AKİŞ REIT

WATER FOOTPRINT

INVENTORY REPORT

IN ISO 14046:2014 STANDARD

January 1, 2025 – December 31, 2025

2025 Reporting Period

ESG TURKEY® CONSULTING
2012
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INTRODUCTION

Water is an essential natural resource for sustaining life and ensuring the continuity of economic activity. Since the early 20th century, accelerated industrialization, rising prosperity, population growth, and increasing production and consumption levels have placed significant pressure on natural resources. This has led to a global increase in total water consumption, while pollution, overuse, and mismanagement have reduced the availability of usable freshwater.

The impacts of climate change are further intensifying pressure on water resources. Extreme events such as droughts, floods, and irregular seasonal rainfall create uncertainties regarding both the availability and quality of water, directly affecting ecosystems and economic activities. As a result, the distribution, management, and quantity of water resources have become critical issues in contemporary planning.

Globalization, rapid urbanization, and growing production demands have made the equitable allocation of freshwater resources across sectors a strategic priority for decision-makers. Today, organizations must consider water access, water efficiency, and resource sustainability not only as environmental responsibilities but also from the perspectives of operational continuity and risk management. In this context, measuring, managing, and monitoring both the quantity and quality of water used in production and service processes is of critical importance.

The water footprint approach provides a comprehensive, multi-dimensional framework for assessing the role of water in economic and industrial processes. It considers both direct and indirect water use across a product's lifecycle, a process, or an organization's activities, not only in terms of volume but also in relation to the type, timing, and geographical context of use. Unlike traditional water accounting methods, it focuses on water that is permanently consumed or polluted within the system, enabling a holistic evaluation of the environmental and governance aspects of water use. This perspective supports organizations in better understanding their dependence on water resources, identifying efficiency opportunities, and strengthening long-term sustainability strategies.

The concept of the water footprint was introduced by Arjen Hoekstra in 2002 and further developed through collaborations with the University of Twente and the Water Footprint Network. It refers to a comprehensive assessment of the direct and indirect use of freshwater throughout the production of a product or service, from raw material extraction to final consumption. This assessment covers the total water requirements in the production process, known as virtual or embedded water, and evaluates water use not only in terms of quantity but also according to type (green, blue, and grey), timing, and geographical context. Unlike traditional water accounting methods, the water footprint is a multi-dimensional indicator that focuses on water that is permanently consumed or polluted within the system.

The water footprint consists of 3 main components:

- **Blue Water Footprint:** This refers to the total volume of **surface and groundwater** resources required to produce a good and is associated with conventional freshwater sources. It is particularly relevant for irrigation, industrial, and domestic water use.
- **Green Water Footprint:** This refers to **rainwater** used in the production of goods. Rainwater is stored in the soil or within plant biomass and used directly. It should be assessed in the context of climate change, as variations in precipitation directly affect green water availability and demand. Therefore, climate variability and meteorological conditions should be considered when evaluating a region's green water requirements.
- **Grey Water Footprint:** This is **an indicator of water pollution**. Based on current water quality standards, it represents the volume of freshwater required to assimilate or dilute a given pollutant load. It is used to assess the environmental impacts of fertilizers and pesticides in agriculture, industrial effluents, and domestic wastewater.

A country's **production water footprint** considers only the use of its domestic water resources. However, when assessed from a **consumption perspective**, the water footprint must include both **internal and external components**.

- **Internal Water Footprint** refers to the portion of a country's domestic water resources used to produce goods and services for consumption,
- **External Water Footprint** refers to the volume of water used in the production of goods and services that are imported from other countries.

This distinction enables water resources to be evaluated not only in terms of physical availability but also within the context of economic and trade relations. Within **global supply chains**, the external water footprint is of strategic importance in assessing a country's external dependence and associated environmental impacts.

For organizations, water footprint assessments reveal not only direct operational water use but also indirect water consumption across supply chains and service processes. This holistic approach serves as a critical tool for improving resource efficiency, managing water-related risks, and ensuring transparent reporting to stakeholders. Particularly in service-oriented facilities with high visitor volumes and continuous operations, monitoring the water footprint is regarded as a fundamental component of sustainable management.

Water management and basin-scale planning initiatives in Türkiye have heightened the need for robust tools that support the sustainable conservation and efficient utilization of water resources. Water footprint

assessments conducted at the institutional level contribute to the generation of data aligned with national water management objectives, thereby reinforcing both environmental integrity and economic sustainability.

Although shopping malls exhibit a relatively limited profile in terms of direct water consumption compared to water-intensive sectors, they nonetheless represent a significant source of water use due to high visitor traffic and extensive operational activities. HVAC systems (including cooling towers), cleaning operations, landscape irrigation, and domestic uses (such as toilets, washbasins, food and beverage areas) constitute the main components of water consumption.

However, indirect water use associated with energy consumption (electricity and natural gas) in shopping malls also constitutes a significant share of the total water footprint. Monitoring the water footprint provides decision-makers with a critical analytical framework for improving resource efficiency and advancing sustainability practices, enabling a holistic assessment of both direct operational consumption and indirect environmental impacts.

This report aims to present the organization's water use within a holistic framework and contribute to the development of corporate water management practices. The study systematically evaluates water consumption data and enhances the traceability of water use to support decision-making processes. In this way, it seeks to strengthen the organization's strategic approach to resource management and support a management structure aligned with sustainability objectives.

Food and Agriculture Organization. The State of the World's Water Resources for Food and Agriculture. FAO, Roma., Intergovernmental Panel on Climate Change. Climate Change 2022: Impacts, Adaptation and Vulnerability. IPCC, UN-Water. United Nations World Water Development Report, Arjen Hoekstra. The Water Footprint Assessment Manual: Setting the Global Standard. Earthscan, 2011., Water Footprint Network. Water Footprint Assessment Framework, International Organization for Standardization. ISO 14046:2014 Organization for Economic Co-operation and Development. Water Risk and Governance Framework. OECD.

ABOUT ESG TURKEY CONSULTING

ESG Turkey Danışmanlık, whose motto is "Seize the Moment, Save the Future," is one of the leading consulting firms in the sustainability sector, offering services backed by over 14 years of experience. Since its establishment, the firm has successfully completed more than 600 projects, providing holistic solutions in the fields of environmental, social, and governance (ESG). ESG Turkey® Consulting assists clients in complying with evolving regulations and national/international standards (TSRS, GRI, ISO, TCFD, CDP, SBTi, CSRD/ESRS, etc.) and serves as a strategic partner through **a wide range of services—from establishing sustainability management systems and defining sustainability strategies to conducting carbon footprint calculation, water footprint calculation, implementing digital sustainability solutions, and managing sustainable supply chains.**

With its expert team, interdisciplinary perspective, and technology-driven approach, ESG Turkey® Consulting aims to guide the sustainable transformation of the business world, creating measurable impact and delivering long-term value to its stakeholders. The firm's service areas are outlined below.

This report comprises 49 (forty-nine) pages, including the cover page.

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1. ABOUT AKİŞ REIT

Founded in 2005 within Akko Holding, AKİŞ REIT has consistently leveraged its extensive experience and sectoral expertise to execute a diverse range of strategic real estate projects. The company attained Real Estate Investment Trust (REIT) status from the Capital Markets Board on 18 May 2012 and commenced trading on the Istanbul Stock Exchange on 9 January 2013. Guided by the principle, *"Your happiness is at the core of everything we do"* AKİŞ REIT is committed to delivering projects distinguished by quality, innovation, and lasting value in the real estate sector. Building on the notable success of Akbatı, inaugurated in 2011, AKİŞ REIT realized another flagship development, Akasya, in 2014. The 2017 merger with SAF REIT further strengthened the company's strategic position within Türkiye's real estate market. As a trailblazer among Turkish REITs, AKİŞ REIT has expanded its portfolio to include street retail as a complementary segment to traditional shopping mall investments. Its operational asset in this domain, the Erencan Apartment building on Bağdat Street, opened in 2021 and is currently leased to the Boyner brand.

1.1. AKİŞ GYO CLIMATE CHANGE AND ENVIRONMENT POLICY

Climate change and high-speed consumption of natural resources pose important risks for the whole world. These significant environmental risks also have significant effects on the operations of companies. Proactive management of these risks is of great importance for both environmental and operational sustainability.

Considering the approaches and policies of its main shareholder Akkök Holding A.Ş. in the development of its performance related to its environmental applications, Akiş GYO continues its operations in line with nationally and internationally accepted quality systems, invests in environmentally friendly technologies and continuously aims for better performance by monitoring and supervising its environmental performance.

In this context, Akiş GYO undertakes to maintain its activities in an environmentally and socially sensitive manner, to minimize its environmental impacts and to continuously improve its performance in this field. In line with the objective of controlling the direct and indirect effects on the environment, managing these effects with the right strategies and technologies within the scope of annual business plans and continuously improving them; Akiş GYO

- Follows the requirements on the environment and carries out its activities in a way to comply with them,
- Strives to structure the real estates that constitute the investment portfolio under the principle of efficient use of all natural resources, especially energy,

- Continues its efforts to measure and reduce greenhouse gas emissions arising during investment and project development works,
- Works to protect the natural resources of our country and of the world, to use them in the most efficient and effective way and to control and reduce the environmental impacts that occur as a result of its activities and encourages all stakeholders in this regard,
- Carries out studies that will increase the environmental awareness of the society and raise the level of awareness, of employees, customers, suppliers, contractors, and other operational stakeholders, and
- Undertakes to monitor its environmental impacts within the framework of international management standards by continuously improving the environmental management system.

The Corporate Governance Committee is responsible for the follow-up, update and execution of the policy, and the Board of Directors is responsible for its approval and cancellation.

Although Climate Change and Environmental Policy is a part of the Environmental Management System, it shall be reviewed at least once a year under normal conditions and shall be updated if deemed necessary, immediately in case of legislative changes and inappropriate situations or when improvement is required. All updates will be shared with Akiş GYO employees and all other stakeholders on the website.

This policy has been adopted and entered into force by the Board of Directors.

1.2. RESPONSIBLE UNIT

The individuals responsible for preparing this report and coordinating reporting activities in accordance with the ISO 14046:2014 standard are listed in the table below.

Table 1: Persons Responsible for Report Preparation

Full Name	Position Title	Contact Details
Pelin FEREL	Business Development, Sustainability and Quality Systems Executive	AKİŞ REIT Head Office
Berke TALİ	Corporate Development and Sustainability Assistant Specialist	AKİŞ REIT Head Office

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Emel GÜNLÜ	Assistant Climate Change Specialist emel@esgturkey.com	*ESG Turkey Danışmanlık*

2. PURPOSE OF THE REPORT

This report aims to systematically evaluate the organization's water use during the specified reporting period and establish a reliable data infrastructure to support decision-making processes. The study includes the quantitative assessment of both direct and indirect water use, the analysis of water resource distribution, and the enhancement of the traceability of institutional water performance. This approach provides a basis for identifying water efficiency opportunities, strengthening data management practices, and technically supporting sustainability objectives.

The purpose of this report is to quantitatively present the organization's water use for the specified reporting period and to establish a reliable data infrastructure to support decision-making processes related to water management. The study seeks to identify both direct and indirect water use arising from the organization's activities, evaluate water consumption and its distribution by source, and systematically monitor the organization's water performance.

The study aims to evaluate the organization's water use from a holistic perspective, identify opportunities for water efficiency and optimization, strengthen data management practices, and provide a technical foundation for corporate sustainability and reporting processes. In addition, it seeks to highlight risks and opportunities related to water management and support preparedness for future regulatory requirements.

In this context, the study serves the following purposes:

- To provide a holistic evaluation of the institution's water use performance
- To quantitatively determine direct and indirect water consumption
- To strengthen data management related to water use

- To establish a foundation for water efficiency and improvement initiatives
- To provide a data infrastructure for corporate sustainability and reporting processes
- To identify risks and opportunities related to water management
- To prepare for potential regulatory requirements

The primary target audience of this study includes internal decision-makers, sustainability and operations management teams, and relevant stakeholders. The findings are intended for internal evaluation and informational purposes to support the improvement of the organization's water management practices.

This study constitutes a **water footprint inventory analysis** conducted in accordance with ISO 14046, and the results represent inventory outputs only. It is not part of a life cycle assessment and does not include a water footprint impact assessment. Therefore, no comparative assertions are intended within the scope of this study.

The report has been prepared based on activity data provided by the organization. Data accuracy and scope have been assessed within the framework of available records, and the study represents an organizational assessment supporting the systematic monitoring and management of water consumption.

3. SCOPE OF THE REPORT

The scope of this report defines the activities and data sources included in the water footprint inventory, as well as the temporal and operational boundaries of the assessment. The study covers water supply, use, and discharge processes across all facilities under the organization's operational control throughout the reporting period. Data resolution was evaluated based on the existing measurement infrastructure, and where data gaps existed, estimation and representative methods were applied. Within this scope, the organization's water use inventory was developed based on readily available and reliable data.

This report covers the period from January 1, 2025, to December 31, 2025, and includes all locations and operations of AKİŞ REIT as specified in Article 3.1. Each location has been assessed separately with respect to water supply, use, and discharge processes.

Water use data were evaluated based on monthly and annual meter readings obtained from the existing metering infrastructure. In cases where meter data were unavailable, operational records and technical estimates were applied; such instances are explained in the relevant sections of the report.

Seasonal variations in water use have been considered where significant fluctuations occur, based on observed consumption trends; however, no separate modelling study has been conducted. The potential influence of seasonal effects on the results was taken into account during the interpretation phase.

In the water footprint inventory, the system boundary was defined to include processes that the organization can directly control and reliably monitor through available data. Accordingly, a **cradle-to-gate approach** was adopted, and the inventory was developed based on accessible and reliable datasets. The organization's water resources include municipal supply, well water, reclaimed water, and rainwater harvesting. The assessment covers both direct water use and indirect water use, including the water footprint associated with electricity consumption. The water footprint of purchased materials was excluded from the system boundary due to data availability constraints and the scope of the study. As the organization operates in the service sector, no end-of-life stage water footprint is included within the assessment.

Within the scope of the inventory, blue water, green water, and indirect water components were calculated separately. The potential contribution of excluded activities was assessed and determined not to be at a level that would affect the decision-support quality of the results.

The unit processes evaluated were defined to represent water flows occurring throughout operational activities. The main processes within this scope are:

- Water supply (municipal, well water and rainwater harvesting)
- Technical and operational use
- Domestic use
- Water discharge processes

These processes were considered to encompass the stages of water abstraction, use, and discharge into the receiving environment. Within this structure, the traceability of water flows and consistency of data were ensured.

3.1. ORGANIZATION PROFILE

This section defines the organizational and physical scope of the locations included in the report. Facilities and area information under the operational control of the organization are included in the assessment. This definition ensures a transparent delineation of organizational boundaries and a clear understanding of the report's scope.

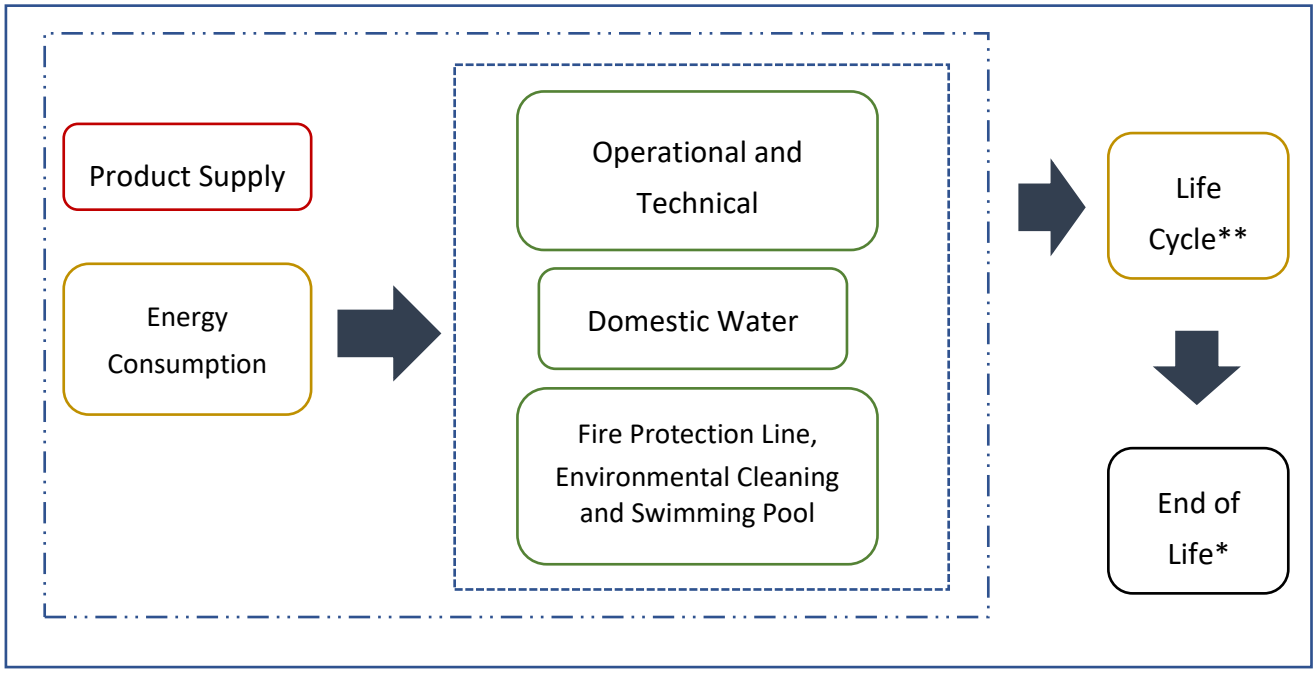
Akiş Gayrimenkul Yatırım Ortaklığı A.Ş., headquartered in Istanbul, Türkiye, owns Akbatı Shopping Mall, Akasya Shopping Mall, and Head Office, which operates within Akasya Shopping Mall. Data related to the Head Office has been consolidated under the Akasya Shopping Mall dataset.

Coordinates, full addresses, and surface area information for the locations are presented below. In this report, the 3 organizational locations are collectively referred to as **"AKİŞ REIT."**

AKIŞ GYO	**Name: Akiş Management** AKİŞ REIT Head Office, located at Acıbadem Mah. Derin Sk. No:8, 34660 Üsküdar, İstanbul/Türkiye, with corner coordinates 41.00°N, 29.05°E and a total enclosed area of 416,504 m², will be referred to as **"Akiş Management"** throughout this report.
	**Name: Akasya Shopping Mall** Akasya Shopping and Life Center, located at Acıbadem Mah. Derin Sk. No:8, 34660 Üsküdar, İstanbul/Türkiye, with corner coordinates 41.00°N, 29.05°E and a total enclosed area of 416,504 m², will be referred to as **"Akasya Shopping Mall"** throughout this report.
	**Name: Akbatı Shopping Mall** Akbatı Shopping and Life Center, located at Koza Mah. 1655. Sokak, Esenkent Mevkii No:6, 34538 Esenyurt, İstanbul/Türkiye, with corner coordinates 41.05°N, 28.66°E and a total enclosed area of 306,965 m², will be referred to as **"Akbatı Shopping Mall"** throughout this report.

3.2. SYSTEM BOUNDARIES

Figure 1: AKİŞ REIT System Boundaries



Organizational Cradle-to-Grave Boundaries
Organizational Cradle-to-Gate Boundaries
Facility Boundaries (Door-to-Door)
Organizational Water Consumption Points
Indirect Water Consumption (Energy and Life Cycle)
Excluded from System Boundaries
Out of Scope

** The organization provides shopping mall and property management services; therefore, end-of-life water use is not included within the scope of this report.*

*** Life Cycle Water Consumption includes water use associated with tenants, residential units, and office areas.*

3.3. ORGANIZATIONAL BOUNDARIES

Organizational boundaries define the consolidation approach for the activities included in the assessment.

In this study, the control approach is applied to AKİŞ REIT's water footprint inventory, and water flows from all facilities defined in Clause 3.2 over which the organization has operational control are included in the assessment. This approach ensures consistency, transparency, and traceability in calculations.

Control approach: The organization accounts for the potential environmental impacts of processes and physical units related to water use from facilities over which it has financial or operational control.

4. DATA AND METHODOLOGY

This section describes the quality of the data used in the water footprint inventory, the data collection approach, and key practices related to operational water management. Data quality criteria are defined in terms of accuracy, representativeness, and consistency, and the rationale for the use of primary and secondary data sources is documented.

In the water footprint inventory, primary data was used wherever possible. Primary data were obtained from meter readings, facility measurement systems, and operational records. Secondary data sources were used where primary data were unavailable or it was not technically feasible to obtain them. These sources included literature data, calculations, technical estimates, and other representative datasets. The rationale for the use of secondary data in key processes is documented in the relevant sections. Assumptions made in cases of missing data are explicitly stated, and their potential impact on the results is considered during the interpretation phase.

The quality of the data sets used in the study was assessed according to the following criteria:

- **Temporal scope:** Data was obtained from current records to represent the reporting period.
- **Geographical scope:** Data represents all locations included in the assessment.
- **Accuracy:** Preference was given to measurement-based data, and the impact of estimated data was evaluated.
- **Completeness:** The coverage of existing data sets was assessed, and any missing data are reported in the relevant sections.
- **Representativeness:** Data were ensured to accurately reflect actual operational conditions.
- **Consistency:** Calculation and data processing methods were applied uniformly across all processes.
- **Reproducibility:** The methodology and data sources used are clearly documented.

— **Data sources:** Measurement records, corporate information systems, and literature references are documented.
— **Uncertainty:** Data gaps and the potential impact of estimates on the results were evaluated.

4.1. ASSUMPTIONS

The assumptions and cutoff criteria applied in the development of the water footprint inventory were defined to address data gaps and ensure consistency in calculations. These assumptions were applied at a level that does not significantly affect the overall results of the study and are transparently documented.

- Shopping mall common area water consumption was determined using a difference method, whereby water use measured by sub-meters (e.g., stores, social facilities, etc.) was subtracted from the main Istanbul Water and Sewerage Administration (İSKİ) meter data.
- The water footprint inventory was developed using primary data such as meter readings, and where meters were not available, calculation-based methods were applied.
- Common area water consumption in shopping malls was calculated based on the net difference between the main İSKİ meter data and sub-metered consumption areas.
- At the Akasya Shopping Mall site, it is assumed that **70% of cooling tower feed water evaporates** into the atmosphere, **25% is recovered as blowdown water** and discharged to the grey water line, and **5% is lost from the system due to operational overflows**. At the Akbatı Shopping Mall site, it is assumed that **66% of cooling tower feed water evaporates** into the atmosphere, while **33% is discharged into the sewage system.**
- For domestic water use, it is assumed that the volume of water supplied from the network is equal to the volume of wastewater generated (discharged).
- Drinking water has been excluded from the report, as its share of total consumption is negligible.
- For locations without meters, an **uncertainty margin of 5%** has been applied.
- The amount of water used/recovered by the fire pumps at the Akasya Shopping Mall location was estimated based on the approximate operating frequency and duration. As monthly water consumption data was unavailable, the total annual consumption was divided equally across 12 months and recorded in the inventory
- For the filter backwashing process from the softening unit at the Akbatı Shopping Mall location, where monthly data was unavailable, the total annual consumption was divided equally across 12 months and recorded in the inventory.

- At the Akbatı Shopping Mall location, it was assumed that all water supplied to the pool was used for irrigation purposes.
- At locations without meters at the discharge point, it was assumed that all incoming water was discharged.

4.2. WATER MANAGEMENT

This section provides an overview of the operational practices governing the supply, use, treatment, and discharge of water across the facilities. The processes described herein are intended to support a comprehensive understanding of the water flow monitoring and data collection infrastructure and are therefore presented separately from the methodological assessment.

Akasya Shopping Mall

Water Supply:

- There are 1 water meter belonging to İSKİ (Istanbul Water and Sewerage Administration) located at the main water inlet of Akasya Shopping Mall.

Operational Use:

- Water used in cooling towers, which constitute a primary component of the air conditioning system, as well as in fire pump cooling systems required for technical operation, is classified as “operational use.” During operation, a portion of the water evaporates into the atmosphere, while periodic blowdown (drainage) procedures are carried out to maintain system efficiency.
- Landscape irrigation and pool filling activities are also evaluated within this category.

Domestic Use:

- All human-related water consumption within the facility—including visitor and staff restrooms, washrooms, prayer rooms, retail units, common areas of the shopping mall, and residential blocks—is categorized as “domestic use.” Within this scope, it is assumed that the volume of wastewater generated is equal to the volume of clean water consumed for hygienic and biological needs, and wastewater management practices are evaluated accordingly.

Use of Reclaimed Water:

- Cooling tower blowdown water and filter backwashing process from the softening unit are recovered and reused in urinals and flushing cisterns.

Water Discharge / Wastewater / Greywater:

- As no industrial wastewater is generated at the facility, there is no on-site industrial wastewater treatment plant.
- Water losses may occur in cooling towers and fire protection systems due to evaporation, leakage, or overflow.
- Since domestic wastewater is discharged directly into the municipal sewer system without on-site treatment, the greywater footprint associated with domestic use has been excluded from inventory.

Water Outages:

- A water storage tank is available for both domestic and operational use in the event of water outages.

Akbatı Shopping Mall

Water Supply:

- At the entrance of Akbatı Shopping Mall there are two meters operated by İSKİ (Istanbul Water and Sewerage Administration). One of these meters' records mains water supply, while the other measures well water consumption. In addition, a dedicated rainwater meter is installed within the facility to monitor rainwater usage.

Operational Use:

- Water used in cooling towers is classified as "operational use." During operation, a portion of the water evaporates into the atmosphere, while another portion is discharged into the stormwater drainage system.
- Landscape irrigation and ornamental pond filling activities are also included within this category. Water requirements for landscape irrigation are met through well water and rainwater sources.

Domestic Use:

- All human-related water consumption within the facility—including visitor and staff toilets, washrooms, prayer rooms, retail units, and general common areas of the shopping mall—is categorized as "domestic use." It is assumed that the volume of wastewater generated is equal to the volume of clean water consumed for hygienic and biological purposes, and wastewater management is conducted on this basis.

Use of Reclaimed Water:

- Water used in the ornamental pool within the shopping mall is recycled and reused for landscape irrigation purposes.

Water Discharge / Wastewater / Greywater:

- As no industrial wastewater is generated at the facility, there is no on-site industrial wastewater treatment plant.
- Water losses may occur in cooling towers due to evaporation.
- Since domestic wastewater is discharged into the municipal sewer system without on-site treatment, the greywater footprint of domestic use has been excluded from inventory.
- Water used for landscape irrigation is returned to the natural environment through evaporation and plant uptake.

Water Outages:

- A water storage tank is available for both domestic and operational use in the event of water outages.

Akbatı Shopping Mall and Akasya Shopping Mall

- Drinking water-related water consumption activities have been excluded from the scope of the assessment.
- Blue water footprint values based on electricity generation sources were derived from the reference Virtual Water as a Metric for Institutional Sustainability.
- Blue water footprint values associated with natural gas production sources were referenced from Water Footprint of Bio-Energy and Other Primary Energy Carriers.

4.3. FUNCTIONAL UNIT

The functional unit is a reference metric that enables the reporting of comparable and traceable water consumption results.

In this context, the functional unit is defined as the total water consumption (m^3/year) across all corporate activities during the reporting period. In addition, to support service-based performance analysis, it may also be expressed as water consumption per shopping mall visitor (m^3/visitor) or per unit area (m^3/m^2).

Table 2: Functional Unit Data for Akasya Shopping Mall and Akbatı Shopping Mall

Location	Number of Visitors	Number of Stores	Floor Area m^2	Number of Residences & Offices
Akasya Shopping Mall	25,492,117	253	416,504	463
Akbatı Shopping Mall		171	306,965	–

This approach allows for both a holistic assessment of the institution's total water usage performance over a specific period and the monitoring of the relationship between service unit and water usage, as well as the performance of efficiency evaluations.

Unit water footprint data is presented in the “Unit Water Footprint of Service” section on page 33 of the report.

5. BASE YEAR

This water footprint calculation, conducted for the first time within AKİŞ REIT, uses total water consumption data for **2025** as a baseline for future performance comparisons and efficiency targets. This data set serves as a methodological reference point for monitoring the organization’s water management performance in subsequent periods.

6. COMPLIANCE WITH ISO 14046:2014 STANDARD

ISO 14046:2014 Water Footprint — Principles, Requirements and Guidance is an international standard that defines requirements for water footprint assessment. As part of the ISO 14000 environmental management standards series, it provides principles, requirements, and guidance for evaluating the water footprint of products, processes, and organizations. The standard contributes to helping organizations optimize water use, monitor and reduce water consumption, mitigate environmental risks, and advance sustainability objectives.

The calculation and reporting principles of ISO 14046:2014 Water Footprint — Principles, Requirements and Guidance include: Life Cycle Perspective, an Environmental Focus, a Relative Approach and Functional Unit, an Iterative Approach, Transparency, Relevance, Completeness, Consistency, Accuracy, the Priority of Scientific Methods, Geographical Relevance, and Comprehensiveness.

These 12 principles are intended to ensure that water footprint inventories are valid, reliable, and meaningful for environmental management purposes. Adherence to these principles supports the correct application of standards and contributes to the sustainable management of water resources.

In this context:

AKİŞ REIT's Water Footprint Assessment, conducted between January 1, 2025 and December 31, 2025, was prepared by the expert team of ***ESG Turkey Danışmanlık***, in accordance with the requirements of the **ISO 14046 Water Footprint – Principles, Requirements and Guidelines** set by "International Organization for Standardization (ISO)"; taking into account the constraints and the data provided, and using the most effective and appropriate methodology with data obtained from sources considered reliable. (On-site and factchecking/accuracy verification of the activity data provided in the report has not been performed.)

The methodology, data management, and reporting structure applied in this study comply with the principles of transparency, consistency, and traceability set out in ISO 14046:2014 Water Footprint — Principles, Requirements and Guidance. This study is prepared as a water footprint inventory report and does not include comparative assertions. Any modifications to the study scope will be duly documented.

An independent critical review is not planned for this study.

7. ALLOCATIONS

The need for allocation was assessed, and it was determined that, within the processes covered by the study, water use is attributable to individual operations, with no shared processes requiring allocation. Accordingly, no allocation procedures were applied in line with the allocation principles of ISO 14044:2006 Environmental Management — Life Cycle Assessment — Requirements and Guidelines. Water flows were directly assigned to the relevant operational activities, and inventory calculations were conducted accordingly.

8. ELEMENTARY FLOWS

8.1. DATA FLOW

Water flows included in the water footprint inventory are systematically recorded together with information on the type of water source, area of use, and the location/basin in which they occur. This structure enables the monitoring of water abstraction, use, and discharge processes within a hydrological context and supports the geographical interpretation of results.

Basin-level information defines the physical location of water flows and allows regional differences to be considered in the assessment process. Accordingly, water flows are modeled with reference to drainage basins associated with the physical locations of abstraction, use, and discharge points. This approach ensures that the environmental context in which water use occurs is incorporated into the analysis and that results are linked to local conditions.

The evaluation process also considered the seasonal and temporal characteristics of water flows. Analyses based on data from the reporting period examined seasonal variations in water withdrawal, use, and discharge, and, where relevant, observations related to water quality were incorporated into the interpretation phase. This approach supports a more accurate understanding of annual water use patterns and enhances the representativeness of the results.

In addition, the temporal characteristics of water use were assessed within the limits of data availability. Differences between continuous and seasonal usage patterns were included in the analysis, and where water storage systems were present, their impact on operational continuity was evaluated. Consequently, the assessment enables monitoring not only of the quantitative aspects of water flows but also of their temporal dynamics.

8.2. CLASSIFICATION AND MONITORING APPROACH FOR WATER FLOWS

Within the scope of the water footprint inventory study, water flows for both use and discharge have been systematically categorized according to source types, including surface water, groundwater, and reclaimed water. This classification is intended to clearly delineate the movement of water across withdrawal, consumption, and discharge processes within the defined system boundaries, while ensuring robust quantitative traceability.

In line with corporate practices, the primary parameter monitored during the water withdrawal phase is the volume of water. The quality characteristics of abstracted water are not subject to separate evaluation within routine operational control. In addition, wastewater quality monitoring activities are not performed; therefore, parameters such as organic load and pollutant indicators (e.g., COD, BOD, suspended solids, oil and grease, and pH) are not tracked.

Within the inventory model, recovered water flows are defined under distinct categories. This approach ensures that reuse practices are clearly represented within the system while preserving the quantitative integrity of the overall water use chain.

Within the scope of the facility's activities, emissions that may affect water quality have been assessed in a holistic manner. Wastewater quality parameters have been considered for discharges directly into aquatic environments, while potential pollutant runoff to soil and risks associated with chemical storage have been evaluated qualitatively. In addition, the indirect impacts of air emissions from operational activities on water quality have been taken into account.

This approach ensures the systematic treatment of pollutant pathways within the water footprint inventory. The resulting classification and monitoring framework establishes a data structure aligned with field applications and supports the principles of data consistency, comparability, and traceability.

The water footprint flow diagram for Akasya Shopping Mall is provided on page 41 (Figure 14), and the water footprint flow diagram for Akbatı Shopping Mall is provided on page 44 (Figure 16).

8.3. WATER WITHDRAWN AND USED

Akasya Shopping Mall is supplied with water from the Ömerli Basin, whereas Akbatı Shopping Mall is supplied from the Marmara Basin. The respective volumes of water abstraction for each facility are presented in the table below.

Table 3: Types and Quantities of Water Extraction According to Source

Facility	Data Source	Type of Water Withdrawn	Source / Basin	Usage Location	Total (m^3)
Akasya Shopping Mall	İSKİ (Istanbul Water and Sewerage Administration) – Main Meter	Groundwater	Mains Water	Domestic Use, Operational Use, and Environmental Cleaning, Landscaping	181,799.00
	İSKİ (Istanbul Water and Sewerage Administration) – Pool Meter			Pool	609.00
Akbatı Shopping Mall	İSKİ (Istanbul Water and Sewerage Administration) – Main Meter	Groundwater	Mains Water	Domestic Use, Operational Use, and Environmental Cleaning	53,841.00
	İSKİ (Istanbul Water and Sewerage Administration) – Groundwater (Well) Meter		Well Water	Landscaping	3,016.00
	Rainwater – Meter	Surface Water	Rainwater	Landscaping	7,804.00

Table 4: Water Withdrawn and Consumed by Source at Akasya Shopping Mall

Data Source	Source / Basin	Usage Location	Usage Type	Total (m^3)
Meter	Mains Water	Cooling Tower	Process Use	30,116.00
Calculation		Filter Backwashing	Operational Use	7,200.00
Meter		Tower Apartments	Domestic Use	13,812.15
Calculation		Horizontal Apartments	Domestic Use	15,639.42
Meter		Residential and Office Common Areas	Operational Use	1,296.00
Meter		Retail Units	Domestic Use	68,802.87
Meter		Shopping Mall Common Areas	Domestic Use and Operational Use	22,645.57
Meter		Greywater Supply	Domestic Use	22,287.00
Calculation	Reuse	Urinals and Toilet Cisterns	Domestic Use	14,729.00

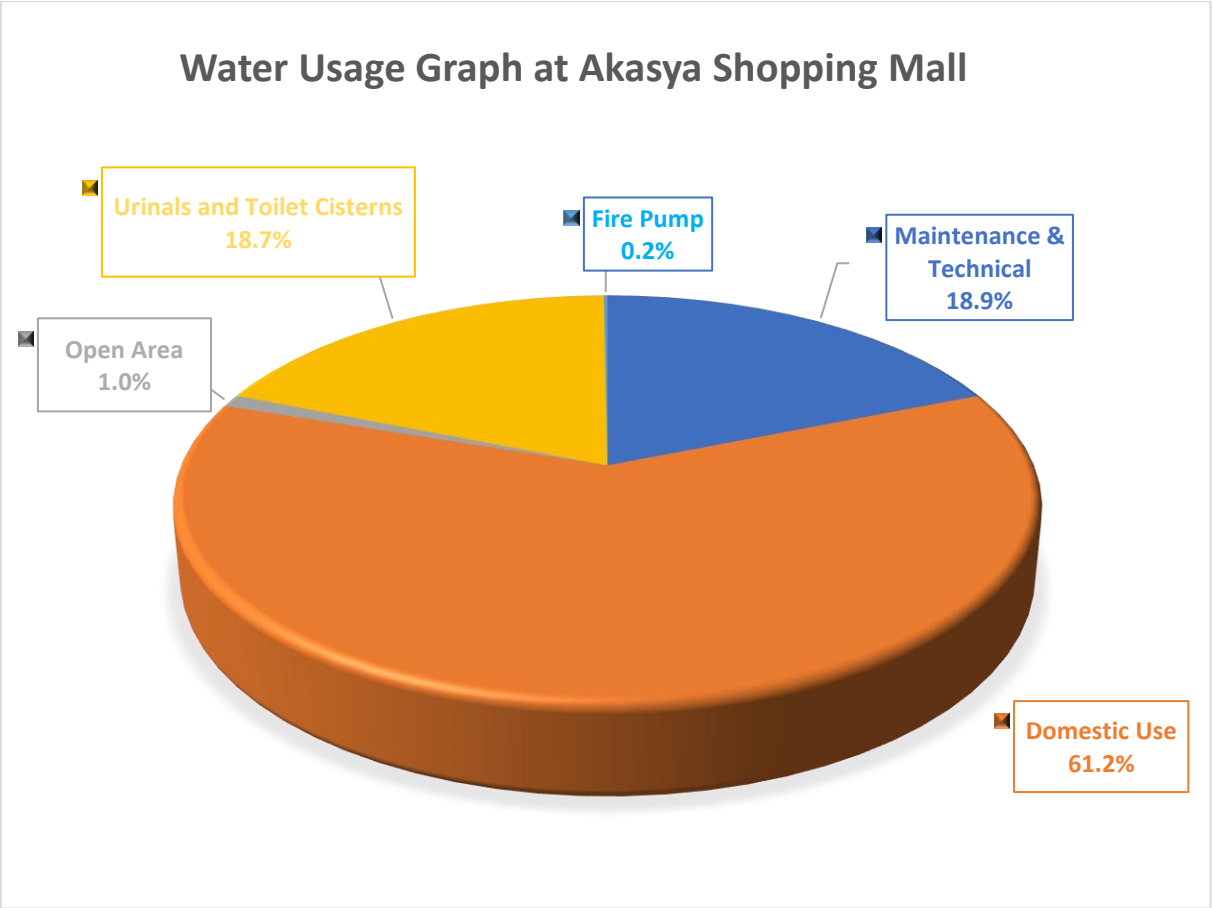


Figure 2: Akasya Shopping Mall Water Distribution by Usage Area

Table 5: Water Withdrawn and Consumed by Source at Akbatı Shopping Mall

Data Source	Source / Basin	Usage Location	Usage Type	Total (m^3)
Meter	Mains Water	Cooling Tower	Process Use	20,918.00
Calculation		Filter Backwashing	Operational Use	949.00
Calculation		Urinals and Toilet Cisterns	Domestic Use	2,923.00
Calculation		Indoor Pool in Shopping Mall	Open Area	152.00
Meter		Retail Units	Domestic Use	28,899.00

Meter	Well Water	Landscape Irrigation	Open Area	3,016.00
Meter	Rainwater	Landscape Irrigation	Open Area	7,804.00
Calculation	Reused / Recycled Water	Landscape Irrigation	Open Area	152.00

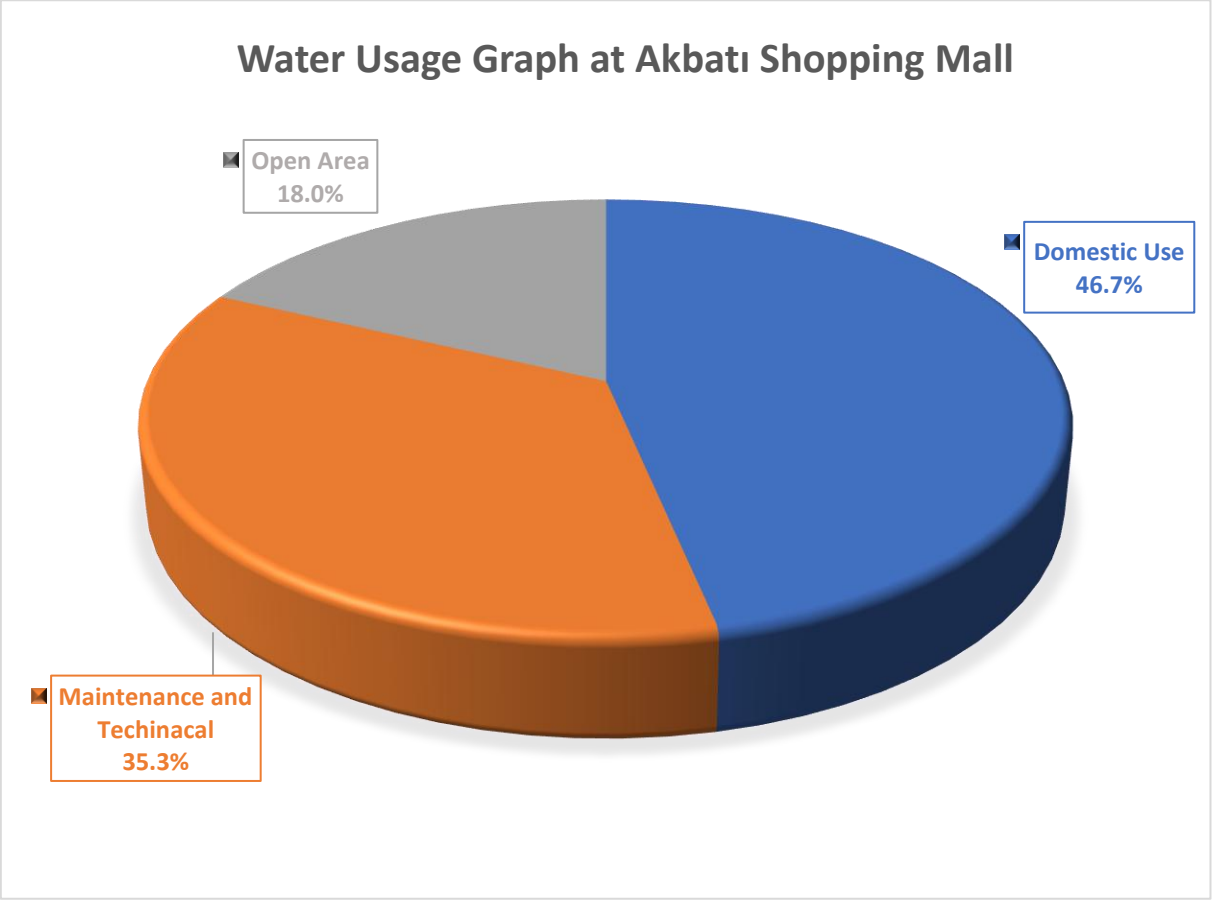


Figure 3: Akbatı Shopping Mall Water Distribution by Usage Area

Table 6: Water Consumption Related to Energy Use

Location	Energy Type	Indirect Water from Directly Consumed Energy Sources*	Indirect Water from Indirectly Consumed Energy Sources**
Akasya AVM	Electricity	191,024.62	126,771.00
	Natural Gas	785.48	1,572.45
Akbatı AVM	Electricity	93,404.19	–
	Natural Gas	247.44	–

**This refers to the amount of water consumed in shopping malls as a result of electricity and natural gas consumption.*

***This refers to the amount of water consumed in residential and office buildings as a result of electricity and natural gas consumption.*

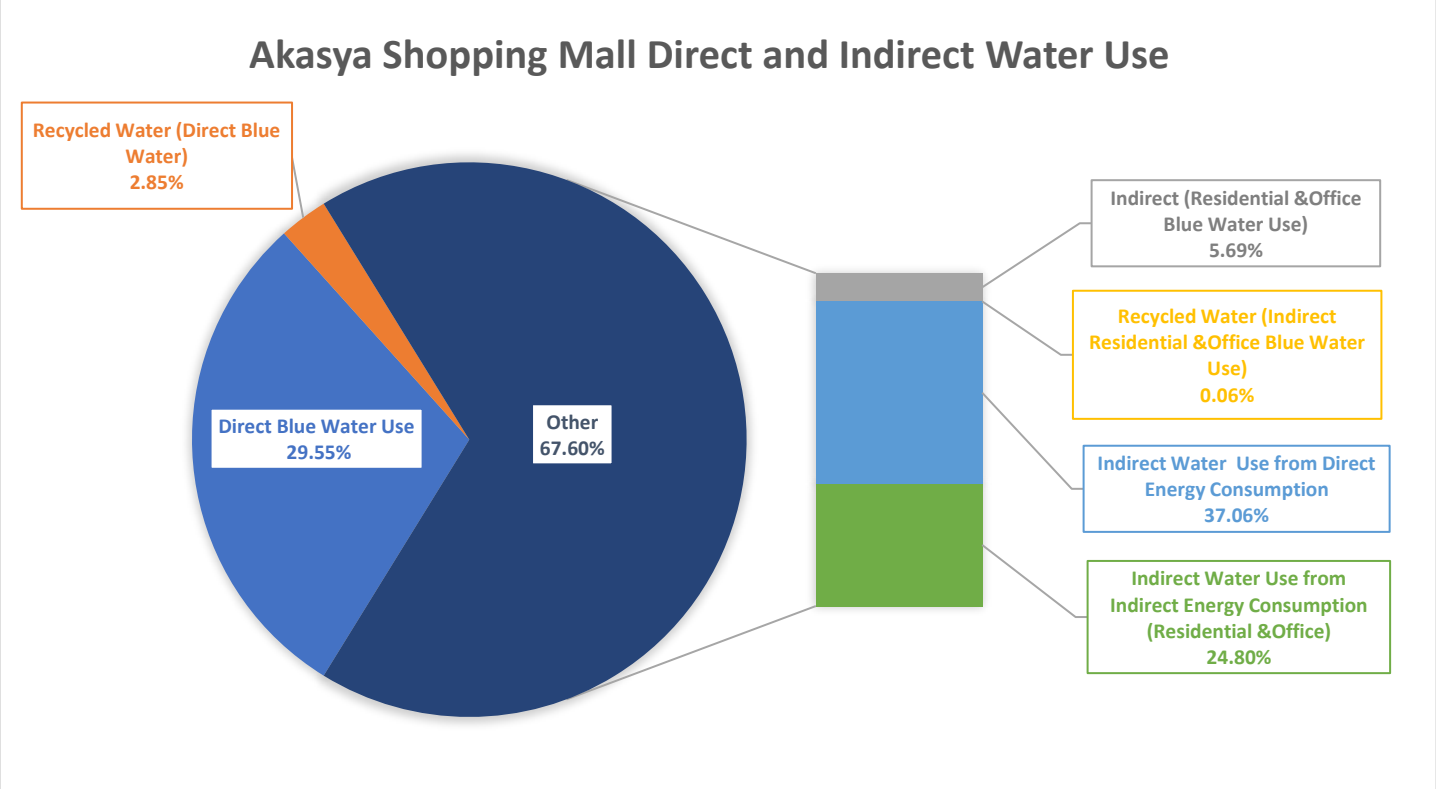


Figure 4: Akasya Shopping Mall Direct and Indirect Water Use Graph

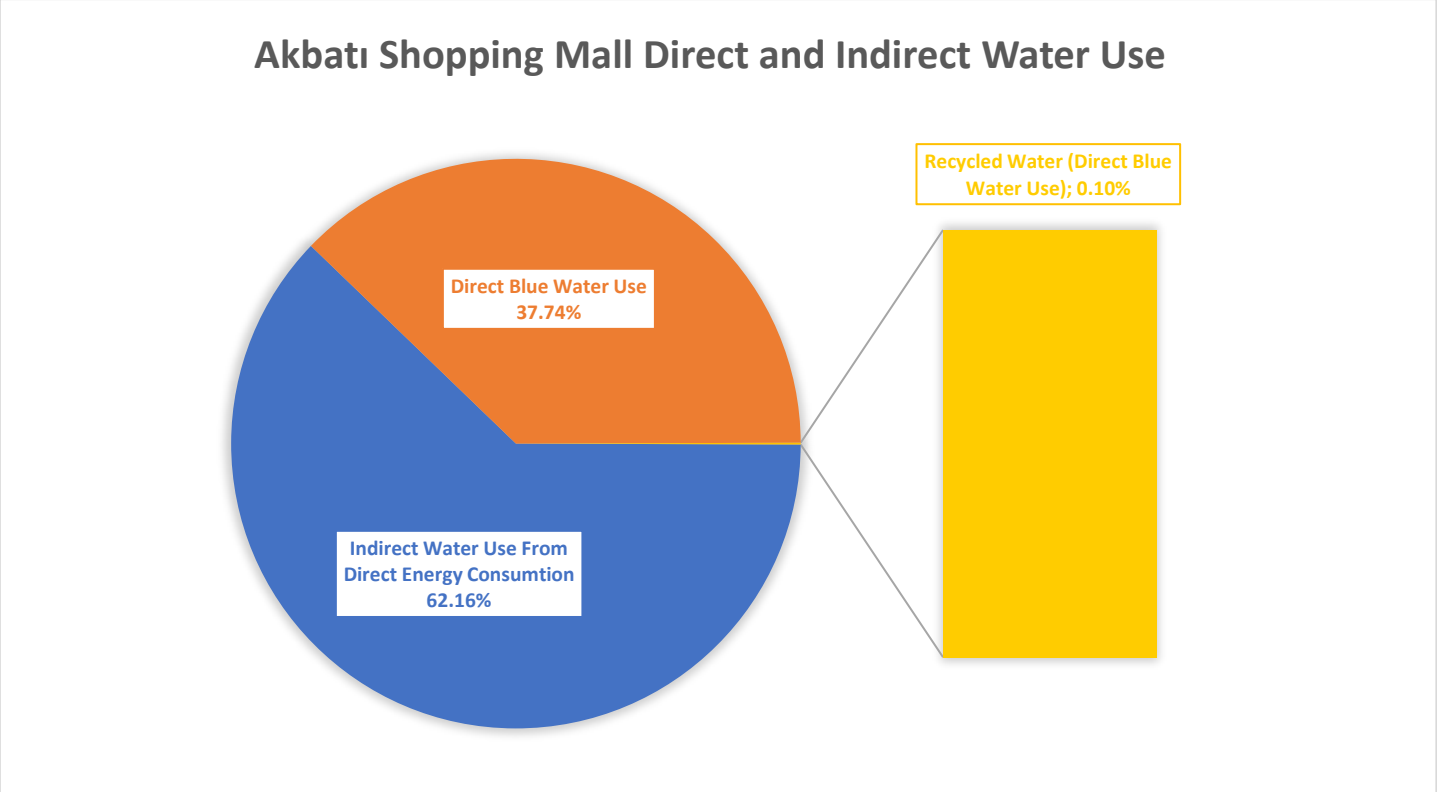


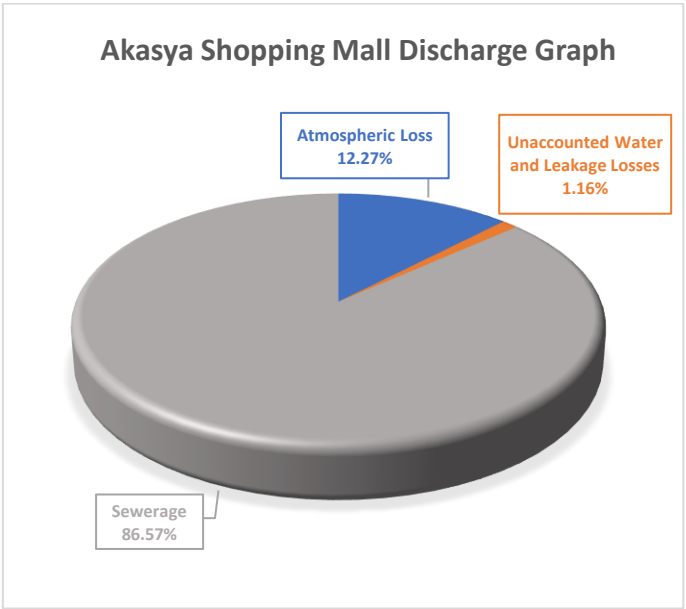
Figure 5: Akbatı Shopping Mall Direct and Indirect Water Use Graph

8.4. WATER DISCHARGE

Table 7: Amount of Water Discharged

Location	Energy Type	Receiving Environment	Total *(m^3)*
Akasya Shopping Mall	Horizontal Apartments	Sewerage	15,639.42
	Tower Apartments		13,812.15
	Retail Units		68,802.87
	Shopping Mall Common Areas		22,645.57
	Urinals and Toilet Cisterns		37,016.00

	North Swimming Pool	Atmospheric Losses & Leakage	609.00
	Cooling Tower	Atmospheric Losses & Leakage	22,587.00
	Residential Common Area	Atmospheric Losses & Leakage	1,296.00
Akbatı Shopping Mall	Filter Backwashing	Sewerage	949.00
	Retail Units		28,899.00
	Cooling Tower		7,112.00
	Shopping Mall Restrooms		2,923.00
	Landscape Depot	Atmospheric Losses & Leakage	10,972.00
	Cooling Tower		13,806.00



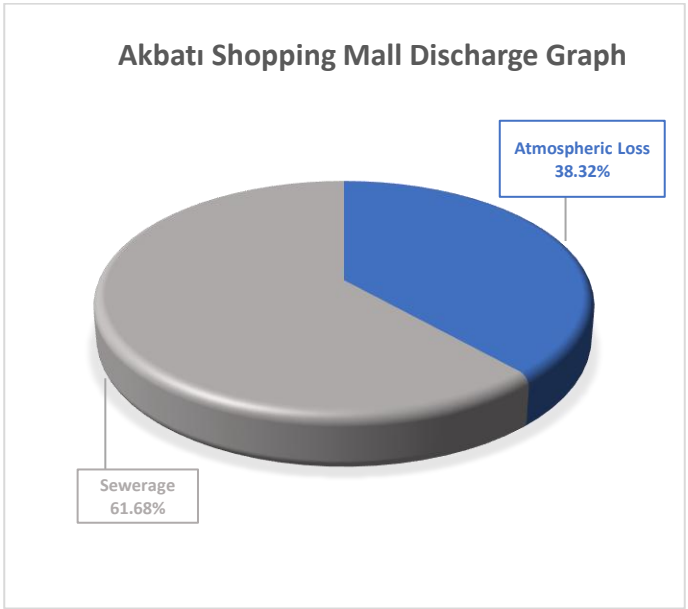
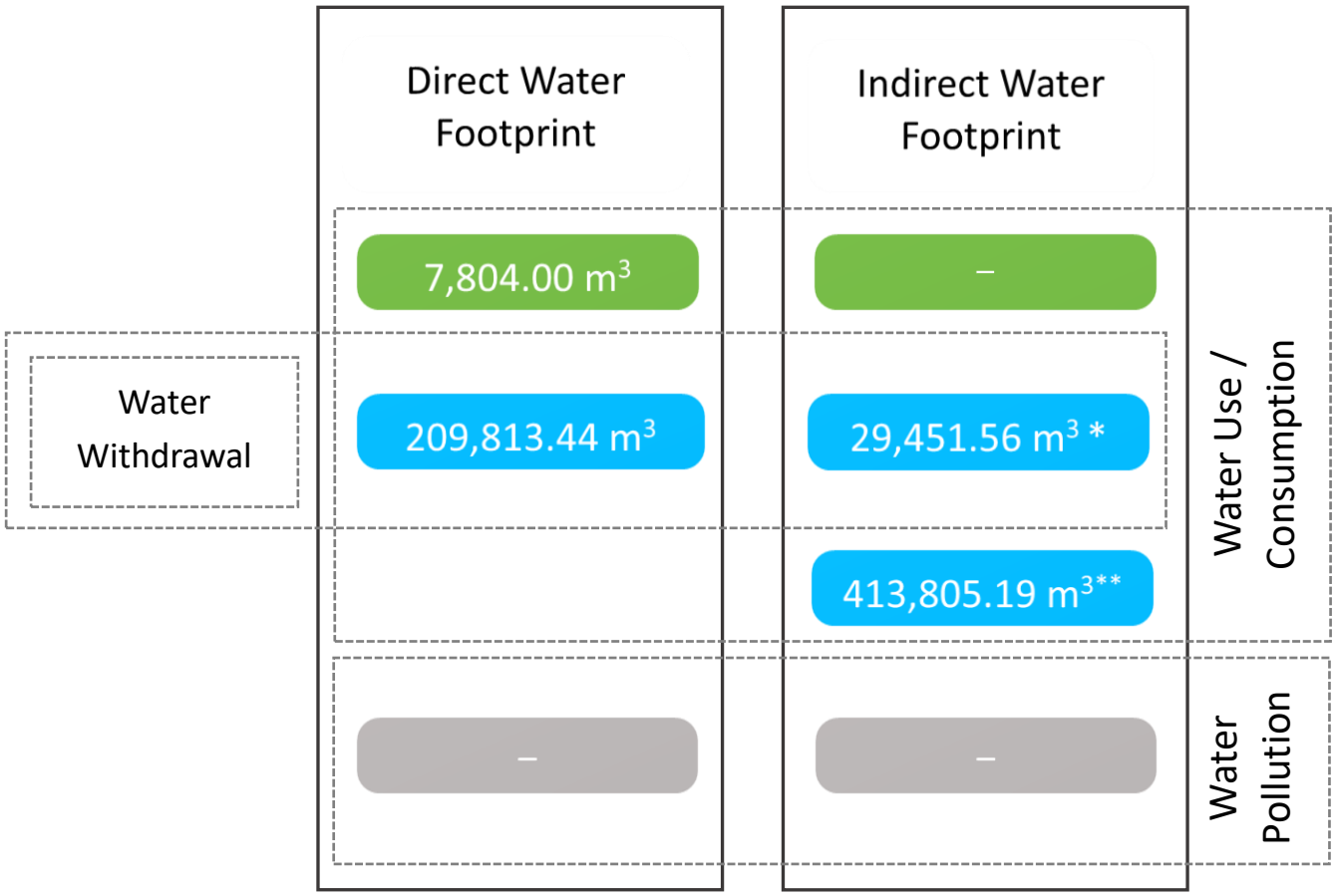


Figure 6: Location-Based Discharge Graph

8.5. WATER CONSUMPTION SUMMARY

Figure 7: Water Consumption Summary



** Refers to the total volume of water consumed by residential and office properties over their lifetime, supplied via the municipal water grid.*

*** Refers to the amount of water indirectly consumed due to energy consumption.*

Green Water Footprint

Blue Water Footprint

Grey Water Footprint

AKİŞ REIT's water footprint distribution is presented in the graph below.

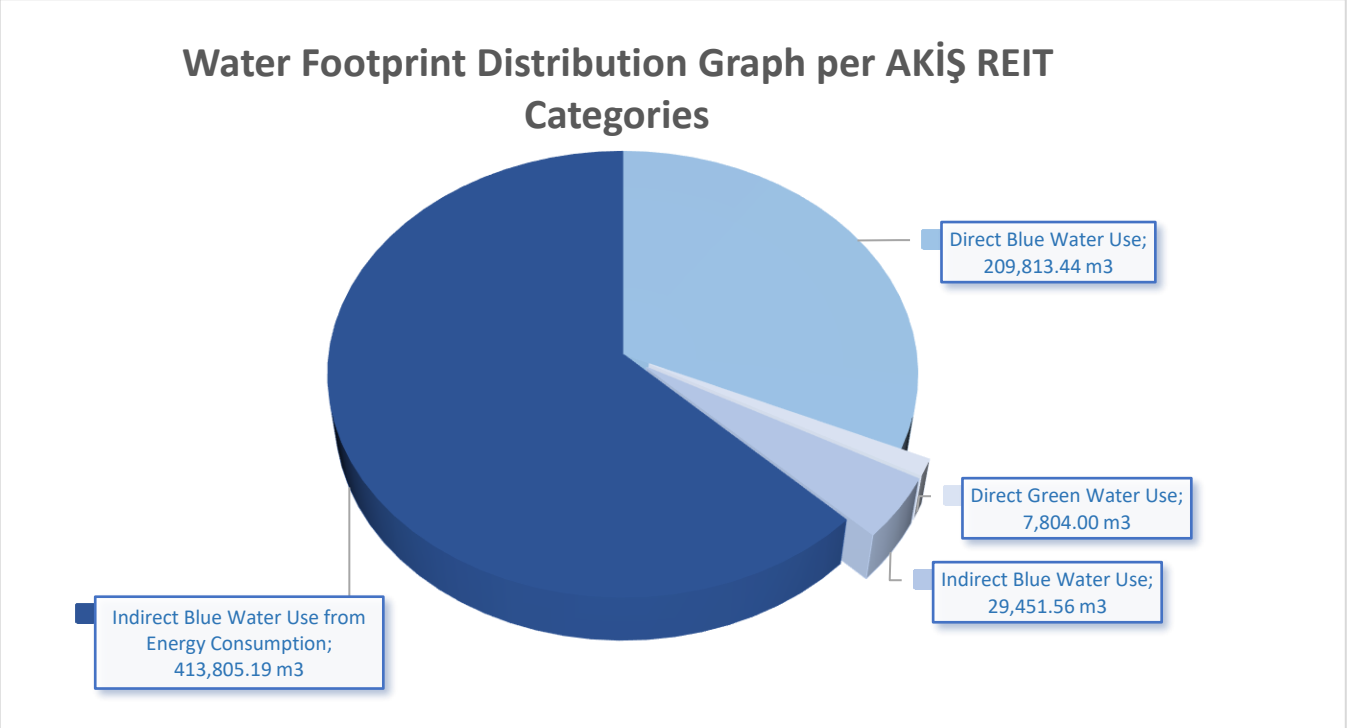


Figure 8: Water Footprint Distribution Graph

9. UNIT WATER FOOTPRINT OF SERVICE

Table 8: Unit Water Footprint Due to Direct Consumption

Water Footprint – Quantity/Unit				Unit Water Footprint of Service	
Direct Water	Blue Water	209,813.44	m^3	0.0082	m^3/visitor
	Green Water	7,804.00	m^3	0.0003	m3/visitor
Total Direct Water		**217,617.44**	**m^3**	**0.0085**	**m^3/visitor**
Indirect Water	Direct Energy	285,461.74	m^3	0.0112	m^3/visitor
Total Direct and Indirect Water		**503,079,18**	**m^3**	**0.0197**	**m^3/visitor**

** Table 8 presents the calculation of the unit water footprint associated with directly consumed water and indirectly consumed water resulting from energy use in shopping malls.*

Table 9: Unit Water Footprint Direct and Indirect Consumption

Water Footprint – Quantity/Unit			Unit Water Footprint per Surface Area
Direct Water	Blue Water	209,813.44 m^3	0.2900 m^3/m^2
	Green Water	7,804.00 m^3	0.0108 $m3/m^2$
Total Direct Water		**217,617.44 m^3**	**0.3008 m^3/m^2**
Indirect Water	Blue Water	29,451.56 m^3	1.1407 m^3/m^2
	Direct Energy	285,461.74 m^3	0.3946 m^3/m^2
	Indirect Energy	128,343.46 m^3	0.1407 m^3/m^2
Total Direct and Indirect Water		**660,874.19 m^3**	**0.7085 m^3/m^2**

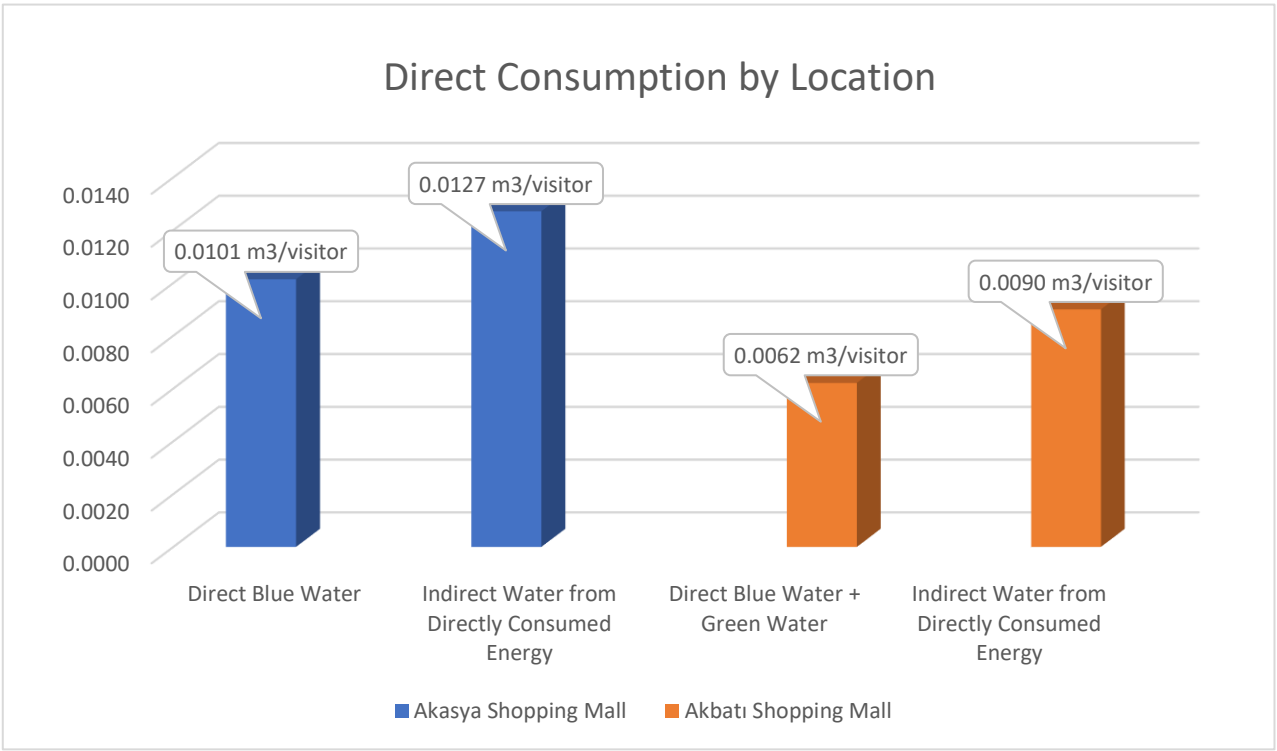


Figure 9: Water Footprint by Location Graph

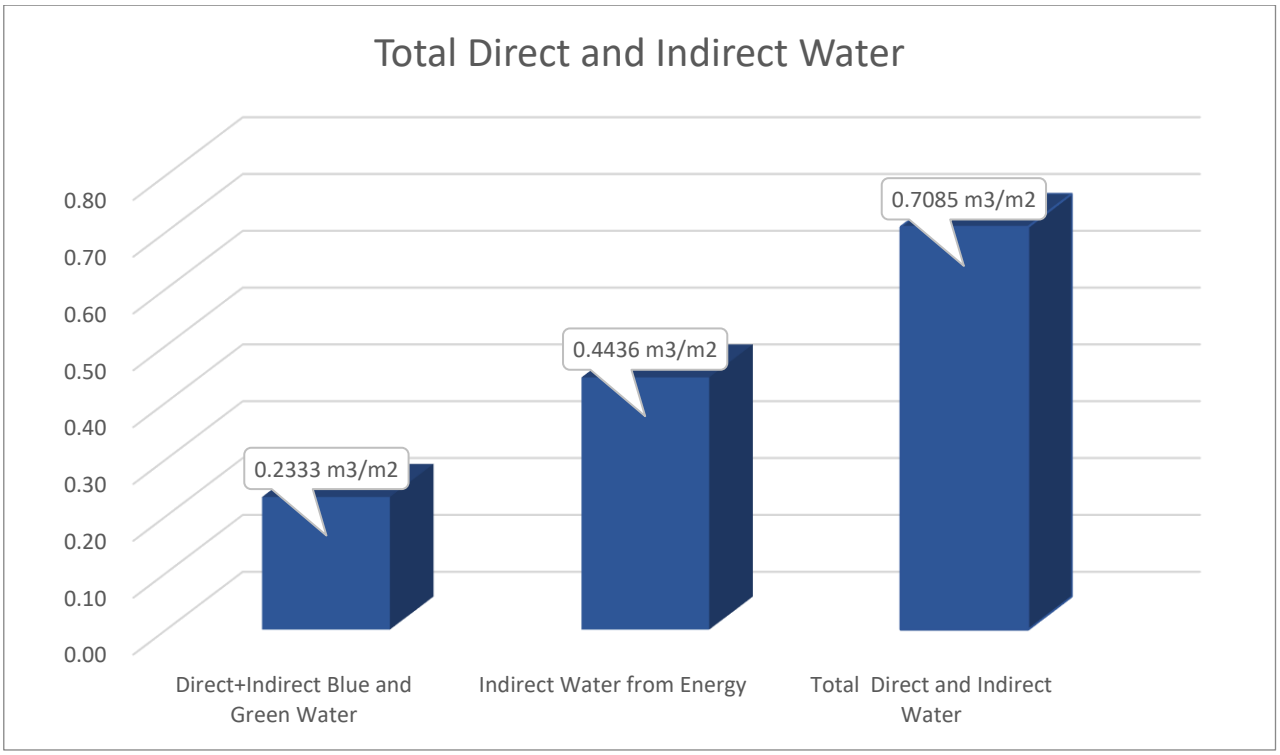


Figure 10: AKİŞ REIT Water Footprint (Blue and Grey Water)

10. SENSITIVITY ANALYSIS

A sensitivity analysis was conducted to evaluate the influence of the assumptions, data estimations, and model selections applied within the water footprint inventory on the overall results. In particular, the impacts of estimated consumption values, the use of secondary data, and data gaps on total water footprint outcomes were examined.

The analysis also assessed the contribution of individual processes and data inputs to the final results.

The findings indicated that all processes within the defined system boundaries—excluding indirect water consumption associated with energy use—made a meaningful contribution to the overall inventory. No stage or individual process was determined to be insignificant to an extent that would justify exclusion. Accordingly, no modifications to the system boundaries were made during the finalization of the study.

11. UNCERTAINTY ANALYSIS

Uncertainties within the assessment arise from data gaps, estimation-based calculations, and measurement limitations. In particular, the potential impact of technical estimations applied in areas lacking meter data was evaluated in relation to the overall results.

The assessment of uncertainty was conducted qualitatively, based on the assumption that the existing data structure would not materially alter the overall trend of the findings.

Although a quantitative uncertainty analysis was not performed, the potential influence of data variability on the results was taken into consideration during the interpretation phase.

Table 10: Uncertainty Analysis Results

Water Footprint Uncertainty Calculation Table	
Confidence Interval of Uncertainty:	95% Uncertainty Assessment Methodology
Input Data Uncertainty:	2.61%
Consumption Uncertainty:	1.23%
Calculated Total Uncertainty:	2.88%
Level of Confidence:	Reasonable Assurance

12. RESULTS

In this study, the water footprints of Akasya Shopping Mall and Akbatı Shopping Mall, owned by AKİŞ REIT, were evaluated using an inventory-based approach in accordance with ISO 14046:2014 Water Footprint — Principles, Requirements and Guidance. The water footprint inventory quantitatively identifies the volumes of water abstracted, consumed, and discharged within the scope of the organization's activities. Within this framework, the blue water footprint represents water consumed from surface and groundwater resources, the green water footprint represents rainwater use, and the grey water footprint reflects the pollutant load associated with discharged wastewater on the receiving environment. Together, these indicators provide an analytical basis for evaluating the environmental impacts of water use.

According to the assessment results for the period between January 1, 2025, and December 31, 2025, total blue water consumption was calculated as 239,265 m^3, while total green water consumption amounted to 7,804 m^3. Of the total blue water consumption, 209,813 m^3 was attributable to shopping mall operations, whereas 29,452 m^3 was associated with leased office and residential areas. The grey water footprint was excluded from the scope of this report, as pollutant load measurements were not conducted. In addition, energy-related indirect water consumption was calculated as 285,462 m^3 for shopping mall operations and 128,343.46 m^3 for residential and office activities.

During the interpretation phase, the principal processes contributing to the results were analyzed. The findings indicated that the largest contribution to the total water footprint originated from direct water supply and operational water use, while indirect water consumption associated with energy use constituted the secondary contribution category. Given the operational characteristics of the shopping mall facilities, the assessment primarily focused on the calculation and evaluation of the blue water footprint within the scope of the analysis.

The facility utilizes reclaimed water recovered from cooling systems and backwashing processes, enabling its reuse across various operations. Recovered water is used in urinals and cisterns, while treated pool water is repurposed for landscape irrigation, contributing to a reduction in municipal water consumption. Domestic water use, largely driven by visitor traffic and the operation of commercial spaces, represents another significant component of the facility's overall water consumption profile.

Monthly water consumption analyses conducted throughout the year indicate limited seasonal variability in shopping mall operations. During the summer period, a partial increase in water consumption is observed due to the more intensive operation of air-conditioning systems, particularly cooling systems, in response to higher outdoor temperatures. However, the overall impact of this increase on total consumption remains limited. In winter months, a relative decrease in water consumption is observed, corresponding to reduced

cooling requirements. Overall, the shopping mall water consumption profile demonstrates a balanced distribution throughout the year, with seasonal variations remaining at manageable levels. This indicates that current water management practices are being implemented consistently and effectively.

The evaluation results indicate that the primary determinants of the institution's water management performance are water supply and water use processes. The analysis provides decision-making support for reducing water consumption, strengthening measurement infrastructure, and enhancing wastewater management practices. Within this context, the following priority improvement areas are identified:

- Increasing the number of metering points at water use and discharge locations
- Strengthening data monitoring and measurement infrastructure
- Supporting operational efficiency initiatives to reduce the blue water footprint
- Developing and implementing on-site water treatment systems
- Expanding water recovery and reuse opportunities
- Conducting pollutant load measurements to enable inclusion in grey water footprint calculations
- Implementing a rainwater harvesting system at the Akasya Shopping Mall site
- Promoting the widespread adoption of water efficiency practices across all operations

The assessment is constrained by the existing data availability and measurement infrastructure specific to shopping mall operations. In addition, the water footprint inventory on its own does not fully represent the overall environmental impacts of shopping mall activities. Within these limitations, the interpretation of results enables their use not only as a quantitative output but also as a decision-support and continuous improvement tool for shopping mall management.

13. CALCULATION METHODOLOGY

Green Water Footprint: This refers to the portion of precipitation per unit area that is not infiltrated into groundwater but is instead stored in the soil, remains on the surface, or is taken up by plants. It represents the volume of water that is evapotranspired, incorporated into biomass, or otherwise consumed by vegetation.

Figure 11: Green Water Footprint Formula

$$WF_{proc,green} = GreenWaterEvaporation + GreenWaterIncorporation \quad [\text{volume/time}]$$

Blue Water Footprint: This refers to the volume of freshwater withdrawn from surface water or groundwater sources that is consumed, evaporated, incorporated into products or processes, or otherwise not returned to the same catchment area.

Figure 12: Blue Water Footprint Formula

$$WF_{proc,blue} = BlueWaterEvaporation + BlueWaterIncorporation + LostReturnflow \quad [\text{volume/time}]$$

Grey Water Footprint: Related to the production phase, the grey water footprint is defined as the degree of freshwater pollution associated with production activities. It represents the volume of clean water required to dilute pollutant loads to meet water quality standards in the receiving environment, taking into account its natural background conditions and existing pollution levels.

Figure 13: Grey Water Footprint Formula

$$WF_{proc,grey} = \frac{L}{c_{max} - c_{nat}} \quad [\text{volume/time}]$$

ANNEX –1: CONTRIBUTING PARTIES

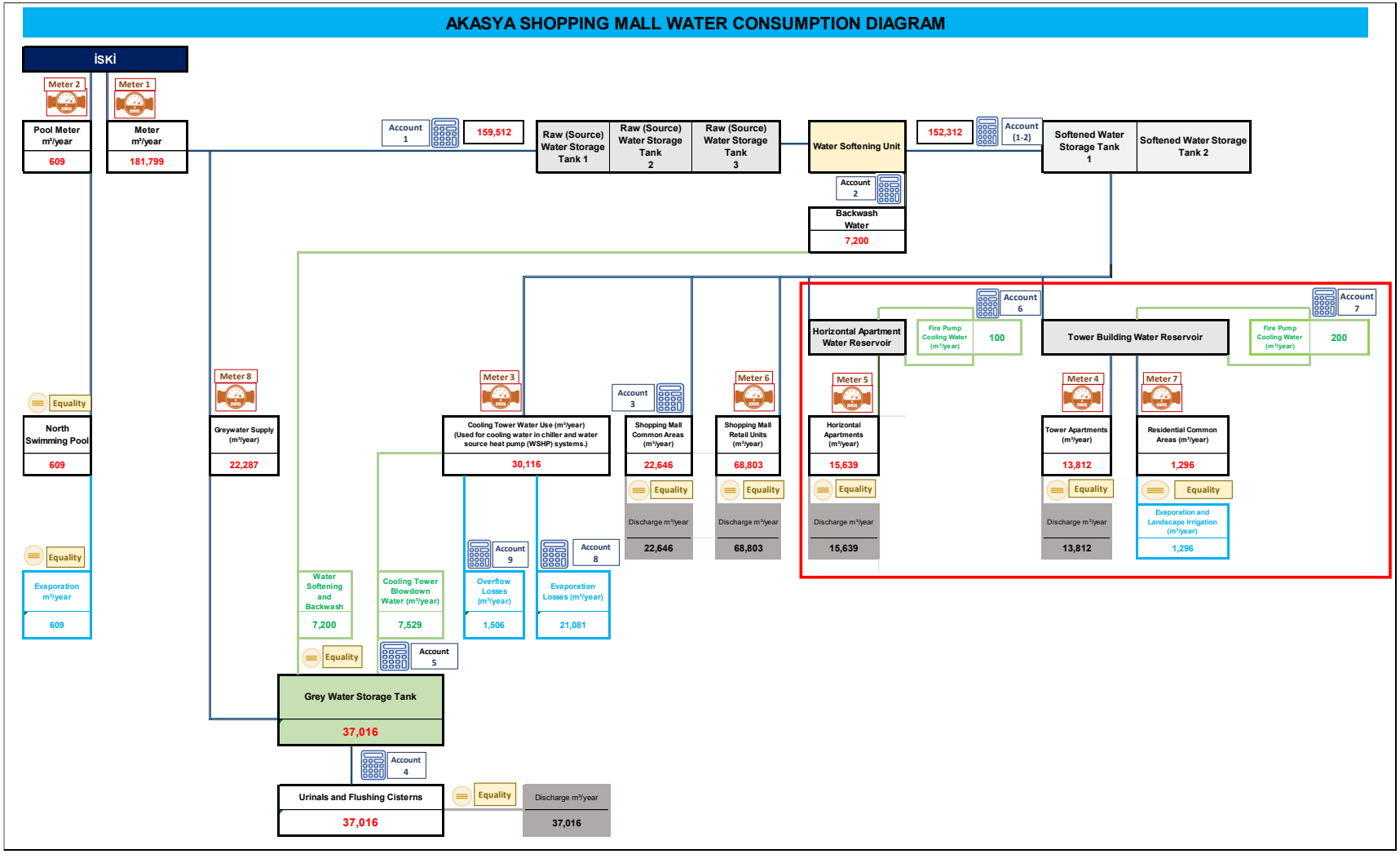
The individuals who contributed to the collection and compilation of operational data in accordance with ISO 14046:2014 Water Footprint — Principles, Requirements and Guidance for the preparation of this report are listed in the table below.

Table 11: Responsible Personnel Involved in the Study

Name Surname	Title	Location / Department
Ercan SEVER	Technical Group Manager	Akyaşam Yönetim Hizmetleri A.Ş.
Ali AYDIN	Deputy Technical Manager	Akyaşam Yönetim Hizmetleri A.Ş.
Erhan İNANÇ	Technical Executive	Akyaşam Yönetim Hizmetleri A.Ş.

13.1. AKİŞ REIT WATER FLOW DIAGRAMS

Figure 14: Akasya Shopping Mall Water Footprint Flow Diagram



13.2. AKİŞ REIT MONTHLY WATER DISTRIBUTION

Table 12: Monthly Water Withdrawal at Akasya Shopping Mall (m^3)

Source	Source Type	Water Type	January	February	March	April	May	June	July	August	September	October	November	December	Total
Mains Water	Groundwater	Fresh Water	14,056.00	12,183.00	12,172.00	13,204.00	14,572.00	17,396.00	19,795.00	19,280.00	16,529.00	14,491.00	14,433.00	13,688.00	**181,799.00**
Mains Water	Groundwater	Fresh Water	1.00	3.00	21.00	97.00	99.00	72.00	34.00	99.00	57.00	25.00	54.00	47.00	**609.00**
Total Quantity of Water Withdrawal			**14,057.00**	**12,186.00**	**12,193.00**	**13,301.00**	**14,671.00**	**17,468.00**	**19,829.00**	**19,379.00**	**16,586.00**	**14,516.00**	**14,487.00**	**13,735.00**	**182,408.00**

Figure 15: Akasya Shopping Mall Water Withdrawal Graph

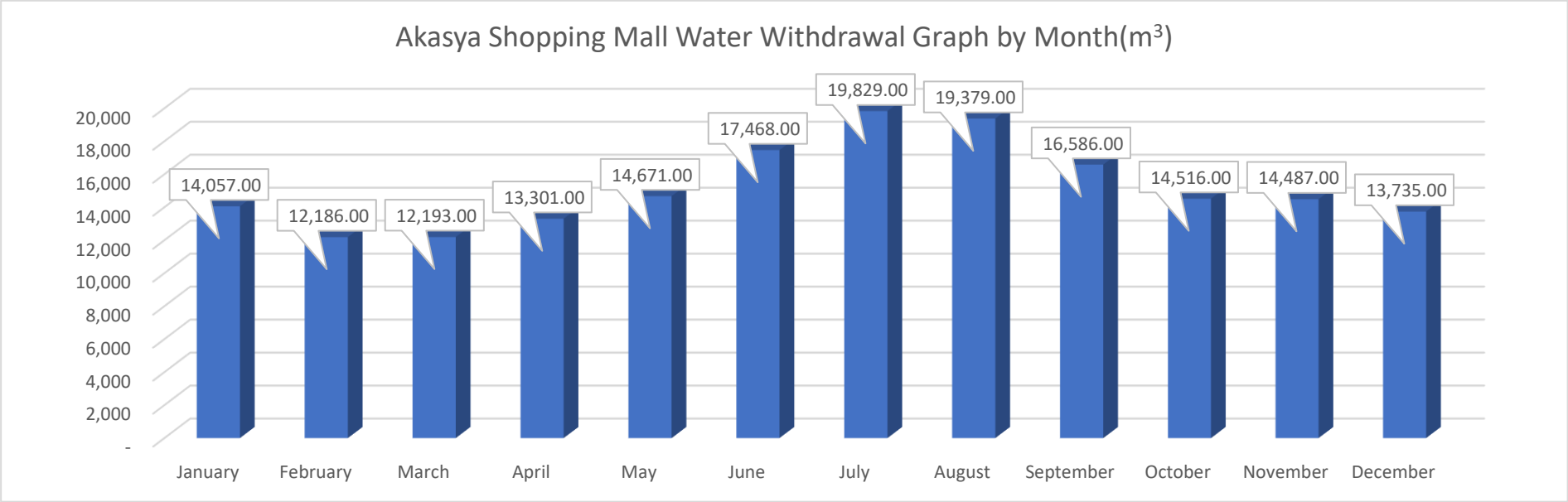


Table 13: Monthly Direct Water Use at Akasya Shopping Mall

Type of Consumption (Use)	January	February	March	April	May	June	July	August	September	October	November	December	Total
Blue Water Use (m^3)	11,671.47	9,959.86	9,960.83	11,068.83	12,078.33	15,079.60	17,216.96	16,932.86	13,786.81	11,877.00	12,222.84	11,101.06	**152,956.44**
Recycled Water (m^3)	625.00	612.25	747.00	755.00	1,070.25	1,801.50	2,362.75	2,215.25	1,642.75	1,089.50	1,013.50	794.25	**14,729.00**
Total Direct Water Use	**12,296.47**	**10,572.11**	**10,707.83**	**11,823.83**	**13,148.58**	**16,881.10**	**19,579.71**	**19,148.11**	**15,429.56**	**12,966.50**	**13,236.34**	**11,895.31**	**167,685.44**

Table 14: Monthly Indirect Water Use at Akasya Shopping Mall

Type of Consumption (Use)	January	February	March	April	May	June	July	August	September	October	November	December	Total
Blue Water Use (m^3)	2,385.53	2,226.14	2,232.17	2,232.17	2,592.67	2,388.40	2,612.04	2,446.14	2,799.19	2,639.00	2,264.16	2,633.94	**29,451.56**
Recycled Water (m^3)	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	**300.00**
Total Direct Water Use	**2,410.53**	**2,251.14**	**2,257.17**	**2,257.17**	**2,617.67**	**2,413.40**	**2,637.04**	**2,471.14**	**2,824.19**	**2,664.00**	**2,289.16**	**2,658.94**	**29,751.56**

Figure 16: Akbatı Shopping Mall Water Footprint Flow Diagram

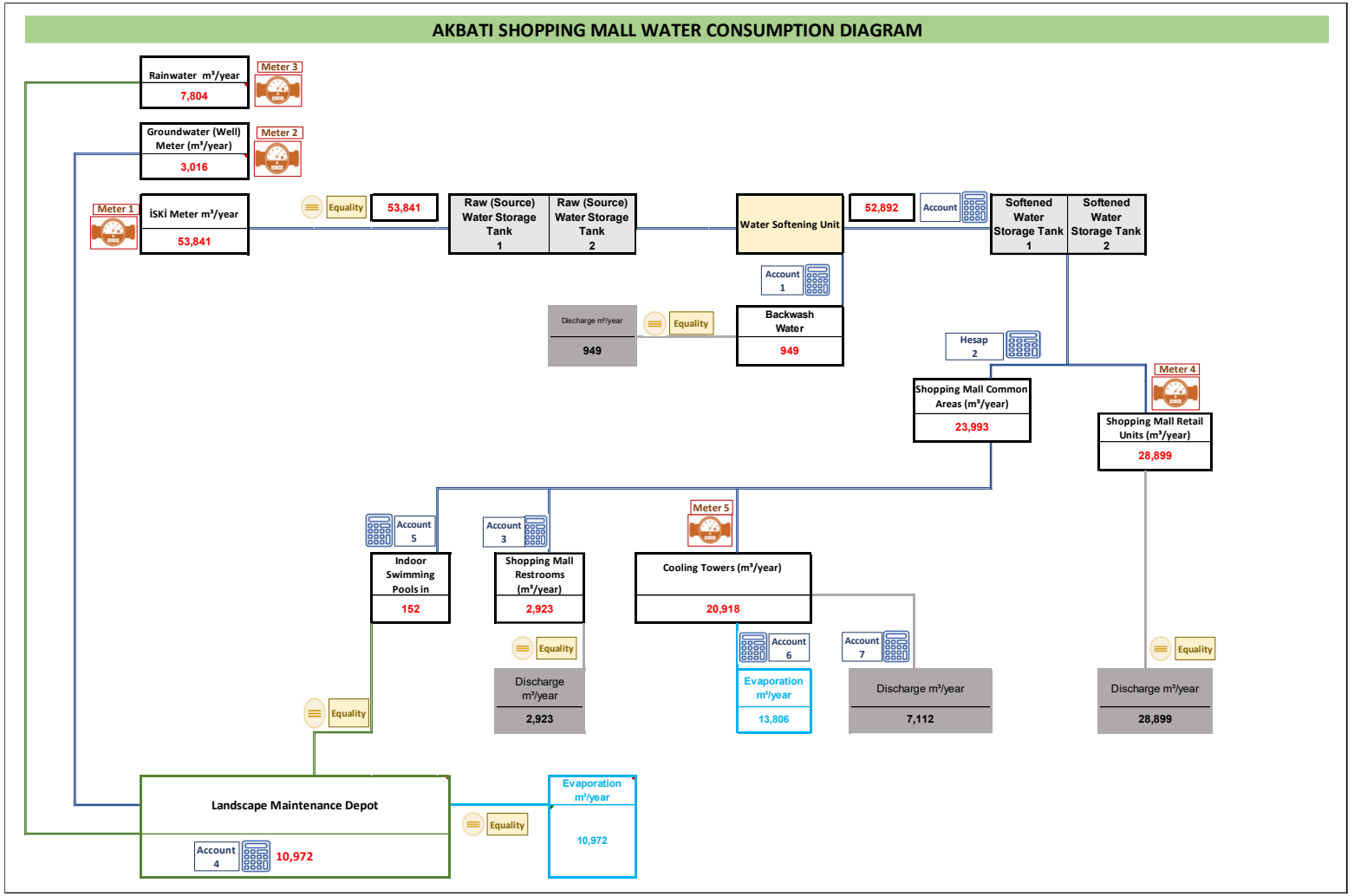


Table 15: Monthly Water Withdrawal at Akbatı Shopping Mall

Source	Source Type	Water Type	January	February	March	April	May	June	July	August	September	October	November	December	Total
Mains Water	Groundwater	Fresh Water	3,267.00	3,290.00	3,308.00	3,437.00	5,417.00	5,481.00	6,397.00	6,222.00	4,248.00	4,469.00	3,033.00	5,272.00	**53,841.00**
Groundwater	Groundwater	Fresh Water	-	1.00	-	-	223.00	1,010.00	1,435.00	-	347.00	-	-	-	**3,016.00**
Rainwater Harvesting	Surface	Fresh Water	39.00	7.00	155.00	204.00	1,099.00	1,565.00	1,181.00	2,098.00	1,327.00	39.00	71.00	19.00	**7,804.00**
Total Water Withdrawal			**3,306.00**	**3,298.00**	**3,463.00**	**3,641.00**	**6,739.00**	**8,056.00**	**9,013.00**	**8,320.00**	**5,922.00**	**4,508.00**	**3,104.00**	**5,291.00**	**64,661.00**

Figure 17: Akbatı Shopping Mall Monthly Water Withdrawal

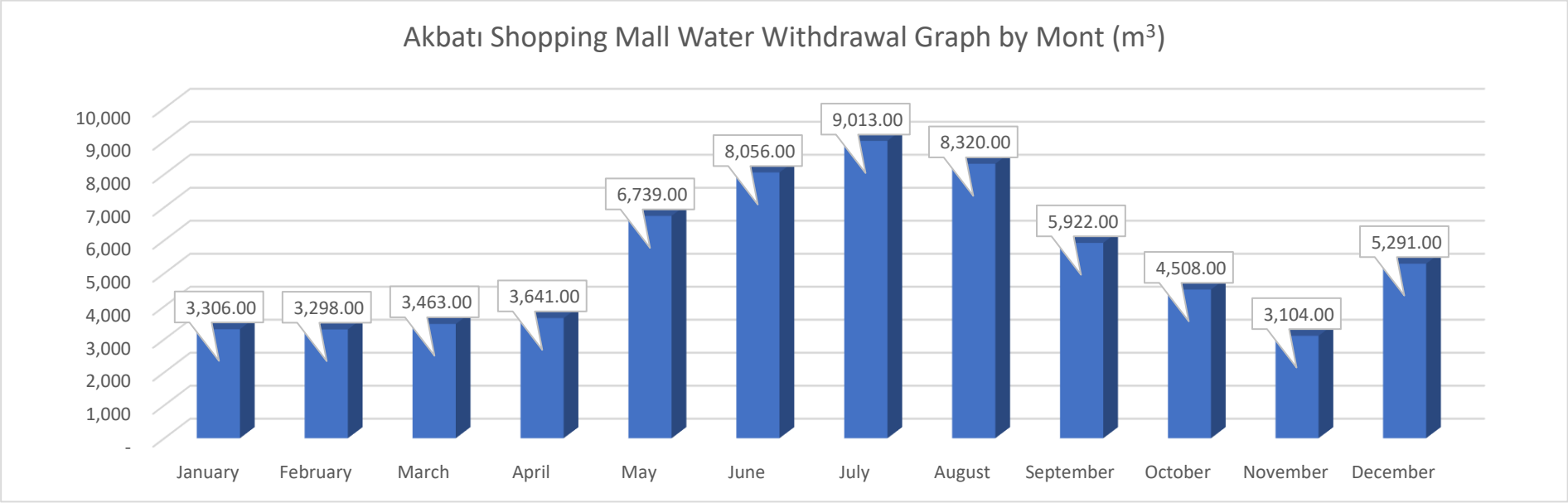


Table 16: Monthly Direct Water Use at Akbatı Shopping Mall

Type of Consumption (Use)	January	February	March	April	May	June	July	August	September	October	November	December	Total
Blue Water (m^3)	3,267.00	3,291.00	3,308.00	3,437.00	5,640.00	6,491.00	7,832.00	6,222.00	4,595.00	4,469.00	3,033.00	5,272.00	**56,857.00**
Green Water (m^3)	39.00	7.00	155.00	204.00	1,099.00	1,565.00	1,181.00	2,098.00	1,327.00	39.00	71.00	19.00	**7,804.00**
Recycled Water (m^3)	-	76.00	-	-	-	-	-	76.00	-	-	-	-	**152.00**
Total Direct Water Use	**3,306.00**	**3,374.00**	**3,463.00**	**3,641.00**	**6,739.00**	**8,056.00**	**9,013.00**	**8,396.00**	**5,922.00**	**4,508.00**	**3,104.00**	**5,291.00**	**64,813.00**

TERMINOLOGY

Fresh Water	Freshwater refers to water with a low concentration of dissolved solids. • Note: Freshwater typically contains less than 1,000 mg/L of dissolved solids and is generally considered suitable for extraction and conventional treatment for potable water production.
Basic Water Flow	Water abstracted from the environment that enters the system under study, or water that exits the system and is discharged back into the environment.
Water Use (Consumption)	Water use refers to the utilization of water by human activities. • Note 1: Water use includes, but is not limited to, water abstraction, discharge, and other activities such as fishing, recreation, and transportation that may affect the flow regime and water quality within a drainage basin. • Note 2: The term "water consumption" generally refers to water that leaves a watershed and is not returned to its original source. This may occur through evaporation, transpiration, incorporation into products or biomass, discharge into another watershed or the sea, or other pathways. Changes in evaporation resulting from land-use change are also considered water consumption (e.g., reservoirs). The temporal and geographical context of a water footprint assessment should be defined within its purpose and scope.
Water Withdrawal	The anthropogenic withdrawal of water from any water body or drainage basin, either temporarily or permanently. • Note: The term "water extraction" is sometimes used to refer to this concept.
Water Footprint	Measures that quantify (or indicate) potential environmental impacts related to water. • Note: If the potential environmental impacts related to water have not been comprehensively assessed, the term "water footprint" may be used only as a descriptive expression. This description may be further specified with one or more additional terms defining the impact category(ies) considered in the assessment, such as: • "Water scarcity footprint," • "Water eutrophication footprint" (based on nitrogen and phosphate loads in water)

System Boundary	A set of criteria used to determine which unit processes are included within a product system or an organization's operations.
Water Footprint Inventory	The results of the water footprint inventory analysis, including baseline runoff which serve as a foundational dataset for subsequent water footprint impact assessment.
Direct Water Footprint Inventory	A water footprint inventory that accounts for the inputs and outputs of activities conducted within defined organizational boundaries.
Indirect Water Footprint Inventory	A water footprint inventory that considers the inputs and outputs arising from the organization's activities, including processes operated or controlled by other organizations.
Uncertainty Analysis	A systematic procedure developed to quantify the uncertainty in life cycle inventory results arising from model error, input uncertainty, or the cumulative effects of data variability.

*Reference: TS ISO 14046:2014 Water Footprint Assessment — **Principles, Requirements and Guidance***

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