

PRECIOUS METALS RESPONSIBLE SUPPLY CHAIN POLICY

1. Foreword

KÂR Katılım Altın Rafinerisi A.Ş. (the “Company”) conducts all of its business activities in accordance with the highest standards of ethics, integrity, and social responsibility. Honesty, accuracy, and transparency form the foundation of the Company’s operations.

2. Introduction

This Responsible Supply Chain Policy for Precious Metals (the “Policy”), established by KÂR Katılım Altın Rafinerisi A.Ş. (the “Company”), applies to all precious metals processed within the Company as well as to all business partners involved in the mining, refining, production, and trade of such metals. The Company adopts a risk-based approach encompassing assessment, monitoring, and control, which is embedded in the Company’s corporate culture. From the sourcing of precious metal raw materials through refining, trading, and production, to the delivery of final products to customers, all processes are intended to be systematically monitored in order to identify, assess, and mitigate existing and potential risks.

The Company is aware of the risk of being directly or indirectly involved in illegal activities that may arise during the extraction, processing, transportation, trade, and export of precious metals from any region, particularly from Conflict-Affected and High-Risk Areas (CAHRAs). In this context, the definition of high risk adopted by the Company is based on the provisions set out in Annex II of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, as well as the Responsible Gold and Silver Guidance issued by the London Bullion Market Association (LBMA), and the Responsible Supply Chain Compliance Guidelines for Precious Metals published by Borsa İstanbul A.Ş.

3. Definitions

Board of Directors : Refers to the Board of Directors of KÂR Katılım Altın Rafinerisi A.Ş.

CAHRAs (Conflict-Affected and High-Risk Areas): Refers to areas identified as conflict-affected or high-risk in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, including regions characterized by armed conflict, widespread violence, fragile governance, political instability, or systematic violations of international law.

Company: Refers to KÂR Katılım Altın Rafinerisi A.Ş.

Compliance Officer: Refers to the Internal Control and Supply Chain Compliance Officer responsible for the implementation, monitoring, and oversight of the Company's responsible supply chain compliance framework.

Counterparty: Refers to any customer, supplier, intermediary, agent, trader, logistics provider, refinery, financial institution, or other third party engaged in business activities with the Company.

Enhanced Due Diligence (EDD): Refers to additional and more comprehensive review, verification, and monitoring measures applied to high-risk suppliers, counterparties, transactions, jurisdictions, or activities.

FATF: Refers to the Financial Action Task Force, the international standard-setting body for combating money laundering, terrorist financing, and proliferation financing.

Know Your Customer (KYC): Refers to the processes conducted to identify, verify, and assess customers and their risk profiles in accordance with applicable laws, regulations, and Company procedures.

Know Your Supplier: Refers to the processes conducted to identify, verify, and assess suppliers and other upstream counterparties within the supply chain.

LBMA: Refers to the London Bullion Market Association.

OECD Guidance: Refers to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, including its annexes and related supplements.

Politically Exposed Person (PEP): Refers to individuals who are or have been entrusted with prominent public functions, as well as their close associates and family members, as defined under applicable legislation and international standards.

Precious Metals: Refers to gold, silver, platinum, palladium, and other precious metals processed, refined, traded, or handled by the Company.

Responsible Supply Chain: Refers to a supply chain management approach that aims to identify, prevent, mitigate, and account for risks related to human rights abuses, financial crime, corruption, sanctions violations, conflict financing, and environmental or social harm.

Sanctions: Refers to restrictive measures, embargoes, asset freezes, trade restrictions, or financial prohibitions imposed by competent authorities, including but not limited to the United Nations, the European Union, the United Kingdom, and the United States.

Ultimate Beneficial Owner (UBO): Refers to the natural person(s) who ultimately owns, controls, or benefits from a legal entity or arrangement, directly or indirectly.

Whistleblowing Mechanism: Refers to the confidential reporting channels established by the Company for reporting concerns, misconduct, suspicious activities, or violations of laws, regulations, or Company policies.

4. Responsibilities

The Company establishes an appropriate organizational structure to ensure the effective implementation of responsible supply chain processes. In this context, the necessary authority and responsibilities are assigned to senior management, and adequate resources are allocated for the implementation and monitoring of such processes. Compliance and internal control functions are established to ensure adherence to applicable laws, regulations, and Company policies. In addition, appropriate communication and training activities are carried out to inform employees and relevant stakeholders.

The Internal Control and Supply Chain Compliance Officer (**the “Compliance Officer”**) within the Company is responsible for conducting risk-based review and assessment processes in line with these criteria.

5. Commitments

- To establish, implement, maintain and continually improve the supply chain security management system certified to ISO 28001:2007.

The Company, being aware of its national and international obligations, prioritizes the sourcing of precious metals from legitimate and reliable sources. In this regard, it takes into consideration both domestic and international regulations and guidance.

The Company aims to establish an effective internal control management system by adopting a control- and audit-oriented approach across all stages of its precious metals-related activities. In this context, the Company commits to complying with the applicable regulations, including but not limited to those set out below, and to continuously updating its policies and procedures in line with such regulations.

- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas
- LBMA Responsible Gold Guidance and Responsible Silver Guidance
- Borsa İstanbul A.Ş. Due Diligence Guideline on Responsible Supply Chain of Precious Metals
- Borsa İstanbul A.Ş. Due Diligence Directive on Responsible Supply Chain of Precious Metals

- Borsa İstanbul A.Ş. Directive on Internal Control System and Due Diligence Principles of Precious Metals Intermediary Institutions and Refineries
- Borsa İstanbul A.Ş. Directive on the Responsible Supply Chain Assurance Engagement
- Regulation on Measures Regarding Prevention of Laundering Proceeds of Crime and Financing of Terrorism
- Law on the Prevention of the Financing Proliferation of Weapons of Mass Destruction

In line with these regulations, the commitments of KÂR Katılım Altın Rafinerisi A.Ş. are as follows:

- In accordance with Annex II¹ of the OECD Guidance, the Company adopts a zero-tolerance approach to serious abuses associated with the extraction, transportation, refining, or trade of minerals and does not tolerate, benefit from, contribute to, support, or facilitate such acts in any manner.
 - Any forms of torture, cruel, inhuman, or degrading treatment
 - Any forms of forced or compulsory labour
 - Any form of child labour as defined by the International Labour Organization, and in particular the worst forms of child labour as set out in Article 3 of ILO Convention No. 182
 - Other serious human rights abuses and violations, including human trafficking/smuggling and widespread sexual violence
 - War crimes or other serious violations of international humanitarian law, crimes against humanity, or genocide
 - Offering, promising, giving, soliciting, accepting bribes, or making facilitation payments.
- The Company shall not enter into and shall immediately suspend or terminate any existing business relationship with a supplier where it identifies a reasonable risk that such suppliers are sourcing from, or are linked to, any party committing the serious abuses defined above.
- In order to understand manageable risks identified outside the above-mentioned violations, the Company engages with the business partner

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https://www.oecd.org/content/dam/oecd/en/publications/reports/2016/04/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas_g1q65996/9789264252479-en.pdf

to assess how such risks are managed by the partner (including mitigation and corrective actions), and to review the implementation of appropriate control mechanisms to prevent similar risks in the future and to ensure more effective risk management. The mitigation plan for manageable risks is set out in the Company Risk Management Directive.

- The Company adopts a zero-tolerance approach to any direct or indirect support to non-state armed groups through the extraction, transportation, trade, processing, or export of precious metals. This includes, but is not limited to,

sourcing precious metals from such groups, the making of payments to them, or the supply of logistical assistance or equipment.

Such groups include, in particular:

- Those that illegally control mine sites, transportation routes, points where precious metals are traded, or upstream actors in the supply chain; and/or
- Those that illegally tax or extort money or precious metals at points of access to mine sites, along transportation routes, or at points where precious metals are traded; and/or
- Those that illegally tax or extort money from intermediaries, export companies, or international traders

The Company shall not enter into a business relationship with such upstream suppliers and shall immediately suspend or terminate any existing relationship.

- In accordance with paragraph 10 of Annex II of the OECD Guidance, the Company commits to preventing any direct or indirect support to public or private security forces that illegally control mine sites, transportation routes, or upstream actors in the supply chain; illegally tax or extort money or minerals at points of access to mine sites, along transportation routes, or at points where minerals are traded; or illegally tax or extort money from intermediaries, export companies, or international traders.
- The Company recognizes that the role of public or private security forces at and around mine sites and along transportation routes should be strictly limited to maintaining the rule of law. In this context, their primary purpose is to safeguard human rights, ensure the security of mine workers, equipment and facilities, and prevent interference with legitimate extraction and trade.
- Where the Company or any business partner within the Company's supply chain engages public or private security forces, the Company commits to

ensuring—and requires—that such forces are engaged and managed in accordance with the Voluntary Principles on Security and Human Rights. In particular, the Company ensures that individuals or units known to have been responsible for serious human rights abuses are not engaged.

- The Company supports efforts to engage with central and local authorities, international organizations, and civil society organizations in order to contribute to the improvement of transparency, proportionality, and accountability in payments made to public security forces for the provision of security.
- The Company supports efforts to engage with local authorities, international organizations, and civil society organizations to prevent or minimize adverse impacts on vulnerable groups, in particular artisanal miners.
- Where a reasonable risk is identified that any upstream actor within the Company's supply chain directly or indirectly supports public or private security forces engaged in illegal activities, the Company shall immediately suspend or terminate its business relationship with such counterparties.
- The Company does not offer, promise, give, or solicit bribes, make facilitation payments, or tolerate requests for bribes for the purpose of concealing or altering the origin of precious metals, or misrepresenting taxes, fees, and royalty payments made to governments in connection with the extraction, refining, trading, processing, transportation, or export of precious metals.
- Where a risk of money laundering or terrorist financing is identified in connection with the extraction, trade, processing, transportation, or export of precious metals derived from or linked to illegal taxation or extortion at points of access to mine sites, along transportation routes, or at points where precious metals are traded, the Company takes appropriate steps and supports efforts to eliminate such illegal practices. In this context, any suspicious or illegal transaction identified will be promptly reported to the Turkish Financial Crimes Investigation Board (MASAK).
- Prior to entering into any business relationship with a precious metals supplier, the Company systematically conducts adequate due diligence by adopting a risk-based approach, including the implementation of Know Your Customer (KYC) and related control processes, and applies appropriate management strategies to address identified risks.
- For payments and collections relating to precious metals, the Company shall, as a rule, use official banking channels through accounts held in the name of the customer or supplier that is party to the transaction, enabling verification of

party information and ensuring traceability and documentary support. Cash payments or collections may be accepted only in exceptional circumstances permitted by applicable laws and regulations, provided that the purpose of the transaction, the source of funds, the amount and the justification are established through reliable and verifiable documentation, enhanced due diligence is applied, the transaction is assessed by the Internal Control and Supply Chain Compliance Officer, and written approval is obtained from the Board of Directors or senior management authorised by the Board of Directors. Where the risk cannot be mitigated to a reasonable level, the transaction shall not be carried out. Payments made from or directed to third-party accounts shall not be accepted unless assessed in advance by the Internal Control and Supply Chain Compliance Officer and approved in writing by the Board of Directors or senior management authorised by the Board of Directors.

- Where a reasonable risk is identified that suppliers source mined precious metals from areas designated as “World Heritage Sites” by UNESCO, the Company shall immediately terminate its business relationship with such parties.
- The Company shall not establish or maintain business relationships involving mined or recycled precious metals that are determined to have been sourced, directly or indirectly, in violation of applicable international sanctions regimes, including those administered by the United Nations, the European Union, the United Kingdom through the Office of Financial Sanctions Implementation (OFSI), and the United States through the Office of Foreign Assets Control (OFAC), or that are linked to jurisdictions identified by the Financial Action Task Force (FATF) as high-risk.

6. Risk Identification and Assessment

KÂR Katılım Altın Rafinerisi A.Ş. identifies and assesses risks that may arise at any stage of the supply chain, including but not limited to the following:

- Serious human rights abuses that may occur during the extraction, transportation, or trade of precious metals
- Sourcing from non-state armed groups or actors associated with such groups, making direct or indirect payments to such entities, or providing them with logistical support or equipment
- Bribery, corruption, and the misstatement or failure to disclose of the origin of precious metals

- Contribution to the financing of conflict
- Risks related to money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction
- Countries identified as high-risk due to inadequate frameworks for combating money laundering and terrorist financing, particularly those designated by the Financial Action Task Force, as well as individuals, entities, and financial institutions associated with such jurisdiction
- Taxes, fees, and royalty payments related to the extraction, trade, and export of minerals originating from Conflict-Affected and High-Risk Areas (CAHRAs)
- Unauthorized sourcing from World Heritage Sites and protected areas.

KÂR Katılım Altın Rafinerisi A.Ş. also adopts a holistic approach in assessing environmental, social, and governance (ESG) factors during the supplier risk identification process. In this context, the Company considers, including without limitation, the following risk areas:

- Environmental risks, including air, water, and soil pollution;
- Water resource management practices, particularly in water-scarce regions, and the existence of incident management plans;
- The safe storage, transportation, handling, and disposal of hazardous chemicals, including mercury and cyanide;
- Labour practices and workforce-related risks, including occupational health and safety considerations;
- Community engagement practices and social impact management programs;
- Business integrity and ethical conduct standards; and
- Participation in and implementation of transparency and responsible sourcing initiatives, including the Extractive Industries Transparency Initiative (EITI).

The company establishes and maintains an effective internal control system. The existence of high-risk indicators within the supply chain is assessed based on location, counterparty/supplier, and product-related criteria.

I) Location-Based Risks:

- The existence of reasonable suspicions or allegations that precious metals originate from, or have transited through, a conflict-affected or high-risk country.

- The sourcing, transit, or transportation of precious metals through Conflict-Affected and High-Risk Areas (CAHRAs).
- Declarations indicating that mined precious metals originate from countries with limited reserves or production capacity; insufficient, inconsistent, or unverifiable information regarding the source of recycled precious metals; the inability to clearly identify the first supplier; incomplete, unusual, or unverifiable records relating to transportation routes or transaction records; or the inability to adequately determine the origin of precious metals.
- Transit regions known for widespread cross-border smuggling, illicit trade, or organized criminal activities.
- Regions where environmental protection frameworks are weak and mining activities pose a significant risk of severe environmental damage.

II) Counterparty / Supplier Risks:

- Precious metals suppliers, their suppliers, other upstream actors within the supply chain, or their ultimate beneficial owners having direct or indirect economic interests in precious metals linked to high-risk regions.
- Suppliers, sub-suppliers, their owners, or ultimate beneficial owners being politically exposed persons (PEPs) or having connections with such persons.
- Suppliers or related parties operating in high-risk sectors such as arms trade, gambling/casino operations, precious stones and artwork trading, or being associated with organized crime structures.
- Recyclable precious metals being sourced through unusual geographical routes that cannot reasonably be explained from an economic or commercial perspective.
- Suppliers operating in countries subject to international sanctions or in jurisdictions considered to present a high sanctions risk.
- Material inconsistencies in the information and documentation provided by suppliers, inability to verify such documents, or refusal to provide requested information and documentation.

III) Product-Related Risks:

- Any inconsistency between the declared purity, composition, or form of the precious metal and its actual characteristics.

- Intensive use of hazardous chemicals, including mercury, cyanide and other substances harmful to the environment and human health, in the production of precious metals.
- Discrepancies between the quantity of the supplied product and the supplier's declared production or processing capacity.
- Sourcing recycled precious metals from refineries with high-risk supply chains or from traders related to such refineries.

7. Risk Management Strategy

The company's operations are reviewed through a risk-based approach, in compliance with the requirements of national and international regulations, guidelines, and standards, supported by robust monitoring and control activities.

The identification and assessment of risks are carried out by the Compliance Officer. The classification of supplier, transaction, product and location risks as low, medium or high risk is performed using the Risk Assessment Form annexed to the Company's Compliance, Risk Management and Internal Control Directive. Where a suspicion or indication of high risk is identified, Enhanced Due Diligence (EDD) shall be applied. The findings obtained are reported to senior management. For high-risk suppliers, business partners, transactions, products, locations or supply chain-related risks, the applicable EDD, approval and escalation processes shall be carried out in accordance with the risk level, EDD triggers and approval/escalation principles set out in the Company's Compliance, Risk Management and Internal Control Directive and Risk Calculation, Assessment and Escalation Methodology. In very high-risk cases or in situations falling within the scope of critical / zero tolerance, the matter shall be reported to the Board of Directors and the necessary decision shall be taken by the Board of Directors.

Definitive matches with sanctions, asset-freezing or terrorism lists; suspicion of money laundering, terrorist financing or proliferation financing of weapons of mass destruction; sanctions evasion risk; submission of misleading or forged documents; concealment of the ultimate beneficial owner; intentional obstruction of compliance review processes; or links to bribery, corruption, smuggling, fraud or forgery shall be considered critical / zero-tolerance situations. In such cases, no business relationship shall be established; any existing business relationship shall be immediately suspended or terminated. The matter shall be reported by the Compliance Officer to senior management and the Board of Directors. Where necessary, notifications shall be made to MASAK, the Ministry, Borsa İstanbul or other competent authorities in accordance with the applicable legislation.

Where identified risks are assessed as manageable and capable of mitigation, the Company implements a risk mitigation plan. The implementation of the determined actions is regularly monitored within timeframes appropriate to the nature of the risk, and additional control mechanisms are activated where necessary. The Company conducts effective monitoring and assessment activities to verify whether the

counterparty fulfills its commitments. If the risks cannot be effectively mitigated within the specified timeframe or if the counterparty fails to fulfill its commitments, the Company suspends or terminates the business relationship.

8. Monitoring and Control Activities

The Company regularly monitors and controls transactions carried out throughout the supply chain in line with its risk-based approach. Prior to establishing a business relationship, the Company conducts supplier and customer due diligence processes in accordance with its risk-based approach. Within this scope, the Company reviews, including but not limited to:

- Ultimate beneficial ownership (UBO) information and shareholding structure
- Politically exposed person (PEP) status and related connections
- International sanctions lists and FATF high-risk country exposure
- Adverse media records and reputational risk indicators
- Origin and source information relating to precious metals
- Transportation routes and shipment-related information
- The purpose, nature, and expected profile of the transaction

In addition, the Company performs appropriate Know Your Customer (KYC) and Know Your Supplier controls for all relevant counterparties within the supply chain.

Where any discrepancy or suspicion is identified, the relevant products are retained until the completion of the investigation. Necessary reviews and inquiries are conducted, duly recorded, and the findings are reported to the relevant departments and senior management.

9. Record Keeping and Traceability

All information and documents obtained within the scope of the supply chain, including shipment documents, customs documents, analysis results, payment records, KYC documentation, risk assessment forms, review and monitoring records, and Board of Directors' resolutions, shall be retained in a secure, accessible, and traceable manner, whether in physical or electronic form, for a minimum period of eight (8) years in accordance with the applicable legislation. The integrity and confidentiality of the records shall be protected, and such records shall be made available to the competent authorities and institutions when required.

10. Training and Awareness

The Company conducts the necessary training and awareness activities to ensure that responsible supply chain compliance processes are understood, adopted and

effectively implemented by employees, managers and relevant parties. The Internal Control and Supply Chain Compliance Officer supports the planning, implementation and monitoring of the effectiveness of training activities.

Trainings are conducted regularly during the onboarding process and at least once a year. The training programme is determined to cover the topics set out in Borsa Istanbul A.Ş. Directive on the Internal Control System and Compliance Principles for Precious Metals Intermediary Institutions and Refineries, responsible supply chain principles, the OECD Guidance, LBMA requirements, the risk-based approach, supplier due diligence, high-risk indicators, CAHRA risks, sanctions and adverse media controls, AML/CFT risks, conflicts of interest, violation reporting channels, and compliance with relevant policies/procedures. The training content may be expanded by taking into account the duties, responsibilities and risk profiles of the participants.

Training attendance records, training materials and, where necessary, measurement and evaluation results are recorded. Training activities are reviewed where needed, and additional information sessions or refresher trainings are organized where deemed necessary. Training records are retained in accordance with applicable legislation and the Company's records retention principles.

11. Record Keeping and Confidentiality

Records, training attendance lists, training materials, declarations, approvals, reports, review records, action tracking records, correspondence and relevant supporting documents created within the scope of this Policy shall be retained for at least eight (8) years.

The commencement date of the retention period shall be determined based on the date of issuance for documents, the date of the last entry for books and records, and the date of the last transaction for documents and records relating to customer identification, due diligence, customer/supplier identification and supply chain due diligence processes.

Where a longer retention period is required under applicable legislation, or where there is an ongoing audit, review, investigation, litigation, administrative process or legal obligation, records may be retained until such processes are completed and the relevant retention obligations expire. Upon expiry of the retention period, records shall be deleted, destroyed or anonymized in accordance with applicable personal data protection legislation and the Company's data retention and destruction processes.

12. Annual Review and Independent Assurance

This Policy shall be reviewed at least annually and immediately in the event of any changes in applicable national legislation, OECD guidelines, LBMA requirements, Borsa İstanbul regulations, or other applicable international standards. The Company shall be responsible for ensuring that the most current version of the Policy remains accessible.

Pursuant to Article 16(4) of the Communiqué on Precious Metals Standards and Refineries (No. 2023/1), the Company shall prepare the Supply Chain Compliance Report by the end of March of the year following the reporting period and shall ensure that it is audited by an authorised independent audit firm in accordance with the assurance standards issued by the Public Oversight, Accounting and Auditing Standards Authority. Pursuant to Article 16(7) of the same Communiqué, the Supply Chain Compliance Report and the Independent Assurance Report issued at a reasonable assurance level shall be submitted by the end of June of the year following the reporting period to the Ministry of Treasury and Finance and, where the Company is included in the Borsa İstanbul Refinery List, to Borsa İstanbul A.Ş.; both reports shall be published on the Company's website within the same period.

13. Breaches and Sanctions

Any conduct contrary to this Policy, the Company's policies and procedures, ethical principles or applicable legislation shall be considered a breach. Taking into account the nature, severity, recurrence and impact of the breach, as well as the status of the relevant party, necessary administrative, disciplinary, contractual and/or legal actions shall be applied.

For employees, appropriate disciplinary and administrative actions shall be taken within the framework of applicable labour legislation, employment agreements, ethical principles and the relevant internal regulations of the Company. For third parties, suppliers, customers, business partners, service providers and consultants, necessary actions shall be applied within the framework of the relevant contractual provisions, undertakings and Company procedures, including the suspension, restriction or termination of the business relationship.

Depending on the nature of the breach and applicable legislation, notifications shall be made to competent authorities, reports shall be submitted to regulatory bodies or referrals shall be made to administrative/judicial authorities where necessary. The Company does not tolerate retaliation against persons who make reports in good faith.

In situations that give rise to, or may potentially give rise to, a conflict of interest, employees, managers, members of the Board of Directors and relevant parties acting

on behalf of the Company are required to disclose such situation in a timely manner and in writing. Conflict of interest declarations shall be obtained at least annually and on an event-driven basis through the Conflict of Interest Declaration Form; declarations received shall be recorded, monitored and retained confidentially by the Internal Control and Supply Chain Compliance Officer in the Conflict of Interest Declaration Register.

14. Feedback

The Company values feedback and opinions from its stakeholders and maintains confidential grievance and whistleblowing mechanisms for the reporting of concerns, misconduct, or suspected violations. All concerns submitted to the Company are handled and evaluated in accordance with the principle of confidentiality. Concerns may also be raised anonymously. All reports, concerns, opinions, suggestions and feedback submitted under this Policy shall be evaluated in accordance with the principles of confidentiality, impartiality, good faith and due care. The Company strictly prohibits any form of retaliation, pressure, discrimination, or adverse treatment against any individual or party raising a concern in good faith. All reports submitted are reviewed and assessed by the Compliance Officer

Questions, concerns, or feedback regarding this Policy may be submitted through the following channels:

Compliance Matters: compliance@karaltinrafinerisi.com

Ethics & Whistleblowing Notifications: etik@karaltinrafinerisi.com

Web Form: Ethics and Compliance Violations Reporting Form

Address: Yarımburgaz Mah. 1. Cumhuriyet Cad. No:50 İç Kapı No: 1 Küçükçekmece / İstanbul / TÜRKİYE

15. Publication and Transparency of the Policy

This Policy is published and made accessible to relevant stakeholders through the Company's official website and appropriate communication channels. The Company undertakes to keep the Policy publicly available, accessible, and up to date in line with the principle of transparency.

Related Documents:

- Anti-Money Laundering and Counter-Terrorist Financing Policy
- Anti-Bribery and Anti-Corruption Policy
- Whistleblowing Policy
- Human Rights Policy
- Compliance, Risk Management and Internal Control Directive

- Annex-1 Risk Calculation, Assessment and Escalation Methodology
- Know Your Customer (KYC) Forms
- Personal Data Protection Notice
- Ethics and Compliance Violations Reporting Form
- Conflict of Interest Declaration Form
- Conflict of Interest Declaration Register

16. Approval and Effectiveness

The provisions of this Policy concerning the Supply Chain Compliance Report and the Independent Assurance Report shall apply from the first reporting period in which the Company becomes subject to the relevant reporting obligations under applicable legislation.

This Policy was approved by the Board of Directors and became effective on 11/08/2026.

In the event of any inconsistency, discrepancy or difference in interpretation between the Turkish version and the English version of this Policy, the Turkish version shall prevail.

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