

Cengiz Holding A.Ş.

**Notification Policy
(Whistleblowing
Policy)**

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1. Objective and Scope

Employees of Cengiz Holding A.Ş. and its Group Companies ("**Cengiz Holding**", "**Holding**" or "**Group**") and third parties will be expected to freely express any unethical or illegal situation they encounter, hear, or suspect without the fear of retaliation. The objective of the Notification Policy ("**Policy**") is to encourage Cengiz Holding employees and third parties to report illegal or unethical behavior and to prevent them from encountering any negative behavior due to their notifications.

2. Definitions

If the terms, words, and expressions used in the policy have not been defined under this title, their meanings shall be taken from the applicable laws, regulations, and sectoral meanings.

Notifier: Shall refer to the person who reports to the channels specified in the Policy in the case he/she encounters a situation contrary to the ethical principles of Cengiz Holding with national legislation or international conventions.

FCPA: Shall refer to the "Foreign Corrupt Practices Act" in force in the United States to fight against corruption.

Notification: It is the written or verbal reporting of violations suspected or witnessed by a Cengiz Holding employee or a third party to the channels specified in the Policy.

Notification Line: These are the channels specified in the Policy, where Cengiz Holding employees or third parties can report suspected or witnessed violations.

Retaliation: Negative situations that the notifying person may encounter materially or morally.

UKBA: It is the "UK Bribery Act" in force to fight against bribery in the United Kingdom.

Third Party: Shall refer to the supplier, contractor, subcontractor, dealer, distributor, broker or all representatives and consultants acting on behalf and on account of the Holding.

3. Situations to be Notified

Any action taken by an employee at any level during the local or international activities of Cengiz Holding contrary to the Cengiz Holding Code of Business Ethics or local/international legislation may damage the Group's reputation and will constitute danger for the trust and happiness of the working environment. Therefore, in the event of any legal or ethical breach witnessed or suspected by Group employees or third parties, they will be expected to report this situation to the relevant channels without delay.

The issues that can be reported to the Notification Line are as follows:

- Situations contrary to local or cross-border legislation,
- Situations contrary to Holding Business Ethics Principles and policies,
- Abuse of the position (mobbing, discrimination, etc.),
- Money laundering, corruption, bribery, theft, misconduct,
- Conflict of interest,
- Illegal use of group resources,
- Harassment, insult, physical assault,
- Health and safety hazard,
- Child labor,
- Forced labor,
- Infringement of human rights,
- Irregularity in accounting records,
- Sharing confidential information,
- Other activities affecting occupational conditions and safety,
- Any activity that could jeopardize the company's reputation.

4. Content of Notification

The notifier may provide his/her name and contact information or notify anonymously during the reporting process. If the person provides his/her name and contact information, the Holding may be informed about the process or, if necessary, may be contacted for additional information.

Even if the notifier shares his/her name and contact information, it is prohibited to share this information who are not included in the process while this information will be made available to the team or board members receiving the notification and who will conduct an investigation on the same as per their duties. In the case the person notifying within the scope of the Law on the Protection of Personal Data No. 6698 ("Law") shares his/her name-surname and contact information with the Company, these personal data will be processed by the Company by means of considering explicit consent has been given. If the employee has shared his/her personal information in his/her notification and only if requested by the courts, such information may be shared with the courts.

In order for the incoming notifications to be understood and examined accurately and effectively, all details such as the place, time and persons involved in the incident must be shared and explained in detail. All evidence or documents to support the notification must also be provided with the same.

The person who intends to notify will be required to think about the following questions and to notify according to the answers that will be generated as the result:

- Is the situation/event/behavior/practice that I intend to report/notify against the law?
- Does it comply with Cengiz Holding Code of Business Conduct?
- If the subject matter of the notification is reflected in the press, will Cengiz Holding lose its reputation?
- Have I consulted with any of my colleagues who are familiar with the subject?

It is unacceptable to take any action or apply retaliation against the notifiers who have expressed their doubts but were found to be wrong as the result of the investigation performed. However, in the event of deliberate false reporting, the relevant disciplinary procedures shall be applied for these persons.

5. Communication Channels

Employees will primarily be required to communicate the situations they witness or suspect to their line managers. In cases where the necessary actions have not been taken by the department managers or in cases where the subject matter is directly related to the department managers, the employee can notify the Legal Department or alternatively send an e-mail to the address cengizinfo@cengiz.com.tr.

The use of the specified e-mail address is important for the storage and preservation of records, and only Legal Department Managers shall have access to this e-mail account.

6. Investigation / Inquiry

All received notifications shall be taken into consideration and evaluated by Cengiz Holding. As a result of the evaluation, the relevant department will start to investigate the situations that are deemed necessary to be examined. If it is concluded that the notification is correct as a result of the examinations and that the disciplinary process should be initiated, the issue should be brought before the Disciplinary Committee without delay.

The Disciplinary Committee will consist of the Chief Compliance Officer, Legal Affairs Manager, Finance Director, Human Resources Director and Finance Consultant and the relevant disciplinary decisions shall be taken in this committee by evaluating the examination report issued for the notification.

All documents, reports and actions taken during the review and investigation process must be documented and recorded in a manner that can be understood by the relevant department when evaluated by a third party.

7. Protecting the Notifying Party and the People Involved

The identity of the notifier and the people involved in the incident shall not be shared with anyone other than those authorized to investigate and evaluate. If the process is brought before the court, this information can be shared with the court if requested by the same.

It is very important that the notifiers openly report what they have witnessed without any fear of retaliation. Therefore, no form of retaliation such as dismissal, change of place of duty, mobbing, discrimination, limitation of rights can be applied to the notifiers due to their notification. In this regard, Cengiz Holding implements a zero tolerance policy and violation of this rule may lead to very serious disciplinary penalties.

8. Authorities and Responsibilities

All Cengiz Holding employees shall be obliged to comply with this Policy and if they witness a situation contradicting the rules mentioned in the Policy, the situation must be forthwith reported to the

- Legal or
- Human Resources

departments.

Concealing cases of violation and not sharing them with the relevant department shall be considered as disciplinary offenses.

The Human Resources and Legal Departments shall be responsible for communicating the requirements of this Policy to the employees and creating an internal control environment where the employees act in accordance with the Policy. Notification trainings have to be provided by the Human Resources Department on a regular basis.

The Board of Directors should inform the employees and third parties regarding the fact that it supports the Notification Policy and encourage the use of the notification line. The support of the Board of Directors will increase the reliability of the notification line.

Where notices are communicated to Cengiz Holding employees, they should be directed to communication channels and the use of these channels should be supported.

If the legal regulations under this Policy in the countries where Cengiz Holding operates are stricter than those of the Policy, the relevant legal regulations should be considered.

If the policy is not abided by, employees may face various disciplinary penalties, which may include termination of employment.

9. Revision History

This Policy has been approved and entered into force with the relevant Board of Directors Decision of the Company and it will be the joint responsibility of the Human Resources and Legal Departments to periodically update the Policy in line with the changing legislation and Group processes.

Revision	Date	Description
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