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GREEN DEAL, SUSTAINABLE TRADE AND TÜRKİYE'S INTEGRATION

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## **TRANSPARENCY AND SUSTAINABILITY: CORPORATE TRANSFORMATION BASED ON ESG AND TSRS AND TÜRKİYE'S TRADE ALIGNMENT WITH THE EU**

**Prof. Dr. Rana ATABAY KUŞÇU**

In today's business world, corporate success is no longer measured solely by financial performance; it is also evaluated through environmental, social, and governance (ESG) performance. In this context, ESG-based reporting has become a new standard that meets the expectations of both investors and public authorities. Türkiye's most concrete response to this transformation is the implementation of the Türkiye Sustainability Reporting Standards (TSRS). This system mandates corporate reporting based on ESG principles, aiming to both enhance transparency in the domestic market and strengthen Türkiye's sustainable trade relations with the European Union.

TSRS has been designed in complete alignment with the S1 and S2 standards issued by the International Sustainability Standards Board (ISSB), operating under the International Financial Reporting Standards (IFRS) Foundation. Accordingly, S1 covers the General Requirements for the Disclosure of Sustainability-related Financial Information, while S2 focuses on the disclosure of risks and opportunities related to climate change.

## Table of Contents

1. Transparency and Sustainability: Corporate Transformation Based on ESG and TSRS and Türkiye's Trade Alignment with the EU by Prof. Dr. Rana ATABAY KUŞÇU
2. Transformation in Corporate Reporting with TSRS: Early Practices, Experiences and Strategies by Hasan ÖZÇELİK, PhD
3. EU News
4. The New Dynamic Shaping Competition in Exports: Sustainability by Gülsena SAMSUNLU, PhD
5. 9th of May Europe Day: Special Seminar
6. Energy Efficiency Seminars
7. ESG Principles and Sustainability Reporting in Corporate Transformation by Emin KALEM
8. EU Green Deal and Sustainability Reporting for SMEs in Türkiye by Nazik KETDYKOVA
9. International Social Sciences Research Congress

GRATITUDE



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Through TSRS, institutions are obliged to systematically monitor and publicly disclose their environmental impacts (e.g., carbon emissions, energy consumption), social policies (e.g., employee rights, community engagement), and governance structures (e.g., internal control mechanisms, stakeholder relations).

This development offers several strategic advantages for institutions in Türkiye. Firstly, aligning with the European Union's Corporate Sustainability Reporting Directive (CSRD) facilitates the maintenance of sustainable trade relations between Turkish companies and the EU. Companies fulfilling their reporting obligations through TSRS can more easily integrate into the supply chains of EU-based firms and secure commercial sustainability. Furthermore, considering that investors now evaluate companies based on their ESG performance, the information reported under TSRS provides firms with a significant advantage in accessing green finance. International investment funds and banks operating in global markets offer companies with high ESG performance, low-cost credit opportunities, and investment incentives.

Corporate ESG reporting also enhances the company's reputation and increases brand credibility. Companies that reduce their environmental impact, actively engage in social responsibility, and adhere to accountable governance principles are perceived more positively by consumers, resulting in long-term customer loyalty and increased market share. Moreover, disclosures made under TSRS enhance business resilience to climate and social risks, enabling companies to identify such risks in advance and integrate them into strategic planning.

However, implementing TSRS does pose several challenges and disadvantages. Particularly for small and medium-sized enterprises (SMEs), collecting, analyzing, and reporting ESG-related data requires technical expertise and resources. The reliance of these processes on digital infrastructure and trained personnel may create significant initial costs for many businesses. Additionally, the information required under ESG frameworks—such as indirect emissions from supply chains (Scope 3)—can involve complex and difficult-to-verify data sets, increasing the operational burden on companies and potentially slowing down compliance efforts.

Moreover, the reporting culture in Türkiye has not yet been fully integrated into an ESG-based system, which may lead to inconsistencies in implementation across companies and hinder the uniform application of standards. Especially in the early phases, when audit mechanisms are not yet fully institutionalized, some firms may resort to superficial or symbolic reporting to merely comply on paper.

In conclusion, the TSRS system can be considered a strategic tool for Türkiye to achieve both its sustainability goals and strengthen trade alignment with the European Union. When ESG-based reporting becomes widespread and permeates all layers of corporate governance, Turkish companies will become more competitive, visible, and credible in international markets. However, for this process to succeed, it is essential to effectively implement supportive mechanisms such as capacity building, sector-specific guidance, public incentives, and university-industry collaborations.





## **Transformation in Corporate Reporting with TSRS: Early Practices, Experiences and Strategic Directions**

**Hasan Özçelik, Phd**

President of the Public Oversight Accounting and Auditing  
Standards Authority of Türkiye

In the face of the increasingly complex and multidimensional climate crisis, resource scarcity, social inequality, and governance problems, the standard of accountability expected from companies is being redefined. This new framework mandates holistic reporting of not only financial results, but also environmental, social, and governance (ESG) impacts. Türkiye, as one of the few countries responding to this transformation with its national standardization structure, has implemented the Türkiye Sustainability Reporting Standards (TSRS) as of the end of 2023.

TSRS has been developed based on the S1 and S2 standards published by the International Sustainability Standards Board (ISSB), established within the International Financial Reporting Standards (IFRS) Foundation, which applies accounting standards in more than 140 countries worldwide. It is designed to ensure international compliance while being integrated into Türkiye's regulatory framework and the business world's structure. On the other hand, the International Organization of Securities Commissions (IOSCO), which has 138 member countries, has announced that it has approved the ISSB standards and will support their adoption.

Mandatory sustainability reporting does not cover all companies. Initially, companies subject to the regulation and supervision of the Capital Markets Board (CMB), the Banking Regulation and Supervision Agency (BRSA), the Insurance and Private Pension Regulation and Supervision Agency (SEDDK) and authorized companies allowed to operate in the Borsa Istanbul A.Ş. (BIST) markets; Approximately 400 enterprises that met two of the criteria of 250 employees, an asset size of TL 500 million and a net sales revenue of one billion TL in 2022 and 2023 were included in the scope of mandatory corporate sustainability reporting for 2024.

The TSRS, which became effective from the 2024 reporting period, required companies to transparently disclose their sustainability strategies, risk management structures, and value chains. In this respect, TSRS is not only a reporting obligation, but also a corporate transformation tool based on Türkiye's ESG framework.



## REVIEWS Cont.

The first year of implementation has delivered a plethora of learning outcomes and insights. Companies have largely sought to build TSRS reporting on top of existing corporate reporting structures; However, there is a need to establish a new system in topics such as data management, risk analysis, governance structure, internal controls and measurement methods. Limited assurance auditing has meant a new audit culture for many companies, especially in terms of data reliability and accessibility. In this context, the need for new areas of professional competence has become evident in both the consulting and auditing worlds.

One of the prominent challenges is the financialization of sustainability-related risks, i.e. making them measurable and comparable. Issues such as scenario analyses of physical and transition risks, compilation of emission data at the company-wide and subsidiaries level, and how to handle measurement uncertainties have brought the need for guidance for practitioners to the agenda. In this context, with the latest Board Decision taken by the KGK, it has become obligatory to submit the disclosures made under the title of "TSRS Compliant Sustainability Report" as part of general purpose financial reporting, but in a separate section and in its entirety. This regulation aims to increase the traceability and reliability of the reports in the eyes of investors and auditors.

On the other hand, five key actions have been identified in order for TSRS to proceed in full compliance with the sustainability regulations of the European Union in the upcoming period: publication of TSRS-ESRS comparison tables, integration of ESRS training into the Green Collar Program, creation of sectoral and company-based implementation guidelines, preparation of TSRS-compliant digital reporting templates and development of special monitoring and support mechanisms for companies reporting directly to the EU.

As a result, TSRS serves not only as a means of achieving Türkiye's global adaptation goals, but also as a lever that puts its internal regulation system on solid foundations and restructures the business world in line with transparency and accountability. The first year of practice was evaluated as a strong learning process; Thanks to the cooperation and interaction between the Public Oversight Authority, which is the regulatory authority, and the private sector, the culture of sustainability reporting has started to become permanent.





## Commission rolls out plan to boost circular and efficient products in the EU

The European Commission has announced new targets in the field of sustainable production and consumption by publishing its Ecodesign Working Plan for the period 2025-2030. The plan aims to increase environmental performance criteria and strengthen circular economy principles, especially



for product groups such as textiles, furniture, tires, detergents and paints. The new plan is of critical importance for companies that will report under the Corporate Sustainability Reporting Directive (CSRD). Because criteria such as product design, durability, repairability, energy efficiency and recyclability will become directly traceable in companies' environmental impact indicators. The Commission also plans to support consumers in making sustainable choices by prioritizing product labeling and information transparency.

In this context, businesses are expected to develop comprehensive sustainability strategies that take into account not only their own operations but also the product life cycle and environmental footprint throughout their supply chains. The new plan is an important milestone for the future of EU sustainability legislation.

[For More Information](#)



## EU to Exempt 80% of Companies from CSRD Sustainability Reporting Requirements

In its "Omnibus" package published on 26 February 2025, the European Commission proposes significant changes to the Corporate Sustainability Reporting Directive (CSRD) to ease companies' sustainability reporting obligations. These proposals aim to reduce the administrative burden, particularly on small and medium-sized enterprises (SMEs).

### Key Changes and Their Impact

**Reducing the Scope:** With the new proposal, only companies with more than 1,000 employees and an annual net turnover of €50 million or a balance sheet total of €25 million will be included in the CSRD. This change means that approximately 80% of companies currently covered by the CSRD will be exempted from the obligation.

**Simplifying Reporting Standards:** The European Sustainability Reporting Standards (ESRS) plan to reduce the number of data points required for reporting and eliminate sector-specific standards. This aims to make companies' reporting processes more manageable.

**Voluntary Reporting and VSME Standards:** For small companies, the Voluntary Sustainability Reporting Standards (VSME) developed by the European Financial Reporting Advisory Group (EFRAG) will be used. These standards will limit the sustainability information that large companies and banks can request from small companies in their supply chains.

[For More Information](#)



## The New Dynamic Shaping Competition in Exports: CORPORATE SUSTAINABILITY

Corporate sustainability activities have become an important element that increases the competitiveness of businesses in today's global trade structure. Now, companies can stand out in international markets not only with their price or quality advantage, but also with their performance in areas such as environmental awareness, social responsibility and transparent governance. These activities both provide competitive advantage, especially for exporting companies, and make it possible for this advantage to turn into tangible profits.



Gülsena

SAMSUNLU, PhD

Project Team

Medipol Business  
School

Sustainability criteria are gaining more and more importance in international markets. Practices such as the European Green Deal and the Carbon Border Adjustment Mechanism make it difficult for companies that do not control their environmental impacts to access the market. Companies that comply with such regulations in advance are both protected from regulatory risks and become preferred suppliers. Thus, sustainability-based strategies return as direct market access, customer confidence and business volume increase.

Companies that produce sustainably also have the opportunity to sell the same product at a higher price. Because buyers are willing to pay more for products that are environmentally friendly, ethically produced or have a low carbon footprint. This gives the company pricing flexibility and increases profitability. In addition, sustainability-based competitive advantage makes it easier to establish long-term collaborations with customers. Such relationships not only ensure a steady flow of orders, but also reduce customer finding and marketing costs.

On the other hand, the increased volume of orders thanks to sustainability activities makes it possible to scale up production. This situation creates a cost advantage for the company by reducing unit costs. Thus, both the competitive price is offered and the profit margin is maintained. At the same time, companies that have invested in sustainability are more resilient in times of crisis; Because buyers continue to prefer companies with high supply security in such periods.

Sustainability-focused competitive advantage strengthens the brand's reputation and facilitates expansion into new markets. Being a well-known and trusted brand saves time and cost in both customs processes and business partnership development. This offers the exporting company the opportunity not only to grow in existing markets, but also to gain a place in new geographies.

As a result, corporate sustainability activities are not only an ethical responsibility, but also a strategic and economic necessity for exporting companies. Thanks to these activities, companies are both protected from regulatory burdens and increase their export revenues by gaining value in the eyes of the customer. In this way, competitive advantage turns into direct commercial gain and carries the company to a strong position in both today's and tomorrow's markets.





# 9th MAY - EUROPE DAY

## SPECIAL EUROPE DAY SEMINAR

### Türkiye's Green Future in the Context of EU Policies: Circular Economy and Sustainable Trade



The seminar titled "Türkiye's Green Future in the Context of EU Policies: Circular Economy and Sustainable Trade", explicitly organized for 9th May Europe Day, was held in two sessions in cooperation with Istanbul Medipol University Jean Monnet Module EUTRADE and Istanbul Ticaret University Jean Monnet Chair CESPEU. In the first session, a multi-stakeholder dialogue environment was established under the title "Circular Economy Policies and Sustainability." In the second session of the seminar, up-to-date evaluations were made with the theme of "Sustainable Trade and Green Deal".

#### ● SESSION 1: CIRCULAR ECONOMY POLICIES AND SUSTAINABILITY

In the first session, moderated by Prof. Dr. Betül Gür, Chair of CESPEU at Istanbul Ticaret University, representatives from the public, private sectors, and the entrepreneurial world shared their views on the transition to a circular economy and compliance with European Union policies and practices in Türkiye.

#### ● SESSION 2: SUSTAINABLE TRADE AND THE GREEN DEAL

The second session of the seminar, themed "Sustainable Trade and Green Deal," was moderated by EUTRADE Coordinator Prof. Dr. Rana Atabay Kuşçu. During the session, representatives from the public, business, and financial sectors provided up-to-date evaluations of the impact of green transformation policies on trade and Türkiye's position in this process.

The presentations and discussions held at the seminar revealed that a systematic and holistic transformation approach in line with European Union norms is imperative in Türkiye's transition to a circular economy and in the process of implementing sustainable trade policies. The speakers emphasized that this transformation should be addressed not only with its environmental but also with its economic and social dimensions; They stated that multi-stakeholder cooperation is the basic condition for success. On the one hand, the necessity of structural steps such as waste management, resource efficiency and redesign of production processes comes to the fore; On the other hand, it has been stated that multi-layered dynamics such as the Green Deal, climate targets, digital transformation and global trade balances have a direct impact on Turkish exporters and manufacturers. In both sessions, it was clearly demonstrated that Türkiye needs both domestic policy reforms and a new generation of public-private partnerships in areas such as access to finance, data and reporting transparency, technical capacity building and inclusion in decision-making processes. In this context, achieving sustainable development and green transformation goals is possible not only with legislative harmonization but also with an inclusive and strategic governance model.

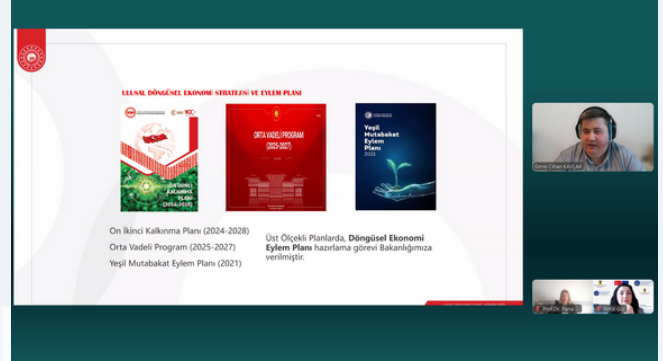


# 9th MAY - EUROPE DAY

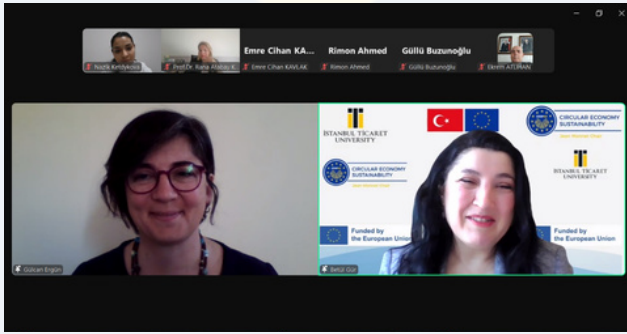
## SESSION 1: CIRCULAR ECONOMY POLICIES AND SUSTAINABILITY

### "Circular Economy: From Resource Efficiency to Systemic Transformation"

Emre Cihan Kavlak from the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change defined the circular economy as a sustainable economic model based on the reuse of resources, emphasizing that this model offers important opportunities in the fight against climate change, saves energy and raw materials, and creates new employment opportunities. Kavlak stated that Türkiye is actively working to comply with this transformation process through the Zero Waste Project, launched in 2017, and the regulations that followed. Additionally, the importance of incentives for SMEs, the role of local governments, and eco-design principles in waste management were highlighted.



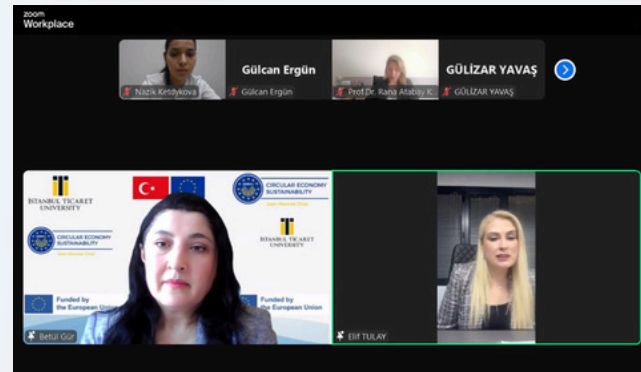
### "Inspired by Nature: The Regenerative Future of the Circular Economy"



DCUBE Co-Founder Gülcan Ergün defined the circular economy as a transformation model inspired by nature and based on the "biomimic" approach, stating that it is one of the most effective tools on the path to sustainability. Mrs. Ergün noted that the European Union had taken a leadership position in this field in the post-2019 period with concrete tools such as the Eco-Design Directive, the Circular Economy Action Plan, and the Carbon Border Adjustment Mechanism (CBAM). She emphasized that Türkiye should also harmonize in this process in terms of both legislation and human resource capacity.

### "Double Transformation Imperative for Carbon-Intensive Sectors: Green and Digital"

Elif Tülay Korkmaz, Chairperson of the Board of Directors of EKOL Iron and Steel, stated that carbon-intensive sectors are the sectors that will be most affected by the circular economy transition, and that measurement, reporting and reduction obligations have gained importance in areas such as cement, iron and steel and aluminum. In particular, it was stated that information meetings, training activities and financial support mechanisms will play a critical role in the adaptation of SMEs to this transformation process. It was emphasized that digital and green transformation should be handled together; It was stated that sustainability-oriented cooperation between universities, public institutions and the private sector should be increased.



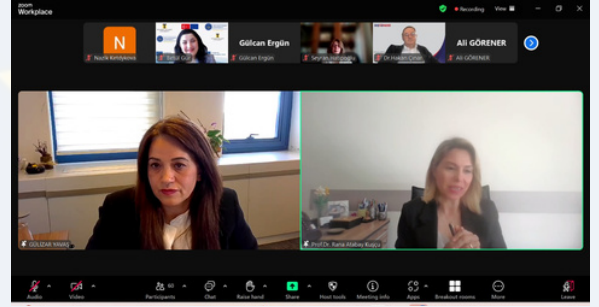


# 9th MAY - EUROPE DAY

## SESSION 2: SUSTAINABLE TRADE AND THE GREEN DEAL

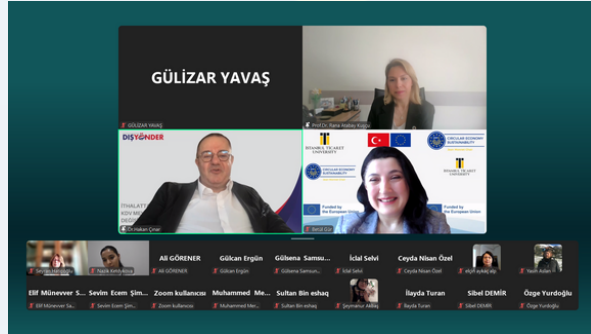
### **“Trade Reflections of the Green Deal and Türkiye's Position”**

Gülizar Yavaş, from the Directorate General for International Agreements and EU Affairs of the Republic of Türkiye Ministry of Commerce, drew attention to the decisive role of the European Union in Türkiye's export structure. Although approximately 48% of Türkiye's exports are directed to the EU, Türkiye's share in EU imports remains at 3.3%, indicating that the country is still a secondary trading partner.



While emphasizing the necessity of updating the Customs Union, it was stated that Türkiye's non-involvement in the EU's trade policy decision-making processes created a structural disadvantage. Additionally, it has been noted that current exchange rate policies and a tight fiscal stance have created cost pressure for exporters, weakening competitiveness, especially in labor-intensive sectors. Mrs. Yavaş stated that the European Green Deal imposes an obligation to meet environmental standards and that Turkish exporters may experience significant market losses in the event of non-compliance. It has been emphasized that SMEs and traditional sectors have become vulnerable groups due to a lack of information, financing, and infrastructure in the transformation processes.

### **“Global Trade Dynamics and Sustainability Approaches”**

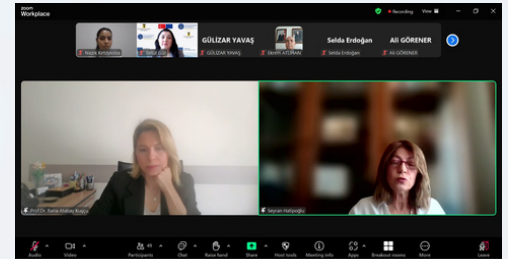


In his speech, Dr. Hakan Çınar, Chairman of the Board of Directors of DIŞYÖNDER, stated that the global trade system has become even more fragile with the pandemic, war and energy crises. He emphasized that despite Türkiye's geopolitical advantages, the fact that it does not have a say in FTAs with third countries due to the Customs Union creates an important foreign policy problem. Çınar stated that despite the EU's efforts to be a pioneer in environmental policies, it is ambivalent in some practices, which creates uncertainty.

He argued that green transformation, when directed correctly, can create a window of opportunity for Türkiye; however, this requires the implementation of more effective financing mechanisms and practical public policies. He stated that Türkiye's current incentive system needs to be restructured in terms of both accessibility and effectiveness.

### **“Green Financing and Reporting Standards”**

Seyran Hatipoğlu, Senior Consultant of EcoMuse Green Finance, stated that one of the most important problems in the effective functioning of sustainability finance is the lack of reporting and standards. The lack of transparency and comparability in corporate reporting leads to the spread of "green dyeing" practices and damage to trust in non-financial criteria.



Mrs. Hatipoğlu emphasized that investors need concrete and sector-compatible feasibility reports in their search for financing. Stating that Türkiye should create a green investment taxonomy and develop standards and guidelines for financial institutions, she emphasized that it is essential for the government to provide special support packages for exporters, as the contraction in loan volume makes it difficult for investors to access green funds.

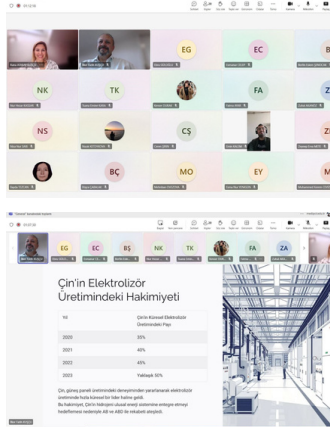


# WHAT WE HAVE DONE SO FAR?

## Energy Efficiency Seminars

**Fatih Kuşçu**  
**Secretary General of the Green Hydrogen Producers Association (H2DER)**

We would like to thank Mr. Fatih Kuşçu, Secretary General of the Green Hydrogen Producers Association (H2DER), who participated in the seminar titled "Clean Energy and Hydrogen in the Green Transformation" and shared his valuable knowledge and experience with us.



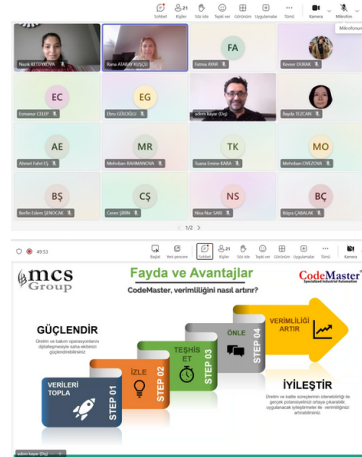
Energy security and global developments were discussed, highlighting the growing use of renewable energy and the expansion of capacity worldwide. Mr. Kuşçu emphasized that green hydrogen will play a crucial role in Türkiye's sustainable energy vision and that this type of energy is of strategic importance in reducing carbon emissions and facilitating the transition to clean energy. This seminar was a valuable event that strengthened the sustainability vision and increased awareness of clean energy.



We would like to thank Mr. Adem Kayar, PhD, CEO of MCS Group, who participated in the seminar titled "Energy Efficiency in Industry" and shared his valuable knowledge and experience with us.

This seminar was a valuable event that strengthened the sustainability vision and raised awareness about industrial transformation and digital transformation.

**Adem Kayar, PhD**  
**MCS Group CEO**



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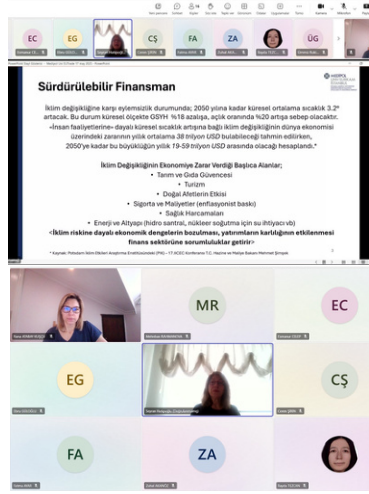


# WHAT WE HAVE DONE SO FAR?

## Energy Efficiency Seminars

**Seyran Hatipoğlu**  
**EcoMuse Green Financing Senior**  
**Consultant**

We would like to thank Mrs. Seyran Hatipoğlu, EcoMuse Green Finance Senior Consultant, for participating in the seminar titled "Energy Efficiency and Green Financing" and sharing her valuable knowledge and experience with us. In particular, the seminar discussed the effects of climate change on macroeconomic indicators and financial systems, as well as the role of green finance in this context.



We would like to thank Mr. Onur Ünlü, ESCON Energy CEO for his valuable contribution to the seminar "Energy Efficiency in the Light of Global Developments." In his speech, he emphasized that climate change is now a lived reality, not just a scientific debate. He discussed how post-1945 capitalist growth accelerated environmental damage, how the climate crisis has become an economic risk, and how green and digital transformations must be managed together. He also highlighted the hidden energy costs of digital technologies like data centers and artificial intelligence.

**Onur Ünlü**  
**ESCON Energy CEO**



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## ESG Principles and Sustainability Reporting in Corporate Transformation



Emin KALEM

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The concept of sustainability, which begins with the proverb “We do not inherit the Earth from our ancestors, we borrow it from our children” and was institutionalized in 1987 by the UN’s Brundtland Report as “meeting the needs of the present without compromising the ability of future generations to meet their own needs,” is considered one of the most important concepts of today’s world. Sustainability stands out as a concept that considers not only economic concerns but also environmental and social concerns in various areas ranging from education to inequalities, from natural life to the use of resources.

In order to achieve these comprehensive goals, the efforts of individuals alone are insufficient; it is of great importance that institutions and companies also take responsibility in this context. First introduced by the UN in the “Who Cares Wins” report (2004), the term ESG has brought sustainability reporting to the agenda, enabling institutions and companies to transparently present their efforts and performance in environmental, social, and governance areas. Sustainability reporting allows companies to improve their accountability to stakeholders and the public by openly sharing their economic results, environmental effects, societal contributions, and governance transparency.

Sustainability reporting, which is a key benchmark for institutional accountability to the public, consists of three main pillars known as the ESG criteria: Environmental, Social, and Governance. With these criteria, companies and institutions are evaluated not only in terms of their economic performance but also in terms of their impact on society and the environment. The Environmental dimension of ESG includes topics such as combating climate change, reducing carbon footprint, energy efficiency, waste management, water usage, and the sustainable use of natural resources. The second dimension, the Social aspect, covers institutional performance in areas such as employee rights, occupational health and safety, diversity, inclusiveness, gender equality, and contributions to the communities in which they operate. The final component of ESG is referred to as the Governance dimension, which involves transparency toward internal and external stakeholders, anti-corruption efforts, adherence to ethical principles, internal audit mechanisms, and procedures related to the functioning of boards of directors.

In this context, under the “Corporate Sustainability Reporting Directive” (CSRD), which entered into force in 2023, large-scale companies in the European Union are required to report their environmental impacts in detail. Businesses subject to mandatory sustainability reporting have also been identified in Türkiye. These developments demonstrate that fulfilling environmental sustainability obligations is no longer a choice for institutions and companies, but rather a necessity.

Rather than being burdensome tasks that increase the workload of institutions, sustainability reporting and ESG criteria should be seen as guiding tools for achieving long-term sustainability. These concepts offer a strategic framework that transforms the way institutions operate in a manner aligned with the modern era. In order to ensure long-term sustainability, manage risks more effectively, and build trust among stakeholders, policies developed in the areas of Environmental, Social, and Governance are of great importance. For this reason, ESG-oriented approaches are essential both in terms of compliance with legal regulations and in meeting the expectations of society. In today’s world, where digital and institutional transformation is inevitable and rapidly progressing, ESG criteria have become a necessity for institutions to maintain their existence and remain competitive.





## EU Green Deal and Sustainability Reporting for SMEs in Türkiye

Nazik KETDYKOVA

Project Team

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Trade and Finance /  
Student

With the European Green Deal adopted in 2019, the European Union has clearly set out its goal of leading the global environmental transformation. The strategy aims to reduce net greenhouse gas emissions to zero by 2050 and make Europe the first carbon neutral continent. To achieve this goal, a holistic and systemic transformation is envisioned, covering the energy, industry, transport, agriculture, finance and construction sectors. The Corporate Sustainability Reporting Directive (CSRD), one of the regulations implemented under the Green Deal, entered into force in 2023.

This directive obliges large-scale enterprises operating in the European Union to report their non-financial sustainability performance (environmental, social and governance—ESG indicators) in detail. As of 2024, this obligation, which has become mandatory for large enterprises, will be extended to SMEs by 2026. In addition, with the European Union's Carbon Border Adjustment Mechanism (CBAM), emission-intensive products imported from outside the EU will be taxed, thus ensuring equal competition conditions with producers in the domestic market. This situation covers not only export activities but also investment and financing processes. As a matter of fact, today, banks and investors consider sustainability performances as well as financial indicators in the creditworthiness analyses of enterprises. Firms that do not do ESG reporting may experience competitive disadvantages both in accessing credit and attracting investment.

Small and Medium-Sized Enterprises (SMEs) in Türkiye are both directly affected by the Customs Union with the EU in this transformation process and are subject to indirect obligations due to their involvement in the supply chains of large-scale companies. Large enterprises also require their suppliers to comply with sustainability criteria in order to improve their ESG performance. At the same time, financial institutions and investors now consider not only financial statements but also sustainability reports of companies as evaluation criteria. Businesses without ESG reporting may be disadvantaged in accessing financing or attracting investment.

The regulations enacted under the European Green Deal directly impact not only companies operating within the European Union but also all businesses integrated into global supply chains and trading with the EU. Within this framework, Turkish SMEs are required to comply with sustainability criteria due to both Customs Union obligations and their involvement in the supply chain of large-scale companies. ESG-based reporting is no longer merely an environmental responsibility but also a strategic necessity for access to finance, competitiveness, and a sustainable presence in the market. In adapting to this transformation, the support provided by KOSGEB, TÜBİTAK, and the Ministry of Trade, as well as the sustainability-focused credit policies of financial institutions, offers significant opportunities for businesses. The Turkish Sustainability Reporting Standards (TSRS), which entered into force in 2024, significantly contribute to the institutionalization of this process at the national level. Therefore, the sustainability-focused transformation represents not only a compliance process but also a strategic direction that will create long-term competitive advantage for Turkish businesses.





**USBK 2025**

## International Social Sciences Research Congress

The International Social Sciences Research Congress was held in collaboration with Istanbul Medipol University Sustainable Development Application and Research Center (SURKAM), Istanbul Medipol University Vocational School of Social Sciences (SBMYO), the EU-Trade Jean Monnet Module, and the Logistics Service Providers Association (LojiDer).

The congress, which featured over 300 participants, included experts, academics, and students from various fields of social sciences, and facilitated an exchange of information in multiple sessions, emphasizing the importance of shared wisdom for a sustainable future.

The opening session, which featured the sharing of academic approaches, innovative projects, and inspiring ideas on sustainability, featured Ambassador (OECD PR, 2021-2024), Istanbul Medipol University faculty member Prof. Dr. Kerem Alkin, Yapı Kredi Corporate Communications Director Arda Öztaşkın, UNSDSN Türkiye Board Member/Boğaziçi University Dr. Tamer Atabarut, and Sanko Holding Chief Sustainability Officer (CSO) Enise Ademoğlu Matbay.

It was moderated by Prof. Dr. Rana Atabay Kuşçu, Director of SBMYO and SURKAM.

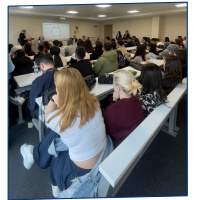
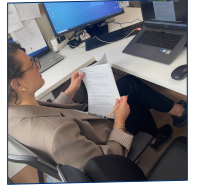


### First Day!

The session titles and topics of the presentations on the first day of the International Congress of Social Sciences Research are: *Sustainability and Green Transformation, Children, Education, and Digitalisation, Translation, Language, and Culture Transfer, and Economy, Trade, and International Relations.*

### Second Day!

The International Social Sciences Research Congress' 2nd day session titles and presentation topics include *Sustainability, Climate and Environment, Children, Family, and Society, Media, Artificial Intelligence and Digitalization, Culture, Gastronomy, Diplomacy, Ethics, Social Behavior, and Communication.*



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## Gratitude - EU-(TR)ADE Jean Monnet Module

**The project titled "EU-(TR)ADE: Green Deal, Sustainable Trade and Türkiye's Integration", carried out at Istanbul Medipol University with the support of the European Commission's Jean Monnet Module, has been completed.**

**This project provided university students with the opportunity to gain a comprehensive understanding of the European Union's current environmental and sustainable trade policies. By focusing on Türkiye-EU relations within the framework of the Green Deal, it aimed to develop students' skills in critical thinking, comparative analysis, and policy interpretation, enabling them to evaluate the global sustainability agenda from a multidimensional perspective.**

Throughout the project, more than 200 students were trained. In the courses and activities conducted, students explored the principles and dynamics of sustainable development from historical, institutional, and political standpoints. The transformation of the EU's trade and environmental policies was examined in detail through pioneering frameworks, including the core elements of the European Green Deal, the "Fit for 55" package, carbon neutrality policies, and the Carbon Border Adjustment Mechanism (CBAM). Additionally, global environmental governance was addressed through international agreements such as the Kyoto Protocol and the Paris Agreement. The implications of these developments for the Turkish economy and foreign trade were analyzed from multiple angles.

Students also examined the Sustainable Development Goals (SDGs) and concepts such as the circular economy and green growth, which shape global trade policies toward 2030, within the context of Türkiye. The historical evolution and modernization of the Türkiye-EU Customs Union laid the foundation for analyzing Türkiye's level of economic integration and its impact on sustainable trade policies. Through courses on international development strategies and sustainable industrialization, students gained multifaceted insights into balancing economic growth with environmental preservation. The program also explored the role of environmental, social, and governance (ESG) criteria in business and their impact on long-term value creation. In this context, students developed the ability to assess sustainability policies in the private sector.

Topics such as the green transformation of global supply chains, sustainable agriculture and urbanization, innovation, and green public procurement were analyzed. The multidimensional impacts of the green economy were discussed, along with potential effects on the Turkish economy through emerging climate tools such as the EU Emissions Trading System (ETS) and CBAM.

Studies on the green transformation capacities of SMEs in Türkiye, green finance opportunities, and sustainable business models provided valuable insights into how the private sector can effectively contribute to the sustainability agenda. Course content also covered renewable energy, energy supply security, and Türkiye's energy transition strategies, illustrating Türkiye's alignment with the Green Deal through concrete examples. Policy analysis was conducted using strategic documents, including Türkiye's 2023 National Energy Plan and the Hydrogen Technologies Roadmap.





## Gratitude - EU-(TR)ADE Jean Monnet Module

These courses aimed not only to deliver knowledge but also to shape a student profile capable of critically evaluating the environmental, economic, and social dynamics of global sustainability; interpreting EU policies through interdisciplinary lenses; and understanding and discussing Türkiye's alignment processes. In this regard, the project contributed to our university's vision of sustainable development. It provided a high-quality learning and awareness platform for transferring the sustainability agendas of the EU and the UN to Türkiye.

The course titled "Green Deal, Sustainable Trade and Türkiye's Integration", offered under the module, was enriched with participatory and applied learning methods such as role-playing, scenario modeling, and interdisciplinary analysis, beyond traditional teaching approaches. The project extended beyond regular academic semester courses through the EU-(TR)ADE Summer School, which brought together students, academics, and professionals from various universities and disciplines. This summer school created a vibrant space for learning and discussion, focusing on the Green Deal and multiple aspects of sustainable trade. These activities enhanced students' competencies in understanding the EU's strategic responses to global crises, thinking critically using practical examples, and generating future-oriented trade scenarios. Moreover, the students were encouraged to evaluate not only EU policies but also Türkiye's integration process in historical, economic, and environmental contexts.

The project has significantly increased student interest in the European Union, fostered interaction between academia and the private sector, and strengthened our university's academic capacity in European studies.

Through this module—where today's most pressing global challenges, such as climate change, environmental sustainability, and fair trade, were thoroughly addressed—valuable contributions have been made to Türkiye's sustainability journey in alignment with the EU Green Deal and the United Nations SDGs. The project has reinforced Istanbul Medipol University's vision for sustainable development and enabled the education of environmentally conscious and globally aware individuals by creating a multi-stakeholder learning environment.

On this occasion, I would like to extend my heartfelt gratitude to all our faculty members who contributed to the project; our esteemed guest speakers who generously shared their knowledge and experience in our training and seminar programs; our dedicated students who showed great interest in the project; the Rectorate of Istanbul Medipol University and the Dean of the Faculty of Business and Management Sciences for their unwavering support throughout the process; the European Commission for providing financial and structural support; and, above all, our project assistants, whose meticulous work ensured the successful implementation of the project.

Sincerely,

**Prof. Dr. Rana Atabay Kuşçu**

**Jean Monnet Module Coordinator**

**Istanbul Medipol University**



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