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## 1. PURPOSE AND SCOPE

The purpose and scope of these Business Ethics Rules and Working Principles Regulations (**"Business Ethics Rules and Working Principles Regulations"**) are as follows: To establish ethical standards, rules of conduct, and business principles for and its subsidiaries over which it has direct and indirect control Batıçım Batı Anadolu Çimento Sanayii A.Ş., as well as all third parties acting on their behalf and their employees. The purpose of this Code of Ethics and Business Conduct is to establish expectations, standards, and ethical practices that form the basis of all business relationships and transactions, to prevent any potential disputes and conflicts of interest, to strengthen the Batıçım culture, to ensure reliability, and to provide guidance for achieving sustainable success.

## 2. DEFINITIONS

### **Ethics:**

Ethics is a concept used to evaluate right and wrong, good and bad, fair and unfair, and to make the right decisions based on these evaluations. Ethics is a discipline that helps determine the values and behavioral standards of individuals and societies. It includes principles for living a correct, fair, and honest life at the personal and social levels.

### **Business Ethics:**

Business ethics refers to the field used to determine and implement correct and fair behavior in the business world. Business ethics aims to ensure that individuals, companies, and organizations in the business world behave in accordance with ethical values. This includes principles such as honesty, transparency, fair competition, and respect for the rights of third parties.

### **Ethical Rules:**

These rules are a guide that defines the ethical behavior standards among Batıçım employees, managers, and business partners. These rules shape the way the company does business and its corporate culture by reflecting the company's values, commitments, and responsibilities.

### **Confidential Information:**

This term has the meaning given to it in Article 3.2.

### **3. ETHICAL RULES AND WORKING PRINCIPLES**

#### **3.1. Integrity**

Batiçim adheres to the principle of integrity in all internal and external relationships and business processes and acts with honesty and integrity in its relationships with all third parties it comes into contact with or interacts with within the scope of its activities and employees.

#### **3.2. Confidentiality and Protection of Confidential Information**

Information is one of the most important assets that companies can leverage to achieve their goals. The effective use of information, its proper sharing, and ensuring the confidentiality, integrity, and accessibility of information throughout this process is the shared responsibility of every Batiçim employee.

“Confidential Information” refers to Batiçim's intellectual and industrial property rights and all innovations, as well as databases, printed communication materials, business processes, and business plans (marketing, product, technical) written, developed, or implemented by employees, business strategies, strategic partnerships and information related to partners, financial information, information related to employee rights, personal data of employees, customers and stakeholders, and any other written, verbal, graphic or readable information that must be protected under “confidentiality agreements” made with third parties.

#### **3.3. Application Principles**

The principles that Batiçim employees must observe and comply with regarding Confidential Information are set out below.

- Confidential Information may not be disclosed to third parties unless its disclosure is required by court decisions and legislation.
- Confidential Information must not be altered, copied, or destroyed. Necessary measures shall be taken to ensure that information is carefully maintained, stored, and not disclosed. Any changes made to the information shall be recorded with a history.
- Confidential Information and documents shall not be taken outside the organization. In cases where it is necessary to take the information outside the organization, the approval of the person responsible for the information and the top manager of the relevant superior unit shall be obtained, and in any case, before sharing the information, a contract, commitment letter, or similar document shall be signed with the third party with whom the information will be shared, committing the third party to keep this information confidential.

- Passwords, user codes, authorizations, and similar identifying information used to access company information systems must be kept confidential and not disclosed to anyone other than authorized users.
- Confidential Information should not be discussed in public places such as cafeterias, elevators, service vehicles, etc.
- If information needs to be shared with third parties and/or organizations for the benefit of Batıçım, a confidentiality agreement within the scope described above must first be signed to ensure that these individuals and organizations understand their responsibilities regarding the security and protection of the shared information. Legal support is essential in these applications.
- All official statements must be communicated to stakeholders and the public in a manner that is equal, complete, simultaneous, and understandable, through the Public Disclosure Platform (KAP) or by authorized units, as required by the circumstances.
- False statements and/or rumors about individuals or institutions cannot be made.
- Personnel information such as salaries, benefits, etc., which reflects Batıçım's policy and is specific to the individual, is confidential and should not be disclosed to anyone other than authorized persons. Employee information is sent to the individual. Employees cannot disclose this information to others or pressure other employees to disclose it.
- Even if not explicitly stated as confidential, the confidentiality of all information and documents of the nature described in the definition must be protected. Our employees' responsibility in this regard continues throughout their employment at Batıçım and after they leave the company.

### **3.4. Avoiding Conflicts of Interest**

A conflict of interest is a situation that demonstrates the potential for a person or organization to gain personal or corporate benefits by improperly using their position.

Batıçım employees aim to avoid relationships and situations that may involve potential or actual conflicts of interest and act in the best interests of Batıçım. Batıçım employees do not seek personal gain from individuals or organizations with whom they have business dealings, either personally, through their family, or through their close associates, by taking advantage of their current positions.

Batıçım employees refrain from using Batıçım's power and/or name, Batıçım's identity, for personal gain.

In the event of a potential conflict of interest, when they believe that the interests of the parties involved can be safely protected through legal and ethical means, they apply these methods as part of their commitment. Batıçım employees consult their manager, the Human Resources Department ("Human Resources"), the Ethics

Advisor, who is the senior manager of the Human Resources business unit ("Ethics Advisor"), members of the Ethics Committee, and the Batıçım Ethics Committee ("Ethics Committee") in cases of doubt.

### **3.4.1. Conducting Transactions for Personal or Family Gain:**

Batıçım employees must not use their positions to gain personal benefit for themselves, their families, or close associates from individuals or organizations with whom they have business relationships, nor must they use the Batıçım name for personal gain.

Managers involved in decision-making during the recruitment process and Human Resources recruitment officers must take measures to resolve any conflict of interest if they are related to an applicant by marriage or first-degree kinship. These measures can be achieved by involving alternative human resources officers who do not have a conflict of interest in the process.

To avoid conflicts of interest, Batıçım employees must not have any financial interests, either personally or through their spouse or first-degree relatives, in any organization that is a competitor, supplier, or customer of Batıçım, or that Batıçım is seeking to do business with. It is essential that Batıçım employees do not have any partnership, board membership, consultancy, or employee relationship with such organizations.

Batıçım employees must not engage in work that would require them to be considered a 'trader' or 'craftsman' directly or indirectly, and must not work for another person and/or institution in exchange for wages or similar benefits, whether during or outside working hours, under any name.

In situations that may cause a conflict of interest, employees must consult their managers and the human resources department.

### **3.4.2. Accepting and Giving Gifts:**

Batıçım employees and managers may not offer or accept gifts in their relationships with public officials, customers, suppliers, contractors, and other business and solution partners in situations that could lead to or be perceived as a conflict of interest.

Batıçım employees and managers must not accept gifts with a monetary value exceeding USD 50.00 (fifty) under any circumstances. If such a situation arises, the relevant manager or employee must politely decline the gift and indicate that they cannot accept it.

The total value of gifts accepted from various sources within a calendar year must not exceed USD 250.00 (two hundred and fifty). Our company employees must fill out the "Gift Acceptance Declaration Form" (Appendix-1)

for each gift they accept that does not exceed USD 50.00 (fifty) and submit it to the Human Resources Department. These Gift Acceptance Declaration Forms will be kept in the relevant person's personnel file.

All corporate support and sponsorship requests related to Batıçım's activities are forwarded to Batıçım's Corporate Communications unit. These requests are objectively evaluated by the Corporate Communications unit and submitted to the Batıçım Board of Directors ("**Board of Directors**"). Sponsorship support is provided after approval by the Board of Directors.

Giving, receiving, or offering bribes, facilitation payments, and/or commissions is unacceptable under any circumstances.

### **3.4.3. Political Activities**

Engaging in political activities is not only a constitutional right but also a universally recognized human right. Batıçım respects its employees' right to participate individually and voluntarily in legal political activities derived from the constitution. However, employees must conduct these activities outside of working hours and refrain from using company resources for political activities.

Batıçım does not take sides with any political views or ideologies. Its resources cannot be used to support political parties and candidates, and promotional and donation activities cannot be carried out in a manner that supports a political movement. Political parties and candidates are not permitted to conduct propaganda activities at Batıçım locations.

Batıçım employees must observe the following conditions in their individual and voluntary political activities:

- Employees must avoid situations that could create a conflict of interest in their current duties and responsibilities due to the political activities they are involved in.
- The company name, titles within the company, and Batıçım resources cannot be used in individual political activities.
- Political propaganda cannot be conducted during working hours or in the workplace environment; employees cannot be asked to join a political party under any circumstances, and other employees' time cannot be taken up for such activities.
- No emblems, badges, or printed/written clothing belonging to any political party may be used.

### **3.4.4. Former Managers and Employees Doing Business with Batıçım:**

For managers and employees who have left Batıçım to conduct business with Batıçım in the form of sales, contracting, consulting, brokerage, representation, dealership, or similar activities:

- They must not have any disciplinary records during their previous employment, and
- There must be no conflict of interest arising from the duties they performed during their previous employment.

Provided these conditions are met, a report prepared by the manager of the relevant unit must be approved by the Ethics Committee before those who have left the company can do business with Batıçım.

#### **4. RESPONSIBILITIES**

In addition to its legal responsibilities, Batıçım strives to fulfill the following responsibilities towards its customers, employees, shareholders, suppliers and business partners, competitors, society, and individuals:

##### **4.1. Legal Responsibilities**

Batıçım employees conduct all domestic and international activities and transactions within the framework of local laws and international law, providing accurate, complete, and understandable information to regulatory agencies and institutions in a timely manner.

While conducting all activities and transactions, Batıçım maintains an equal distance from all public institutions and organizations, administrative bodies, civil society organizations, and political parties without any expectation of benefit, and fulfills its obligations with this sense of responsibility.

##### **4.2. Responsibilities Towards Customers**

Batıçım employees work with a proactive approach focused on customer satisfaction, responding to customer needs and requests as quickly and accurately as possible.

They deliver their services on time and under the promised conditions; they approach customers with respect, fairness, equality, and courtesy, and carefully protect their confidential information.

##### **4.3. Responsibilities Towards Employees**

Batıçım respects the personal rights of its employees and strives to ensure that their individual rights are fully and properly exercised. It treats employees honestly and fairly; it commits to providing them with a non-discriminatory, safe, harassment-free, and healthy working environment. It makes the necessary efforts for the

individual development of its employees. It also supports them in volunteering for appropriate social and community activities where they will participate with social and environmental responsibility awareness. Batıçım maintains a balance between work life and private life.

#### **4.3.1. Human Rights**

As a signatory to the United Nations Global Compact, Batıçım is committed to strengthening internationally protected human rights. Batıçım bases its activities on compliance with all applicable international declarations, principles, agreements, and conventions.

Taking into account the impact of an integrated human rights policy in all its business activities, Batıçım has defined its human rights priorities as follows:

- Batıçım opposes all forms of forced, debt-based, dependent, or compulsory labor.
- Child labor is strictly prohibited.
- Human trafficking is never tolerated.
- Batıçım commits to a working environment free from discrimination and harassment for everyone and ensures that Batıçım employees fully and properly benefit from their labor rights.
- Batıçım employees have the right to form unions, join unions, and negotiate collective agreements to the extent permitted by applicable law.
- Batıçım values employee satisfaction, providing them with a healthy and safe working environment to enhance their personal and professional development.
- Batıçım treats all employees fairly. It acts in accordance with international labor standards. All employees have the right to fair wages, reasonable working hours, and rest periods.

#### **4.3.2. Creating and maintaining a fair and safe working environment:**

- Batıçım practices comply with all applicable laws and regulations regarding employment and working life. Company employees also fulfill all legal requirements within the scope of their activities and act in accordance with legal regulations.
- Batıçım Human Resources practices ensure that all other practices, such as hiring, promotion-appointment, rotation, performance management, remuneration, rewards, social rights, training, etc., are fair.
- Discrimination among employees within the organization on the basis of language, race, color, gender, political opinion, belief, religion, sect, age, physical disability, and similar reasons is unacceptable.
- Batıçım creates a supportive, positive, and harmonious working environment that fosters cooperation and prevents conflict, enabling people of different beliefs, thoughts, and opinions to work together harmoniously. Religious propaganda is not permitted in the workplace.

- The physical working environment and conditions of the workplace are ensured to be healthy and safe for all employees.
- Managers are prohibited from entering into debt-credit relationships with employees.

#### **4.3.3. Respect and privacy at work:**

- Batıçım employees act openly, respectfully, honestly, responsibly, and courteously when interacting with each other and sharing their thoughts and opinions.
- Any verbal, written, or electronic communication between individuals cannot be recorded, shared with others, published, or used for purposes other than its intended purpose without their prior consent.
- Personnel information arising from the nature of the employment relationship and necessary for its continuation shall not be used for purposes other than its intended purpose and shall not be shared with third parties without the consent of the individuals concerned.

#### **4.3.4. Harassment and psychological harassment (mobbing):**

- Batıçım does not tolerate any violation of inviolability through physical, sexual, and/or emotional harassment directed at its employees or partners with whom its employees have a working relationship, whether at the workplace or anywhere else they may be for work-related reasons. Any potential negative attitudes or behaviors towards individuals who report such violations or assist in investigations shall be considered a violation of these Business Ethics Rules and the Working Principles Regulation.
- There is zero tolerance for systematic and planned behavior aimed at discouraging the targeted person from work, reducing their performance, or causing them to resign, which would be considered psychological harassment (mobbing).

#### **4.3.5. Equal Opportunity/Providing Equal Opportunities in Employment/Discrimination**

Batıçım aims to create a working environment that values the skills and experience of each individual, respects differences, and gives every employee the right to express their ideas and opinions.

Batıçım does not permit discrimination among its employees. It ensures that all personnel practices are conducted based on individual ability and merit, without regard to race, religion, color, age, gender, national origin or ancestry, sexual orientation, physical disability, seniority, or other factors defined and protected by law. These practices include, but are not limited to, hiring, selection, performance management, training, placement, transfer, promotion, disciplinary action, and termination of employment.

#### **4.3.6. Occupational Health and Safety ("OHS")**

Batiçim ensures that the physical working environment and conditions at the workplace are healthy and safe for all employees. Batiçim is responsible for providing all employees with maximum OHS conditions, providing training, and delivering equipment. Similarly, employees are also responsible for ensuring full participation in relevant training and taking all necessary precautions related to the subject.

All employees must report any potential hazards they encounter in the workplace to their manager in writing/verbally by filling out the necessary forms. Employees are obliged to comply with the details specified in Batiçim Occupational Health and Safety Management Systems and relevant legislation. OHS incidents are reported to the relevant authorities in accordance with the legislation and Batiçim Policies/principles and in a transparent manner.

#### **4.3.7. Carrying/Possessing Weapons**

Except for those required to carry weapons as part of their duties (security personnel, etc.), employees, customers, and visitors are prohibited from carrying weapons in the workplace. Carrying weapons for special reasons and visitors entering with weapons is only permitted with the approval of Human Resources.

#### **4.3.8. Substance Use**

The use of any substance (alcohol, narcotics, etc.) that may affect work performance or jeopardize workplace safety is strictly prohibited at Batiçim locations. This prohibition also includes employees being under the influence of such substances that may adversely affect their work performance upon entering Batiçim locations.

### **4.4. Responsibilities Towards Suppliers/Business Partners:**

Batiçim acts fairly and respectfully towards its business and solution partners and other third parties with whom it has a relationship within the scope of its activities, as would be expected of a good customer, and takes the necessary care to fulfill its obligations in a timely manner. It carefully protects the confidential information of its business and solution partners and other third parties with whom it has a business relationship. Batiçim allows its suppliers/business partners to maintain their competitive independence. Batiçim believes in responsible cooperation with its suppliers/business partners. In this context, Batiçim expects its suppliers/business partners to act in accordance with local laws and regulations and to commit to promoting and implementing ethical values within their own companies and work environments.

#### **4.5. Responsibilities Towards Competitors:**

Batiçim organizes and conducts its activities in accordance with Competition Law. This rule is binding for all employees.

Batiçim promotes fair and independent competition. It supports efforts aimed at achieving the competitive structure targeted by society.

#### **4.6. Responsibilities Towards the Environment, Society, and Humanity**

Batiçim acts with sensitivity towards the traditions and cultures of Turkey and the countries where it carries out international projects. It acts in accordance with Labor Law No. 4857 and the International Labor Organization (ILO) agreements to which the Republic of Turkey is a party regarding the prohibition of child labor, and ensures that its contractors, business and solution partners, and suppliers also comply with the relevant legislation.

Batiçim continuously improves its practices in light of new developments in technology, safety, health, and environmental sciences. It works regularly to ensure that these developments are continuously and measurably applicable throughout Batiçim. Batiçim develops successful strategies that enable third parties to maximize their profits without harming the needs of future generations.

Batiçim acts responsibly and sensitively as a pioneer in its social and humanitarian responsibilities to ensure that its core activities have no negative impact on the environment and takes all measures required by law. It develops the awareness and sensitivity of its employees in this regard. Batiçim is committed to working progressively to ensure sustainable growth, increase the use of renewable energy, prioritize clean technology, prevent environmental pollution through waste management, reduce energy consumption and emissions, and use water more efficiently.

Batiçim employees act responsibly as pioneers in social issues with a sense of civic duty; they strive to play a role in civil society organizations and services that benefit the public.

#### **4.7. Responsibilities Regarding the Batiçim Identity**

Business and solution partners, customers, and suppliers who have a business relationship with Batiçim trust Batiçim as a result of its professional competence and integrity. Batiçim employees strive to maintain this reputation at the highest level.

Batiçim provides its services within the framework of company policies, professional standards, commitments made, and ethical rules, and demonstrates the necessary dedication to fulfill its obligations.

Batiçim takes care to provide services in areas where it believes it is and will be professionally competent, aiming to work with customers, business partners, and suppliers who meet the criteria of accuracy and legitimacy. It does not work with individuals or institutions that violate public morality, harm the environment and public health, or fail to respect human rights.

When speaking on behalf of Batiçim in public and in public spaces, Batiçim employees express only Batiçim's views, not their own. Batiçim employees are mindful that their verbal or written statements may be perceived as Batiçim's views, and therefore exercise caution when expressing their personal views related to their job responsibilities in the media or on other social media platforms.

When faced with complex situations that could put Batiçim at risk, Batiçim employees follow appropriate technical, operational, and administrative procedures and consult with experts on the matter.

Information assets provided by Batiçim must be used by Batiçim employees for business purposes. These information assets include, but are not limited to: hardware (desktop/laptop computers, terminals, portable data storage devices, printers/fax/copier machines, etc.), software (all software installed on clients and servers), services (email, internet access, network resources), and servers containing data of any kind. Batiçim reserves the right to back up, report, review, and impose usage restrictions on corporate information assets stored by employees on these platforms when necessary.

Batiçim employees shall consider the interests of the institution when using resources on behalf of Batiçim and shall exercise sensitivity in protecting Batiçim's assets. Batiçim avoids the loss, damage, misuse, and waste of Batiçim's assets. It is prohibited to perform any transaction under any name, on behalf of or for the benefit of anyone, and to use Batiçim's resources without Batiçim's interest. In cases of public interest or necessity, the approval of the top manager of the relevant business unit is sought.

## **5. RESPECT AND WORK LIFE AT THE WORKPLACE**

### **5.1. Being Respectful and Considerate in Relationships with Others**

Batiçim's fundamental goal is to treat employees with respect, consideration, and understanding, and to create an environment that contributes to full and open communication at every level. Batiçim encourages the open discussion of work-related issues and the generation of solutions to these issues.

Within Batiçim, developing team spirit and protecting and improving the corporate identity should be adopted as common goals. All employees and managers are responsible for creating and maintaining an atmosphere at work that is consistent with all the values outlined in this document.

Batiçim provides employment opportunities to people of diverse backgrounds in terms of race, religion, nationality, gender, sexual orientation, marital status, age, seniority, family, etc. Employees must value this diversity and conduct their relationships with each other in accordance with the principles of mutual respect, fairness, courtesy, honesty, and equality.

Employees should not disturb each other in common areas (including the use of service vehicles). In these areas, except for those permitted by the relevant management, they should not post posters, handwritten notes, or memos, nor should they sell goods or services.

It is unacceptable for one employee to harass another employee directly or indirectly through means such as telephone or email. Harassment includes, but is not limited to, the following behaviors:

- Describing members of a particular group with derogatory terms,
- Negative classifications, demeaning jokes, offensive remarks,
- Derogatory or mocking pictures or caricatures of a specific group or person,
- All humiliating words or physical attacks that create a hostile and uncomfortable work environment and affect relationships between employees,
- Physical or verbal behavior beyond the professional distance required in the work environment,
- Statements and behaviors that establish a connection between an employee's sexual orientation and their position at work, such as promotion, performance evaluation, collaboration with coworkers, etc., or that threaten them,
- Any type of unwanted sexual advances, sexually suggestive offers or other words and similar actions.

Employees who report harassment or inappropriate behavior in the workplace to the relevant management and/or Ethics Committee cannot be subjected to any kind of accusatory and/or retaliatory behavior. Furthermore, managers must handle such situations confidentially. If you experience harassment or aggressive, accusatory attitudes and behavior as described above, if there is a problem within the organization that leads to low workforce and performance, or if any employee and their coworker, manager, or customer is thought to have been subjected to similar behavior, the Ethics Advisor should be informed.

## **5.2. Attitude/Behavior and Appearance**

Batiçim employees must be clean, neat, and dressed in a manner appropriate for a professional work environment; they must be friendly, attentive, and respectful to everyone. This principle is extremely important for developing customer relations, maintaining Batiçim's current reputation, and enhancing its prestige, and must be strictly adhered to.

Creating team spirit within Batiçim, protecting and improving Batiçim's image, and playing an important role in the workplace and in the personal lives of each employee are common goals. A balanced and harmonious attitude must be maintained from a professional and financial perspective in order to prevent negative repercussions on the work performed and/or Batiçim's image.

Batiçim employees must show equal respect to customers, potential customers, shareholders, and the communities Batiçim serves in their non-work relationships as well. At the same time, employees provide courteous service in these relationships and act in accordance with ethical business practices and relevant laws and regulations.

## **5.3. Ensuring Internal Hierarchy**

Employee development contributes significantly to Batiçim achieving its goals. Batiçim bases its approach to employees on professional criteria and grants all employees equal opportunities for development and rewards in proportion to their contribution to the company's success. Managers coordinating specific tasks or departments must exercise their designated authority in a balanced and impartial manner, taking into account the personal dignity of the staff.

Managers must refrain from performing and/or assigning tasks outside their authority by exploiting their position and responsibilities for any purpose. Managers must continuously support the professional development of employees. Within the framework of honest and prudent management principles, managers are responsible for proposing and implementing management practices that will enhance the company's values, maximize profits for the company, and protect the long-term rights of employees.

Employees should work in a manner that avoids behavior inconsistent with the principles of work and ensures maximum cooperation with their managers. As a general principle, employees are responsible for carrying out their superiors' instructions. However, they are not obliged to carry out instructions that could damage Batiçim's profitability, efficiency, or reputation, or that are not in line with the company's principles and legal regulations on the matter. If an employee concludes that instructions are unlawful and/or contrary to internal regulations

or harmful to the company, they shall report this opinion to the superior of the manager who gave the instruction and to the Ethics Committee. An employee who is required to carry out an instruction shall not comply with said instruction if the action required by the instruction constitutes a violation or crime clearly specified in the relevant legal provisions. At the same time, if they believe that it will cause harm to Batıçım, they shall report the situation to the Ethics Committee without delay. Relationships between different levels of responsibility shall be regulated within the rules of mutual loyalty and respect, created by the hierarchy within the company and respectful of company values and objectives.

#### **5.4. Attendance Requirement**

Batıçım employees are required to adhere to the working hours established for their workplace and to use the personnel attendance control system (card reader, etc.) when entering and exiting the premises.

Employees must be present at their designated workplace during working hours. Employees who leave their workplace for any reason must inform their manager or, if their manager is unavailable, their closest colleague, of their destination and the approximate time they will be away from the workplace. Employees who must be outside the institution for work-related reasons must inform their manager of their destination and the hours they will be away.

#### **5.5. Sharing Information with Colleagues - Handover/Delivery Obligation**

An employee who leaves their position permanently or temporarily cannot leave their position without handing over the money and monetary values, documents, tools, and equipment that they are required to keep and use. This principle also applies to those who are temporarily assigned to other duties. If the company suffers a loss due to failure to fulfill the handover and transfer obligation, those responsible for the loss shall be held liable for it.

### **6. APPLICATION**

#### **6.1. Procedures and Methods to Follow When Making Ethical Decisions**

When deciding on a course of action, the following points should be considered as guidelines:

- It should be assessed whether the planned activity/behavior complies with laws, rules, and traditions, whether it meets professional standards, whether it complies with laws and other regulations, whether it is balanced and fair, and whether it would be appropriate if a third party/company were to perform a similar action.

- It should be assessed whether the disclosure of all details of the relevant activity/behavior to the public would cause discomfort.
- It should be assessed whether Batıçım would be in a difficult position if the behavior towards the third party/company were to be disclosed, whether it would have negative consequences for Batıçım, and who might be affected by the behavior in the aforementioned area (Batıçım employees, business and solution partners, contractors, etc.).
- The manner in which an action or statement is reflected in the media should be evaluated.
  - Etik soruşturmalarla Etik Kural Danışmanı'na ve/veya Etik Kurulu ile işbirliği içinde bulunma, soruşturma ile ilgili bilgileri gizli tutma sorumluluğu bulunmaktadır.

## **6.2. Duties and Responsibilities**

### **6.2.1. Duties and Responsibilities of Employees**

Batıçım Business Ethics Rules and Working Principles detail the ethical rules governing how to behave and how to perform daily work. Compliance with these rules is the primary responsibility of all employees.

Accordingly, all Batıçım employees shall:

- Act in accordance with the law and regulations under all circumstances,
- Participate in training on Batıçım's Code of Ethics and Working Principles, read and understand the relevant documents, and act in accordance with them,
- Learn and apply the general and specific policies and procedures applicable to the company and their work,
- Act in full compliance with the rules and instructions set forth in the scope of Occupational Health and Safety and take the necessary precautions while working,
- Consult with their manager and/or Ethics Advisor regarding potential violations of this Code of Business Ethics and Working Principles Regulation concerning themselves or others,
- Promptly reporting potential violations by oneself or others; communicating such reports to one's manager and/or Ethics Advisor in writing or verbally, either anonymously or by name,
- Follow the "Procedures and Methods to be Followed When Making Ethical Decisions" defined to assist in acting in accordance with the rules and resolving issues,
- Cooperate with the Ethics Advisor and/or Ethics Committee in ethical investigations and maintain confidentiality regarding information related to the investigation.

### **6.2.2. Duties and Responsibilities of the Ethics Advisor**

The Ethics Advisor is the senior manager of the Human Resources department at Batıçım.

The Ethics Advisor:

- Informs employees about the Business Ethics Rules and Working Principles, provides periodic ethics training, and maintains constant communication with BATICİM employees on this subject.
- Ensuring that new hires read the Business Ethics Rules and Working Principles document, informing them about these matters, and ensuring that they sign the Employee Commitment Form (Appendix-2),
- Ensuring that employees update their Business Ethics Compliance commitments annually,
- Providing guidance and consulting on questions and issues related to ethics raised by employees within BATICİM,
- Referring unresolved or investigation-requiring unethical statements and actions within BATICİM to the Ethics Committee,
- Contributing to the resolution of internal unethical statements and actions brought to its attention, in accordance with the Ethics Committee's request,
- Reporting ethical questions and unethical statements and actions that come to their attention to the Ethics Committee on a regular basis and also when requested by the Ethics Committee,
- Acting as the point of contact within the company for investigations conducted by the Ethics Committee and providing the necessary support for investigations,
- Monitoring and tracking the effectiveness of ethical practices implemented within the company and providing support for their implementation.

### **6.2.3. Duties and Responsibilities of Managers**

In addition to the responsibilities defined for employees within the framework of the Business Ethics Rules and Working Principles, BATICİM managers also have the following responsibilities. Accordingly, managers are responsible for:

- Ensuring the creation and maintenance of a corporate culture and working environment that supports ethical rules,
- Setting an example in the application of ethical rules through their behavior and training employees on ethical rules,
- Supporting employees in communicating their questions, complaints, and reports regarding ethical rules,
- Provide guidance on what to do when consulted, consider all reports received, and forward them to Human Resources as soon as possible when deemed necessary,
- Ensure that the work processes under their responsibility are structured to minimize ethical risks and implement the necessary methods and approaches to ensure compliance with ethical rules.

#### **6.2.4. Other Responsibilities**

- Batıçım senior management is responsible for the effective implementation of these Business Ethics Rules and Working Principles Regulations and for fostering a culture that supports them.
- The Code of Ethics and Working Principles and all related policies are reviewed by Human Resources based on the recommendations of the Ethics Committee, revised, documented, and announced to Batıçım with the approval of the Board of Directors.

Batıçım management, in cooperation with the Ethics Advisors and/or the Ethics Committee, has the following responsibilities:

- Ensuring the confidentiality of complaints and reports made within the framework of the Ethical Rules and protecting individuals after they make reports,
- Ensuring job security for employees who make reports,
- Ensuring that complaints and reports are investigated in a timely, fair, consistent, and sensitive manner and taking decisive action in the event of violations.

### **6.3. Reporting and Resolution of Ethical Violations**

#### **6.3.1. Ethics Committee Organization**

Ethical violations are resolved within the Batıçım Ethics Committee.

Reporting to the Board of Directors, the Ethics Committee evaluates reports submitted to it regarding violations of Batıçım's Business Ethics Rules and Working Principles Regulation and other policies and procedures falling within the scope of the Ethics Committee's oversight related to Batıçım's business and operations. to evaluate reports submitted to it regarding violations of ethical rules and to advise Batıçım's management on the procedures, methods, and practices to be followed in cases of ethical rule violations.

The Ethics Committee consists of three members. The Board of Directors selects the members of the Ethics Committee. The committee members elect a chairperson ("Chair of the Ethics Committee") from among themselves. The Ethics Committee consists of the Legal Director, the Internal Audit Director, and the Human Resources Director, in principle, although this may be changed by the Board of Directors. The Human Resources Director acts as the rapporteur of the Ethics Committee. Members of the Ethics Committee serve for a term of three years. An Ethics Committee member who has been elected once may be re-elected. The Board of Directors may appoint new members to the Ethics Committee if deemed necessary or if any member of the Ethics Committee resigns or their term ends. The Ethics Committee meets at least once a year in any case, when it receives a complaint regarding a violation of ethical rules, when it deems it necessary to conduct an investigation

on its own initiative, or when it is tasked by Senior Management to conduct an investigation on a specific matter. The Ethics Committee submits an annual report to the Board of Directors regarding its activities for each calendar year.

The Chair of the Ethics Committee regularly shares information with the Board of Directors regarding the convening of the Ethics Committee, the distribution of duties, the preparation of reports, and the follow-up of Ethics Committee decisions.

### **6.3.2. Responsibilities of the Ethics Committee**

The Ethics Committee is responsible for the transparent implementation of Batıçım's ethical principles. The Ethics Committee may request the support of other units designated by the Board of Directors in coordinating the implementation of ethical principles.

### **6.3.3. Referrals to the Ethics Committee**

The Board of Directors may request the Ethics Committee to investigate any matter or person it deems necessary and to prepare a report on the investigation.

Employees, suppliers, contractors, and business and solution partners who wish to apply to the Ethics Committee may submit their requests:

- a) by email to "etik@batianadolu.com"
- b) The Contact / Solution Center on the [www.batianadolu.com](http://www.batianadolu.com) website
- c) By letter to the Ethics Committee at the address specified in section "6.3.6" of this document. Senior Management may submit requests within the aforementioned scope to the Ethics Committee in any manner they deem appropriate.

### **6.3.4. Evaluation of Applications**

Upon receiving a notification, the Ethics Committee evaluates whether the notification in question should be subject to review. To this end, the person making the notification is first contacted and asked to provide evidence or sufficient explanation to convince the Ethics Committee.

If it is decided to investigate the complaint, the Ethics Committee first determines which of the four different levels of importance—Critical, Significant, Standard, and Routine—the notification falls under.

If no agreement can be reached, the matter is examined in all its dimensions by the Ethics Committee and, if applicable, by persons authorized by the Ethics Committee, and a report on the matter is prepared based on the findings and opinions obtained. All Batıçım employees are obligated to provide the Ethics Committee with the necessary information and documents within the scope of the investigation activities conducted by the Ethics Committee. The Ethics Committee hears the defense of the person concerned before preparing the report on the subject of the investigation or, in any case, before submitting this report to the Board of Directors. If this is not possible, a decision may be made based on written statements and other communications. At least two members of the Ethics Committee shall participate in these discussions.

The report prepared at the end of the investigation shall be submitted to the Board of Directors by the Chair of the Ethics Committee. After reviewing the report, the Board of Directors shall decide whether any sanctions should be imposed for the action subject to the complaint and shall assign the relevant units to implement them.

### **6.3.5 Working Principles of the Ethics Committee**

The Ethics Committee may conduct investigations into employees, suppliers, contractors, business and solution partners, including Batıçım's senior management, the Board of Directors, members of the Ethics Committee, and the Chair of the Ethics Committee. The Board of Directors may also specifically task the Ethics Committee with conducting research and investigations.

If an investigation is conducted into an action or statement by a member of the Ethics Committee or the Chair of the Ethics Committee that violates ethical rules, the Ethics Committee shall meet without the participation of the member concerned.

If an investigation is conducted into an action or statement by a member of Batıçım's senior management that violates ethical rules, the final decision on the matter is made by the Boards of Directors of the relevant Batıçım Companies without the participation of the person concerned.

The Ethics Committee conducts its meetings and investigations confidentially. The Ethics Committee may share any information related to its proceedings with the Board of Directors. Persons authorized by the Ethics Committee are also subject to the same confidentiality and secrecy obligations as the Ethics Committee.

The authority and responsibilities of the Ethics Committee vary depending on the level of importance of the report received.

For reports of critical importance, the Ethics Committee gathers the necessary evidence, prepares a final report, and submits it to the Board of Directors for a decision. The Board of Directors is the final decision-making authority for reports of critical importance. For critical reports requiring urgent action, the Ethics Committee makes a unanimous decision. This decision is communicated to the Board of Directors along with the reasons.

For reports categorized as Important, Standard, and Routine, the Ethics Committee may decide by majority vote. Reports prepared and decisions made regarding the relevant reports are regularly submitted to the Board of Directors.

The Ethics Committee conducts its work within the framework of the principles set out below:

- Keeps confidential the identity of the reports and complaints and those who made them.
- Adopts a policy that prevents attitudes and behaviors that could constitute retaliation against employees or individuals who report ethical violations.
- Conducts investigations and inquiries in accordance with confidentiality rules.
- Has the authority to request information, documents, and evidence related to the investigation and inquiry directly from the relevant unit. It may examine any information and documents obtained only in relation to the subject of the inquiry.
- The investigation and inquiry process is recorded in writing from the outset. Information, evidence, and documents are attached to the minutes.
- The minutes are signed by the Chair and members of the Ethics Committee.
- Reports subject to investigation and inquiry are handled promptly, and conclusions are reached as quickly as possible.
- The decisions taken by the Committee are implemented immediately.
- Relevant departments and authorities are informed of the outcome.
- The Chair and members of the Ethics Committee act independently and without influence from their department managers and the hierarchy within the organization when performing their duties in this regard. They cannot be pressured or persuaded regarding the matter.
- The Ethics Committee may seek expert opinion if deemed necessary and may utilize experts during the investigation or inquiry, taking measures to ensure that confidentiality principles are not violated.

### **6.3.6. Gathering Evidence**

Evidence must be gathered in order to conduct an in-depth investigation into the ethical violation that occurred and to make final decisions about the incident. When gathering evidence, the Ethics Committee must pay attention to the following issues:

- Ensuring the integrity and security of printed and electronic records, data, and copies of computers related to the incident,
- Protecting the integrity and security of all records taken, including the originals and copies of documents,
- Recording only the facts, without including subjective comments and opinions.

The Batiçim Business Ethics Rules and Working Principles have been published with the approval of the Chairman of the Board of Directors and are reviewed once a year in line with needs, changing conditions, and current practices.

You can use the following communication channels for your questions and notifications.

Email: [etik@batianadolu.com](mailto:etik@batianadolu.com)

Address: Ankara Caddesi No: 335- Bornova/İZMİR / Attention: Ethics Committee

Batiçim Batı Anadolu Çimento Sanayi A.Ş.

### **Attachments**

1. Gift Acceptance Declaration Form
2. Employee Commitment Form