# Doğuş İnşaat ve Ticaret A.Ş., Eze İnşaat A.Ş. Joint Venture

# Ethical Principles Procedure

***Approved By:*** *Board of Directors of the Joint Venture*

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## 1. PURPOSE

"Doğuş İnşaat ve Ticaret A.Ş., Eze İnşaat A.Ş. Joint Venture" ("Joint Venture"), which is established between Doğuş İnşaat ve Ticaret A.Ş. ("DOĞUŞ"/"Leader Partner") and Eze İnşaat A.Ş. ("EZE") to perform works that are included to the scope of "Hatay Dörtyol - Hassa Highway and Railway Tunnel Construction Works Project" ("Project"), aims to create a culture of fairness and respect among the employees ("Employees") defined in Article 2 of this Ethical Principles Procedure ("Procedure") and to reflect this approach at each level of the management in the interactions between the Employees and/or in the areas affected by our actions.

In our Joint Venture, our Joint Venture's vision and mission are adopted, and it is worked with family awareness in line with the targets set. The principles of respect for people, respect for the environment and respect for the work done are indispensable for all Employees at all levels. Under no circumstance is there any compromise on the virtues of integrity, honesty, transparency and equality. All Employees aim for the highest quality in their work and act in accordance with our Joint Venture's interests. They do not forget that every step they take in their professional lives represents the Joint Venture and they avoid actions and statements that may harm Joint Venture's reputation.

As such, the objective of the Procedure is to establish and describe the ethical principles and compliance rules ("Compliance Rules") that the Joint Venture's Employees should adopt and follow and to provide sufficient guidance as to how ethical principles and values will be implemented within the framework of the Compliance Rules.

Core principles are expected to be embraced and applied by all Employees. Compliance Rules constitute the expectations, standards and ethical practices that form the basis of all business relationships and transactions of the Joint Venture.

"Compliance Rules" comprise the following;

i. Code of Conduct
ii. Anti-Bribery and Corruption (ABC) Policy
iii. Anti-Bribery and Corruption (ABC) Procedure
iv. Whistleblowing Policy

Compliance Rules apply to the Joint Venture, all of the companies that constitute the Joint Venture and all of their subsidiaries and all third parties acting on their behalf, Business Partners and Employees defined in Article 2.

All Employees and Business Partners are expected to maintain full compliance to the Compliance Rules and all Applicable Laws.

## 2. DEFINITIONS/TERMS

- **Intermediaries**

Refers to any agency, consultant and other persons acting on behalf of the Joint Venture, all of the companies that constitute the Joint Venture or their affiliates in business relations between the Joint Venture and third parties.



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- **Employees**

Refers to;

a) Any directors or officers of companies that constitute the Joint Venture
b) Any directors or officers of companies that are employed directly by the Joint Venture
c) All other people directly employed by the Joint Venture and
d) Employees of other companies or Business Partners, who are providing services within the body of the Joint Venture within the scope of temporary employment relationship

- **Code of Conduct**

Refers to the Code of Conduct defined in Article 4 of this Procedure.

- **Board of Discipline**

Depending on the violation of the Code of Conduct of the Employees, Board of Discipline consists of the Board of Directors of the Joint Venture, Deputy General Manager responsible for Human Resources and Legal Counsel of the Leader Partner authorized in the investigations to be made within the framework of the Labor Law and related legislation. In case the Human Resources Supervisor and/or Legal Consultant is/are appointed by the Joint Venture, such persons shall replace others in the Board of Discipline.

- **Whistleblowing Policy**

Refers to the Whistleblowing Policy implemented by the Joint Venture within the framework of the Compliance Rules and defined in Article 7 of this Procedure.

- **Applicable Legislation**

Refers to Legislation referenced in Article 3 including Joint Venture's policies and procedures and additionally all applicable legislation, which are in force or will come into force in Turkey.

- **Business Courtesies**

Refers to the gifts described in Article 6.1 of this Procedure.

- **Business Partners**

Refers to vendors, suppliers, sub-contractors, contractors, joint venture partners, insurance companies/brokers, representatives, distributors and other service providers involved in activities of the Joint Venture.

- **Public Official**

Refers to any officer, employee or agent who participate in the execution of public activities in any department, agency or instrumentality of the government, through appointment or election, or in any way, permanently, periodically or temporary and



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includes state enterprise, any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official, or any candidate for political office. Public Officials include not only elected officials, but also consultants who hold government positions, employees of publicly owned companies and political party officials.

- **Facilitation Payments**

Refers to the payments defined in Article 5.2 of this Procedure.

- **Anti-Bribery and Corruption (ABC) Procedure**

Refers to the Anti-Bribery and Corruption Procedure ("ABC Procedure") implemented by the Joint Venture, and defined in Article 6 of this Procedure.

- **Joint Venture**

Refers to Doğuş İnşaat ve Ticaret A.Ş., Eze İnşaat A.Ş. Joint Venture.

- **Leader Partner**

Refers to Doğuş İnşaat ve Ticaret A.Ş.

- **Compliance Manager**

Refers to Leader Partner's Compliance Manager appointed by the Leader Partner for the purpose of implementing, monitoring and enforcing the Compliance Rules. In case the Compliance Manager is appointed by the Joint Venture, relative procedures shall be implemented by the appointed Compliance Manager of the Joint Venture, and any references that are made to the "Compliance Manager" in the present Procedure shall be read as the "Compliance Manager of the Joint Venture".

- **Compliance Rules**

Refers to the rules set out in the Code of Conduct, the Anti-Bribery and Corruption (ABC) Policy, the Anti-Bribery and Corruption (ABC) Procedure and the Whistleblowing Policy.

## 3. REFERENCES and APPLICABLE LEGISLATION

| RESOURCES |
| --- |
| • Turkish Criminal Code No. 5237<br>• Regulation on Ethical Behavior Principles of Public Officials and Application Procedures and Principles Protection of Personal Data Law No. 6698<br>• Labor Law No. 4857<br>• The Law on Protection of Competition No. 4054<br>• Public Procurement Law No. 4734<br>• Public Procurement Contracts Law No. 4735, and<br>• Other Related Legislation |



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In case project operations are subject to different country laws and regulations, and when there are question marks regarding the ethics of doing business in different countries, applicable regulations of the country where the operation is conducted must also be considered.

If the law of the country where subject operation is performed conflicts with the ethical principles adopted by the Joint Venture, the discrepancy shall be resolved in accordance with these Compliance Rules and other related procedures.

## 4. CODE OF CONDUCT

All Employees, subsidiaries, Intermediaries and Business Partners must adhere to the Code of Conduct set out below in performing all kinds of business and transactions related to activities of the Joint Venture directly or indirectly.

The objective of the Code of Conduct is to establish the rules of conduct in line with Joint Venture's core ethical principles and values and to provide sufficient guidance as to how Code of Conduct will be implemented within the framework of the Compliance Rules.

The Code of Conduct should be read in conjunction with our other related policies and procedures that will assist and guide in making decisions that are in line with the interests of the Joint Venture.

### 4.1. Creating and Maintaining the Fair Working Environment

As the Joint Venture, creating and maintaining a fair working environment and protecting human dignity for Employees is one of our top priorities. It is aimed to increase the success, development, and loyalty of the Employees by creating a fair, respectful, healthy and safe working environment that is compatible with the Legislation for the Employees.

Accordingly, Employees must treat each other fairly and with respect. Every Employee should know that promoting a culture of justice and respect is an integral part of the Joint Venture's work environment, and failure to adhere to these ideals can result in termination of employment.
Accordingly:

Joint Venture practices are in compliance with all applicable Legislation and regulations regarding employment and working life. Employees also fulfill all legal requirements within the scope of their activities and act in accordance with legal regulations. Joint Venture's human resources policies and practices ensure fairness in recruitment, promotion-transfer-rotation, remuneration, rewarding, social rights and all other similar practices.

It is unacceptable to discriminate Employees for language, race, color, gender, political thought, belief, religion, sect, age, physical disability and similar reasons. People with different beliefs, thoughts and appearances are ensured to work in harmony with all Employees within the framework of ethical principles.

Joint Venture principles and practices prohibit taking into consideration – in violation of Compliance Rules - the qualifications not related to job performance and/or business operations including race, ethnicity, color, gender, religion, personal relationships, national origin, age, disability, political views, marital status, sexual orientation and family



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responsibilities in decisions to be taken for the Joint Venture and in the realization of the Joint Venture's businesses and transactions.

In this context, Employees are also required to treat each other, as well as any Intermediaries, Business Partners or Public Officials they may engage with in due course of their employment, without discrimination on matters not related to job performance and/or business operations like race, language, ethnicity, color, gender, religion, personal relationships, national origin, age, disability, political opinion, marital status, sexual orientation and family responsibilities.

### 4.2. Participation of Employees to Management

We place emphasis on ideas and opinions of Employees. We build a work culture where Employees produce together and create values, encourage others to share, and produce based on common sense.

### 4.3. Confidentiality

Confidential information includes, without being limited to here listed, the intellectual property rights and all kinds of innovations of the Joint Venture and the companies that constitute the Joint Venture, the database written, found, developed or implemented by the Employees, printed communication materials, business processes and business plans, business strategies, strategic partnerships and information about partners, financial information, personnel information, customer lists, price, design, method statements (know-how), specifications, information about potential and real partners/contractors/suppliers/customers and all kinds of similar information.

Joint Venture respects the confidentiality of the personal information of the Employees and the personal data of the Employees will not be shared to the third parties unless required by the relevant Legislation and under the stated reasons in the Protection of Personal Data Law No. 6698 that the Joint Venture is obliged as an Employer or unless expressly authorized by the person concerned. To protect the personal data of the Employees, Joint Venture ensures that all processes are carried out in accordance with the Protection of Personal Data Law No. 6698, the provisions of the Applicable Laws and the Company's policies and procedures issued in this regard.

Information is one of the most important assets that the Joint Venture will use to achieve its goals. In this regard, it is the common responsibility of the Employees to use information effectively, share it correctly and ensure the confidentiality, integrity and accessibility of the information in this process.

Employees cannot share confidential and non-public information about the Joint Venture and the companies that constitute the Joint Venture, with unauthorized persons for any purpose. If there is any doubt about the degree of confidentiality of the information, then Employees should take the opinion of their manager in this regard. In accordance with the principle of “clean table-clean screen”, it is important not to leave confidential documents on the tables, to keep passwords carefully, not to talk confidential information in common areas such as elevators, dining halls and not to make false statements about the Joint Venture and the companies that constitute the Joint Venture or Employees. Persons, whose business relationship has ended, may not take the confidential information about the Joint Venture and/or the companies that constitute the Joint Venture, out of the Joint Venture nor use them against the Joint Venture and/or the companies that constitute the Joint Venture.



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Employees may not share information on social media that may require confidentiality and may damage the reputation of the Joint Venture/ the companies that constitute the Joint Venture /Employees. Employees should never discuss business details related to the Joint Venture, Employees, Intermediaries or Business Partners on the internet. Employers are reminded that their duties of confidentiality extend to the internet network as well.

### 4.4. Usage of Social Media

By subscribing to social media accounts of the Joint Venture (if any) and companies that constitute the Joint Venture, Employees may follow current developments on the Joint Venture and posts related to celebrations organized by the Joint Venture, new openings and recently launched projects, and corporate perspective of the Joint Venture in the face of various situations.

However, it constitutes a violation of Codes of Conduct to express an opinion in the name of the Joint Venture or the companies that constitute the Joint Venture in any areas open to the public or in any online platforms and social media channels (Instagram, Facebook, Twitter, blogs, etc.). Employees shall be liable to act by bearing in mind their roles within the body of the Joint Venture and by being aware of the fact that they may only send posts on their behalf on such platforms. Employees shall not tag the Joint Venture or the companies that constitute the Joint Venture in any of their personal posts. Employees shall not send any posts that may damage the reputation of the Joint Venture or the companies that constitute the Joint Venture.

In consideration of the fact that information shared in such platforms is open to the public and that such information may also be seen by the other Employees, public institutions, business partners, media, or any other third parties, Employees shall be liable to act by being aware of the fact that freedom of speech must not give damage to others' rights and freedoms.

### 4.5. Protecting Our Assets

Joint Venture's all kinds of assets – including physical and intellectual property – may only be used in accordance with the authority provided by management. Joint Venture's assets are not to be used for personal use or to be provided to third parties for their use unless specifically authorized. All our equipment and any equipment provided for Joint Venture's use by third parties must be treated with respect and care.

Our confidential or proprietary information is a valuable asset, and it must not be shared with any third parties unless there is a legitimate business reason for doing so and the third party has a legitimate need to know the information.

Employees must protect our confidential and proprietary information and are forbidden to disclose it to any person other than in the proper discharge of their duties.

It is absolutely unacceptable gaining any commercial benefit (insider trading) including stock trading, by leaking information from inside regarding the Joint Venture, the companies that constitute the Joint Venture or its Business Partners.

Employees must obtain prior approval of the Board of Directors of the Joint Venture before sharing any information about the Joint Venture and its businesses with the press. Any



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explanation and behavior that may harm the Joint Venture or the companies that constitute the Joint Venture, damage the Joint Venture's or the companies that constitute the Joint Venture's reputation, cause negative evaluation or lead to speculation should be avoided in the relations with the press. It is subject to the approval
of the Board of Directors of the Joint Venture to give a speech to any broadcasting organization about the Joint Venture and its businesses, to make interviews, to attend places such as seminars or conferences as speakers, and to determine whether to be charged in return.

### 4.6. Time and Resource Utilization, Internet Access and E-Mail

Joint Venture interests shall be taken into consideration in using resources on behalf of the Joint Venture. Without the interest of the Joint Venture or without having any similar application in this regard, Joint Venture's assets, facilities and personnel may not be provided for the use of anyone or for any reason other than the Joint Venture's purposes, under any name and for any person's benefit. Managers may not assign Employees for their personal work.

The correct use of resources in accordance with the Joint Venture's interests also requires the correct use of time. Employees are responsible for conducting work-related works during working hours, and the follow-up of private works should be done in a way without any disruption in its works and outside of working hours as much as possible. Time and resources should be used in the most efficient way with a sense of saving and cost awareness, by also respecting the environment in line with the Joint Venture principles.

Internet access and e-mail addresses allocated to the use of the Employees are used for professional purposes within the framework of the related legal regulation and the information security policy. Internet access may be limited by the Joint Venture's

decision. Sites, which are against the law, engaged in political propaganda, incompatible with moral values, and have game and entertainment content should not be accessed.

### 4.7. Political Activities

Employees remain at an equal distance to all public institutions and organizations, administrative organizations, non-governmental organizations and political parties without any expectation of interest in all activities and processes to be carried out on behalf of the Joint Venture and fulfill their responsibilities and responsibilities. Employees may not provide financial and spiritual supports to any political activities on behalf of the Joint Venture. Employees may not propagandize or work for a political party, or actively operate on behalf of any political party during their employment at the Joint Venture, in the workplace or in environments where they represent the Joint Venture, or in any way that may affect the Joint Venture's activities.

Managers may not ask Employees to do a political business or to become a member of a political party.

Employees may not change their appearances or dressing style in line with the ideology of any political party.



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### 4.8. Misuse of Duty

It is unacceptable for the Employees to misuse their duties and thereby harm the Joint Venture by using their powers and responsibilities outside of their own care or the care that is expected from them.

Employees are prohibited from deriving direct or indirect personal benefits from the transactions and contracts to which the Joint Venture is a party by way of procurement and similar activities of the Joint Venture.

Personal borrowings exceeding USD 5 between the employees who are in a direct reporting relationship within the Joint Venture are prohibited under the Procedure. Temporary borrowings arising from business-related expenses incurred during business travel are excluded from this restriction. Furthermore, personal borrowings between the employees who do not have a direct reporting relationship may also be deemed contrary to this Procedure, if such borrowings are disproportionate in nature and likely to disrupt workplace peace and harmony.

### 4.9. Abuse and Psychological Harassment (Mobbing)

The private life and personal spaces of the Employees are respected. In addition to all kinds of immunity of Employees, physical, sexual and emotional immunity are also protected.

Sexual behavior, attitudes and contacts that are contrary to moral principles and legislation, taking an approach in this direction other than the consent of the Employee using his/her position, discrimination on the subjects such as religion, language, race as well as sexual abuse and behaviors that cause harassment are strictly prohibited.

For Employees, any violation of immunity is not tolerated in the workplace or anywhere they are due to work, through physical, sexual and/or emotional abuse. Possible negative attitudes and behaviors against those who report such violations or assist during the investigation are also considered as violations of the Code of Conduct.

Moreover, “Psychological Harassment” (Mobbing) which is defined as malicious attempts to force someone to quit job such as long-term and systematic psychological pressure, emotional attack, attrition, siege, disturbing, distress and intimidation exerted by one or

more Employees on another Employee is also strictly prohibited. Employees who have any complaints, questions or doubts in this regard should consult the Compliance Manager in accordance with the Whistleblowing Policy.

### 4.10. Drug Abuse and Gambling

Joint Venture is liable to provide a safe and healthy working environment to Employees, and any behavior that may damage such environment is assessed as violation of Codes of Conduct. Employees are prohibited from using various substances that threaten human health, such as illegal substances and drugs etc., carrying the same around with them, giving the same to any third parties, as well as gambling and having any habits that they nurture, at the level of an addiction, during out of office hours. Also, it must be ensured that conditions, which allow maximizing relative conditions, are provided while driving Joint Venture’s vehicles and during office hours.



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### 4.11. Business Courtesies

Joint Venture understands that the culture and environment in which it operates may sometimes necessitate, as a social norm, the giving and receiving of small gifts, tokens or related business courtesies by the Employees to and from third parties. With this kept in mind, Joint Venture has a zero-tolerance policy for bribery, influence peddling or any crime which may fall afoul of any and all Compliance Rules and best business practices applicable to the Joint Venture or its Employees.

Prior to giving a gift, token or a related business courtesy to a Business Partner or a Public Official, all Employees are required to consult the Anti-Bribery and Corruption Procedure and where applicable, as per Article 6.1 of this Procedure, obtain the prior approval of his or her one-up manager, superior manager and/or the Compliance Manager prior to the purchase of such business courtesy.

Prior to receiving a gift, token or a related business courtesy from a Business Partner or a Public Official, all Employees are required to consult the Anti-Bribery and Corruption Procedure and where applicable, as per Article 6.1 of this Procedure, obtain the prior approval of his or her one-up manager, superior manager and/or the Compliance Manager prior to the receipt of such business courtesy.

In case of any doubts as to whether or not a business courtesy may fall afoul of the Compliance Rules, all Employees are directed to file a query with the Compliance Manager.

In any event all Employees are instructed to report to the Compliance Manager any business courtesies given and/or received for such gift to be recorded in the Joint Venture Business Courtesies Ledger.

Employees are reminded that gratuity payments ("*tip*") to Public Officials are also a direct violation of Compliance Rules and are instructed to refrain from making such payments in the same manner they would refrain from giving a bribe.

All Employees are directed to cooperate to the fullest extent with the Compliance Manager for any investigation, routine or directed, pursued by the Compliance Manager to ensure Joint Venture's compliance with the Applicable Laws. In the same direction, all Employees are required to file any case or any situation where they suspect another Employee, a Business Partner and/or a Public Official being in breach of Compliance Rules with the Compliance Manager in accordance with the Whistleblowing Policy.

"Awareness Questions" set out in Article 4.15 should be taken into consideration when evaluating business courtesies.

### 4.12. Public Officials

Since the Joint Venture is awarded implementation of a public project, Joint Venture foresees frequent interaction of its Employees with Public Officials. All Employees shall be liable to treat the Public Officials with a certain degree of courtesy and respect.

Employees are encouraged to (i) notify any meeting planned by an Employee or a Public Official, regardless of the meeting's agenda or importance, to their one-up manager; and to the extent being practically possible, (ii) always attend any meeting or a phone call with a Public Official with the presence of another Employee of the Joint Venture.



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Joint Venture is fully committed to perform any and all its duties, arising either out of law or contract, in complete compliance with the Applicable Laws. It is Joint Venture's opinion that any proposal to or by a Public Official to "make something doable" contrary to the Applicable Law is a series risk towards its stance for full adherence to Compliance Rules, as such acts or actions are very likely to later lead to a situation where an exchange or an offer shall be in breach of the Compliance Rules, notwithstanding as to whether or not a benefit was exchanged in the first instance.

Public Officials, regrettably, may sometimes seek to use their influence unlawfully over the Employees with the intent to extort money, gifts, favors or other related benefits. Employers are reminded that this constitutes a crime under the Applicable Laws. In the event that any Employee is faced with an undue and unlawful duress, threat or coercion from a Public Official, the Employees are directed to immediately notify the Compliance Manager of the event. Following the determination of the situation, the Compliance Manager will submit his/her views on the necessary steps to be taken to punish those concerned for the approval of the "Board of Directors of the Joint Venture".

All Employees are instructed to consult the Compliance Manager for any queries, questions or reservations they may have in dealing with a Public Official, in accordance with the Whistleblowing Policy.

### 4.13. Providing a Secure, Safe and Healthy Workplace

As the Joint Venture, we must operate our business in a safe and responsible manner. Accordingly, all our Employees should put security, safety and health matters ahead of operational performance and comply with our Health, Safety and Environmental Policy.

### 4.14. Being Aware of Our Environmental Responsibility

Joint Venture is committed to high environmental standards. Our operations must be managed in accordance with our environmental policies in order to reduce our environmental footprint.

This means that:

- All strategic and operational decisions must be guided by international environmental practices, in addition to local requirements and expectations.
- We must identify, assess and manage the environmental risks of our operations to minimize the impact of our business on the natural environment and surrounding communities.
- All the relevant Legislation provisions in force within the scope of environmental responsibility must be followed in all works and processes.

### 4.15. Sustainability

Joint Venture uses its resources in the most effective way, consumes as low as possible, and provides service in harmony with the ecosystem by renewable products. Joint Venture aims, by developing new solutions, to ensure that resources are re-used, to increase efficiency and to create advantages, and to prevent wastes from placing a burden on the economy and ecological systems.



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### 4.16. Corporate Social Responsibility

Joint Venture aims to be involved in social responsibility projects in the areas of education, culture, arts, health, environment, and sports, and to make a contribution to the lives of the people of this country and to improve the quality of their lives.

### 4.17. Preventing Competition Law Breach

Competition can only develop freely when it is fair. Joint Venture is committed to integrity and fairness when competing with others in the market. Conduct that undermines competition is not tolerated. Joint Venture will compete in an ethically justifiable manner within the framework of the antitrust and competition rules in the market in which the Joint Venture operates. This applies in relation to competitors as well as to customers and suppliers.

Antitrust laws prohibit agreements or actions that might eliminate or discourage competition, bring about a monopoly, abuse a dominant market position, artificially maintain prices, or otherwise illegally hamper or distort commerce.

All Employees are obliged to (i) leave, or physically distance themselves from, any conversation inside or outside working hours which they suspect might relate to the breach of antitrust laws; (ii) in written format, distance themselves from any electronic correspondence which they suspect might relate to the breach of antitrust laws; and (iii) directly report any suspected breach of antitrust rules immediately to their superior manager and/or through the Whistleblowing Hotline in accordance with the Whistleblowing Policy.

### 4.18. Preventing Money Laundering

Money laundering is the process of concealing illicit funds or making them look as though they are legitimate. This includes concealing the criminal origin of money or other property – sometimes called the proceeds of crime – within legitimate business activities. It also covers the use of legitimate funds to support crime or terrorism.

Joint Venture strictly prohibits money laundering, which means that the Joint Venture and its Employees shall always comply with anti-money provisions under the Applicable Laws. In the event that any Employee suspects that a transaction or business in which the Joint Venture is involved in, or contemplates in being involved in, might relate to a situation whereby Joint Venture may later be accused in being party to a transaction in which money was laundered; he or she must contact the Compliance Manager through phone, e-mail or the Whistleblowing Hotline immediately.

### 4.19. Preventing Conflict of Interest

Our Employees must behave impartially in all business dealings and not give other companies, organizations, or individuals improper advantages. Hence, Employees must not become involved in relationships that could give rise to an actual or perceived conflict of interest with the Joint Venture.

No Employees must work on or deal with any matter in which they themselves, their lineal relatives, collateral relatives up to 3rd degree, affinal relatives and companies that they have shares or any other person with whom they have close relations, has a direct or indirect financial interest. Nor may any Employee work on or deal with any matter where there are



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other circumstances that might undermine trust in the Employee's own impartiality or in the integrity of the work.

Any Employee who finds themselves in a conflict-of-interest situation shall notify his superior management, who shall in turn notify the Compliance Manager. However, the potential conflict of interest does not necessarily disqualify an individual from being seconded or assigned to the Joint Venture or continuing to be seconded or assigned to the Joint Venture, so long as such conflict of interest is disclosed at the time of the nomination to the Joint Venture or as soon as it arises after accepting a secondment or assignment to the Joint Venture. The top management together with the Compliance Manager will carefully examine each situation and evaluate it with the particular individual's superior manager. The top management and the Compliance Manager will then determine if the circumstances warrant any actions to be taken to alleviate the actual or potential conflict of interest.

### 4.20. Awareness Questions

Awareness questions about whether or not the situations and events you have faced in due course of the performance of your work as an Employee violate the Compliance Rules are listed below. Please refer to the questions below. If the answer to any one of the questions below is not a definite **"YES"**, contact the Compliance Manager and your superior manager immediately.

1. Does the situation or event comply with general practices, rules and traditions?
2. Is this activity/behavior balanced and fair? (You can evaluate this if it will disturb you in case the competitor firm (someone else) does the same)
3. Can I say that our Joint Venture and our stakeholders would not be disturbed if all details of this event were heard by the public?
4. Can I explain to my colleagues or managers that I accept this situation without any discomfort or embarrassment?
5. Am I confident that this person would be still offering me this gift, business courtesy or hospitality if there was no established or proposed business or administrative relationship between him/her and Joint Venture?
6. Am I sure that the value of the gift, business courtesy or hospitality is below the per capita limits defined in the ABC Procedure?
7. Would I be confident in refusing a formal or informal offer or invitation of any kind from this person after I receive the gift, business courtesy or hospitality?
8. Would I be able to confidently defend myself against the Compliance Manager if he/she became aware by other means of me receiving this gift, business courtesy or hospitality?
9. Would I be able to explain the gift, business courtesy or hospitality to my co-workers or to my managers without discomfort or embarrassment?

## 5. ANTI-BRIBERY and CORRUPTION (ABC) POLICY

Joint Venture shall conduct its business in compliance with Applicable Laws and in accordance with the highest ethical standards. This Anti-Bribery and Corruption Policy ("ABC Policy") applies to:

- all Joint Venture's activities
- all Joint Venture's Employees and
- all Joint Venture's Intermediaries.



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Civil and criminal penalties may be imposed on any responsible persons as well as the Joint Venture and the companies that constitute the Joint Venture for violating any of the Applicable Laws. Also, violation of the Applicable Laws or this ABC Policy can lead to disciplinary action by the "Board of Directors of the Joint Venture", up to and including immediate rightful termination of employment as detailed under Article 5.8 below.

Employees and Intermediaries should consult with the Compliance Manager in the event they have any questions about their obligations under the Applicable Laws, this ABC Policy or ABC Procedure.

### 5.1. Bribery Prohibitions

Employees and Intermediaries cannot bribe, propose and promise to any third party in the public or private sector, and may not promise on behalf of the Joint Venture or the companies that constitute the Joint Venture with the intention to;

a) influence that third party to obtain or retain business or an advantage in violation of the Applicable Laws; or
b) cause or reward improper performance or non-performance of official, business, or professional obligations.

Further, Employees and Intermediaries may not request or accept anything of value as an incentive or reward for acting improperly, either in violation of:

- their duty of loyalty and care to the Joint Venture
- this ABC Policy and
- the Code of Conduct

### 5.2. Facilitation Payments

Public Officials sometimes request payments or gratuities to expedite, facilitate or speed up government actions (such as issuing licenses and permits, clearing items through customs or obtaining a visa). These payments would be referred to as "Facilitation Payments".

Joint Venture prohibits making Facilitation Payments which are a form of bribery.

If Employees are offered a Facilitation Payment, they should notify the Compliance Manager as soon as possible to ensure that necessary measures are taken.

Public Officials may sometimes request payments or gratuities to perform government actions which, if not performed or improperly performed, may damage interests of the Joint Venture. Any such request should be immediately notified to the Compliance Manager in order to allow the same to take appropriate action.

### 5.3. Business Partners

Joint Venture needs to ensure that Business Partners adhere to the same ethical and legal standards as Employees and Intermediaries. Hence, the below requirements must be strictly followed:

a) Due diligence must be performed as per the Business Partner Due Diligence Procedure (as described in Annex-3) by the Risk Management Director of the Leader Partner before any new Business Partner is engaged and before establishing any



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contractual and legal relationship between relative party and the Joint Venture.

b) Business Partners must be engaged for legitimate business purposes and on commercially reasonable terms which are competitive and suitable for market conditions, including so far as their compensation is concerned.

Anti-bribery provisions must be included in the tendering and request for quotation documents regarding the services to be provided by the Business Partners as approved by the Compliance Manager, and the relevant contracts must be signed to include these articles.

### 5.4. Donations and Social Investments

Joint Venture recognizes that making donations and investing in the communities in which we operate are an important part of our corporate responsibility. With this responsibility in mind, Joint Venture must also ensure that its donations and social investments comply with the following.

a) Donations and social investments must be approved in advance by the Compliance Manager in accordance with the ABC Procedure
b) Unless the Board of Directors of the Joint Venture adopts a resolution on the contrary, donations and social investments must never be made in cash by hand
c) Donations and social investments should be made only to organizations, government entities or persons that can be relied upon to use the donation or community investment in the manner intended by the Joint Venture
d) Donations and political contributions to Public Officials (including political parties) are prohibited
e) Donations or social investments should not be made if a Public Official is likely to personally benefit from them
f) Appropriate documentation and records must be kept for the donation or community investment and must be properly reflected in the Joint Venture's account

### 5.5. Recruitment

No Public Official (excluding retired) or 1st degree relative of a Public Official shall be hired or retained without prior approval of the Compliance Manager.

### 5.6. Books and Records Retention

All payments by and transactions involving the Joint Venture must be recorded accurately and in reasonable detail in the Joint Venture books and records. Adequate financial controls also must be implemented to ensure that no disposition of the Joint Venture funds or other assets can be made except in accordance with management instructions.

### 5.7. Duties and Obligations of the Compliance Manager

<u>Duties of the Compliance Manager:</u>

Leader Partner's Compliance Manager, whose contact details are provided below, shall be liable to manage implementation, monitoring, and enforcement of Compliance Rules in particular. In case the Joint Venture appoints a Compliance Manager, relative Joint Venture Compliance Manager shall be liable to implement relative process.
The Compliance Manager shall report to the Board of Directors of the Joint Venture about his/her activities that are included to the scope of relative Procedure.



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Any guidance and procedures developed and issued in addition to this Procedure by the Compliance Manager, as approved by the Board of Directors of the Joint Venture, are binding on every person to whom this ABC Policy and the Code of Conduct relate.

The Compliance Manager's duties and responsibilities shall be as follows:

1) Developing the ABC Procedure and ensuring that relevant anti-bribery provisions are included in tender documents and in contracts to be signed between the Joint Venture and Business Partners
2) Developing and facilitating suitable regular and periodic training for Employees, Intermediaries and other persons referred to in this Procedure to ensure familiarity with and understanding of the ABC Policy, the Code of Conduct and the Applicable Laws
3) Responding to inquiries by Employees regarding this Procedure and the Compliance Rules and escalating issues to the attention of the Board of Directors of the Joint Venture if necessary
4) Identifying internal and external corruption risks faced by the Joint Venture and in order to prioritize them, conducting general risk assessments based on the risk assessments to be carried out by all related departments. Getting support from Risk Management department of the Leader Partner (or from the Risk Manager of the Joint Venture, if appointed) on necessary topics in studies to be carried out on this subject.
5) Conducting periodic assessments of the effectiveness of the Joint Venture's anti-corruption program; these assessments include evaluation of how well relevant policies and procedures are being implemented and followed throughout the Joint Venture. Getting support from the Risk Management and Internal Audit departments of the Leader Partner on necessary topics in studies to be carried out on this subject.
6) Investigating, or overseeing the investigation of, any information or allegations concerning violations of the Compliance Rules
7) Assisting the Joint Venture in the conduct of integrity due diligence of Business Partners; this includes scoping level of information required, analysis of information, identifying corruption and money laundering risks and recommending appropriate risk mitigations.
8) Establishing regulations and managing internal training activities for the implementation of ABC Procedures.

<u>Authorities of the Compliance Manager:</u>

In order to ensure the efficient and intended performance of Compliance Rules, the Compliance Manager may, in pursuance of routine audits, internal or external queries and complaints, utilize any and all of the following Powers and authorities:

1) Setting up and conducting personal interviews with Employees or Business Partners
2) Requesting verbal or written information from Employees or Business Partners
3) Requesting and reviewing Joint Venture's books, records and documents
4) In the event that there is reasonable suspicion and it is mandatory for the detection of a violation, with the prior written approval of the Board of Directors of the Joint Venture: requesting data related to electronic or mobile correspondence conducted by Employees, whether on-site or off-site, via electronic mail or phones provided by the Joint Venture, solely for the purpose of review, and examining this



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data under the supervision of the Leader Partner's KVKK Compliance Officer, or requesting its review within the framework of the Code of Ethics Procedure by personnel of the Internal Audit Department of the Leader Partner, authorized to conduct such investigations under the supervision of the Leader Partner's KVKK Compliance Officer.

5) For the purpose of preventing data loss and maintaining data integrity in circumstances where a review may be required, data concerning electronic or mobile communications conducted via email or telephone may, subject to the prior written approval of the Board of Directors of the Joint Venture, be temporarily archived by the Leader Partner's Information Technologies Department for a period of one (1) month, which may be extended if deemed necessary, until the completion of the final approval process. Should final approval not be granted or an investigation not be initiated, the relevant data shall be deleted from the archive under the supervision of the Leader Partner's KVKK Compliance Officer.

It is integral for the performance of the Compliance Rules to ensure that the Compliance Manager's performance of his/her duties is unhindered. Any objections or complaints against the performance of any one of the Compliance Manager's duties listed above must be filed in writing directly with the Board of Directors of the Joint Venture, who shall then conduct a review of the complaint. Any objection or complaint so filed shall not prevent the Compliance Manager's performance of his/her duties.

Any and all information obtained by or given to the Compliance Manager shall be treated as strictly confidential information. Where such information contains data, which might under the Applicable Laws be construed as "personal data", then Applicable Law provisions will be applied to acquire, store, share, destroy or return the relevant data.

### 5.8. Reporting Violations and Disciplinary Action

Failing to comply with the Applicable Laws, this Procedure, the ABC Policy, the ABC Procedure and the Code of Conduct may result in disciplinary action to be started by the Board of Directors of the Joint Venture that may include termination of related persons employment with the Joint Venture. However, depending on the violation of the Code of Conduct of the Employees, the Disciplinary Board will be authorized in the investigations to be made within the framework of the Labor Law and related legislation.

Any Employee of Intermediary who learns of possible breaches to this Procedure, ABC Policy, ABC Procedure and the Code of Conduct must report his/her concerns immediately, preferably in writing, to his/her superior manager, the Compliance Manager or through the Whistleblowing Hotline. Failure to make a timely report and consequently causing a damage to the Joint Venture may also constitute a ground for initiating disciplinary action which can eventually lead to termination of your employment by the Joint Venture. In determining the measures to be applied as a result of such investigation, the principles set out in the Leader Partner's Disciplinary Procedure shall be taken into consideration.

Please refer to the Whistleblowing Policy for detailed information regarding your reporting obligations.



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## 5.9. Training

Content and Targeted Audience:

Training on the Applicable Laws, this ABC Policy and the related policies and procedures will be provided as part of each new Employee being hired and thereafter in accordance with the training program. The method of training will depend on the position and location of the Employee.

First training that shall be provided within the scope of Ethical Principals Procedure shall be included to the scope of orientation trainings of the Joint Venture.

Training sessions shall focus on different subject areas depending upon the audience. Focus areas include Business Partners, business courtesies, community development, and books and records and internal controls. If needed, the task of providing trainings may be delegated by the Compliance Manager to certain Employees or consultancy service can be obtained in this regard with the approval of the Board of Directors of the Joint Venture. Specific areas of focus may be determined in particular for the following categories:

- Business Leadership (Top Management and Managers)
- Business Development
- Administrative Relations
- Community Development
- Finance and Accounting
- Purchasing and Procurement

Frequency and Method:

Each new Employee must receive training within 2 (two) months following their hiring by the Joint Venture. Trainings may be repeated for certain categories of Employees during their employment within the body of the Joint Venture upon request of the Joint Venture's management or as determined by the Compliance Manager.

Records of participation in training are maintained electronically. To assess the learning outcomes, Employees are required to take a test upon completion of the training. Employees who fail the test are required to repeat the same training until they achieve a successful result. An Employee who fails the test twice may be subject to a written warning, subject to the approval of the Board of Directors of the Joint Venture, if there is no reasonable justification for the failed test results.

Business Partners:

Business Partners identified as "Higher Risk" by the Compliance Manager may receive appropriate training. Criteria for determination of "Higher Risk" may include:

- Frequent interaction with Public Officials
- Prior bribery allegations or settlements
- Lack of anti-bribery policy and procedures and
- Affiliation with Public Officials including recommendations from a Public Official

The Compliance Manager will determine the method of training and coordinate with the relevant business owner in order to schedule the training, if applicable.



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### 5.10. Appointed Compliance Manager

The contact information of the Compliance Manager appointed for the implementation of this ABC Policy and the ABC Procedure is below:

Aylin Karaoğlu Has: etik@dogusinsaat.com.tr
(0212) 800 0780

## 6. ANTI-BRIBERY and CORRUPTION (ABC) PROCEDURE

Any documentation relating to any approvals under this ABC Procedure must be kept and filed among records of the Joint Venture.

This ABC Procedure is designed to ensure compliance with the Joint Venture ABC Policy and applies to all Employees.

The Compliance Manager may pre-approve types, categories, amounts and frequency of Business Courtesies ("Block Approvals") to facilitate business. Please contact the Compliance Manager in advance to obtain any such Block Approvals to allow appropriate time for review.

### 6.1. Business Courtesies

Business courtesies include gifts, meals, entertainment, transportation or lodging that promote good relationships. Some Business Courtesies can be considered as bribes under certain circumstances. Accordingly, before bidding or accepting any Business Courtesy, it should be carefully examined whether it will be considered as bribes according to Applicable Laws. Therefore, the following terms need to be considered and followed:

In all circumstances Business Courtesies should be:

1. Permissible under Applicable Laws and should not be of the nature of any other crime for doing or not doing a business and/or according to bribery and law, and must be offered or received for a legitimate business purpose
2. Irregular when combined with all other business courtesies provided to a particular recipient or accepted by an Employee over the course of the previous 12 (twelve) months. Employees are requested to consult with the Compliance Manager if more than 6 business courtesies have been provided to the same proposed recipient in the prior 12 (twelve) months.
3. Given or received openly (i.e., not hidden from other Employees or the recipient, or from other people)
4. Not be lavish or extravagant
5. Not be in the form of cash or cash equivalent (Subject to the other conditions listed in this Article 6.1, "gift certificates" are exempt, in any case with the prior approval of the Board of Directors of the Joint Venture)
6. Recorded in the Joint Venture's Business Courtesies Register
7. Approved in advance if approval is required by this Procedure

The following internal approvals are required in writing for the giving and receiving of Business Courtesies where the value per person exceed the thresholds (for each gift) outlined below:



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| GIVING | Value | Approvals |
|---|---|---|
| Gifts | Between 20 USD and 50 USD | One-up Manager |
| | 50 USD and Above | One-up Manager<br>Compliance Manager |
| | 150 USD and Above | Compliance Manager<br>Board of Directors of the Joint Venture |
| Meals / Entertainment | 50 USD and Above | One-up Manager |
| Accommodation* (per night) | 100 USD and Above | One-up Manager<br>Compliance Manager |
| Travel Expense* | Any value | One-up Manager |
| 6 (six) or more Business Courtesies have been provided to the proposed recipient in the prior 12 months | Any value | One-up Manager<br>Compliance Manager |
| RECEIVING | | |
| Gifts and anything else | Between 20 USD and 50 USD | One-up Manager |
| | 50 USD and Above | One-up Manager<br>Compliance Manager |
| | 150 USD and Above | Compliance Manager<br>Board of Directors of the Joint Venture |

* Reimbursement of accommodation and travel expenses for a private sector service provider is not subject to these approvals, provided that the reimbursement is expressly provided for in the relevant contract. Should you have any questions as to the applicability or the content of such contract, please contact the Compliance Manager.

### 6.2. Social Investments, Donations, Sponsorships and Scholarships

The following internal approvals are required for the giving of the following items of value:

| | Value | Approvals |
|---|---|---|
| Social Investments | Any value | Compliance Manager<br>Board of Directors of the Joint Venture |
| Donations | Up to 100 USD | One-up Manager |
| | 100 USD and Above | Compliance Manager<br>Board of Directors of the Joint Venture |
| Sponsorships | Any value | Compliance Manager<br>Board of Directors of the Joint Venture |



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| | | |
|---|---|---|
| Scholarships | Any value | Compliance Manager<br>Board of Directors of the Joint Venture |

### 6.3. Covenant of Integrity of Employees and Business Partners

Joint Venture aims to fully comply with the rules on combating bribery, corruption and money laundering.

Accordingly, as part of the compliance process and in terms of the requirements of this Procedure, Employees and Business Partners who work in critical positions and who are determined by the Board of Directors of the Joint Venture are required to sign a commitment for adherence to ethical rules and to comply with the rules on combating bribery, corruption and money laundering.

The "Covenant of Integrities" required to be signed by the relevant Employees and Business Partners are included in Annex-1 and Annex-2.

### 6.4. Business Partners

Business Partners mean vendors, suppliers, sub-contractors, joint venture partners, brokers, representatives, distributors and other service providers involved in Joint Venture's activities.

Establishing a contractual relationship between any Business Partner and Joint Venture or obtaining goods or services from any Business Partner is subject to the prior written approval of the Leader Partner's Risk Management Director (or Risk Manager of the Joint Venture, if appointed).

The purpose of this approval is to ensure adequate due diligence has been carried out on the Business Partner. "Business Partners Due Diligence Procedure" is included in Annex-3.

## 7. WHISTLEBLOWING POLICY

### 7.1. Scope

This Whistleblowing Policy applies to all Employees and all Employees are expected to fully comply with the Compliance Rules and all Applicable Laws.

Accordingly, a culture of transparency and responsibility is vital within the Joint Venture.

This Policy aims to encourage Employees to report suspected violations of the Compliance Rules and Applicable Laws, knowing that their concerns will be taken seriously and the investigations subject to notices/complaints/objections will be conducted confidentially.

All Employees should be able to raise genuine concerns in good faith without fear of retaliations, even if said concerns turn out to be mistaken.

### 7.2. Behaviors or Situations Subject to Whistleblowing

Whistleblowing is the disclosure of information that relates to suspected wrongdoing or dangers which may include:



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a) Criminal activity
b) Danger to health and safety
c) Damage to the environment
d) Failure to comply with any legal or professional obligation or regulatory requirements
e) Bribery
f) Breach of Compliance Rules
g) Any conduct that may damage the Joint Ventures' (and each of the Joint Venture's partner) reputation
h) Unauthorized disclosure of confidential information and the personal data
i) Any conduct that may have a detrimental effect on the healthy and productive working environment of Employees
j) Any other behaviors and situations that may be subject to notice

In case of encountering behaviors and situations that may be the subject of notice or in case of serious suspicion that such situations may have occurred, notification should be made within the scope of and according to this Whistleblowing Policy.

In case of hesitation about whether any issues are covered by the Whistleblowing Policy, the Compliance Manager should be consulted.

Furthermore, Employees are required to inform their managers and the Compliance Manager of any investigation initiated by the Public Prosecutor's Offices against them, or any penalties imposed on them, whether arising from their duties at the Joint Venture or from any other reason unrelated to their duties.

### 7.3. How to Raise Concerns?

Joint Venture's objective is to ensure that Employees can express whistleblowing concerns, knowing that:

1. Their observations will be treated with the utmost confidentiality
2. Their anonymity will be preserved and
3. They will not be subject to any detrimental treatment, disciplinary action or termination as a result of a raising a concern in good faith

You may tell any of your concerns to your department manager, or if you prefer, you can contact any of the following:

(a) The Compliance Manager or
(b) Through our Whistleblowing Hotline

Department managers are obliged to immediately notify the Compliance Manager of the notification directly sent to them.

Contact details of the Compliance Manager and Whistleblowing Hotline are provided at the end of this Policy.

### 7.4. Conduct of Business Partners

Whistleblowing concerns are more likely to relate to the conduct of the Employees, but it can also relate to the conduct of Business Partners. Employees are therefore also requested



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to share any genuine concerns regarding any violations of the Compliance Rules by Business Partners, including where these can have an impact on Joint Venture's operations or Employees.

### 7.5. Investigation and Outcome

In case of any notice within the scope of the Whistleblowing Policy an initial assessment will be carried out to determine the scope and responsible people. Employees may be required to attend additional meetings to provide further information. In order to investigate a specific matter, an external investigator or team of investigators may be appointed.

Joint Venture understands that Employees having genuine concerns can be worried about possible repercussions. Joint Venture encourages raising such concerns and will support Employee who raise genuine concerns in good faith under this Whistleblowing Policy, even if they turn out to be mistaken.

Accordingly, Joint Venture will not permit any whistleblower to be subject to any retaliation or negative reaction from other Employees, including its superiors. In case there are any such retaliatory actions or negative reactions, these shall be subject to disciplinary procedures to be carried out by the Board of Directors of the Joint Venture. However, we would like to strongly remind you that, in case of misleading behaviors like raising a concern which is known to be false or making false allegations in bad faith or with a view to personal gain or the use of Whistleblowing Hotline outside its intended/expected purpose, these may be subject to disciplinary action up to and including dismissal.

**PLEASE TALK TO US! WE ARE READY TO LISTEN.**

**Appointed Compliance Manager:**

The Compliance Manager for purposes of this Whistleblowing Policy is:

**Aylin Karaoğlu Has :** etik@dogusinsaat.com.tr
(0212) 800 0780

**Whistleblowing Hotline: (0 212) 800 0780**

## 8. RECORDS

All files and data obtained from Business Partners and Employees will be preserved as follows.

| Record Name | Retention Period | Responsible | Archive Recording Series | |
|---|---|---|---|---|
| | | | Code | Name |
| All files and data obtained from Business Partners and Employees | 10 years | Compliance Manager and/or the Leader Partner's Risk Management Director | - | - |



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*Expiring records in the department are transmitted to the archive. Archive retention periods of related records are defined in the Document Management System Archive Management User Manual.*

*Records that retention period in the department stated as "Continuous" are the records stored in digital format. Backup of these records are defined in the Information Technologies Procedure*

## 9. REVIEW

Responsibility for reviewing and updating this Procedure belongs to the Leader Partner's Compliance Manager and Risk Management Director (Joint Venture's Compliance Manager and Risk Manager, if appointed by the Joint Venture). Reviews are performed annually. If there is no change, the record is not kept.

## 10. ANNEXES

- Covenant of Integrity for Employees
- Covenant of Integrity for Business Partners
- Business Partners Due Diligence (DD) Procedure
- Due Diligence Questionnaire
- Business Partners Tracking List
- Flag List
- Business Partner Approval Form
- Business Partner Risk Approval Form
- Business Partner Detailed Review Report
- Representations Form

## 11. REVISION HISTORY

| Ver. No | Date | Changed By | Reason for Changes |
|---|---|---|---|
| 0 | 09.07.2024 | Legal Department | New Issue |
| 1 | 17.02.2026 | Legal Department | Revision on the Article 5.7. |



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