**Company recommendations:**

**Targets:** Setting regularly spaced intermediate targets will incentivise near-term actions on its longer-term goals. The company’s targets do not cover its scope 3 emissions.

**Emissions reductions and reporting:** The company’s emissions contrast with its 1.5°C pathway which requires it to make substantial decreases in its emissions intensity.

**Low-carbon CapEx:** Though the company’s low-carbon CapEx spend represents a good proportion of total CapEx, its expenditure still does not align with a 1.5°C scenario.

**Transition plan:** The company can improve the elements of its transition plan by ensuring it includes medium and long-term targets, verifiable and quantifiable key performance indicators and financial commitments. The plan should be informed by scenario analysis to ensure that the plan’s ambition is sufficient for a 1.5°C pathway.

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**Module** | **Last Assessment Performance (2021)** | **Current Performance (2023)** | **Module summary** | **Change in performance since latest assessment year**
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**Targets** | Net zero target? | Yes | The company has set its first targets in 2021. Its Scope 1+2 production emissions reduction is 27% by 2030, 35% by 2035, 49% by 2040 and net zero by 2050. Targets will be realised through biofuel production, zero carbon electricity production and procurement and green hydrogen. | Improves
Interim target(s)? | Yes | TUPRAS’s decrease in emissions was likely driven by 65 energy efficiency projects undertaken in 2021 and the installation of a solar power plant in its Batman Refinery. To align with its net-zero target it must reduce its emissions intensity and commit to increasing its production share of biofuels, renewables and hydrogen. | Improves
Targets cover all scopes? | No | From having no low-carbon CapEx previously, the company has now increased it to 39% of total CapEx per year from 2022-2035. The company also plans to increase its CapEx for refining from 190m USD in 2030 to 250m USD in 2035. | Improves
All targets SBTi 1.5°C validated? | No | Since the previous assessment, TUPRAS has released a publicly available transition plan alongside expected CapEx and EBITDA figures. To reach its Scope 1+2 net zero target by 2050, the company will be more active in biofuels especially SAF, renewables to mainly power its own operations and hydrogen to sell for heavy transportation. | Improves

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**Emissions reductions and reporting** | Scope 1 and 2 emissions intensity disclosed? | Yes | Improves
Scope 1, 2 and 3 emissions intensity disclosed? | No | Improves

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**Low-carbon capital expenditure** | Reports low-carbon CapEx? | Yes | Improves

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**Transition Plan** | Public transition plan? | Yes | Improves
Relevant expertise on the board? | No | Improves
Incentives linked to emissions reductions? | No | Improves
Financial content in plan? | Yes | Improves
Plan informed by scenario analysis? | No | Improves

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*ACT scores are constructed of three parts. The performance score out of 20, narrative score A–E and trend score +/−.*

For the last full ACT assessment and more information visit: [Oil and Gas Benchmark (worldbenchmarkingalliance.org)](https://worldbenchmarkingalliance.org)