

İçdaş Ethical Principles Policy

İÇDAŞ (referring to İÇDAŞ and all its affiliated group companies) conducts its activities in compliance with the legal regulations of all countries where it operates or maintains business relations, primarily the Republic of Türkiye. Its operations are guided by the principles of Respect for Nature and Humanity, Ethical Work, Transparency, Accountability, Competitiveness, and Customer and Employee Satisfaction.

İÇDAŞ strictly implements the following policies under the **Code of Ethical Principles**:

- Legal Compliance
- Respect for Human Rights
- Anti-Misconduct
- Ethics Hotline and Ethics Committee
- Gifts and Hospitality
- Relations with Business Partners
- Protection of Company Information, Trade Secrets, and Personal Data
- Social Responsibility, Donations, and Sponsorships
- Prevention of Money Laundering
- Healthy and Safe Work Environment and Environmental Protection
- Compliance with Competition Law

Compliance with the **İÇDAŞ Ethical Principles** is mandatory for all companies and employees under the İÇDAŞ umbrella. While full compliance is the duty of all employees, Board members and company executives are responsible for ensuring an environment conducive to these principles and demonstrating leadership in this regard.

İÇDAŞ also expects its business partners to comply with the **İÇDAŞ Ethical Principles** and related policies. Every İÇDAŞ employee is obligated to manage their relations with colleagues, business partners, and stakeholders based on business ethics and ethical rules.

İÇDAŞ employees are obligated to:

- Protect the İÇDAŞ image and brand,
- Adhere to the principle of commercial and professional confidentiality; protect the personal and commercial/professional data of the company, employees, customers, suppliers, and other business partners,
- Perform their duties honestly, in accordance with ethical principles, and in the most efficient manner,
- Refrain from engaging in activities that would require them to be classified as a merchant, company partner, tradesman, or self-employed professional, whether during or outside working hours,
- Protect company assets diligently, ensure their efficient use, and prevent their illegal or abusive use for personal or third-party benefit,

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- Comply with legal regulations, internal policies, written company regulations, and instructions from managers.

Every conscious İÇDAŞ employee who encounters a situation they believe contradicts these principles and ethical rules is obligated to report it immediately to the **Ethics Hotline**. All reports made to the Ethics Hotline are kept strictly confidential.

1. Legal Compliance

İÇDAŞ and its employees act in accordance with the legal regulations of the Republic of Türkiye, the laws of the countries of operation where applicable, and international regulations. Documents, information, and records are maintained in a regular, complete, and secure manner in accordance with the law. Agreements with third parties are prepared and implemented clearly and comprehensibly, in line with legislation and the **Code of Ethical Principles**. Every employee is aware that they must immediately report any situation that undermines the principle of legal compliance to the **Ethics Hotline**.

2. Respect for Human Rights

İÇDAŞ accepts the UN Universal Declaration of Human Rights as a guide and maintains an approach respectful of human rights in all societies where it operates. İÇDAŞ does not compromise on discrimination at any stage of its activities—including recruitment, resignation, career development, promotion, discipline, compensation, assignment, and training—and shows zero tolerance for discrimination based on race, gender, color, nationality, religion, age, disability, sexual orientation, assets, physical appearance, or political opinion. Nepotism or preferential treatment is strictly forbidden in the recruitment process. İÇDAŞ respects the rights of its employees to join or not join a union and to engage or not engage in collective bargaining. The company prioritizes human life and does not allow work to proceed without all occupational safety and health measures in place.

3. Anti-Misconduct

İÇDAŞ and its Group companies act with a zero-tolerance approach toward bribery and all forms of corruption. İÇDAŞ aims to operate in accordance with the anti-bribery and anti-corruption regulations of the Republic of Türkiye and all countries where it is represented, the principles of the UN Global Compact, and the Partnering Against Corruption Initiative (PACI). Employees shall never abuse their duties nor allow them to be abused. Misconduct is defined as an individual using their authority and responsibility for personal gain, thereby harming the Company and its business partners. Employees and business partners are prohibited from giving bribes, engaging in corrupt activities, making facilitation payments, or providing inappropriate gifts and hospitality.

4. Ethics Hotline and Ethics Committee

i. Ethics Hotline

İÇDAŞ has adopted the principle of ensuring the application of the highest ethical and legal standards in all its activities. In this context, employees who believe that the Ethical Rules have been violated know that they must report these violations to the İÇDAŞ Ethics Hotline as soon as possible.

However, intentionally providing false information, making unfair accusations, and defamation are considered disciplinary offenses.

Notifications to the Ethics Hotline can be made using the methods listed below. These channels are also specified on the İÇDAŞ website and the notice boards of the company headquarters.

- **Web-based Ethics Reporting Line:** www.icdas.com.tr
- **Email Address:** etik@icdas.com.tr
- **WhatsApp Ethics Line:** **533 790 19 19**

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- **Ethics Hotline: 533 790 19 19**
- **Ethics Reporting Boxes** Identity disclosure is not mandatory. The identity of the reporter is kept confidential in all cases. Reports reach the Internal Audit Department, which reports directly to the Board of Directors. No retaliation against the reporter is permitted.

There is no obligation to disclose identity in notifications made to the Ethics Hotline. The identity of the person making the notification is kept confidential in all cases and is not disclosed under any circumstances.

All notifications made via the Ethics Hotline reach directly and only the Internal Audit Unit, which reports to the Board of Directors. These notifications and the information of those making the notification are strictly not shared with your direct supervisor or other parties with executive duties.

Notifications do not harm the rights of the reporting employees arising from labor law. The employee is not subjected to any criminal sanction due to the notification they made. Furthermore, no retaliation against the reporting employee is permitted.

Notifications are examined by the Internal Audit Unit with an independent, objective, and impartial approach, and a report is prepared on the subject. Reports on violations of ethical principles are reported to the Ethics Committee, and reports on misconduct are reported to the Board of Directors. As a result of the evaluations, appropriate actions/measures are taken by the aforementioned boards.

Our employees must adopt ethical rules and must not act contrary to these rules. In all activities carried out and decisions taken, compliance with İÇDAŞ Ethical Rules must be questioned. In case of hesitation regarding compliance with Ethical Rules, Ethics Hotline communication channels should be consulted. Confidentiality is essential in applications.

Violation of the Ethical Rules is evaluated by the Ethics Committee and, when necessary, by the Disciplinary Committee, and disciplinary sanctions ranging up to requesting the resignation of the violators may be applied.

ii. Ethics Committee

The Ethics Committee, working under the İÇDAŞ Board of Directors, consists of a chairman and 4 members. The members and the Chairman of the Committee are appointed by the Board of Directors. The Chairman of the Committee is the Independent Member of the İÇDAŞ Board of Directors, the Deputy is the Legal Counsel, and the Ethics Committee consists of the following members:

- Independent Member of the Board of Directors
- Legal Counsel
- Human Resources Manager
- Audit, Risk Management, and Internal Control Manager

The chairman and members of the Ethics Committee carry out their duties independently and without being influenced by the Department Managers they report to or the hierarchy within the organization, in accordance with the principles of honesty, objectivity, and confidentiality. The working procedures and methods of the Ethics Committee are determined by the procedure to be published.

The duties of the Ethics Committee are as follows:

- To resolve conflicts of interest arising within the scope of Ethical Rules,
- To evaluate the notifications transmitted through the Ethics Hotline regarding the violation of Ethical Rules,
- To make recommendations regarding the path, method, and practices to be followed in case of Ethical Rule violations,

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- To submit a report to the Board of Directors every 3 months regarding ethical violations and measures taken, to submit an annual activity report, and to follow the instructions given on the subject.

5. Giving Gifts, Accepting Gifts, Aand Representation/Hospitality

i. Gift Acceptance Gifts or hospitality (organizations such as meals, holidays, etc.) cannot be requested or implied from business partners such as customers, suppliers, consultants, or their partners, managers, and employees. No benefits that would cause a conflict of interest, such as gifts, money, checks, property, free holidays, or special discounts that would put İÇDAŞ and the recipient under obligation, can be accepted.

However, as an exception, gifts/hospitality arriving in accordance with all of the following points may be accepted by informing the respective unit supervisor:

- The value of the gift should not exceed 300 USD for Board of Directors members and 100 USD or its equivalent for employees.
- The gift cannot be cash or cash equivalent.
- It must be concluded that its acceptance will not influence a decision to be taken on the İÇDAŞ front, and its non-acceptance might negatively affect customer relations.
- Due to the frequency of gifts previously given/received, it should not be of a nature that could create the impression that it was made with the intention of inappropriately influencing the recipient and therefore create a perception of irregular benefit.
- It must be appropriate to the position of the recipient and proportionate to the conditions required by the situation.

Gifts that do not meet the specified criteria are rejected by an appropriate method. Detailed regulations in this context are included in the Gift and Hospitality Policy.

ii. Giving Gifts Gifts may be given to customers on behalf of the Company on special days such as New Year and holidays, in line with the determined limit (maximum 300 USD) and usage principles. Gifts are not used for private relationships such as relatives or friends.

iii. Representation and Hospitality Expenses Representation expenses can be used for business meetings with business partners such as potential or existing customers, suppliers, and consultants. Representation and hospitality expenses are managed according to the limits determined by the Board of Directors. For expenses for which an invoice is not received, an invoice is not obtained from another source.

6. Relations With Business Partners

i. Relations with Suppliers

İÇDAŞ makes decisions based on objective criteria in supplier selection and takes care to be in a business relationship with parties that take anti-bribery and anti-misconduct principles into account, ensure the security of company data and personal data, and fulfill their legal obligations in every field. At the same time, it acts within the framework of honesty, fairness, respect, and ethical principles, as well as rules of good faith in relations with the supplier, and shows the necessary diligence to fulfill its legal and contractual obligations on time and in full. Furthermore, İÇDAŞ keeps its communication channels with its suppliers open and always takes their complaints and suggestions into consideration.

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İÇDAŞ Board of Directors members, partners, company managers, and other company employees, as well as our suppliers, act in accordance with **the Supply Chain Compliance Policy**.

Conflict of Interest: It is the conflict between the interests of Board of Directors members, partners, company managers, and other company employees or company business partners (such as customers/suppliers) and the interests of the Company. Personal interests cannot be held above company interests. Authorities granted by the position within the company and company assets cannot be used for personal interests.

İÇDAŞ Board of Directors members, partners, company managers, and other company employees, as well as their family members and relatives, cannot have any direct or indirect personal or interest relationship with suppliers. In case of a conflict of interest with suppliers, they act equally and fairly toward all customers. They perform their duties impartially. To ensure the prevention of conflicts of interest, Board of Directors members, partners, company managers, and other company employees are obliged to comply with the following rules:

- Not to stand as a guarantor for suppliers and not to accept their guarantees,
- Not to enter into relationships with suppliers such as partnerships, debt-credit, etc., that are incompatible with commercial customs,
- Not to participate in invitations or domestic/international trips, the expenses of which are fully or partially paid by suppliers, except for cases where a superior manager has knowledge and permission,
- Not to accept unconventional gifts from suppliers of a nature and value that could create an obligation for themselves,
- Not to give gifts with a value above the determined limits to existing or potential suppliers and not to provide advantages that exceed their purpose or fall outside normal practices in the customer's field of business by using their position.

In proposals given by companies of which individuals who previously worked at İÇDAŞ are direct/indirect partners or employees, and in all kinds of work carried out with these companies, this situation is clearly stated, and action is taken according to the Board of Directors' approval decision.

In supplier companies and customers, İÇDAŞ Board of Directors members, partners, company managers, and other company employees, as well as their family members and relatives, cannot work officially or unofficially under titles such as personnel, consultant, intern, etc. If such a situation occurs later, the commercial relationship is terminated.

ii. Relations with Customers

İÇDAŞ works with an understanding based on customer satisfaction, prioritizing their needs and demands. It does not exploit customer vulnerabilities, even if it is in favor of the Company, and does not aim for profit by providing incomplete or incorrect information to the customer.

Customer complaints are recorded, directed to the relevant units, and resolved as soon as possible.

İÇDAŞ Board of Directors members, partners, company managers, and other company employees, as well as their family members and relatives, cannot have any direct or indirect personal or interest relationship with customers. Purchasing goods or services from the customer at a price well below its value or without paying any price is considered as obtaining a benefit. In case of a conflict of interest among customers, they act equally and fairly toward all customers. They perform their duties impartially. To ensure the prevention of conflicts of interest, Board of Directors members, partners, company managers, and other company employees are obliged to comply with the rules listed in the section on relations with suppliers.

iii. Relations with the Media

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Giving statements to any media organization, conducting interviews, or participating as a speaker in places such as seminars, conferences, etc., is subject to the approval of the General Manager. No personal gain can be obtained from these activities under any circumstances.

In communications and posts to be made on all kinds of platforms, including social media, public forums, personal blogs and accounts, on the internet, and mobile applications, employees are obliged to show sensitivity not to damage the reputation of İÇDAŞ.

We know that personal social media accounts are everyone's private areas and we respect sharing preferences. However, it is expected that social media accounts be created with personal e-mails other than company-extension e-mails, that our employees avoid sharing content representing the company in their social media use, and that they do not share company information and photos in a way that violates confidentiality rules.

iv. Relations with Public Authorities

Relations with public authorities are carried out within the framework of laws and company policies/procedures. For information requested by official authorities, a written record is created, the General Manager, Legal Counsel, and Relevant Unit Managers are informed, and information is provided to the relevant parties accurately and in full time.

v. Political Activities and Relations with Non-Governmental Organizations

İÇDAŞ does not support any political view or political party, does not allow activities that would create the perception of supporting them, and does not make decisions with political motives under any circumstances.

Demonstrations, propaganda, and similar activities for political purposes are not allowed within the working areas and workplace boundaries belonging to İÇDAŞ. İÇDAŞ resources cannot be allocated to activities for political purposes.

To fulfill its social responsibilities, İÇDAŞ can organize aid activities in cases requiring solidarity in all geographies where it operates and supports voluntary work.

7. Protection Of Company Information, Trade Secrets, And Personal Data

Board of Directors members, partners, company managers, and other company employees are under the obligation not to disclose any information regarding the company's activities and transactions to anyone other than the legal authorities explicitly listed in the laws and authorized Company employees.

İÇDAŞ processes the personal data of its employees, stakeholders, and customers to the extent permitted by the legislation in order to carry out its activities. In this context, all kinds of administrative and technical measures are taken to prevent the unlawful processing and sharing of the processed personal data. Detailed regulations on this subject are included in the Personal Data Protection Policy.

Confidential Information covers all kinds of company information, current, old, or to be acquired in the future, that our Board of Directors members, partners, company managers, and other company employees learn in writing or orally due to their duties.

Board of Directors members, partners, company managers, and other company employees are obliged to protect confidential information belonging to İÇDAŞ, other information not yet announced to the public, information within the framework of confidentiality agreements signed with individuals, and intellectual property rights belonging to İÇDAŞ. They cannot use this information for their own or third parties' benefit and cannot share this information with third parties. These obligations continue indefinitely even if the business relationship ends.

Employees, whether or not related to their duties, take care to protect Confidential Information, including those belonging to Suppliers, Customers, and stakeholders.

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The ownership of internal regulation documents and information in the form of analyses, plans prepared for the Company and belonging to the Company, and all kinds of non-public information obtained, as well as the company's financial data, services produced, capacity reports, computer software, expenses, business plans, names of business partners such as customers/suppliers, proposals/prices received from suppliers, working and marketing methods, announcements, regulations, and instructions, belongs to the Company. This information can strictly not be disclosed to irrelevant persons.

Every employee who encounters a situation of violation regarding the protection of company information, trade secrets, and personal data knows that they must immediately report this situation to the Ethics Hotline.

8. Social Responsibility, Donations, And Sponsorships

İÇDAŞ attaches importance to social responsibility issues such as the protection of human rights, the environment, and animals, education and charitable works, and the elimination of crimes and corruption. Furthermore, it encourages its employees to participate in social activities such as environment, health, education, and sports, and again to participate in individual volunteer-based activities outside the workplace with their own resources and in a way that will not affect work performance.

İÇDAŞ engages in donation and sponsorship activities under various conditions to support social development in the provinces where it operates. It is essential that all donations and sponsorships be made in accordance with the relevant legislation, the Ethical Rules Policy, and supplementary Policies, including İÇDAŞ's vision, mission, strategic goals, and company values.

Donation and Sponsorship activities to be carried out shall not be for the benefit of any institution or organization that discriminates against a group or person due to certain characteristics, and in this context, İÇDAŞ acts equally toward all non-governmental organizations.

No donation/aid relationship is entered into with any person or organization that is in any kind of business relationship with the Company. Making aid or donations to any organization on behalf of the Company is under the authority of the Board of Directors, provided that it remains within the budget.

9. Prevention Of The Laundering Of Proceeds Of Crime

İÇDAŞ takes all kinds of measures in all geographies where it operates, primarily the Turkish Penal Code No. 5237 and the Law on the Prevention of Laundering Proceeds of Crime No. 5549 in cases where Group Companies are defined as obligated parties due to their fields of activity, in compliance with local and international legislation, against the inclusion of proceeds obtained through illegitimate means into the system by showing them as if they were earned through legitimate means, and also against all illegal actions to be carried out for the provision of terrorism financing. In this context, it avoids all kinds of commercial transactions that would be considered or would mean such a transaction as the laundering of proceeds of crime or the financing of terrorism, and for this purpose, it carries out all necessary due diligence to know the relevant party before entering into a relationship with third parties.

10. Helaty, Safe Work Enviroment, And Enviromental Protection

İÇDAŞ takes all necessary measures to create a safe and healthy working environment for its employees and stakeholders and carries out its activities in an environmentally sensitive manner in line with sustainable development goals. It fulfills its responsibility with dedication to carry out the necessary protective and preventive activities in accordance with the law to keep employees away from accidents and dangers and to ensure that processes continue in a safe and healthy manner without any interruption.

İÇDAŞ aims to create a healthy and safe work environment by organizing training in areas such as occupational health and safety and environmental protection so that its employees and stakeholders can carry out their work in line with these principles.

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11. Compliance With Competition Law

İÇDAŞ complies with fair competition rules and the laws and regulations supporting them, applicable in all countries where it operates. It competes with competitors only in areas that are legal and ethical and avoids unfair competition. In this context, all employees and stakeholders must act in accordance with the applicable local and international competition legislation to protect competition.

Detailed regulations in this context are included in the Competition Law Compliance Policy.

BOARD OF DIRECTORS