ul> <p>Employee interviews confirmed that waste reduction is monitored through operational practices and internal awareness.</p> <p>4. Based on the desk review and on-site audit findings, the business demonstrates effective</p>
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				<p>monitoring and management of waste reduction practices.</p> <p>During the on-site audit, it was observed that:</p> <ul style="list-style-type: none"> <li>• bulk purchasing reduces packaging waste</li> <li>• portion control and storage practices support reduction of food waste</li> <li>• operational awareness supports efficient use of consumables</li> </ul> <p>Employee interviews confirmed that waste reduction is monitored through operational practices and internal awareness.</p> <p>5. Based on the desk review documentation, supplier selection criteria include sustainability-related considerations.</p> <p>During the on-site audit, this was verified through:</p> <ul style="list-style-type: none"> <li>• review of procurement records</li> <li>• observation of packaging types and materials</li> <li>• supplier documentation</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• suppliers providing environmentally friendly packaging are preferred</li> <li>• certified products (e.g. ISO 14001, FSC-certified materials) are used</li> <li>• suppliers aligned with environmental management systems (e.g. ISO 14001) are considered</li> </ul>
<p><b>D1.3 Energy Conservation (*)</b></p> <p>Energy consumption is measured by type and steps are taken to minimize total consumption. The business strives to increase the use of renewable energy</p>		X		<p>Based on the desk review assessment conducted using sampling methodology, the documentation provided by the business was reviewed, including:</p> <ul style="list-style-type: none"> <li>• Electricity Consumption and Target Tracking Tables (2025–2026)</li> <li>• Natural Gas Consumption and Target Tracking Tables</li> <li>• Energy reduction targets and action plans (Hedef Takip Tablosu)</li> <li>• Technical maintenance and periodic inspection records (generator, electrical panels, grounding systems, ventilation systems, hydrofor systems)</li> </ul>

					<ul style="list-style-type: none"> <li>• Supplier agreements (e.g., generator maintenance contract)</li> </ul> <p>The reviewed documentation demonstrates that the business has established a structured system for monitoring and managing energy consumption, including:</p> <ul style="list-style-type: none"> <li>• defined energy consumption indicators (kWh, guest-night based consumption, occupied room ratios)</li> <li>• measurable targets and deviation tracking</li> <li>• annual planning and performance monitoring mechanisms</li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• on-site observations across guest areas, common areas and technical infrastructure</li> <li>• review of technical equipment and maintenance records</li> <li>• verification of periodic inspection reports (electrical panels, grounding, generator, HVAC systems)</li> <li>• employee interviews conducted with Gürhan Çetin (Technical Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR)</li> </ul> <p>Additionally, it was verified during the on-site audit through an interview with Gürhan Çetin (Technical Manager) that:</p> <ul style="list-style-type: none"> <li>• the Turkish bath (hamam) heating system is operated based on guest demand</li> <li>• heating is initiated approximately 2 hours prior to guest reservation</li> <li>• continuous heating is avoided, thereby preventing unnecessary energy consumption</li> <li>• this operational practice contributes directly to energy saving.</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• energy consumption is systematically monitored and recorded</li> </ul>
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				<ul style="list-style-type: none"> <li>• reduction targets are defined and tracked through measurable indicators</li> <li>• technical systems are regularly maintained and periodically inspected in accordance with legal and operational requirements</li> <li>• energy efficiency practices are integrated into operational processes</li> <li>• staff demonstrate awareness of energy conservation practices</li> </ul> <p>Additionally, the following were verified on-site:</p> <ul style="list-style-type: none"> <li>• existence of detailed consumption tracking tables (electricity and natural gas)</li> <li>• use of performance indicators such as kWh per guest-night and per occupied room</li> <li>• defined annual targets and deviation analysis</li> <li>• ongoing improvement actions (equipment optimization, system improvements, infrastructure adjustments)</li> </ul> <p>However, despite the structured system and effective implementation, the following critical nonconformities were identified:</p> <ul style="list-style-type: none"> <li>• The Energy Performance Certificate (EKB), which is a legal requirement, was not available and could not be presented during the audit</li> <li>• No energy-saving awareness signage was observed in common area restrooms</li> </ul> <p>The absence of the legally required EKB document constitutes a direct noncompliance with applicable legal requirements. Accordingly, a <b>major nonconformity</b> was identified.</p>
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<p>1- Has the business set targets to reduce the energy it consumes? Has it conducted a risk analysis?</p> <p>2- Does the business inform its employees and external stakeholders (e.g., suppliers, guests, etc.) about energy conservation?</p> <p>3- Does the business measure all energy sources it uses, have reduction targets for all energy sources, and monitor and record them?</p> <p>4- Does the business's energy consumption limit the energy usage of the local community?</p> <p>5- Is the business's energy consumption compliant with legal regulations, are there any violations, or usage above the set limits?</p> <p>6- Does the business take concrete steps to reduce energy consumption and increase the utilize of renewable energy? Has a target been set to enhance these efforts?  (In the initial certification, it shall be verified that at least 30% of the property, including back-office areas, utilizes LED lighting and that a plan exists to increase the use of electricity derived from renewable sources.  In the first renewal, at least 50% LED lighting shall be in use throughout the property, and efforts to transition to sustainable energy sources for heating/cooling purposes, supported by evidence, shall be demonstrated.  In the second renewal, at least 80% LED lighting shall be in use across the property, renewable energy usage shall be increased through at least one method such as on-site clean energy production, green energy suppliers, or energy certificates, and at least 90% of guest rooms with key card systems shall be equipped with these systems.)</p>				<p>1. Based on the desk review and on-site audit findings, it was verified that the business has established measurable energy reduction targets.  Evidence includes:</p> <ul style="list-style-type: none"> <li>• Electricity Consumption and Target Tracking Tables</li> <li>• Natural Gas Consumption Tracking Tables</li> <li>• Annual target planning and deviation analysis</li> </ul> <p>The business monitors:</p> <ul style="list-style-type: none"> <li>• total consumption (kWh, m<sup>3</sup>)</li> <li>• consumption per guest-night</li> <li>• consumption per occupied room</li> </ul> <p>During the on-site audit, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• targets are regularly tracked</li> <li>• deviations are calculated and monitored</li> <li>• corrective actions are defined within action plans</li> </ul> <p>Additionally, it was verified through an interview with the Technical Manager that:</p> <ul style="list-style-type: none"> <li>• <b>the hamam heating system is operated based on reservation</b></li> <li>• heating is initiated only when required (approximately 2 hours prior)</li> <li>• continuous heating is avoided, contributing to energy efficiency.</li> </ul> <p>2. Based on the desk review and on-site audit findings, it was verified that the business has established measurable energy reduction targets.  Evidence includes:</p> <ul style="list-style-type: none"> <li>• Electricity Consumption and Target Tracking Tables</li> <li>• Natural Gas Consumption Tracking Tables</li> <li>• Annual target planning and deviation analysis</li> </ul> <p>The business monitors:</p> <ul style="list-style-type: none"> <li>• total consumption (kWh, m<sup>3</sup>)</li> <li>• consumption per guest-night</li> <li>• consumption per occupied room</li> </ul> <p>During the on-site audit, it was confirmed that:</p>
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					<ul style="list-style-type: none"> <li>• targets are regularly tracked</li> <li>• deviations are calculated and monitored</li> <li>• corrective actions are defined within action plans</li> </ul> <p>Additionally, it was verified through an interview with the Technical Manager that:</p> <ul style="list-style-type: none"> <li>• the hamam heating system is operated based on reservation</li> <li>• heating is initiated only when required (approximately 2 hours prior)</li> <li>• continuous heating is avoided, contributing to energy efficiency</li> </ul> <p>3. During the on-site audit, employee interviews confirmed that:</p> <ul style="list-style-type: none"> <li>• staff are aware of energy-saving practices</li> <li>• energy efficiency is integrated into daily operations</li> </ul> <p>It was also verified that operational practices such as demand-based heating (e.g., hamam system) are implemented, supporting energy-saving measures. However:</p> <ul style="list-style-type: none"> <li>• no visible awareness signage related to energy conservation was observed in common area restrooms</li> </ul> <p>4. Based on the audit findings, no evidence was identified indicating that the business's energy consumption negatively affects or limits the local community.</p> <p>5. Based on the audit findings, no evidence was identified indicating that the business's energy consumption negatively affects or limits the local community.</p> <p>6. During the on-site audit, it was identified that:</p> <ul style="list-style-type: none"> <li>• the Energy Performance Certificate (EKB), which is a legal requirement, was not available</li> </ul> <p>This represents noncompliance with applicable legal requirements.</p>
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<p><b>D1.4 Water Conservation (*)</b></p> <p>Water risk is assessed, water consumption is measured by type and steps are taken to minimize overall consumption. Water supply is sustainable and does not adversely affect environmental flows. In areas of high water risk, water management targets are set and monitored according to circumstances</p>				<p>Based on the desk review assessment conducted using sampling methodology, the documentation provided by the business was reviewed, including:</p> <ul style="list-style-type: none"><li>• Water Consumption and Target Tracking Tables (2025–2026)</li><li>• Monthly water consumption monitoring records (m<sup>3</sup>, guest-night and occupied room indicators)</li><li>• Water performance indicators and deviation analysis</li><li>• Technical maintenance and periodic inspection records (hydrophore systems, boiler systems, water infrastructure)</li><li>• Accredited laboratory water analysis reports (microbiological and Legionella parameters)</li><li>• Legionella control documentation (training request records)</li><li>• Technical specifications of water-efficient equipment (guest room shower systems)</li></ul> <p>The reviewed documentation demonstrates that the business has established a structured and measurable water management system, including:</p> <ul style="list-style-type: none"><li>• monitoring of total water consumption (m<sup>3</sup>)</li><li>• tracking of water consumption per guest-night and per occupied room</li><li>• defined annual targets and deviation tracking</li><li>• integration of water efficiency into operational planning</li></ul> <p>Accredited laboratory reports confirmed that:</p> <ul style="list-style-type: none"><li>• microbiological water quality parameters (E. coli, coliform bacteria, enterococci) are compliant</li><li>• Legionella risk is monitored through analysis</li><li>• water quality is controlled in accordance with applicable standards</li></ul> <p>During the on-site audit, implementation was verified through:</p>
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				<ul style="list-style-type: none"> <li>• on-site observations across guest rooms, common areas and technical infrastructure</li> <li>• verification of consumption tracking tables</li> <li>• review of technical systems (hydrophore, boiler, water systems)</li> <li>• review of periodic inspection reports</li> <li>• employee interviews conducted with Ilgaz Şen (Rooms Manager), Nurten Tuncay (Housekeeping Manager) and Selçuk Okur (General Manager, MR)</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• water consumption is systematically monitored and recorded</li> <li>• reduction targets are defined and regularly tracked</li> <li>• technical systems related to water management are regularly maintained and inspected</li> <li>• water quality is monitored through accredited laboratory testing</li> <li>• operational awareness regarding water use exists</li> </ul> <p>Additionally, during the on-site audit it was verified that:</p> <ul style="list-style-type: none"> <li>• water-efficient shower systems are installed in guest rooms</li> <li>• Hansgrohe RainSelect thermostatic systems are used</li> <li>• these systems include flow control mechanisms and reduce water consumption (approximately up to 50% depending on usage configuration)</li> <li>• water-saving features such as controlled flow rate and temperature stabilization are actively in use</li> </ul> <p>This demonstrates that water efficiency measures are implemented not only at system level but also directly at guest usage level.</p>
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				<p>However, despite the structured system and strong implementation, the following critical nonconformities were identified:</p> <ul style="list-style-type: none"> <li>• No water-saving awareness signage was observed in common area restrooms</li> <li>• Legionella training certificates for responsible personnel, required under applicable hygiene and public health regulations, were not available</li> </ul> <p>It was verified that:</p> <ul style="list-style-type: none"> <li>• a formal training request had been submitted</li> <li>• however, training had not yet been completed</li> <li>• therefore, no certified personnel was available at the time of the audit</li> </ul> <p>These findings indicate noncompliance with both regulatory requirements and awareness implementation. Accordingly, a <b>major nonconformity</b> was identified.</p>
<p>1- Does the business have a water conservation policy?</p> <p>2- Is water risk assessed, and are preventive measures taken for high-risk issues?</p> <p>3- Does the business monitor the total amount of water used and the amount of water used per person?</p> <p>4- Has the business set water conservation targets? Does it regularly monitor them? Does it comply with all legal requirements and regulations regarding water use?</p> <p>5- Has the business established methods for greywater use?</p> <p>6- Does the business track water consumption by usage group?</p> <p>7- Does the business use any water source other than the municipal supply, and is this usage in compliance with legal regulations? (e.g., water sourcing from a lake, seawater use, etc.)</p> <p>8- If the business uses groundwater sources for its activities (e.g., spa, thermal hotel, etc.), does it comply with relevant legal regulations? Does it have the necessary permits?</p>				<ol style="list-style-type: none"> <li>1. Based on the desk review and on-site audit findings, the business demonstrates a structured water conservation approach. Water consumption is monitored through Water Consumption and Target Tracking Tables, and measurable reduction targets are defined. Water efficiency is integrated into operational planning and monitored regularly.</li> <li>2. Based on documentation review and on-site verification, water-related risks are partially addressed. Water quality risks are monitored through accredited laboratory analyses, including microbiological and Legionella parameters, and technical systems are periodically inspected and maintained. However, Legionella risk management is not fully compliant due to the absence of</li> </ol>



<p>9- Is the business's liquid waste disposal method in compliance with legal regulations? Are liquid wastes discharged into water sources without treatment or before being sent for treatment?</p> <p>10- Do the business's water use activities or liquid waste management activities restrict habitat, affect animals living in the environment, or limit the local community's right to access water? Has the risk of negative impacts been assessed in the risk analysis? Have measures been taken?</p> <p>11- Has the business informed its employees about water conservation?</p> <p>12- Does the business have activities to inform its clients about water conservation and to raise individual awareness?</p> <p>13- Does the business take concrete steps for water conservation and sustainable water management? Has a target been set to enhance these efforts?  (In the initial certification, it shall be verified that low-volume water usage systems are in place for toilet cisterns, a plan exists to replace faucets and showerheads with water-efficient models, a linen reuse programme for multi-night stays is implemented, and guests are informed about water conservation. Additionally, written guidelines for watering outdoor plants shall be confirmed. In the first renewal, in addition to the initial certification requirements, it shall be verified that the proportion of water-efficient equipment has increased or such equipment has been prioritized during repairs and maintenance, and that the outcomes of the linen reuse programme have been monitored and evaluated. In the second renewal, in addition to the initial renewal requirements, it shall be confirmed that at least 90% of toilets consume 6 liters of water or less per flush.)</p>					<p>certified trained personnel at the time of the audit.</p> <ol style="list-style-type: none"> <li>3. It was verified that the business systematically monitors total water consumption (m<sup>3</sup>), as well as water consumption per guest-night and per occupied room. This is supported by monthly tracking tables, performance indicators, and deviation analysis.</li> <li>4. The business has established measurable water conservation targets and regularly monitors performance through tracking systems. However, full compliance with legal requirements is not ensured due to the absence of Legionella-certified personnel.</li> <li>5. No evidence was identified indicating the implementation of greywater reuse systems.</li> <li>6. Water consumption is tracked using guest-night based and occupied room based indicators, allowing indirect monitoring of consumption by usage group.</li> <li>7. No alternative water sources were identified. The business relies on municipal water supply.</li> <li>8. Not applicable, as no groundwater usage was identified.</li> <li>9. No noncompliance related to wastewater discharge was identified. Laboratory analyses confirm that water quality parameters comply with applicable standards.</li> <li>10. No evidence was identified indicating that the business's water use negatively impacts the environment or the local community.</li> <li>11. Employee interviews confirmed that staff are aware of water conservation practices and that water efficiency is considered within daily operations.</li> </ol>
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					<p>12. No water-saving awareness signage was observed in common area restrooms during the on-site audit.</p> <p>13. Based on both documentation review and on-site verification, the business takes concrete steps for water conservation. Water consumption is monitored and managed through structured tracking systems, technical infrastructure is regularly maintained, and efficiency measures are implemented. Additionally, it was verified that water-efficient Hansgrohe RainSelect thermostatic shower systems are installed in guest rooms. These systems include flow control mechanisms and contribute to reduced water consumption, demonstrating that water efficiency measures are applied directly at the point of use.</p>
<b>D2 Reducing Pollution</b>					
<p><b>D2.1 Greenhouse Gas Emissions (*)</b></p> <p>Significant greenhouse gas emissions from all sources controlled by the business are identified, calculated where possible, and procedures are implemented to avoid or minimize them. Offsetting the business's remaining emissions is encouraged</p>	X				<p>Based on the desk review assessment conducted using sampling methodology, the documentation provided by the business was reviewed, including:</p> <ul style="list-style-type: none"> <li>• ISO 14064-1:2018 Greenhouse Gas Emissions Inventory Report (2025)</li> <li>• Water Footprint Report (ISO 14046)</li> <li>• Emission source categorization and calculation methodology</li> <li>• Supporting operational data and emission breakdown tables</li> </ul> <p>The reviewed documentation confirms that the business has established a comprehensive greenhouse gas emissions management system in line with internationally recognized standards. The ISO 14064-1 compliant GHG inventory report demonstrates that:</p> <ul style="list-style-type: none"> <li>• emissions are identified, calculated and categorized (Scope 1, Scope 2, Scope 3)</li> </ul>

				<ul style="list-style-type: none"> <li>• emission sources include direct emissions, purchased electricity, transportation and supply chain activities</li> <li>• total carbon footprint has been calculated and reported (1,799 tonCO<sub>2</sub>e for 2025)</li> <li>• emission distribution is analyzed, with the majority arising from indirect emissions (Scope 3 ~80%)</li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• review of carbon inventory documentation</li> <li>• evaluation of emission tracking methodology</li> <li>• employee interviews conducted with Gürhan Çetin (Technical Manager) and Selçuk Okur (General Manager, MR)</li> <li>• on-site observations</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the business systematically identifies and monitors emission sources</li> <li>• emissions are calculated using a recognized methodology (ISO 14064-1)</li> <li>• emission reduction opportunities are analyzed and defined</li> </ul> <p>Additionally, during the on-site audit it was verified that:</p> <ul style="list-style-type: none"> <li>• electric vehicle charging station(s) are available within the property</li> <li>• vegetarian menu options are available across all menus</li> </ul> <p>These practices support reduction of indirect emissions related to guest transportation and food consumption.</p> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• recommendations within the carbon inventory report include energy efficiency improvements, renewable energy transition and emission reduction strategies</li> </ul>
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					<ul style="list-style-type: none"> <li>emission management is integrated into sustainability planning</li> </ul>
<p>1- Does the business comply with regulations and standards related to greenhouse gas emissions?</p> <p>2- Has the business identified the sources of greenhouse gas emissions? Does it measure and monitor them?</p> <p>3- Is the carbon footprint per tourist/night tracked? Are there activities to reduce it?</p> <p>4- Does the business have targets aimed at reducing annual emissions from all sources?</p> <p>5- Does the business take concrete steps to reduce greenhouse gas emissions?  (In the initial certification, it shall be verified that the business offers vegetarian or vegan menu options, or, in cases where it does not have its own food and beverage outlets, recommends establishments that provide such options. Additionally, it shall be verified that there is at least one electric vehicle charging station in the parking area.  (NOTE: This requirement applies if the hotel has a parking area and at least 5% of its visitors access the hotel with electric vehicles, based on historical records from previous years.)  (In the first and second renewal, it shall be confirmed that these requirements continue to be met as established in the initial certification.)</p>					<p>Based on the desk review assessment conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>“ISO 14064-1 Sera Gazı Emisyonları Envanter Raporu – 2025”</b> <ul style="list-style-type: none"> <li>Standard: ISO 14064-1:2018</li> <li>Reporting Period: 01.01.2025 – 31.12.2025</li> <li>Report Date: 13.02.2026</li> <li>Prepared by: ECOPARTNER</li> <li>Organization: Hotel and Residence Çengelköy Otelcilik ve Turizm İşletmeleri A.Ş.</li> </ul> </li> <li><b>“ISO 14046 Su Ayak İzi Envanter Raporu – 2025”</b> <ul style="list-style-type: none"> <li>Report Date: 09.02.2026</li> </ul> </li> </ul> <p>The reviewed ISO 14064-1 compliant greenhouse gas inventory confirms that:</p> <ul style="list-style-type: none"> <li>total emissions for 2025 were calculated as <b>1,799 tCO<sub>2</sub>e</b></li> <li>emissions are categorized as: <ul style="list-style-type: none"> <li>Scope 1 (Direct emissions)</li> <li>Scope 2 (Purchased electricity)</li> <li>Scope 3 (Indirect emissions – dominant source)</li> </ul> </li> </ul> <p>Emission distribution analysis indicates that:</p> <ul style="list-style-type: none"> <li>approximately <b>80% of emissions originate from Scope 3</b></li> <li>Scope 2 emissions (electricity) represent ~12%</li> <li>Scope 1 emissions remain limited</li> </ul> <p>The report includes:</p> <ul style="list-style-type: none"> <li>emission source identification</li> <li>activity-based calculation methodology</li> </ul>

				<ul style="list-style-type: none"> <li>• emission factor usage</li> <li>• categorized emission breakdown (transportation, purchased goods, energy use, waste)</li> </ul> <p>Additionally, the report includes <b>Section 8 – Results and Recommendations</b>, which defines:</p> <ul style="list-style-type: none"> <li>• energy efficiency improvement actions</li> <li>• transition to renewable energy sources (I-REC / YEK-G)</li> <li>• reduction of fugitive emissions (e.g. refrigerants)</li> <li>• sustainable procurement practices</li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• review of the above-mentioned reports</li> <li>• cross-checking emission categories with operational activities</li> <li>• employee interviews conducted with: <ul style="list-style-type: none"> <li>• Gürhan Çetin (Technical Manager)</li> <li>• Selçuk Okur (General Manager, MR)</li> </ul> </li> <li>• on-site observations</li> </ul> <p>It was verified that:</p> <ul style="list-style-type: none"> <li>• greenhouse gas emissions are systematically identified, calculated and reported</li> <li>• internationally recognized methodology (ISO 14064-1:2018) is applied</li> <li>• emission sources are clearly defined and categorized</li> <li>• emission reduction opportunities are identified and documented</li> </ul> <p>Additionally, during the on-site audit:</p> <ul style="list-style-type: none"> <li>• <b>electric vehicle charging station(s)</b> were observed within the property and confirmed operational</li> <li>• <b>vegetarian menu options</b> were verified across all restaurant menus</li> </ul> <p>These practices contribute to:</p>
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					<ul style="list-style-type: none"> <li>reduction of Scope 3 emissions (guest transportation &amp; food-related emissions)</li> </ul> <p>Furthermore, consistency between:</p> <ul style="list-style-type: none"> <li>water footprint data (ISO 14046)</li> <li>and emission-related resource consumption</li> </ul> <p>was observed, indicating an integrated environmental management approach.</p>
<p><b>D2.2 Transport</b></p> <p>The business strives to reduce transportation requirements and actively promotes the use of cleaner and more resource-efficient alternatives by clients, employees, suppliers, and in its own operations</p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>“SERVİS SUMAHAN HOTEL SÖZLEŞMESİ”</b> <ul style="list-style-type: none"> <li>Contract Type: Personnel Transportation Service Agreement</li> <li>Related Supplier: TRANSAY Taşımacılık ve Personel Hizmetleri Tic. A.Ş.</li> <li>Contract Period: 01.07.2025 – 31.12.2026</li> <li>Contract Responsible: Selçuk Okur (Cluster Hotel Manager)</li> </ul> </li> <li><b>“Servis Sumahan Hotel Ek Protokol 2026”</b> <ul style="list-style-type: none"> <li>Protocol Date: 27.01.2026</li> <li>Defined Routes: <ul style="list-style-type: none"> <li>Ümraniye – Çekmeköy – Yenidoğan</li> <li>Çengelköy – Pendik</li> </ul> </li> <li>Vehicle Capacity: 16+1</li> </ul> </li> </ul> <p>The reviewed documentation confirms that the business has established structured transportation arrangements to support staff mobility and reduce environmental impact.</p> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>document review of transportation contracts</li> <li>employee interviews</li> <li>management interviews</li> </ul>

					<ul style="list-style-type: none"> <li>• on-site observations</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• <b>staff transportation is systematically organized</b> through contracted shuttle/service vehicles</li> <li>• transportation routes are planned to optimize occupancy and reduce individual transport needs</li> </ul> <p>Additionally, based on on-site verification and interviews:</p> <ul style="list-style-type: none"> <li>• it was confirmed that <b>management-level personnel use electric vehicles</b>, contributing to reduction of Scope 1 emissions</li> <li>• verified through interviews with: <ul style="list-style-type: none"> <li>○ Selçuk Okur (General Manager / MR)</li> <li>○ Duygu Karaal</li> <li>○ Çisil Okay</li> <li>○ Özge Özgecan Saygan</li> </ul> </li> <li>• it was observed that <b>carpooling practices are implemented</b>, where management personnel transport nearby employees, reducing transportation-related emissions</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• based on interview with <b>Ilgaz Şen (Rooms Manager)</b>, it was confirmed that: <ul style="list-style-type: none"> <li>○ guests are actively directed to <b>public transportation options</b>, particularly nearby ferry terminals</li> <li>○ in some cases, guests are supported with transportation to these points</li> </ul> </li> <li>• it was confirmed through staff interviews that: <ul style="list-style-type: none"> <li>○ employees receive <b>monthly public transportation allowance</b></li> <li>○ sustainable commuting options are financially supported</li> </ul> </li> </ul>
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					<ul style="list-style-type: none"> <li>• it was also verified that:             <ul style="list-style-type: none"> <li>○ for late shifts, <b>staff transportation is ensured via service vehicles</b>, minimizing reliance on individual transport</li> </ul> </li> </ul> <p>These combined practices demonstrate that the business:</p> <ul style="list-style-type: none"> <li>• actively promotes sustainable transportation</li> <li>• reduces dependency on individual vehicle use</li> <li>• supports low-emission mobility for both employees and guests</li> </ul>
<p>1- Has the business identified sustainable transportation methods?</p> <p>2- Are public transportation options considered in the planning of transportation needs?</p> <p>3- Are clients informed about alternative sustainable transportation options?</p> <p>4- Is there a sustainable transportation service for staff?</p> <p>5- Does the business prefer local suppliers for sustainable transportation?</p>					<ol style="list-style-type: none"> <li>1. It was verified that the business has identified and implemented sustainable transportation methods, including organized staff transportation services, electric vehicle usage by management and carpooling practices.</li> <li>2. Public transportation options are considered in transportation planning. Guests are actively directed to nearby public transport options, particularly ferry terminals, as confirmed during on-site interviews.</li> <li>3. Clients are informed about alternative sustainable transportation options. It was verified through interview with Ilgaz Şen (Rooms Manager) that guests are guided and supported in accessing public transportation.</li> <li>4. A sustainable transportation service is in place for staff. This is supported by the "SERVİS SUMAHAN HOTEL SÖZLEŞMESİ" and "Servis Sumahan Hotel Ek Protokol 2026", which define structured staff transport routes and services. Additionally, transportation support is provided for late-shift employees.</li> <li>5. The business supports sustainable transportation practices through</li> </ol>

					<p>structured supplier agreements (TRANSAY Taşımacılık ve Personel Hizmetleri Tic. A.Ş.) and promotes shared transportation and low-emission mobility solutions.</p>
<p><b>D2.3 Wastewater</b></p> <p><b>Wastewater, including greywater, is effectively treated and safely reused or discharged without adverse effects on the local population or environment</b></p>	<p>X</p>				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>“Tekne – Pis Atık Su Tablosu (2025)”</b> <ul style="list-style-type: none"> <li>○ Total Discharged Wastewater: <b>1.2 m<sup>3</sup>/year</b></li> <li>○ Monitoring Period: January 2025 – December 2025</li> <li>○ Defined Reduction Target (2026): <b>1% reduction</b></li> <li>○ Discharge Frequency: <b>Every 15 days</b></li> <li>○ Receiving Facility: <b>İstanbul Büyükşehir Belediyesi Atık Kabul Tesisi</b></li> </ul> </li> </ul> <p>The reviewed documentation confirms that wastewater generated within the operational scope is:</p> <ul style="list-style-type: none"> <li>• measured and recorded regularly</li> <li>• controlled through a defined discharge system</li> <li>• transferred to an <b>authorized municipal waste reception facility</b></li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• review of wastewater tracking records</li> <li>• evaluation of operational practices</li> <li>• on-site observations</li> <li>• staff interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• wastewater is <b>not discharged directly into the environment</b></li> <li>• all wastewater is transferred to <b>authorized infrastructure (İBB Atık Kabul Tesisi)</b></li> </ul>

					<ul style="list-style-type: none"> <li>discharge frequency and quantities are <b>systematically monitored and recorded</b></li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>the business has defined <b>quantitative targets</b> for wastewater reduction</li> <li>wastewater generation is minimized through <b>controlled operational practices</b></li> <li>regular discharge intervals (15 days) prevent accumulation and environmental risk</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>no evidence of uncontrolled discharge, leakage or environmental contamination was observed</li> <li>wastewater management practices are aligned with <b>national regulatory requirements</b></li> </ul> <p>These findings demonstrate that the business has established a <b>controlled, compliant and measurable wastewater management system</b>.</p>
<p>1- Does the business have activities to minimize the environmental impact of wastewater?</p> <p>2- Has the business obtained legal permits to dispose of wastewater? Does it comply with national regulations?</p> <p>3- If there is no appropriate and approved treatment system for wastewater disposal, does the business have a sustainable and environmentally friendly treatment system?</p>					<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>“Tekne – Pis Atık Su Tablosu (2025)”</b> <ul style="list-style-type: none"> <li>Total Discharged Wastewater: <b>1.2 m<sup>3</sup>/year</b></li> <li>Monitoring Period: January 2025 – December 2025</li> <li>Reduction Target (2026): <b>1%</b></li> <li>Discharge Frequency: <b>Every 15 days</b></li> <li>Receiving Facility: <b>İstanbul Büyükşehir Belediyesi Atık Kabul Tesisi</b></li> </ul> </li> <li><b>“VAKKO Kanal Bağlantı İzni (2025)”</b> <ul style="list-style-type: none"> <li>Issued by: <b>İSKİ (İstanbul Su ve Kanalizasyon İdaresi)</b></li> <li>Confirms connection to municipal wastewater infrastructure</li> </ul> </li> </ul>

					<ul style="list-style-type: none"> <li>• “ISO 14046 Su Ayak İzi Envanter Raporu – 2025” <ul style="list-style-type: none"> <li>○ Report Date: <b>09.02.2026</b></li> </ul> </li> </ul> <p>The reviewed documentation confirms that wastewater generated within the business is:</p> <ul style="list-style-type: none"> <li>• discharged through <b>authorized municipal sewer infrastructure (İSKİ connection)</b></li> <li>• managed in compliance with <b>legal discharge requirements</b></li> <li>• additionally controlled through <b>off-site discharge practices where applicable (İBB Atık Kabul Tesisi)</b></li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>• document review of wastewater permits and connection approvals</li> <li>• review of wastewater monitoring records</li> <li>• on-site observations</li> <li>• staff interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• the facility is <b>officially connected to the municipal wastewater system (İSKİ)</b></li> <li>• wastewater discharge is conducted <b>only through authorized and controlled systems</b></li> <li>• no direct discharge to the environment occurs</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• wastewater quantities are <b>regularly monitored and recorded (1.2 m<sup>3</sup>/year)</b></li> <li>• discharge operations (for boat-related wastewater) are conducted at <b>15-day intervals via authorized facilities</b></li> <li>• wastewater management is both <b>operationally controlled and legally compliant</b></li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• the “ISO 14046 Water Footprint Report – 2025” confirms that water consumption and wastewater-related parameters are systematically monitored and assessed</li> </ul>
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					<ul style="list-style-type: none"> <li>no evidence of leakage, uncontrolled discharge or environmental impact was observed</li> </ul> <p>These findings demonstrate that the business has established a <b>fully compliant, controlled and traceable wastewater management system aligned with national regulations.</b></p>
<p><b>D2.4 Solid Waste (*)</b></p> <p><b>Waste, including food waste, is measured, and mechanisms are in place to reduce, reuse, or recycle waste where reduction is not possible. Any waste disposal does not have adverse effects on the local population or environment</b></p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>“Atık Tüketim ve Hedefler Takip Tablosu – 2025”</b> <ul style="list-style-type: none"> <li>Total Solid Waste: <b>10,979.7 kg/year</b></li> <li>Waste per guest/night: <b>~2.17 kg/guest-night</b></li> <li>Waste categories monitored: paper, plastic, glass, metal, organic waste</li> </ul> </li> <li><b>“Dolu Oda Sayısına Göre Atık Şişe Miktarı Tablosu – 2025”</b> <ul style="list-style-type: none"> <li>Waste generation normalized per occupancy</li> <li>Monthly monitoring and performance tracking implemented</li> </ul> </li> <li><b>“Atık İzleme Formları – 2025 (Tehlikesiz Atık)”</b> <ul style="list-style-type: none"> <li>Includes waste codes (e.g., 20 01 01 paper, 20 01 02 glass, 20 01 39 plastics)</li> <li>Monthly tracking with quantities and receiving facilities</li> </ul> </li> <li><b>“ALKANLAR Atık Kabul Tutanakları – 2025 (Monthly)”</b> <ul style="list-style-type: none"> <li>Example: <ul style="list-style-type: none"> <li>30.11.2025 → <b>1,335 kg total waste</b></li> <li>30.12.2025 → <b>960 kg total waste</b></li> </ul> </li> </ul> </li> </ul>

					<ul style="list-style-type: none"> <li>○ Licensed company: <b>Alkanlar Atık Yönetimi İç ve Dış Sanayi Tic. Ltd. Şti.</b></li> <li>● <b>“MOTAT KDS – Bitkisel Atık Yağ Kayıtları – 2025”</b> <ul style="list-style-type: none"> <li>○ Waste Code: <b>20 01 25 (waste edible oil)</b></li> <li>○ Example: 100 kg transferred</li> <li>○ Licensed receiver: <b>Kolza Biodizel Yakıt ve Petrol Ürünleri San. ve Tic. A.Ş.</b></li> <li>○ System: Ministry of Environment (MOTAT KDS)</li> </ul> </li> <li>● <b>“Tehlikeli Atık Takip Tablosu – 2025”</b></li> <li>● <b>“Sıfır Atık Belgelendirme Listesi”</b></li> <li>● <b>“Tehlikeli Atık Politikası ve Sözleşmeleri”</b></li> </ul> <p>The reviewed documentation confirms that the business has established a <b>fully structured solid waste management system</b>, including:</p> <ul style="list-style-type: none"> <li>● waste segregation by type</li> <li>● waste coding in line with national regulations</li> <li>● quantity-based tracking</li> <li>● performance monitoring and target setting</li> </ul> <p>During the on-site audit, implementation was verified through:</p> <ul style="list-style-type: none"> <li>● document review</li> <li>● on-site observations (waste separation areas)</li> <li>● staff interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>● waste is <b>segregated at source</b> (paper, plastic, glass, metal, organic, hazardous)</li> <li>● waste quantities are <b>measured, recorded and analyzed monthly</b></li> <li>● waste is transferred only to <b>licensed waste management companies</b></li> <li>● all transfers are <b>traceable (waste codes, transport numbers, receiving facility records)</b></li> </ul>
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				<p>Additionally:</p> <ul style="list-style-type: none"> <li>• <b>food waste management practices are implemented</b>, and it was verified that: <ul style="list-style-type: none"> <li>○ leftover food is <b>provided for animal feeding purposes</b>, reducing organic waste generation</li> </ul> </li> <li>• <b>bitkisel atık yağlar (waste cooking oils)</b> are managed through <b>licensed recovery channels (MOTAT system)</b></li> <li>• <b>Sıfır Atık system</b> is implemented and supported by documentation</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• waste generation is monitored per <b>guest/night and occupancy</b>, demonstrating a <b>data-driven management approach</b></li> <li>• waste reduction targets are defined and monitored</li> </ul> <p>No evidence of improper disposal, uncontrolled waste handling or legal non-compliance was identified.</p>
<p>1- Does the business have a solid waste management system?</p> <p>2- Is solid waste measured? Is it differentiated by types?</p> <p>3- Are recycling and reuse considered when segregating solid waste?</p> <p>4- Are guests and staff informed to minimize solid waste generation?</p> <p>5- Is the amount of solid waste disposed per tourist/night monitored, and are efforts made to reduce it?</p> <p>6- Has a contract been made with the company that collects solid waste from the facility? Is the company authorized according to legal regulations? Is solid waste collection in compliance with legal requirements?</p> <p>7- Are recyclable materials utilized?</p> <p>8- Does the business have a policy in place for solid waste management?  (In the initial certification, it shall be verified that the policy includes measures to reduce the amount of waste sent to landfills each year and incorporates actions such as food donation, redirecting food for animal feed, or composting food and garden waste. It shall also be confirmed that these processes comply with safety and national regulations.</p>				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>“Atık Tüketim ve Hedefler Takip Tablosu – 2025”</b> <ul style="list-style-type: none"> <li>○ Total Solid Waste: <b>10,979.7 kg/year</b></li> <li>○ Waste per guest/night: <b>~2.17 kg/guest-night</b></li> <li>○ Waste categories monitored: paper, plastic, glass, metal, organic waste</li> </ul> </li> <li>• <b>“Dolu Oda Sayısına Göre Atık Şişe Miktarı Tablosu – 2025”</b> <ul style="list-style-type: none"> <li>○ Waste generation normalized per occupancy</li> <li>○ Monthly monitoring and performance tracking implemented</li> </ul> </li> </ul>

<p>In the first and second renewal, it shall be verified that these requirements continue to be implemented effectively as established in the initial certification.)</p>					<ul style="list-style-type: none"> <li>• “Atık İzleme Formları – 2025 (Tehlikesiz Atık)” <ul style="list-style-type: none"> <li>○ Includes waste codes (e.g., 20 01 01 paper, 20 01 02 glass, 20 01 39 plastics)</li> <li>○ Monthly tracking with quantities and receiving facilities</li> </ul> </li> <li>• “ALKANLAR Atık Kabul Tutanakları – 2025 (Monthly)” <ul style="list-style-type: none"> <li>○ Example: <ul style="list-style-type: none"> <li>▪ 30.11.2025 → <b>1,335 kg total waste</b></li> <li>▪ 30.12.2025 → <b>960 kg total waste</b></li> </ul> </li> <li>○ Licensed company: <b>Alkanlar Atık Yönetimi İç ve Dış Sanayi Tic. Ltd. Şti.</b></li> </ul> </li> <li>• “MOTAT KDS – Bİtkisel Atık Yağ Kayıtları – 2025” <ul style="list-style-type: none"> <li>○ Waste Code: <b>20 01 25 (waste edible oil)</b></li> <li>○ Example: 100 kg transferred</li> <li>○ Licensed receiver: <b>Kolza Biodizel Yakıt ve Petrol Ürünleri San. ve Tic. A.Ş.</b></li> <li>○ System: Ministry of Environment (MOTAT KDS)</li> </ul> </li> <li>• “Tehlikeli Atık Takip Tablosu – 2025”</li> <li>• “Sıfır Atık Belgelendirme Listesi”</li> <li>• “Tehlikeli Atık Politikası ve Sözleşmeleri”</li> </ul> <p>The reviewed documentation confirms that the business has established a <b>fully structured solid waste management system</b>, including:</p> <ul style="list-style-type: none"> <li>• waste segregation by type</li> <li>• waste coding in line with national regulations</li> <li>• quantity-based tracking</li> <li>• performance monitoring and target setting</li> </ul> <p>During the on-site audit, implementation was verified through:</p>
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				<ul style="list-style-type: none"> <li>• document review</li> <li>• on-site observations (waste separation areas)</li> <li>• staff interviews</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• waste is <b>segregated at source</b> (paper, plastic, glass, metal, organic, hazardous)</li> <li>• waste quantities are <b>measured, recorded and analyzed monthly</b></li> <li>• waste is transferred only to <b>licensed waste management companies</b></li> <li>• all transfers are <b>traceable (waste codes, transport numbers, receiving facility records)</b></li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• <b>food waste management practices are implemented</b>, and it was verified that: <ul style="list-style-type: none"> <li>○ leftover food is <b>provided for animal feeding purposes</b>, reducing organic waste generation</li> </ul> </li> <li>• <b>bitkisel atık yağlar (waste cooking oils)</b> are managed through <b>licensed recovery channels (MOTAT system)</b></li> <li>• <b>Zero Waste system</b> is implemented and supported by documentation</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• waste generation is monitored per <b>guest/night and occupancy</b>, demonstrating a <b>data-driven management approach</b></li> <li>• waste reduction targets are defined and monitored</li> </ul> <p>No evidence of improper disposal, uncontrolled waste handling or legal non-compliance was identified.</p>
D2.5 Harmful Substances	X			Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:

<p>The use of harmful substances, including pesticides, paints, swimming pool disinfectants, and cleaning materials, is minimized and substituted with harmless products or processes where available. The storage, use, transportation, and disposal of all chemicals are properly managed</p>					<ul style="list-style-type: none"> <li>• <b>“Tehlikeli Atık Teslim Belgesi – 30.12.2025”</b> <ul style="list-style-type: none"> <li>○ Transport vehicle: <b>34 KLM 256</b></li> <li>○ Licensed receiver: <b>ADR Entegre Atık Yönetimi San. ve Tic. Ltd. Şti.</b></li> <li>○ Waste codes and quantities recorded (e.g., 150110, 150202, 200121, etc.)</li> </ul> </li> <li>• <b>“2025 Tehlikeli Atık Takip Tablosu” (dated 17.02.2026)</b> <ul style="list-style-type: none"> <li>○ Includes: <ul style="list-style-type: none"> <li>▪ transport numbers</li> <li>▪ licensed receiver (ADR Entegre – ÇKN: 258687624)</li> <li>▪ waste types (fluorescent lamps, contaminated packaging, oily filters, etc.)</li> <li>▪ quantities (kg basis)</li> <li>▪ acceptance dates and status</li> </ul> </li> </ul> </li> <li>• <b>“ADR Entegre Atık Yönetimi Sözleşmesi – 2026-138 (02.01.2026)”</b> <ul style="list-style-type: none"> <li>○ Defines waste codes, pricing and operational obligations</li> <li>○ Confirms legal framework for hazardous waste transfer</li> </ul> </li> <li>• <b>“Tehlikeli Madde ve Tehlikeli Atık Zorunlu Mali Sorumluluk Sigortası”</b> <ul style="list-style-type: none"> <li>○ Policy No: <b>30944912</b></li> <li>○ Validity: <b>09.10.2025 – 09.10.2026</b></li> <li>○ Insurer: <b>Zurich Sigorta A.Ş.</b></li> </ul> </li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• MSDS documentation was available for all chemicals used</li> <li>• Chemical inventory and classification were defined</li> </ul>
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				<ul style="list-style-type: none"> <li>• Hazardous substances were clearly identified and tracked</li> </ul> <p>During the on-site audit, the following were verified:</p> <ul style="list-style-type: none"> <li>• <b>Chemical storage areas</b> were compliant with legal requirements</li> <li>• <b>Hazardous and non-hazardous waste storage areas</b> were properly segregated</li> <li>• <b>Spill prevention measures, secondary containment systems, and eye wash stations</b> were in place</li> <li>• Proper labeling and safety signage were observed</li> </ul> <p>It was confirmed through staff interviews (including <b>Housekeeping Manager</b>) that:</p> <ul style="list-style-type: none"> <li>• Personnel receive <b>regular training on chemical handling and safety</b></li> <li>• <b>Diversey-certified cleaning chemicals</b> are used</li> <li>• <b>Diversey training sessions</b> are conducted periodically</li> <li>• Department-based (especially housekeeping) training is implemented</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• The business actively reduces harmful chemical usage through: <ul style="list-style-type: none"> <li>○ <b>steam cleaning systems</b>, minimizing chemical dependency</li> <li>○ selection of controlled, standardized cleaning products</li> </ul> </li> </ul> <p>All hazardous waste is:</p> <ul style="list-style-type: none"> <li>• properly categorized using official waste codes</li> <li>• transferred via licensed carriers</li> <li>• recorded with full traceability (transport number, receiver, kg, date)</li> </ul> <p>No evidence of improper handling, storage, or disposal of hazardous substances was identified.</p>
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					<p>The business demonstrates <b>full legal compliance, controlled chemical management, and proactive reduction practices.</b></p>
<p>1- Has the business identified harmful substances it uses? Are MSDS (Material Safety Data Sheets) available?</p> <p>2- Does the business follow guidelines for the safe disposal of harmful substances without polluting the environment?</p> <p>3- Is there a defined procurement process to reduce the use of harmful substances? (For example, using organic-based products instead of chemical products, etc.) Are alternative products (environmentally friendly, organic, etc.) preferred?</p> <p>4- Is the storage of hazardous substances done in accordance with procedures?</p> <p>5- Have staff members been trained on the use of harmful substances?</p> <p>6- Are visitors informed about substances that could harm the environment?</p>					<ol style="list-style-type: none"> <li>1. It was verified that the business has identified all hazardous substances used and maintains MSDS documentation for these materials. Chemical inventory and classification are defined and controlled.</li> <li>2. The business follows legal and environmental guidelines for the disposal of hazardous substances. It was verified that hazardous waste is transferred to ADR Entegre Atık Yönetimi San. ve Tic. Ltd. Şti. using licensed transport (e.g., vehicle 34 KLM 256), supported by delivery records and tracking tables.</li> <li>3. A defined procurement and operational approach exists to reduce harmful substances. It was verified that standardized Diversey products are used, and chemical reduction practices such as steam cleaning systems are implemented.</li> <li>4. Hazardous substances are stored in accordance with procedures. On-site observations confirmed that chemical storage areas, hazardous and non-hazardous waste zones, labeling, spill prevention systems and safety equipment (including eye wash units) are compliant.</li> <li>5. Staff members have been trained in the use of hazardous substances. This was verified through interviews (Housekeeping Manager) and training records, including Diversey training and department-based training practices.</li> <li>6. Relevant safety information regarding hazardous substances is available through MSDS documentation and internal procedures, ensuring awareness and safe handling practices.</li> </ol>

<p><b>D2.6 Minimize Pollution</b></p> <p>The business has and implements practices to minimize pollution from noise, light, runoff, erosion, ozone-depleting substances, and air, water, and soil pollutants</p>	X			<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Environmental Risk Assessment / Environmental Impact Evaluation (Çevre Etki Değerlendirme &amp; Risk Analizi Dokümanı)</b> <ul style="list-style-type: none"> <li>○ Pollution sources identified, including:           <ul style="list-style-type: none"> <li>▪ wastewater discharge</li> <li>▪ solid and hazardous waste</li> <li>▪ chemical usage</li> <li>▪ air emissions (cleaning chemicals, energy use)</li> <li>▪ noise (operations &amp; logistics)</li> </ul> </li> </ul> </li> <li>• <b>Environmental Targets &amp; Monitoring Records</b> <ul style="list-style-type: none"> <li>○ Waste reduction targets</li> <li>○ Wastewater reduction targets (1% reduction target – annual basis)</li> <li>○ Performance tracking tables (waste, wastewater, resource use)</li> </ul> </li> <li>• <b>Waste Management Documentation (D2.4 evidence set)</b> <ul style="list-style-type: none"> <li>○ Licensed waste transfer (Alkanlar, ADR Entegre)</li> <li>○ Waste tracking records (kg, codes, dates)</li> <li>○ Sıfır Atık implementation</li> </ul> </li> <li>• <b>Wastewater Management Records (D2.3 evidence set)</b> <ul style="list-style-type: none"> <li>○ Discharge to <b>İstanbul Büyükşehir Belediyesi Atık Kabul Tesisi</b></li> <li>○ Regular discharge records (every 15 days)</li> </ul> </li> </ul>
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					<ul style="list-style-type: none"> <li>○ Quantified wastewater monitoring (annual total: 1.2 m<sup>3</sup>)</li> <li>● <b>Hazardous Substance Management (D2.5 evidence set)</b> <ul style="list-style-type: none"> <li>○ MSDS records</li> <li>○ Chemical control procedures</li> <li>○ Steam cleaning system reducing chemical emissions</li> </ul> </li> </ul> <p>During the on-site audit, the following were verified:</p> <ul style="list-style-type: none"> <li>● Pollution sources identified in documentation are <b>aligned with actual operations</b></li> <li>● Waste segregation, chemical storage and wastewater discharge practices are <b>effectively implemented</b></li> <li>● No uncontrolled discharge, leakage or environmental contamination risk was observed</li> </ul> <p>Additionally, it was confirmed that:</p> <ul style="list-style-type: none"> <li>● <b>Preventive measures are implemented at source</b>, including: <ul style="list-style-type: none"> <li>○ waste segregation and controlled disposal</li> <li>○ reduction of chemical usage (steam cleaning system)</li> <li>○ controlled wastewater discharge via municipal system</li> <li>○ use of energy-efficient systems (reducing indirect emissions)</li> </ul> </li> <li>● <b>Monitoring and measurement systems are in place</b>, including: <ul style="list-style-type: none"> <li>○ waste tracking (kg-based)</li> <li>○ wastewater monitoring and targets</li> <li>○ performance-based evaluation</li> </ul> </li> <li>● Staff awareness is ensured through: <ul style="list-style-type: none"> <li>○ training (chemicals, waste, environmental practices)</li> <li>○ operational procedures applied across departments</li> </ul> </li> </ul>
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					The business demonstrates a <b>risk-based environmental management approach</b> , where pollution sources are identified, controlled and monitored systematically.
<p>1- Has the business identified and defined potential sources of contamination?</p> <p>2- Has the business set targets related to identified potential sources of pollution? Is there a work and monitoring programme in place to achieve these targets?</p> <p>3- Has the business taken measures to reduce pollution at its source?</p> <p>4- Does the business inform its staff and guests to prevent pollution?</p>					<ol style="list-style-type: none"> <li>1. It was verified that the business has identified potential sources of pollution through its Environmental Risk Assessment and Environmental Impact Evaluation documents. Identified sources include wastewater, solid and hazardous waste, chemical usage, air emissions and operational noise.</li> <li>2. The business has established targets related to identified pollution sources and monitors performance. It was verified that wastewater reduction targets (1% annually), waste tracking and environmental monitoring records are maintained and evaluated regularly.</li> <li>3. The business has implemented measures to reduce pollution at source. It was verified that waste is segregated and transferred to licensed facilities, wastewater is discharged through municipal systems (İstanbul Büyükşehir Belediyesi), and chemical use is minimized through controlled products and steam cleaning systems.</li> <li>4. The business informs staff regarding pollution prevention practices through training and operational procedures. This was verified through staff interviews and observed implementation across departments.</li> </ol>
<b>D3 Conserving Biodiversity, Ecosystems and Landscapes</b>					

<p><b>D3.1 Biodiversity Conservation</b></p> <p>The business supports and contributes to the conservation of biological diversity through the appropriate management of its own property. Special attention is given to natural protected areas and areas of high biodiversity value. Any disturbance in natural ecosystems is minimized, rehabilitated, and contributes to compensatory contributions to conservation management</p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Environmental Risk Assessment / Environmental Impact Evaluation Documents</b> <ul style="list-style-type: none"> <li>○ Identification of environmental aspects and potential impacts on ecosystems</li> </ul> </li> <li>• <b>2025 Sustainability Report &amp; City Guide</b> <ul style="list-style-type: none"> <li>○ Includes information related to biodiversity awareness, local environment and sustainability practices</li> <li>○ Provides communication to guests regarding environmental and biodiversity-related topics</li> </ul> </li> <li>• <b>NGO Collaborations</b> <ul style="list-style-type: none"> <li>○ Partnerships with organizations such as <b>TEMA Foundation</b> and <b>ÇEKÜL Foundation</b></li> <li>○ Demonstrates contribution to environmental protection and biodiversity awareness</li> </ul> </li> <li>• <b>Landscape &amp; Plant Inventory (Bitki Tablosu)</b> <ul style="list-style-type: none"> <li>○ Includes plant species used within the property</li> <li>○ Confirms selection of <b>non-invasive and locally adaptable species</b></li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• Initial landscaping design was carried out by a <b>professional landscape architect</b></li> <li>• Ongoing maintenance is performed by a <b>dedicated gardener</b>, ensuring continuity of biodiversity-friendly practices</li> <li>• Plant selection and landscaping are controlled and maintained systematically</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• The business is located in an <b>urban setting (istanbul / Üsküdar)</b>, with no</li> </ul>
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					<p>direct proximity to protected natural areas</p> <ul style="list-style-type: none"> <li>• No direct negative impact on biodiversity was observed</li> </ul> <p>However, it was confirmed that:</p> <ul style="list-style-type: none"> <li>• Indirect impacts on biodiversity are effectively controlled through: <ul style="list-style-type: none"> <li>○ waste management</li> <li>○ wastewater management</li> <li>○ chemical management</li> <li>○ pollution prevention practices</li> </ul> </li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• Biodiversity awareness is supported through: <ul style="list-style-type: none"> <li>○ sustainability reporting (2025 Sustainability Report)</li> <li>○ guest and stakeholder information materials (City Guide)</li> </ul> </li> <li>• Contributions to biodiversity conservation are demonstrated through: <ul style="list-style-type: none"> <li>○ NGO collaborations (TEMA, ÇEKÜL)</li> <li>○ responsible landscaping practices</li> </ul> </li> </ul> <p>The business demonstrates a <b>structured and proactive approach to biodiversity conservation</b>, combining:</p> <ul style="list-style-type: none"> <li>• impact minimization</li> <li>• awareness creation</li> <li>• responsible landscaping</li> <li>• stakeholder collaboration</li> </ul> <p>No evidence of negative impact on biodiversity, protected areas or ecosystems was identified.</p>
<p>1- Does the business follow and implement national or international guidelines related to natural protected areas and areas of high biological diversity value?</p> <p>2- Has the business taken necessary measures to preserve and sustain biological diversity in its region? Does it provide financial or in-kind contributions if project support is unavailable?</p>					<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Environmental Risk Assessment / Environmental Impact Evaluation Documents</b></li> </ul>

<p>3- Does the business provide information to guests and staff about the preservation of biological diversity in its region?</p> <p>4- Are there collaborative efforts with local NGOs and the local community to preserve biological diversity?</p>					<ul style="list-style-type: none"> <li>○ Identification of environmental aspects and potential impacts on ecosystems</li> <li>● <b>2025 Sustainability Report &amp; City Guide</b> <ul style="list-style-type: none"> <li>○ Includes information related to biodiversity awareness, local environment and sustainability practices</li> <li>○ Provides communication to guests regarding environmental and biodiversity-related topics</li> </ul> </li> <li>● <b>NGO Collaborations</b> <ul style="list-style-type: none"> <li>○ Partnerships with organizations such as <b>TEMA Foundation</b> and <b>ÇEKÜL Foundation</b></li> <li>○ Demonstrates contribution to environmental protection and biodiversity awareness</li> </ul> </li> <li>● <b>Landscape &amp; Plant Inventory (Bitki Tablosu)</b> <ul style="list-style-type: none"> <li>○ Includes plant species used within the property</li> <li>○ Confirms selection of <b>non-invasive and locally adaptable species</b></li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>● Initial landscaping design was carried out by a <b>professional landscape architect</b></li> <li>● Ongoing maintenance is performed by a <b>dedicated gardener</b>, ensuring continuity of biodiversity-friendly practices</li> <li>● Plant selection and landscaping are controlled and maintained systematically</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>● The business is located in an <b>urban setting (istanbul / Üsküdar)</b>, with no direct proximity to protected natural areas</li> <li>● No direct negative impact on biodiversity was observed</li> </ul> <p>However, it was confirmed that:</p>
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					<ul style="list-style-type: none"> <li>• Indirect impacts on biodiversity are effectively controlled through: <ul style="list-style-type: none"> <li>○ waste management</li> <li>○ wastewater management</li> <li>○ chemical management</li> <li>○ pollution prevention practices</li> </ul> </li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• Biodiversity awareness is supported through: <ul style="list-style-type: none"> <li>○ sustainability reporting (2025 Sustainability Report)</li> <li>○ guest information materials (City Guide)</li> </ul> </li> <li>• Contributions to biodiversity conservation are demonstrated through: <ul style="list-style-type: none"> <li>○ NGO collaborations (TEMA, ÇEKÜL)</li> <li>○ responsible landscaping practices</li> </ul> </li> </ul> <p>The business demonstrates a <b>structured and proactive approach to biodiversity conservation</b>, combining:</p> <ul style="list-style-type: none"> <li>• impact minimization</li> <li>• awareness creation</li> <li>• responsible landscaping</li> <li>• stakeholder collaboration</li> </ul> <p>No evidence of negative impact on biodiversity, protected areas or ecosystems was identified.</p>
<p><b>D3.2 Invasive Species</b></p> <p>The business takes measures to prevent the emergence of invasive species. Native species are used for landscaping and restoration, especially in natural areas where possible</p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Plant Inventory List (Bitki Tablosu)</b> <ul style="list-style-type: none"> <li>○ Includes species names, characteristics and classification</li> <li>○ Confirms that selected plants are <b>non-invasive and adaptable to local conditions</b></li> <li>○ No invasive or high-risk species identified</li> </ul> </li> </ul>

					<ul style="list-style-type: none"> <li>• <b>Environmental Risk Assessment / Environmental Impact Evaluation Documents</b> <ul style="list-style-type: none"> <li>○ Includes evaluation of environmental risks, including ecosystem-related impacts</li> </ul> </li> <li>• <b>Landscape Planning and Management Approach</b> <ul style="list-style-type: none"> <li>○ Initial landscape design carried out by a <b>professional landscape architect</b></li> <li>○ Ongoing maintenance conducted by a <b>dedicated gardener</b></li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• The business actively monitors invasive species risks through internationally recognized databases, including: <ul style="list-style-type: none"> <li>○ <b>IUCN (International Union for Conservation of Nature)</b></li> <li>○ <b>CITES (Convention on International Trade in Endangered Species)</b></li> <li>○ <b>Noah's Ark Biodiversity Database (<a href="http://www.nuhungemisi.gov.tr">www.nuhungemisi.gov.tr</a>)</b></li> </ul> </li> <li>• These sources are used as reference points in plant selection and environmental awareness</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• The business is located in an <b>urban setting (İstanbul / Üsküdar)</b></li> <li>• Landscaping practices are controlled and maintained within the property boundaries</li> <li>• No introduction or presence of invasive species was observed</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• Plant selection is carried out based on: <ul style="list-style-type: none"> <li>○ adaptability to local climate</li> <li>○ non-invasive characteristics</li> <li>○ sustainability considerations</li> </ul> </li> </ul>
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				<ul style="list-style-type: none"> <li>Preventive approach is implemented through:             <ul style="list-style-type: none"> <li>controlled landscaping design</li> <li>ongoing monitoring</li> <li>use of reliable biodiversity databases</li> </ul> </li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>Staff involved in landscaping and maintenance are aware of plant selection and maintenance practices</li> <li>Environmental awareness is supported through operational practices and monitoring</li> </ul> <p>The business demonstrates a <b>proactive and preventive approach to invasive species management</b>, supported by:</p> <ul style="list-style-type: none"> <li>documented plant inventory</li> <li>professional landscape planning</li> <li>international biodiversity reference systems</li> </ul> <p>No evidence of invasive species introduction or risk was identified.</p>
<p>1- Has the business created a list of endemic species found in its region?</p> <p>2- Has the business identified and implemented activities to prevent the emergence of invasive species?</p> <p>3- Does the business implement a programme that considers the local landscape of its region?</p> <p>4- Are staff members informed about measures taken against invasive species and for natural landscapes?</p>				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>Plant Inventory List (Bitki Tablosu)</b> <ul style="list-style-type: none"> <li>Includes species names, characteristics and classification</li> <li>Confirms that selected plants are <b>non-invasive and adaptable to local conditions</b></li> <li>No invasive or high-risk species identified</li> </ul> </li> <li><b>Environmental Risk Assessment / Environmental Impact Evaluation Documents</b> <ul style="list-style-type: none"> <li>Includes evaluation of environmental risks, including ecosystem-related impacts</li> </ul> </li> </ul>

					<ul style="list-style-type: none"> <li>• <b>Landscape Planning and Management Approach</b> <ul style="list-style-type: none"> <li>○ Initial landscape design carried out by a <b>professional landscape architect</b></li> <li>○ Ongoing maintenance conducted by a <b>dedicated gardener</b></li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• The business actively monitors invasive species risks through internationally recognized databases, including: <ul style="list-style-type: none"> <li>○ <b>IUCN (International Union for Conservation of Nature)</b></li> <li>○ <b>CITES (Convention on International Trade in Endangered Species)</b></li> <li>○ <b>Noah's Ark Biodiversity Database (<a href="http://www.nuhungemisi.gov.tr">www.nuhungemisi.gov.tr</a>)</b></li> </ul> </li> <li>• These sources are used as reference points in plant selection and environmental awareness</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• The business is located in an <b>urban setting (Istanbul / Üsküdar)</b></li> <li>• Landscaping practices are controlled and maintained within the property boundaries</li> <li>• No introduction or presence of invasive species was observed</li> </ul> <p>It was confirmed that:</p> <ul style="list-style-type: none"> <li>• Plant selection is carried out based on: <ul style="list-style-type: none"> <li>○ adaptability to local climate</li> <li>○ non-invasive characteristics</li> <li>○ sustainability considerations</li> </ul> </li> <li>• Preventive approach is implemented through: <ul style="list-style-type: none"> <li>○ controlled landscaping design</li> <li>○ ongoing monitoring</li> <li>○ use of reliable biodiversity databases</li> </ul> </li> </ul>
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					<p>Furthermore:</p> <ul style="list-style-type: none"> <li>• Staff involved in landscaping and maintenance are aware of plant selection and maintenance practices</li> <li>• Environmental awareness is supported through operational practices and monitoring</li> </ul> <p>The business demonstrates a <b>proactive and preventive approach to invasive species management</b>, supported by:</p> <ul style="list-style-type: none"> <li>• documented plant inventory</li> <li>• professional landscape planning</li> <li>• international biodiversity reference systems</li> </ul>
<p><b>D3.3 Visits to Natural Sites</b></p> <p><b>The business follows appropriate guidelines for the management and promotion of visits to natural areas to minimize negative impacts and maximize visitor satisfaction</b></p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>“Sumahan Turlar” &amp; “Tours” Documents</b> <ul style="list-style-type: none"> <li>○ Includes organized tour programs such as:           <ul style="list-style-type: none"> <li>▪ historical and cultural city tours (Hippodrome, Hagia Sophia, Grand Bazaar)</li> <li>▪ Bosphorus tours (private yacht experiences)</li> </ul> </li> <li>○ Tour structures, timing, and participant numbers are defined</li> </ul> </li> <li>• <b>“İstanbul City Guide”</b> <ul style="list-style-type: none"> <li>○ Provided to guests and shared with all relevant stakeholders</li> <li>○ Includes guidance on visiting cultural and natural sites</li> <li>○ Contains information to support responsible visitor behavior and awareness</li> </ul> </li> <li>• <b>“Risk Analizi Tablosu FO 2026”</b></li> </ul>

					<ul style="list-style-type: none"> <li>○ Includes identification of potential risks related to guest activities and external visits</li> <li>○ Covers environmental and operational risks</li> <li>● <b>“Endemik Bitkiler &amp; Sürdürülebilirlik Eğitim Dokümanı”</b> <ul style="list-style-type: none"> <li>○ Includes information on local biodiversity, habitats and conservation</li> <li>○ Used for awareness and training purposes</li> </ul> </li> <li>● <b>Guest Information Materials (Oda içi bilgilendirme)</b> <ul style="list-style-type: none"> <li>○ Provides information to guests regarding sustainability practices and environmental awareness</li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>● Tours are <b>planned, controlled and structured</b>, with defined participant numbers</li> <li>● No mass tourism or uncontrolled high-capacity visits are organized</li> <li>● Activities are primarily <b>small-scale and controlled experiences</b></li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>● Guests are informed about responsible behavior through: <ul style="list-style-type: none"> <li>○ <b>İstanbul City Guide</b></li> <li>○ in-room information materials</li> <li>○ tour content explanations</li> </ul> </li> <li>● Natural and cultural site visits are designed to: <ul style="list-style-type: none"> <li>○ minimize environmental impact</li> <li>○ ensure visitor satisfaction</li> </ul> </li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>● Potential risks associated with tours and visits are identified through risk analysis documents</li> <li>● No negative impact on natural areas or ecosystems was observed</li> </ul>
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					<p>The business demonstrates a <b>controlled and awareness-based approach to visits to natural and cultural sites</b>, supported by:</p> <ul style="list-style-type: none"> <li>• structured tour planning</li> <li>• risk-based evaluation</li> <li>• comprehensive guest information (City Guide)</li> </ul>
<p>1- Are there guidelines for tourist visits to natural areas?</p> <p>2- Are guests provided with information about visits to natural areas?</p> <p>3- Is the visitor capacity for visits to natural areas calculated based on the facility's capacity? What is the measurement method?</p> <p>4- Have potential issues and risks associated with visits to natural areas been identified? Are there joint assessments with local communities at this stage?</p>					<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>“Sumahan Turlar” &amp; “Tours” Documents</b> <ul style="list-style-type: none"> <li>○ Includes organized tour programs such as:           <ul style="list-style-type: none"> <li>▪ historical and cultural city tours (Hippodrome, Hagia Sophia, Grand Bazaar)</li> <li>▪ Bosphorus tours (private yacht experiences)</li> </ul> </li> <li>○ Tour structures, timing, and participant numbers are defined</li> </ul> </li> <li>• <b>“İstanbul City Guide”</b> <ul style="list-style-type: none"> <li>○ Provided to guests and shared with all relevant stakeholders</li> <li>○ Includes guidance on visiting cultural and natural sites</li> <li>○ Contains information to support responsible visitor behavior and awareness</li> </ul> </li> <li>• <b>“Risk Analizi Tablosu FO 2026”</b> <ul style="list-style-type: none"> <li>○ Includes identification of potential risks related to guest activities and external visits</li> <li>○ Covers environmental and operational risks</li> </ul> </li> <li>• <b>“Endemik Bitkiler &amp; Sürdürülebilirlik Eğitim Dokümanı”</b></li> </ul>

					<ul style="list-style-type: none"> <li>○ Includes information on local biodiversity, habitats and conservation</li> <li>○ Used for awareness and training purposes</li> <li>● <b>Guest Information Materials (Oda içi bilgilendirme)</b> <ul style="list-style-type: none"> <li>○ Provides information to guests regarding sustainability practices and environmental awareness</li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>● Tours are <b>planned, controlled and structured</b>, with defined participant numbers</li> <li>● No mass tourism or uncontrolled high-capacity visits are organized</li> <li>● Activities are primarily <b>small-scale and controlled experiences</b></li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>● Guests are informed about responsible behavior through: <ul style="list-style-type: none"> <li>○ <b>İstanbul City Guide</b></li> <li>○ in-room information materials</li> <li>○ tour content explanations</li> </ul> </li> <li>● Natural and cultural site visits are designed to: <ul style="list-style-type: none"> <li>○ minimize environmental impact</li> <li>○ ensure visitor satisfaction</li> </ul> </li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>● Potential risks associated with tours and visits are identified through risk analysis documents</li> <li>● No negative impact on natural areas or ecosystems was observed</li> </ul> <p>The business demonstrates a <b>controlled and awareness-based approach to visits to natural and cultural sites</b>, supported by:</p> <ul style="list-style-type: none"> <li>● structured tour planning</li> <li>● risk-based evaluation</li> </ul>
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					<ul style="list-style-type: none"> <li>comprehensive guest information (City Guide)</li> </ul>
<p><b>D3.4 Wildlife Interactions</b></p> <p>Interactions with free-roaming wildlife are managed responsibly with non-disruptive practices, taking cumulative impacts into account to prevent adverse effects on the vitality and behavior of relevant animals and wildlife populations</p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>Istanbul City Guide</b> <ul style="list-style-type: none"> <li>Shared with guests and relevant stakeholders</li> <li>Includes information on responsible behavior during visits to natural and cultural areas</li> <li>Provides guidance supporting non-disturbance of natural environments</li> </ul> </li> <li><b>Environmental Risk Assessment / Risk Analysis Documents (FO 2026)</b> <ul style="list-style-type: none"> <li>Includes identification of environmental risks related to guest activities and external visits</li> <li>Covers potential indirect impacts on natural ecosystems</li> </ul> </li> <li><b>Tour Planning Documents (Sumahan Turlar / Tours)</b> <ul style="list-style-type: none"> <li>Demonstrates controlled and structured guest activities</li> <li>No wildlife-focused or interaction-based activities identified</li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>The business does <b>not organize or promote any activities involving direct interaction with wildlife</b></li> <li>No feeding, handling, or disturbance of wildlife is encouraged or permitted</li> </ul> <p>Additionally, it was confirmed through an interview with the <b>Rooms Manager (Ilgaz Şen)</b> that:</p>

					<ul style="list-style-type: none"> <li>• The business adopts a <b>non-intervention approach</b> towards wildlife</li> <li>• Employees, guests and stakeholders are <b>not directed toward any activities that may disturb wildlife</b></li> <li>• Awareness regarding wildlife protection and hunting seasons is present</li> <li>• It is clearly communicated that <b>natural habitats should not be disturbed and wildlife should not be interfered with</b></li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>• Guests are informed through the <b>Istanbul City Guide</b> about responsible behavior in natural environments</li> <li>• The business operates in an <b>urban context</b>, with no direct exposure to sensitive wildlife habitats</li> </ul> <p>The business demonstrates a <b>preventive and awareness-based approach to wildlife protection</b>, primarily through:</p> <ul style="list-style-type: none"> <li>• avoiding direct interaction</li> <li>• promoting responsible visitor behavior</li> <li>• ensuring staff awareness</li> </ul> <p>No evidence of disturbance, exploitation or negative impact on wildlife was identified.</p>
<p>1- Has the business defined activities related to wildlife interactions, including wildlife monitoring?</p> <p>2- Does the business comply with national and international legislation and regulations related to wildlife interactions?</p> <p>3- Have necessary precautions been taken regarding direct interactions with wildlife and feeding of animals? (For example, preventing the feeding of invasive species or feeding prohibited wildlife nationally.)</p> <p>4- Are visitors informed about wildlife interactions?</p> <p>5- Has work been done to prevent disturbance to wildlife? (For example, establishing necessary guidelines for visits to RAMSAR sites.)</p> <p>6- Does the business take measures to minimize negative impacts on wildlife from its activities?</p>					<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Istanbul City Guide</b> <ul style="list-style-type: none"> <li>○ Shared with guests and relevant stakeholders</li> <li>○ Includes information on responsible behavior during visits to natural and cultural areas</li> <li>○ Provides guidance supporting non-disturbance of natural environments</li> </ul> </li> <li>• <b>Environmental Risk Assessment / Risk Analysis Documents (FO 2026)</b></li> </ul>

					<ul style="list-style-type: none"> <li>○ Includes identification of environmental risks related to guest activities and external visits</li> <li>○ Covers potential indirect impacts on natural ecosystems</li> <li>● <b>Tour Planning Documents (Sumahan Turlar / Tours)</b> <ul style="list-style-type: none"> <li>○ Demonstrates controlled and structured guest activities</li> <li>○ No wildlife-focused or interaction-based activities identified</li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>● The business does <b>not organize or promote any activities involving direct interaction with wildlife</b></li> <li>● No feeding, handling, or disturbance of wildlife is encouraged or permitted</li> </ul> <p>Additionally, it was confirmed through an interview with the <b>Rooms Manager (Ilgaz Şen)</b> that:</p> <ul style="list-style-type: none"> <li>● The business adopts a <b>non-intervention approach</b> towards wildlife</li> <li>● Employees, guests and stakeholders are <b>not directed toward any activities that may disturb wildlife</b></li> <li>● Awareness regarding wildlife protection and hunting seasons is present</li> <li>● It is clearly communicated that <b>natural habitats should not be disturbed and wildlife should not be interfered with</b></li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>● Guests are informed through the <b>Istanbul City Guide</b> about responsible behavior in natural environments</li> <li>● The business operates in an <b>urban context</b>, with no direct exposure to sensitive wildlife habitats</li> </ul> <p>The business demonstrates a <b>preventive and awareness-based approach to wildlife protection</b>, primarily through:</p> <ul style="list-style-type: none"> <li>● avoiding direct interaction</li> </ul>
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					<ul style="list-style-type: none"> <li>• promoting responsible visitor behavior</li> <li>• ensuring staff awareness</li> </ul> <p>No evidence of disturbance, exploitation or negative impact on wildlife was identified.</p>
<p><b>D3.5 Animal Welfare</b></p> <p>No wild animal species are acquired, bred, or kept in captivity except by authorized and suitably equipped individuals, and except as regulated activities compliant with national and international legislation. Housing, care, and use of all wild and domestic animals meet the highest standards of animal welfare</p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li>• <b>Istanbul City Guide</b> <ul style="list-style-type: none"> <li>○ Shared with guests and all relevant stakeholders</li> <li>○ Includes guidance on responsible behavior towards the environment and local context</li> <li>○ Supports awareness regarding ethical practices, including respect for local ecosystems and animals</li> </ul> </li> <li>• <b>Environmental Risk Assessment / Risk Analysis Documents (FO 2026)</b> <ul style="list-style-type: none"> <li>○ Includes environmental considerations related to operations</li> <li>○ No risks identified regarding captive wildlife or animal exploitation</li> </ul> </li> </ul> <p>During the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• The business does <b>not keep, breed or display any wild animals in captivity</b></li> <li>• No facilities or activities related to captive wildlife are present</li> </ul> <p>Additionally, based on staff interviews and on-site observations:</p> <ul style="list-style-type: none"> <li>• It was confirmed that <b>personnel demonstrate awareness and sensitivity towards animal welfare</b></li> <li>• Employees have <b>adopted and care for stray cats</b>, supporting local animal welfare in a voluntary and ethical manner</li> </ul>



					<ul style="list-style-type: none"> <li>It was verified that <b>leftover food is provided to stray animals</b>, contributing to local welfare practices</li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>No evidence of animal exploitation, inappropriate housing, or welfare risks was identified</li> <li>The business operates in line with <b>animal welfare principles and ethical practices</b></li> </ul> <p>The business demonstrates a <b>compliant and ethically responsible approach to animal welfare</b>, supported by:</p> <ul style="list-style-type: none"> <li>absence of captive wildlife</li> <li>staff awareness</li> <li>positive contributions to local animal welfare</li> </ul>
<p>1- Does the business comply with all legislation and regulations concerning captive wildlife?</p> <p>2- Are there guidelines in place regarding captive wild animals?</p> <p>3- If there are captive wild animals, are the personnel responsible experienced and licensed?</p> <p>4- Does the business provide housing and feeding facilities for captive wild animals in its vicinity? Do these facilities meet animal welfare standards?</p> <p>5- Is there regular monitoring by experts of captive wildlife, with records kept? (For example, records of medications, changes in soil/water, etc.)</p>					<ol style="list-style-type: none"> <li>It was verified that the business complies with legislation concerning captive wildlife, as no captive wildlife is present and no related activities are conducted.</li> <li>No guidelines are required for captive wildlife, as the business does not keep or interact with captive wild animals.</li> <li>Not applicable. No captive wild animals are present.</li> <li>Not applicable. No housing or feeding facilities for captive wildlife exist within the business.</li> <li>Not applicable. No monitoring of captive wildlife is required, as no such animals are present.</li> </ol>
<p><b>D3.6 Wildlife Harvesting and Trade</b></p> <p><b>Wildlife species are not hunted, collected, consumed, exhibited, sold, or traded except as part of a regulated activity that ensures their sustainable use and compliance with national and international legislation</b></p>	X				<p>Based on the desk review conducted using sampling methodology, the following documented evidence was reviewed:</p> <ul style="list-style-type: none"> <li><b>Istanbul City Guide</b> <ul style="list-style-type: none"> <li>Shared with guests and all relevant stakeholders</li> <li>Includes guidance promoting responsible tourism behavior</li> </ul> </li> </ul>

					<ul style="list-style-type: none"> <li>○ Provides awareness regarding protection of natural and cultural assets</li> <li>● <b>Environmental Risk Assessment / Risk Analysis Documents (FO 2026)</b> <ul style="list-style-type: none"> <li>○ Includes environmental risks related to operations and external activities</li> <li>○ No risks identified regarding wildlife harvesting or trade</li> </ul> </li> <li>● <b>Tour Planning Documents (Sumahan Turlar / Tours)</b> <ul style="list-style-type: none"> <li>○ Demonstrates that activities are limited to cultural and controlled tourism experiences</li> <li>○ No wildlife-related trade, hunting or consumption activities identified</li> </ul> </li> </ul> <p>Additionally, it was confirmed that:</p> <ul style="list-style-type: none"> <li>● The business <b>monitors relevant legal frameworks</b>, including <b>hunting zone (avlak) maps</b>, to ensure awareness of regulated areas and activities</li> <li>● No activities related to wildlife harvesting, hunting, collection, sale or trade are conducted</li> </ul> <p>During the on-site audit, based on the interview conducted with the <b>Rooms Manager (Ilgaz Şen)</b>, it was verified that:</p> <ul style="list-style-type: none"> <li>● The business demonstrates a <b>high level of awareness regarding wildlife protection and hunting regulations</b></li> <li>● Employees, guests and stakeholders are <b>not directed towards any activities involving wildlife consumption, trade or hunting</b></li> <li>● It is clearly communicated that <b>wildlife should be protected and not exploited</b></li> </ul> <p>Furthermore:</p> <ul style="list-style-type: none"> <li>● Guests are informed through the <b>İstanbul City Guide</b> to behave responsibly and</li> </ul>
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					<p>avoid activities that may harm natural ecosystems or wildlife</p> <ul style="list-style-type: none"> <li>No evidence of illegal or inappropriate wildlife-related activities was identified</li> </ul> <p>The business demonstrates a <b>preventive, compliant and awareness-based approach</b> to wildlife protection, supported by:</p> <ul style="list-style-type: none"> <li>absence of wildlife-related activities</li> <li>monitoring of legal frameworks (including avlak maps)</li> <li>staff awareness and responsible communication</li> </ul>
<p>1- Is the business complying with legal obligations related to wildlife and its trade?</p> <p>2- Does the business have a policy regarding wildlife?</p> <p>3- Has the business identified endangered wildlife species in its region?</p> <p>4- Does the business inform visitors to refrain from purchasing illegal products/souvenirs derived from endangered wildlife species?</p> <p>5- Does the business have guidelines if it operates in a region where hunting is permitted?</p> <p>6- Are legal obligations fulfilled in regions where hunting is lawful?</p>					<ol style="list-style-type: none"> <li>It was verified that the business complies with legal obligations related to wildlife and its trade. No activities related to wildlife harvesting, hunting or trade are conducted.</li> <li>The business does not have a standalone policy specific to wildlife trade; however, environmental responsibility principles and awareness practices are implemented.</li> <li>No formal identification of endangered wildlife species specific to operations was evidenced; however, no interaction with wildlife or related activities is conducted.</li> <li>Visitors are informed through the Istanbul City Guide and general awareness practices to avoid harmful or illegal activities, including purchasing products derived from wildlife.</li> <li>It was verified that the business monitors hunting regulations, including avlak maps, and ensures no involvement in hunting-related activities.</li> <li>Not applicable. The business does not operate in hunting activities; however, compliance with legal frameworks is maintained through awareness and monitoring.</li> </ol>



<p><b>EXAMINATION OF LOGO USAGE:</b></p> <p><b>(In accordance with TL.03 Logo Usage Instructions and ISO 17065:2012 clause 4.1.3)</b></p>		X		<p>Based on the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• The mandatory <b>logo signage application required under the TR-I Program (GSTC Standard and GSTC Recognized Standards)</b> could <b>not be identified on-site</b></li> <li>• No visual evidence was available demonstrating the use of the certification logo in accordance with programme requirements</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• This requirement is defined as <b>mandatory within the TR-I Programme framework</b></li> <li>• Absence of the required logo/table signage indicates <b>non-compliance with logo usage requirements</b></li> </ul> <p>No sufficient evidence was provided to demonstrate compliance with:</p> <ul style="list-style-type: none"> <li>• <b>TL.03 Logo Usage Instructions</b></li> <li>• <b>ISO/IEC 17065:2012 clause 4.1.3 (Use of Certificates and Marks of Conformity)</b></li> </ul> <p>Therefore: The business <b>does not fully comply with the logo usage requirements</b> defined under the applicable certification programme.</p>
<p>1- Is the business using the RoyalCert logo appropriately?</p> <p>2- Is the business using the GSTC logo correctly?</p> <p>3- Examination of references and public claims regarding the use of GSTC certification names, registered trademarks, and logos.</p>				<p>Based on the on-site audit, it was verified that:</p> <ul style="list-style-type: none"> <li>• The mandatory <b>logo signage application required under the TR-I Programme (GSTC Standard and GSTC Recognized Standards)</b> could <b>not be identified on-site</b></li> <li>• No visual evidence was available demonstrating the use of the certification logo in accordance with programme requirements</li> </ul> <p>Additionally:</p> <ul style="list-style-type: none"> <li>• This requirement is defined as <b>mandatory within the TR-I Programme framework</b></li> <li>• Absence of the required logo/table signage indicates <b>non-compliance with logo usage requirements</b></li> </ul>



					No sufficient evidence was provided to demonstrate compliance with: <ul style="list-style-type: none"><li>• <b>TL.03 Logo Usage Instructions</b></li><li>• <b>ISO/IEC 17065:2012 clause 4.1.3 (Use of Certificates and Marks of Conformity)</b></li></ul> Therefore: The business <b>does not fully comply with the logo usage requirements</b> defined under the applicable certification programme.
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(\* ) Relevant closes shall be audited in accordance with enclosed "GSTC Requirements for Hotel's Performance against Eight GSTC Criteria" document.

**Team Leader**

**Name/Surname: ECEM EREN**

**Signature:**

**Date: 17.03.2026**

**Attachments:**

1. Non-Conformity Nofity Report (FR.37)
2. Opening-Closing Meeting Minute Form (FR 45)



ROYALCERT BELGELENDİRME  
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**RoyalCert Certification and Inspection Services Inc.**  
**GSTC CERTIFICATION AUDIT REPORT - HOTEL/ACCOMMODATION SERVICES**

**THE INFORMATION OF CLIENT**

<b>Name of Business</b>	VAKKO HOTEL SUMAHAN BOSPHORUS						
<b>Address of Business</b>	Çengelköy Mahallesi, Kuleli Caddesi No:43, Üsküdar, İstanbul, Türkiye						
<b>Audit Objective</b>	Determining the compliance of activities and processes with the Sustainable Management System and GSTC Standard and the effectiveness of the system						
<b>Scope of Audit</b>	Hotel and Accommodation Services						
<b>Audit Standard</b>	GSTC Standard - Hotel and Accommodation Services						
<b>Full Name of Management Representative Name</b>	SELÇUK OKUR						
<b>Number of Rooms</b>	12	<b>Number of Beds</b>	12	<b>Number of Effective Employees</b>	80		
<b>Type of Audit</b>	Recertification Audit			<b>Audit Date</b>	10.03.2026	<b>Audit Duration (Labor/day)</b>	1.3 L/D ((1 L/D for On-Site Audit Duration + 0,30 L/D for Desk Review Duration (off site))
<b>Full Name of Team Leader</b>	ECEM EREN			<b>Full Name of Technical Expert</b>	-		
<b>Full Name of Auditor(s)</b>	-			<b>Full Name of Candidate Auditor</b>	-		
				<b>Full Name of Observer</b>	MUSTAFA SÖĞÜT – DR. MIHEE KANG – JOONSIK SON (Observer - GSTC Assessors) DERYA YILDIZ (Interpreter for assessors)		
<b>Audited Sites</b>	Çengelköy Mahallesi, Kuleli Caddesi No:43, Üsküdar, İstanbul, Türkiye						
<b>Head Offices</b>							
<b>Branch / Project etc.</b>							



<b>Temporary Field</b>		<b>Virtual Field</b>	
<b>Risk/Complexity Level</b>	<b>Extremely Low / <input type="checkbox"/></b>	<b>Low / <input type="checkbox"/></b>	<b>High / X <input type="checkbox"/></b>

### Audit Summary

Vakko Hotel Sumahan Bosphorus is located in Üsküdar, Istanbul, with a total of 12 rooms, 12 beds, and 80 effective employees. The GSTC Recertification Audit was conducted on 10.03.2026 in accordance with the GSTC Standard for Hotels & Accommodations and RoyalCert audit procedures.

The audit commenced with an opening meeting during which the scope, objectives, methodology, and audit plan were confirmed with the business management. The on-site audit was conducted by one (1) Lead Auditor, supported by one (1) interpreter and three (3) observers. The assessment included document review, on-site inspections of operational and technical areas, staff interviews, and sampling of records to evaluate the implementation and effectiveness of the Sustainable Management System.

As a result of the audit, a total of six (6) nonconformities were identified, consisting of three (3) Major and three (3) Minor nonconformities. In addition, two (2) Observations / Opportunities for Improvement (OFIs) were identified. Findings were recorded under criteria A2, B3, B6, C4, D1.3, and D1.4, while OFIs were identified under criteria B4 and D1.2. All findings were formally documented and communicated to the business in accordance with RoyalCert procedures.

The audit confirmed that the business has established the key elements of a sustainability management system and maintains effective implementation across several operational areas. In particular, systematic practices were observed in resource consumption monitoring, sustainable procurement, chemical management, waste management, and biodiversity awareness. However, improvements are required in terms of full legal compliance and performance monitoring effectiveness. The identified Major nonconformities indicate critical gaps that must be addressed to ensure full and consistent compliance with the GSTC Standard.

At the closing meeting, audit findings and the corrective action process were clearly explained to the business management, and timelines for the submission and verification of corrective actions were defined. The audit was concluded by emphasizing that effective closure of nonconformities will strengthen system performance and support continued compliance in the next audit cycle.



## EVALUATION

### 1. EXAMINATION OF USAGE OF LOGO

#### TL03 Usage of Logo Instruction and GSTC Licensing Agreement)

- 1- Does the business use the RoyalCert logo appropriately?  
**No inappropriate or misleading use of the RoyalCert logo was identified. The previously identified nonconformity has been closed, and current usage is considered compliant.**
- 2- Does the business use the GSTC logo correctly?  
**The previously identified nonconformity regarding the required TR-I/GSTC logo and signage application has been addressed. The submitted closure evidence confirms that the current implementation is compliant with program requirements.**
- 3- Examination of references and third-party claims regarding the use of the GSTC certification program name, registered trademarks, and logos.  
**No misleading or unauthorized claims regarding GSTC certification, trademarks, or logos were identified. The required logo/signage application has been implemented and verified as compliant following closure of the nonconformity.**

### 2. STRONG AREAS



The business demonstrates a well-structured and effectively implemented sustainability management system supported by measurable targets, monitoring mechanisms, and verified on-site practices.

Strong performance was observed in environmental management, including systematic monitoring of energy and water consumption, controlled chemical use supported by MSDS documentation, proper storage conditions, and hazardous waste management in compliance with licensed disposal requirements. The use of alternative practices such as steam cleaning systems reflects a proactive approach to reducing chemical usage and minimizing environmental impact.

It was observed that staff development and awareness practices are implemented across all departments and are integrated into the Sustainability Management System (SMS). Training and development activities are tailored to departmental operational needs and cover sustainability, environmental management, resource efficiency, and integration into daily operations. Interviews conducted during the on-site audit confirmed a high level of awareness and understanding of sustainability practices among personnel from different departments.

In terms of social responsibility and stakeholder engagement, projects and collaborations with NGOs such as Contemporary Istanbul, Türk Sanat, Sanatkar Mutfak, TEMA, and ÇEKÜL were verified. It was observed that sustainability awareness is actively communicated to guests and stakeholders through tools such as the Vakko Sumahan Sustainability Report (2025) and the Istanbul City Guide. These materials provide comprehensive information and create a positive impact not only on environmental protection and biodiversity but also on the preservation of cultural heritage, historical values, and responsible tourism practices.

Additionally, biodiversity considerations are integrated into operations through landscaping practices initially designed by a landscape architect and maintained through regular upkeep, and staff awareness regarding the protection of natural ecosystems and non-intervention in wildlife was verified during the on-site audit.

### 3. AREAS TO BE IMPROVED

Although the business demonstrates an overall strong sustainability performance, opportunities for further improvement were identified in specific areas.

Under criterion B4, strengthening the documentation and systematic tracking of local entrepreneur engagement would enhance transparency and performance monitoring. As this was identified as an Observation (OFI) during this audit, it is recommended to be further reviewed in the next audit.

Under criterion D1.2, while single-use plastics are generally minimized, observations in certain back-of-house areas indicate that further reduction of single-use plastic bags is possible and would support continuous improvement in sustainable purchasing practices. As this was identified as an Observation (OFI) during this audit, it is recommended to be further reviewed in the next audit.

### 4. ANY DEVIATION IN THE AUDIT PLAN AND REASONS (IF CONFORM)



Due to unforeseen circumstances on the on-site audit day, including a technical issue and heavy Istanbul traffic, the audit started later than planned. Accordingly, the audit schedule was revised during the audit with the mutual agreement of the client, and the lunch break duration was reduced to ensure completion of the audit activities as planned.

**5. IMPLEMENTATION OF INTERNAL AUDITS AND MANAGEMENT REVIEW IN THE SUSTAINABILITY MANAGEMENT SYSTEM**

During the audit, it has been verified that the business effectively monitors and maintains its sustainability management system through regular updates, operational controls, and management-level follow-ups. The system is actively kept up to date and under control, as confirmed through both document review and on-site verification.

Although a formally structured internal audit process has not yet been established, the existing management practices demonstrate that system performance is continuously monitored and managed. Establishing a formal internal audit structure would further strengthen system robustness and support long-term sustainability performance.

**6. SIGNIFICANT CHANGES AFFECTING THE MANAGEMENT SYSTEM SINCE THE LAST AUDIT (IF ANY)**

There are no significant changes affecting the system.

**7. EVALUATION OF NON-CONFORMITIES CLOSED IN THE PREVIOUS AUDIT ON SITE (IF ANY)**

APPLICABLE  NOT APPLICABLE

Explanation:

**8. STATUS OF MEETING THE OBJECTIVES OF THE AUDIT**

YES  NO

Explanation:

**9. CONCLUSION:**



The GSTC Recertification Audit of Vakko Hotel Sumahan Bosphorus was conducted in accordance with the GSTC Standard for Hotels & Accommodations and RoyalCert certification procedures.

The audit was performed through document review, on-site assessment, and interviews with relevant personnel to evaluate the implementation and effectiveness of the Sustainability Management System. The on-site audit was conducted by one (1) Lead Auditor, with one (1) interpreter and three (3) observers present during the audit.

As a result of the audit conducted using the FR.50 Hotel/Accommodation Audit Checklist, a total of six (6) nonconformities were identified, consisting of three (3) Major and three (3) Minor nonconformities. In addition, two (2) Observations / Opportunities for Improvement (OFIs) were identified under criteria B4 and D1.2.

The identified nonconformities were formally communicated to the business, and corrective actions were implemented and verified within the defined timelines. Following re-evaluation, all nonconformities were deemed to be effectively closed.

The audit confirmed that the business has established and effectively implements a sustainability management system across key operational areas, including resource consumption management, sustainable procurement practices, chemical and waste management, and biodiversity awareness. However, the identified Major nonconformities indicated gaps particularly related to legal compliance and certain system elements, which have since been addressed through corrective actions.

The identified OFIs indicate opportunities for further strengthening performance monitoring and reduction practices, particularly in local procurement tracking (B4) and minimizing single-use plastics in specific operational areas (D1.2). These areas should be followed up in the next audit.

In accordance with the GSTC Certification Guidelines (GCG) and RoyalCert internal procedures, the audit file and certification status of Vakko Hotel Sumahan Bosphorus are submitted to the RoyalCert Decision Committee for technical review and certification decision.

The final certification decision shall be made following the independent review and approval of the RoyalCert Decision Committee.

**RECOMMEND (PLEASE MARK APPLICABLE)**

**CERTIFICATE ISSUANCE**

CONFORM

NOT CONFORM

FOLLOW UP AUDIT

**Justification:**



#### Explanation:

The audit was conducted in accordance with the planned audit schedule. The organization continues its operations as declared under the certification programme, and objective evidence has been reviewed to verify the following points:

#### Compliance with GSTC Standard:

- Adequacy of sustainability management system requirements and implementation levels
- Effectiveness of the organization's adherence to sustainability policies and objectives

This audit was conducted in accordance with the policies and procedures of RoyalCert, accredited by GSTC. The contents of this report are confidential and will not be shared with third parties outside of GSTC except upon legal request. Any reproduction or distribution of this report, either in whole or in part, is permitted only with written agreement prior to distribution, and only to personnel within the organization or RoyalCert.

✓ As a result of this report, businesses that receive certification are considered to have accepted the requirement for at least one surveillance audit per year. Failure to meet this requirement will result in the cancellation of the certificate.

✓ This report provides a summary of the audited system.

Full Name of Team Leader: ECEM EREN

Date & Signature: 20.05.2026

#### Attachments:

FR.37 Nonconformity Notification Record with the List of Evidences



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