

# **POLAT GROUP**

## WORK AND ETHICAL PRINCIPLES

## Introduction



**Olcay POLAT**  
Polat Group Holding  
Chairman of the Board

**Dear Polat Group's Employees,**

As Polat Group, we always prioritize protecting our ethical values, principles, and reputation above all interests. Accordingly, we have updated our existing Working and Ethical Principles. We have included our principles that we wish to shed light on both Ethics and Compliance in this document.

Our Working Principles direct and guide us through the complex and ever-changing business world. Our Ethical Principles support us in protecting the reputation of our institution and passing it on to future generations.

We will move forward by managing risks and opportunities together in the constantly developing and changing national and international business world, without ever compromising our Business and Ethical Principles. These Principles will be one of the important building blocks of our corporate culture in our institutionalization adventure.

I wholeheartedly believe that you will also demonstrate commitment to our Work and Ethical Principles and support us in internalizing and implementing these principles.

Regards,

Olcay Polat

Polat Group Holding  
Chairman of the Board

# Table of Contents

---

Our Basic Working and Ethical Principles.....	1
Respect for Human Rights.....	2
Legal Compliance .....	3
Occupational Health and Safety .....	4
Sustainability and Environment .....	5
Prevention of Discrimination.....	6
Compliance with the Preservation Principle.....	7
Community Activities and Social Responsibility .....	8
Conflict of Interests.....	9
Competition .....	10
Anti-Money Laundering of Crime Revenues, Economic Sanctions and Export Control Compliance.....	11
Anti-Corruption .....	12
Confidentiality, Information and Data Security.....	13
Stakeholder Relations .....	15
Political Activities .....	17
Corporate Communication Management .....	18
Our Other Principles .....	19
Ethical Management and Discipline Policy.....	20
Purpose and Scope .....	20
Basic Principles and Values .....	20
Reporting and Investigating Ethics Violations.....	21
Ethics Governance .....	22
Disciplinary Actions .....	24
Annex – Related Policies and Procedures.....	25

# Basic Work and Ethical Principles

Polat Group Work and Ethical Principles,

These principles have been prepared to provide guidance to the group's administrators, employees, and business partners. The group's managers, employees and business partners do their part to keep the reputation of Polat Group Holding and its shareholders at the highest level by observing the basic principles in this document in all their relationships and affairs. Employees shall act on the basis of care and loyalty in situations and conditions not covered by these rules.

1. In all its activities, Polat Group Holding considers the values of integrity, transparency, and high business ethics above all else and expects all parties the group does business with to act in accordance with the same values.
2. If any of the trust elements of this business relationship are damaged, the Polat Group ends its relations with the concerned party.
3. Polat Group does not act in such a way that would damage mutual trust with any of its stakeholders.
4. Polat Group contributes to the country and region's economy with the performance it shows in its field of operation.
5. Polat Group employees are responsible for keeping the Group's values alive and being role models in this aspect with their behavior.
6. We protect our individual diversity, which we regard as our asset.



# Respect for Human Rights

1. Polat Group protects and supports the rights and freedoms of people in all our fields of operation and in every setting. As a company that aims to achieve sustainable growth and added value, Polat Group supports successful and talented professionals.
2. Polat Group embraces the United Nations Declaration of Human Rights. Our Group has signed the United Nations Global Compact. We ensure that our ethical principles and corporate policies comply with the 10 principles determined by this agreement on the subjects of human rights, labor, environment and anti-corruption.
3. All employment activities within Polat Group are completely based on legal legislation and regulations.
4. No one is forced to work at Polat Group companies and locations.
5. Child labor is never practiced at Polat Group companies and locations. Polat Group does not work with any subcontractor or supplier that uses child labor.
6. All employees and interns employed at Polat Group are insured under the Social Security Law as soon as they are hired. There is no question of any uninsured work within the Group.
7. Employees are provided with a safe and healthy working environment and opportunities to further their careers.

# Legal Compliance

1. We comply with the laws in all the countries we operate in as Polat Group, and when the laws are unclear, we act in accordance with our Work and Ethical principles and consult authorities within the company and outside when necessary.
2. Polat Group employees must know and comply with the regulations, policies and procedures related to their jobs.
3. Being respectful to the intellectual and industrial property rights of third parties is one of our main principles in this field.
4. We provide our employees with the required training, however, we expect them to know in which circumstances it is necessary to ask for assistance from their supervisors or the compliance department or officers.
5. All employees are required to report any situations they deem or suspect to be contrary to laws, policies, and procedures for evaluation by the Ethics and Compliance Committee or the Polat Group Ethics Reporting Line. Failure to do so will be considered a violation of the Ethical Principles.
6. If employees are involved in any criminal or administrative investigation, detained, arrested, interrogated, or convicted, for any reason whatsoever (to be heard as a witness or as a defendant or suspect), they are asked to immediately contact their managers and the Human Resources and Corporate Development department in writing or verbally in situations where this is not possible.

# Occupational Health and Safety

1. Human life is a priority for Polat Group and no compromises are made on occupational health and safety at the workplace. All places of work act in accordance with all the rules and instructions on this subject and take the necessary precautions.
2. No employee may keep an object or substance that poses danger to the workplace and/or employees or is illegal at the workplace.
3. Employees may not keep drugs, other than those prescribed by a doctor for medical reasons, addictive substances, or substances that restrict or eliminate mental or physical faculties and cannot work in the workplace or within the scope of work while under the influence of such substances.
4. It is strictly forbidden to smoke in closed office areas and production facilities, and to use drugs, alcohol, or to come to the workplace and work under the influence of alcohol.
5. In the event of emergencies like terrorism, natural disasters, etc. employees shall comply with the requirements defined in Emergency Action Plans to protect themselves, their colleagues, information, and the information systems.

# Sustainability and the Environment

1. Polat Group is aware of its responsibilities regarding a healthy work environment and environmental sustainability. In line with this, the Group implements methods that do not harm the environment and conducts its activities safely.
2. Polat Group takes actions to manage global risks, such as climate change, carbon emissions and senseless consumption of natural resources. The company is sensitive to this issue in all its activities.
3. The Group is committed to complying with the United Nations Sustainable Development Plan as well as all other international and national regulations on this subject.
4. The Group focuses on protecting limited resources and saving energy in order to protect and keep the environment clean and encourages its employees and stakeholders to show sensitivity on these issues.

# Prevention of Discrimination

1. In Human Resources processes such as recruitment, training, remuneration and promotion, factors such as race, color, national origin, religion, gender, age, sexual orientation, marital status, disability, and other factors not limited to these that could gain privilege are disregarded and decisions are made based on the person's qualities, work performance, skill, and experience.
2. Polat Group ensures that the individual rights of all its employees are complete and correct, approaches all employees in an honest and fair manner and makes sure they are working in a safe and healthy environment, free of discrimination.
3. The company does not practice gender discriminatory approaches and behavior.
4. All employees who are loyal to the behavioral and moral standards and fulfill what is expected of them are paid in proportion to the value they create for the company. Gender, sexual orientation, religion, language, race, and similar traits are not considered criteria in remuneration. There is no discrimination based on these reasons.
5. Polat Group creates the necessary training and development resources by observing the equal opportunity principle so that employees can improve themselves and do their jobs better.
6. Employees take a stand against all forms of violence, preventing any acts of violence towards other employees of Polat Group, stakeholders, the community, their families, and other living beings; they do not cause harm to the environment or workplace equipment. In cases of misconduct, such behavior will be evaluated by the Ethics and Compliance Committee.

# Compliance with the Preservation Principle

1. Employees show the utmost care concerning company expenditures and act with awareness for saving and costs. Employees also make the utmost effort to protect the company assets.
2. Likewise, our employees approach the economical and highly efficient use of their organization's financial resources with the same sensitivity they show to their own family budgets.
3. Our employees avoid waste by using all the company's fixtures, tools, and machines for their intended purpose, and do not use the facilities provided by the company for personal purposes. They ensure that company assets/resources are used efficiently during working hours, and they use all company assets for business purposes only.

# Community Activities and Social Responsibility

1. Polat Group employees act sensitively with the awareness of being a good citizen, and try to take part in non-governmental organizations, services for the benefit of society, and activities appropriate to these issues.
2. The company acts with the understanding of social benefit in all relations established with the relevant central and local governments.



# Conflict of Interests

1. Employees strive to avoid situations where their personal interests, which could bias their decisions or create the impression of bias, conflict with their responsibilities to the Group. They refrain from any situation that could potentially provide benefits to themselves or their close associates, creating a conflict between personal interests and their obligations to the Group, when making decisions based on their roles and responsibilities..
2. All employees arrange their relationships in a way that will not harm the reputation of Polat Group.
3. Employees cannot use their positions, duties, and powers in the company for personal or private gain, for their own benefit or that of their families or third parties.
4. Employees cannot directly or indirectly accept gifts related to the company's business, gain personal benefit, and accept loans from people or companies that the company is in a business relationship with.
5. No employee can establish self-benefit-based relationships such as debtor/creditor, tenant/landlord, guarantor, etc. with subordinates or superiors, customers or suppliers.
6. No conflict of interest should be created if the relatives of Polat Group employees are hired by customer and supplier companies or if the relatives of customers or suppliers are hired by Polat Group. Notification to the Holding's Ethics and Compliance Committee and their written approval is required for such hires.
7. In their decisions related to work, employees must consider only the company's interests rather than individual and familial concerns. If an uncertainty is encountered at the decision stage, public benefit is considered first.
8. For individuals with a first-degree family relationship to work within the same Company/Group, there must be no conflict of interest between their positions, and written approval from the Ethics and Compliance Committee is required. The same rule applies to couples who meet and marry while working in the company, and if necessary, one of the married employees will be transferred to another Group company in accordance with the principles of Legal Compliance.
9. In order to engage in a commercial relationship with a former employee of Polat Group, the selection process of the company during the purchase of goods/services must be conducted objectively and fairly, and written approval from the Ethics and Compliance Committee must be obtained.

# Competition

1. Polat Group cannot be involved in any practice that violates Competition Law.
2. The company aims for honest and ethical competition in the framework of Ethical Principles and avoids unfair competition. Efforts to ensure a totally competitive structure are supported.



# Anti-Money Laundering of Crime Revenues, Economic Sanctions and Export Control Compliance

1. Polat Group, in compliance with local and international regulations, avoids any commercial transactions that could be perceived as money laundering and/or financing of terrorism. Therefore, before entering into a business relationship with third parties, it acts in accordance with the policy of preventing money laundering and combating the financing of terrorism by getting to know the relevant party.

2. Polat Group does not engage in business relationships with third parties about whom it does not have sufficient information or who pose a risk or suspicion due to reasons such as negative intelligence.

3. As a company operating or engaged in business relationships in many countries, Polat Group takes effective and necessary measures to comply with international economic sanctions and export control regulations.

4. The Group does not engage in commercial relationships with individuals and institutions listed in embargo and sanction lists, nor does it supply any product/service prohibited under international sanctions or export controls. In cases where suspicious situations arise in contacts with individuals or institutions, or where there is a necessity to establish direct or indirect contact with suspicious individuals or institutions, approval must be obtained from the Polat Group Holding Ethics and Compliance Committee before any contact is made.

# Anti-Corruption

1. In every operation and activity, Polat Group acts in accordance with high ethical standards and takes the necessary measures within the scope of combating corruption and bribery, especially in accordance with the United Nations Global Compact.
2. Providing illegitimate benefits or facilitating payments and similar practices to local or foreign government officials or any third party, regardless of whether they are public officials or not, is prohibited in line with our Ethical Principles.
3. Employees never accept gifts that may negatively impact their ability to make objective decisions. It is not permissible to deviate from the Gift and Hosting Policy and Procedure.
4. No support shall be given to donations, aid and sponsorship activities that may damage the image of Polat Group. It is essential to obtain the approval of the company's upper management for all sponsorship, donation, and aid activities.
5. When it is desired to give a gift to any public official or employee serving in Turkey, the current decision on this matter, as stated on the official website of the Turkish Republic Public Officials Ethics Board, is followed. Similar official practices and guidelines, if any, in foreign countries are also followed, and actions are taken accordingly. Legal and Compliance Consultancy is consulted when necessary.

# Confidentiality, Information and Data Security

- 1.** All information belonging to Polat Group is subject to confidentiality, and it is prohibited to disclose this information to third parties or conduct trade based on it. In this context;
  - a.** All types of the company's information, personal information about the employees and information on customers and business partners are kept confidential.
  - b.** Employees may not disclose information on the company that is confidential and not open to the public and may not use this information for themselves or others.
  - c.** Restrictions on copyright, commercial brand, commercial secret, and patent are complied with.
  - d.** Information concerning the company's customers is kept confidential. This information is never given to third parties other than by order of authorized officials.
- 2.** Trade secrets belonging to Polat Group, financial information and customer-employee information and all information, materials, programs and documents, computer and telecommunication systems, hardware-software and all other regulations and applications and all the work, agreements, products, and developments done by the employees during the time they worked in the company, are confidential and are the property of the company, without prejudice to the rights of the inventor. Information on third parties that is acquired in the course of this work is also in this scope.
- 3.** It is strictly forbidden to use such documents for personal and private interests or for the benefit of third parties, institutions, and organizations, during the period of employment at the company or after departing from the company. The patent rights of the inventions belong to the company, without prejudice to the inventor's rights.
- 4.** Employees who have access to any undisclosed or confidential information about Polat Group's customers or transactions are strictly prohibited from using this information to benefit personally by trading in any capital market instruments or financial instruments, including but not limited to shares, or from disclosing this information to third parties in order to gain benefits for themselves or third parties.



# Confidentiality, Information and Data Security

5. Regardless of the purpose (personal or business-related), any software developed in the institution or purchased from outside cannot be used without authorization or permission, nor can it be made available to third parties or copied.

6. Employees do not share confidential information with third parties when leaving the Group. They must submit any confidential document or electronic copy document belonging to the Polat Group Companies they received during their employment.

7. Employees who start working at Polat Group do not share confidential information about their previous employers within Polat Group.

8. Information is one of the most critical asset categories. All employees are obliged to act in accordance with the published "Information and Data Security Policy" and "Information Resources Usage Procedure" to ensure that information assets are protected in accordance with their importance, value, and sensitivity.

9. It is essential that employees do not use the institution's equipment, systems, or e-mail systems to prepare, store or send personal and private information for purposes other than work. However, if used, it may be possible for employees responsible for the audit and security of the company to access such information within the scope of various audit and security procedures, for which the purpose is not to provide access to personal data.

10. Polat Group employees attach great importance and sensitivity to the legal processing of personal data and personal data security. They strictly comply with the Company's policies, procedures, and practices regarding the processing of personal data.

11. Employees act in accordance with the data security measures taken by the Polat Group to ensure the security of personal data. In case of a possible data breach, they notify their managers and the Company Contact Person as soon as possible. All necessary instructions to ensure data breach management are complied with.

# Stakeholder Relations

The basic principles that employees should consider regarding their relationships with each other, business partners, customers, suppliers, and stakeholders are provided below:

1. In relationships with customers, suppliers, and other individuals or institutions with whom the Group or the relevant company is in business, principles of honesty, trust, consistency, professionalism, recognition of long-term relationships, and respect for mutual interests are observed.
2. The company aims to achieve superior quality and fully meet the needs and expectations of customers in services and products.
3. Competing products are not to be disparaged and misleading advertisements are not to be made.
4. We are sensitive to the preservation of the environment and wildlife, consumer rights and public safety and we comply with regulations on these subjects.
5. Employees may not take any action or make any declaration that would place the company under any commitment, unless expressly authorized.
6. Stakeholders who violate laws and do not work in accordance with work ethics are not worked with.
7. The company is transparent and objective in the selection of suppliers.
8. The same approach is used for all stakeholders, no benefits such as privilege, unfair promotion, marketing assistance, etc. are provided.
9. Suppliers, mediators, and subcontractors are not to be used to carry out acts that are illegal or against Ethical Principles.
10. While maintaining their relations with suppliers, our employees shall make the utmost effort not to give the impression that they have an interest-based relationship with them.



# Stakeholder Relations

**11.** Polat Group ensures that the quality of the products and services it offers to both internal and external customers is always guaranteed and assured. In order to fully achieve customer satisfaction at Polat Group, all of our employees, including the Board of Directors and senior management, have embraced the principle of taking on any task required of them.

**12.** Polat Group regards product quality as not only the superior features of the product but also the provided support and attaches great importance to after-sales service. After-sales services are provided with priority and care.

**13.** Constantly improving production and service processes and achieving the most efficient and cost-effective production in addition to providing quality products are among the top priority goals for the Polat Group. All our employees act in accordance with this goal.

**14.** Any complaints from customers regarding the company's products and services should be directed to the appropriate channels for prompt and accurate resolution. Any complaints of a serious or extraordinary nature that could affect the company's reputation should be communicated to the Polat Group Holding Board of Directors through the relevant department managers without delay.

# Political Activities

1. Polat Group respects the right of its employees to participate individually in political events, but those who participate in political events must clearly state that they do not represent the Polat Group.
2. The following are expected of employees involved in political activities:
  - a. Clearly stating the reality that they are not representing the Polat Group in any way.
  - b. Strictly refraining from using Company resources (including company time, phones, paper, e-mail, and other assets) to carry out or support personal political activities.
3. The Polat Group does not support any political party and keeps an equal distance from all political parties.
4. The Polat Group does not permit protests, propaganda, and activities with similar objectives within the limits of the workplace and does not dedicate company resources for this purpose.

# Corporate Communication Management

1. Any requests for interviews or statements to be used in the media should be coordinated and responded to by Polat Group spokespersons in accordance with the rules set by the Board of Directors and in compliance with the Corporate Communication Procedure.
2. Employees are not permitted to make any statements to the print, verbal, or visual media regarding company matters without the permission of the company's general manager.
3. Speaking, presenting a paper, or participating as a panelist at meetings organized by others such as congresses, conferences, and seminars requires written approval from the top executive of the department in which one works. Similarly, articles, writings, or images cannot be prepared using titles within the institution without approval.
4. Every Polat Group employee must act with the awareness that they are brand ambassadors of the Polat Group identity in their posts on both individual and corporate social media accounts. Polat Group employees are directly responsible for the content they share on their individual social media accounts. They cannot in any way present their personal opinions as the corporate opinions and approaches of the Polat Group. All processes within this scope are expected to be managed within the framework of the Corporate Communication Procedure.

# Our Other Principles

1. Our employees must work in harmony with their colleagues and superiors and protect the company's interests to the maximum extent while performing their assigned duties in an efficient and timely manner with diligence and commitment.
2. Employees avoid any behavior or action that could damage the image and reputation of their company. Employees follow a simple and smart dress code appropriate to their work environment, they do not digress from the corporately accepted practices in terms of behavior and are cautious about the way they act outside work hours with the awareness that they represent the Polat Group then too.
3. Employees may be assigned duties outside of their regular responsibilities on an acting or additional basis as deemed appropriate and necessary by company managements. Employees who act as proxies or assume additional duties are not entitled to additional compensation.
4. Employees use time well and do not engage in activities unrelated to their job and responsibilities within work hours. They avoid all attitudes and behavior including gossiping, that could impact workflow negatively and disrupt order in the workplace. Supervisors may not delegate their personal errands to employees.
5. Employees may not accept any official or private, permanent or temporary, paid or unpaid position outside the company without the written permission of the employer. Similarly, they may not engage directly or indirectly in any commercial transaction, whether or not related to the company's scope of activity. Additionally, when offered a consultancy or similar position that would require payment, or when becoming a direct or indirect shareholder with significant influence in a company's management, employees must obtain approval from the Ethics and Compliance Committee and written approval from the Chairman of the Board of Directors.
6. On the other hand, employees may engage in voluntary activities (such as those organized by legally established charitable organizations, associations, or civil society organizations, etc.) as long as they do not interfere with their duties and responsibilities within the organization. However, corporate titles and positions may not be used during these activities.
7. When making personal investments, employees may not invest in shares of companies or other investment instruments that might create a conflict of interest with their job and responsibilities in this company.

# Ethical Management and Discipline Policy

## A. PURPOSE and SCOPE

With these Working and Ethical Principles, the Polat Group aims to encourage its employees to act appropriately and to ensure that fair, legal and consistent decisions are made taking all these regulations into consideration in case of non-compliance with the relevant standards. Sanctions for behavior contrary to these principles are also described.

## B. BASIC PRINCIPLES AND VALUES

1. Polat Group employees and all parties acting on behalf of the Group are obliged to comply with the Group's Working and Ethical Principles in all their behaviors and actions.

2. To ensure compliance with the Ethics and Labor Principles, the Polat Group regularly informs its employees about these principles and rules, seriously examines any allegations of violation, imposes sanctions that may lead to termination of employment in cases of violation, and takes the necessary corrective and preventive actions. The Group makes the necessary updates and improvements to the Ethics and Work Principles according to what is required at the time.

3. All employees working at Polat Group are expected to understand their responsibilities within the framework of the Ethics Management and Discipline Policy and to behave in accordance with this policy.

4. If any behavior or action observed by Polat Group employees is thought to be unethical, the opinion of Polat Group Holding Ethics and Compliance Committee should be obtained. It is the responsibility of every Polat Group employee to share decisions and behaviors that are observed to be incompatible with work ethics through the appropriate ethical reporting channels.

5. All managers working at Polat Group are expected to ensure that all employees reporting to them and stakeholders with whom they have business relations on behalf of the company understand their responsibilities within the framework of Polat Group Ethical and Working Principles, and to create an environment where employees can easily express their opinions without fear of retaliation.



# Ethical Management and Discipline Policy

## C. REPORTING AND INVESTIGATING ETHICS VIOLATIONS

1. Each Polat Group employee is obliged to immediately report the behavior and work actions that he/she thinks are contrary to the Work and Ethical Principles to the Polat Group Holding Ethics and Compliance Committee through one of the notification channels described in this policy.

2. Such reports can be submitted anonymously.

3. In such reports, what the issue is should be described clearly and in detail, how, where and when it took place and who was involved should be shared. If there is concrete information or documentation to support the claim being made, it should be included.

4. All reports are recorded by an independent and impartial third party and carefully investigated by impartial and independent review experts within the Legal and Compliance Consultancy of Polat Group Holding. These reports are then reported to the Holding Ethics and Compliance Committee for evaluation, and appropriate actions are taken.

5. The identity of the person submitting the report is kept confidential within the framework of the investigation's confidentiality. The investigation is conducted confidentially. The rights of the accused person are respected during the investigation of the allegations.

6. Violations of Work and Ethical Principles, illegal actions, corruption, fraud, financial losses, abuse, security and safety issues, mobbing, and acts of violence are the primary reporting subjects.

7. Ethical Reports can be shared through any one of the following channels:



0850 281 7343



polatgroupethics@kpmg.com



www.polatgroupethics.com

# Ethical Management and Discipline Policy

## D. ETHICS GOVERNANCE

The purpose of the Ethics and Compliance Committee is to ensure compliance with national and international legislation, as well as internal policies and procedures, and ethical principles in all activities conducted by Polat Group both domestically and internationally. It is responsible for overseeing the creation and implementation of the Work and Ethical Principles Policy and evaluating any non-compliant practices. The responsibilities of the Ethics and Compliance Committee are described below;

1. Preparing the necessary training programs to internalize and implement the Ethics Management and Discipline Policy throughout the Group and managing activities to present them to employees.
2. Evaluating all activities carried out for the effective implementation of the Ethics Management and Discipline Policy throughout the Group.
3. Evaluating reports and the results of investigations that are conducted.
4. Overseeing the implementation of corrective action plans.
5. Facilitating and functionalizing notification channels.



# Ethical Management and Discipline Policy

## D. ETHICS GOVERNANCE

The General Managers of Polat Group Holding and Group companies, along with the Holding Legal and Compliance Counsel and the Holding Human Resources and Corporate Development Director, are natural members of the Committee.

The Holding Legal and Compliance Counsel manages the secretariat of the Committee. The Polat Group Holding Legal and Compliance Consultancy is authorized by the Holding Board of Directors to investigate allegations of violations that have been decided to be examined or violations identified during audits and inspections. The Legal and Compliance Consultancy is responsible for reporting the findings to the Ethics and Compliance Committee, ensuring the follow-up of corrective actions, and coordinating their implementation by the relevant departments.

# Ethical Management and Discipline Policy

## E. DISCIPLINARY ACTIONS

In cases of non-compliance with Polat Group Working and Ethical Principles, the type and validity period of the actions determined by the necessary investigations are stated below. Nonconformities under each type of sanction are defined in the Polat Group Holding Disciplinary Procedure and Schedule.

**1. Verbal Warning:** If behavior or carelessness that may harm the employer or an employee of the employer is detected, a verbal warning is given to the relevant person that he/she should be more careful, cautious, and attentive in his/her duties and behavior. Verbal notifications are recorded and kept in the employee file.

**2. Written Warning:** If behavior or carelessness that may harm the employer or an employee of the employer is detected, a written warning is given to the relevant person that he/she should be more careful, cautious, and attentive in his/her duties and behavior. If an employee is issued a written warning, they cannot be promoted for a period of at least 6 months.

**3. Reprimand:** This is a written notification to the employee that an act or behavior has been deemed seriously flawed in the performance of his/her duties. If the employee receives a reprimand, he/she will not be promoted for at least 1 year.

**4. Termination of Employment:** In case of a behavior requiring termination of the employment contract without compensation according to provision 25/2 of the Labor Law No. 4857, the Polat Group Holding Disciplinary Instruction and Schedule and/or the employee's employment contract, the employee's employment contract is terminated without compensation.

# Annex – Related Policies and Procedures

- a. Polat Group Compliance Policy
- b. Polat Group Information and Data Security Policy
- c. Polat Group Holding Informatics Sources Use Procedure
- d. Polat Group Conflict of Interests Policy
- e. Polat Group Conflict of Interests Declaration Form
- f. Polat Group Holding Corporate Communication Procedure
- g. Polat Group Gift and Hosting Policy
- h. Polat Group Sustainability and Environment Policy
- i. Polat Group Human Rights Policy
- j. Polat Group Competition Policy
- k. Polat Group Economic Sanction Compliance Policy
- l. Polat Group Export Control Compliance Policy
- m. Polat Group Bribery and Anti-Corruption Policy
- n. Polat Group Donation and Sponsorship Policy
- o. Polat Group Third Party Management Policy
- p. Polat Group Contract Management Policy
- q. Polat Group Holding Discipline Procedure and Schedule
- r. Polat Group Prevention of Crime Revenue, Money Laundering and Financing of Terrorism Policy
- s. Polat Group Supplier Chain Compliance Policy
- t. Polat Group Emergency Action Plans
- u. Polat Group Holding Dress Code Instructions
- v. Polat Group Holding Examination and Investigation Procedure
- w. Polat Group Systematic Compliance and Risk Analysis Policy