

KONU: Türkiye'den ISSB'nin Küresel Sürdürülebilirlik Raporlama Profillerine Kurumsal Destek

Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu (KGK) olarak, IFRS Vakfı tarafından yayımlanan Sürdürülebilirlik Raporlaması Ülke Profilleri çalışmasını önemli bir referans kaynağı olarak değerlendiriyor ve bu küresel girişime kurumsal desteğimizi ifade ediyoruz.

Söz konusu profiller, Uluslararası Sürdürülebilirlik Standartları Kurulu (ISSB) tarafından yayımlanan standartların dünya genelinde nasıl uygulandığını ortaya koymakta ve karşılaştırmalı bir görünüm sunmaktadır.

Türkiye'nin bu profiller arasında yer alması, ülkemizin şeffaflık, karşılaştırmalılık ve yüksek kaliteli sürdürülebilirlik raporlamasına yönelik kurumsal yaklaşımının ve düzenleyici kararlılığının açık bir göstergesidir.

KGK tarafından yayımlanan Türkiye Sürdürülebilirlik Raporlama Standartları (TSRS), ISSB standartlarıyla tam uyumlu olup, ülkemizde sürdürülebilirlik raporlaması alanında yasal ve teknik çerçeveyi oluşturmaktadır. Kurum olarak, bu düzenleyici altyapıyı; yetkilendirme, gözetim ve kapasite geliştirme mekanizmalarıyla bütünleşik bir şekilde yürütmekteyiz.

Bu küresel referans çalışmanın önümüzdeki dönemde daha da genişlemesini ve Türkiye'nin bu çerçevedeki katkılarının artarak sürmesini temenni ediyoruz.

Ülke profillerine [buradan](#) ulaşabilirsiniz

İletişim:

Ayrıntılı bilgi için: surdurulebilirlik@kgk.gov.tr adresine elektronik posta gönderilebilir.

IFRS® SUSTAINABILITY DISCLOSURE STANDARDS (ISSB STANDARDS)— APPLICATION AROUND THE WORLD



JURISDICTIONAL PROFILE: Türkiye

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This profile provides information about the application of ISSB Standards in Türkiye. The ISSB Standards are developed and issued in the public interest by the International Sustainability Standards Board (ISSB). The ISSB is a standard-setting body of the IFRS Foundation (Foundation), an independent, not-for-profit organisation.

The Foundation has prepared this profile applying an analysis that is in accordance with the [Inaugural Jurisdictional Guide on the adoption or other use of ISSB Standards](#) (Jurisdictional Guide) and based on information provided by jurisdictional authorities in response to a questionnaire the Foundation issued on the regulatory approach to the use of the ISSB Standards. The Foundation invited the questionnaire's respondent and international accounting firms to review a draft of the profile.

The purpose of the Foundation's Jurisdictional Profiles is to only to illustrate the extent of adoption or other use of the Standards across the globe. The Profiles do not reflect the intellectual property licensing status of the Standards within any given jurisdiction. The Standards are protected by copyright and are subject to licensing arrangements agreed upon within their jurisdiction. For further information, please contact licensing@ifrs.org.

Description of the jurisdictional approach

Jurisdictional approach towards the adoption or other use of ISSB Standards¹
Updated 12 June 2025

	Current ²	Target ³
Jurisdictional approach	Adopting ISSB Standards with limited transition	Fully adopting ISSB Standards

¹ Refers to the range of approaches that jurisdictions may take to 'adopt, apply or otherwise be informed by' ISSB Standards when introducing sustainability-related disclosure requirements in their legal and regulatory frameworks, as set out in Section 3.4 of the *Jurisdictional Guide*. This range includes approaches that involve the adoption or other use of IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures* directly, as well as the introduction of local sustainability-related disclosure requirements (or standards) designed to deliver functionally aligned outcomes to those resulting from the application of IFRS S1 and IFRS S2 (referred to as 'requirements with functionally aligned outcomes').

² The current approach describes the most up-to-date status of a jurisdiction's sustainability-related disclosure requirements reflecting what entities in the jurisdiction are required or permitted to apply at the time the jurisdictional profile is published.

³ The target approach describes the stated jurisdictional target that a jurisdiction aims to achieve for sustainability-related disclosure requirements reflecting either the final milestone in the jurisdictional roadmap or requirements that have already been introduced by law or regulation but where application by entities will only be required at a future date.

Regulatory approach to sustainability-related disclosures

Has the relevant authority(ies) in the jurisdiction published a decision to require sustainability-related financial disclosures?	Yes.
Does the jurisdiction's regulatory framework for sustainability-related disclosures adopt or otherwise use ISSB Standards?	Yes.
Description of and links to the relevant announcement, roadmap, standards and/or law or regulation.	Türkiye has mandated the application of ISSB Standards by incorporating them fully in Turkish Sustainability Reporting Standards (TSRS). TSRS were incorporated into Turkish law as of 29 December 2023 by issuing TSRS 1 <i>General Requirements for Disclosure of Sustainability-Related Financial Information</i> and TSRS 2 <i>Climate-related Disclosures</i> and publishing the Public Oversight, Accounting, and Auditing Standards Authority (KGK)'s Board Decision and the text of the TSRS in the Official Gazette. See KGK's Board Decision on the scope of application of TSRS (in Turkish) dated 29 December 2023, as amended by KGK's Supplementary Board Decision dated 18 December 2024. The above actions were enabled by legislative measures taken in 2022. On 2 June 2022, Article 88 of the Turkish Commercial Code (Law No. 6102) was amended to authorise the KGK to establish and publish the TSRS in alignment with international standards, ensuring uniform application and international recognition. This amendment was published in the Official Gazette, thus formalising the legal framework. Subsequently, on 3 November 2022, the same provision was incorporated into Article 9 of Law No. 660 on the Organization and Duties of KGK, further embedding TSRS in the national legislative framework.
Summary of the timeline for the application of the jurisdiction's sustainability-related disclosure requirements by entities in the jurisdiction.	TSRS became mandatory for fiscal periods starting on or after 1 January 2024 and apply to all listed entities, financial institutions and various other entities that exceed at least two of the following three threshold values in two consecutive financial reporting periods: • Total assets: 500 million Turkish lira • Total revenue: 1 billion Turkish lira • 250 employees. All banks must report, regardless of the threshold above for non-bank entities, other than:

- banks within the Savings Deposit Insurance Fund of Türkiye
- banks that are not publicly traded and have only one branch or less than 250 employees. These banks are not required to prepare sustainability reports in 2024 or 2025.

Financial institutions that are not publicly traded, but have at least one branch or more than 250 employees, and that also meet the applicable thresholds, are required to prepare a sustainability report.

Extent of application of ISSB Standards

Requirements	
Applicable ISSB Standards: which ISSB Standards does the legal or regulatory framework adopt or otherwise use?	IFRS S1 <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> , locally known as TSRS 1, and IFRS S2 <i>Climate-related Disclosures</i> , locally known as TSRS 2, and all future ISSB Standards.
Scope: what information is an entity in the jurisdiction required to disclose?	Material information about the sustainability-related risks and opportunities that could reasonably be expected to affect its cash flows, its access to finance or the cost of capital over the short, medium or long term.
Focus: at whom is the information provided by sustainability-related disclosure requirements in the jurisdiction focused?	Existing and potential investors, lenders and other creditors.
Placement of disclosures: does the jurisdiction require that an entity include sustainability-related financial disclosures as part of its general purpose financial reports?	Yes. In May 2025, paragraph 61 of 'Location of Disclosure' in the 'General Provisions on the Disclosure of Sustainability-Related Financial Information' section of TSRS 1 has been amended to add paragraph 61T to clarify that sustainability-related financial disclosures shall be presented in a separate report titled 'TSRS-Compliant Sustainability Report' as part of the undertaking's general purpose financial reports. The TSRS-Compliant Sustainability Report may also be included as a section within another report that the entity considers necessary to publish (such as an integrated report), provided that it is incorporated in its entirety—including the report title and the sustainability-related financial disclosures are clearly identifiable and not obscured by additional information.

Timing of reporting: does the jurisdiction require that an entity report sustainability-related financial disclosures at the same time as its related financial statements?

Yes. Sustainability-related financial disclosures are required to be published at the same time as the related financial statements, as required by IFRS S1 (subject to transition relief for the first annual reporting period, consistent with paragraph E4 of IFRS S1).

Transition reliefs: do the jurisdiction's requirements include any **extensions** of the transition reliefs included in IFRS S1 and IFRS S2?

Yes.

	Description of relief	Duration of relief
IFRS S2	One additional year of relief from the requirement to disclose Scope 3 greenhouse gas emissions (extending the relief to the first two annual reporting periods in which the entity applies TSRS).	Expires for annual reporting periods starting on or after 1 January 2026.

Jurisdictional modifications: do the jurisdiction's requirements include any modifications to the requirements in IFRS S1 and IFRS S2?

No.

Schedule of differences between ISSB Standards and jurisdictional requirements, if applicable and available.

Not available.

Dual reporting: is 'dual reporting' allowed, such that entities in the jurisdiction may assert compliance both with IFRS Sustainability Disclosure Standards as issued by the ISSB and another set of standards (for example, compliance with both ISSB Standards and the jurisdiction's sustainability-related disclosure requirements)?

No.

Assertion of compliance: does the jurisdiction's legal or regulatory framework require entities to make an explicit and unreserved statement of compliance?	Yes—with Turkish Sustainability Reporting Standards.
Are all or most ⁴ domestic publicly accountable entities either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?	Yes—required for publicly accountable entities that satisfy the thresholds detailed above and permitted for other publicly accountable entities. Most publicly traded and some non-listed publicly accountable entities are required to comply with TSRS. The list of enterprises designated in the KGK's official decision (subject to thresholds as specified in the <i>Summary of the timeline for the application of the jurisdiction's sustainability-related disclosure requirements by entities in the jurisdiction</i> section above) includes: (a) Companies subject to the regulation and supervision of the Capital Markets Board (CMB) under Law No. 6362: (1) Investment firms; (2) Collective investment institutions; (3) Portfolio management companies; (4) Mortgage financing companies; (5) Central clearing institutions; (6) Central custody institutions; (7) Data storage institutions; and (8) Joint-stock companies whose capital market instruments are traded on a stock exchange, <i>excluding those traded on the Close Monitoring Market of Borsa İstanbul A.Ş. and those traded on the Venture Capital Market for sale to qualified investors.</i> (b) Enterprises subject to the regulation and supervision of the Banking Regulation and Supervision Agency (BRSA) under Law No. 5411, dated 19 October 2005: (1) Banks; (2) Rating agencies; (3) Financial holding companies; (4) Financial leasing companies; (5) Factoring companies; (6) Finance companies; (7) Asset management companies; (8) Companies holding a qualified share in financial holding companies and banks, as defined under Law No. 5411; and

⁴ In accordance with the *Jurisdictional Guide*, 'most' publicly accountable entities is intended to capture the weight of the entities in relation to the economy or activity in the jurisdiction, instead of the number of entities subject to the requirements. It is based on the relative weight of listed entities captured by the requirements in relation to the jurisdiction's gross domestic product or the overall market capitalisation in the main equity index.

(9) Savings financing companies.

All banks must report, regardless of the threshold above for non-bank entities, other than:

- banks within the Savings Deposit Insurance Fund of Türkiye.
- banks that are not publicly traded and have only one branch or less than 250 employees. These banks are not required to prepare sustainability reports in 2024 or 2025.

Financial institutions that are not publicly traded but have at least one branch or more than 250 employees, and that also meet the applicable thresholds, are required to prepare a sustainability report.

(c) Insurance, reinsurance, and pension companies operating under Law No. 5684 on Insurance, dated 3 June 2007, and Law No. 4632 on the Private Pension Savings and Investment System, dated 28 March 2001.

(d) Entities authorized to operate in the Borsa Istanbul Markets, including:

- Authorized exchange offices,
- Precious metals brokerage institutions,
- Companies engaged in the production or trade of precious metals.

Are entities without public accountability either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?

Yes—permitted.

What sustainability-related disclosure requirements apply to **foreign** publicly accountable entities?

There are no sustainability-related reporting requirements for foreign publicly accountable entities.

Reporting entity: do the jurisdiction's requirements specify that an entity's sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements?

Yes.

Other sustainability reporting considerations

Additional disclosure requirements: does the jurisdiction require or permit an entity to provide additional disclosures within the report that contains sustainability-related financial disclosures based on ISSB Standards?	Yes—permitted.
If additional disclosures are permitted or required, what is the basis for such additional information?	In accordance with an entity's choice of a set of standards or framework.
Does the jurisdiction require that any such additional disclosures are clearly identified and do not obscure information required by ISSB Standards?	Yes. TSRS S1 requires that sustainability-related financial disclosures prepared in accordance with TSRS should be clearly identifiable, distinguished from other information provided by the entity and not obscured by that additional information (which is aligned with ISSB Standards).
Digital reporting: is digital reporting of sustainability-related disclosures required?	Yes. The digital platform will be launched in 2025 and entities will be required to upload their reports, including those from the first annual reporting period for sustainability-related disclosures.
If yes, what digital reporting taxonomy is used (if applicable)?	National reporting taxonomy.
Assurance: what level of assurance over sustainability-related disclosures does the jurisdiction require?	Limited assurance required from the first year of reporting.
Other comments regarding the content of sustainability-related financial reporting or the use of ISSB Standards in the jurisdiction.	In 2020, CMB implemented the Sustainability Principles Compliance Framework. Companies must report on whether they are implementing the principles, under a 'comply or explain' approach.

Jurisdictional authorities

Organisation(s):	Public Oversight, Accounting and Auditing Standards Authority (KGK: Kamu Gözetimi, Muhasebe ve Denetim Standartları Kurumu) Capital Markets Board of Türkiye (SPK: Sermaye Piyasası Kurulu) Banking Regulation and Supervision Agency (BDDK: Bankacılık Düzenleme ve Denetleme Kurumu)
Role of the organisation(s):	The Public Oversight, Accounting and Auditing Standards Authority (KGK) is an independent standard-setting body. KGK is authorised to establish the Turkish Sustainability Reporting Standards in compliance with international standards, in accordance with the provisions of the Turkish Commercial Code No. 6102. KGK is the public institution responsible and authorised for the publication of financial and sustainability reports in compliance with international standards, the assurance of such reports and the authorisation of individuals who will carry out assurance engagements. It was established in 2011 and its mandate is set out by law. KGK conducts annual inspections of audit firms and statutory auditors. Capital Markets Board of Türkiye is the securities regulatory in Türkiye and has responsibility for supervision and enforcement of disclosures by listed entities. Banking Regulation and Supervision Agency is responsible for oversight and regulation of the banking sector of the Turkish financial services industry.
Website:	https://www.kgk.gov.tr/