

# CDP 2024 Türkiye Sonuçları

CDP'de Yeni Dönem

16 Mayıs 2025

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Ülke Programları Yöneticisi /CDP Türkiye  
Sabancı Üniversitesi Kurumsal Yönetim Forumu

# CDP 2024: Yeni Bir Raporlama Dönemi

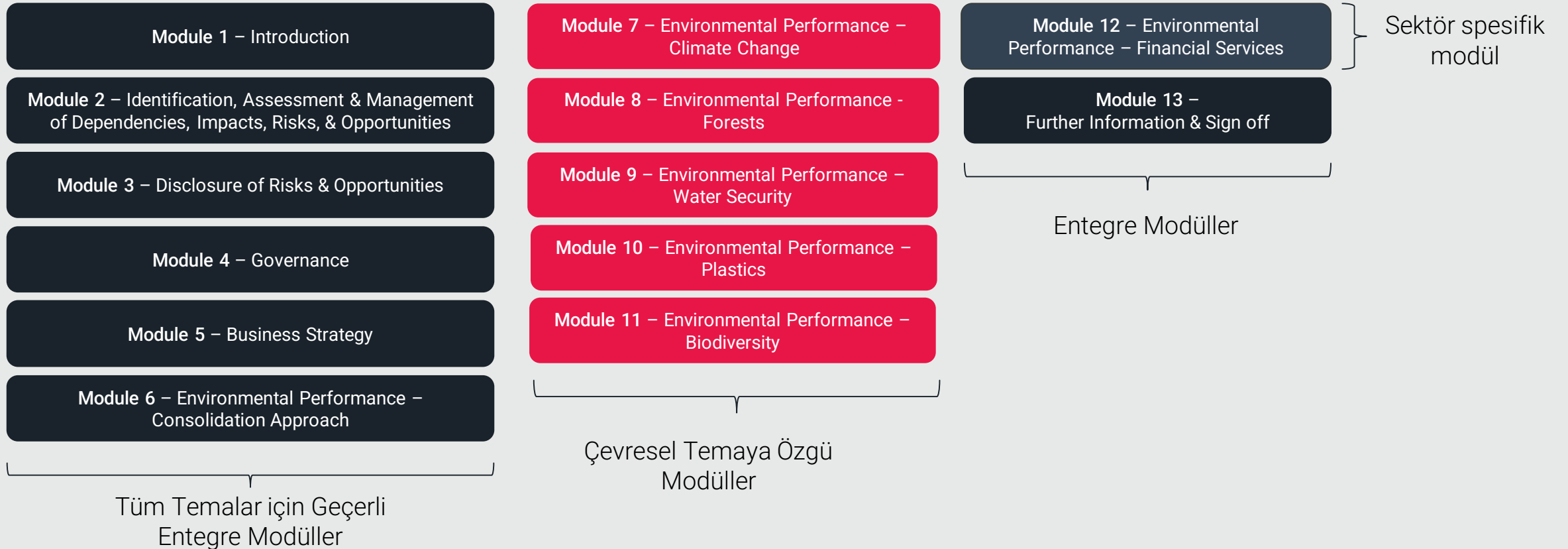
- 2024 yılında CDP, çevresel raporlamada tüm temaları (iklim, su, ormansızlaşma, plastikler, biyoçeşitlilik) tek bir soru setinde birleştirdi.
- IFRS S2, ESRS E1 ve TNFD uyumlu hale getirildi.
- Şirketler daha entegre ve verimli raporlama gerçekleştirme şansını elde ettiler.





# CDP Kurumsal Soru Seti:

## Entegre ve kapsayıcı raporlama süreci

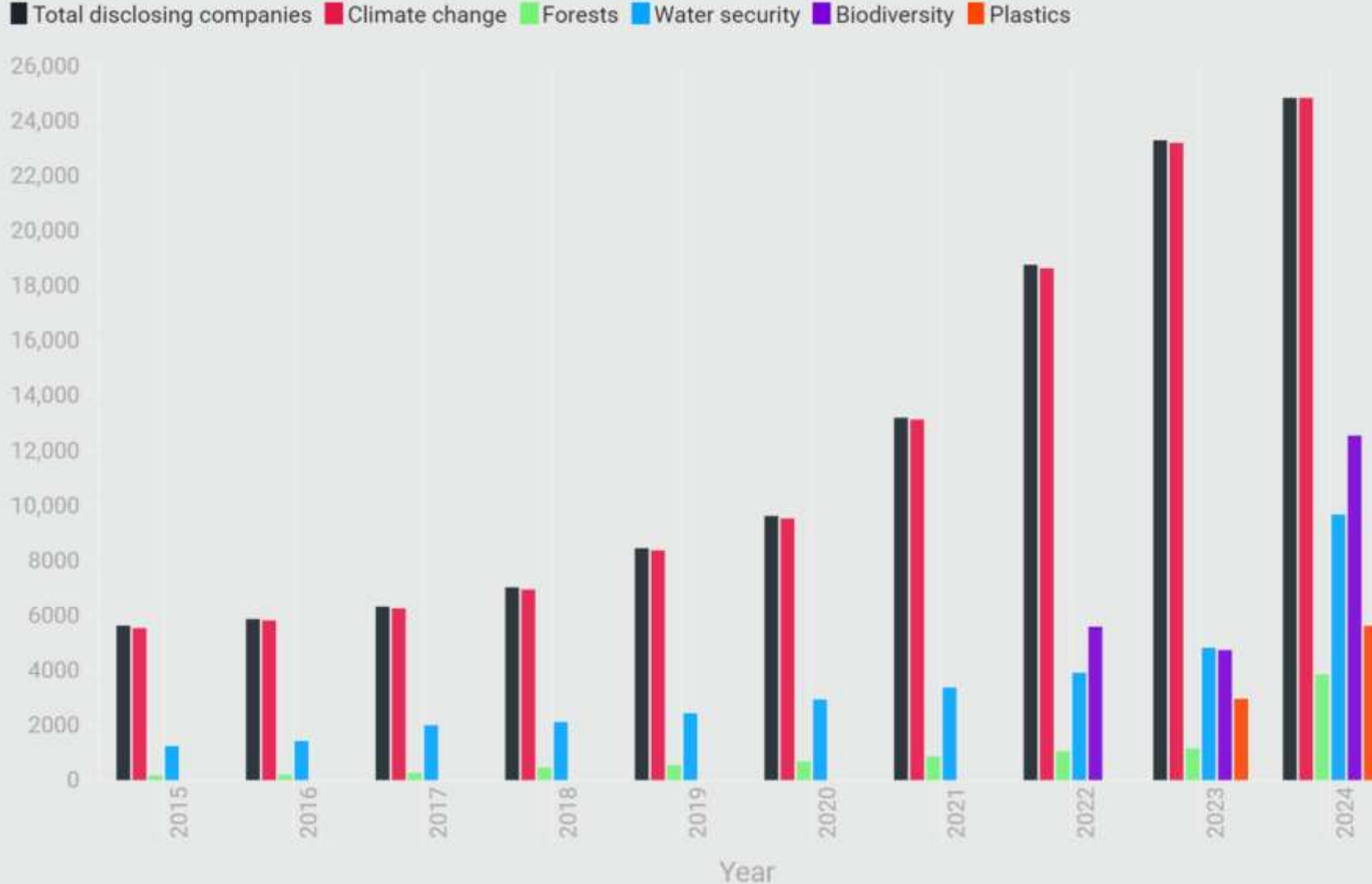


# CDP Türkiye 2024 İklim Değişikliği ve Doğa Raporu'na ulaşmak için:

[cdpturkey.sabanciuniv.edu/en/reports](https://cdpturkey.sabanciuniv.edu/en/reports)



# CDP, raporlamayı iş dünyası için bir norm haline getirdi



24,800+

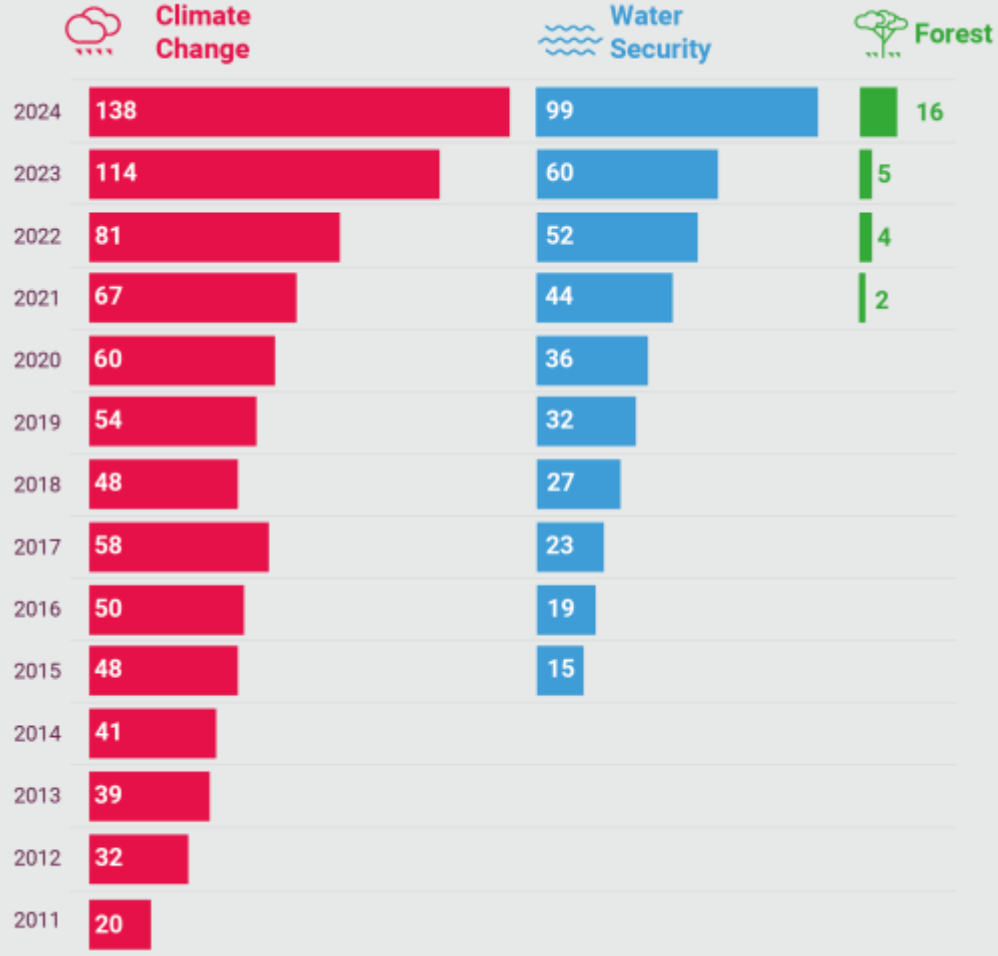
küresel piyasa  
değerinin üçte ikisini  
temsil ediyor

7%

2023'ten bu yana  
artış oranı

7,750 companies  
CDP'ye 2024 yılında ilk  
kez yanıt veren şirket  
sayısı

# Türkiye'de Artan Şeffaflık



## CDP İklim Değişikliği Programı

Yanıt veren şirket sayısı

2024	138
2023	114

%21

## CDP Su Güvenliği Programı

Yanıt veren şirket sayısı

2024	99
2023	60

%65

## CDP Ormansızlaşma Programı

Yanıt veren şirket sayısı

2024	16
2023	5

%220



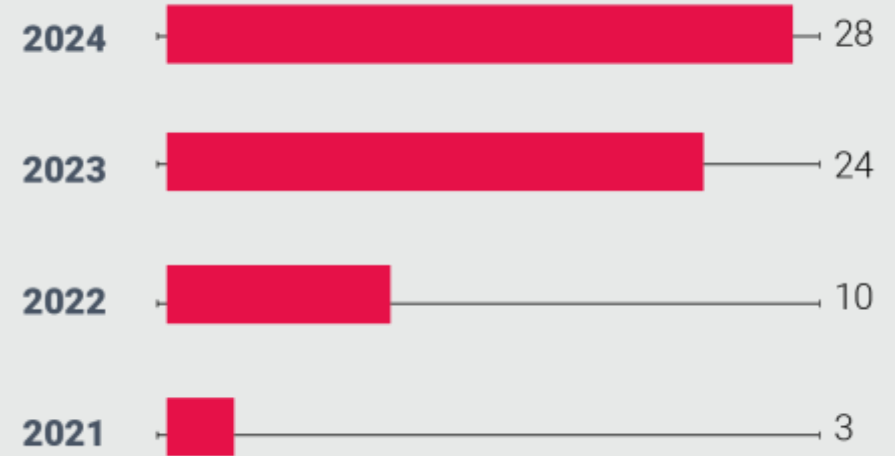
# Küresel Liderlik Artıyor

## Global A Listesi İstatistikleri

Scores	2024	2023
Total number scored	22,777	21,115
Total number of companies on A List	515 (2%)	396 (2%)
Triple A	8	10
Climate A	462	346
Water A	133	101
Forest A	26	30

## Türkiye'den 28 şirketi Global A Listesi'ne girdi.

- 23 şirket İklim A listesine
- 20 Şirket Su A listesine girdi.
- Bu şirketlerden 15'i Çifte A (Double A) aldı.
- 18 şirket ise A- notu aldı.



# CDP'nin Küresel Uyum ve Birlikte Çalışabilirlik Matrisi

## CDP's Global Alignment and Interoperability Matrix

The 2024 CDP Questionnaire requires companies to respond not only on climate but also on water, biodiversity, and forests, based on sector relevance. It is now significantly harmonized with leading frameworks including ISSB, ESRs, GRI, U.S. SEC, and voluntary guidance such as the Transition Plan Taskforce (TPT) and the Glasgow Financial Alliance for Net Zero (GFA NZ).

The following table provides a simplified overview comparing key features of CDP, IFRS S2, and ESRs, with a focus on climate-related aspects.

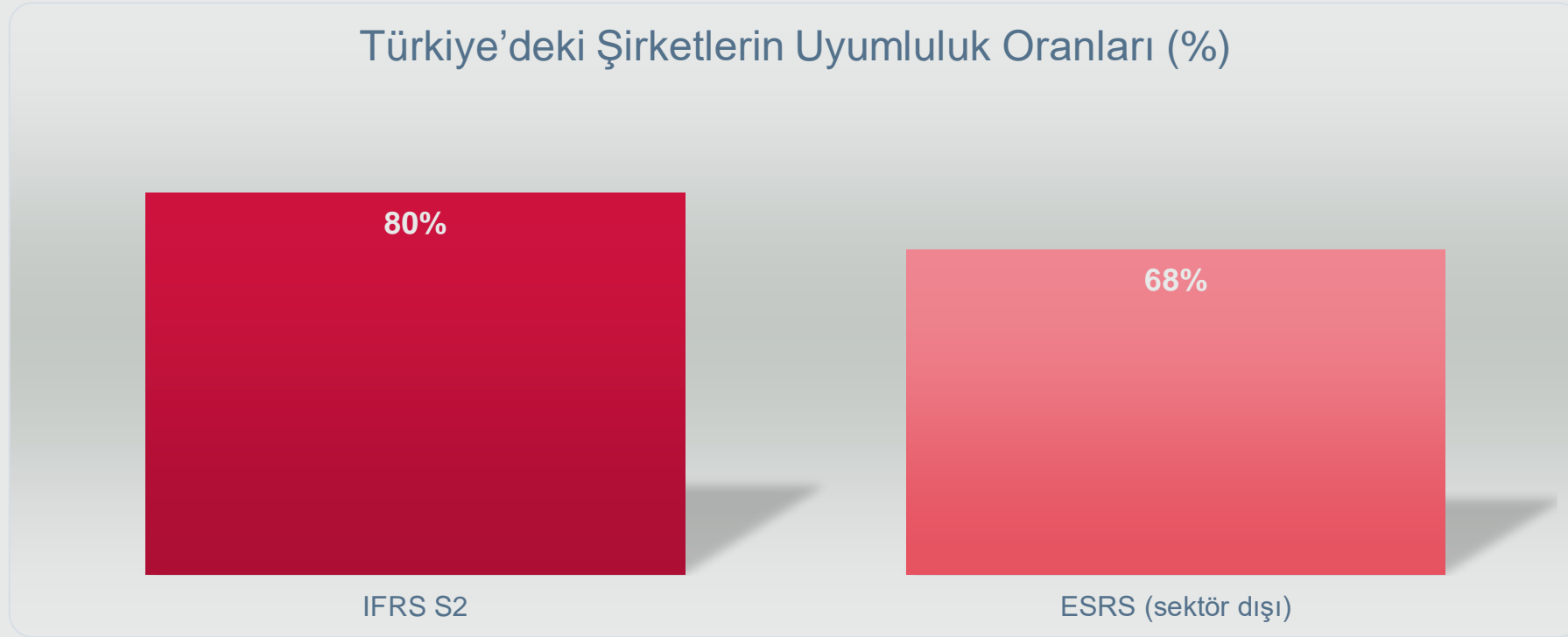
Feature	CDP	IFRS S2 (ISSB)	ESRS (E1 for Climate)
<b>Primary Objective</b>	Drive environmental transparency & action via disclosure requested by investors/purchasers	Require disclosure of climate risks/opportunities useful for investor decisions (enterprise value)	Mandate reporting on sustainability dependencies, impacts, risks and opportunities for broad stakeholder needs under CSRD
<b>Primary Audience</b>	Investors, Purchasers (Supply Chain), Companies (Benchmarking), Policymakers	Investors, Lenders, Other Creditors	Broad Stakeholders (Investors, Civil Society, Regulators, Public, etc.)
<b>Nature</b>	Voluntary Disclosure Platform & Scoring System	Global Baseline Sustainability Disclosure Standard	Mandatory EU Sustainability Reporting Standard
<b>Materiality</b>	Double Materiality concepts increasingly integrated	Financial Materiality	Double Materiality (Financial & Impact)
<b>Scope (Topics)</b>	Environment Focus (Climate, Water, Forests, Biodiversity, Plastics)	Climate (IFRS S2) + General Sustainability (IFRS S1)	Broad ESG (Environment, Social, Governance) via multiple topical standards
<b>Core Climate Themes (Gov, Strat, Risk, Metrics)</b>	Aligned (Based on TCFD, aligned with IFRS S2, mapping to ESRs E1)	Aligned (Based on TCFD)	Aligned (Based on TCFD, incorporates IFRS S2, often adds detail)
<b>Assurance</b>	Encouraged / Rewarded in Scoring	Designed for assurance. Requirement depends on jurisdiction	Mandatory under CSRD (Limited progressing to Reasonable)

The table below provides a structured overview of key climate-related disclosure themes of CDP and their alignment with major global sustainability standards.

Theme	Description	Sub-Elements	Coverage
<b>Governance</b>	Oversight of climate-related issues at board and senior management level, including executive accountability and incentives.	<ul style="list-style-type: none"> <li>Board Level Oversight</li> <li>Climate-related Board Expertise</li> <li>Senior Management Accountability &amp; Feedback Mechanisms</li> <li>Executive Incentives</li> </ul>	Fully aligned with ISSB, SEC, ESRs, TPT, and GRI standards.
<b>Net-Zero Strategy</b>	Existence and integration of 1.5°C-aligned transition plans and climate risk-opportunity linkages into business strategy.	<ul style="list-style-type: none"> <li>Existence of 1.5°C-aligned transition plans</li> <li>Link between climate risks and opportunities, business strategy</li> </ul>	<ul style="list-style-type: none"> <li>1.5°C plans: Full (ISSB, SEC, ESRs, TPT), Partial (GRI)</li> <li>Risk-opportunity linkage: Full (ISSB, SEC, ESRs, TPT), No coverage (GRI)</li> </ul>
<b>Scenario Analysis</b>	Use of climate-related scenario analysis for strategic planning.	Details of Scenario Analysis	Full (ISSB, SEC, ESRs, TPT), No coverage (GRI)
<b>Financial Planning</b>	Integration of climate considerations in financial planning, including investment in low-carbon products and services.	<ul style="list-style-type: none"> <li>Details associated with 1.5°C world</li> <li>Low-carbon products and services</li> </ul>	Fully aligned with ISSB, SEC, ESRs, TPT, and GRI standards.
<b>Value Chain and Low-Carbon Initiatives</b>	Implementation of low-carbon strategies within direct operations and across the value chain.	<ul style="list-style-type: none"> <li>Low-carbon initiatives in direct operations</li> <li>Supply chain engagement</li> </ul>	Fully aligned with ISSB, SEC, ESRs, TPT, and GRI standards.
<b>Policy Engagement</b>	Alignment of corporate public policy engagement with climate-related strategies.	Alignment of public policy engagement with climate*	Full (ESRS, TPT, GRI), No coverage (ISSB, SEC)
<b>Risks &amp; Opportunities</b>	Identification, assessment, and management of climate-related risks and opportunities, including financial impacts.	<ul style="list-style-type: none"> <li>Process for climate-related risks and opportunities identification</li> <li>Risks &amp; financial impact</li> <li>Opportunities &amp; financial impact</li> </ul>	<ul style="list-style-type: none"> <li>Process: Full (ISSB, SEC, ESRs, TPT), No coverage (GRI)</li> <li>Risks: Full (ISSB, GRI), Partial (SEC, ESRs, TPT)</li> <li>Opportunities: Fully aligned (ISSB, SEC, ESRs, TPT, GRI)</li> </ul>
<b>Targets</b>	Setting emission reduction targets, other climate-related targets, and net-zero commitments.	<ul style="list-style-type: none"> <li>Emission reduction targets</li> <li>Other climate-related targets</li> <li>Net-zero commitments</li> </ul>	<ul style="list-style-type: none"> <li>Emission reduction: Full (ISSB, TPT), Partial (SEC, ESRs, GRI)</li> <li>Other targets: Fully aligned (ISSB, SEC, ESRs, TPT, GRI)</li> <li>Net-zero: Full (ESRS, GRI), No coverage (ISSB, SEC, TPT)</li> </ul>
<b>Scope 1, 2, &amp; 3 Accounting with Verification</b>	Comprehensive third-party verification of greenhouse gas (GHG) emissions across Scopes 1, 2, and 3.	Comprehensive third party verification	Fully aligned with ISSB, SEC, ESRs, TPT, and GRI standards.



# Türkiye'deki Şirketlerin Uluslararası Raporlama Standartlarına Uyumu



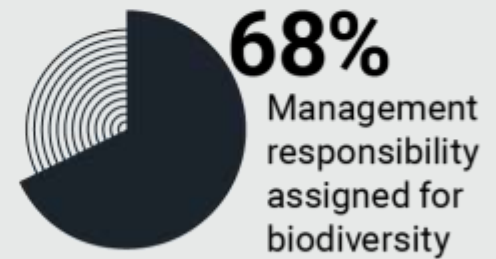
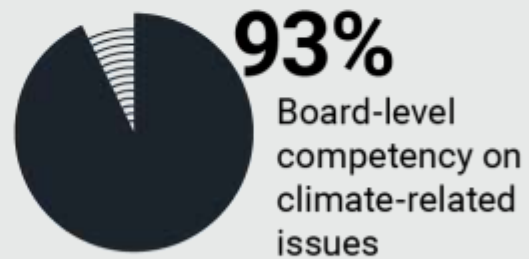
# CDP TÜRKİYE 2024 ANALİZ SONUÇLARI

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CROSS-ISSUE MODULES /ENTEĞRE MODULLER

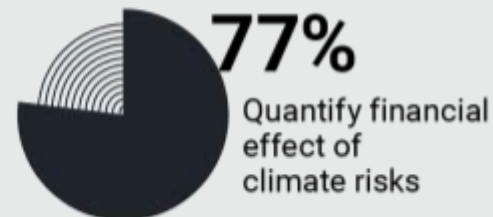
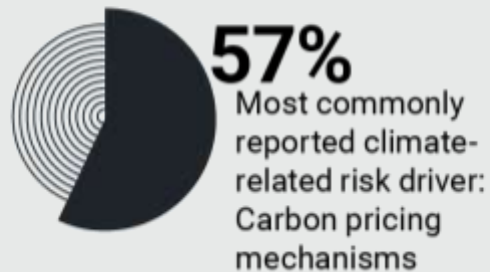
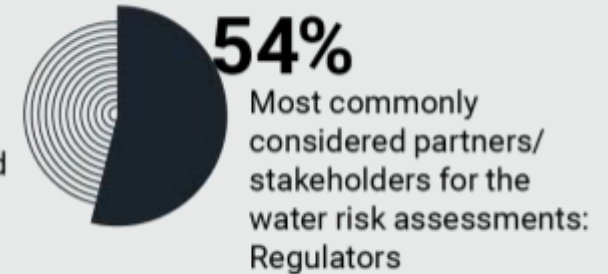
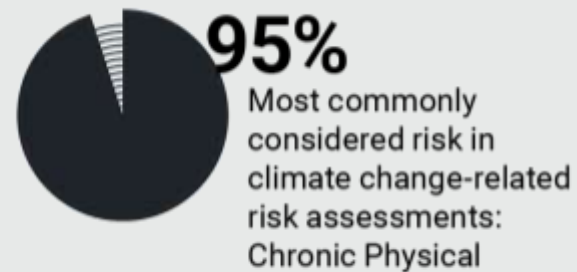
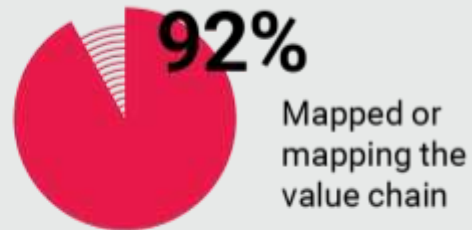
# Yönetişim:

## Governance



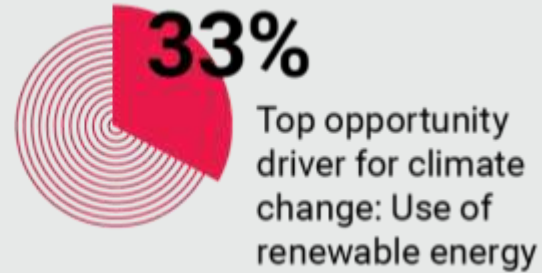
# Risk Değerlendirmesi:

## Risks and Risk Assessment



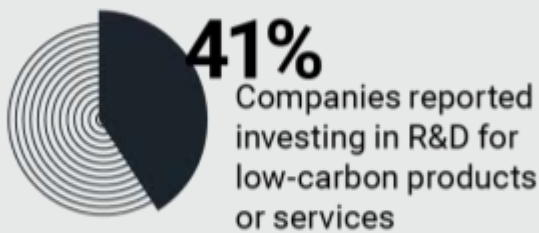
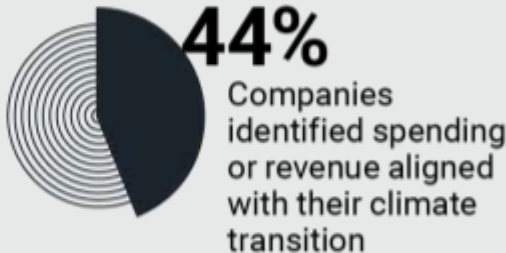
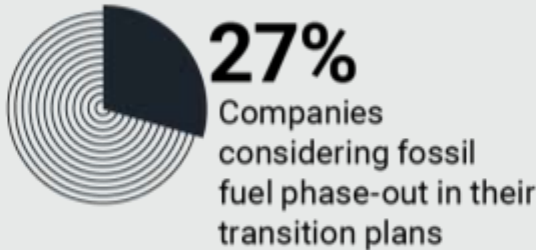
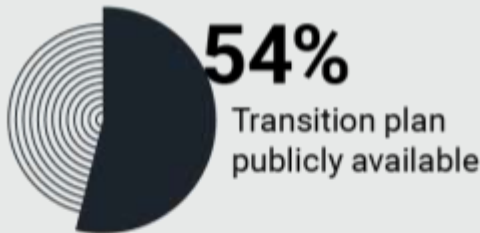
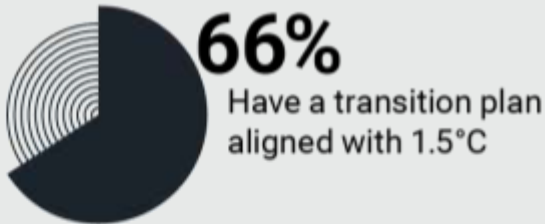
# Fırsatlar:

## Opportunities

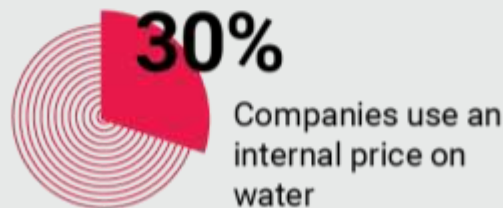
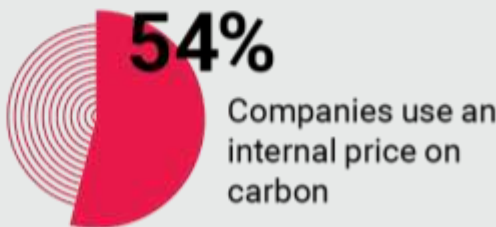


# Senaryo Analizi & Geçiş Planları ve Dahili Fiyatlandırma

## Scenario Analysis & Transition Plans



## Internal Carbon Pricing



# CDP TÜRKİYE 2024 ANALİZ SONUÇLARI

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ENVIRONMENTAL-ISSUE SPECIFIC MODULES

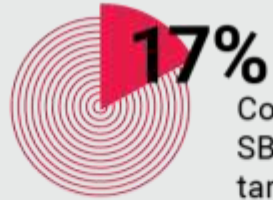
ÇEVRESEL TEMAYA ÖZGÜ MODULLER

# İklim Değişikliği

## Climate Change (Module 7)



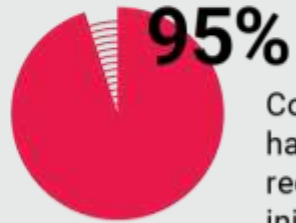
Companies with net-zero targets



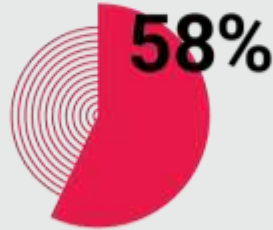
Companies with SBTi-approved targets



Companies reported a decrease in combined Scope 1 and 2 emissions compared to the previous year



Companies had emissions reduction initiatives active during the reporting year



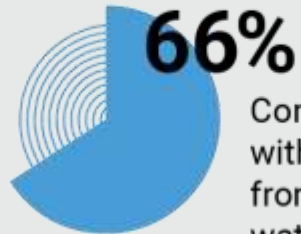
Companies with low-carbon energy targets

Emission Category			
Scope 1	Scope 2		Scope 3
	Location Based	Market Based	
108 million tons	11 million tons	7 million tons	788 million tons

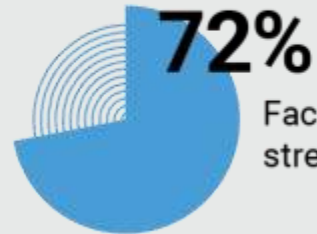


# Su Güvenliği

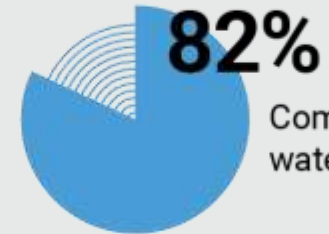
## Water Security (Module 9)



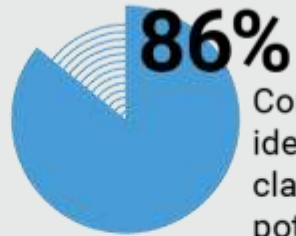
Companies withdrawing water from areas facing water stress



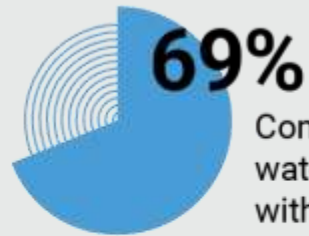
Facilities in water-stressed areas



Companies with water-related targets



Companies identifying and classifying potential water pollutants that may harm ecosystems or human health



Companies identified water-related risks within river basins in direct operations



# Ormansızlaşma

## Forests (Module 8)



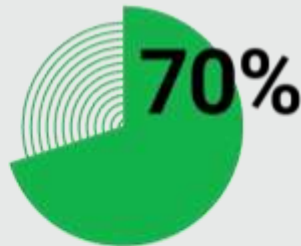
Companies using forest commodity disclosure (timber, soy, cattle, palm)



Companies using certification schemes to determine DF/DCF status



Companies taking action to increase DCF sourcing or production



Companies with traceability systems

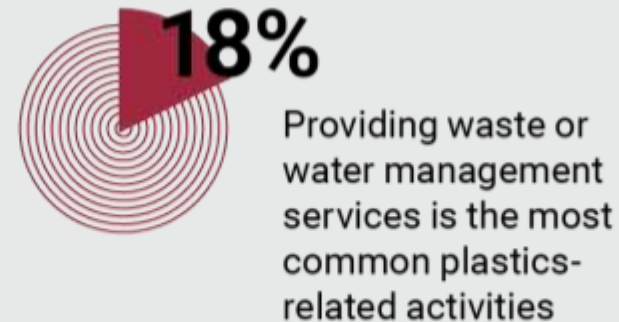
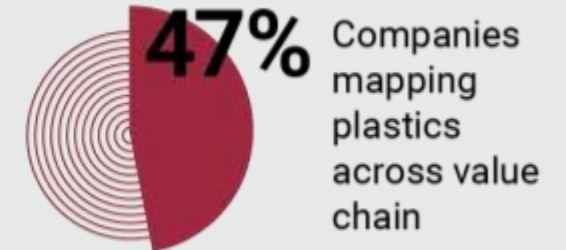
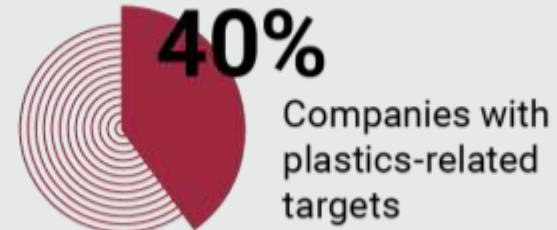
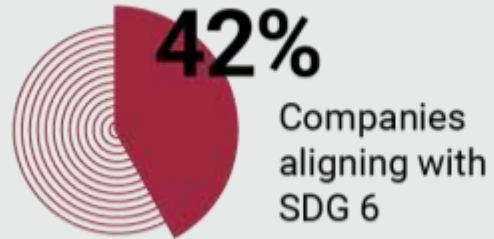


Companies assessing compliance with forest regulations through their suppliers



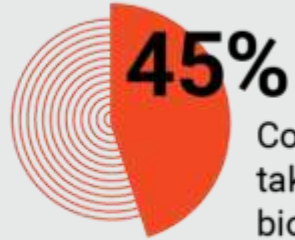
# Plastikler

## Plastics (Module 10)



# Biyoçeşitlilik

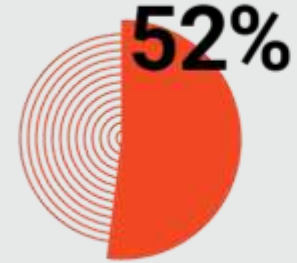
## Biodiversity (Module 11)



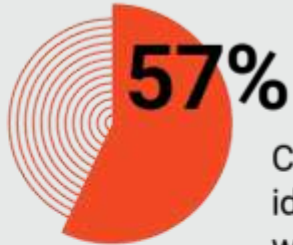
Companies  
taking action on  
biodiversity



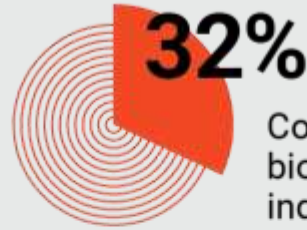
Companies  
aligning with  
Global Biodiversity  
Framework



Companies  
identifying  
biodiversity  
priority areas  
across their value  
chain



Companies  
identified locations  
with water-related  
risks

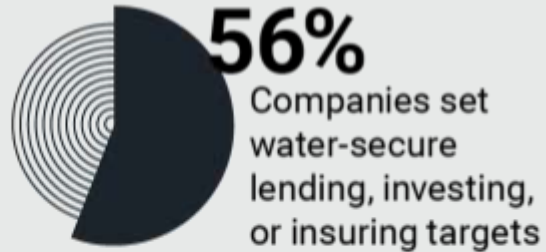
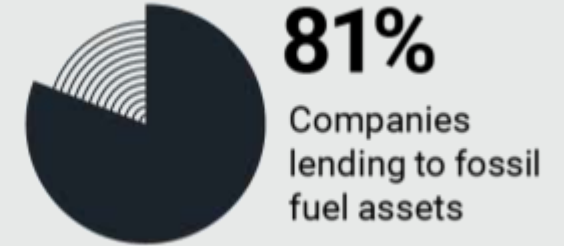
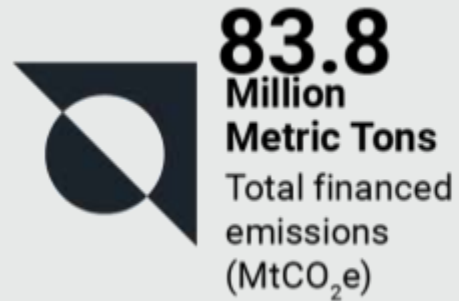


Companies using  
biodiversity  
indicators to monitor  
performance



# Finansal Hizmetler

## Financial Services (Module 12)



# Teşekkürler

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