

Comprehensive ESG Analysis and Sustainability Disclosure Report: Tat Gıda Sanayi A.Ş. (TATGD.IS)

Company Identification and Corporate Profile

Tat Gıda Sanayi A.Ş., a cornerstone of the Turkish industrial landscape, represents a sophisticated synthesis of long-standing agricultural tradition and modern food processing technology. Identified by the stock ticker TATGD.IS on the Borsa İstanbul, the company serves as a primary benchmark for the food and beverage sector in Turkey.¹ The organization's legal name, Tat Gıda Sanayi A.Ş., was formally adopted in November 2013, transitioning from its historical title of Tat Konserve Sanayi A.Ş. to reflect a broader strategic mandate that encompasses a wider array of food products beyond traditional canning.²

The primary business activities of Tat Gıda involve the production, marketing, and distribution of tomato-based products, including tomato paste, diced tomatoes, and tomato juices, as well as an extensive portfolio of canned vegetables, ready-to-eat meals, and a diverse range of sauces such as ketchup and mayonnaise.² The company is headquartered in Turkey and maintains its operational nerve center through three major production facilities located in the strategic agricultural corridors of Mustafakemalpaşa (Bursa), Karacabey (Bursa), and Torbalı (İzmir).⁶

The identification of this entity is verified through several high-authority sources, including the official Borsa İstanbul (BIST) index constituents list, the company's dedicated investor relations portal, and the United Nations Global Compact participant registry.⁴ Historically, Tat Gıda was a prominent subsidiary of the Koç Group, Turkey's largest industrial conglomerate. However, a transformative shift in the company's governance occurred on February 19, 2024, when a 49.04% shareholding—previously held by Koç Holding, Koç Group companies, and members of the Koç family—was transferred to Memişoğlu Tarım Ürünleri Ticaret Limited Şirketi.² This transition marks a new epoch in the company's organizational history, though the 2014–2023 analysis period remains predominantly defined by the governance standards and sustainability frameworks established during its tenure within the Koç Group.²

Parameter	Detail	Source
Legal Name	Tat Gıda Sanayi A.Ş.	²

Primary Ticker	TATGD.IS (Borsa İstanbul)	1
Industry Classification	Food Producers / Food Products	9
Major Shareholders (Post-Feb 2024)	Memişoğlu Tarım (49.84%), Kagome Co Ltd (3.73%), Sumitomo Corp (1.53%), Public (40.60%)	2
Head Office Location	Istanbul / Regional Operations in Bursa and Izmir	4
Production Capacity (Tomato Paste)	Approximately 85,000 Tons (Post-2021 Expansion)	7

Strategic Evolution and Value Chain Integration

The strategic trajectory of Tat Gıda over the analyzed decade (2014–2023) is characterized by a deliberate narrowing of focus to core competencies where the company maintains a dominant market share and significant competitive advantages.⁴ This evolutionary process was underscored by the divestment of the Maret meat brand in 2014 and the subsequent exit from the SEK milk and dairy business line in 2021.⁷ By shedding these business units, the organization effectively reduced its exposure to capital-intensive and ecologically complex livestock-based supply chains, pivoting instead toward plant-based processing where it leverages its status as the 5th largest tomato producer in Europe.⁴

The value chain of Tat Gıda is deeply integrated with the Turkish agricultural sector through a sophisticated contract farming model. This model involves collaboration with over 1,000 local suppliers, with approximately 95% of total supplier payments staying within the domestic economy.⁵ This structural orientation not only enhances supply chain resilience but also serves as a critical component of the company's "Social" pillar under its ESG framework, as it directly supports rural economic development and stabilizes the livelihoods of Turkish farmers.⁵

ESG Report Timeline Analysis (2014–2023)

The decade from 2014 to 2023 represents a transition from traditional corporate social responsibility (CSR) toward a sophisticated, data-driven Environmental, Social, and Governance (ESG) framework. A systematic review of the company's disclosures reveals a clear progression

in the depth and transparency of its sustainability reporting.

Early Milestones and Foundation Building (2014–2016)

In 2014, the launch of the BIST Sustainability Index marked a pivotal moment for Turkish listed companies, including Tat Gıda.⁸ During this early phase, the company focused on aligning its operational standards with basic environmental and governance requirements. A key strategic move during this period was the 2014 divestment of the Maret brand, which allowed the company to streamline its industrial footprint and focus on the tomato and canned goods segments.¹⁰

By 2016, Tat Gıda achieved formal inclusion in the BIST Sustainability Index, a status it has maintained consecutively since then.⁵ To secure this inclusion, companies must undergo an evaluation of their performance across the environment, social, and governance pillars, meeting specific thresholds set by the exchange and its research partners.⁸ Also in 2016, the company launched the "Tomato Pioneers" project, an initiative designed to modernize tomato processing in Turkey and enhance the international competitiveness of the domestic supply chain.³ This project served as the conceptual precursor to the company's current digital agriculture strategy.

Integration and Certification Phase (2017–2020)

Between 2017 and 2020, Tat Gıda intensified its efforts to codify its sustainability practices through international certifications and structured reporting within its annual reports. By 2017, the company's annual reports began to feature dedicated sections for "Sustainability Strategy," "Environmental and Energy Management," and "Human Resources," indicating a move toward integrated thinking.¹

The organizational focus during these years was heavily weighted toward operational efficiency and food safety. All three production plants (Mustafakemalpaşa, Karacabey, and Torbalı) achieved and maintained certifications such as BRCGS Food Safety, IFS Food, and ISO 9001 Quality Management.⁶ In 2020, the company reached a significant environmental milestone by obtaining the ISO 50001 Energy Management System certification across all its facilities.⁷ This framework provided the necessary data infrastructure to begin tracking energy intensity and carbon footprints with higher precision.

Advanced ESG Reporting and Global Alignment (2021–2023)

The most rapid acceleration in Tat Gıda's ESG journey occurred in the final three years of the decade. In 2021, the company completed its divestment of the SEK dairy business, which significantly altered its environmental profile by removing high-emission dairy operations from its continuing operations.⁷ This allowed for a more focused application of resources toward sustainable plant-based production.

In 2022, the company underwent a rigorous external evaluation by the London Stock Exchange Group (LSEG) platform, which is used for BIST Sustainability Index constituents. Tat Gıda achieved an ESG performance score of 74 out of 100, ranking 47th among 455 evaluated companies—a clear indication of its leading position within the Turkish market.⁵ Concurrently, the organization implemented a groundbreaking OHS Cultural Transformation project utilizing Artificial Intelligence (Intenseye technology) to monitor workplace safety, resulting in a dramatic 64% reduction in accident frequency by 2023.⁶

The year 2023 served as a watershed moment with the publication of the company's first standalone Sustainability Report, prepared in accordance with the Global Reporting Initiative (GRI) standards.⁵ This move was complemented by the signing of the United Nations Global Compact (UNG) in July 2023, formally committing the organization to the ten principles of human rights, labor standards, environmental protection, and anti-corruption.³

Year	Milestone	Relevance to ESG	Source
2014	Divestment of Maret Brand	Operational focus on core food segments.	10
2016	Inclusion in BIST Sustainability Index	Third-party verification of ESG performance.	5
2016	Launch of "Tomato Pioneers"	Social and supply chain development.	3
2020	ISO 50001 Certification	Formalized energy management and efficiency.	7
2021	Exit from SEK (Dairy) Business	Environmental de-risking of operations.	7
2022	LSEG ESG Score of 74/100	Validation of ESG management quality.	5

2023	First Standalone Sustainability Report	Transparency and GRI alignment.	5
2023	Signing of UN Global Compact	Global alignment with sustainability goals.	9
2023	Corporate Governance Score of 9.60	Elite tier of governance transparency.	5

Environmental Performance: Our Soil and the World

Tat Gıda's environmental strategy is framed through its "Our Soil" pillar, which treats the environment as the fundamental source of its industrial value.¹ The company's environmental management is a proactive endeavor, shifting from simple compliance with Turkish environmental laws to proactive participation in the circular economy and global carbon reduction initiatives.

Carbon and Energy Management Systems

The organization has set ambitious targets for decarbonization, aiming for a 55% reduction in carbon emissions by 2030 and a complete transition to carbon neutrality (Net Zero) by 2050.¹ To achieve these goals, the company utilizes a structured approach to Scope 1 (direct emissions from vehicles and natural gas), Scope 2 (indirect emissions from electricity), and Scope 3 (value chain emissions including raw materials and packaging).¹

A critical component of this strategy is the investment in renewable energy. In Torbalı, İzmir, the company invested \$1.7 million to establish a 2MW energy campus that aims to power the entire plant through solar energy.¹ Furthermore, the company reports that 100% of the electrical energy purchased from the grid is certified green energy.¹ The application of digitalization is also evident in energy management; the company uses management dashboards and an AI-backed Decision Support System to optimize water wells, which has led to a 15% reduction in electricity consumption per unit of water.¹

Water Stewardship and Wastewater Infrastructure

Water is the lifeblood of the tomato processing industry, and Tat Gıda's operations in the Bursa and İzmir regions are subject to increasing water stress. In response, the company has implemented water-saving projects that have increased the water recovery rate in its plants to 30%.¹ This commitment to resource efficiency is matched by an investment in wastewater

treatment infrastructure. The Mustafakemalpaşa factory houses the largest privately owned biological wastewater treatment plant in the region.¹ This facility is monitored 24/7 by the Continuous Wastewater Monitoring System (SAIS), ensuring that all discharges meet stringent environmental standards and protecting the local aquatic ecosystems.¹

Waste Management and Circular Economy

The company operates under a "Zero Waste Management System" designed to prevent waste at the source and maximize recovery.¹ In 2024, the company reported that 4,132 tons of waste were recovered for energy through cooperation with licensed firms.¹ Packaging innovation is also a key focus; in 2024, structural changes to single-serving sauce packaging led to a 10% reduction in plastic usage by weight compared to 2023.¹ This focus on reducing the material intensity of packaging is a direct response to the global movement toward circularity and the European Union's evolving packaging and packaging waste regulations.

Biodiversity and Local Ecosystems

Tat Gıda's environmental stewardship extends to the protection of local biodiversity and animal welfare. The company has implemented localized projects such as the construction of "squirrel bridges" and "squirrel houses" at the Mustafakemalpaşa plant to protect the Anatolian squirrel population.¹ In the realm of animal welfare, the organization has made a public commitment to transition to a 100% cage-free egg supply for all its production processes by the end of 2025.¹

Social Performance: Our Effort and Society¹

The "Social" pillar of Tat Gıda's ESG strategy, referred to as "Our Effort" and "What We Share," centers on the development of human capital and the fostering of equitable relationships across its extensive value chain.¹

Occupational Health, Safety, and AI Integration

The organization has redefined OHS through the integration of cutting-edge technology. The "OHS Cultural Transformation and Awareness Project," launched in 2022, represents a significant investment in employee well-being.⁶ By partnering with the AI-driven safety firm Intenseye, Tat Gıda deployed a system of 75 cameras using image processing technology to monitor production lines for unsafe behaviors and potential hazards in real-time.⁶ In 2023 alone, this system enabled over 10,000 preemptive detections, which contributed to a 64% reduction in the total accident frequency.⁶ This shift from reactive safety measures to a predictive, technology-enabled safety culture is a benchmark for the Turkish food industry.

Labor Relations and Collective Bargaining

Tat Gıda maintains a long-standing and constructive relationship with organized labor, particularly the Tekgıda-İş union. In 2023, the company successfully concluded the 27th period

collective labor agreement, which covers the period from January 1, 2023, to December 31, 2024.¹³ The negotiation process, which included representatives from both the union and the company's senior management (including the General Manager and HR Directors), resulted in significant gains for employees that reflect current economic and social conditions in Turkey.¹³ The company also reported a 12% increase in labor productivity in 2023, suggesting that the focus on employee development and safety is driving operational performance.⁶

Farmer Support and Sustainable Agriculture

The company's social impact is most visible in its relationship with the agricultural community. Tat Gıda works with 1,041 local suppliers, providing not only a market for their produce but also financial and technical support.⁵ Through "market-based agricultural finance," the company enables farmers to manage debt more effectively without requiring traditional collateral.⁵ A notable initiative is the "Fuel Card" program in partnership with OPET, which provided fuel assistance totaling TL 4.3 million to 277 farmers in 2023.⁵ Furthermore, the company's digital agriculture efforts provide farmers with data-driven insights to improve crop yields and reduce input costs, thereby enhancing the long-term sustainability of the Turkish tomato industry.

Governance Performance: Our Roots and Values

The "Governance" pillar, titled "Our Roots," serves as the structural foundation for the organization's sustainability efforts. Tat Gıda's governance framework is defined by high levels of transparency, ethical conduct, and a commitment to international standards.¹

Corporate Governance Ratings and Standards

The company's sensitivity to corporate governance principles is reflected in its high ratings from independent agencies. As of December 28, 2023, the company reached a Corporate Governance Rating Score of 9.60 out of 10 (96.02%).⁵ This rating indicates a high level of compliance with the Capital Markets Board's (CMB) corporate governance principles, particularly in the areas of transparency, stakeholder rights, and the functionality of the board of directors.

Board Structure and Ethical Compliance

The board of directors is supported by several specialized committees, including the Audit Committee, the Corporate Governance Committee, and the Early Detection of Risk Committee.⁵ These committees are responsible for overseeing the company's compliance with its "Ethical Principles and Compliance Policies," which were further strengthened in 2023 with the company's participation in the UN Global Compact.³ However, the 2024 transition in ownership led to some revisions in the board's structure. Saha Rating noted that while the board remains functional, the number of female directors decreased from 4 (44.4%) to 2 (22.2%) following the ownership change.² This indicates a potential regression in gender

diversity that the company may need to address to maintain its elite governance status.

Risk Management and Internal Audit

Tat Gıda employs a comprehensive "Corporate Risk Management" framework to identify and mitigate financial, operational, and sustainability-related risks.⁵ The company's internal audit function is designed to verify the effectiveness of internal controls and ensure compliance with both national regulations and international quality standards like ISO 9001 and ISO 14001.⁵ The adoption of the IFRS S1 and S2 standards (sustainability-related financial disclosures) further demonstrates the company's commitment to integrating ESG data into its formal financial reporting processes.⁵

Financial and Operational Resilience

The financial performance of Tat Gıda throughout the decade reflects a period of significant transition and reinvestment. The company's financial strategy has been to prioritize high-growth, high-margin categories like sauces and ready meals while divesting from lower-margin, high-risk segments.⁴

Key Financial Indicators and Ratios

The divestment of the SEK dairy business in 2021 significantly impacted the company's consolidated financials, with the dairy unit classified as "discontinued operations".⁷ In 2020, sales from continuing operations increased by 45% compared to 2019, reaching TL 803 million, while net profit from continuing operations grew by 87% to TL 71 million.¹⁵ By 2023, the organization accelerated its capacity investments, launching 12 new SKUs in its ready-meals portfolio and increasing its PET bottle sauce production capacity from 45 million to 75 million units annually.⁵

Ratio	2021	2022	2023 (Partial/Proj)	Source
Gross Profit Margin (%)	29.2	29.3	31.6 (Est)	⁷
EBITDA Margin (%)	13.8	15.0	16.6 (Est)	⁷
Current Ratio	2.44	1.26	1.32 - 1.53	⁶

Net Financial Debt / Equity	0.33	1.98	1.23 - 1.38	6
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Note: The calculated EBITDA for the organization is derived as follows:

$$\text{EBITDA} = \text{Operating Profit} + \text{Depreciation} + \text{Amortization}$$

Investment and Growth Strategy

In the last two years of the analyzed period, Tat Gıda launched three new portion sauce filling lines and invested in a second PET bottle sauce filling line.⁵ The organization also added the Doypack packaging format to its range, supplementing existing carton and plate formats.⁵ These investments have contributed to a 21% average growth in sauce group production volume between 2020 and 2022, which culminated in a 24% growth in 2023.⁶ This growth trajectory demonstrates the successful execution of the company's strategy to capture value in the high-growth sauce segment while leveraging its integrated tomato processing infrastructure.

External ESG Ratings and Benchmarking

External validation from ESG rating agencies provides a critical perspective on Tat Gıda's performance relative to its global and domestic peers.

Sustainalytics Risk Rating

Sustainalytics assigned Tat Gıda an ESG Risk Rating of 31.18, categorized as "High Risk".¹⁶ In the Sustainalytics methodology, lower scores indicate lower unmanaged risk. A score above 30 indicates that the organization has significant exposure to financially material ESG risks that are not yet fully managed by its current policies and programs.¹⁶ For food producers, these risks typically include supply chain volatility, water stress in agricultural regions, and labor standards in the value chain. While Tat Gıda's internal performance is strong, this rating highlights the inherent risks associated with its sector and geographic focus.

LSEG and BIST Index Performance

In contrast to the risk-focused Sustainalytics rating, the LSEG performance-based evaluation assigned Tat Gıda a score of 74 out of 100 in 2022.⁵ This score reflects the company's proactive disclosure and management practices relative to other listed companies in emerging markets. The organization's inclusion in the BIST Sustainability Index since 2016 further validates its commitment to maintaining the minimum ESG standards required for elite Turkish listed firms (ESG score ≥ 50 , Pillar scores ≥ 40).⁵

Corporate Governance Compliance

Saha Rating's evaluation of 9.60/10 places Tat Gıda in the top tier of Turkish companies for governance compliance.⁵ This rating is particularly significant given the complexity of the 2024 ownership transition, suggesting that the foundational governance structures established under the Koç Group were robust enough to withstand significant shifts in shareholding.²

Reference Table and Credibility Assessment

The following table presents a systematic assessment of the sources utilized in this report, evaluated according to the provided credibility scoring guidelines.

#	Reference (APA 7th edition format)	Source Type	Credibility Score	Justificatio n for Score	Relevance to Query
1	Tat Gıda Sanayi A.Ş. (2024). <i>Sustainability Report 2023</i> .	Primary Source	10	Official company report, audited for GRI compliance, submitted to regulators.	Highest: Core ESG data for 2023.
2	Tat Gıda Sanayi A.Ş. (2024). <i>2023 Annual Report</i> .	Primary Source	10	Regulated financial disclosure filing with Borsa İstanbul.	High: Financials and OHS data.
3	United Nations Global Compact. (2023). <i>Tat Gıda Sanayi A.Ş. Status Profile</i> .	Primary Source	10	Official inter-governmental platform registration and commitment letter.	High: Global alignment verification.

4	Borsa İstanbul (BIST). (2024). <i>Sustainability Index Constituents and Methodologies.</i>	Primary Source	10	Authoritative stock exchange listing for sustainability index status.	High: Index inclusion verification.
5	Saha Corporate Governance and Credit Rating Services Inc. (2024). <i>Tat Gıda Rating Revision Report.</i>	Secondary Source	9	Reputable rating agency with transparent methodology and direct access.	High: Governance nuances.
6	Morningstar / Sustainalytics. (2024). <i>TATGD Sustainability Risk Rating Profile.</i>	Secondary Source	8	Globally recognized provider of ESG research and risk ratings.	High: External risk benchmarking.
7	Tekgıda-İş Union. (2023). <i>Collective Agreement Notification: Tat Gıda.</i>	Secondary Source	7	Direct stakeholder report on labor relations and negotiation	High: Social pillar/labor issues.

				outcomes.	
8	CDP (Carbon Disclosure Project). <i>Turkey Environmental Disclosure Report.</i>	NGO/Industry Report	6	Established methodology for environmental transparency, though data is aggregate.	Medium: Climate context.
9	ResearchGate. (2020). <i>Does the Stock Market Value Inclusion in a Sustainability Index?</i>	Academic Paper	6	Peer-reviewed academic research with transparent data analysis.	Low: General BIST trends.
10	Investing.com. (2024). <i>Tat Gida (TATGD) Stock Analysis and Historical Pricing.</i>	Financial News	7	Financial data provider with standardized editorial oversight.	Medium: Market performance.

Transparency & Limitations

This analysis is governed by several critical constraints and limitations:

- Knowledge Cutoff and Data Availability:** The primary research material covers the period from 2014 to late 2023, with some preliminary information on 2024 developments.¹ Detailed sustainability performance indicators for the fiscal year 2024 are not yet fully

- audited or released in final standalone report format.
2. **Ownership Transition Dynamics:** The sale of the majority stake to Memişoğlu Tarım in February 2024 represents a material change in governance.² This report primarily analyzes the "Koç Group era" ESG performance (2014–2023). Future assessments may show significant shifts in strategic priorities or reporting styles under the new controlling interest.
 3. **Third-Party Rating Lag:** Global ESG ratings (e.g., Sustainalytics) often have a lag of 6–12 months in reflecting the most recent corporate disclosures or organizational changes.¹⁶
 4. **Verification of Qualitative Claims:** While the report relies on official disclosures, qualitative claims regarding "corporate culture" or "employee commitment" are categorized as interpretive analysis based on reported data rather than independently verified absolute facts.⁵
 5. **Scope of Disclosures:** Historical data for the years 2014–2016 is primarily reconstructed from 10-year lookback sections in more recent reports and history pages, as standalone sustainability reports for those specific early years are not available on the current investor relations portal.¹

For independent verification of the facts presented in this report, the following external databases are recommended:

- **Public Disclosure Platform (Kamuyu Aydınlatma Platformu - KAP):** Access via kap.org.tr to search for ticker "TATGD" for all official material disclosures and financial reports.
- **UN Global Compact Participant Database:** Search for "Tat Gıda" to verify their active status and access their "Communication on Progress" filings.
- **GRI Sustainability Disclosure Database:** To verify the registration and compliance status of the company's standalone sustainability reports.

Strategic Conclusions and Future Outlook

A critical analysis of Tat Gıda Sanayi A.Ş.'s ESG performance from 2014 to 2023 reveals an organization that has successfully professionalized its sustainability management to meet global institutional expectations. The company's decision to exit the ecologically sensitive dairy sector and reinvest in high-efficiency, technology-enabled plant processing has significantly strengthened its environmental and social risk profiles.⁷

The integration of AI into Occupational Health and Safety, the achievement of ISO 50001 energy standards, and the maintenance of an elite corporate governance rating of 9.60 are the primary drivers of the company's current ESG leadership position.⁵ While the 2024 ownership transition introduces a degree of uncertainty regarding governance continuity—specifically in areas like board gender diversity—the underlying operational infrastructure and committed sustainability targets (e.g., 2050 Net Zero) provide a strong baseline for future performance.²

For investors and stakeholders, Tat Gıda represents a high-transparency entity within the Turkish food sector, though its Sustainalytics "High Risk" rating serves as a reminder of the persistent environmental and supply chain challenges inherent to large-scale agricultural processing in emerging markets.¹⁶ The company's future success in the ESG domain will depend on its ability to maintain these high standards of transparency under new management and to effectively manage the escalating water and climate risks in its primary production regions.

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