

OCCUPATIONAL HEALTH AND SAFETY POLICY

1. PURPOSE AND SCOPE

The purpose of this Policy is to establish the fundamental principles and corporate commitments of KÂR Katılım Altın Rafinerisi A.Ş. ("the Company") regarding the protection of the health and safety of employees and other persons who may be affected by the Company's activities.

This Policy aims to prevent occupational accidents, near-miss incidents and occupational diseases, eliminate hazards or reduce risks to acceptable levels, and promote a safe working culture.

This Policy applies to all Company workplaces, production and laboratory activities, maintenance and utility facilities, administrative areas, on-site transportation and storage activities, projects and emergency situations.

Members of the Board of Directors, managers, employees, interns, visitors, subcontractors, contractors and other persons operating on Company premises shall comply with the provisions of this Policy applicable to them.

2. FUNDAMENTAL PRINCIPLES AND OUR COMMITMENTS

The Company adopts and commits to the following principles:

- To comply with applicable occupational health and safety legislation, permit and notification requirements, and other requirements adopted by the Company.
- To establish, implement, maintain and continually improve the occupational health and safety management system certified to ISO 45001:2018.
- To systematically identify hazards, assess risks with the consultation and participation of workers, and apply the hierarchy of controls in the following order: elimination, substitution, engineering controls, administrative controls and personal protective equipment.
- To establish safe working rules for critical risks relating to machinery, equipment, pressure systems, electrical work, hot work, confined spaces, work at height, lifting operations, transportation, chemical exposure and similar activities.
- To ensure employees' fitness for work and assigned duties, provide appropriate health surveillance, monitor occupational exposures and improve ergonomic conditions.
- To promote the consultation and participation of workers and workers' representatives and provide channels through which safety concerns may be reported without fear of retaliation.

- To support workers' right to stop work safely and report the situation in the event of serious and imminent danger, and not to permit any adverse action as a result of the good-faith exercise of this right.
- To provide employees and third parties working on Company premises with training, information, instructions and supervision appropriate to their work and the risks to which they may be exposed.
- To assess risks arising from subcontractors, contractors, visitors and suppliers before work begins, and to implement site-entry, permit-to-work and supervision controls.
- To report and investigate occupational accidents, near-miss incidents, suspected occupational diseases and nonconformities in a timely manner, and to monitor corrective actions intended to prevent recurrence.
- To maintain appropriate plans, emergency response teams, equipment, training and drills for fires, chemical spills, explosions, natural disasters, sabotage and other emergency situations.
- To establish measurable occupational health and safety objectives and continually improve performance by monitoring leading indicators in addition to accident outcomes.

3. DUTIES AND RESPONSIBILITIES

- The Board of Directors approves the Policy and provides oversight of matters relating to the health and safety of workers.
- General Management provides the resources necessary to ensure safe working conditions and ensures that production and commercial objectives do not take precedence over safety measures.
- The function responsible for occupational health and safety, together with professionals appointed in accordance with applicable legislation, conducts risk assessments, training, health surveillance, site inspections, incident investigations and statutory notification processes.
- Managers and supervisors responsible for the relevant activities are responsible for implementing safe working methods, verifying workers' competence and ensuring that identified nonconformities are rectified.
- Employees comply with applicable training and instructions, use personal protective equipment correctly and report hazards, near-miss incidents and occupational accidents without delay.
- Contractors and subcontractors are responsible for ensuring the safety of their employees and complying with the Company's site rules.

4. MONITORING, RECORD-KEEPING AND FEEDBACK

4.1. Monitoring and Record-Keeping

- Performance is monitored through risk reduction activities, site observations, training activities, near-miss reports, permits to work, health surveillance, incident frequency rates and the closure status of corrective actions.
- Occupational accidents and serious near-miss incidents are investigated to identify their root causes, the necessary statutory notifications are made, and lessons learned are shared with the relevant employees.
- The conformity and effectiveness of the occupational health and safety management system are assessed through internal audits, occupational health and safety committee meetings, site inspections, measurements and management reviews.

4.2. Feedback

Reports involving suspected ethical violations or nonconformities, as well as questions, concerns or feedback regarding this Policy, may be submitted through the following communication channels:

Ethics and Whistleblowing Reports: 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

Reports are assessed in accordance with the principles of confidentiality, impartiality, personal data protection and protection against retaliation. No adverse action against any person who makes a report in good faith shall be permitted.

5. 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.

6. 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. In line with the principle of transparency, the Company undertakes to keep the Policy publicly available, accessible and up to date.

Related Documents:

- Ethics and Compliance Violations Reporting Form
- Conflict of Interest Declaration Form
- Conflict of Interest Declaration Register

7. APPROVAL AND EFFECTIVENESS

This Policy was approved by the Board of Directors on 11/08/2026 and entered into force on the same date.

The Policy is reviewed by the responsible function at least once a year and additionally whenever there is a material change in applicable legislation, standards, the organisational structure, activities or the Company's risk profile.

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

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