



Cengiz Holding A.S.

Whistleblowing Policy

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1. Purpose and Scope

The purpose of this Whistleblowing Policy (“Policy”) is to establish a framework that enables all employees, suppliers, contractors, consultants, and other third parties operating within Cengiz Holding A.Ş. and its Group Companies (“Cengiz Holding”, “Holding” or “Group”) to report, in a safe and transparent manner, situations they believe to be contrary to laws, regulations, ethical rules, or internal regulations. This Policy covers all employees of Cengiz Holding, employees of Group Companies, and third parties acting on behalf of the Holding. Cengiz Holding supports all reports made under this Policy provided they are made in good faith and keeps the identity of the reporting individuals confidential. Whistleblowers are protected against retaliation, threats, termination of employment, obstruction of promotion, or adverse treatment.

2. Definitions

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

Whistleblower: Refers to the person who reports, through the channels specified in this Policy, any situation that is contrary to national legislation, international conventions, or Cengiz Holding’s ethical principles.

FCPA: Refers to the “Foreign Corrupt Practices Act,” which is in force in the United States to combat corruption.

Whistleblowing: Refers to the written or verbal reporting, through the channels specified in this Policy, of suspected or witnessed violations by a Cengiz Holding employee or third party.

Ethics / Whistleblowing Hotline: Refers to the channels specified in this Policy through which a Cengiz Holding employee or third party can report suspected or witnessed violations.

Retaliation: Refers to any adverse conduct that a whistleblower may be exposed to, directly or indirectly, due to making a report, including dismissal, reassignment, prevention of promotion, mobbing, threats, discrimination, or restriction of rights.

UKBA: Refers to the “UK Bribery Act,” which is in force in the United Kingdom to combat bribery.

Third Party: Refers to any supplier, contractor, subcontractor, dealer, distributor, intermediary, or any representative and consultant acting on behalf of the Holding.

3. Situations to be Reported

During Cengiz Holding’s local or international operations, if any employee, board member, consultant, or third party at any level engages in actions contrary to the Cengiz Holding Code of Ethics, Group Policies, or national and/or international legislation, it may harm the Group’s reputation and jeopardise the trust and well-being of the working environment.

Therefore, employees, board members, and third parties are expected to promptly report any suspected or witnessed legal or ethical violation through the designated channels.

Examples of issues that can be reported to the Whistleblowing Hotline include:

- ◆ Violations of local or cross-border legislation,
- ◆ Violations of the Holding's Code of Ethics and policies,
- ◆ Abuse of position (mobbing, discrimination, etc.),
- ◆ Money laundering, corruption, bribery, theft, misconduct,
- ◆ Conflict of interest,
- ◆ Improper use of Group resources,
- ◆ Harassment, insult, physical assault,
- ◆ Occupational health and safety hazards,
- ◆ Practices harmful to the environment, violation of sustainability obligations, illegal waste disposal, activities contrary to climate commitments,
- ◆ Employment of child labour,
- ◆ Forced labour,
- ◆ Human rights violations,
- ◆ Accounting irregularities,
- ◆ Data privacy breaches and misuse of personal data,
- ◆ Disclosure of confidential information,
- ◆ Practices contrary to diversity and inclusion principles,
- ◆ Other activities affecting working conditions and safety,
- ◆ Any activities that may jeopardise the Company's reputation.

4. Content of the Report

The reporting person may provide their name and contact details when making a report or may submit the report anonymously. If the individual chooses to share their name and contact details, they may be informed by the Holding about the process or contacted for additional information if necessary.

The identity and contact details of the reporting person are known only to the authorised team or committee members receiving and reviewing the report. Sharing this information with persons not involved in the process is strictly prohibited. In accordance with the Law on the Protection of Personal Data No. 6698 ("Law"), if the reporting person shares their identity and contact details, such personal data will only be processed for the purpose of carrying out the reporting process and will be considered within the scope of explicit consent. If an employee shares personal data in their report, such information can only be disclosed upon the official request of judicial authorities.

To ensure reports are evaluated accurately and effectively, details such as the location, time, and persons involved must be provided, and supporting evidence or documents should be submitted with the report, where possible.

It is recommended that the person considering making a report ask themselves the following questions:

- Is the situation/incident/behaviour/practice I intend to report unlawful?
- Is it consistent with the Cengiz Holding Code of Ethics?
- If the subject of the report were made public, would Cengiz Holding suffer reputational damage?

- Have I sought the opinion of any colleagues who may have knowledge of this matter?

Persons who make a report in good faith will not be subject to any disciplinary action or retaliation, even if the allegations are not substantiated. However, if a report is knowingly false or misleading, the relevant disciplinary procedures may be initiated.

5. Reporting Channels

Employees and third parties may report situations they have witnessed or suspected through any of the following channels. Reports may be submitted either with the reporter's identity or anonymously through these channels:

- **Department Managers:** Employees may first report situations they have witnessed or suspected to their direct managers. However, if the report concerns the manager or no resolution is achieved, the other channels listed below may be used.
- **Legal Department:** Reports may be submitted directly by email or through a face-to-face application.
- **Whistleblowing Email Address:** Reports sent to uyum@cengiz.com.tr are accessible only by managers of the Legal Department. All reports submitted through this address are recorded and kept confidential.
- **Ethics Hotline (Whistleblowing Line):** A 24/7 accessible online platform (etikdestekhatti.com) managed by an independent company, providing employees and third parties the opportunity to report anonymously.

6. Investigation / Inquiry

All whistleblowing reports received by Cengiz Holding are taken seriously and subjected to a preliminary assessment. Situations identified during the preliminary assessment as requiring further review are investigated by units or individuals free from conflicts of interest.

The investigation process is carried out within a reasonable period of time, and when deemed necessary, the matter is reported directly to senior management or the Board of Directors.

If, as a result of the investigation, the accuracy of the report is confirmed and a disciplinary process needs to be initiated, the matter is promptly escalated to the Ethics and Compliance Committee. The Committee consists of the Ethics and Compliance Manager, Legal Director, Finance Director, Human Resources Director, and the Corporate Sustainability and Environment Director. The Ethics and Compliance Committee evaluates the reports related to the whistleblowing case and takes appropriate actions.

All documents, reports, and actions taken during the investigation and inquiry process are documented and recorded in accordance with the principle of confidentiality, in a manner that is understandable if reviewed by a third party. The identity of the whistleblower is protected and only disclosed to the personnel directly involved in the process.

7. Protection of the Whistleblower and Involved Persons

Cengiz Holding is committed to ensuring the highest level of protection for the safety and rights of whistleblowers and persons involved in the incident.

Confidentiality

The identity details of the whistleblower and the individuals involved in the incident may only be known by the authorised personnel responsible for the investigation and inquiry process.

This information shall not be shared with anyone outside the process. However, if the matter is taken to court, the information may only be disclosed within the scope of legal obligations and in line with an official request from the court.

Protection Against Retaliation

Whistleblowers shall under no circumstances be subjected to dismissal, change of workplace, loss of promotion or remuneration, mobbing, discrimination, restriction of rights, or any other form of direct or indirect retaliation as a result of making a report. Cengiz Holding applies a zero-tolerance approach in this regard. Any violation of this prohibition will result in the most severe disciplinary sanctions.

Support Mechanisms

Whistleblowers may be directed to receive legal counselling, guidance, and psychological support when necessary to ensure the safe conduct of the process

Good Faith Reporting Assurance

Even if the report is found to be unsubstantiated, individuals who make reports in good faith will not be subject to any sanction or adverse treatment. Conversely, if a deliberately false report is made, disciplinary procedures will be initiated.

8. 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, it must be reported without delay to:

- The Legal Department, or
- The Human Resources Department

The concealment of violations or failure to share them with the relevant department is considered a disciplinary offence.

The Human Resources and Legal Departments are responsible for ensuring that the requirements of this Policy are communicated to employees and for establishing an internal control environment to confirm that employees act in compliance with the Policy. The Human Resources Department regularly organises whistleblowing training sessions for all employees, including new hires.

The Board of Directors shall inform employees and third parties of its support for the Whistleblowing Policy and encourage the use of the whistleblowing hotline.

If reports are made to Cengiz Holding employees, they shall be directed to the whistleblowing channels, and the use of these channels shall be supported.

In the countries where Cengiz Holding operates, if the legal regulations falling under the scope of this Policy are stricter than the Policy itself, the relevant legal regulations shall be taken into account.

Failure to comply with the Policy may result in various disciplinary sanctions, including the termination of the employment contract.

9. Revision History

This Policy has been approved and entered into force by the relevant Board of Directors Resolution of the Company, and its periodic updates in line with changing legal regulations and Group processes are the joint responsibility of the Human Resources and Legal Departments.

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