



Cengiz Holding A.Ş.

Compliance Policy

Revision No. : 01
Revision Date : 15.09.2025

Table of Contents

1.	Purpose and Scope	3
2.	Definitions.....	3
3.	General Principles.....	3
4.	Compliance Structure.....	4
5.	Stages of the Compliance Program	5
6.	Roles and Responsibilities	6
7.	Revision History	6

1. Purpose and Scope

This Compliance Policy (“Policy”) aims to ensure adherence by Cengiz Holding A.Ş. and its Group Companies (“Cengiz Holding,” “Holding,” or “Group”) to all applicable legal regulations, international standards, and internal policies/procedures across all operations. The Compliance Policy seeks to embed a culture of compliance at every level of the corporate structure, manage risks effectively, and foster an ethical, transparent, and accountable business environment.

The Policy covers not only compliance with existing legal obligations but also the adoption and continuous improvement of international best practices. Accordingly, employees, managers, business partners, and third parties are required to act in accordance with the rules set out in this Policy.

The Compliance Policy serves as an overarching reference for all policies, procedures, and processes implemented within Cengiz Holding, providing the fundamental framework for developing a responsible and sustainable business model aligned with ethical principles.

2. Definitions

Unless otherwise defined under this heading, the terms, words, and expressions used in this Policy shall have the meanings ascribed to them under applicable laws, regulations, and sectoral practices.

Due Diligence: The process of examining and verifying the identity, ownership, shareholding structure, sectors, and countries of operation of the parties before a contract is executed or a business relationship is initiated.

Compliance: Adherence not only to laws, regulations, industry and organisational standards, voluntary commitments, and contractual obligations, but also to ethical standards accepted by society.

Compliance Risk: The risk of legal sanctions, administrative fines, financial losses, and reputational damage that Cengiz Holding and its employees may face due to non-compliance with laws, regulations, ethical standards, and company policies and procedures by employees or third parties.

Compliance Programme: The systematic framework and processes established to ensure that Cengiz Holding’s activities are conducted in compliance with national and international regulations, ethical principles, and company policies. This programme includes the preparation of policies and procedures, identification and management of risks, delivery of training, operation of whistleblowing mechanisms, and regular monitoring and audit activities.

Third Party: Any supplier, contractor, subcontractor, dealer, distributor, intermediary, or any representative or consultant acting on behalf of or in the name of the Holding

3. General Principles

Cengiz Holding regards compliance not merely as an obligation but as an integral part of its corporate culture. In this respect, the Holding aims to integrate compliance principles into every stage of its operations, proactively identify and control risks, and establish a reliable business environment.

Accordingly, the Holding has established a corporate framework to systematically identify and analyse risks, create appropriate control points, regularly monitor the effectiveness of existing controls, keep policies and procedures up to date, and take necessary corrective actions in case

of violations. Corrective actions are implemented in cooperation with the relevant departments under the coordination of the Legal Department.

In assessing compliance risks, the Holding takes into account its specific characteristics such as sectors of operation, products and services, countries, customers, business partners, third parties, relations with public officials, and gift and donation processes. In this way, Cengiz Holding has established a comprehensive Compliance Programme applicable across all its locations and has committed to minimising risks through this programme.

Compliance is the responsibility not only of the relevant departments but of all employees. All process owners are obliged to identify potential compliance risks in the activities they carry out, to minimise them, and to act in accordance with the Holding's high ethical standards.

4. Compliance Structure

The Ethics and Compliance Committee is responsible for the implementation and oversight of the Compliance Programme at Cengiz Holding. The Committee operates under the authority of the Board of Directors and acts as the decision-making body for determining the Holding's compliance strategies, assessing risks, approving and developing policies and procedures, and resolving critical violation cases. The Committee consists of the Ethics and Compliance Manager, the Legal Director, the Finance Director, the Human Resources Director and the Corporate Sustainability and Environment Director. The Committee convenes regularly at least twice (2) a year and may hold extraordinary meetings when necessary.

The effective management of day-to-day compliance processes is carried out by the Compliance Officer, appointed by the Board of Directors. The Compliance Officer is responsible for decision-making, development, implementation, monitoring, and oversight activities within the framework of the compliance programme.

The Compliance Officer has no responsibility in the Holding's executive activities; instead, it functions as an independent unit reporting directly to the Board of Directors. This ensures both continuous awareness of the management regarding compliance processes and the independent operation of the Compliance Officer.

The main responsibilities of the Compliance Officer include:

- Monitoring the legislation applicable to Cengiz Holding and international standards to identify potential compliance risks in advance,
- Implementing Committee decisions, preparing policies and procedures, and ensuring their accessibility to all employees,
- Organising regular compliance trainings and awareness activities for employees,
- Receiving and assessing reports from within the Holding and from third parties, and escalating them to the Ethics and Compliance Committee when necessary,
- Identifying compliance risks, monitoring control mechanisms, and assessing their effectiveness,
- Coordinating independent investigation processes when required and reporting to the Board of Directors.

The main responsibilities of the Ethics and Compliance Committee include:

- Defining the overall strategy of the Compliance Programme,
- Approving policies and procedures,
- Reviewing critical compliance violations and making final decisions,
- Assessing the Compliance Officer's reports and approving action plans,

- Ensuring that the compliance culture is embedded across the Holding.

5. Stages of the Compliance Program

The Cengiz Holding Compliance Programme consists of three fundamental stages, developed in line with national and international regulations, ethical standards, and internal company policies and procedures:

- ◆ Prevention
- ◆ Detection
- ◆ Response

This approach aims not only to identify compliance risks but also to prevent them proactively and to manage any violations effectively when they occur.

5.1. Prevention

The first stage of the Compliance Programme seeks to prevent potential risks before they arise.

Risk Assessment: All business units identify compliance risks relevant to their activities and apply appropriate controls. This process is supported by annual risk inventory studies and periodically updated by the Compliance Officer.

Due Diligence Process: Customers, suppliers, and other third parties with whom business relationships will be established are screened in terms of identity, ownership structure, countries of operation, adverse media, and sanctions lists. This process is carried out in an integrated manner with the “Anti-Bribery and Corruption,” “Anti-Money Laundering,” and “Sanctions and Export Controls” Policies.

Training and Communication: Regular training, awareness announcements, and reminders are conducted to raise employees’ awareness. Participation in training is the responsibility of employees, and failure to attend is evaluated under the Disciplinary Regulation.

Policies and Procedures: The core principles of compliance are defined through policies and procedures. In the event of changes in national or international legislation or the emergence of new needs through risk analyses, relevant documents are immediately updated and communicated to employees.

5.2. Detection

The second stage of the Compliance Programme covers the effective monitoring of risks and potential violations. For this purpose, applicable laws, regulations, and sanction regimes are closely monitored, and company policies are updated. In addition, periodic reviews are conducted following due diligence checks performed before entering into business relationships, enabling the detection of possible non-compliance and the implementation of necessary actions.

5.3. Response

The third stage of the Compliance Programme is activated when violations or suspected violations are detected. Following the prevention and detection stages, in cases of non-compliance with established rules, the incident is investigated by the Compliance Officer in a fair, independent, reliable, and well-documented manner. The investigation is initiated promptly after the reporting of alleged violations. Evidence collection and the decision report regarding the alleged misconduct are submitted to the Ethics and Compliance Committee, which makes the final decision.

Employees must report any unethical practices, unlawful conduct, or statements they encounter or are subjected to through the Cengiz Holding Whistleblowing Policy and the Cengiz Holding Whistleblowing Channel.

Cengiz Holding strictly prohibits any form of retaliation against whistleblowers and undertakes to protect those who report concerns.

6. Roles and Responsibilities

All Cengiz Holding employees and third parties are obliged to comply with this Policy. In the event of witnessing a situation that conflicts with the rules set out in the Policy, the matter must be reported to the Legal Department without delay.

The Legal Department is responsible for communicating the requirements of this Policy to employees and for establishing an internal control environment that ensures employees act in accordance with the Policy.

In countries where Cengiz Holding operates, if the legal regulations falling within the scope of this Policy impose stricter requirements than the Policy itself, the relevant legal regulations shall prevail.

Failure to comply with the Policy may result in employees being subject to various disciplinary measures, including termination of employment.

The Legal Department is also responsible for ensuring that the Policy is periodically updated in line with changes in legal regulations and Group processes.

7. Revision History

This Policy has been approved and entered into force by the relevant Board of Directors' Resolution. The Legal Department is responsible for reviewing the Policy at least once a year and updating it as necessary, in line with changes in legal regulations, international standards, and Group processes.

Revision No.	Revision Date	Description
01	15.09.2025	Revised to enhance alignment with applicable legislation, international standards, and company practices.