

GLOBAL ETHICAL PRINCIPLES AND CODE OF CONDUCT POLICY

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INTRODUCTION

In line with our organizational objectives, we recognize the importance of a consistent, effective, and transparent communication model to achieve global success. Therefore, we have established a comprehensive Global Ethical Principles and Code of Conduct Policy to ensure open, transparent, and trustworthy communication with all our stakeholders.

This policy has been developed to ensure that all our employees and business partners act in accordance with our ethical values and business principles.

1. PURPOSE

This policy defines the principles related to the Global Ethical Principles and Code of Conduct adopted and implemented by our Company in its operations, as well as in our relations with public institutions and the private sector at both national and international levels.

This policy is an integral part of our Global Corporate Compliance Program and is aligned with our other policies, aiming to ensure an honest, transparent, and ethical business environment in accordance with national and international regulations.

2. SCOPE


This policy applies to all managers and employees in all countries where our Company operates.

The rules applicable to suppliers providing services to our Company are defined in our Global Supply Chain Policy.

3. CORE PRINCIPLES

Our Global Ethical Principles and Code of Conduct Policy has been established to guide our managers and employees in our national and international operations and in our relations with public institutions and the private sector.

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This policy is based on the global ethical principles set out in the United Nations Global Compact. In cases not explicitly addressed in this document, these principles shall guide implementation.

Our employees are expected to uphold the principles set out in this policy in all their relations and activities, ensuring that the reputation of our Company and its shareholders is maintained at the highest level.

Our senior management is responsible for leading compliance with this policy as well as applicable legal regulations in the countries where we operate.

Our employees are obliged to comply with this policy as well as applicable legal regulations in the countries where we operate.

In situations not covered by this policy, employees are expected to act with diligence and loyalty, and to seek guidance from the Compliance Department before taking action in case of uncertainty.

4. CORE VALUES

We are committed to the following values:

Respect and Trust

Togetherness

Courage


Agility

Competitiveness

Entrepreneurship

Sustainable Success

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In addition to the above values, we prioritize the following principles in the implementation of this policy:

Integrity and Honesty

Transparency

Accountability

5. ETHICAL PRINCIPLES AND RULES OF CONDUCT

5.1 Responsibilities Toward Society

As a responsible corporate entity, we operate with awareness of our social responsibilities, comply with applicable regulations, and support fundamental human rights within the legitimate boundaries of business. We give due importance to health, safety, security, and environmental issues.

We act with sensitivity to the cultural and traditional structures of the countries in which we operate.

We regard the protection and socio-economic-cultural development of society and individuals as a primary and essential objective.

We act with awareness of our social responsibilities and take a leading role in developing solutions to social and human rights issues.


Detailed responsibilities toward society are set out in our Global Corporate Social Responsibility Policy.

5.2 Responsibilities Toward Customers

We provide services in line with customer needs and expectations in a proactive, accurate, and timely manner.

We treat our customers with respect, courtesy, fairness, and equality.

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We act with honesty in all customer relations, protect customer rights, and consider customer objections and requests.

We only make commitments that we can fulfill and avoid misleading communications.

We evaluate customer feedback, requests, and complaints in line with consumer protection principles and take them into account in decision-making.

We aim to resolve any issues as quickly as possible and deliver the highest quality service.

5.3 Responsibilities Toward Competitors

We compete under fair competition conditions in all markets in which we operate.

We manage our operations by encouraging competition based on product performance, innovation, and service quality.

We avoid unfair competition and comply with all applicable competition laws and regulatory decisions.

5.4 Responsibilities Toward Shareholders

We aim to create sustainable value for our shareholders.

We act with financial discipline and accountability, managing our resources and assets efficiently and prudently.


We provide timely, accurate, complete, and understandable information regarding financial statements, strategies, investments, and risks.

Detailed responsibilities toward shareholders are set out in our Global Shareholder Engagement Policy.

5.5 Responsibilities Toward Suppliers/Business Partners

We treat our suppliers and business partners fairly and respectfully and act in good faith to ensure timely fulfillment of obligations.

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We make supplier and business partner selection based on objective criteria and prefer to work with parties that comply with legal requirements.

We fulfill our obligations regarding the protection of personal and business data of individuals and entities we engage with.

5.6 Responsibilities Toward Employees

We value mutual respect and trust among our employees in the workplace.

We prioritize providing a fair working environment. Accordingly, we aim to ensure fair working conditions, equal opportunities, protection of legal rights, non-discrimination, fairness in recruitment, promotion and training processes, and active employee participation in workplace improvements and decision-making.

We condemn all forms of discrimination, including but not limited to language, religion, race, color, gender, ethnicity, appearance, disability, and economic status, and we promote a fully equal opportunity-based working environment.

We strictly oppose any form of abuse, physical or verbal harassment, aggressive, humiliating, discriminatory, or unethical behavior that may negatively affect employees' physical or psychological well-being.

5.7 Responsibilities Toward Public Institutions and Authorities


We operate in full compliance with applicable laws in all countries where we conduct business.

We act cooperatively, ethically, and transparently in our relations with public institutions.

We ensure that all records are accurate, reliable, and reported in compliance with national and international legal requirements.

Employees interacting with public officials or private sector executives must comply with local laws and company policies.

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Employees are required to report any bribery or facilitation payment requests to their supervisors, compliance officers, and the Compliance Department.

6. ETHICAL RULES

6.1 Conflict of Interest

A conflict of interest refers to situations where an employee's personal interests may directly or indirectly interfere with their ability to make objective decisions or fulfill their professional responsibilities in the best interest of the Company.

Company resources are used solely for business purposes. Employees must avoid situations that may create actual or perceived conflicts of interest.

6.2 Gifts and Hospitality

Gifts and hospitality may be used to establish and develop business relationships; however, they must be given and received in accordance with defined rules.

Gifts refer to items with commercial value, including promotional or advertising materials provided to stakeholders.

Hospitality includes accommodation, travel, meals, transportation, seminars, and similar arrangements.


Gifts and hospitality must not be considered as personal gain and must be carefully evaluated and approved.

6.3 Export Controls and Trade Sanctions

We implement a high-level risk management approach regarding compliance with national and international sanctions.

We monitor relevant developments, avoid prohibited business relationships, and cooperate with authorities to take preventive measures.

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6.4 Anti-Bribery and Anti-Corruption

We conduct all operations in compliance with applicable anti-bribery and anti-corruption laws and ethical standards.

We strictly prohibit any form of bribery or corruption, including facilitation payments, even if not illegal under local laws.

6.5 Donations and Sponsorships

We support donations and sponsorship activities for social and environmental purposes in the countries where we operate.

We may support donations in areas such as health, education, environment, humanitarian, and cultural initiatives in accordance with defined rules.

We evaluate sponsorships that support our marketing strategy and brand development under strict governance.

6.6 Personal Data Protection and Processing

We ensure lawful processing and protection of personal data and provide transparency regarding data processing activities.

6.7 Occupational Health and Safety

We operate in full compliance with occupational health and safety principles.

We provide training, reduce workplace risks, ensure a safe working environment, and require employees to comply with safety rules.

6.8 Environmental Protection

We avoid environmental violations that may harm employees, customers, and communities.

We minimize environmental impact and promote sustainability principles in all activities.

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6.9 Confidentiality and Protection of Corporate Information

We protect all non-public information and ensure it is not shared without authorization or used for unintended purposes.

6.10 Social Media and Communication Tools

We maintain a neutral and equal approach toward media organizations.

We avoid any communication that may harm corporate reputation and ensure accuracy in all public statements.

6.11 Competition Law Compliance

We strictly comply with competition laws and avoid anti-competitive behavior or information sharing with competitors.

7. REPORTING OF NON-COMPLIANCE WITH ETHICAL PRINCIPLES AND CODE OF CONDUCT

All employees are subject to disciplinary action in case of non-compliance with applicable regulations and policies.

Reports regarding violations should be submitted via:

Email: etik@aksa.com.tr

Ethics Hotline: 0 850 511 11 12

8. QUESTIONS AND CONSULTATION REGARDING THE CORPORATE COMPLIANCE PROGRAM

Questions and consultation requests regarding policy compliance should be directed to the Compliance Department at: uyum@aksa.com.tr

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