



**SUSTAINABILITY COMMUNICATION ON CLIMATE
ACTION: A STUDY ON TWITTER USAGE OF THE
COMPANIES IN BIST 100 SUSTAINABILITY INDEX
DURING COP26**

EZGİ GÜLER ŞANLI

Master's Thesis

Graduate School
Izmir University of Economics

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ABSTRACT

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Master Program in Marketing Communication and Public Relations

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The Industrial Revolution brought about a rapid transition from agriculture to industrialization. With the emerging problems, the concept of social, economic and environmental sustainability was born. In recent years, efforts have been made globally to transform negative environmental, social and economic impacts into positive ones. The United Nations Global Compact (UN) has set goals for sustainable development to meet the needs of the next generation without compromising the needs of the present. In this direction, the Conference of the Parties (COP) has been established to regularly monitor the work of companies towards environmental goals. This study examines the extent to which companies in Turkey share their sustainability

activities on Twitter. Companies included in the 2020 Sustainability Index BIST 100 formed the sample of the study. During the COP26 process, which is an important date for sustainability, the sustainability communications of the selected companies on Twitter were examined. In the study, qualitative content analysis was used to examine the Twitter accounts of companies included in the BIST 100 Sustainability Index. The results of the study showed that the companies included in the BIST 100 Sustainability Index have different forms of communication (Sustainability Communication, Sustainability Communication) about SDG 13. The final result is that almost half of the companies are included in the index even though they have not done any sustainability communication studies. The index will provide a new perspective on Twitter's sustainability communications by measuring the extent to which companies actively implement sustainability practices.

Keywords: Sustainability, Sustainable communication, BIST 100 Sustainability Index, Corporate Communication, COP26

ÖZET

İKLİM EYLEMİNDE SÜRDÜRÜLEBİLİRLİK İLETİŞİMİ: COP26 SÜRECİNDE BİST 100 SÜRDÜRÜLEBİLİRLİK ENDEKS'İNDEKİ ŞİRKETLERİN TWİTTER KULLANIMI ÜZERİNE BİR ARAŞTIRMA

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Sanayi Devrimi, tarımdan sanayileşmeye hızlı bir geçişi beraberinde getirmiştir. Ortaya çıkan sorunlarla birlikte sosyal, ekonomik ve çevresel sürdürülebilirlik kavramı doğmuştur. Son yıllarda, olumsuz çevresel, sosyal ve ekonomik etkileri olumluya dönüştürmek için küresel olarak çaba sarf edilmektedir. Birleşmiş Milletler Küresel İlkeler Sözleşmesi (BM), bugünün ihtiyaçlarından ödün vermeden gelecek neslin ihtiyaçlarını karşılamak için sürdürülebilir kalkınma için hedefler belirlemiştir. Bu doğrultuda, şirketlerin çevresel hedefler doğrultusundaki çalışmalarını düzenli olarak izlemek için Taraflar Konferansı (COP) oluşturulmuştur. Bu çalışma, Türkiye'deki şirketlerin sürdürülebilirlik faaliyetlerini Twitter'da ne ölçüde paylaştığını

incelemektedir. 2020 Sürdürülebilirlik Endeksi BIST 100'de yer alan şirketler çalışmanın örneklemini oluşturmaktadır. Sürdürülebilirlik için önemli bir tarih olan COP26 sürecinde seçilen şirketlerin Twitter'daki sürdürülebilirlik iletişimleri incelenmiştir. Çalışmada, BIST 100 Sürdürülebilirlik Endeksi'nde yer alan şirketlerin Twitter hesaplarını incelemek için nitel içerik analizi kullanılmıştır. Çalışmanın sonuçları, BIST 100 Sürdürülebilirlik Endeksi'nde yer alan şirketlerin SKA 13 konusunda farklı iletişim biçimlerine (Sürdürülebilirlik hakkında İletişim, Sürdürülebilirlik İletişimi) sahip olduğunu göstermiştir. Nihai sonuç, şirketlerin neredeyse yarısının herhangi bir sürdürülebilirlik iletişimi çalışması yapmamasına rağmen endekste yer almasıdır. Endeks, şirketlerin sürdürülebilirlik uygulamalarını ne ölçüde aktif olarak uyguladıklarını ölçerek Twitter'ın sürdürülebilirlik iletişimlerine yeni bir bakış açısı sağlayacak.

Anahtar Kelimeler: Sürdürülebilirlik, Sürdürülebilir iletişim, BIST 100 Sürdürülebilirlik Endeksi, Kurumsal İletişim, COP26

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LIST OF ABBREVIATIONS

UN: United Nations

UNCHE: Conference on The Human Environment

COP: Climate Change Conference

WSSD: World Summit on Social Development

IPCC: The Intergovernmental Panel on Climate Change

WCS: Wildlife Conservation Society

GHG: Greenhouse Gas

WMO: World Meteorological Organization

UNEP: United Nations Environment Program

UNGC: The United Nations Global Compact

SDG: Sustainable Development Goals

WEF: World Economic Forum

UNFCCC: United Nations Framework Convention on Climate Change

CSR: Corporate Social Responsibility

CHAPTER 1: INTRODUCTION

With the industrialization period, the transition from agriculture to mechanization started worldwide. However, several environmental problems began to emerge. As a result of emerging environmental problems, people started to worry about environmental problems. This situation brought the awareness that a company has responsibilities towards the environment and society, apart from just making a profit. As a result of increasing environmental, social, and economic concerns, companies have started to make strategies for solving these problems. As a result, the concept of sustainability emerged.

Based on the concept of sustainability, it aims to leave a livable environment for future generations while meeting the needs of today. In this direction, only non-profit companies have restructured their corporate identities by developing sustainability strategies. The concept of corporate sustainability has emerged with the studies implemented by businesses in line with their sustainability strategies.

The concept of corporate sustainability is gaining importance day by day. Especially large enterprises are trying to keep their sustainability in mind. Today, companies aim to succeed by emphasizing their environmental, social, and economic attitudes in their marketing strategies. For this reason, corporate communication practices create a competitive environment among businesses. Sustainability competition causes businesses to exhibit a transparent and understandable attitude in their corporate communications.

In terms of content, the research consists of three parts. In the first part, the concepts are explained by conducting a literature review. Concepts related to sustainability, corporate communication, and corporate sustainability were examined. In addition, the concept of sustainability has been explained historically and explained in environmental, social, and economic dimensions. In the second part, the Twitter communications of 61 companies included in the BIST 100 Sustainability Index during the COP26 process were analyzed by qualitative research method, and the findings and results were shared. In the last part, interpretations are made in line with the results obtained in the research.

CHAPTER 2: LITERATURE REVIEW

2.1. Sustainability

The concept of sustainability is a new concept that has emerged in recent years and is becoming more popular by the day. The concept of sustainability has a three-dimensional structure: environmental, economic and social. All three dimensions of sustainability aim to meet present needs and create a livable environment for future generations. For sustainability to function healthily, it is necessary to make equal progress in all three dimensions and to fulfill responsibilities in this area. The word sustainability in the dictionary (Macmillan Environmental Dictionary, 2021) means "the ability of something to continue at the same level over a long period of time" and "the use of methods that do not harm the environment"

The concept of sustainability gained prominence after the rapid industrialization that began after the Industrial Revolution. The industrialization that started with the Industrial Revolution mainly caused environmental, social and economic destruction. In particular, environmental problems emerged with the transition from agriculture to industrialization. Today, the emergence of globalization begins with the industrial revolution. Akbayır (2019) put it this way: Since the sustainability approach encompasses all economic, social, and environmental systems, corporate sustainability strategies that prioritize social concerns now benefit the business world.

With globalization, the concept of sustainability has become more important. In this direction, sustainability practices of all institutions and organizations, especially those that cause environmental damage, have become more important (Grant, 2007). Dyllick and Hockerts (2002) refer to corporate sustainability; in sustainability practices, companies should conduct environmental, economic and social sustainability studies, taking into account long-term interests.

It is also important for consumers that companies conduct sustainability studies. Reliability is critical for consumers, who are increasingly conscious of their actions today. Companies that conduct their sustainability work transparently and take responsibility become more reliable in the eyes of consumers.

2.1.1. The background of Sustainability

Sustainability is a concept that we have been encountering a lot lately. If we look at the concept of sustainability against the background of sustainability, it was first mentioned in 1972 at the 1st UN Conference on the Human Environment (UNCHE). The links between sustainable development and the environment were explored to help the whole world protect the environment (UNCHE, 1972). The concept of sustainable development first appeared in 1980 with the World Conservation Strategy (WCS). In this context, it was stated that human life will be in trouble unless environmental, economic, and social improvements are made (WCS, 1980).

In 1983, the United Nations Commission on Earth and Environment met in Norway to discuss environmental issues. After the meeting, which was attended by many country representatives, the Brundtland Report was published in 1987, defining the concept of sustainable development as we know it today. The Brundtland Report was published in 1987 under the title *Our Common Future*. According to the Brundtland Report, sustainable development is defined as;

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission for Environment and Development, 1987, p. 34).

The Intergovernmental Panel on Climate Change (IPCC) was established in 1988. The United Nations Environment Program (UNEP) and the World Meteorological Organization (WMO) established the IPCC. (WMO). Later, in 1992, the United Nations Conference on Environment and Development was held in Rio de Janeiro, also known as the Earth Summit (IPCC, 2021).

The focus of the Rio de Janeiro meeting was on how many social, economic, and environmental aspects interact and converge, and how success in one area should be maintained over time in other areas (United Nations, 2021a). In 2000, the United Nations Millennium Summit was held in New York. It focused on eradicating extreme poverty and hunger, achieving universal primary education, promoting gender equality and women's suffrage, reducing child mortality, improving maternal health, combating HIV/AIDS, malaria, and other diseases, ensuring environmental sustainability, and

developing a global partnership for development. At this meeting, the issues were discussed (United Nations, 2021b).

The Kyoto Protocol was adopted in 1997 and entered into force in 2005. The Kyoto Protocol implements the United Nations Framework Convention on Climate Change by limiting and reducing greenhouse gas emissions from industrialized countries and emerging economies as agreed (United Nations, 2021a). The 10th Conference of the Parties to the Convention on Biological Diversity (CBD), often referred to as COP10, was held in Nagoya in 2010 (CBD, 2021). The UN Conference on Sustainable Development (UNCSD), also known as the Rio+20 Summit, was held in 2012 (United Nations, 2021c). In 2015, the Paris Agreement was concluded at COP21 in Paris, which entered into force in 2016 (United Nations, 2021b). Finally, COP26 took place. To reduce greenhouse gas emissions and global warming, COP 26 was held in 2021 (United Nations, 2021d).

Since the advent of the concept of sustainability, studies that enable sustainable development have become more important. Conferences involving delegates from many countries around the world have become more common in recent years. The concept of sustainability, which emerged from environmental issues, now has a three-dimensional structure. Many conferences are organized to ensure environmental, social and economic development. Based on the reports published during these conferences, companies are now committed to sustainable development.

2.1.2. People, Planet and Profit

As a result of man-made damage to nature, problems such as increasing pollution and global warming have increased. In addition, damage to nature has increased with industrialization and technological developments. While humans are improving in the economic sphere, the order of nature has deteriorated, creating imbalances in the human, environmental, and economic spheres. The need to balance this order has given rise to the concept of sustainable development. Sustainable development has responsibilities in three dimensions: environmental, social, and economic. Increasing the quality and prosperity of all aspects of human life can be an example of social

responsibility. Minimizing pollution by protecting all livelihoods and diversity in the world can be an example of environmental responsibility.

The social dimension of sustainable development aims to create a more livable world and society. It can aim to ensure that individuals living in the society have equal rights and inequalities are eliminated. People should have a better quality of life in the society and environment in which they live. To create a better society, a more just and equal environment can be created. At the same time, society has different cultural and social structures. The social life of individuals can be made more accessible and livable by ensuring cultural and social integrity. (Türkkahraman and Tutar, 2009) In this regard, it is stated that People often show a state of interdependence and neediness in their social environment. People can be creative only to the extent that they are solid and influential in the power of cooperation. With cultural and social integrity, people's self-confidence and free will can also be improved. Accordingly, individuals can become more courageous in society and do more productive work in terms of creativity. To live in a better society and world, it is necessary to fulfill the social responsibility of sustainable development.

Considering the environmental dimension of sustainable development, with climate change and rapidly increasing environmental pollution, natural habitats are damaged, and biodiversity is decreasing. The need for energy use is also increasing with the rapidly increasing population. Non-renewable energy sources such as natural gas, oil, and coal play a significant role in global warming. Renewable energy sources should be used because the energy supplied by fossil fuels is a type of energy that can be exhausted. The sustainability of renewable energy sources such as solar energy, wind energy, and geothermal energy protects natural resources.

Another reason for pollution is the damage to the environment and natural life. With the rapid population growth, industrialization, urbanization, and technological development have also increased. However, the increase of these factors also brings some disadvantages. For example, man-made causes such as the unconscious disposal of industrial and domestic waste, the improper design of energy use, and the destruction of the cultural and historical environment have a negative impact on ecological life.

The concept of corporate sustainability has gained considerable global prominence with the 1987 Brundtland Report published by the World Commission on Environment and Development (WCED), and globalization is unstoppable. In short, corporate sustainability can be explained as the fulfillment of corporate social, economic and environmental responsibilities. Even if the economic dimension of sustainable development is examined, the social benefits should be considered first. It forms the generational concept that accompanies the rapidly growing population growth. When considering social benefits, past and present generations should fulfill their responsibilities to leave a more livable world for future generations. Ceylan (2012) uses the term intergenerational equity, which is the balance that should be established between the current generation and the previous or next generations (Ceylan, 2012).

Similarly, international justice supports the survival of each individual living in a society under similar conditions. Therefore, fulfilling the responsibility in the economic dimension can enable the society to live in better conditions. In this way, the goal of creating a better world and society can be addressed

A more livable world can be created by improving the environmental, social and economic spheres. Individuals or institutions that have the power to organize society in this regard, that is, governments and communities, should take action as soon as possible. Society should be informed about the principles of sustainable development in the first place. Society's awareness should be raised through correct, transparent and open communication, and at the same time, improvements should be initiated in the social, environmental and economic fields.

2.1.3. UN Global Compact and Sustainable Development Goals

In achieving the Sustainable Development Goals, nonprofit organizations are just as important as businesses. Because sustainability is a phenomenon that requires collective community action, each organization's place in society is critical. Non-profit organizations are tasked with helping society achieve a better social situation and playing a role in protecting the environment. Unlike corporate social responsibility projects, individuals can also participate in non-profit organizations according to their wishes. In addition, some groups contribute to sustainability studies

The main purpose of non-profit organizations is to improve the economic and social condition of society and to protect, promote and develop society by bringing people together and aiming to serve people. It is generally accepted that they aim to serve people by bringing them together (Eadie, 1997).

The UN Global Compact encourages companies to engage in collaborative activities within the framework of sustainability to contribute to the world. The United Nations Global Compact guides companies worldwide to implement their sustainability strategies and activities in line with the 10 principles and achieve their sustainable development goals. The United Nations Global Compact (UNGC) was established in 2000. More than 14,000 participants worldwide have joined this network (United Nations, 2021e).

Since its inception, the UN Global Compact has been active in the economic, social, and environmental spheres worldwide. The UNGC, which supports and promotes the sustainability activities of companies worldwide, continues to work with thousands of its members. Williams (2004) uses the following definition of the UNGC. The United Nations Global Compact is a new project that aims to strengthen and distribute the benefits of global economic growth through voluntary institutional policies and practices.

Corporate sustainability is a set of principles for doing business in accordance with a company's value judgments. Accordingly, responsibility should be exercised in the areas of human rights, labor, the environment, and anti-corruption. For this reason, the United Nations has prepared a convention consisting of 10 articles. The treaty was elaborated on the basis of the following Table (United Nations, 2000):

Table 1. The Ten Principles of the UN Global Compact

4 Pillar	10 Principles
Human Rights	<p>Principle 1: Businesses should support and uphold international declarations of human rights; and</p> <p>Principle 2: Ensure they are not involved in human rights violations.</p>
Labor	<p>Principle 3: Businesses should preserve the right to freedom of association as well as the effective recognition of collective bargaining rights.</p> <p>Principle 4: the abolition of all forms of involuntary and forced labor.</p> <p>Principle 5: the complete elimination of child labor; and</p> <p>Principle 6: providing employment and non-discrimination in terms of profession</p>
Environment	<p>Principle 7: Businesses should take a cautious approach to environmental issues.</p> <p>Principle 8: Take initiatives to promote environmental responsibility; and</p> <p>Principle 9: To encourage the creation and spread of ecologically friendly technologies.</p>
Anti-Corruption	<p>Principle 10: Companies should fight corruption in all forms, including extortion and bribery.</p>

The working areas of the UN Global Compact are as follows (UN Global Compact Turkey, 2021a):

Anti-corruption

Climate Change

Human rights

Labor and Decent Work

Social gender equality

Inclusion of SDGs in All Business Processes

Transformational Governance

Sustainability principles aim to make the world a better environment for all, in all areas, environmental, social and economic. Sustainability principles include leaving natural resources to future generations, using and protecting natural resources at a minimum level, avoiding harm to other users in the use of natural resources, and ensuring the integration of the environment and the economy (Saltaji, 2013). In line with sustainability principles, companies must take action to find solutions for their sustainable development.

The UN Global Compact helps companies worldwide to adapt their strategies and activities within the framework of the 10 principles on human rights, labor standards, the environment, and anti-corruption. In this way, it helps companies achieve the Sustainable Development Goals. The Sustainable Development Goals (SDGs), to be achieved by 2030, are principles consisting of 17 universal goals that can be applied to countries at different stages of sustainable development. The SDGs aim to create a global and local framework for sustainable development to end poverty, protect the environment, and enable people to live in peace and prosperity.

The 17 Sustainable Development Goals (SDGs) to be achieved by 2030 were adopted by world leaders at the historic United Nations Summit in September 2015. The SDGs, which became official in 2016, are still in use today. With 17 global goals, governments are working together to end poverty, fight inequality and stop climate change (UN Global Compact, 2021)

In line with these goals, the 17 goals of the UN Global Compact are listed in the Table below.

Table 2. Sustainable Development Goals (SDGs)

Number of SDGs	Sustainable Development Goals (SDGs)	Purpose
Goal 1	No Poverty	End poverty in all its forms everywhere
Goal 2	Zero Hunger	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Good Health and Well-being	Ensure that all people of all ages have healthy lives and are well-adjusted.
Goal 4	Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5	Gender Equality	Ensure that all women and girls are empowered through achieving gender equality.
Goal 6	Clean Water and Sanitation	Ensure universal access to water and sanitation, as well as long-term management.

Table 2. (Continued)

Goal 7	Affordable and Clean Energy	Ensuring everyone has access to affordable, reliable, modern, and sustainable energy.
Goal 8	Decent Work and Economic Growth	Encourage long-term, inclusive, and sustainable economic growth, as well as full and productive employment and decent labor for all people.
Goal 9	Industry, Innovation, and Infrastructure	Build resiliency in infrastructure, encourage inclusive and sustainable industrialization, and encourage innovation.
Goal 10	Reduced Inequalities	Reducing inequality within and between countries
Goal 11	Sustainable Cities and Communities	Make cities and human settlements more inclusive, secure, resilient, and long-lasting.
Goal 12	Responsible Consumption and Production	Ensure that consumption and production trends are sustainable.

Table 2. (Continued)

Goal 13	Climate Action	Take immediate action to address climate change and its consequences.
Goal 14	Life Below Water	Oceans, seas, and marine resources should be conserved and used responsibly for long-term development.
Goal 15	Life on Land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16	Peace and Justice Strong Institutions	To ensure long-term development, promote peaceful and inclusive societies, ensure universal access to justice, and construct effective, responsible, and inclusive institutions at all levels.

Table 2. (Continued)

Goal 17	Partnerships for the Goals	Strengthen and revive the global partnership for sustainable development's implementation mechanisms.
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The Sustainable Development Goals guide environmental, social and economic development for all businesses worldwide. These goals not only meet today's needs, but also create the opportunity to provide a good life for the next generation. For this reason, it is important for companies that want to work on sustainability to align their practices with the SDGs and report transparently on their work.

2.1.4. The Climate Crisis and Paris Agreement

The term climate change refers to large-scale changes that occur in the intermediate state of the climate and persist for many years. The conditions have been studied for more than 30 years. According to the available evidence, the global climate has been changing due to greenhouse gases that come from fossil fuels used by humans. According to the United Nations Framework Convention on Climate Change (UNFCCC), climate change is defined as: the climatic events caused by changes in the atmosphere caused by changes in the seasons over many years, and the changes that occur directly or indirectly as a result of human activities (UNFCCC, 1992).

The Intergovernmental Panel on Climate Change (IPCC) stated that climate change is caused by humans (IPCC, 2021).

The UN United Nations Environment Programme (UNEP) on climate change puts it this way: Due to transportation, buildings, the industrial sector, and fossil fuel-based energy production and consumption in these sectors, cities account for 75 percent of global carbon dioxide (CO₂) emissions. (UNEP, 2022).

According to the World Meteorological Organisation (WMO), the global average temperature has increased by more than one degree Celsius (°C) compared to pre-industrial times. the year 2021 was one of the seven warmest years on record (WMO, 2022).

Similar risks are explained by the IPCC report findings in the World Economic Forum's Global Risks Report 2022 (WEF). The report ranked (1) climate change mitigation failure, (2) extreme weather events, and (3) biodiversity loss as the top three risks. These three risks even prevented the Covid-19 pandemic, which continues to be effective. The dimensions of the risks in question and their consequences in the environmental, economic, and social spheres affect the future of people and settlements worldwide (WEF, 2022). Climate change, which threatens all living things, is a climate crisis because it has become a serious threat today. The industrial changes that began with the Industrial Revolution, the use of fossil fuels, and the growth of urban life accelerated global warming and the man-made climate crisis.

Alternatively, Ceyhan (2017) explains the 2017 global warming with the global term warming, the temperature increase that occurs in the lower parts of the atmosphere and on the planet due to the increased greenhouse gases released into the atmosphere after industrialization

The global climate crisis will cause many environmental, economic and social negative consequences. According to the research (Bayraç, 2010, Özmen, 2009), some of the consequences of this climate change are:

- Rise in ocean and air temperatures
- Melting of glaciers, rising oceans and sea levels
- Flooding in coastal regions
- Famine and drought
- More precipitation in areas where precipitation falls, but not in areas where precipitation does not fall.
- Increasing epidemics
- Deaths due to temperature rise among children and the elderly
- Decrease in agricultural land and decrease in agricultural production

- Extinction of many animal and plant species

The climate crisis is a situation that affects all of humanity. If the climate crisis does not happen, our world will continue to be in danger, and even greater climate problems will occur. Therefore, climate change is a problem for all living things on earth. Businesses play an important role in the fight against the climate crisis. The beginning of the industrial revolution and the transition from agriculture to mechanisation, especially factories, have caused environmental damage to the world. For this reason, companies must increase their activities in the field of environmental sustainability.

With the Paris Agreement, countries agreed to reduce greenhouse gasses and take action to adapt to climate change in order to find solutions to the climate crisis. The Paris Climate Agreement, an international agreement, is a legal agreement. The Paris Agreement, also known as COP21, was ratified by 196 parties in 2015. The agreement entered into force on November 4, 2016. The outcomes of the Paris Agreement can be briefly explained as follows (UNFCCC, 2015);

All countries are responsible for reducing greenhouse gas emissions. However, incredibly developed countries should become carbon neutral after 2050.

After the industrial revolution, the temperature of the world has exceeded 1 degree Celsius. For this reason, Parties must limit the warming of the world to 1.5 degrees Celsius on average.

Developed countries must provide climate financial assistance to developing countries and help them develop their technologies and capacities to ensure low-carbon and climate-resilient development.

The emission reduction targets, policies, and practices set by countries should be made transparent and verifiable.

Based on scientific studies, countries must regularly reduce their emissions more than before every five years.

Countries that have adopted the agreement in terms of the above articles have taken responsibility for environmentally sustainable development. The fulfillment of these points is very important for our world. At the same time, the Paris Agreement is essential in terms of sustainability.

2.1.5. Conference of the Parties (COP)

The Conference of the Parties (COP) was held in 1995 and continues to this day. These conferences serve to review the declarations submitted by Parties and their emissions. The latest conference, COP26, stands for the United Nations Conference on Climate Change, the 26th World Conference on Climate Change, and was held in Glasgow, Scotland, from October 31 to November 12, 2021.

Previously, the Paris Agreement was concluded at COP21 in 2015. In this agreement, all countries agreed to work together to adapt to the impacts of climate change and achieve their goals. The four main themes of COP26 are listed below (United Nations, 2021e);

Table 3. Main Topics of COP26

Main Topics of COP26	Agreements of COP26
Global net zero should be maintained and kept below 1.5 degrees by the middle of the century.	Accelerate the phase-out of coal, reduce deforestation, accelerate the transition to electric cars, and boost investment in renewables.
Adaptation must be achieved to protect communities and natural habitats	The climate is changing day by day and continues to change even if its emissions are reduced with devastating effects. Work with participants at COP26 to protect and promote climate protection in countries affected by climate change through measures such as protecting and restoring ecosystems and defending the loss of homes, livelihoods and even lives, building warning systems and necessary resilient infrastructure and agriculture.

Table 3. (Continued)

Mobilise finance	Developed nations must follow through on their pledge to generate at least \$100 billion in climate funding annually by 2030.
Work together to deliver	Collaborate to address the climate crises' issues.

COP26 is the last conference to be held in 2021. COP26, which was also attended by Turkey, was the most attended conference since COP (UNFCCC, 2021) with a total of 39,509 participants.

The Conference of the Parties is critical to environmental sustainability. These conferences, attended by delegates from different countries, bring solutions to the climate crisis. Since the delegates from Turkey also participated in COP26, it means that actions have been taken and are still being taken to address the climate crisis.

2.2. Actors of Sustainability in Turkey

Sustainability has evolved with the serious impact of globalization. Sustainable development is becoming more and more recognized every day as globalization harms nature and human life economically, socially and environmentally. First, countries, companies and individuals are trying to reduce the damage that started with the industrial revolution. Along with technological developments and social media, a consumer group has emerged to study corporate behavior and make purchasing decisions. At this point, companies can mobilize society and influence the masses. Businesses and the whole world should work together to promote sustainability because it has a global impact. People and institutions that can promote sustainable development are called actors (Nițoia and Camară, 2018a).

Institutions and companies that play a role in sustainable development studies can be explained in categories. In this direction, if we must first explain the public sector, it is the institution responsible for the administrative affairs and functioning of a state.

Since the public sector is a governmental body, it is an effective organization for implementing sustainability activities. The public sector also has the power to mobilize communities. Public sector organizations are expected to be more environmentally friendly than private companies because they are legitimized by public mandates (Hawrysz and Foltys, 2015).

The contribution of the private sector to ensuring sustainable development is very large. For example, the private sector contributes to sustainable development in the context of the climate crisis (Gonzales and Perez, 2016).

To achieve the Sustainable Development Goals, countries, cities, companies, and even individuals must act together. Sustainability studies should be considered by society as a whole in order to leave a promising future for future generations without compromising the environmental, economic, and social aspects of today's needs.

2.2.1. Business Industry

Globalization is a concept that emerged after the industrial revolution. With industrialization, the damage to the environment became undeniable. However, environmental, social and economic problems have emerged in balance. These problems also attract the attention of consumers. Today, when consumers make a purchase decision or are in the decision-making stage, they want to know how environmentally harmful the brand they are about to buy is, and they follow sustainability studies in a transparent way. Corporate sustainability studies matter to consumers' purchasing decisions. In recent years, companies have focused on sustainability in their marketing strategies. In this context, Labuschagne formulated that in the last decade, the increasing pressure to expand corporate and overall industry sustainability performance for shareholders and all stakeholders has overtaken economic performance (Labuschagne, 2005). Furthermore, Hart (1995) argues that the purpose of sustainability is fully consistent with the profit motive and that a sustainable company can make profits by meeting environmental and social needs by creating a competitive environment.

The concept of corporate sustainability has evolved because of the impact of sustainability studies on corporate performance. Companies have competed with their sustainability efforts. Companies that address the 3 dimensions of sustainability in the same way have an edge over their competitors. At the same time, companies need to transparently communicate their sustainability to consumers and also communicate sustainability well to their internal employees. In this way, companies can be truly successful in their sustainability efforts

In this context, management support, human resource management, environmental training, employee empowerment, teamwork, and reward systems are defined as important aspects for maintaining corporate sustainability. (Daily and Huang, 2001). These studies suggest that corporate sustainability is a multi-faceted concept that requires different levels of organizational change and adaptation (Linnenluecke and Griffiths, 2010). Business is structurally aligned with the masses and has the power to mobilize them. Stakeholder relations also play an important role in mobilizing the masses. Business plays an important role in achieving the Sustainable Development Goals.

2.2.2. BIST 100 Sustainability Index

The business owner or owners prove the continuity of the business by reporting that the activities of the business can continue using the accounting phenomenon. Investors also make their decisions by looking at these reports about the company before making an investment decision. In recent years, the report on business activities has been considered not only in the financial field, but also in the environmental and social field. Investors examine the sustainability of companies by studying the economic, social and environmental aspects of a company's work - these integrated reports examining the sustainability of companies are also widespread in Turkey. Sustainability studies aim to meet the needs of current and future society by improving the social, environmental and financial structure. Although sustainability is a three-dimensional structure consisting of environmental, social and economic sustainability, all three components must function simultaneously. The incomplete dimension of the company's environmental, social, and economic activities jeopardizes its future. Lo and Sheu (2007) examined the impact of sustainability on firm value in their analysis of 349 firms operating in the United States between 1999 and 2002. They concluded

that there was a positive relationship between corporate sustainability and firm value. Collison et al. (2008) also examined the companies in the London Sustainability Index between 1996 and 2005 using the SDGs. As a result, they found that the companies included in the sustainability index positively influence stock market performance.

The BIST Sustainability Index has been calculated since 2014. It is based on the belief that stock markets have a critical mission, such as providing a platform that assists companies in making decisions about environmental, social, and corporate governance risks and communicating information about companies' sustainability policies to responsible investors. Therefore, companies must achieve all three of the following criteria in order to be included in the BIST Sustainability Index (Borsa İstanbul, 2021):

- A total Sustainability Rating of 50 or above is required.
- Each main title must have a grade of 40 or above.
- A minimum of eight category grades must be 26 or above.

The index indicates how firms manage essential issues for Turkey and the world, such as global warming, natural resource depletion, water scarcity, health, safety, and employment. It ensures that their activities and decisions are objectively documented. Companies may use the index to compare their local and worldwide sustainability performance. Companies were also given the index as a performance review tool to help them develop and establish new goals. Furthermore, the index allows for the development of risk management skills in areas such as corporate transparency and responsibility and sustainability concerns.

2.2.3. Municipalities

The BIST Sustainability Index has been calculated since 2014. It is based on the belief that equity markets have an important role to play, namely, to provide a platform to help companies make decisions about environmental, social and corporate governance risks and to provide responsible investors with information about companies' sustainability policies. Therefore, companies must meet all three of the following criteria to be included in the BIST Sustainability Index (Borsa İstanbul, 2021):

- An overall sustainability score of 50 or above is required.

- Each main title must have a score of 40 or higher.
- At least eight categories must have a score of 26 or higher.

The index indicates how companies are addressing issues important to Turkey and the world, such as global warming, natural resource depletion, water scarcity, health, safety and employment. It ensures that their activities and decisions are objectively documented. Companies can use the index to compare their local and global sustainability performance. Companies have also been given the index as a performance review tool to help them develop and set new targets. In addition, the index enables the development of risk management capabilities in areas such as corporate transparency and accountability and sustainability issues.

With the rapid increase in human population, production and consumption have also increased significantly. Especially today, plastic consumption, unplanned urbanization, and industrial waste pose a serious threat to nature and humanity. Accordingly, the impact of globalization is increasing, causing not only environmental problems but also economic and social problems. Many cities in developed countries are facing deteriorating infrastructure, environmental degradation, inner-city decay, and community breakdown. Therefore, in order to create a more livable environment for current and future generations, sustainability should be prioritized in urban sustainability practices, and actions should be taken in this direction.

Due to in-migration from rural areas and rapid population growth, the population of cities is increasing every day. Deelstra and Girardet (2000a) formulated the following statement on urban sustainability: urbanization is increasing daily worldwide. For this reason, the issue of urban sustainability is becoming more and more prominent worldwide. In addition, due to the rapid increase in urban population and high consumption, there may be food supply problems in the future. Maintaining ecological balance in cities and adopting environmental sustainability practices for waste can avoid difficult situations that may arise. As a result, urban sustainability practices can bring prosperity to a large segment of society.

The United Nations (UN) is leading and playing a leading role in the development of sustainable institutional development. Today, work is being done towards the

Sustainable Development Goals prepared by the United Nations (UN), involving various private and local organizations in different countries. In this context, many studies are being conducted in Turkey and the rest of the world to support sustainable development. In the process of sustainable development, government programs and plans support the development plans in our country.

The responsibilities and tasks of local governments in Turkey directly or indirectly coincide with most of the Sustainable Development Goals (SDGs). Local governments provide and invest in economic, social and environmental services to meet the needs. Therefore, local governments naturally contribute to the achievement of the Sustainable Development Goals (SDGs). In this context, local governments, as entities that are close to the people and know the local needs, bring quick, effective and original solutions to problems. Some exemplary practices of local governments that will contribute to the success of the SDGs according to 2019 data are listed in the following Table (Sürdürülebilir Kalkınma, 2021).

Table 4. Practices for SDGs in Turkey

Local Governments	Number of SDGs	Practices for SDG
Manisa Metropolitan Municipality,	Goal 3	By 2030, it is working to ensure universal access to sexual and reproductive health services, including those for family planning, information and education, and to integrate reproductive health into national strategies and programs. Within the scope of the Women's Health Education Program; Reproductive health training is provided.

Table 4. (Continued)

<p>Istanbul Metropolitan Municipality</p>	<p>Goal 3</p>	<p>It seeks to establish universal health insurance, which includes financial risk protection, access to high-quality primary health-care services, and safe, effective, high-quality, and cheap necessary medicines and vaccines for all. Within the scope of "Home Health Services", doctor's examination, nursing services, physiotherapy, psychological counseling, patient transport, accompanying service, household and personal cleaning services are provided free of charge to citizens.</p>
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Table 4. (Continued)

<p>Kahramanmaraş Metropolitan Municipality</p>	<p>Goal 3</p>	<p>It seeks to establish universal health insurance, which includes financial risk protection, access to high-quality primary health-care services, and safe, effective, high-quality, and affordable essential medicines and vaccines for all. A smart city application was created as part of the Elderly Support Program (YADES), in which elderly persons over the age of 65 who live alone can measure their blood pressure and sugar, and those who desire personal care services can submit their requests by pressing buttons on their hands.</p>
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Table 4. (Continued)

<p>Tuzla Municipality</p>	<p>Goal 3</p>	<p>Measures, and treatment for substance abuse, including the harmful use of drugs and alcohol, are being strengthened. Voluntary awareness activities are carried out within the scope of the "Together No to Substance Addiction in Tuzla" Project, which is carried out under the leadership of Tuzla Municipality and Tuzla District Governorship and with the participation of civil initiatives.</p>
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Table 4. (Continued)

<p>Sakarya Metropolitan Municipality,</p>	<p>Goal 3</p>	<p>Measures, and treatment for substance abuse, including the harmful use of drugs and alcohol, are being strengthened. With the studies carried out within the scope of the "Provincial Action Plan in Combating Drugs" by Sakarya Metropolitan Municipality Social Services Department, studies are carried out to raise awareness of families in substance and substance addiction.</p>
<p>Edirne Municipality</p>		<p>Measures, and treatment for substance abuse, including the harmful use of drugs and alcohol, are being strengthened. Counseling services are provided within the scope of Combating Substance Addiction.</p>

Table 4. (Continued)

<p>Yenimahalle Municipality</p>	<p>Goal 4</p>	<p>It provides study services to economically and socioculturally disadvantaged children in order to help them in school lessons and exams, as well as to develop them socially and culturally.</p>
<p>Adana Metropolitan Municipality</p>	<p>Goal 10</p>	<p>Adana Metropolitan Municipality established the Refugee Council to produce policies to ensure the integration of asylum seekers with the city in social, cultural, political and economic terms.</p>
<p>İstanbul Metropolitan Municipality</p>	<p>Goal 11</p>	<p>It works to support least developed countries, including financial and technical assistance, to build sustainable and durable buildings using local materials. Buildings, institutions, and parks in İstanbul Metropolitan Municipality have been designed to be energy efficient.</p>

Table 4. (Continued)

<p>İzmir Metropolitan Municipality</p>	<p>Goal 11</p>	<p>By 2030, it is working to increase road safety and ensure that everyone has access to safe, affordable, accessible and sustainable transportation systems, especially by improving the public transportation system, paying special attention to the needs of people in vulnerable situations, women, children, the disabled and the elderly. As an environmentally friendly smart city solution, a solar power plant has been established in an area of 10 thousand m² in order to meet the energy needs of 20 fully electric buses within ESHOT through the panels placed on the roofs of the workshops by the General Directorate.</p>
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Table 4. (Continued)

<p>Gaziantep Metropolitan Municipality</p>	<p>Goal 11</p>	<p>Efforts are being made to strengthen efforts to preserve and protect the world's cultural and natural heritage. Gaziantep Metropolitan Municipality organized the Gaziantep International Gastronomy Festival, the first city from Turkey to be included in UNESCO's 116-member Creative Cities Network in the field of gastronomy.</p>
<p>Seferihisar Municipality</p>	<p>Goal 11</p>	<p>Efforts are being made to strengthen efforts to preserve and protect the world's cultural and natural heritage. Through the Seed Center, ancestral seeds are produced and distributed free of charge to the villagers in need.</p>

2.2.4. UN Global Compact Turkey

Sustainability is also crucial for companies and the state in Turkey. Therefore, there are also UN Global Compact members in Turkey to effectively conduct sustainability studies. According to November 2021 data, there are a total of 332 institutions and organizations in Turkey that are members of the United Nations Global Compact, and 296 of these members are active members (United Nations, 2021f)

In order to achieve the Sustainable Development Goals, studies are also conducted in Turkey. These studies are prepared in the form of sustainability reports by the Presidency of the Republic of Turkey and the Strategy and Budget Department. In addition, the Presidency conducted the project to analyze Turkey's current situation under the Sustainable Development Goals and came up with results that are in line with the SDGs. Some of these studies are summarized below (SBB, 2019):

SDG 1: Help underprivileged populations, support the labor force, finance social protection expenditures, and spread poverty awareness.

SDG 2: Ensure food diversity needed for adequate and balanced nutrition, increase agricultural productivity, adopt sustainable agricultural practices, control price volatility, reduce rural poverty, disseminate agricultural technologies, protect genetic diversity, and defend against biological, biotechnological, and genetic attacks.

SDG 3:

- Combat non-communicable diseases
- provide preventive health services
- increase the number of health workers per population
- develop environmental health policies in response to increasing global risks
- increased efforts to prevent foodborne diseases are an example of health initiatives

SDG 4: Access preschool education, develop curricula, prepare future workforce, and improve quality of teachers.

SDG 5: Improve legislation to address gender inequalities and end violence against women

SDG 6: To reduce the adverse impacts of climate change on water resources, continue research on integrated water resources management.

SDG 7:

- Facilitate the grid integration of renewable energy systems
- promote clean energy sources for transportation and heating
- implement initiatives to reduce energy consumption in commercial and industrial buildings

SDG 8: Promote employment of women and young people, SME efficiency, ensure resource efficiency in production and consumption, and increase total factor productivity.

SDG 9: Improve industrial production technology, support research and applications for digital transformation in industry, strengthen logistics infrastructure, and emphasize investment in technology.

SDG 10: Improve income distribution, promote equal opportunities, and reduce regional and sectoral disparities.

SDG 11: Improve access to housing for low-income people, mainstream climate change into disaster risk reduction, and provide infrastructure for smart cities.

SDG 12: A more comprehensive strategy should control chemical management, clean production/eco-efficient practices, RandD activities, sustainable management, and effective use of natural resources.

SDG 13: Create new approaches to solutions, including promoting water use in agriculture, securing arable land, restoring grasslands and rangelands, combating erosion, identifying hazards early, and selecting drought-resistant crops for crop and livestock production.

SDG 14: Strengthen the management of marine and coastal protected areas, protect and enhance fish populations, expand deep-sea fishing in remote waters, and promote healthy agricultural practices.

SDG 15: Utilize and protect natural resources, including curbing poaching and conserving biodiversity and soils, plants, forests, oceans, and freshwater.

SDG 16: Eliminate practice disruption, facilitate faster access to justice, place greater emphasis on crime prevention, and address financial crime issues by offering more sophisticated procedures.

SDG 17: Strengthen the sustainability of these countries' financial institutions and establish a framework for development finance. Increase and diversify aid to developing and least developed countries.

Turkey has prepared a report on what needs to be done by 2030 to identify its needs in line with the Sustainable Development Goals. According to this report, there is content on 17 SDGs. In addition, sustainability studies are being conducted in companies outside the state. In this direction, UN Global Compact has prepared the 2020 Turkey Sustainable Development Goals Report. According to the joint report, Turkey's number of signatories ranks 8th in the European average and 1st in the Middle East and Eastern Europe. A total of 278 organizations and companies have signed the UN Global Compact: 190 companies, 46 non-governmental organizations, 23 associations,

14 academic institutions and two other sectors. As a result of these reports, a total of 945,889 people were employed (UN Global Compact, 2020).

2.3.Sustainability Communication

Organizations have begun to take on broader social, economic, and environmental responsibilities. Efforts to focus on corporate social responsibility (CSR) and sustainable development, as well as setting marketing goals under the name of "going green," are increasing. Kotler and Lee (2008) define CSR as a commitment to promote the welfare of society through discretionary business practices and donations from corporate resources. Benn and Dunphy (2013) found that many organizations are adopting sustainable development as a fundamental principle of corporate success. Along with consumers' environmental, social, and economic awareness, corporate performance in terms of corporate responsibility and sustainable development values are in the spotlight. With increasing concerns about social and environmental issues, companies are forced to take action to meet consumer demands. In this context, brands can improve sustainability, develop new products, and try to properly communicate with consumers by promoting their corporate social responsibility (CSR) work. In addition, the emotional bonds that brands build with consumers increase brand loyalty. For this reason, when applying the sustainability approach, communication with consumers must be transparent at the same time. Consumers consider not only price but also companies' corporate social responsibility (CSR) practices when making purchasing decisions. For this reason, factors such as the reliability, quality, and reputation of companies are very important for brand preferences (Cretu and Brodie, 2007).

2.3.1. Corporate Communication and sustainability

An organization's commitment to sustainable development has great potential to influence the attitudes of consumers and all stakeholders toward the organization. Stakeholders such as shareholders, employees, and financial institutions are demanding greater transparency, accountability, and responsibility from companies (Engin and Akgöz, 2013). The transparency and authenticity of corporate communication with stakeholders and consumers can influence the success of the

company. In other words, corporate communication helps a company achieve its strategic goals. Corporate communication is a strategic management function because it is not only a strategic approach to a private company's communication activities, but also a function that links this approach to the company's overall strategy (Frandsen and Johansen, 2014). Corporate communication includes both internal communication and external communication. The fact that internal and external communication is synchronized can be beneficial for the institution. In addition, the transparent and realistic attitude of the organization in its internal and external communication can have a positive impact on the overall success of the organization. There are various definitions of internal and external communication. As Verčič, Verčič, and Sriramesh (2012) point out, internal communication is often used synonymously with employee communication. Welch and Jackson (2007) suggest that internal communication focuses on communication between an organization's strategic managers and all other internal stakeholders to improve identification with commitment to the organization. Effective corporate communication helps to strengthen employees' sense of belonging to the organization, support the achievement of organizational goals, form collaborations, build brand loyalty among customers, or communicate effectively with target audiences.

The fact that managers properly communicate the goals of sustainable development to all their employees could have a positive impact on their employees' willingness to work in this area. First, it may be necessary to make employees aware of sustainability. It may be necessary to communicate all situations that occur in the environmental, social and economic fields. At the same time, they must be informed about the marketing activities in the field of sustainability. In this way, achieving sustainable development goals becomes more accessible to the entire organization. In this regard, Belz and Peattie (2009) suggest that the company must have employees who know its products and are authorized for this purpose. At the same time, information about sustainability issues should be disseminated to all employees.

In corporate communication, establishing communication based on mutual understanding between managers and employees is essential for the success of the company. In this context, we can speak of purposeful communication when we are talking about communication based on mutual consent. Purposeful communication is

essential to organizational success because effective communication between management and employees can have a positive impact on the success of the organization.

"When a leader engages in purposeful communication, he or she conveys information to accomplish a task while maintaining a positive relationship with stakeholders" (Cox, 2014, p. 34).

Building effective business relationships plays a role in understanding and achieving the organization's vision, mission, and goals. There is clear evidence that various aspects of effective management communication positively impact employee performance (Neves and Eisenberger, 2012). Similarly, the company's communication with its external stakeholders and the public based on mutual agreement can have a positive impact on the company's success. Purposeful communication is the way in which the managers and employees of the company or organization can express themselves efficiently in complex processes in the company's communication environment (Hallahan et al., 2007).

For this reason, management's communication with its internal and external stakeholders is a critical factor in the overall success of the organization by giving importance to purposeful communication. Therefore, purposeful communication should take place, especially when it comes to sensitive issues such as sustainability that require action by the company. In this sense, targeted communication by companies in their sustainability communication can lead to a positive outcome for the companies.

2.3.2. A Typology on Sustainability Communication

Companies have responsibilities to both their internal and external stakeholders. Establishing appropriate communication with stakeholders and exercising social responsibility are essential to corporate reputation and success. Wilson (2003) argues that a company needs to make profits and develop; therefore, social interests should be prioritized in sustainability practices so that corporate sustainability brings profit to the company. In order to contribute to society in the environmental, social, and

economic areas, the need for sustainability should be communicated to all stakeholders. Solitaire Townsend, the founder and sustainability author of Futerra, one of the first sustainability agencies in the United Kingdom in 2001, described sustainability communication from two different perspectives as follows:

"The first goal is to communicate sustainability, that is, to change people's attitudes and actions by raising awareness of social and environmental challenges. The second goal is to influence the environment through communication using environmentally friendly tools and approaches." (Kuşay 2019, p. 24).

Although there are several typologies in the literature (Wilson, 2003; Lytimaki et al., 2013; Barton and Gutierrez, 2020; Dressler and Paunovic, 2021) to interpret sustainable communication, but the society typology of Newig et al. (2013) interprets sustainable communication with a detailed and comprehensive approach. For example, according to Newig et al.'s (2013) typology, sustainable communication can refer to a broad audience (communication about sustainability), a specific audience (sustainability communication), or the sender (communication for sustainability). Newig et al. (2013, p. 2978) state that

"sustainability communication is not just about communicating information and awareness about sustainability, but its purpose is to facilitate social change toward the normative goals of sustainable development".

Communication processes on sustainability issues take various forms. In this context, Newig et al. (2013) propose a typology (Table 5) that identifies three different perspectives: 1) communication of sustainability (CoS), 2) communication about sustainability (CaS), and 3) communication for sustainability (CfS).

CHAPTER 3: RESEARCH

3.1. Aim of the Research

This study examines how companies listed on the BIST 100 Sustainability Index communicate their Climate Action sustainability efforts on Twitter. For this purpose, Twitter was chosen as the social media platform because it is considered the most important public space for social and political debates

"By providing a framework for quantitative analysis of Twitter communication, researchers from different fields (e.g., communication studies, sociology, information systems) will be able to adapt methodological approaches and conduct their own analyses" (Bruns and Stieglitz, 2014, p. 72).

The monitoring of the Twitter profiles of the companies in the BIST 100 Sustainability Index is intended to show the extent to which they communicate for climate protection (SDG 13), to which they have committed themselves.

The literature review revealed that research on corporate sustainability studies was only topic-based. There is no research on Twitter content analysis of corporate sustainability communication. A Twitter content analysis of sixty-one companies included in the BIST 100 Sustainability Index was conducted to measure the transparency of their communication and work under Goal 13, one of the SDG articles, in the context of consistency. In particular, the studies they conducted on the climate crisis, SDG 13, during the COP26 process were examined. It was analyzed how efficiently their communication was transmitted on Twitter and how consistent the studies were. The study was conducted between 01 October 2021 and 31 December 2021, including the COP26 process. The research questions were set as follows.

RQ1. To what extent BIST 100 Sustainability Index companies use Twitter for sustainability communication?

RQ2. To what extent do BIST 100 Sustainability Index companies use Twitter for Climate Action?

RQ3. To what extent BIST 100 Sustainability Index companies' sustainability communication content on Twitter relate to their corporate vision, mission, and values?

3.2.Importance of The Study

In the literature search, the keywords "sustainability", "sustainable communication", "corporate sustainability communication" and "corporate sustainability" were used to access data on the topic. There is no source that refers to the Sustainable Development Goals (SDGs) and Twitter interactions, although there are general statistics on social media communication of sustainability efforts by institutions and organisations. This research aims to gain a new perspective by examining the transparency of sustainability studies in corporate Twitter communications, addressing the lack of literature on this topic, and conducting a qualitative content analysis of how this can be done. For this purpose, COP 26 was chosen as the period of study.

3.3. Methodology

In this descriptive study, the qualitative content analysis method was used to gain insight into corporate sustainability communication practices on Twitter. Qualitative content analysis is a method that helps to understand different situations and documents without being bound by a rule. This method can be used to analyze the data to make it more understandable and improve it (Bengtsson, 2016; Elo and Kynga's, 2007). Qualitative content analysis is used to systematically and quantitatively explain the data in the text, test hypotheses through statistical inference, focus on the content, and classify and explain the text content, among others (Burla, Knierim, Barth et al., 2008).

"Content analysis is a research method that provides a systematic and objective means of drawing valid inferences from verbal, visual, or written data to describe and quantify specific phenomena" (Downe-Wamboldt, 1992, p. 314).

Using the BIST 100 Sustainability Index, 61 companies with the highest sustainability performance were identified and their quarterly Twitter posts, including the COP26

process, were examined. The data collected during the study was analyzed using the content analysis method.

" Content analysis is an observational research method that is used to systematically evaluate the symbolic content of all forms of recorded communications. " (Kolbe and Burnett, 1991, p. 243)

The content analysis focused on the messages exchanged by the companies between October 01, 2021 and December 31, 2021, i.e., before and after COP 26

With the rapid growth of the World Wide Web, the use of social media has become increasingly popular. Accordingly, people use social media to express their feelings, ideas and thoughts. Social media is also used when forming a public opinion or addressing a large audience.

" Social media has accelerated the speed at which information is shared, amplified the reach of messages, and solidified the ability of disparate individuals to organize" (Gruber et al, 2015, p. 2).

Twitter, one of the social media tools, has increased its usage due to its robustness in sharing messages. Companies announce communication with their stakeholders and their activities through Twitter. At the same time, Twitter makes it easy to track what topics are of interest. Due to its robustness, news organizations are increasingly using Twitter to receive updates during emergencies and natural disasters (Jansen et al., 2019).

In this research, content analysis was conducted because Twitter appeals to the masses, contains news-relevant shares, and is reliable. In addition, there are several academic studies on methods to investigate Twitter communication (Ngai et al., 2015; Bruns and Stieglitz, 2014; Clavier et al., 2020)

To provide data for the study, local companies from the BIST 100 Sustainability Index were examined.

Borsa İstanbul introduced the BIST Sustainability Index, whose components are stocks of companies that have high performance in corporate sustainability, in order to improve the awareness, knowledge, and practice of sustainability in Turkey, especially for companies traded on Borsa İstanbul.

Sixty-one companies that are on the list of BIST 100 Sustainability Index were studied individually using the content analysis method on Twitter. First and foremost, the use of Twitter by the listed companies was investigated. Then, the number of followers of companies with Twitter accounts was examined. Finally, the number of posts was examined to determine how active Twitter was between October 01 and December 31, 2021. The United Nations Climate Change Conference (COP26), held between October 31 and November 12, 2021, was completed on time. This study was based on Sustainable Development Goal 13, as the United Nations Climate Change Conference (COP26) was convened to reduce global warming and greenhouse gas emissions.

Tweets with the keywords COP 26 / sustainability / sürdürülebilir(lik) / iklim krizi / iklim değişikliği / karbon nötr were identified among the posts and their contributions to sustainability were determined through a quantitative measurement. To determine which of the Sustainable Development Goals (SDGs) the participating companies are targeting, the use of hashtags and visual and verbal shares of the companies were examined. The UN Global Compact Reports were reviewed for consistency and clarity of communication to determine how well companies communicate their goals in their Twitter communications. The companies included in the BIST 100 Sustainability Index are listed in the Table below (Borsa İstanbul, 2020);

Table 6. BIST sustainability index the list of companies subject to assessment in 2020

Number	BIST 100 Sustainability Index Companies	Number	BIST 100 Sustainability Index Companies
1	Afyon Çimento	32	Kerevitas Gıda
2	Anadolu Efes	33	Kordsa Teknik Tekstil
3	Anadolu Grubu Holding	34	Kardemir
4	Akbank	35	Logo Yazılım

Table 6. (Continued)

5	Ak Enerji	36	Migros Ticaret
6	Ak Sigorta	37	Netaş Telekom.
7	Aksa	38	Otokar
8	Aksa Enerji	39	Petkim
9	Albaraka Türk	40	Pegasus
10	Anel Elektrik	41	Polisan Holding
11	Anadolu Hayat Emeklilik	42	Sabancı Holding
12	Arçelik	43	Şişe Cam
13	Aselsan	44	Şekerbank
14	Aygaz	45	Şok Marketler Zinciri
15	Bizim Mağazaları	46	Tat Gıda
16	Brisa	47	Tav Havalimanları
17	Coca Cola İçecek	48	Turkcell
18	Çimsa	49	Türk Hava Yolları
19	Doğuş Otomotiv	50	Tekfen Holding
20	Doğan Holding	51	Tofaş Oto. Fab.
21	Enerjisa Enerji	52	T.S.K.B.
22	Enka İnşaat	53	Türk Telekom
23	Ereğli Demir Çelik	54	Türk Traktör
24	Ford Otosan	55	Tüpraş
25	Garanti Bankası	56	Ülker Bisküvi
26	Global Yatırım Holding	57	Vakıflar Bankası
27	Türk Halk Bankası	58	Vestel Beyaz Eşya
28	Halk GMYO	59	Vestel

Table 6. (Continued).

29	İş Bankası	60	Yapı Kredi Bank.
30	İskenderun Demir Çelik	61	Zorlu Enerji



3.4. Limitations

Within the scope of the study, 61 companies in the 2020 Turkey BIST 100 Sustainability index were examined. Since the research is based on the United Nations Climate Change Conference (COP26), it covers the dates between October 1, 2021, and December 31, 2021. The methodology of the research can also be seen as a limitation.

3.5. Findings

This section includes the findings and results obtained by the content analysis method, and the research questions are answered. In the Tables below, the tweet shares of 61 companies in the index are analyzed using keywords, the total number of tweets, and the number of followers. The Twitter usage and general view of the companies included in the BIST Sustainability index are given in Table 7.

Table 7. Overview of Twitter Accounts of companies in BIST Sustainability index

Company	Twitter Account	Number Of Followers	Total number of posts between 01.10.2021 - 31.12.2021	Total number of posts related to Sustainability between 01.10.2021 - 31.12.2021	Percentage
Afyon Çimento	No	-	-	-	-
Anadolu Efes	No	-	-	-	-
Anadolu Grubu Holding	Yes	36.700	38	5	13.1%
Akbank	Yes	183.600	63	7	11.1%
Ak Enerji	Yes	848	4	1	25%

Table 7. (Continued)

Aksigorta	Yes	18.200	33	2	6.%
Aksa	Yes	7.919	9	0	0
Aksa Enerji	Yes	1.447	25	0	0
Albaraka Turk	Yes	62.500	56	1	17.8%
Anel Elektrik	No	-	-	-	-
Anadolu Hayat Emek.	Yes	78.500	62	11	17.7%

Table 7. (Continued)

Arcelik	Yes	55.800	75	4	5.3%
Aselsan	Yes	563.800	143	1	0.08%
Aygaz	Yes	7.681	27	0	0
Bizim Magazala ri	Yes	5.490	1	0	0
Brisa	Yes	3,272	91	7	7.6%
Coca Cola Icecek	Yes	542	51	2	3.9%
Cimsa	Yes	3.636	42	4	9.5%
Dogus Otomotiv	Yes	1.769	30	0	0
Dogan Holding	Yes	3,377	37	8	21.6%
Enerjisa Enerji	Yes	13.600	32	5	15.6%
Enka Insaat	Yes	7.545	58	2	3.4%
Eregli Demir Celik	No	-	-	-	-
Ford Otosan	Yes	104.900	64	7	10.9%
Garanti Bankasi	Yes	282.100	101	16	15.8%
Global Yat. Holding	Yes	5.614	9	0	0

Table 7. (Continued)

T. Halk Bankasi	Yes	220.100	124	5	4%
Halk Gmyo	No	-	-	-	-
Is Bankasi	Yes	226.000	58	0	0
Iskenderu n Demir Celik	No	-	-	-	-
Koc Holding	Yes	152.700	27	8	29.6%
Kerevitas Gida	No	-	-	-	-
Kordsa Teknik Tekstil	Yes	5.580	49	7	14.2%
Kardemir	Yes	1.280	4	0	0
Logo Yazilim	Yes	9.065	53	1	1.8%
Migros Ticaret	Yes	348.800	49	1	2%
Netas Telekom.	Yes	12.500	7	0	0
Otokar	Yes	37.100	53	0	0
Petkim	Yes	13.900	20	1	5%
Pegasus	Yes	331.500	74	0	0
Polisan Holding	Yes	40	0	0	0
Sabancı Holding	Yes	104.000	56	8	14.2%

Table 7. (Continued)

Sise Cam	Yes	4.165	27	0	0
Sekerbank	Yes	21.500	31	7	22.5%
Sok Marketler Ticaret	Yes	18.400	213	0	0
Tat Gida	No	-	-	-	-
Tav Havalimanlari	Yes	18.000	117	0	0
Turkcell	Yes	683.200	86	0	0
Türk Hava Yollari	Yes		56	1	1.7%
Tekfen Holding	Yes		21	3	14.2%
Tofas Oto. Fab.	No	-	-	-	-
T.S.K.B.	Yes	37.500	88	21	23.8%
Turk Telekom	Yes	435.000	40	0	0
Turk Traktor	No	-	-	-	-
Tupras	Yes	14.200	34	7	20.5%
Ulker Biskyuvi	Yes	139.200	24	1	4.1%
Vakiflar Bankasi	Yes	128.000	70	3	4.2%
Vestel Beyaz Esya	No	-	-	-	-

Table 7. (Continued)

Vestel	Yes	97.500	29	0	0
Yapi Kredi Bank.	Yes	212.900	47	14	29.7%
Zorlu Enerji	Yes	8.723	45	3	6.6%

In Table 7, the Twitter accounts of the companies in the index were accessed, and the total number of posts between October 1 and December 31 was checked. Follower counts were reviewed on May 20, 2022. According to the data, 11 out of 61 companies do not have Twitter accounts. Among the determined dates, 18 companies have Twitter accounts and do not share any content related to sustainability. The ratio of companies in sustainability communication according to their sustainability-related posts is taken. According to these ratios, the three most active companies can be listed as Yapı Kredi Bankası, Koç Holding, and TSKB from most to least. The least active companies can be listed as Aselasan, Garanti Bankası, Türk Hava Yolları, and Logo Yazılım from least to most.

The research focused on posts related to SDG 13, which is the main target of COP26. Therefore, keywords related to SDG 13 were determined. Twitter usage of companies included in the BIST Sustainability index taken according to 2020 data between October 1 and December 31, 2021, was examined based on the keywords COP 26 / sürdürülebilirlik/sustainability/climate crisis/climate change/carbon neutral. The following Tables analyze the keyword usage of 49 companies with Twitter accounts.

3.5.1. Afyon Çimento

Afyon Çimento is a subsidiary of Çimsa; it does not have its vision, mission, and values. In addition, since the company belongs to Çimsa, the sustainability reports are the same (Afyon Çimento, 2021). The company does not have a Twitter account.

Afyon Çimento is a company owned by Çimsa, so it is stated on the company's website that its sustainable development goals are the same as those of Çimsa. However, the company does not conduct sustainability studies within its structure. In addition, Afyon Çimento did not state its vision, mission, and values and did not have a Twitter account. For this reason, no comment can be made on the sustainability communications of the company.

3.5.2. Anadolu Efes

Anadolu Efes does not have a Twitter account, but the company works towards sustainable development goals. Anadolu Efes' sustainable development goals are listed as follows;

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

Anadolu Efes' vision, mission and values are shown as follows:

Table 8. The vision, mission and values of Anadolu Efes

Company	Vision	Mission	Values
Anadolu Efes	Be the largest brewer from Adriatic to China by developing and owning social life and beer culture	We brew joy passionately and responsibly	<p>We are passionate in all we do</p> <p>We are agile in the face of change</p> <p>We collaborate to grow together</p> <p>We are accountable of what we do</p> <p>We are fair in all our decisions and actions</p>

Anadolu Efes' sustainable development goals and the company's vision, mission, and values were examined on its website. The company works towards sustainable development goals and has been observed to be more focused on sustainable development in line with its vision, mission, and values. (Anadolu Efes, 2021).

Anadolu Efes does not have a Twitter account. For this reason, no comment can be made on sustainability communications. However, Anadolu Efes works towards sustainable development goals and actively shares reports. In addition, the company's vision, mission, and values have been examined, and it has been observed that it is not focused on sustainability.

3.5.3. Anadolu Grubu Holding

In the Table below, the content analysis of Anadolu Group Holding's Twitter shares analyzed by examining the keyword usage.

Table 9. Anadolu Group's Twitter posts

post no	Post content verbal	Post content visual/audio-visual	SDG
1	agricultural production food problem support to agriculture #worldfoodday	sustainable farming principles pioneer of sustainable agriculture	SDG 12
2	Stakeholder capitalism, sustainable practices	Transparent sustainability report	SDG 17
3	Sustainable bus, CNG technology	Sustainable bus, Interliner 13 CNG	SDG 7
4	Sustainability interview publication	The importance of successful partnerships, Partnerships report	SDG 17
5	Vital Importance of Sustainability Communication publication	Publication of sustainability communication	SDG 17

The Twitter account of Anadolu Group Holding in Table 9 has been examined. In line with the analysis, five tweets using keywords were sent. It was determined that four tweets were supported with audio content and 1 with visual content. Tweet #1 is about SDG 2. Tweet number 3 is about SDG 7. Tweets 2, 4, and 5 contain content related to SDG 17. There needs to be a post about COP26 and SDG 13. In addition, the company has specially prepared visual and audio content. In the first post, a video about sustainable agriculture was prepared, and detailed information was shared. In the second post, the company prepared a video about stakeholder relations and shared

informative content. The third post shared visual and informative content showing the sustainable bus project. In the fourth post, the visual of the magazine interview titled partnership with the states of the world was published, and informative content was shared. In the last post, the video content specially prepared by Anadolu Group was shared, and information was given about the publication of the sustainability communication interview. (Twitter, 2021a)

The vision, mission, and values of Anadolu Grubu Holding are given in the Table below.

Table 10. The vision, mission and values of Anadolu Grubu Holding

Company	Vision	Mission	Values
Anadolu Grubu Holding	To be a reference in HR practices in our regions with the contribution we create in business results.	Developing new HR applications and making existing applications in a new way, making Anadolu Group HR applications widespread and standardized at a high level, increasing the contribution of HR applications to business results, Being a role model in HR in our own regions.	Being Human Oriented, A fair and equal environment, Entrepreneurship, Sustainable perspective

The vision, mission and values of Anadolu Grubu Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is a sustainable-oriented approach. (Anadolu Grubu Holding, 2021).

Anadolu Group Holding's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development

Goals (SDGs) targeted by Anadolu Group Holding are listed below (Anadolu Group Holding Sustainability Report, 2020);

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 10: Reducing Inequalities

SDG: 17: Partnerships for the Goals

In examining Twitter communications about the SDGs and the SDGs targeted, according to the report, it was found that while they are conducting sustainability studies in line with seven goals, they are sharing SDG 2, SDG 7, and SDG 17 on Twitter. In the three months, a total of 38 tweets were shared, five of which were related to sustainability. It was noted that Anadolu Group Holding is not a member of UN Global Compact, although it operates in accordance with the Sustainable Development Goals. When examining Twitter in terms of sustainability communication, the content was shared about 3 of the commitments made.

It was found that Anadolu Group Holding is a sustainability-oriented company in terms of the continuity of its sustainability shares, its links to the SDGs, and its values. When investigating Twitter in terms of sustainability communication, the content was shared about three commitments made. However, when examining Twitter in terms of sustainability communication, it was found that a greater variety of commitments was needed in communicating their work. In addition, it can be concluded that the company actively engages in sustainability communication on Twitter, but that it needs to communicate all of its work in terms of the goal.

3.5.4. Akbank

In the Table below, Akbank's Twitter shares were analyzed between 10/01/2021 and 12/ 31/2021 based on the use of keywords and a content analysis was performed. Akbank's keyword usage is given in Table 11.

Table 11. Akbank's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Sustainable nature, natural life	Good state of the city, AKUT natural life	SDG 15
2	Collaboration, sustainable future interview	Sustainability focus, renewable electricity commitment, wind farm, low carbon emission, support for small and medium enterprises	SDG 17
3	Sustainability summit with the business world	Sustainability Summit	SDG 17
4	sustainable nature	-	SDG 15
5	Paper consumption	Reducing paper usage	SDG 15
6	Cooperation on climate-related financial statements, financial decisions on climate change	Sustainability collaboration	SDG 17
7	Sustainable finance cooperation for the future, sustainable finance information	Informing about sustainable finance, responsible consumption	SDG 17

The Twitter account of Akbank in Table 11 was examined. During the investigation, seven tweets with keywords were sent out of sixty-three tweets in the identified quarterly period. It was found that seven of the tweets were supported by visual content. Tweets one, four, and five are related to SDG 15 and tweet number two is related to SDG 13. Tweets three, six, and seven contain content related to SDG 17. Akbank has a post about COP26. In addition, the first post shared four figures of the organization related to the Camp for Sustainable Natural Living. Information about the organization should have been provided here. The second post included a link to an interview with Dünya Gazetesi. Five figures were used in the link. The figures

contained information about Akbank's sustainability projects. In the third figure, an informative figure about the history of the Sustainability Summit was prepared. The fourth figure did not contain a publication with text content. Instead, the figures of the organization that promotes sustainable nature were shared. Therefore, information about the organization should have been included. In the fifth post, the figure was shared with an informative link about reducing paper consumption. The title of the shared figure was "Reducing paper consumption" and the link was provided directly. The sixth figure indicates that they are one of the organizations participating in the Task Force on Climate-Related Financial Reporting. Finally, in the seventh figure, a link to information about sustainable finance is provided. Four figures support the shared link. All figures provide brief information about sustainable finance. Below is the figure with the company's Twitter posts on SDG 13.



Figure 1. A Twitter post of Akbank on SDG 13

Figure 1 contains the visual content of COP26. Verbal content in the shared tweet has been associated with SDG 17 because it is about collaborations. However, due to the photo and link content used in the figure, it has also been determined that it is related to SDG 13. At the same time, the sharing is related to SDG 13 and thus shares information about the climate crisis (Twitter, 2021b).

The vision, mission, and values of Akbank are given in the Table below.

Table 12. The vision, mission and values of Akbank

Company	Vision	Mission	Values
Akbank	To be the leading bank that carries Turkey into the future.	To create permanent and high value for all our stakeholders with our innovative financial solutions and reliability.	We are the work of your trust. We are with our customers. We do the right. We make a difference with our innovations. We add value to society.

The vision, mission and values of Akbank have been examined according to the data available on the website. According to the findings, it has been observed that there is a sustainable-oriented approach. (Akbank, 2021).

Akbank's website has been examined. It has been determined that there is no section on the website with a sustainability title. However, since it is a member of the UN Global Compact, the SDG targets were reached through the UN Global Compact website. According to this data, the Sustainable Development Goals (SDGs) targeted by Anadolu Group Holding are listed below (UN Global Compact Akbank, 2021);

SDG 4: Quality Educaitions

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG: 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG: 17: Partnerships for the Goals

According to the report, when the Twitter communication about the targeted SDGs and SDGs is examined, it is determined that although they carry out sustainability studies in line with 11 purposes, they share SDG 15 and SDG 17 on Twitter. A total of 63 tweets were shared in a 3-month period and 7 of them were related to sustainability. Akbank is an active UN Global Compact member. In line with sustainable development purposes, his tweets only cover two SDGs. When Twitter is examined in terms of sustainability communication, content was shared about 2 of the commitments made.

Akbank's Twitter communication has been examined, and it has been determined that the company actively provides sustainability communication in line with company values. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be concluded that the company actively communicates on Twitter sustainability communication, but they do not convey all their work towards the goal.

3.5.5. Ak Enerji

In the Table below, Ak Enerji's Twitter shares between 01.10.2021 - 31.12.2021 were analyzed by examining the use of keywords and a content analysis was made. Ak Enerji's keyword usage is given in Table 13.

Table 13. Ak Enerji's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Sustainability business awards 2021 finalist	Sustainable business awards, sustainability report 2020	SDG 17

Ak Enerji's Twitter account in Table 13 has been examined. In line with the examination, 1 tweet was sent using keywords. The tweet was shared with the support of visual content. The post contains content related to SDG 17. There is no post about

COP26. Ak Enerji has prepared visual content in its sharing. Content is a visual that indicates that it is a finalist in the sustainable business awards (Twitter, 2021c).

The vision, mission, and values of Ak Enerji are given in the Table below.

Table 14. The vision, mission and values of Ak Enerji

Company	Vision	Mission	Values
Ak Enerji	To be the leading company that shapes the future of the sector with our extensive knowledge and experience in the energy sector.	To create value for the entire energy sector and our stakeholders by maintaining our innovative approach and quality-oriented stance.	Pioneer, development-oriented, versatile, dynamic, sustainable-oriented

The vision, mission and values of Ak Enerji have been examined according to the data available on the website. According to the findings, it has been observed that there is a sustainable-oriented approach. (Ak Enerji, 2021).

Ak Enerji's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by Ak Enerji are listed below (Ak Enerji Sustainability Report, 2020);

SDG 4 : Quality Educaitions

SDG 5 : Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG: 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they carry out sustainability

studies in line with 8 purposes, they share SDG 17 on Twitter. They shared a total of 4 tweets in a 3-month period and 1 of them is about sustainability. Although Ak Energy works in line with the Sustainable Development Goals, it has been determined that it is not a member of the UN Global Compact in 2021. Ak Energy became a member of the UN Global Compact in 2022, so it is out of the research period. When Twitter is examined in terms of sustainability communication, content was shared about one of the commitments made.

There is no data on sustainability in Ak Energy's targets. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. In addition, it is observed that the company communicates less on Twitter sustainability communication compared to other companies and its Twitter communication is insufficient.

3.5.6. Ak Sigorta

In the Table below, Ak Sigorta's Twitter shares between 01.10.2021 and 31.12.2021 were analyzed by examining the use of keywords and a content analysis was made. Ak Sigorta's use of keywords is given in Table 15.

Table 15. Ak Sigorta's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Supporting sustainable living, #SabancıCumhuriyetseferberliği	Sabancı volunteers renew their beehives.	SDG 15
2	CSR Excellence social responsibility award #dunyagönüllüleri	Stakeholders and employees, natural life support activities, social responsibility projects award	SDG 17

Ak Sigorta's Twitter account in Table 15 has been examined. In line with the review, 2 tweets were sent in a three-month period. The tweets were shared with the support

of visual content. The posts contain content related to SDG 15 and 17. There is no post about COP26. Ak Sigorta is among the Sabancı volunteers. A content shared by Sabancı Holding in the first post was Re-Tweet. The content is informative about the activities carried out to support the natural life damaged in the fires. In the second post, Sabancı Holding content was shared again. The content was prepared by Sabancı Holding and an informative video was prepared about the support for natural life and the awards they received with these supports. The video was created from content showing the work done (Twitter, 2021d).

The vision, mission, and values of Ak Sigorta are given in the Table below.

Table 16. The vision, mission and values of Ak Sigorta

Company	Vision	Mission	Values
Ak Sigorta	Making the insurance experience easy, plain and accessible by using data and technology.	To support sustainability and ease of life by creating value for all stakeholders.	Self-improvement, results-oriented, cooperation

The vision, mission and values of Ak Sigorta have been examined according to the data available on the website. According to the findings, it has been observed that there is no sustainability-oriented approach. (Ak Sigorta, 2021).

When Ak Sigorta's website was examined, no findings related to sustainability were found. In addition, Ak Sigorta is not a member of the UN Global Compact. Ak Sigorta carries out sustainability studies under Doğan Holding (Ak Sigorta, 2020).

Ak Sigorta has not clearly stated its sustainability targets. In addition, from the point of view of the company, no data on sustainability could be found. The company shared 2 tweets about sustainability in a quarterly period. The company's commitments to sustainable development goals were not found. In this regard, although the company is included in the sustainability index, no comments can be made due to the fact that it does not include data and communication with sustainability content.

3.5.7. Aksa

Aksa's Twitter account was examined. The company shared 9 posts in total within the determined three-month period and there is no post on sustainability studies (Twitter, 2021e).

Aksa's website has been examined and its sustainable development goals are as follows;

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 16: Peace and Justice Strong Institutions

SDG: 17: Partnerships for the Goals

Aksa's vision, mission and values are shown as follows;

Table 17. The vision, mission and values of Aksa

Company	Vision	Mission	Values
Aksa	Maximizing operational excellence, creating an effective supply chain	To steer the industry, we lead and to create sustainable value for our stakeholders	Cooperation, customer focus, compliance with ethical values

Aksa's sustainable development goals, vision, mission and values were examined. In this direction, it has been observed that the company is focused on sustainability (Aksa, 2021).

Aksa is a company that works towards sustainable development goals. However, although the company has a Twitter account, it does not share much in general. He also did not share any content on sustainability. For this reason, it can be concluded that Aksa does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.8. Aksa Enerji

Aksa Enerji has a Twitter account and sent 25 tweets in a three-month period, but there is no content containing keywords (Twitter, 2021f). Although the company is working towards sustainable development goals, no sustainability communication has been made on Twitter. The company's sustainable development goals are as follows:

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 10: Reducing Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 16: Peace and Justice Strong Institutions

Aksa Enerji's vision, mission and values are shown as follows;

Table 18. The vision, mission and values of Aksa Enerji

Company	Vision	Mission	Values
Aksa Enerji	To become the largest and the most reliable power in the region.	To capitalize on our deep experience and know-how in the energy sector in order to continue implementing high performance projects, with a focus on cutting-edge technologies and a well-educated, highly skilled workforce.our corporate values and banking ethical principles; to meet the financial needs of society by sharing our common benefits with our customers, employees and shareholders who participate in our success.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its

sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Aksa Enerji, 2021).

Aksa Energy is a company that works towards sustainable development goals. However, although the company has a Twitter account, it has not shared any content on sustainability. For this reason, it can be concluded that Aksa Energy does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.9. *Albaraka Türk*

In the Table below, the content analysis was made by examining the keyword usage of Albaraka Türk's posts between 01.10.2021 and 31.12.2021. The keyword usage of Albaraka Türk is given in Table 19.

Table 19. Albaraka Türk's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Sustainable development of the participation banking sector	The Participation Banks Association of Turkey is 20 Years Old	SDG 17

The Twitter account of Albaraka Türk in Table 19 has been examined. In line with the analysis, 1 tweet using keywords was sent out of 56 tweets shared in a quarterly period. Tweets were shared with visual content. The post contains content related to SDG 17. There is no post about COP26. In addition, there is no content related to SDG 13. The sharing of Albaraka Türk is taken from the Participation Banks Association of Turkey. It is a sharing that explains the necessity of acting together, and the shared visual celebrates the 20th anniversary of participation banking (Twitter, 2021e).

The vision, mission, and values of Albaraka Türk are given in the Table below.

Table 20. The vision, mission and values of Albaraka Türk

Company	Vision	Mission	Values
Albaraka Türk	To be the best participation bank in the world.	Adhering to the principles of interest-free banking, in accordance with our corporate values and banking ethical principles; to meet the financial needs of society by sharing our common benefits with our customers, employees and shareholders who participate in our success.	Cooperation, contribution to society, sincerity, reliability, social responsibility

The vision, mission and values of Albaraka Türk have been examined according to the data available on the website. According to the findings, it has been observed that there is no sustainability-oriented approach. (Albaraka Türk, 2021).

When Albaraka Türk's website is examined, there is a topic related to sustainability. Accordingly, the most recently published report was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by Albaraka Türk are listed below (Albaraka Türk Sustainability Report, 2020);

SDG 1: No Poverty

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation and Infrastructure

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they carry out sustainability studies in line with 7 purposes, content related to SDG 17 is created by sharing 1 tweet on Twitter. In a 3-month period, a total of 56 tweets were shared and 1 of them was about sustainability. Although Albaraka Türk works in line with the Sustainable

Development Goals, it has been determined that it is not a member of the UN Global Compact in 2021.

Although Albaraka Türk is a company that uses Twitter effectively, it only shared one sustainability-related post during the process. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. In addition, it is observed that the company communicates less on Twitter sustainability communication compared to other companies and its Twitter communication is insufficient.

3.5.10. Anel Elektrik

Anel Elektrik does not use a Twitter account. The company works in line with sustainable development goals. The sustainable development goals of Anel Elektrik are shown as follows:

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

The vision, mission, and values of Anel Elektrik are given in the Table below.

Table 21. The vision, mission and values of Anel Elektrik

Company	Vision	Mission	Values
Anel Elektrik	-	-	We work to add value

Anel Elektrik's website has been examined and it has been observed that the company is working towards sustainable development goals. However, when the vision and mission of the company were examined, no finding was found (Anel elektrik, 2021).

Anel Elektrik is a company that works towards sustainable development goals. However, the company does not have a Twitter account. For this reason, it can be concluded that Anel Elektrik does not give importance to communication on Twitter in general. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.11. Anadolu Hayat Emeklilik

In the Table below, the content analysis of Anadolu Hayat Emeklilik's Twitter shares between 01.10.2021 and 31.12.2021 was analyzed by examining the use of keywords. Anadolu Hayat Emeklilik's keyword usage is shown in Table 22.

Table 22. Anadolu Hayat Emeklilik's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Protection of natural assets #UlubeyKanyonu #sürdürülebilirgelecek	#Doğalvarlıklarımızıkoruyalım	SDG 15
2	2020 Sustainability Report, the first sustainability report	-	SDG 17
3	Global Reporting Initiative (GRI) compliant Sustainability report	First sustainability report	SDG 17
4	Protection of natural assets #KöprülüKanyonu #sürdürülebilirgelecek	#Doğalvarlıklarımızıkoruyalım	SDG 15
5	Protection of natural assets #Elevityaylası #sürdürülebilirgelecek	#Doğalvarlıklarımızıkoruyalım	SDG 15
6	Sürdürülebilirlik hisse senedi ödülü #marcomawards2021	Sürdürülebilirlik ve Teknoloji Fonları pazarlama iletişimi ödülü	SDG 3

Table 22. (Continued)

7	Karbon ayak izi sıfırlandı, enerji kaynaklarına destek #KarbonNötr	Karbon ayak izimizi sıfırladık	SDG 7
8	Protection of natural assets #Gideroskoyu #sürdürülebilirgelecek	#Doğalvarlıklarımızıkoruyalım	SDG 15
9	Protection of natural assets #Kurşunluşelalesi #sürdürülebilirgelecek	#Doğalvarlıklarımızıkoruyalım	SDG 15
10	Upcycling movement #İleriDönüştürGeleceğiDeğiştir	Upcycling from chandelier to flowerpot	SDG 12
11	UN Global Compact membership	UN Global Compact membership	SDG 17

The Twitter account of Anadolu Hayat Emeklilik in Table 22 has been examined. In line with the analysis, 11 tweets using keywords were sent out of 62 tweets shared in a quarterly period. It was determined that 5 of the tweets were supported by visual content, 3 of them by verbal content and 3 of them by audio content. 1st, 4th, 5th, 8th and 9th tweets are related to SDG 15. Tweets 2, 3 and 11 are associated with SDG 17. 6. The tweet is related to SDG 3. The 7th tweet is related to SDG 7 and the 10th tweet contains content related to SDG 12. There is no post about COP26. If the first post will be examined in detail, the content related to the protection of Ulubey Canyon has been prepared. The content was supported by a video showing Ulubey Canyon, and the slogan "sustainable future will be good for everyone" was used at the end of the video. While the second post is the continuation of the third post, in the third tweet, content was created using the figure of the report about the publication of the 2020 sustainability report. In the fourth post the content related to the protection of Köprülü Canyon has been prepared. The content was supported by a video showing Köprülü Canyon, and the slogan "sustainable future will be good for everyone" was used at the end of the video. In the fifth post the content related to the protection of Rize Elevit Yaylası has been prepared. The content was supported by a video showing Rize Elevit Yaylası, and the slogan "sustainable future will be good for everyone" was used at the end of the video. The sixth post is in the form of a tweet directory. The figure giving

information about the award they received was shared. In the seventh tweet, visual content was shared stating that the company's goals of being carbon neutral, which they have implemented since 2016, have been achieved. In the eight post the content related to the protection of Gideros Koyu has been prepared. The content was supported by a video showing Gideros Koyu, and the slogan "sustainable future will be good for everyone" was used at the end of the video. In the ninth post the content related to the protection of Kurşunlu Şelalesi has been prepared. The content was supported by a video showing Kurşunlu Şelalesi, and the slogan "sustainable future will be good for everyone" was used at the end of the video. In the tenth post, a video about how to make a flower pot from a chandelier was prepared with the title of the upcycling movement and directed to the Youtube channel. In the last post, the company shared a visual stating that it is a member of the UN Global Compact. Below is the figure of the company's Twitter posts about SDG 13.



Figure 2. A Twitter post of Anadolu Hayat Emeklilik on SDG 13

Figure 2 contains visual content on the climate crisis. Although the content is related to SDG 15 due to the climate crisis and the use of carbon neutral keywords, it also provides information on the development of SDG 13 (Twitter, 2021f).

Anadolu Hayat Emeklilik's website has been reviewed, but there is no content in line with the vision, mission and values (Anadolu Hayat Emeklilik, 2021).

Anadolu Hayat Emeklilik's website has been reviewed. The section titled sustainability has been examined on the website. Anadolu Hayat Emeklilik is also a member of the UN Global Compact. According to this data, the Sustainable Development Goals (SDGs) targeted by the company are listed below (Anadolu Hayat Emeklilik sustainability report, 2021);

SDG 4: Quality Educaitions

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 14: Life on Water

SDG 15: Life on Land

When Twitter communication about the SDGs and SDGs targeted according to the report is examined, it has been determined that although they carry out sustainability studies in line with 7 purposes, they share SDG 17 on the basis of communication because there are SDG 3, SDG 7, SDG 12 and general posts on Twitter. A total of 62 tweets were shared in a 3-month period and 11 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

The vision, mission, and values of Anadolu Hayat Emeklilik are given in the Table below.

Table 23. The vision, mission and values of Anadolu Hayat Emeklilik

Company	Vision	Mission	Values
Anadolu Hayat Emeklilik	Our vision is to become the leading company in Turkey in all aspects of financial planning that are of concern to the future of Turkey and Turkish citizens.	Develop and embed the awareness of individuals and their loved ones for securing their future Provide the financial solutions that eliminate individuals' doubts regarding future and raise their quality of life Contribute to the development of the national economy by creating long-term funds	Customer satisfaction is the foundation of our services and products. We believe that innovation and creativity is an integral part of our business. We derive our strength from the common values of İşbank Group. We spend our energy and our corporate resources on activities that increase our profitability and create value for our shareholders. We use new technologies to increase our productivity. We participate in social activities to the maximum extent with the awareness of our social responsibility. We believe in an entrepreneurial team spirit.

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its

sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Anadolu Hayat Emeklilik, 2022).

Anadolu Hayat Emeklilik is a company that uses Twitter effectively. It has also been observed that the company attaches importance to sustainability communication. The company's perspective can be concluded with a focus on sustainability. Additionally, when Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It has also been observed that there is an effort to communicate actively and transparently on Twitter sustainability communication.

3.5.12. Arçelik

In the Table below, Arçelik's Twitter shares between 01.10.2021 and 31.12.2021 were analyzed by examining the use of keywords and a content analysis was made. Arçelik's keyword usage is given in Table 24.

Table 24. Arçelik's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Zero Carbon Target, United Kingdom Prince of Wales's Terra Carta Seal award	The first and only company in Turkey to receive the Terra Carta Seal award, zero carbon	SDG 13
2	Sustainable technology solar panel	Smokeless and clean energy, prevention of carbon dioxide emissions, sustainable energy	SDG 7
3	Sustainable technology solar panel	Smokeless and clean energy, prevention of carbon dioxide emissions, sustainable energy	SDG 7
4	B2B Excellence Awards, Most Reputable Business Partner of the Year, Sustainability and sensitivity in energy saving	B2B Excellence Awards, Most Reputable Business Partner of the Year, Sustainability and energy saving award	SDG 17

Arçelik's Twitter account in Table 20 has been examined. In line with the analysis, 4 tweets using keywords were sent out of 75 tweets shared in a quarterly period. All of the tweets were shared with the support of visual content. Tweet #1 is associated with SDG 13. Tweets 2 and 3 are related to SDG 7 and tweet #4 contains content related to SDG 17. There is no post about COP26. In the first post, an informative video about the award of the sustainability work they implemented on the zero-carbon target was shared. In the second and third tweets, a video content promoting solar panels was shared and attention was drawn to clean and sustainable energy. In the fourth post, video content was shared that includes the information that they were selected as the Most Reputable Business Partner of the Year and received B2B Excellence Awards due to their sensitivity in sustainability and clean energy. (Twitter, 2021g)

The vision, mission, and values of Arçelik are given in the Table below.

Table 25. The vision, mission and values of Arçelik

Company	Vision	Mission	Values
Arçelik	To be the reliable solution partner of digitized households and companies by renewing ourselves and developing our sector.	-	-

Arçelik's website was examined. It has been stated that the company is future-oriented in line with its vision, but there is no data in line with its mission and values (Arçelik, 2021).

Arçelik's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by Arçelik are listed below (Arçelik Sustainability Report, 2021);

SDG 3: Good Health and Well-being

SDG 4 : Quality Educaitions

SDG 5 : Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life on Water

SDG: 17: Partnerships for the Goals

When the Twitter communication about the SDGs and SDGs targeted according to the report is examined, it has been determined that although they carry out sustainability studies in line with 12 purposes, they share SDG 7, SDG 13 and SDG 17 on Twitter. A total of 75 tweets were shared in a 3-month period and 4 of them were related to sustainability.

Although Arçelik is a company that uses Twitter effectively, only 1 tweet with sustainability content was shared. In addition, due to the inaccessibility of data on the mission and values of the company, no comment can be made about the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. In addition, although the company actively carries out its sustainability activities, it has been observed that insufficient information is shared on Twitter sustainability communication.

3.5.13. Aselsan

In the Table below, the content analysis was made by examining the keyword usage of Aselsan's Twitter shares between 01.10.2021 and 31.12.2021. Aselsan's keyword usage is given in Table 26.

Table 26. Aselsan's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Green World Ambassador title, climate leader title, The Green Awards	Climate leader, International green apple environmental award, green world ambassador title	SDG 17

Aselsan's Twitter account in Table 26 has been examined. In line with the examination, 1 tweet using keywords was sent out of 143 tweets shared in a quarterly period. The tweet was shared with the support of visual content. The post contains content related to SDG 17. In the shared tweet, it was stated that they were the climate leaders, and an informative figure was shared about receiving the International green apple environmental award. (Twitter, 2021h)

The vision, mission, and values of Aselsan are given in the Table below.

Table 27. The vision, mission and values of Aselsan

Company	Vision	Mission	Values
Aselsan	Fulfilling the requirements of the national purpose in its establishment; To be a technology company that maintains its sustainable growth with the values it creates for its stakeholders in the global market, is preferred with its competitive power, is trusted, sensitive to the environment and people.and developing our sector.	In the field of electronic technologies and system integration; To offer innovative and reliable products and solutions with high added value to its domestic and foreign customers, especially the Turkish Armed Forces, and to be a defense company that makes its people proud by reducing Turkey's dependence on foreign technology in the field of technology, reaching its global targets by increasing brand awareness.	-

Aselsan's website was examined. In this direction, it has been observed that it has an innovative perspective. Data on the company's values could not be found (Aselsan, 2021).

Aselsan's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. However, since Aselsan is not a member of the UN Global Compact, data on Sustainable Development Goals (SDGs) could not be reached. Despite this, they shared 143 tweets in a 3-month period, 1 of which is about sustainability. Compared to other companies, there is not enough data on sustainability communication. Due to incomplete information, no definitive comment can be made on the company's Twitter sustainability communication.

Aselsan is a company that uses Twitter effectively. However, it was observed that they did not communicate sustainability by sharing only 1 content related to sustainability. In addition, no information was found about the company's values and sustainable development goals. Compared to other companies, there is not enough data on sustainability communication. Due to incomplete information, no definitive comment can be made on the company's Twitter sustainability communication.

3.5.14. Aygaz

Content analysis was conducted by looking at the keyword usage of Aygaz's quarterly posts. It has been determined that 27 tweets were shared between 01.10.2021 and 31.12.2021, but there was no sharing about keywords (Twitter, 2021h). Aygaz is a subsidiary of Koç Holding. The company's sustainable development goals are as follows:

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 16: Peace and Justice Strong Institutions

SDG: 17: Partnerships for the Goals

The vision, mission, and values of Aygaz are given in the Table below.

Table 28. The vision, mission and values of Aygaz

Company	Vision	Mission	Values
Aygaz	To be the leading company providing energy solutions to Turkey and other potential markets, particularly in the LPG and natural gas sectors.	To offer the best products and services in every field of operation, particularly in LPG, by integrating quality and safety standards with working principles adopted from the corporate values of the Koç Group and by always acting responsibly with regard to society and the environment.	Investing in the future with the responsibility of being the industry's highly reputable, reliable and consumer-oriented brand, Prioritizing high safety standards and product quality, Developing innovative products and services with solutions that place innovation and digitalization at the core.

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability oriented (Aygaz, 2021).

Aygaz is a company that works towards sustainable development goals. However, although the company has a Twitter account, it has not shared any content on sustainability. For this reason, it can be concluded that Aygaz does not attach importance to sustainability communication on Twitter. In addition, it has been

observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.15. Bizim Mağazaları

Bizim Mağazaları, which is affiliated with Yıldız Holding, does have a twitter account. One post was shared between the specified dates and there is no content related to sustainability (Twitter, 2021j).

However, the company works in line with sustainable development goals. The sustainable development goals of Bizim Mağazaları are as follows:

SDG 8: Decent Work and Economic Growth

SDG 12: Responsible Consumption and Production

The vision, mission, and values of Brisa are given in the Table below.

Table 29. The vision, mission and values of Bizim Mağazaları

Company	Vision	Mission	Values
Bizim Mağazaları	To be Turkey's number one wholesaler in the fast-moving consumer goods sector, with its widespread, contemporary, and reliable concept.	To be a strategic business partner that decreases costs and risks of its customers and suppliers, providing them with a competitive advantage.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Bizim Toptan, 2021).

Bizim Mağazaları is a subsidiary of Yıldız Holding, working towards sustainable development goals. The company does not have a Twitter account. For this reason, it can be concluded that Bizim Mağazaları does not give importance to communication

on Twitter in general. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.16. Brisa

In the Table below, the content analysis was made by examining the keyword usage of Brisa's Twitter shares in the determined quarterly period. Brisa's use of keywords is given in Table 30.

Table 30. Brisa's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	55% savings in water consumption, implementation of SDG 6 target	55% savings in water consumption, implementation of SDG 6 target	SDG 6
2	Green consumer day, Green Consumer as Individual event	Green consumer recommendations, Being a green consumer as an individual	SDG 12
3	Sustainability category finalist with Oily Process Water Treatment Plant and Rainwater Recovery projects	-	SDG 6
4	Sustainable living, protecting natural life	Renewal of beehives, protection of natural life#SabancıCumhuriyetseferberliği	SDG 15
5	Active sustainability studies #biyoçeşitliliğedestek	-	SDG 15

Table 30. (Continued)

6	6th time climate leadership, 3rd time water security leadership in Turkey	Carbon Disclosure Project rating, Climate change and water security leadership	SDG 12
7	service in the field of sustainable mobility solutions	-	SDG 7

Brisa's Twitter account in Table 30 has been examined. In line with the examination, 7 tweets using keywords were sent out of 91 tweets shared in a quarterly period. 2 of the tweets were shared with visual content, 1 with verbal content and 4 with audio content. Tweets 1 and 3 from the shared sharers are related to SDG 6. Tweets 2 and 6 are related to SDG 12. Tweets 4 and 5 are related to SDG 15, and lastly, tweet number 7 contains content related to SDG 7. There is no post about COP26. An informative figure was shared, indicating that the first tweet SDG 6 target was successfully implemented. In the second post, an informative visual about the event about being a green consumer was shared. No visual content was used in the third tweet, it was mentioned that they were finalists with their sustainability studies. In the fourth post, the company shared Sabancı Holding's video about natural life. In the fifth tweet, the company shared a content stating that they continue to work on sustainability. In tweet number six, the company shared an informative visual stating that they became the climate leader for the 6th time and the water safety leader for the 3rd time in Turkey, according to the assessment of the Carbon Disclosure Project. In the last post, content was shared regarding the acquisition of a new company in order to increase the service provided in the field of sustainable mobility solutions. There are 3 photos from that day in the content. Below is the figure of the company's Twitter posts about SDG 13.



Figure 3. A Twitter post of Brisa on SDG 13

Figure 3 contains visual content on climate change. Climate change and water security were emphasized in the content. In general, it can be said that the content related to SDG 13 is also SDG 6 and SDG 12 (Twitter, 2021i).

The vision, mission, and values of Brisa are given in the Table below.

Table 31. The vision, mission and values of Brisa

Company	Vision	Mission	Values
Brisa	We design the future of your journey	To provide superior values to the society through sustainable growth.	Occupational safety, innovation, customer focus, team spirit, business excellence, sustainability

The vision, mission and values of Brisa have been examined according to the data available on the website. According to the findings, it has been observed that there is a sustainable-oriented approach. (Brisa, 2021).

Brisa's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by Brisa are listed below (Brisa Sustainability Report, 2020);

SDG 4: Quality Educaitions

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it is determined that although they carry out sustainability studies in line with 10 purposes, they share SDG 6, SDG 7, SDG 12 and SDG 15 on Twitter. A total of 91 tweets were shared in a 3-month period and 7 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It has been observed that Brisa is a company that uses Twitter effectively and tries to provide sustainability communication. However, the sustainability communication is insufficient because the ratio of the company's tweets with sustainability content is very low compared to the total tweets of the company.

3.5.17. Coca Cola İçecek

In the Table below, the content analysis was made by examining the keyword usage of the Twitter shares of Coca Cola Icecek in the determined quarterly period. Keyword usage of Coca Cola Icecek is given in Table 32.

Table 32. Coca Cola İçecek's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Value-Creating CEOs panel, CCI sustainability strategy	Burak Başarır's speech, sustainability strategy	SDG 6
2	Turkey-based FMCG company to receive an "A-", performance above the global industry average	Turkey-based FMCG company to receive an "A-",	SDG 12

Table 32 has been examined. In line with the examination, 2 tweets using keywords were sent out of 51 tweets shared in a quarterly period. 1 of the tweets were shared with visual content and 1 of them was supported by audio content. The first tweet from the sharer is SDG 17 and the tweet number 2 contains content related to SDG 6. There is no post about COP26. In the first tweet, the video of Coca Cola İçecek CEO Burak Basarir explaining the company's sustainability goals was shared. In the second tweet, they shared an figure stating that their water consumption was “A-” (Twitter, 2021j).

The vision, mission, and values of Coca Cola İçecek are given in the Table below.

Table 33. The vision, mission and values of Coca Cola İçecek

Company	Vision	Mission	Values
Coca Cola İçecek	To be the best company in the fast-moving consumer goods sector in all countries where we operate.	-	Passion, Accountability, Accuracy, Teamwork

The vision, mission and values of Coca Cola İçecek have been examined according to the data available on the website. According to the findings, it has been observed that there no sustainable-oriented approach. (Coca Cola İçecek, 2021).

Coca Cola İçecek's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by the company are listed below (CCI Sustainability report, 2021);

SDG 1: No Poverty

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 17: Partnerships for the Goals

According to the report, when the Twitter communication about the SDGs and SDGs targeted according to the report is examined, it has been determined that although they carry out sustainability studies in line with 12 purposes, they share SDG 6 and SDG 17 on Twitter. A total of 51 tweets were shared in a 3-month period and 2 of them were about sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 2 of the commitments made.

Coca Cola İçecek actively uses Twitter. However, there are 2 tweets with sustainability content. In addition, due to incomplete information, it is not possible to make a definitive interpretation of the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. In addition, although the company actively carries out its sustainability activities, it has been observed that insufficient information is shared on Twitter sustainability communication.

3.5.18. Çimsa

In the Table below, the content analysis was made by examining the keyword usage of Çimsa's quarterly Twitter shares. Çimsa's keyword usage is given in Table 34.

Table 34. Çimsa's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	The value of sustainable life, renewal of shelters	Support for biodiversity, renewal of shelters	SDG 15
2	Sustainable living, protecting natural life	Renewal of beehives, protection of natural life#SabancıCumhuriyetseferberliği	SDG 15
3	Planting 2600 trees to offset carbon footprint #MilliAğaçlandırmaGünü	We shape today for tomorrow	SDG 13
4	Importance of sustainable environment, getting a B score in the CDP (Carbon Disclosure Project) Water Report rating	2021 CDP climate change report	SDG 6
5	To be one of the best companies to pioneer climate change		SDG 13

Çimsa's Twitter account in Table 34 has been examined. In line with the analysis, 4 tweets using keywords were sent out of 42 tweets shared in a quarterly period. 1 of the tweets were shared with verbal content and 3 of them were supported by audio content. Tweet number 1 and 2 from the shared sharer is associated with SDG 15. Tweets 3 and 5 are related to SDG 13. Tweet number 4 contains content related to SDG 6. There is no post about COP26. When the first tweet was examined, the content related to supporting the shelters was shared. In the content, 4 photos related to the renewed shelters were shared with the title of supporting biodiversity. In the second post, the company shared Sabancı Holding's video about natural life. When the tweet number three was examined, the content about planting 2600 trees to reset the carbon footprint was shared. The content includes a sapling figure titled "we shape today for tomorrow". In tweet number four, it was stated that they received a B report in the

CDP (Carbon Disclosure Project) water report evaluation. In the figure, a visual about climate change was shared and attention was drawn to climate change. Finally, the company shared a tweet stating that they are among the best companies in the world to pioneer climate action. Continuation of the fourth tweet. Below is the figure of the company's Twitter posts about SDG 13.



Figure 4. Twitter posts of Çimsa on SDG 13

Figure 4 contains visual contents of SDG 13 shared by Çimsa. Despite the absence of any of the keywords in the first figure, a post was made indicating the effort to be carbon neutral. For this reason, although the shared content is related to the climate crisis, it is also related to SDG 15. In the second visual, climate change is emphasized in the visual content, and climate action and climate change are emphasized in the tweet directory, and a tweet showing their work in these areas has been tweeted (Twitter, 2021k).

The vision, mission, and values of Çimsa are given in the Table below.

Table 35. The vision, mission and values of Çimsa

Company	Vision	Mission	Values
Çimsa	As a company that quickly produces solutions with the products and services we develop with our business partners, we aim to create value for all our stakeholders.	We aim to further our leading position in the industry by making a difference with our flexible business model and employees with common values.	desire to succeed, teamwork and cooperation, customer orientation, contributing to the development of society and the environment

Çimsa's website was examined and content related to its vision, mission and values was found. In this direction, it has been found that the company is future-oriented but not sustainability-oriented (Çimsa, 2021).

Çimsa's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by the company are listed below (Çimsa Sustainability report, 2021);

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

Examining the Twitter communication about the SDGs and SDGs targeted according to the report, it was found that although they carried out sustainability studies in line with 6 purposes. They shared on Twitter about SDG 6, SDG 15 and SDG 13. A total of 42 tweets were shared in a 3-month period and 4 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 3 of the commitments made.

It can be said that Çimsa is a company that strives for sustainability communication. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. Although the company actively carries out its sustainability activities, it has been observed that insufficient information is shared on Twitter sustainability communication.

3.5.19. Doğu Otomotiv

A content analysis was made by examining the keyword usage of Doğu Otomotiv's quarterly Twitter posts. It has been determined that 30 tweets were shared between 01.10.2021 and 31.12.2021, but there was no sharing about keywords (Twitter, 2021). The company's Sustainable Development objectives are as follows (Doğu Otomotiv Integration Report, 2020):

SDG 1: No Poverty

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG: 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG: 17: Partnerships for the Goals

The vision, mission, and values of Doğuş Otomotiv are given in the Table below.

Table 36. The vision, mission and values of Doğuş Otomotiv

Company	Vision	Mission	Values
Doğuş Otomotiv	To provide innovative services beyond expectations.	Doğuş Otomotiv is an automotive company with a customer-focused approach and deep insights into the industry, that understands stakeholder expectations, anticipates new requirements and delivers them with excellence, that possesses creative human resource and uses technology optimally to provide efficient and profitable services across the automotive value chain.	Be sizable – be close – be creative

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability oriented (Doğuş Otomotiv, 2022).

Doğuş Otomotiv is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Doğuş Otomotiv does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.20. Doğan Holding

In the Table below, the content analysis was made by examining the keyword usage of Doğan Holding's Twitter shares in the determined quarterly period. Doğan Holding's use of keywords is given in Table 37.

Table 37. Doğan Holding's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Approval of the Paris Agreement by the Grand National Assembly of Turkey, the target of being carbon neutral by 2030	Combating climate change, approval of Paris Climate Agreement by Grand National Assembly of Turkey	SDG 13
2	The climate crisis will affect children, a children's book proposal about the climate crisis #Sustainability #Dahaiyisimümkün	5 book recommendations to explain the climate crisis	SDG 13
3	BM İklim Değişikliği Konferansı (COP26), iklim değişikliği ile ilgili önemli kararlar	What happened at COP26, world leaders pledge to protect climate	SDG 13
4	Decisions taken at the UN Climate Change Conference (COP26), it is possible to stop the climate crisis	Glasgow Climate Pact, reducing fossil fuels, discussing 2030 targets in 2025, banks making commitments, COP27 to be held in 2022 in Egypt	SDG 13

Table 37. (Continued)

5	In post number five, the Instagram link of Begüm Doğan Faralyalı's speech at the "Sustainability" panel at the Uludağ Economy Summit was shared.	Doğan Holding Instagram	SDG 13
6	The impact of the climate crisis has to reshape our routines, the necessity of changing consumption habits	Explaining the concept of sinnfluencer, the necessity of influencers who are role models to use natural products	SDG 13
7	Chairman of the Board of Directors, Begüm Doğan Faralyalı, "Can we really succeed?" Column titled #Sustainability	Oksijen Gazetesi. "Can we really succeed?"	SDG 13
8	A tactic used by a non-environmental company or institution to show that it is environmentally friendly is called "greenwashing". #YeşilBadana #Sürdürülebilirlik	Do you know these about greenwashing, what is greenwashing, what can I do?	SDG 13

The Twitter account of Doğan Holding in Table 37 has been analyzed. In line with the analysis, 8 tweets using keywords were sent out of 37 tweets shared in a quarterly period. 1 of the tweets were shared with visual content, 2 of them with verbal content and 5 of them with audio content. All of the posts contain content related to SDG 13. In addition, there are two posts about COP26. The figure shared in the number one tweet is related to the Paris Climate Agreement, and an informative figure that draws attention to the fight against climate change was shared. In the second post, attention was drawn to the climate crisis. 5 children's book figures about the climate crisis were shared. In the third post, there are 2 informative figures in Doğan Holding's post about COP26. The figures contain a summary of what happened at COP26. Content number four is again about COP26. Video content was used in sharing. The video consists of the title and 5 informative figures after COP26. In post number five, the Instagram link of Begüm Doğan Faralyalı's speech at the "Sustainability" panel at the Uludağ Economy Summit was shared. In post number six, the concept of sinnfluencer was

explained and informative figures were shared on the impact of consumption habits on the climate crisis. In post number seven, Chairman of the Board of Directors Begüm Doğan Faralyalı said, "Can we really succeed?" The figure of the article on the column titled newspaper was shared. In the last post, 3 informative visuals have been shared with the headings `Do you know about Greenwashing, what is greenwashing, what can I do?'. Below is the figure of the company's Twitter posts about SDG 13.



Figure 5. Twitter posts of Doğan Holding on SDG 13

Figure 5. (Continued)

Doğan Holding @doganholding · 11 Kas 2021

31 Ekim'de başlayan BM İklim Değişikliği Konferansı (COP26), Glasgow kentinde dünya liderlerinin katılımıyla devam ediyor. Birçok ülkenin katıldığı zirvede iklim değişikliği ile önemli kararlar sizin için derledik.
#DoğanHolding #DahayisiMümkün #Sürdürülebilirlik #COP26

COP26'DA ŞİMDİYE KADAR NE OLDU BİLİYOR MUSUNUZ?

Glasgow'daki COP26 zirvesinde 100'den fazla dünya lideri 2030 yılına kadar sınırlanmış ve azalabilir emisyonları ve azalabilir emisyonları azaltma sözü verdi. 100 liderin dünyadaki ormanların yaklaşık %85'ini temsil ettiğini biliyor muydunuz?

12 G8'e, dünya çapında ulaşılabilir projelere yatırım yapmak için 12 milyarlık bir fon sağlamak taahhüt etti.

Yüzyıl ortasına kadar net sıfır emisyonlara ulaşmak için 2030 hedeflerinin agresif yapılandırılması kararı alındı.

40'tan fazla ülke, iklim değişikliği en büyük katkıda bulunan kömürü, aşamalı olarak kaldırma sözü verdi.

Küresel CO2'nin %40'ı, küresel ısımayı 2°C'nin altında tutulabilirlik için kullanılması kararı alındı.

Toplam 100 trilyon dolarlık varlığıyla dünyanın en büyük bankaları, finans kuruluşları ve emeklilik fonları Net Sıfır için Glasgow Finans İttifakı (GFANZ) adıyla bir araya gelerek sera gazı emisyonlarını azaltma sözü verdiler.

1 2

Doğan Holding @doganholding · 16 Kas 2021

Yaklaşık 2 hafta süren BM İklim Değişikliği Konferansı (COP26) sona erdi. Zirvede alınan önemli kararları sizin için derledik. İklim krizini durdurmak, daha iyisini var etmek, yaşamak ve yaşatmak mümkün!
#DoğanHolding #DahayisiMümkün #Sürdürülebilirlik #COP26 #DoğanEtkiPlanı

İklim krizinin birincil sebebi olan fosil yakıtlar, şimdiye kadar resmi müzakere metinlerinde hiç yer almamıştı. Glasgow İklim Paketi, "kömür ve verimsiz fosil yakıt sübvansiyonlarının aşamalı olarak azaltılması çağrısında" bulundu.

0:38 99 görüntülenme

1 6

Figure 5. (Continued)



Figure 5 contains visual and audio content related to COP26. The first post is a carbon neutral post with an emphasis on climate change. In the post, content was shared about fulfilling responsibilities regarding the climate crisis in line with the Paris Climate Agreement. According to the second post, it is a post emphasizing the climate crisis and stating that the climate crisis will bring multidimensional problems, not only SDG 13, but also SDG 4 by drawing attention to education. In the third and fourth contents, COP26 was emphasized and information about the conference was shared. In the fifth tweet, content about responsible production and consumption was shared by emphasizing the climate crisis, so there was also a post for SDG 12. Finally, the sixth tweet drew attention to the term "greenwashing". This tweet is related to SDG 13 as it is an important term for the climate crisis although greenwashing is not among the keywords (Twitter, 2021).

The vision, mission, and values of Doğan Holding are given in the Table below.

Table 38. The vision, mission and values of Doğan Holding

Company	Vision	Mission	Values
Doğan Holding	We; We know the value of our people, our country and humanity, and we work to add value to our society, our world and our common future.	To provide higher benefits with our products and services, to always be innovative and pioneering with our companies and brands.	Embracing values, innovative, responsible and transparent, passionate

The vision, mission and values of Doğan Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is a sustainability-oriented approach with an innovative and future-oriented perspective. (Doğan Holding, 2021).

Doğan Holding's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by the company are listed below (Doğan Holding Sustainability report, 2020);

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

According to the report, when the Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they carry out sustainability studies in line with 5 purposes, they share SDG 13 on Twitter. A total of 37 tweets were shared in a 3-month period and 8 of them were related to sustainability. In addition, it has been observed that the company actively carries out sustainability studies. . When Twitter is examined in terms of sustainability communication, content was shared about 1 of the commitments made.

It can be interpreted that Doğan Holding is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in ensuring the communication of their work, but the communication is continuous. In addition, it has been observed that there is an active sharing on Twitter sustainability communication.

3.5.21. Enerjisa Enerji

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares of Enerjisa Enerji between 01.10.2021 - 31.12.2021. The keyword usage of Enerjisa Enerji is given in Table 39.

Table 39. Enerjisa Enerji's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Sustainable living, protecting natural life	Renewal of beehives, protection of natural life#SabancıCumhuriyetseferberliği	SDG 15
2	Turkey's leading company in technology-oriented sustainable solutions award	-	SDG 17
3	Support and participation in the Southeast Energy Forum, Sharing the sustainability focus with the participants	Support and participation in the Southeast Energy Forum	SDG 17

Table 39. (Continued)

4	Contributing to environmental sustainability by preventing 577 Tons of CO ₂ emissions	-	SDG 7
5	The development of the emobility sector in our country	-	SDG 17

The Twitter account of Enerjisa Enerji in Table 39 has been examined. In line with the examination, 5 tweets using keywords were sent out of 32 tweets shared in a quarterly period. 1 of the tweets were shared with verbal content, 1 with visual content and 3 with audio content. Tweet number 1 from the shared sharer is associated with SDG 15. Tweets 2, 3 and 5 are related to SDG 17 and tweet #4 contains content related to SDG 7. There is no post about COP26. In the first post, the company shared Sabancı Holding's video about natural life. The second post is about the award they received by Capital Magazine. In post number three, 2 photos related to Support and participation in the Southeast Energy Forum were shared. In the post number four, the content about the CO₂ emission was shared and the link about the content was shared. In the last post, content related to the sustainability of the development of the e-mobility sector in our country was shared. (Twitter, 2021m).

The vision, mission, and values of Enerjisa Enerji are given in the Table below.

Table 40. The vision, mission and values of Enerjisa Enerji

Company	Vision	Mission	Values
Enerjisa Enerji	As Turkey's agile and innovative energy company, we will continue to produce solutions that touch the lives of our people.	As Enerjisa, to provide the best service to our customers in all areas of the electricity industry and to produce innovative solutions.	Sincerity, passion, courage, continuous improvement, participation

The vision, mission and values of Enerjisa Enerji have been examined according to the data available on the website. According to the findings, it has been observed that there

is an innovative perspective, but not a sustainability-oriented approach. (Enerjisa Enerji, 2021).

Enerjisa Enerji's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by the company are listed below (Enerjisa Energy Sustainability report, 2020);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG 17: Partnerships for the Goals

When the Twitter communication about the SDGs and SDGs targeted according to the report is examined, it has been determined that although they carry out sustainability studies in line with 12 purposes, they share SDG 7, SDG 15 and SDG 17 on Twitter. A total of 32 Tweets were shared over a 3-month period and 5 of them were related to sustainability. In addition, it has been observed that the company actively carries out sustainability studies. When Twitter is examined in terms of sustainability communication, content was shared about 3 of the commitments made.

It can be said that Enerjisa Enerji is a company that strives for sustainability communication. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in ensuring the communication of their work, but the communication is continuous. In

addition, it has been observed that there is an active sharing on Twitter sustainability communication.

3.5.22. Enka İnşaat

In the Table below, the content analysis was made by examining the keyword usage of Enka İnşaat's Twitter shares in the determined quarterly period. Keyword usage of Enka İnşaat is given in Table 41.

Table 41. Enka İnşaat's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Participation in WAKE event organized by Boğaziçi University BÜYAP Club students	Water management and sustainability summit, water and keeping	SDG 6
2	Included in the Dow Jones Sustainability Index	Member of Dow Jones Sustainability Index	SDG 17

The Twitter account of Enka İnşaat in Table 41 has been examined. In line with the examination, 2 tweets using keywords were sent out of 58 tweets shared in a quarterly period. The tweets were shared with the support of the audio content. The posts are related to SDG 6 and 17, respectively. There is no post about COP26. In the first post, an informative visual about the WAKE event organized by Boğaziçi University BÜYAP Club students was shared. In the second post, a visual with an article showing that the company is in the Dow Jones Sustainability Index was shared. (Twitter, 2021n)

The vision, mission, and values of Enka İnşaat are given in the Table below.

Table 42. The vision, mission and values of Enka İnşaat

Company	Vision	Mission	Values
Enka İnşaat	Design, build and complete safe, high quality and cost-effective construction projects; to comply with the work program agreed with our customers; while realizing all these, to assist ENKA Employees' career development.	To be one of the best and innovative companies among the engineering and construction companies serving around the world.	Our defined company values are at the core of every activity we carry out. We know that these values should not be ignored in the projects we undertake and we work accordingly. We know that when we work according to our values, we will achieve more success in the sector we serve.

The vision, mission and values of Enka İnşaat have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective, but not a sustainability-oriented approach. (Enka İnşaat, 2021).

Enka İnşaat's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) targeted by the company are listed below (Enka İnşaat Sustainability report, 2021);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it is determined that although they carry out sustainability studies in line with 13 purposes, they share SDG 6 and SDG 17 on Twitter. A total of 58 Tweets were shared over a 3-month period and 2 of them were related to sustainability.

From Enka İnşaat's point of view, it is not focused on sustainability. In addition, despite the active use of Twitter, the company shared only 2 tweets with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in communicating their work.

3.5.23. Ereğli Demir Çelik

Ereğli Demir Çelik does not have a Twitter account, but it has set sustainable development goals and continues its work. The company's sustainable development goals are illustrated as follows:

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 6: Clean Water and Sanitation

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life Below Water

Ereğli Demir Çelik does not contain content related to vision, mission and values on its website (Erdemir, 2021).

Ereğli Demir Çelik is a company that works towards sustainable development goals. However, the company does not have a Twitter account. For this reason, it can be

concluded that Ereğli Demir Çelik does not attach importance to Twitter communication. In addition, the company's vision, mission and values are not specified on the website.

3.5.24. Ford Otosan

In the Table below, the content analysis was made by examining the keyword usage of Ford Otosan's Twitter shares in the determined quarterly period. Keyword usage of Ford Otosan is given in Table 43.

Table 43. Ford Otosan's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Respect for humans, nature and animals	Combating the climate crisis, aiming to be carbon neutral by 2050, Carbon Transformation Program	SDG 13
2	The importance of stakeholders for a sustainable future, Sustainability Report	Importance of stakeholder ideas, climate change, occupational health and safety, vehicle quality, low carbon	SDG 17
3	World Savings Day, 28 projects and studies in the Sustainability Report	Fuel economy, World savings day	SDG 7
4	Low Carbon Production, Electric Vehicles and Alternative Fuels, Sustainability report	What we are doing for a sustainable future, low carbon production, electric vehicles	SDG 7
5	Harvard Business Review Sustainability Summit sustainable logistics studies	Material Planning and Logistics Leader Gökşen Töre Sancak speaker	SDG 17

Table 43. (Continued)

6	A new solution for a sustainable future	A new solution for a sustainable future	SDG 17
7	New brand for sustainable future; Rakun	Rakun	SDG 17

The Twitter account of Ford Otosan in Table 43 has been examined. In line with the examination, 7 tweets using keywords were sent out of 64 tweets shared in a quarterly period. 5 of the tweets were shared with visual content and 2 of them were supported by audio content. Tweet number 1 is related to SDG 13. Tweets 2, 5, 6 and 7 are associated with SDG 17. Tweets 3 and 4 contain content related to SDG 7. There is no post about COP26. The first post is content from Koç Holding. The company shared an informative photo about the Carbon Transformation Program launched to combat the climate crisis. In the second post, a video expressing the opinions of the stakeholders was used. In the post number three, the content about the World Savings Day was shared. The content includes an informative visual about the savings projects of the company. In the fourth post, there is an informative video content and sustainability report showing the sustainable future studies. In post number five, an informative visual about the Harvard Business Review Sustainability Summit talk about sustainable logistics studies was used. In the post number six, a video consisting of a new solution for a sustainable future was shared. In the last post, the new brand was introduced. In the content, 4 brand-related photos were shared. Below is the figure of the company's Twitter posts about SDG 13.



Figure 6. A Twitter post of Ford Otosan on SDG 13

Figure 6 contains visual content on climate change. The content was shared by Koç Holding. Ford Otosan shared that they include carbon transformation studies in their companies, since it is among the Koç Holding companies (Twitter, 2021o).

The vision, mission, and values of Ford Otosan are given in the Table below.

Table 44. The vision, mission and values of Ford Otosan

Company	Vision	Mission	Values
Ford Otosan	To be Turkey's most valuable and most preferred industrial company.	To provide innovative automotive products and services that benefit society.	Growth, brand, innovation, customers, employees.

The vision, mission and values of Ford Otosan have been examined according to the data available on the website. According to the findings, it has been observed that there

is an innovative perspective, but not a sustainability-oriented approach. (Ford Otosan, 2021).

Ford Otosan's website was examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Ford Otosan Sustainability report, 2020);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 17: Partnerships for the Goals

Examining the Twitter communication about the SDGs and SDGs targeted according to the report, it was found that although they carried out sustainability studies in line with 11 purposes, they shared on Twitter about SDG 7, SDG 13 and SDG 17. A total of 64 Tweets were shared over a 3-month period and 7 of them were related to sustainability. In addition, it has been observed that the company actively carries out sustainability studies. However, when Twitter is examined in terms of sustainability communication, content was shared about 3 of the commitments made.

Ford Otosan actively uses Twitter. It has been observed that the company actively carries out sustainability studies. However, when Twitter is examined in terms of sustainability communication, content was shared about 3 of the commitments made. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in communicating their work.

3.5.25. Garanti Bankası

In the Table below, the content analysis was made by examining the keyword usage of Garanti Bankası's Twitter shares in the determined quarterly period. Keyword usage of Garanti Bankası is given in Table 45.

Table 45. Garanti Bankası’s Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Business Plastics Initiative, climate neutral plastics economy by 2023, tackling waste pollution	Climate neutral plastics economy, #İşDünyasıPlastikGirişimi	SDG 13
2	Let's take care of our friends in nature for a sustainable world	Day of the protection of animals, taking care of animal friends	SDG 15
3	Using renewable energy sources, taking care of our planet and our future, information about the "yeşil tarife"	What is a “ <i>yeşil tarife</i> ”, electrical energy from sustainable energy	SDG 7
4	Esmeyer Podcast broadcasting on the climate crisis and sustainability issues	Esmeyer Podcast broadcasting on the climate crisis and sustainability issues	SDG 13
5	Ebru Dildar Edin, our Deputy Director General, at the UN Climate Change Conference COP26 Turkey Pavilion, finance sector	COP26 Turkey pavilion, sustainable finance	SDG 8

Table 45. (Continued)

6	Brand Week Istanbul corporate sponsorship, Ebru Dildar Edin attended as speaker, sustainable development	Social inequality, sustainable future, Brand Week Istanbul	SDG 10
7	Climate crisis and sustainability with Esmeye Podcast, Brand Week Istanbul corporate sponsorship	Brand Week Istanbul corporate sponsorship, Brand Week Istanbul	SDG 13
8	The importance of financial health for a sustainable future, Brand Week Istanbul	Işıl Akdemir Evlioğlu, financial health, Brand Week Istanbul	SDG 8
9	@plumemagcom “Natural Life by Garanti BBVA” category	PlumeMag Natural Life by Garanti BBVA, climate, sustainability, organic farming	SDG 17
10	Sustainable Business Awards, Sustainable Business Reporting 2020 integrated annual report award, Sustainability Academy	Sustainable Business Awards 2020 integrated annual report award	SDG 15
11	Countries' perspective on climate finance and the agenda after COP26, IIF Climate Finance Workshop	IIF Climate Finance Workshop sponsorship, post COP26 agenda	SDG 17
12	7-year-old İpek became the voice of our fight against the climate crisis	What can a bank do about the climate crisis, İpek's piano composition titled nature's anger and nature's return, support for energy production projects, nature-friendly projects	SDG 13
13	7-year-old İpek, the voice of our fight against the climate crisis	İpek's self-introduction, her views on the climate crisis	SDG 13

Table 45. (Continued)

14	sustainable finance and sustainable development journey, sustainability projects, commercial film	What to do with the climate crisis	SDG 13
15	@EsmiyorPodcast, Podcast on climate crisis and sustainability issues	Esmiyor Podcast, can we fix the climate together, Figure of the climate crisis, I think about the climate	SDG 13
16	PlumeMag, the steps taken by countries to adopt a sustainable lifestyle and fight the climate crisis	PlumeMag, new post	SDG 13

The Twitter account of Garanti Bankası in Table 45 is analyzed. In line with the analysis, 16 tweets using keywords were sent out of 101 tweets shared in a quarterly period. 5 of the tweets were shared with visual content and 8 of them were supported by audio content. Tweets 1, 4, 10, 11, 12, 13, 14 and 15 are related to SDG 13. Tweet 2 is about SDG 15. Tweet 3 is about SDG 7. Tweet number 5 and 8 are about SDG 8. Tweet number 6 is about SDG 10. Tweets 7 and 9 are associated with SDG 17. At the same time, tweets 5 and 10 were shared about COP26. In the first post, content was shared within the scope of combating the climate crisis. In the shared content, visuals with text related to the "Business World Plastic Initiative" projects were shared. In the second post, a slide video consisting of 5 figures was prepared. The video consists of animal photos and is about animal protection day. In the post number three, there is a detailed video with information about the green electricity bill. In the fourth post, the visual with the content of the article about the Esmeyer Podcast broadcast, which deals with the climate crisis and sustainability issues, was shared. In the post number five, the visual about the participation of the related financial sector company as a speaker at the Climate Change Conference COP26 Turkey Pavilion was shared. In post number six, a visual stating that it took on the role of speaker with the topic of social inequalities at Brand Week Istanbul was shared. In post number seven, a visual that gives information about the dates and contents of the podcast event was shared. In tweet number eight, a section of the speech content of Işıl Akdemir Evlioğlu, who spoke about financial health at the Brand Week Istanbul event, was shared as a visual

with an article. In the post number nine, information was given about the PlumeMag Natural Life by Garanti BBVA category. In the content, a slide video stating what content is in the natural life guide was shared. In post number ten, the visual stating that the company received the Sustainable Business Awards 2020 integrated annual report award was shared. In the eleventh post, a visual that gives information about the discussion about the post-COP26 agenda at the IIF Climate Finance Workshop was used. In tweet number twelve, a piano composition of a girl named İpek, named nature's anger and nature's return, was exhibited and a commercial film drawing attention to the climate crisis was prepared. In post number thirteen, a commercial about İpek's self-presentation and her views on the climate crisis was prepared. In the post number fourteen, the link of the blog post about what can be done with the climate crisis was shared using the advertisement film figure. In the tweet number fifteen, 4 visuals were shared, which gave information about the topics of "Can we repair the climate together," the Figure of the climate crisis, I'm thinking about the climate, and the guests, which were broadcast on Esmeyer Podcast. Finally, in the sixteenth post, the link and figure related to the new article published on PlumeMag were shared. Below is the figure of the company's Twitter posts about SDG 13.



Figure 7. Twitter posts of Garanti Bankası on SDG 13

Figure 7. (Continued)



Figure 7. (Continued)

Garanti BBVA @GarantiBBVA · 9 Ara 2021

İklim kriziyle mücadelemizin sesi olan 7 yaşındaki İpek'i daha yakından tanıyın istedik. 🌱 🎹 🎵

Genç Piyaniist-Besteci İPEK N. GÖKER'in iklim kriziyle ilgili büyüklerinden beklentisi nedir?

İpek Hanım merhabalar.

3:49 8.071 görüntülenme

17 88 135

Garanti BBVA @GarantiBBVA · 4 Kas 2021

Genel Müdür Yardımcımız Ebru Dıldar Edin, BM İklim Değişikliği Konferansı COP26 Türkiye Pavilyonu'nda, finans sektörünün sürdürülebilir kalkınmadaki rolü ve Türkiye'nin sürdürülebilir finans piyasasının gelişim adımlarını detaylandıracak. #COP26 bit.ly/COP_26_

Garanti BBVA

COP26 Türkiye Pavilyonu:
Bankaların Perspektifinden Sürdürülebilir Finans

5 Kasım Cuma
13:00 - 14:00

/cevresehirklim

Ebru Dıldar Edin
Genel Müdür Yardımcısı

2 2 10

Garanti BBVA @GarantiBBVA · 16 Ara 2021

Reklam filmimizde tüm detaylarını anlattığımız sürdürülebilir finans ve sürdürülebilir kalkınma yolculuğumuza 2006 yılından bugüne daha güçlü adımlarla devam ediyoruz. Sürdürülebilir olma yolculuğumuzda hayata geçirdiğimiz tüm projeler blog'umuzda.

Bir banka iklim krizine karşı ne yapabilir?

garantibbva.com.tr

Bir banka iklim krizine karşı ne yapabilir?

17 1 22

In Figure 7, it is seen that the sharing is supported by the visual content of SDG 13. When the first content was examined, it was shared that studies on plastic waste were carried out by emphasizing climate change. The second and sixth tweets were shared in order to raise awareness about the climate crisis. The third post is about COP26 and is about the financial evaluation of COP26. For this reason, although the tweet is actually about SDG 17, it is indirectly related to SDG 13 because its main topic is climate change. The fourth and fifth tweets were shared to draw attention to the climate crisis. The seventh figure emphasized the climate crisis, but the climate crisis was evaluated in terms of finance. In the last figure, an informative sharing was made, again drawing attention to the climate crisis (Twitter, 2021p).

The vision, mission, and values of Garanti Bankası are given in the Table below.

Table 46. The vision, mission and values of Garanti Bankası

Company	Vision	Mission	Values
Garanti Bankası	Talent and Culture Management. Superior Technology and Data Science. Uninterrupted products.	To present the opportunities of the age to everyone.	The customer is our priority. We Think Big. We are one team.

The vision, mission and values of Garanti Bankası have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective, but not a sustainability-oriented approach. (Garanti Bankası, 2021).

Garanti Bankası's website has been examined. There is a tab titled sustainability on the website, but there is no sustainability report. For this reason, SDG commitments were accessed from the UN Global Compact website. Accordingly, the last published report was published in 2021. The Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Garanti Bank UN Global Compact, 2021);
SDG 2: Zero Hunger

SDG 3: Good Health and Well-being
SDG 4: Quality Education
SDG 5: Gender Equality
SDG 6: Clean Water and Sanitation
SDG 7: Affordable and Clean Energy
SDG 8: Decent Work and Economic Growth
SDG 9: Industry, Innovation, and Infrastructure
SDG 10: Reduced Inequalities
SDG 11: Sustainable Cities and Communities
SDG 12: Responsible Consumption and Production
SDG 13: Climate Action
SDG 14: Life Below Water
SDG 15: Life on Land
SDG 16: Peace and Justice Strong Institutions
SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it is determined that although they carry out sustainability studies in line with 16 purposes, they share about SDG 7, SDG 13, SDG 15 and SDG 17 on Twitter. A total of 101 Tweets were shared over a 3-month period and 14 of them were related to environmental sustainability. In addition, it has been observed that the company actively carries out sustainability studies. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It can be interpreted that Garanti Bankası is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in ensuring the communication of their work, but the communication is continuous.

3.5.26. Global Yatırım Holding

Global Yatırım Holding's quarterly Twitter shares were analyzed according to keyword usage and a content analysis was made. It has been determined that a total of

9 tweets were shared between 01.10.2021 and 31.12.2021 and there was no sharing related to keywords (Twitter, 2021n). The company's sustainable development goals are as follows:

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG: 17: Partnerships for the Goals

The vision, mission, and values of Global Yatırım Holding are given in the Table below.

Table 47. The vision, mission and values of Global Yatırım Holding

Company	Vision	Mission	Values
Global Yatırım Holding	Global Investment Holdings aims to become a leader in its operations, to initiate new and innovative projects with growth potential and to become a pioneer in developing and evolving the business environment around the world.	The Holding is committed to developing a portfolio of competitive companies, within the sectors in which it operates, with strong and healthy growth prospects in conformity with global standards.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability oriented (Global Yatırım Holding, 2021).

Global Yatırım Holding is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Global Holding does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.27. T. Halk Bankası

In the Table below, the content analysis was made by examining the keyword usage of the Twitter shares of Türk Halk Bank in a quarterly period. Keyword usage of Türk Halk Bankası is given in Table 48.

Table 48. Türk Halk Bankası's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	#ÜretenKadınlarTürkiye Summit, the power of women in sustainable development, Halkbank continues to work for women	Halkbank Producing Women Turkey Summit, women entrepreneurs	SDG 5
2	It is possible to leave a sustainable world to our future generations, #DünyaTasarrufGünü	Save for a sustainable future	SDG 12
3	Steps to Increase Prestige of Institutions, the difference between corporate sustainability and corporate social responsibility, #ÖnceHalkOkur	Steps to increase the prestige of institutions	SDG 17
4	Preventing waste, using resources efficiently and a more sustainable future, zero waste certificate	Zero waste certificate in all service units, to prevent waste	SDG 12

Table 48. (Continued)

5	#BestBusinessAwards, "Best Product and Service Network", "Best Sustainable Products and Processes" and "Best Enterprise in Health and Safety" award	Halkbank received 3 awards, "Best Product and Service Network", "Best Sustainable Products and Processes" and "Best Enterprise in Health and Safety"	SDG 17
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The Twitter account of Türk Halk Bank in Table 48 has been examined. In line with the analysis, 5 tweets using keywords were sent out of 124 tweets shared in a quarterly period. 5 of the tweets were shared with visual content and 8 of them were supported by audio content. Tweet number 1 is related to SDG 5. Tweet #2 and #4 relate to SDG 12. Tweets 3 and 5 are about SDG 17. There is no content related to COP26. In the first post, at the #ProductiveWomenTurkey Summit hosted by Halkbank, a post expressing the power of women in sustainable development was shared by responding to Emine Erdoğan's tweet. In post number two, the figure with the slogan Save for a sustainable future was shared. In the post number three, a visual and a blog link were shared with the title of steps to increase the prestige of institutions. In post number four, Halkbank shared a slide video showing that it received a zero-waste certificate in all its service units. In post number five, they shared 4 visuals with text, stating that it received the "Best Product and Service Network", "Best Sustainable Products and Processes" and "Best Business in the Field of Health and Safety" awards from the Halkbank Best Business Awards. (Twitter, 2021r)

T. Halk Bank's website was examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2019 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (T. Halk Bankası Sustainability Report, 2019);

SDG 1: No Poverty

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 4: Quality Education
SDG 5: Gender Equality
SDG 8: Decent Work and Economic Growth
SDG 9: Industry, Innovation, and Infrastructure
SDG 10: Reduced Inequalities
SDG 12: Responsible Consumption and Production
SDG 13: Climate Action
SDG 14: Life Below Water
SDG 15: Life on Land
SDG 16: Peace and Justice Strong Institutions
SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 15 purposes, they have shared about SDG 5, SDG 12, and SDG 17 on Twitter. A total of 124 Tweets were shared over a 3-month period and 5 of them were related to environmental sustainability. In addition, since the last report on the sustainability activities of the company was published in 2019, it is not possible to comment on its activity. When Twitter is examined in terms of sustainability communication, content was shared about 3 of the commitments made.

Despite the active use of Twitter, Türk Halk Bankası was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work and that sustainability communication is insufficient.

3.5.28. Halk GMYO

Halk GMYO does not have a Twitter account. In addition, the company's sustainable development goals are not stated on the company website.

The vision, mission, and values of Halk GMYO are given in the Table below.

Table 49. The vision, mission and values of Halk GMYO

Company	Vision	Mission	Values
Halk GMYO	Halk REIT's vision is with the trust and the reputation of its founder, set up a confiding management structure and transparency, protect its shareholders rights, to be preferred by other investors and become a leading company of the real estate sector.	Halk REIT's mission is under the leadership of its founder Halk Bank A.Ş., provide added value to its customers and shareholders, make contribution to the real estate sector and make the company well-respected on a global scale.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed and it has been observed that the company's vision and mission are not sustainability oriented (Global Yatırım Holding, 2021).

No data on sustainable development goals of Halk GMYO could be accessed. In addition, the company does not use a Twitter account. Finally, it has been observed that the company is not sustainable-oriented in line with its vision, mission and values. For this reason, no comment can be made on the sustainability activities of Halk GMYO.

3.5.29. İş Bankası

A content analysis was made by examining the keyword usage of İş Bankası's quarterly Twitter shares. It has been determined that a total of 58 tweets were shared between 01.10.2021 and 31.12.2021 and there was no sharing related to keywords (Twitter, 2021v). The company's sustainable development goals are as follows (İş Bankası Sustainability Report, 2021).

SDG 4: Quality Education

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 13: Climate Action

The vision, mission, and values of İş Bankası are given in the Table below.

Table 50. The vision, mission and values of İş Bankası

Company	Vision	Mission	Values
İş Bankası	Becoming the bank of the future, creating sustainable value with an inclusive and participatory approach	-	Innovation, solidarity, common sense, reliability, sincerity, transparency guided by the principles of «Intelligence, diligence, integrity; technical and methodical work» in reference to İşbank's founding philosophy

İş Bankası's sustainable development goals, vision, mission and values were examined. In this direction, it has been observed that the company is focused on sustainability (İş Bankası, 2021).

İş bankası is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that İş bankası does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.30. İskenderun Demir Çelik

İskenderun Demir Çelik does not have a Twitter account. In addition, when the company's website is examined, the company's vision, mission and values do not exist. The company has shared its sustainable development goals as follows (İskenderun Demir Çelik Integration Report, 2021):

SDG 3: Good Health and Well-being

SDG 4: Quality Education
 SDG 6: Clean Water and Sanitation
 SDG 8: Decent Work and Economic Growth
 SDG 9: Industry, Innovation, and Infrastructure
 SDG 12: Responsible Consumption and Production
 SDG 13: Climate Action
 SDG 14: Life Below Water

İskenderun Demir Çelik is a company that works towards sustainable development goals. However, the company does not have a Twitter account. For this reason, it can be concluded that İskenderun Demir Çelik does not attach importance to Twitter communication. In addition, data about the vision, mission and values of the company could not be reached.

3.5.31. Koç Holding

In the Table below, the content analysis was made by examining the keyword usage of the Twitter shares of Koç Holding in a quarterly period. Koç Holding's use of keywords is given in Table 51.

Table 51. Koç Holding's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Carbon transformation program, tackling the climate crisis, 2050 carbon neutral target	Carbon transformation program, tackling the climate crisis, 2050 carbon neutral target	SDG 13

Table 51. (Continued)

2	the goal of being carbon neutral, tackling the climate crisis,#GeleceğeBirlikte	Carbon Transformation Program, Combating the climate crisis, being carbon neutral in 2050, cooperation in climate applications	SDG 13
3	The importance of stakeholders in sustainable practices, paris agreement, Intergovernmental Panel on Climate Change Deputy Chairman Ko Barrett,	The importance of stakeholders in sustainable practices, paris agreement, Intergovernmental Panel on Climate Change Deputy Chairman Ko Barrett,	SDG 13
4	Together with the Future, 13th Sustainability Report	Ömer Koç, Levent Çakiroğlu, Together to the future, the climate crisis	SDG 17
5	United Nations Climate Change Conference	COP26, Paris Agreement	SDG 13
6	2021 MVK Sports Award, Mete Gazoz, sustainable achievements	Mete Gazoz, Sports Award	SDG 17
7	Carbon Transformation Program, steps towards climate crisis #GeleceğeBirlikte	COP26 Summit, renewable energy technologies, stop deforestation by 2050	SDG 13
8	It seems possible for our country to become decarbonized in 30 years, the target of being carbon neutral by 2050	What happened in 2021, the fight against the climate crisis, the Paris agreement was signed by Turkey	SDG 13

Koç Holding's Twitter account in Table 51 has been examined. In line with the analysis, 8 tweets using keywords were sent out of 27 tweets shared in a quarterly period. 4 of the tweets were shared with visual content and 4 of them were shared with audio content. Tweets 1,2,3,5, 7 and 8 are related to SDG 13. Tweets #4 and #6 relate to SDG 17. Also, tweet #5 is about COP26. In the first post, the company gave information about their work on the climate crisis, and a photo was shared. In the second post, the steps taken in line with the Carbon Transformation Program were

shared in the form of a video slide. The third post includes the video of Ko Barrett's speech, who participated as a speaker at the Intergovernmental Panel on Climate Change. In the fourth post, the figures of Ömer Koç and Levent Çakıroğlu were shared, emphasizing the climate crisis. In the fifth post, informative video content about COP26 was shared. In the sixth figure, the video about Mete Gazoz and sports awards was shared. In the content number seven, two figures related to the decisions taken at the COP26 Summit were shared. In the last post, two informative figures about what happened in 2021 were shared. Below is the figure of the company's Twitter posts about SDG 13.



Figure 8. Twitter posts of Koç Holding on SDG 13

Figure 8. (Continued)

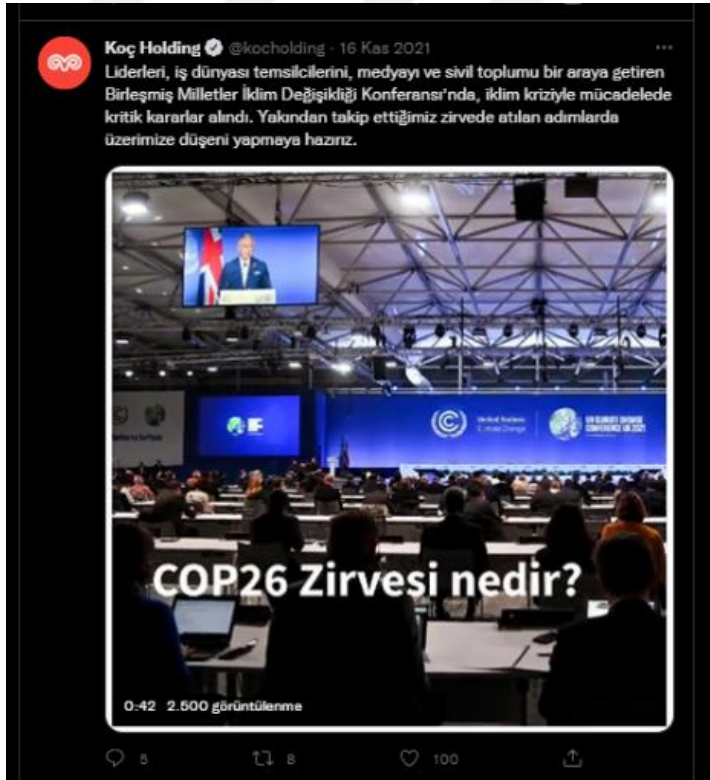
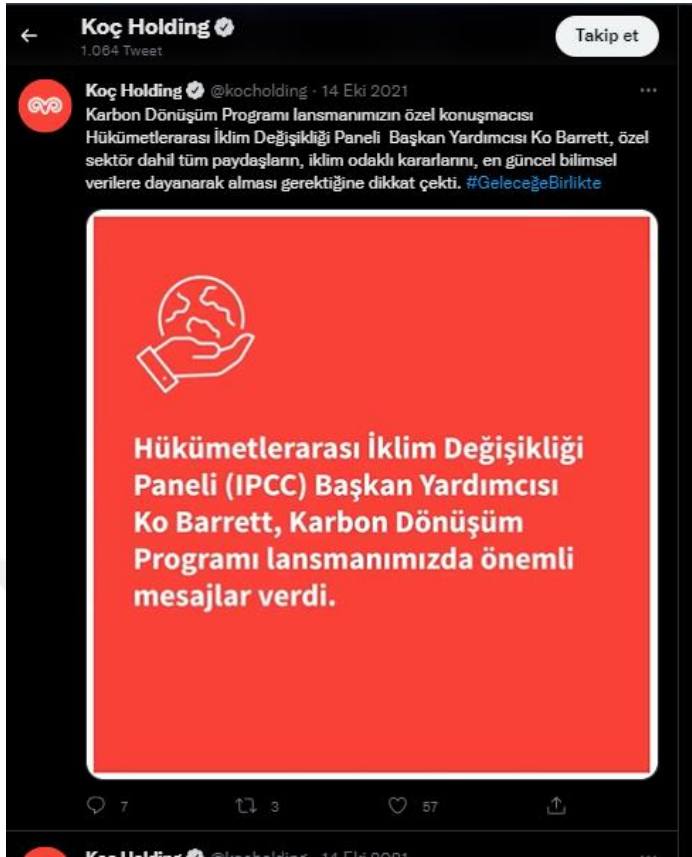


Figure 8. (Continued)



Koç Holding shared content on SDG 13 by supporting its shares with visual and audio content. In the first, second and third figures, the climate crisis was emphasized and they shared informative posts stating that they took responsibility in this direction. In the fourth tweet, an informative content was shared by sharing about the COP26 process. The fifth and sixth figures were shared in the form of a tweet directory and informative content about the climate crisis was shared (Twitter, 2021s).

The vision, mission, and values of Koç Holding are given in the Table below.

Table 52. The vision, mission and values of Koç Holding.

Company	Vision	Mission	Values
Koç Holding	Many firsts such as the establishment of the first joint stock company in Turkey, the first industrial venture, the first international partnership, and the first public offering were realized.	Today, as Turkey's largest group of companies, it will continue to create value for all its stakeholders in the future.	Koç Group carries out its activities at international standards with an understanding of corporate governance, customer satisfaction, sustainability and social responsibility.

The vision, mission and values of Koç Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (Koç Holding, 2021).

Koç Holding's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Koç Holding Sustainability report, 2020);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 8 purposes, they have shared about SDG 13 and SDG 17 on Twitter. A total of 27 Tweets were shared over a 3-month period and 8 of them were related to environmental sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 2 of the commitments made.

It can be interpreted that Koç Holding is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. However, it can be said that Koç Holding's Twitter communication is more sustainability-oriented in terms of its content.

3.5.32. Kerevitaş Gıda

Kerevitaş Gıda does not have a Twitter account. When the website of the company is examined, it has been observed that it works in line with the objectives of sustainable development, and the SDGs are as follows (Kerevitaş Gıda Sustainability Report, 2021):

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 6: Clean Water and Sanitation

SDG 8: Decent Work and Economic Growth

SDG 10: Reducing Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

The vision, mission, and values of Kerevitaş Gıda are given in the Table below.

Table 53. The vision, mission and values of Kerevitaş Gıda

Company	Vision	Mission	Values
Kerevitaş Gıda	To be a leading food company that always pleases our consumers, customers, employees and shareholders and makes them smile.	To be the leading and innovative brand that offers the most practical, freshest, most delicious products to consumers, customers and shopping with a healthy and safe value chain.	Customer satisfaction, quality, taste, technology, respect for society, product diversity

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability oriented (Kerevitaş Gıda, 2021).

Kerevitaş Gıda is a company that works towards sustainable development goals. However, the company does not have a Twitter account. For this reason, it can be concluded that Kerevitaş Gıda does not attach importance to Twitter communication. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.33. Kordsa Teknik Tekstil

In the Table below, the content analysis was made by examining the keyword usage of the Twitter shares of KORDSA Teknik Tekstil in a quarterly period. The keyword usage of KORDSA Teknik Tekstil is given in Table 54.

Table 54. Kordsa Teknik Tekstil's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	#SabancıCumhuriyetSeferberliği, sustainable living	Sabancı Volunteers, renewal of beehives, renewal of shelters	SDG 15
2	Receiving an award for the 3rd time with sustainable and innovative technologies, #YaşamıİnovasyonlaGüçlendiriyoruz	-	SDG 9
3	Sustainable Employment Policy, 56 hours of training	Zero accidents at five facilities in 2020	SDG 8

Table 54. (Continued)

4	Creating social, economic and environmental impacts, Award in the category of Inter-Corporate Collaboration with Eco-Friendly Adhesive Technology Cokoon at the Sustainable Business Awards	Sustainable business award	SDG 8
5	Climate Change Summit – COP26 Then, Chairman of the Board of Directors Prof. Güler Aras and one of our members, KORDSA CFO Mr. Arzu Ergene's participation	COP26 climate change summit participants	SDG 13
6	Grade A in CDP Climate Change and Water Programs rating in 2021	Grade A in CDP Climate Change and Water Programs rating in 2021	SDG 6
7	@erta_tr Chairman of the Board Prof. Dr. Güler Aras took part in the "Climate Change Summit - COP26, #iklimdeğişikliği #cop26	COP26, Integrated Reporting Association Turkey (ERTA)	SDG 13

When Table 54 is examined, it has been found that KORDSA Teknik Tekstil has sent 7 tweets using keywords among 49 tweets in a three-month period. 4 of the tweets were shared with visual content and 3 of them were supported by audio content. Tweet number 1 is related to SDG 15. Tweet #2 is associated with SDG 9. Tweets 3 and 4 are related to SDG 8. Tweet number 6 is related to SDG 6. Also, tweets 5 and 7 are about COP26 and cover SDG 13. In the first post, the company Re-Tweeted the Sabancı Holding post. Post number two shared about the award received. In the post number three, informative visual content about occupational health and safety was shared. In post number four, visual content about the award was shared. In the post number five, the participants participating in COP26 by the company and the visual giving information about all the participants were shared. In the sixth post, the figure about getting an A grade in 2021 in the CDP Climate Change and Water Programs rating was shared. In the last figure, a visual about the speaker related to COP26 was shared. Below is the figure of the company's Twitter posts about SDG 13.



Figure 9. Twitter posts of KORDSA Teknik Tekstil on SDG 13

KORDSA Teknik Tekstil shared its shares about COP26 by making a Re-Tweet from the Integrated Reporting Association Turkey (ERTA) Twitter account. Shares are supported by visual content. It is also observed that SDG 13 is shared using the keyword climate change (Twitter, 2021t).

The vision, mission, and values of Kordsa Teknik Tekstil are given in the Table below.

Table 55. The vision, mission and values of Kordsa Teknik Tekstil.

Company	Vision	Mission	Values
Kordsa Teknik Tekstil	Today, while experiencing the happiness of strengthening every aspect of life, it continues to work with the vision of making daily life more livable, easier and safer for both us and our loved ones.	With its mission of “Reinforcing Life”, it aims to create sustainable value by offering innovative empowerment solutions with high added value to all its stakeholders and the societies it is in.	Occupational health, safety and environment. Ethics, customer focus. Courage, passion, participation.

The vision, mission and values of Kordsa Teknik Tekstil have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective but not a sustainability-oriented approach (Kordsa Teknik Tekstil, 2021).

Kordsa Teknik Tekstil's website was examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Kordsa Technical Textile Sustainability report, 2020);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments

in line with 5 purposes, they have shared SDG 8 and SDG 9 on Twitter. In addition, they also shared content covering SDG 15, SDG 17 and SDG 13. A total of 49 Tweets were shared over a 3-month period and 7 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 2 of the commitments made.

It can be interpreted that Kordsa Teknik Tekstil is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. However, it can be said that Kordsa Teknik Tekstil's Twitter communication is more sustainability-oriented in terms of its content.

3.5.34. Kardemir

A content analysis was made by examining the keyword usage of Kardemir's Twitter shares in a quarterly period. It has been determined that a total of 4 tweets were shared between 01.10.2021 and 31.12.2021 and there was no sharing related to keywords (Twitter, 2021). The company's website has been examined, Kardemir's sustainable development goals are as follows:

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

The vision, mission, and values of Kardemir are given in the Table below.

Table 56. The vision, mission and values of Kardemir.

Company	Vision	Mission	Values
Kardemir	To become a “World-Class Company” as one of the leading companies among all the industrial companies in Turkey with a high value-added product content of 3.5 million tons of steel production in the second century of our Republic.	To be a pioneer organization that is sensitive to the environment and society, meeting the expectations of all stakeholders with the highest quality, reliable, efficient resource utilization and quality-oriented production.	Ethical and Reliable, quality oriented, Sustainable Development, Environmentally Conscious and Socially Beneficial, Customer Oriented

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Kardemir, 2022).

Kardemir is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Kardemir does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.35. Logo Yazılım

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares by Logo Yazılım in a quarterly period. Keyword usage of Logo Yazılım is given in Table 57.

Table 57. Logo Yazılım’s Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Collaboration of All Children are Ours Association and Atölye Vizyon, Robotics, Maker, STEM education for children	For a sustainable future, “the team of writers of the future”	SDG 4

When Table 57 is examined, it has been found that Logo Yazılım sent 1 tweet using keywords among a total of 53 tweets in a three-month period. The tweet was supported by the audio content and the keyword was shared in the audio content. The sharing is related to SDG 4. There is no content related to COP26. In the post, a photo about the education they gave to the children was shared (Twitter, 2021u).

The vision, mission, and values of Logo Yazılım are given in the Table below.

Table 58. The vision, mission and values of Logo Yazılım.

Company	Vision	Mission	Values
Logo Yazılım	We are writing the future together.	We create value for our customers with passion and agility in collaboration.	Productivity profitability customer happiness research and development social responsibility Work ethic Employee happiness Opportunity Equality

The vision, mission and values of Logo Yazılım have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective but not a sustainability-oriented approach (Logo Yazılım, 2021).

The website of Logo Yazılım has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Logo Yazılım Sustainability report, 2020);

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 6 purposes, they have shared about SDG 4 on Twitter. A total of 53 Tweets were shared over a 3-month period, and 1 of them was about sustainability.

Despite the active use of Twitter, Logo Yazılım was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Logo Yazılım's Twitter communication is not sustainability-oriented in terms of its content.

3.5.36. Migros Ticaret

In the Table below, the content analysis was made by examining the keyword usage of Migros Ticaret's quarterly Twitter posts. Migros Ticaret's keyword usage is given in Table 59.

Table 59. Migros Ticaret's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Healthy and sustainable food consumption, #DünyaGıdaGünü	Sustainable food consumption, supplier audit, food control, ISO Food safety	SDG 12

When Table 55 is examined, it is found that Migros Ticaret has sent 1 tweet using keywords among 49 tweets in a three-month period. The tweet was supported with visual content. The sharing is related to SDG 12. There is no content related to COP26. In a tweet, Migros prepared an informative video explaining that it attaches importance to sustainable food consumption in markets. (Twitter, 2021v).

The vision, mission, and values of Migros Ticaret are given in the Table below.

Table 60. The vision, mission and values of Migros Ticaret.

Company	Vision	Mission	Values
Migros Ticaret	To be the first address that is always trusted and preferred with its distinctive shopping experience.	To offer a unique shopping experience with its unmatched service quality, pioneering applications, rich product variety and pricing based on contribution to the family budget. Creating value for all its stakeholders; to engage in activities sensitive to society and the environment.	Customer Focus Reliability Sensitivity Leadership Productivity innovation

The vision, mission and values of Migros Ticaret Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective but not a sustainability-oriented approach (Migros Ticaret, 2021).

The website of Migros Ticaret has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Migros Ticaret Sustainability report, 2020);

SDG 1: No Poverty

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life Below Water

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 17 purposes, they have shared about SDG 12 on Twitter. A total of 49 Tweets were shared in a 3-month period and 1 of them was about sustainability. In addition, although Migros Ticaret is not a member of the UN Global Compact, it has committed to 17 targets in its sustainability report. When Twitter is examined in terms of sustainability communication, there is no content related to the commitments made.

Despite the active use of Twitter, Migros Ticaret was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, there is no content related to the commitments made. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Migros Ticaret's Twitter communication is not sustainability-oriented in terms of its content.

3.5.37. Netaş Telekom.

Content analysis was conducted by examining the keyword usage of NETAS Telekom's quarterly Twitter shares. It has been determined that a total of 7 tweets were shared between 01.10.2021 and 31.12.2021 and there was no sharing related to keywords (Twitter, 2021x).

A sustainability report is published by ZTE Corporation, the main shareholder of Netaş Telecommunication, but sustainable development objectives are not specified in the report (Netaş Sustainability Report, 2021).

The vision, mission, and values of Netaş Telekom. are given in the Table below.

Table 61. The vision, mission and values of Netaş Telekom.

Company	Vision	Mission	Values
Netaş Telekom.	Carrying our country and region to a more digital and better future	Offering the most innovative information and communication technologies for the benefit of private and public corporations, defence industry and end-users	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its

sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Netaş, 2021).

Netaş Telekomünikasyon is a company that carries out its sustainable development goals under ZTE Corporation. In addition, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Netaş Telekomünikasyon does not give importance to Twitter communication. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.38. Otokar

Content analysis was conducted by examining the keyword usage of Otokar's Twitter shares in a quarterly period. It was determined that a total of 53 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021m). The company's sustainable development goals are as follows (Otokar Sustainability Report, 2021):

SDG 1: No Poverty

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG: 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG: 17: Partnerships for the Goals

The vision, mission, and values of Otokar are given in the Table below.

Table 62. The vision, mission and values of Otokar.

Company	Vision	Mission	Values
Otokar	Otokar preserves the local and national characteristics of its products by developing its technology in-house, and aims at the continued satisfaction of its customers, employees, and shareholders by embracing a total excellence philosophy.	The key mission of Otokar is to design, manufacture, and market commercial vehicles and various defense industry products developed in line with customer expectations that have global competitive power.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Otokar, 2021).

Otokar is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Otokar does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.39. Petkim

In the Table below, the content analysis was made by examining the keyword usage of Petkim's Twitter shares in a quarterly period. Petkim's use of keywords is given in Table 63.

Table 63. Petkim's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Infrastructure and integration studies that increase sustainability performance	Petkim ranks 8th in digitalization and RandD investment, environmental and social management systems, ESG rating	SDG 17

When Table 63 is examined, it is found that Petkim sent 1 tweet using keywords out of a total of 20 tweets in a three-month period. The tweet was supported with visual content. The sharing is related to SDG 17. There is no content related to COP26. In the post, a video about sustainability studies was prepared, with Petkim 8th in the ESG rating of Petkim. (Twitter, 2021y).

The vision, mission, and values of Petkim are given in the Table below.

Table 64. The vision, mission and values of Petkim.

Company	Vision	Mission	Values
Petkim	To add strength to the strength of the Turkish economy with our high quality petrochemical products.	To sustain our development, which aims for operational excellence with its strong organization and culture, together with our stakeholders.	Confidence Responsibility Leadership Passion Partnership

The vision, mission and values of Petkim have been examined according to the data available on the website. According to the findings, it has been observed that there is not a sustainability-oriented approach (Petkim, 2021).

When Petkim's website is examined, the annual report has been accessed. Although sustainability activities are also included in the report, Petkim is not a member of the

UN Global Compact. For this reason, there is no content related to the Sustainable Development Goals (SDGs) (Petkim Integration report, 2020).

Despite this, they shared 20 tweets in a 3-month period, 1 of which is about sustainability. The relevant tweet is related to SDG 17.

Petkim does not use Twitter very actively. For this reason, it has been observed that sustainability communication is not given importance. There is not enough data on sustainability communication. Data on Petkim's SDG commitments could not be accessed. In this case, due to incomplete information, it can be said that Petkim is not sustainable-oriented, although a definite comment cannot be made about Twitter sustainability communication.

3.5.40. Pegasus

A content analysis was conducted by examining the keyword usage of Pegasus' Twitter shares in a quarterly period. It has been determined that a total of 74 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021h). Pegasus' sustainable development goals are as follows (Pegasus Sustainability Report, 2020):

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG: 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG: 17: Partnerships for the Goals

The vision, mission, and values of Pegasus are given in the Table below.

Table 65. The vision, mission and values of Pegasus.

Company	Vision	Mission	Values
Pegasus	To be the leading low-cost airline in our region with our innovative, rational, principled and responsible approach.	We believe that everybody has the right to fly. The Pegasus Family, our suppliers and our partners work together in cooperation to achieve this goal.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Pegasus, 2022).

Pegasus is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Pegasus does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.41. Polisan Holding

Polisan Holding, has not shared anything within the specified dates, although it has a Twitter account (Twitter, 2021aj). The sustainable development goals of Polisan are as follows (Polisan Holding Sustainability Report, 2021):

SDG 1: No Poverty

SDG 3: Good Health and Well-being

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG: 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

- SDG 13: Climate Action
- SDG 14: Life Below Water
- SDG 15: Life on Land
- SDG 16: Peace and Justice Strong Institutions
- SDG: 17: Partnerships for the Goals

The vision, mission, and values of Polisan Holding are given in the Table below.

Table 66. The vision, mission and values of Polisan Holding.

Company	Vision	Mission	Values
Polisan Holding	Being a group company that works enthusiastically towards a livable world is in our very chemistry.	In all our areas of operation, we work towards the betterment of life. In the essence of everything we do lies the appreciation of and love for people, justice, sincerity and the awareness of “us”.	Our values represent a synthesis of those of the founder, the Bitlis family, the 58-year journey of the enterprise, and the experience gained along the way.

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Polisan Holding, 2022).

Polisan Holding is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content was shared within the specified date range. For this reason, it can be concluded that Polisan Holding does not attach importance to Twitter communication. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.42. Sabancı Holding

In the Table below, the content analysis was made by examining the keyword usage of Sabancı Holding's quarterly Twitter shares. Sabancı Holding's use of keywords is given in Table 67.

Table 67. Sabancı Holding's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	A sustainable life, food aid to our pawed friends in Istanbul, #SabancıCumhuriyetSeferberliği	Support for biodiversity, food aid	SDG 15
2	A sustainable life, food support for our pawed friends in Mersin, #SabancıCumhuriyetSeferberliği	Support for biodiversity, food aid	SDG 15
3	Renewal of lost beehives, barns and shelters, #SabancıCumhuriyetSeferberliği	We value every soul for a sustainable life	SDG 15
4	Rebuilding the damaged barns in Manavgat, #SabancıCumhuriyetSeferberliği	Support for biodiversity, rebuilding barns	SDG 15
5	A sustainable life, food aid for our pawed friends in Istanbul, #SabancıCumhuriyetSeferberliği	Support for biodiversity, food aid	SDG 15
6	Establishing environmentally compatible and highly efficient facilities with Enerjisa Üretim for sustainable energy	-	SDG 7

Table 67. (Continued)

7	Received an award two years in a row at the CSR Excellence Awards for our social responsibility projects to leave a sustainable life, #WorldVolunteersDay	Sabancı volunteers create a beautiful future for new generations, #DünyaGönüllülerGünü	SDG 17
8	@dunya_newspaper and Sustainability Academy cooperation, sustainability-focused RandD activities, Sabancı Human Resources and Sustainability Group President Hakan Timur	COP26, Sabancı Human Resources and Sustainability Group President Hakan Timur, climate studies	SDG 13

When Table 67 is examined, it is found that Sabancı Holding sent 8 tweets using keywords among 56 tweets in a three-month period. 3 of the tweets were shared with visual content and 5 of them were supported by audio content. Tweets 1, 2, 3, 4 and 5 are related to SDG 15. Tweet #6 is associated with SDG 7. Tweet #7 is about SDG 17. Tweet number 8 is related to SDG 13 and is also a post about COP26. In the first, second and fifth posts, 4 photos about the food aid were shared. In the third post, a video about the renovation of beehives, barns and shelters has been prepared. In the fourth post, 4 photos of the renovated barns were shared. In the sixth post, a video clip about factories and renewable energy has been prepared. In post number seven, video content related to social responsibility projects has been prepared. In the last post, two visuals were shared regarding the participation of Sabancı Human Resources and Sustainability Group President Hakan Timur as a speaker at COP26. Below are the shares of Sabancı Holding with SDG 13.



Figure 10. A Twitter post of Sabancı Holding on SDG 13

Sabancı Holding shared content about COP26 stating that it actively participated and sponsored the Climate Change Summit. The content is supported by visual content (Twitter, 2021z).

The vision, mission, and values of Sabancı Holding are given in the Table below.

Table 68. The vision, mission and values of Sabancı Holding.

Company	Vision	Mission	Values
Sabancı Holding	Sabancı of the new generation	For a sustainable life, we unite Turkey and the world with pioneering initiatives	Sincerity Bravery Passion Continuous Improvement Participation

The vision, mission and values of Sabancı Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (Sabancı Holding, 2021).

Sabancı Holding's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Sabancı Holding Sustainability report, 2020);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 8 purposes, they have shared about SDG 7, SDG 13 and SDG 17 on Twitter. In addition, content covering SDG 15 was also shared. They shared a total of 56 Tweets over a 3-month period and 8 of them were about sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It can be interpreted that Sabancı Holding is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Sabancı Holding's Twitter communication is focused on sustainability in terms of its content.

3.5.43. Şişecam

A content analysis was made by examining the keyword usage of Şişe Cam's Twitter shares in a quarterly period. It has been determined that a total of 27 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter,

2021). The sustainable development goals of Polisan are as follows (Şişecam Sustainability Report, 2021):

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

The vision, mission, and values of Şişecam are given in the Table below.

Table 69. The vision, mission and values of Şişecam.

Company	Vision	Mission	Values
Şişecam	While striving to be among the top leading companies in all of our fields of operations, we aim to be a global company, teaming up with business partners for innovative solutions to differentiate ourselves with our high-end technologies and global brands with utmost respect to people and environment	Şişecam is a company that adds value to life through its high-quality products offering comfort and that respects people, environment and the law.	We derive strength from our traditions and support each other. We thrive and develop together. We care for our environment. We display fair and transparent management approach. We respect differences

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are sustainability-oriented (Şişecam, 2022).

Şişecam is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Şişecam does not attach importance to sustainability communication on Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.44. Şekerbank

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares of Şekerbank between the specified dates. Keyword usage of Şekerbank is given in Table 70.

Table 70. Şekerbank's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	#SürdürülebilirBankacılık, Protecting both nature and your pocket #EKO kredi	Eko kredi	SDG 17
2	working for a sustainable world, #TürkiyeninSürdürülebilirBankası	Our excitement has never passed for 68 years	SDG 17
3	Thousands of women are empowered economically and socially with cooperatives. #KırsaldaKadınGirişimciliği #SürdürülebilirBankacılık	-	SDG 8

Table 70. (Continued)

4	We can contribute to the degradation of ecosystems. #TürkiyeninSürdürülebilirBankası #SürdürülebilirBankacılık	-	SDG 15
5	Preferring renewable energy sources #TürkiyeninSürdürülebilirBankası #SürdürülebilirBankacılık	-	SDG 7
6	Environmental pollution, misuse of agricultural lands and awareness of global warming contribute to the preservation of ecological balance. #SürdürülebilirBankacılık	-	SDG 15
7	Protecting the world in the new year #TürkiyeninSürdürülebilirBankası	Sustainable living, new year	SDG 17

When Table 70 is examined, it is found that Şekerbank sent 7 tweets using keywords among 31 tweets in a three-month period. 2 of the tweets were supported by visual content, 2 of them by verbal content and 2 of them by audio content. Shares 1, 2 and 7 are related to SDG 17. Tweet #3 is about SDG 8. Tweet #4 and #6 relate to SDG 15. Tweet #5 is SDG 7 related. There is no content related to COP26. In the first post, the advertisement figure about Ekokredi was shared. In the second post, the visual with the slogan "Our excitement has never passed for 68 years" was shared. In post number three, content related to women's entrepreneurship was shared. In post number four, content about ecosystems was shared. In post number five, content related to renewable energy sources was shared. In the content number six, the content related to environmental pollution has been shared. In post number seven, a video about the new year has been prepared (Twitter, 2021v).

The vision, mission, and values of Şekerbank are given in the Table below.

Table 71. The vision, mission and values of Şekerbank.

Company	Vision	Mission	Values
Şekerbank	To be among the top ten private banks in terms of asset size in Turkey, as the "leading bank in financing small businesses".	From village to city with the understanding of Anatolian Banking; taking into account local characteristics and needs. Introducing those who do not have a bank to banking services. Growing together by creating value with happy customers, employees and partners. We are a modern bank that draws its strength from its deep-rooted past.	open communication continuous improvement Customer focus and acting locally Result oriented Institutional Belonging

The vision, mission and values of Şekerbank have been examined according to the data available on the website. According to the findings, it has been observed that there is not a sustainability-oriented approach (Şekerbank, 2021).

Şekerbank's website has been examined. There is a tab titled sustainability on the website, accordingly, the latest report published was the Integrated 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Şekerbank Entegre report, 2020);

SDG 1: No Poverty

SDG 2: Zero Hunger

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life Below Water

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 15 purposes, they have shared about SDG 7, SDG 8, SDG 15 and SDG 17 on Twitter. A total of 31 Tweets were shared over a 3-month period and 8 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It can be interpreted that Şekerbank is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. However, it can be said that Şekerbank's Twitter communication is sustainability-oriented in terms of its content.

3.5.45. Şok Marketler Ticaret

Content analysis was conducted by examining the keyword usage of Twitter shares of Şok Marketler Zinciri in a quarterly period. It was determined that a total of 213 tweets were shared between the specified dates and there was no sharing related to keywords. Şok Market' sustainable development goals are as follows (Şok Market Sustainability Report, 2021):

SDG 8: Decent Work and Economic Growth

SDG 12: Responsible Consumption and Production

The vision, mission, and values of Şok Marketler Ticaret are given in the Table below.

Table 72. The vision, mission and values of Şok Marketler Ticaret.

Company	Vision	Mission	Values
Şok Marketler Ticaret	To be the most preferred retail brand by our people and Turkey's leading modern food retailer and to continue to create value for our investors.	To offer the most convenient shopping experience to our customers with our differentiated business model, high quality product variety, reasonable prices and advanced service understanding, and to be the first choice of our business partners and employees.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are not sustainability-oriented (Şok Market, 2022).

Şok Marketler Ticaret is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Şok Marketler Ticaret does not attach importance to sustainability communication on Twitter. It has also been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.46. Tat Gıda

Tat Gıda does not have a Twitter account. The website of the company was examined and no content related to the sustainable development goals of the company, which is affiliated with Koç Holding, could be found.

Tat Gıda' vision, mission and values are shown as follows:

Table 73. The vision, mission and values of Tat Gıda

Company	Vision	Mission	Values
Tat Gıda	To create regional/global brands that offer products and services that enrich our customers and inspire their loyalty.	To grow profitably and sustainably by offering consumers innovative products from our brands in the sectors in which we operate in Turkey, and especially in foreign markets.	-

Tat Gıda' sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable development goals and it has been observed that it is not focused on sustainable development in line with its vision, mission and values. (Tat Gıda, 2022).

Tat Gıda is a company that works for sustainable development purposes under Koç Holding. The company does not have a Twitter account. For this reason, it can be concluded that Tat Gıda does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.47. TAV Havalimanları

Content analysis was carried out by examining the keyword usage of TAV Airports' Twitter posts in a quarterly period. It was determined that a total of 117 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021o). The company's sustainable development goals are as follows (TAV Sustainability Report, 2020):

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth
 SDG 9: Industry, Innovation, and Infrastructure
 SDG: 11: Sustainable Cities and Communities
 SDG 12: Responsible Consumption and Production
 SDG 13: Climate Action
 SDG 15: Life on Land
 SDG: 17: Partnerships for the Goals

TAV Havalimanları' vision, mission and values are shown as follows:

Table 74. The vision, mission and values of TAV Havalimanları

Company	Vision	Mission	Values
TAV Havalimanları	Our goal is to be the leader and pioneer company in airport operations in our chosen regions of Europe, Russia, Commonwealth of Independent States, Middle East, Africa and India.	To create the highest value for all stakeholders with our customer-oriented management approach in airport operations.	Professionalism, respect, dynamism, innovation, teamwork

TAV Havalimanları' sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable development goals and it has been observed that it is not focused on sustainable development in line with its vision, mission and values. (TAV Havalimanları, 2022).

TAV Airports is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that TAV Airports does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.48. Turkcell

Content analysis was made by examining the keyword usage of Turkcell's quarterly Twitter shares. It was determined that a total of 86 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021p).

The company's sustainable development goals are as follows:

SDG 7: Affordable and Clean Energy

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

At the same time, the company is also working on the SDGs specified in line with stakeholder relations. Other SDGs are as follows (Turkcell Integration Report, 2021):

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 16: Peace and Justice Strong Institutions

SDG: 17: Partnerships for the Goals

Turkcell' vision, mission and values are shown as follows:

Table 75. The vision, mission and values of Turkcell

Company	Vision	Mission	Values
Turkcell	Superior digital services for a better future	Adding value to our customers' digitalization journeys and enriching their lives in Turkey and around the world, with our continuously developed competencies and strong ecosystem	-

Turkcell' sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable development goals and it has been observed that it is focused on sustainable development in line with its vision and mission (Turkcell, 2022).

Turkcell is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Turkcell does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.49. *Türk Hava Yolları*

In the Table below, Turkish Airlines' content analysis was made by examining the keyword usage of Twitter shares between the specified dates. Keyword usage of Turkish Airlines is given in Table 76.

Table 76. Türk Hava Yolları's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	2020 Sustainability Report, a sustainable future	2020 Sustainability Report	SDG 17

When Table 76 is examined, it is found that Turkish Airlines sent 1 tweet using keywords among 56 tweets in a three-month period. The tweet was supported with audio content. The sharing is related to SDG 17. There is no content related to COP26. In the post, the 2020 Sustainability Report was published and an informative visual was shared. (Twitter, 2021y).

No content related to vision, mission and values could be found on the Turkish Airlines website (Türk Hava Yolları, 2021).

Turkish Airlines website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Turkish Airlines Sustainability report, 2020);

SDG 3: Good Health and Well-being
SDG 4: Quality Education
SDG 5: Gender Equality
SDG 6: Clean Water and Sanitation
SDG 8: Decent Work and Economic Growth
SDG 9: Industry, Innovation, and Infrastructure
SDG 10: Reduced Inequalities
SDG 12: Responsible Consumption and Production
SDG 13: Climate Action
SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 10 purposes, they have shared about SDG 17 on Twitter. A total of 56 Tweets were shared in a 3-month period and 1 of them is about sustainability. In addition, although Turkish Airlines is not a member of the UN Global Compact, it has committed to 10 targets in its sustainability report.

Despite the active use of Twitter, Türk Hava Yolları was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Türk Hava Yolları' Twitter communication is not focused on sustainability in terms of its content.

3.5.50. Tekfen Holding

below provides a content analysis by examining Tekfen Holding's use of Twitter posts between the specified dates. Tekfen Holding's use of keywords is shown in Table 77.

Table 77. Tekfen Holding’s Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	“Towards a Sustainable Future” conference, International Fertilizer Industry Association (IFA), Toros Tarım	International Fertilizer Industry Association (IFA), Toros Tarım	SDG 15
2	"A-" grade in CDP's Climate Change Program, Water Security Global A List	CDP rating report	SDG 13
3	The climate crisis is a child rights crisis.	The climate crisis is a child rights crisis, UNICEF 2021 report	SDG 1

When Table 77 is examined, it is found that Tekfen Holding sent 3 tweets using keywords out of a total of 21 tweets in a three-month period. 2 of the tweets were supported with audio content and 1 with visual content. Tweet number 1 is related to SDG 15. Tweet #2 is related to SDG 13 and tweet #3 is related to SDG 1. There is no content related to COP26. In the first post, an informative visual about Toros Tarım's participation in the conference held by the International Fertilizer Industry Association (IFA) was shared. In post number two, a slide was prepared stating that the CDP report was explained. In the last figure, the figure related to children's rights was shared. Below is the figure of the company's Twitter posts about SDG 13.



Figure 11. A Twitter post of Tekfen Holding on SDG 13

Tekfen Holding emphasized climate change with its sharing. Content was shared stating that responsibility was taken for the climate crisis (Twitter, 2021z).

The vision, mission, and values of Tekfen Holding are given in the Table below.

Table 78. The vision, mission and values of Tekfen Holding.

Company	Vision	Mission	Values
Tekfen Holding	To be one of the forces that directs Turkey's breakthroughs in all sectors in which we operate.	Adhering to the Group's ongoing values, focusing well on our fields of activity, producing the highest quality products and services in these fields, and becoming the leader and the first institution that comes to mind; while doing this, to create value for all our stakeholders, from our customers to our suppliers, from our employees to our shareholders and the society.	Be open to change, innovations, and always keep your horizons open. Protect nature and its employees. Be useful to your country and sensitive to its issues.

The vision, mission and values of Tekfen Holding have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (Tekfen Holding, 2021).

Tekfen Holding's website was reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Tekfen Holding Sustainability report, 2020);

SDG 2: Zero Hunger

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 17: Partnerships for the Goals

According to the report, when the Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 7 purposes, they have shared about SDG 13 on Twitter. In addition, content covering SDG 1 and SDG 15 has also been shared. A total of 21 Tweets were shared over a 3-month period and 3 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about one of the commitments made.

Tekfen Holding does not use Twitter very actively. For this reason, it has been observed that sustainability communication is not given importance. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Tekfen Holding's Twitter communication is not sustainability-oriented in terms of its content.

3.5.51. Tofaş Oto. Fab.

No Twitter account. Tofaş's sustainability report has been examined and it has been observed that the company is working towards 17 goals. The company's sustainable development goals are as follows (Tofaş Sustainability Report, 2020):

SDG 1: No Poverty

SDG 2: Zero Hunger

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 11: Sustainable Cities and Communities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life Below Water

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG 17: Partnerships for the Goals

Tofaş' vision, mission and values are shown as follows:

Table 79. The vision, mission and values of Tofaş

Company	Vision	Mission	Values
Tofaş	To be a leading automotive company that shapes customer expectations and is a source of pride.	To improve people's quality of life by providing them with the products and services that best suit society's need for mobility.	-

Tofaş' sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable development goals and it has been observed that it is not focused on sustainable development in line with its vision and mission (Tofaş, 2022).

Tofaş is a company that works towards sustainable development purposes. The company does not have a Twitter account. For this reason, it can be concluded that Tofaş does not attach importance to Twitter communication. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.52. T.S.K.B.

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares between the dates determined by the Turkish Industrial Development Bank (T.S.K.B.). The keyword usage of the Industrial Development Bank of Turkey (T.S.K.B.) is given in Table 80.

Table 80. TSKB's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Understanding the issue of biodiversity, solutions to climate change and environmental destruction	It's time to take action for biodiversity	SDG 13
2	Ask the Expert about the Issuance of Sustainable Financing Instruments	Our Corporate Finance Manager Responsible for Capital Markets, Mr. Onur Aksoy, speaker at the session held within the scope of World Investor Week	SDG 17
3	How to Advance Women's Leadership in Climate Action	According to UN Global Compact Turkey, 80% of the people displaced due to climate change are women.	SDG 5

Table 80. (Continued)

4	World Food Day, risk factors from climate crisis, sustainable food production,	World Food Day	SDG 12
5	500 seed balls, Sustainable Development Goals, @tatmetalcelik project financing	500 seed balls, Sustainable Development Goals, @tatmetalcelik project financing	SDG 11
6	the role of cities in tackling the climate crisis	The role of cities in the fight against the climate crisis	SDG 13
7	Sustainable Development Goals, 180 seed balls, Mega Metal	Sustainable Development Goals, 180 seed balls, Mega Metal	SDG 11
8	low carbon economy, combating the climate crisis and its effects	TSKB	SDG 13
9	support for sustainable development, bit.ly/3mX1WuK	-	SDG 17
10	The principle of Do More, Do Better is to promote education, health and employment as one of the main ways of sustainable development.	-	SDG 8
11	Sustainable Development Goals, 270 seed balls, Nizip Biogas	Sustainable Development Goals, 270 seed balls, Nizip Biogas	SDG 11
12	The relationship between climate change and forest fires blog	General Manager Ece Börü	SDG 13

Table 80. (Continued)

13	Collaboration of TSKB, AFD and BICE, Climate and Gender Equality themed panel at COP26 IDFC Pavilion	Collaboration of TSKB, AFD and BICE, Climate and Gender Equality themed panel at COP26 IDFC Pavilion	SDG 13
14	Sustainability Talks Istanbul speaker Ece Börü	Sustainability Talks Istanbul	SDG 17
15	Ece Börü is a speaker at the Sustainability from Speech to Action webinar organized in cooperation with TKYD and SKD	Ece Börü is a speaker at the Sustainability from Speech to Action webinar organized in cooperation with TKYD and SKD	SDG 17
16	national and international developments in sustainable finance	-	SDG 17
17	sustainability finance and responsible investment The place of sustainability in corporate governance and its reflections on commercial life		SDG 17
18	6 questions and 6 answers about climate change	6 questions and 6 answers about climate change	SDG 13
19	The climate crisis was there yesterday, #TSKBekonomikArastirmalar	The climate crisis was there yesterday,	SDG 13
20	Identifying development areas of investment in social, economic and environmental dimensions with sustainability consultancy, Escarus, SDG Assessment Tool	-	SDG 17
21	SKA Credit Model, financing to Zorluteks	SDG-focused loan to Zorluteks, Escarus	SDG 17

Table 80 shows that out of the total eighty-eight tweets sent by the Turkish Industrial Development Bank (T.S.K.B.) in a three-month period, twenty-one tweets were sent with keywords. Eleven of the tweets were supported by audio content and four by visual content. Tweets one, six, eight, twelve, thirteen, eighteen, and nineteen are related to SDG thirteen. Tweets two, nine, fourteen, fifteen, sixteen, seventeen, twenty, and twenty-one are related to SDG 17. Tweet #3 is related to SDG five. Tweet number four is related to SDG 12. Tweets 5, 7, and 11 are related to SDG 15, and tweet 10 is related to SDG 8. In addition, there is a post about COP26 in tweet number 13. In the first post, the figure titled Time to Take Action for Biodiversity was shared. In the second post, the figures of the speakers of the session in the World Investor Week were shared. In the third post, an figure was shared about women displaced due to climate change. In post number four, attention was drawn to the link by sharing the World Food Day figure. In post number five, a video about sowing 500 seeds was prepared. In post number six, an figure about the role of cities in the fight against the climate crisis is shared. In post number seven, an informative video about making 180 seed balls was shared. At number eight, the figure of the world under the lens was shared, there is no content. In post number nine, which will be attended at number nine, has been shared. In post number ten, a content was shared about spreading education, health and employment as one of the main ways to achieve sustainable development. In post number eleven, a video about shooting 270 seed balls was shared. In tweet number twelve, an figure was shared providing information about the blog post on the relationship between climate change and forest fires. In post number thirteen, two Figures were shared about the Climate and Gender Equality themed panel at the COP26 IDFC pavilion in collaboration with TSKB, AFD and BICE. The photo taken during Sustainability Talks Istanbul was shared in post number fourteen. Post number fifteen shared the visual about Ece Börü's participation as a speaker in the webinar "Sustainability from Discourse to Action" organized in collaboration with TKYD and SKD. Post number sixteen is the continuation of number fifteen, and content related to national and international developments in the field of sustainable finance was shared. The seventeenth tweet is the continuation of number fifteen, and content related to the event content was shared. The eighteenth tweet includes an figure for a blog post titled 6 Questions and 6 Answers about Climate Change. Tweet number nineteen shared an figure related to a blog post about the climate crisis. Tweet number twenty is a continuation of number twenty-one. In tweet number twenty-one, an

informative video about the SDG-focused loan to Zorluteks was shared. Below is an figure of the company's Twitter posts on SDG 13. Below is an figure of the company's Twitter posts on SDG 13.



Figure 12. Twitter posts of Türkiye Sınai Kalkınma Bankası on SDG 13

Figure 12. (Continued)

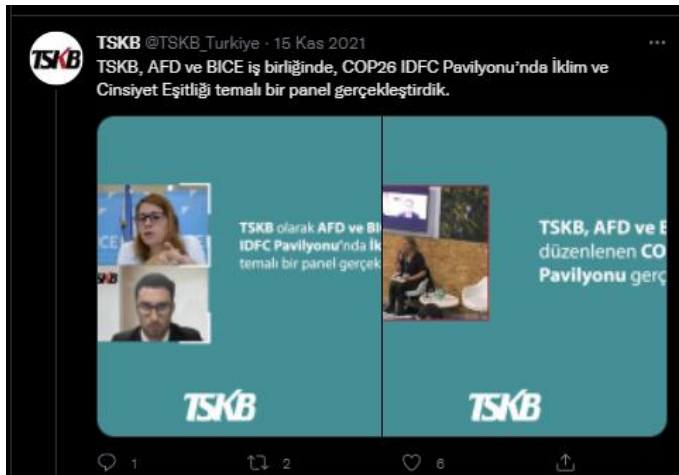
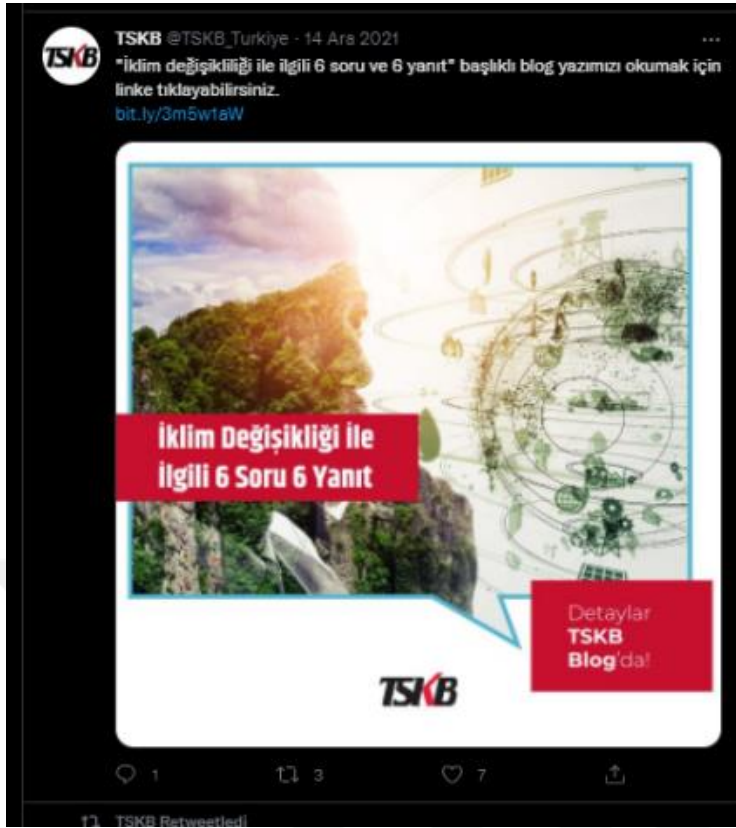


Figure 12. (Continued)



In its post about COP26, the Industrial Development Bank of Turkey (T.S.K.B.) shared content stating that it participated in the Climate Change Summit. The content is supported by visual content. Other tweets, on the other hand, shared informative content, especially about the climate crisis, within the scope of SDG 13 (Twitter, 2021aa).

The vision, mission, and values of T.S.K.B. are given in the Table below.

Table 81. The vision, mission and values of T.S.K.B.

Company	Vision	Mission	Values
T.S.K.B.	We focus on creating value for the inclusive and sustainable development of our country, with our finance and consultancy solutions powered by our experience in development and investment banking, our visionary approach and our deep-rooted international collaborations.	We aim to be the first consulted and preferred business partner by our stakeholders for Turkey's economic, environmental and social development.	Pioneer People Oriented Solution Manufacturer Reliable and Respectful

The vision, mission and values of T.S.K.B. have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (T.S.K.B., 2021).

T.S.K.B.'s website has been examined. There is a tab titled sustainability on the website, accordingly, the latest report published was the Integrated 2021 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (T.S.K.B. Integrated report, 2021);

SDG 1: No Poverty

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 7 purposes, they have shared about SDG 8, SDG 12, SDG 13 and SDG 17 on Twitter. In addition, content covering SDG 5 was also shared. They shared a total of 88 Tweets over a 3-month period and 21 of them were about sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It can be interpreted that T.S.K.B. is strong in sustainability communication in line with the company's point of view. 61 It can be said that it is the company that has the strongest communication between the companies. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that T.S.K.B.'s Twitter communication is sustainability-oriented in terms of its content.

3.5.53. Türk Telekom

Content analysis was conducted by examining the keyword usage of Türk Telekom's quarterly Twitter shares. It has been determined that a total of 40 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021). The company's website has been reviewed, the company carries out sustainability studies and has not specified its sustainable development goals.

Türk Telekom' vision, mission and values are shown as follows:

Table 82. The vision, mission and values of Türk Telekom

Company	Vision	Mission	Values
Türk Telekom	As procurement, supporting domestic production, carrying out a procurement process in which the latest technologies are used at global and sectoral level, with a high level of competence, long-term sustainable, mutual goodwill and profit-based relations with our suppliers	To determine and implement purchasing strategies that will contribute to TT Group targets, To support the realization of TT Group business goals, To carry out the purchasing process with the most appropriate quality, price and technical performance, To carry out supplier relations in a sustainable and effective way by developing the TT Group ecosystem.	-

Türk Telekom’ sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable development goals and it has been observed that it is not focused on sustainable development in line with its vision and mission (Türk Telekom, 2022).

Türk Telekom is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Türk Telekom does not attach

importance to sustainability communication via Twitter. It has also been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.54. *Türk Traktör*

Türk Traktör does not have a Twitter account, but the company's sustainable development goals are shown as follows (Türk Traktör Sustainability Report, 2021):

SDG 2: Zero Hunger

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG: 17: Partnerships for the Goals

Türk Traktör' vision, mission and values are shown as follows:

Table 83. The vision, mission and values of Türk Traktör

Company	Vision	Mission	Values
Türk Traktör	It aims to continue to introduce Turkish farmers to new products and services.	Bringing together the equipment needed by the farmers with Turkish agriculture, TürkTraktör will continue to be one of Turkey's production pioneers tomorrow as it is today.	-

Türk Traktör' sustainable development goals and the company's vision, mission and values were examined on its website. The company works towards sustainable

development goals and it has been observed that it is not focused on sustainable development in line with its vision and mission (Türk Traktör, 2022).

Türk Traktör is a company that works towards sustainable development goals. The company does not have a Twitter account. For this reason, it can be concluded that Türk Traktör does not give importance to Twitter communication. In addition, it has been observed that the company is not focused on sustainability in line with its vision, mission and values.

3.5.55. *Tüpraş*

In the Table below, the content analysis was made by examining the keyword usage of Tüpraş's Twitter shares between the specified dates. Keyword usage of Tüpraş is given in Table 84.

Table 84. Tüpraş's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Contribution to sustainability, planting 180 thousand trees, reducing 74 thousand tons of CO2, #DünyaTasarrufGünü	-	SDG 15
2	Carbon Neutral Target by 2050	Our energy for the future	SDG 7
3	Leadership in clean energy transformation, A sustainable world and life	Carbon neutral target by 2050, Our energy into the future	SDG 7
4	Strategic Transformation Plan, #EnerjimizGeleceğe	Sustainable refining, Biofuels, zero carbon electricity, green hydrogen	SDG 7

Table 84. (Continued)

5	sustainable refining	Zeroing the carbon footprint, decarbonization	SDG 7
6	Turkey's leading Sustainable Aviation Fuel producer target	Sustainable aviation fuel, biofuels	SDG 7
7	Use of different types of energy, carbon neutral, clean energy conversion	Carbon transformation, Turkey's largest energy company commitment	SDG 7

When Table 84 is examined, it is found that Tüpraş sent seven tweets using keywords among 34 tweets in a three-month period. First tweet is related to SDG 15. All tweets except first tweet are related to SDG 7. There is no content related to COP26. In the first tweet, content about the planting of 180 thousand trees was shared. In the post number two, a photo about the effectiveness of our energy for the future has been shared. In the post number four, the figure titled Sustainable refining, Biofuels, zero carbon electricity, green hydrogen was shared. In the post number five, an informative video about sustainable refining was shared. In the tweet number six, an informative video about biofuels was shared. In the last post, a video about the company's future commitments was shared (Twitter, 2021ab).

The vision, mission, and values of Tüpraş are given in the Table below.

Table 85. The vision, mission and values of Tüpraş

Company	Vision	Mission	Values
Tüpraş	To be a leading company in the oil industry, whose performance is admired, and which respects the environment and life values.	To direct our industry with innovative applications and to meet the country's petroleum product's needs.	Honest, transparent and ethical, Respecting people, Sensitive to the environment, Creative and innovative, Customer-oriented, Supporting the development of its employees, Giving importance to teamwork.

The vision, mission and values of Tüpraş have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (Tüpraş, 2021).

Tüpraş's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Tüpraş Sustainability report, 2021);

SDG 3: Good Health and Well-being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 14: Life Below Water

SDG 15: Life on Land

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 12 purposes, they have shared about SDG 7 on Twitter. A total of 34 Tweets were shared over a 3-month period and 7 of them were related to sustainability.

Although Tüpraş does not use Twitter very effectively, it has taken care to be sustainability-oriented in its posts. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. However, it can be said that Tüpraş's Twitter communication is sustainability-oriented in terms of its content.

3.5.56. Ülker Bisküvi

In the Table below, Ülker Bisküvi's content analysis was made by examining the keyword usage of Twitter shares between the specified dates. The keyword usage of Ülker Bisküvi is given in Table 86.

Table 86. Ülker Bisküvi's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Awarded in the Water Management category at the 8th Sustainable Business Awards	Awarded in the Water Management category at the 8th Sustainable Business Awards	SDG 6

When Table 86 is examined, it is found that Ülker Bisküvi has sent 1 tweet using keywords among a total of 24 tweets in a three-month period. The tweet is about SDG 6. There is no content related to COP26. In the post, the figure about the company's award in the Water Management category at the 8th Sustainable Business Awards was shared (Twitter, 2021ac).

The vision, mission, and values of Ülker Bisküvi are given in the Table below.

Table 87. The vision, mission and values of Ülker Bisküvi

Company	Vision	Mission	Values
Ülker Bisküvi	It takes care to think young, act together with young people, and determine the roadmap by knowing what young people want.	We work to make you happy and happy.	Rooted Strong Local National

The vision, mission and values of Ülker Bisküvi have been examined according to the data available on the website. According to the findings, it has been observed that there is not a sustainability-oriented approach (Ülker Bisküvi, 2021).

Ülker Bisküvi's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Ülker Bisküvi Sustainability report, 2020);

SDG 2: Zero Hunger

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 17: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 8 purposes, they have shared about SDG 6 on Twitter. A total of 24 Tweets were shared in a 3-month period and 1 of them was about sustainability. In addition, although Tüpraş is not a member of the UN Global Compact, it has committed to 8 targets in its sustainability report.

Ülker Bisküvi does not use Twitter very actively. For this reason, it has been observed that sustainability communication is not given importance. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can also be said that Ülker Bisküvi's Twitter communication is not sustainability-oriented in terms of its content.

3.5.57. Vakıflar Bankası

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares between the determined dates of Vakıflar Bankası. Keyword usage of Vakıflar Bankası is given in Table 88.

Table 88. Vakıflar Bankası’s Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	Sustainability focus in activities to leave a more livable world to future generations, #DaimaSeninle	A sustainable future will be good for all of us	SDG 15
2	renewal of the second syndicated loan based on sustainable performance criteria	-	SDG 15
3	We support sustainable projects and work for our future. #5AralıkDünyaToprakGünü	May our lands not dry out, let life not perish, world soil day	SDG 15

When Table 88 is examined, it is found that Vakıflar Bankası has sent 3 tweets using keywords among 70 tweets in a three-month period. Two of the tweets were supported with audio content. Tweets 1 and 2 are related to SDG 8, while tweets 3 are related to SDG 15. There is no content related to COP26. In the number one post, the figure was shared with the slogan of a sustainable future that will be good for all of us. In post number two, the content about the renewal of the second syndicated loan based on sustainable performance criteria was shared. In tweet number three, the figure was shared using the slogan "Let our lands not dry up, let life not perish" (Twitter, 2021ad).

The vision, mission, and values of Vakıflar Bankası are given in the Table below.

Table 89. The vision, mission and values of Vakıflar Bankası.

Company	Vision	Mission	Values
Vakıflar Bankası	To be the Leading Bank of Strong Turkey.	With the strength it receives from the foundation culture; To continuously increase the value it adds to its customers, employees, shareholders and society by managing the assets and values entrusted to it effectively and efficiently.	Social responsibility to be innovative be a team Loyalty Leadership

The vision, mission and values of Vakıflar Bankası have been examined according to the data available on the website. According to the findings, it has been observed that there is not a sustainability-oriented approach (Vakıflar Bankası, 2021).

Vakıflar Bank's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2021 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Vakıflar Bank Sustainability report, 2021);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

According to the report, when the Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 5 purposes, they have shared about SDG 8 on Twitter. There is also a tweet about SDG 15. A total of 70 Tweets were shared over a 3-month period, and 3 of them were related to sustainability. In addition, although Vakıflar Bankası is not a member of the UN Global Compact, it has committed to 5 targets in its sustainability report.

Despite the active use of Twitter, Vakıflar Bankası was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can also be said that Vakıflar Bankası's Twitter communication is not sustainability-oriented in terms of its content.

3.5.58. Vestel Beyaz Eşya

Vestel Beyaz Eşya is affiliated with the Vestel Company, therefore, there is no website belonging to Vestel Beyaz Eşya. In addition, the company does not have a Twitter account.

Since Vestel Beyaz Eşya is affiliated with Vestel, it also has the same sustainability plan, vision, mission and values as Vestel. Also, the company does not have a Twitter account. For this reason, it can be said that the reason for the company's inclusion in the Sustainability Index is Vestel.

3.5.59. Vestel

Content analysis was conducted by examining the keyword usage of Vestel's quarterly Twitter posts. It has been determined that a total of 29 tweets were shared between the specified dates and there was no sharing related to keywords (Twitter, 2021g). The company's sustainable development goals are as follows (Vestel, Sustainability Report, 2020):

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reducing Inequalities

SDG 12: Responsible Consumption and Production

SDG 16: Peace and Justice Strong Institutions

The vision, mission, and values of Vestel are given in the Table below.

Table 90. The vision, mission and values of Vestel

Company	Vision	Mission	Values
Vestel	We aim to be the most powerful production and technology group in the world in our sector and to achieve a sustainable and controlled development by focusing on producing high quality consumer products	As the technology giant in Turkey's durable consumer goods sector, we continue our activities with the mission of making "the best quality" available to our customers and being the leader in the sectors in which we operate.	-

Sustainable development goals and vision, mission and values were examined on the company's website. It has been observed that the company works in line with its sustainable development goals, and it has been observed that the company's vision and mission are sustainability-oriented (Vestel, 2022).

Vestel is a company that works towards sustainable development goals. However, although the company has a Twitter account, no content on sustainability has been shared. For this reason, it can be concluded that Vestel does not attach importance to sustainability communication via Twitter. In addition, it has been observed that the company is focused on sustainability in line with its vision, mission and values.

3.5.60. Yapı Kredi Bankası

In the Table below, the content analysis was made by examining the keyword usage of Twitter shares between the dates determined by Yapı Kredi Bank. Keyword usage of Yapı Kredi Bankası's is given in Table 91.

Table 91. Yapı Kredi Bankası's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper, reducing carbon footprint, sustainable future	SDG 17
2	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	Climate crisis, carbon emissions, reduction of biodiversity	SDG 17

Table 91. (Continued)

3	Use the filter on our Instagram account, choose your sustainability mission and share it with everyone by tagging your friend in your story.	Use the filter on our Instagram account, choose your sustainability mission and share it with everyone by tagging your friend in your story.	SDG 17
4	Sustainable Fashion in Sustainability Talks, moderated by @yektakopan	Sustainable Fashion in Sustainability Talks,	SDG 17
5	Yapı Kredi Portfolio Clean Energy Variable Fund	Sustainable world, clean energy	SDG 7
6	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	Green energy, climate change	SDG 17
7	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	Sustainability agenda, COP26,	SDG 17
8	Results of the United Nations Climate Change Conference (COP26), Let's Talk the Future podcast	COP26, tackling climate change	SDG 13
9	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	Carbon neutral, green recycling, Industrial waste	SDG 17
10	A- grade from CDP 2021 Water Security Program and B grade from Climate Change Program	Financial sector leadership, sustainable perspective in the CDP Report	SDG 13
11	“Sustainability Agenda” prepared in cooperation with Yapı Kredi and Dünya newspaper	Climate crisis, electric buses	SDG 17

Table 91. (Continued)

12	"Sustainable Agriculture" will be discussed in Sustainability Talks,	"Sustainable Agriculture" in Sustainability Talks	SDG 15
13	social curation platform; Wisier, Sustainability 101, our first curation	In our first curation, Sustainability 101 Wisier	SDG 17
14	Let's Talk Sustainability podcast	The effect of virtual habits on the environment	SDG 17

When Table 91 is examined, it is found that Yapı Kredi Bankası sent 14 tweets using keywords among 47 tweets in a three-month period. 13 of the tweets were shared with visual content and 1 of them was supported by audio content. Tweets 1, 2, 3, 4, 6, 7, 9, 11, 13 and 14 are related to SDG 17. Tweet #5 is associated with SDG 7. Tweet #12 is about SDG 15. Tweets 8 and 10 are related to SDG 13. In addition, tweets 7 and 8 are COP26 content. In the first, second, sixth, seventh, ninth, eleventh and fourteenth posts, the video about the article about the "Sustainability Agenda" prepared in cooperation with Yapı Kredi and Dünya newspaper was shared. In the second tweet, tweet number three, informative video content about the company's Instagram sustainability practice was shared. In the post number four, a video about the Sustainable Fashion talk was prepared in the Sustainability Talks. At number five, the video about Yapı Kredi Portfolio Clean Energy Variable Fund was shared. In tweet number eight, the video about the publication of the results of the United Nations Climate Change Conference (COP26) on the Let's Talk the Future podcast was prepared. In post number ten, an informative video about the award received from the CDP 2021 Water Security Program was created. In the post number twelve, a video that gives information about the subject of Sustainable Agriculture will be discussed in the Sustainability Talks was shared. In post number thirteen, an figure that provides information about the company's first curation, Sustainability 101, was used. Below is the figure of the company's Twitter posts about SDG 13.



Figure 13. Twitter posts of Yapı Kredi Bankası on SDG 13

Figure 13. (Continued)



Indicating that Yapı Kredi Bank participated in the Climate Change Summit in its COP26 post, it also shared informative content. The content is supported by visual and audio content. Climate change was used among the keywords mentioned in the post, so it can be said that the post was shared within the scope of SDG 13. Finally, in the third figure, the audio content shared general information about sustainability, and information about the climate crisis was given in the post (Twitter, 2021af).

The vision, mission, and values of Yapı Kredi Bankası are given in the Table below.

Table 92. The vision, mission and values of Yapı Kredi Bankası.

Company	Vision	Mission	Values
Yapı Kredi Bankası	To be the undisputed leader of the financial sector.	To achieve long-term sustainable growth, to create value for all stakeholders, to be the first choice of customers and employees.	Customer focus Competitiveness Goal Orientation Durability Agility Innovation Productivity Sustainability

The vision, mission and values of Yapı Kredi Bankası have been examined according to the data available on the website. According to the findings, it has been observed that there is an innovative perspective and sustainability-oriented approach (Yapı Kredi Bankası, 2021).

Yapı Kredi Bankası's website has been examined. There is a tab titled sustainability on the website, accordingly, the last report published was the Integrated Activity 2021 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Yapı Kredi Bankası Integrated Annual Report, 2021);

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production

SDG 13: Climate Action

SDG 15: Life on Land

SDG 16: Peace and Justice Strong Institutions

SDG 17: Partnerships for the Goals

Examining the Twitter communication about the SDGs and SDGs targeted according to the report, it was found that although they made commitments for 11 purposes, they shared on Twitter about SDG 7, SDG 13, SDG 15 and SDG 17. A total of 47 Tweets were shared over a 3-month period and 14 of them were related to sustainability. When Twitter is examined in terms of sustainability communication, content was shared about 4 of the commitments made.

It can be interpreted that Yapı Kredi Bankası is strong in sustainability communication in line with the company's point of view. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the

diversity of commitments in communicating their work. It can be said that Yapı Kredi Bankası's Twitter communication is focused on sustainability in terms of its content.

3.5.61. Zorlu Enerji

In the Table below, the content analysis was made by examining the keyword usage of Zorlu Enerji's Twitter shares between the specified dates. Zorlu Enerji's keyword usage is given in Table 93.

Table 93. Zorlu Enerji's Twitter posts

Post no	Post content verbal	Post content visual/audio-visual	SDG
1	First place in the Best Sustainable Product/Process category at the Best Business Awards, and the Low Carbon Heroes award at the Production and Consumption Association's award ceremony.	2 International and 1 national awards	SDG 17
2	a sustainable future, Renewable energy	a sustainable future, Renewable energy	SDG 17
3	Our electric vehicle charging station network #ZES, 100% renewable energy, a sustainable future	Our electric vehicle charging station network #ZES	SDG 17

When Table 93 is examined, it is found that Zorlu Enerji has 3 tweets using keywords among 45 tweets in a three-month period. 2 of the tweets were supported with audio content and 1 with visual content. All posts are related to SDG 17. There is no content related to COP26. In the first post, the company shared a visual about the awards it received. In post number two, a video was shared about the company's work on renewable energy. In the last post, the visual that gives information about ZES, the electric vehicle charging station network, was shared (Twitter, 2021ag).

The vision, mission, and values of Zorlu Enerji are given in the Table below.

Table 94. The vision, mission and values of Zorlu Enerji.

Company	Vision	Mission	Values
Zorlu Enerji	-	-	Strong, responsible, innovator

When Zorlu Enerji's website was examined, only a finding related to values was found (Zorlu Enerji, 2021).

Zorlu Enerji's website has been reviewed. There is a tab titled sustainability on the website, accordingly, the last report published was the Sustainability 2020 Report. According to this report, the Sustainable Development Goals (SDGs) commitments targeted by the company are listed below (Zorlu Enerji Sustainability report, 2020);

SDG 5: Gender Equality

SDG 7: Affordable and Clean Energy

SDG 8: Decent Work and Economic Growth

SDG 9: Industry, Innovation, and Infrastructure

SDG 11: Sustainable Cities and Communities

SDG 13: Climate Action

SDG 15: Partnerships for the Goals

According to the report, when Twitter communication about the targeted SDGs and SDGs is examined, it has been determined that although they have made commitments in line with 5 purposes, they have made general posts about SDG 17 on Twitter. A total of 45 Tweets were shared over a 3-month period and 3 of them were related to sustainability. No content was shared about any of the commitments made.

Despite the active use of Twitter, Zorlu Enerji was insufficient in communication with sustainability content. When Twitter is examined in terms of sustainability communication, it has been observed that there are deficiencies in the diversity of commitments in communicating their work. It can be said that Zorlu Enerji's Twitter communication is not sustainability-oriented in terms of its content.

The distribution of companies tweeting about sustainable development goals (SDGs) according to SDGs is analyzed in the Table below.

Table 95. Analysis of companies' tweets about sustainability

Sustainable Development Goals (SDGs)	Number of companies tweeting about SDG	Name of Companies
SDG 1	1	Tekfen Holding
SDG 2	0	
SDG 3	1	Anadolu Hayat Emeklilik
SDG 4	2	Doğan Holding, Logo Yazılım
SDG 5	2	Türk Halk Bankası, T.S.K.B.
SDG 6	5	Brisa, Coca Cola, Çimsa, Enka İnşaat, Ülker Bisküvi
SDG 7	9	Anadolu grubu Holding, Arçelik, Enerjisa Enerji, Ford Otosan, Garanti Bankası, Sabancı Holding, Şekerbank, Tüpraş, Yapı Kredi
SDG 8	4	KORDSA, Şekerbank, T.S.K.B., Vakıflar Bankası
SDG 9	1	KORDSA
SDG 10	0	
SDG 11	0	
SDG 12		Anadolu Hayat Emeklilik, Brisa, Türk Halk Bankası, Migros, T.S.K.B.,

Table 95. (Continued)

SDG 13	14	Akbank, Anadolu Hayat Emeklilik, Arçelik, Brisa, Çimsa, Doğan Holding, Ford Otosan, Garanti Bankası, Koç Holding, KORDSA, Sabancı Holding, Tekfen Holding, T.S.K.B., Yapı Kredi Bankası
SDG 14	0	
SDG 15	15	Anadolu Grubu Holding, Akbank, Ak Enerji, Anadolu Hayat Emeklilik, Brisa, Çimsa, Enerjisa Enerji, Garanti Bankası, KORDSA, Sabancı Holding, Şekerbank, Tekfen Holding, T.S.K.B., Vakıflar Bankası, Yapı Kredi Bankası
SDG 16	0	
SDG 17	21	Anadolu Grubu Holding, Akbank, Ak Enerji, Albaraka Türk, Anadolu Hayat Emeklilik, Arçelik, Aselsan, Brisa, Enerjisa Enerji, Ford Otosan, Garanti Bankası, Türk Halk Bankası, Koç Holding, KORDSA, Petkim, Sabancı Holding, Şekerbank, THY, T.S.K.B., Yapı Kredi Bankası, Zorlu Enerji

According to Table 95, companies used general statements about sustainability by making their sustainability shares mostly about SDG 17. According to the analyzed Table, T.S.K.B. has been a company that produces content about different SDGs. The tweets shared by the companies about the SDGs were analyzed in line with the determined keywords.

The use of keywords by companies that write about sustainability is shown in the Table below.

Table 96. Keyword usage of companies

Keywords	Number of keywords use	Name of Companies
Sürdürülebilir(lik)/Sustainability	32	All Companies
COP26	8	Akbank, Doğan Holding, Garanti Bankası, Koç Holding, Kordsa Teknik Tekstil, Sabancı, T.S.K.B, Yapı Kredi Bankası
İklim Krizi	4	Doğan Holding, Garanti Bankası, Koç Holding, T.S.K.B.
İklim Değişikliği	4	Akbank, Doğan Holding, Garanti Bankası, T.S.K.B.
Karbon Nötr	3	Doğan Holding, Koç Holding, Tüpraş

When the use of keywords in writing, excluding figures, is examined in the sustainability sharing of companies, it is observed that the most sustainability keyword and the least carbon neutral keyword are used. There are 8 companies that share about the Climate Change Conference (COP26). Among the companies, only Doğan Holding used all keywords. According to the richness of the keyword usage, it has been observed that the sustainability communication of the companies is directly proportional.

Table 97. Typology of communication processes from Twitter, in accordance with BIST 100 Sustainability Index

	Communication Productive to sustainability	Environmental Communication on sustainability	Communication for sustainability (CfS)
Communication about Sustainability (CaS)	Mutual understanding attitude with companies has been displayed.	Doğan Holding, Garanti Bankası, Ford Otosan, Koç Holding, Kordsa Teknik Tekstil, Sabancı Holding, TSKB, Yapı Kredi Bankası	Pannel, voluntary organization, webinar, summit etc.
Communication of Sustainability (CoS)	Companies have realized information transfer and one-way communication.	Akbank, Anadolu Hayat Emeklilik, Brisa, Çimsa, Doğan Holding, Ford Otosan, Koç Holding, Sabancı Holding, Tekfen Holding, TSKB, Tüpraş, Yapı Kredi Bankası	Newspaper/article, blog, podcast etc.

According to the Table above, the typology of communication finding of Newig (2013) was analyzed on the basis of BIST 100 Sustainability Index companies, and the companies that posted about environmental sustainability in their Twitter communication were detailed. Accordingly, it was observed that most of the thirteen companies that shared posts about environmental sustainability had done both Communication about Sustainability (CaS) and Communication for Sustainability.

CHAPTER 4: CONCLUSION

The concept of sustainability has come to the fore with the environmental problems created by the industrial revolution and globalization. Subsequently, it was found that the concept of sustainability is not only related to the environmental environment, but also to the economic and social environment. The concept of sustainability, which takes a three-dimensional approach, has been the talk of the town lately. Following the Industrial Revolution and the transition from agriculture to mechanization, environmental concerns have arisen all over the world. Individuals have become more aware of the impact of businesses on the environment and society. This situation has highlighted the importance of sustainability in corporate public relations and corporate communications. Sustainability studies have become a competition in corporate communications of enterprises. For this reason, companies that can keep up to date are trying to distinguish themselves with sustainable communication in social media, which is one of the most widely used communication tools. Twitter is a social media tool that, due to its structure, allows sharing information and content without having to follow it. For this reason, it is a popular social media tool among companies. This research was conducted to measure the extent to which companies included in the BIST 100 Sustainability Index actively engage in sustainability communications via social media, particularly Twitter.

In this study, a literature review was first conducted. According to the literature, the concept of sustainability has led to the emergence of the concept of sustainability by raising global concern about emerging environmental problems. Environmental problems have brought social and economic problems (Niluefer, 2015). The influence of industrialization on the occurrence of environmental problems is great. For this reason, companies should take a long-term view by including environmental and social impacts in their perspectives rather than aiming only at economic profits (Dyllick and Hockerts, 2002). Forward-thinking companies conduct a range of sustainability studies to improve the world environmentally, socially, and economically. Companies achieve their sustainability goals in accordance with the 10 principles of the United Nations Global Compact (United Nations, 2000) and the seventeen goals (United Nations, 2021). According to the literature, the climate crisis has become serious (WMO, 2022)

and has negative implications for the future (WEF, 2022). Global conferences (UKCOP26, 2021) and organizations have been held to support sustainability practices by pointing out the need for companies to engage in environmental sustainability practices. All countries in the world need to act together by adopting a forward-looking approach in sustainability studies (Nițoaia and Camară, 2018b).

The first research question aimed to investigate the extent to which companies listed in the BIST 100 Sustainability Index use Twitter to communicate about their sustainability efforts. In 2020, sixty-one Turkish companies developed their sustainability communication strategies in a standardized manner and were included in the BIST 100 Sustainability Index (Borsa İstanbul, 2020). This research shows that 32 of these companies manage their sustainability communication through their Twitter accounts. They shared content related to SDG 17, SDG 15, and SDG 13, respectively, in their sustainability communications. Consistent with the identified data, 13 of the 61 companies included in the index do not have Twitter accounts. 16 companies have a Twitter account and actively use it, but they have not published any posts related to sustainability.

The concept of sustainability has gained importance in society with increasing environmental, economic and social concerns (Grant, 2007). In this context, it can be concluded that the sustainability communication of companies engaged in sustainability activities influences the overall success of the company. Research has found that the pursuit of sustainability has a positive impact on the success of the company (Akbayır, 2019; Cretu and Brodie, 2007; Mudambi, 2002; Mudambi et al., 1997; Cho et al., 2020). Based on this research, it can be concluded that the overall performance of companies that practice sustainability communication should develop positively. Although there is a considerable amount of research (Gruber et al., 2015; Jansen et al, 2019; Ngai et al., 2015; Bruns and Stieglitz, 2014; Clavier et al., 2020) on how companies strive for sustainability through the use of their collaborative Twitter accounts, there is no research that examines the sustainability communication of companies represented in the BIST 100 Index through Twitter. This research is unique in its field as it reveals the extent to which companies in Turkey represented in the BIST 100 Sustainability Index communicate their sustainability activities in line with their sustainability communications. At this point, targeted communication

should be considered. Purposeful communication is based on mutual understanding. Reasonable people who want to contribute to environmental change engage in purposeful communication (WLW, 2007). It can be concluded that companies that seek real solutions to economic, environmental, and social problems and want to be part of the change with sustainable development goals should give importance to sustainability. Newig et al. (2013) proposed a typology of communication. If this is the case, it provides mutual understanding, i.e., it is communication with a focus on Communication about Sustainability (CaS). If a company communicates on Twitter for informational purposes only, i.e. article, blog, podcast, news, etc. If it is shared, it is inferred to be Communication about Sustainability (CoS). Based on this, the general sustainability communication of companies was investigated. under the 2nd research question, 14 companies that share environmental sustainability content on Twitter were identified and answered. Among the eighteen companies (Anadolu Grubu Holding, Ak Enerji, Ak Sigorta, Albaraka Türk, Aselsen, Coca Cola Icecek, Enerjisa Enerji, Enka İnşaat, Türk Halk Bankası, Logo Yazılım, Migros Ticaret, Petkim, Şekerbank, Türk Hava Yolları, Tüpraş, Ülker Bisküvi, Vakıflar Bankası Zorlu Enerji), which deal with environmental sustainability as well as general sustainability, only Enka İnşaat and Türk Halk Bankası have realized both CaS and CoS. Accordingly, it can be interpreted that the companies do not aim for targeted communication in their general sustainability communication. Furthermore, assuming that the companies in the BIST 100 Sustainability Index are leading in sustainability activities of Turkish companies regarding environmental changes, it can be assumed that the companies in the index are in an effective communication process with stakeholders during an important historical period such as COP26.

The second research question aimed to investigate the extent to which companies in the BIST 100 Sustainability Index use Twitter for climate action. It was found that fourteen companies (Akbank, Anadolu Hayat Emeklilik, Arçelik, Brisa, Çimsa, Doğan Holding, Ford Otosan, Garanti Bankası, Koç Holding, KORDSA, Sabancı Holding, Tekfen Holding, T.S.K.B., Yapı Kredi Bankası) posted content related to SDG 13, which refers to environmental sustainability. Doğan Holding, Garanti Bankası, Koç Holding, T.S.K.B. published content under the keyword climate crisis. Akbank, Doğan Holding, Garanti Bankası, T.S.K.B. published content using keywords related to climate change. Finally, Doğan Holding, Koç Holding, and Tüpraş published content

using climate neutral keywords. In addition, eight companies (Akbank, Doğan Holding, Garanti Bankası, Koç Holding, Kordsa Teknik Tekstil, Sabancı Holding, T.S.K.B., Yapı Kredi Bankası) communicated about COP26. As Newig et al. (2013) suggested, communication about sustainability (CaS) involves the exchange of information in both interpersonal and mediated forms of communication. Performing Cas or Cos communication by companies was examined in the context of Newig et al. (2013) in Table 2.5 and it is presented in the context of this research in Table 93. According to this, a company that conducts environmental sustainability communications may participate in a panel, webinar, organization, etc. When it does so, it provides mutual understanding, i.e., it communicates with a focus on Communication about Sustainability (CaS). If an organization communicates on Twitter for informational purposes only, i.e. article, blog, podcast, news, etc. If it is shared, it is inferred that it carries out Communication of Sustainability (CoS). Accordingly, the data shows that the above eight companies have communicated about sustainability with a focus on COP26. More specifically, most of the fourteen companies that reported on SDG 13 overall engaged in both CaS and CoS communications. Of the eight companies that communicated about COP26, only Akbank communicated with a focus on CoS. In addition, Ford Otosan conducted both CaS and CoS among the six companies that did not share content related to COP26 but did share content related to SDG 13. The remaining five companies (Anadolu Hayat Emeklilik, Arçelik, Brisa, Çimsa and Tekfen Holding) only conducted Cos.

The climate crisis will have consequences such as the rise of sea and air temperatures, melting of glaciers, sea level rise, flooding in coastal areas, famine and drought, increasing epidemics, etc. (Bayraç, 2010; Özmen, 2009). Moreover, research has proven that the severity of climate crisis has increased with industrialization (Dyllick and Hockerts, 2002). For this reason, it can be assumed that the actions taken by companies at the time of the climate crisis are of particular importance in solving the climate crisis. The faster and the more social actions are taken against the climate crisis, the faster results can be achieved to avoid these consequences. Since the companies in the BIST 100 Sustainability Index are companies that give importance to sustainability studies and take action, their work in environmental sustainability is also important. Environmental sustainability is vital to living things and our world. For this reason, it is reasonable to assume that companies should be transparent in this

regard and correctly present their activities in the field of environmental sustainability. The follow-up of environmental sustainability activities on the basis of countries and companies will be done at the Conference of the Parties (COP) (United Nations, 2021). COP26 should be a very important date for companies that are really trying to work actively in the field of environmental sustainability. At the same time, the participation of delegates is important because during the COP26 process, decisions will be made that will affect the course of our planet (UNFCCC, 2015). According to this study, eight of the sixty-one companies in the BIST 100 Sustainability Index were asked specifically about the COP26 process. In relation to the Sustainable Development Goals, there are 14 companies producing content related to SDG 13. From the keywords for which the word sustainability was most frequently selected, it can be concluded that companies generally prefer to communicate on Twitter about the concept of sustainability. It can be concluded that a minority of companies give importance to the climate crisis, which is of crucial importance, by making an effort to communicate about environmental sustainability.

The third research question aimed to investigate the extent to which the sustainability communication content of companies in the BIST 100 Sustainability Index on Twitter is related to their corporate vision, mission, and values. This research shows that Akbank, Doğan Holding and Garanti Bankası are the companies that share COP26 content and give importance to Twitter communication, but they were not observed to be focused on sustainability in their corporate goals. Koç Holding, Kordsa Teknik Tekstil, Sabancı Holding, T.S.K.B. and Yapı Kredi Bank both shared a post about COP26 and stated that the company is focused on sustainability in its vision, mission and values. According to the data obtained, there are companies that are members of UN Global Compact but do not have Twitter communication on sustainability. The environmental sustainability communication of the companies was examined in more detail based on the companies, and Afyon Çimento, Halk GMYO, Tat Gıda and Vestel Beyaz Eşya, which are among the companies that do not set sustainable development goals, also do not have a Twitter account. Among these companies, Ak Sigorta did not clearly state its sustainable development goals. Finally, although Türk Telekom, while not sharing its sustainable development goals, is active on its Twitter account and has not shared any content related to sustainability. Also included in the index are Anadolu Grubu Holding, Ak Enerji, Ak Sigorta, Aksa, Aselsan, Brisa, İş bankası, Koç Holding,

Kordsa Teknik Tekstil, Kardemir, Logo Yazılım, Sabancı Holding, T.S.K.B, Türk Telekom, Vestel and Yapı Kredi Bankası. Although it was included in the BIST 100 Sustainability Index, it is noted that the company's goals are not focused on sustainability. When examining the data, it is found that 16 companies have sustainability in their corporate goals and that these companies are partner companies with six of the companies that share on SDG 13.

Thus, these companies appear to engage in CaS within Newig's typology, but it is not possible in the context of this research to say whether they engaged in participatory dialog on Twitter during the three months studied. Although the 8 companies listed in Table 2.5 that are engaged in sustainability efforts were observed, not all Twitter posts include a company that is conducting CaS. Most companies that reported on COP26 attempted to implement CaS and CoS simultaneously.

Moreover, the most important finding of the research is that only five companies connect their sustainability communication on Twitter with their corporate vision, mission and values. Koç Holding, Kordsa Teknik Tekstil, Sabancı Holding, T.S.K.B. and Yapı Kredi Bankası companies had posts related to COP26, so considering all the data, it can be concluded that only five out of sixty-one companies support all the research questions. It can also be concluded that Koç Holding, Kordsa Teknik Tekstil, Sabancı Holding, T.S.K.B. and Yapı Kredi Bankası companies aim to make a real contribution to environmental change. Within the Newig's typology, it was found that the five companies that answered all research questions are also companies that operate both CaS and CoS.

As a result, sustainability has become an important concept throughout the world. Especially for companies that are able to mobilize the masses, sustainability studies should be conducted effectively and transparently, and this should be communicated clearly. According to the results of the research, it was found that companies of the same index use completely different ways of communication. Although there are differences in the communication styles of enterprises, enterprises that do not make efforts to communicate and really attach importance to mutual communication can be clearly seen. It can be interpreted that companies that attach more importance to sustainability communication and clearly express this in their corporate goals, these

companies in particular take more responsibility for sustainability because they have a reassuring effect on public relations.

For further research, the influence of corporate sustainability communication on brand value can be observed by looking at the opinions of companies in the BIST 100 Sustainability Index in the eyes of consumers. In addition, due to the limited time, this study, which is only related to the COP26 process, can be expanded and conducted in a longer period of time, and sustainability communication in all social media can be studied. Further research can be developed for a thorough analysis of communication for sustainability to create a participatory dialogue in society. Finally, it was found that very few companies include an important date such as COP26 in the research to be conducted by companies. For further research, the work, reporting and actions of companies engaged in SDG 13 during the COP26 process can be studied in detail.

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