

# **KOÇSİSTEM**

## **CODE OF ETHICS**

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Message from the CEO

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## **Message from the CEO**

Dear Colleagues,

Dear Distinguished Stakeholders,

Our Ethical Principles have been written to shed light on our behavior and decisions in order to act with a responsible management approach. As KoçSistem, in all our business processes and behaviors; With our Ethical Principles, we are committed to complying with general ethical and professional principles, especially the Koç Group Ethical Principles. We are always based on our Ethical Principles in our internal functioning, employee relations and communication with our stakeholders; We adopt an approach that focuses on people and takes care of the world and society.

The purpose of our Ethical Principles; to define the ethical principles and standards that all our managers and employees must comply with while fulfilling their duties and responsibilities. By taking care to comply with these principles and rules together, we believe that we will represent our institution in the most accurate way, manage our business processes and way of doing business in the most accurate way, strengthen our trust-based relationship with our customers and stakeholders, and ultimately add value to our institution. In this context, accuracy, honesty, responsibility, trust and respect; It is one of our core values that always guide us in our decisions and actions. In the light of these principles, we believe that we will achieve all our goals as the leading company in the sector.

.I would like to thank you all for the cooperation and effort you have shown to implement KoçSistem Code of Ethics.

Kind Regards,

Mehmet Ali Akarca

KoçSistem General Manager

## 1. Our Core Values

As KoçSistem, we perform our activities and act in accordance with the objectives and principles defined by our founder Vehbi Koç.

Integrity, honesty, responsibility, trust and respect are our core values that guide us during our decisions and actions. As KoçSistem employees and managers, we act within the framework of these values to create a cultural integrity.

### PRINCIPLES OF OUR FOUNDER VEHBI KOÇ

*Our customers are our benefactors.*

*Our ultimate goal is always to be the best*

*Our objective is to create resources for continuous development*

*Our most important capital is our human resources*

*Superior business ethics and honest work principles are the basis of our actions.*

*Our main principle is to act equitably and for mutual interest in good faith during all of our dealings, and to comply with laws and moral rules..*

## 2. Our Code of Ethics – Why and For Whom?

KoçSistem Code of Ethics has been created to guide KoçSistem managers, employees, affiliates and Business Partners (suppliers, dealers, authorized service companies, contractors, consultants, all kinds of representatives acting on behalf and account of the company, etc.). All KoçSistem employees are bound by and shall comply with KoçSistem and Koç Group Ethical Principles as well as the legal regulations of the countries in where KoçSistem operates. KoçSistem also expects and takes necessary steps to ensure that all of its Business Partners to comply with KoçSistem Code of Ethics and other related policies to the extent they are relevant.

Maintaining compliance with Koç Group Code of Ethics is the duty of all Koç Group employees. The senior management of Koç Group companies are also expected to show leadership in this respect.

Our Code of Ethics is based on the following three operational pillars of the Compliance Program:

- **Protection** – We aim to establish and spread a culture of honest work at all levels in all countries where we operate.
- **Detection** – We encourage our employees to speak up and give voice to our values
- **Response** – We duly investigate the violations with a fair approach, take precautions when necessary, and endeavor to continuously develop and improve our system.

In situations which are not explicitly addressed in the Koç Group or KoçSistem Code of Ethics or relevant policies, employees must act in the spirit of Code of Ethics and according to the fundamental ethical values. When in doubt, we contact Chief Legal and Compliance Office for guidance.

Please refer to KoçSistem Compliance Policy for detailed information.

*Misconception:*

*It is the duty of Senior Management and Compliance Officers to ensure that KoçSistem complies with the legislation, the contracts to which it is a party and its commitments.*

*Indeed:*

*It is the duty of all employees to comply with the legislation, the contracts to which we are a party and our commitments. Senior Management and Compliance Officers are obliged to take the necessary measures to ensure that all employees and Business Partners act in compliance with these obligations.*

### 3. Our Principles and Policies

#### 3.1 Respect for Human Rights

As KoçSistem, we aim to be the ideal institution that will ensure sustainable growth, create added value, consist of the most successful and competent professionals, and that everyone is proud to be a part of.

We adopt the United Nations Declaration of Human Rights and aim to ensure that our Ethical Principles and related policies are compatible with these principles.

We show maximum effort to ensure that we act in an equitable and fair manner to our employees and expect our stakeholders to do the same.

- We communicate with all our stakeholders in a way that is consistent with our values and our corporate identity.
- When recruiting, we use a single criterion for recruitment, which is the suitability of qualifications to the job, disregarding any gender, language, religion, color, age, nationality, thought and wealth difference.
- We reward success with fair and competitive wage policies, effective and objective performance evaluation system and practices.
- We aim to strengthen the loyalty of employees to the company by creating equal opportunity in appointments, promotion, rotation and rewards.
- We provide equal opportunity and possibilities for training, guidance, and development of employees.
- We create a work environment in which transparency and mutual respect are encouraged and where cooperation and solidarity are the most important elements.
- We do not tolerate any form of discrimination in the workplace.
- We provide clean, healthy, and safe working conditions for our employees.
- We respect our employees' right to organize as a union and collective bargaining.
- We do not tolerate any form of violence and harassment.
- We do not tolerate child labor, slavery, human trafficking and forced labor.
- We use company resources responsibly

*Question:*

*My manager often asks questions about my ethnicity and family. I don't want to take action because I don't want to lose my job, but I'm afraid it will prevent me from advancing in my career.*

*Answer:*

*If you think that your manager's behavior negatively affects you in the work environment and leads to discrimination, you can report this situation to a senior manager anonymously to the*

Please refer to KoçSistem Human Rights Policy for detailed information.

## 3.2 Compliance with Laws under any and all Circumstances

We comply with the regulations in every country we operate, act according to our Code of Ethics when the regulations are unclear, and contact competent authorities when necessary.

As KoçSistem, we see intellectual and industrial property rights as an important tool to achieve sustainable competitive advantage and the best business results. In this context, our basic principles in this field are to protect the innovations that make a difference and our strong brands in the markets where we do business, to create value from our portfolio, to be open to collaborations within this scope and to respect the intellectual and industrial property rights of third parties.

We act in compliance with the regulations pertaining to the processing of personal data and we take necessary precautions, accordingly. Within this concept, as a KoçSistem, we act according to the principles and the related legislation.

We record all our commercial transactions and keep our records completely and clearly according to the legislation in effect, and make sure that the agreements with third parties are clear, understandable, comply with the regulations and Koç Group and KoçSistem Code of Ethics.

We provide necessary trainings to our employees. However, we also expect them to know under which circumstances they are required to ask for support of their superiors or the officer or department in charge of compliance or the relevant compliance officer.

We know that compliance not only affects the related employee, department or company, but also the entire KoçSistem. We are also aware that we must act according to the local regulations and international arrangements within the scope of the KoçSistem 's contractual obligations, and that any in compliance can lead to administrative penalties for the company, and that individuals may also be held liable.

We provide the necessary training to our employees, but we expect them to know in which cases support is required from their managers or the departments or officers responsible for compliance.

We know that failure to act in accordance with the law will affect not only the relevant employee, department or KoçSistem, but also the entire Koç Group. We understand that they may be required to comply with local legislation as well as international regulations within the scope of our Company's contractual obligations. We act with the awareness that our non-compliant actions may

### WHAT WE NEED TO ASK OURSELVES WHEN ACTING ON BEHALF OF KOCSISTEM

*Am I acting in compliance to the laws?*

*Am I acting in accordance with the Code of Ethics and the related policies of our Company and Koç Group?*

*Am I accurately reflecting the culture of Koç Group and KoçSistem?*

*Have I considered the relevant risks?*

*Will my action affect my company's reputation or Koç Group negatively?*

have many sanctions, including administrative fines, and that individuals may be held personally responsible.



### 3.3 Anti-Bribery and Corruption

As KoçSistem, we perform each task and make every decision according to the highest ethical standards. In accordance with the United Nations Global Compact, signed by Koç Holding, we resolutely take the necessary actions against bribery and corruption.

In line with our Ethical Principles and related policies, it is strictly prohibited to provide advantages to local or foreign officials and other third parties to obtain illegal benefit, regardless whether they are public servants. This prohibition includes providing, offering, promising to give anything of value to third parties, who are directly or indirectly related to KoçSistem commercial activities, to affect their decision, and to accept such values from these parties.

All of our employees must comply with local and relevant international regulations and KoçSistem policies pertaining to bribery and corruption, and we expect all our Business Partners to act in accordance with the relevant regulations.

#### Gifts & Hospitality

Our gift and hospitality practices must conform to the below criteria:

- Must comply with the regulations,
- Must be occasional, within the limits and reasonable amounts specified in the policies and procedures,
- Must not be in cash or equivalent,
- Must be recorded to our books in a clear and transparent way,
- Must be carried out according to the accepted commercial practices, Must not be of a nature that would affect any decision-making process in our business relations.
- If it is known to the public, it should be of a nature that will not harm the reputation of KoçSistem and Koç Group.

For detailed information, please review KoçSistem Anti-Bribery and Anti-Corruption Policy and KoçSistem Gift and Hospitality Policy.

#### Question:

*Ahmet, who works at the sales department of company "A", one of our suppliers, sends gifts to our purchasing department regularly. These gifts can be local desserts, chocolates, shirts or ties. Can we accept such gifts from companies we work with in order not to disrupt our continuing business relationship?*

#### Answer:

*If the gifts and hospitalities are provided regularly, and if their price exceeds reasonable amounts, this situation constitutes a contradiction with the gift and entertainment criteria. If the gifts are sent regularly and their prices exceed a reasonable level, they may affect the decision-making process or create the impression that they do, because of which such gifts must not be accepted..*

### 3.4 Prevention of Conflicts of Interest

In the decisions we make according to our roles and responsibilities as KoçSistem employees, we take care not to be in any situation that may prevent us from being impartial, that may benefit or create the impression that we or our relatives, and that our personal interests and our responsibilities towards KoçSistem and Koç Group may conflict.

If we are in a situation that can be considered as a conflict of interest, we will share the issue with our managers and KoçSistem Legal and Compliance Consultancy and avoid any damages that this situation may cause to us and our company. In order to avoid possible conflict of interest:

- We avoid gaining personal interest for ourselves or our relatives and friends by abusing our position or authority
- We make sure that our personal investments outside of work do not prevent us from allocating time and attention to our work, and we avoid any situation that may avert us from focusing on our own duties
- Even outside of working hours, we do not work and/or enter into a partnership relationship that may be contrary to our duty of loyalty to KoçSistem and/or may adversely affect our individual performance.
- In the event that our Business Partners are related to persons in primary decision-making positions in their commercial activities related to KoçSistem, we will inform our manager and KoçSistem Legal and Compliance Consultancy about the issue.

*Question:*

*I am one of the decision-makers in the purchasing process of my company. My cousin is a major shareholder in one of our candidate suppliers. However, this company is in compliance with our standard purchasing procedures, proficient in its area, and offers the highest quality products. We will probably sign the contract with them. What should I do?*

*Answer:*

*This company may be selected as a supplier if fair and impartial assessment has been performed during the evaluation process. However, to prevent the impression that you selected them to gain personal interest, you should not be involved in the decision-making process. Therefore, you must inform your immediate superior about this matter, and ensure that another manager makes this decision. Thus, you can ensure that the decision is made in an ethical and transparent manner.*

### **3.5 Prevention of Laundering of Proceeds of Crime, Financing of Terrorism and Weapons of Mass Destruction**

Integration of income derived from illegal activities into the financial system by creating the impression that it has been gained through legal methods is called money laundering.

As KoçSistem, in compliance with local and international regulations, we take necessary measures against and avoid all kinds of commercial transactions that can be seen as the laundering the proceeds of crime, financing of terrorism and weapons of mass destruction and perform Due Diligence before starting a business relationship. As KoçSistem , we do not interact with third parties about whom we do not have sufficient information, which have negative intelligence, which pose a risk and raise doubts for these reasons.

*For detailed information, please review KoçSistem Policy on Laundering Proceeds of Crime, Preventing the Financing of the Proliferation of Terrorism and Weapons of Mass Destruction.*

### 3.6 Compliance with Economic Sanctions and Export Controls

As a global Group, we take effective and necessary measures to ensure compliance with regulations on economic sanctions and export controls. In this regard, we do not establish direct or indirect commercial relationships with persons in sanctions or embargo lists, unless necessary in which case, we first obtain the approval of the officer or department in charge of compliance to ensure that such relationship does not constitute a violation of applicable laws or our contractual commitments.

*For detailed information, please review the KoçSistem Sanctions and Export Controls Policy.*

*Question: If the company I trade is not in the sanction list, but is located in a country to whom comprehensive sanctions are applied, can I still trade with it?*

*Answer: In countries which are subject to comprehensive sanctions, the origin of the raw materials of the product sold, the currency by which the payment is made, the nationality of the persons who sign the transaction must also be controlled in addition to the party you trade with. If we trade with these countries, the approval of the officer or department in charge of compliance must be obtained.*

### 3.7 Confidentiality and the Protection of Insider Trading

We know that it is restricted to use or disclose personal, commercial, financial, technical, legal and/or similar confidential information of our Group, our employees or business partners for our own benefit or on behalf of the third parties' interest, and take necessary actions to protect the confidential information that comes into possession due to our roles and responsibilities. We use the obtained information only for the purposes of work that we are obliged to perform in relation to our job descriptions. We act according to the regulations and our contractual obligations while sharing commercial secrets and other confidential information. We are aware that it is a crime (insider trading) to gain personal interest for oneself or for others by acting or transacting based on information about Koç Group companies traded publicly, or about the capital market instruments issued by these companies which could affect the prices or the values of the relevant capital market instruments or the decisions of the investors, and which have not been made public yet ("internal information"), and we inform our employees against such attempts. We take all necessary precautions to ensure the protection and confidentiality of internal information; and avoid acts and transactions which could lead to predatory practices, market fraud or insider trading in accordance with the capital market regulations. We protect the confidential information that we have even after we leave the Group, and do not share them with third parties.

For detailed information, please review the Koç Group Information Policy.

*Question:*

*As a KoçSistem employee, can I buy and sell shares of Koç Group companies or other capital market instruments from the stock exchange at any time?*

*Answer:*

*If you don't have any information that could affect the price that hasn't been publicly disclosed, you can trade at any time. However, as long as you have information that is not disclosed to the public that may affect the price in the stock market due to your duties within KoçSistem, you should not trade in company shares and debt instruments in the capital markets. For example, before the public disclosure of financial statements, important projects, investments, important decisions regarding activity and financial status, if you are aware of these issues, you should definitely not take any action. Until the information is disclosed by the company, its confidentiality must be ensured and you should not share it with anyone. It should not be forgotten that you are responsible not only for your own actions, but also for the actions of your relatives and those to whom you transfer this*

### **3.8 Donations, Sponsorships and Community Investments**

In order to support social development in the countries we operate, we make donations and perform sponsorship activities which conform to our principles. We carry out donation and sponsorship procedures in a transparent manner, and ensure that these activities do not contradict with Koç Group and KoçSistem values or commercial interests

We do not donate or sponsor any activity which violates human and animal rights, or which promotes tobacco, alcohol and drug consumption, or which harms the nature. We do not donate to organizations that discriminate people based on gender, language, religion, race, color, age, nationality and thought differences, or sponsor such activities.

#### **Community Investments**

We develop longstanding collaborations aimed at the needs of the countries we operate, and invest in environmental and social matters. We attach importance whether the community investments are in parallel with our business priorities, and performed in cooperation with the coordination of expert organizations or individuals.

#### **Political Activity**

We do not donate to political parties, politicians or political candidates. However, we are respectful of our employees' participation to the legal political activities voluntarily, and do not restrict them. KoçSistem resources (vehicles, computers, e-mail, etc.) cannot be used for political activities and personal donations to be made to this end. Political demonstrations, propaganda and similar activities are not permitted in the KoçSistem premises.

*For detailed information, please review KoçSistem Donation and Sponsorship Policy and Social Investment Policy.*

### 3.9 Compliance with Competition Laws

As KoçSistem, in order to maintain our reputation, we act in accordance with laws and relevant company policies, in all the countries that we operate. We do not participate in practices which might contradict with the relevant competition laws.

Our fundamental principles are as follows:

- To comply with the relevant legislation regarding competition law,
- Not to make agreements or act together with competitors or other persons or organizations that can directly or indirectly hinder, disrupt or restrict competition, or that can have this effect outside the limits permitted by the laws,
- To obtain information about competitors only through methods compliant with the laws and precedents, and to refer or use such information by providing our legitimate sources in all relevant documents
- To avoid behaviors which could be interpreted as abuse of dominant position by our companies that hold such position in the relevant markets
- To refrain from all kinds of meetings and communications that may lead to or be characterized as such, in meetings of associations, assemblies, chambers, professional associations, conferences and fairs, as well as other private or professional meetings and meetings that bring together competitors such as conferences and fairs.
- To deal with issues that may violate competition law within KoçSistem with the same care and meticulousness

*Question: Can we contact a person who worked in a rival company in the past and ask him/her to obtain information about prices, costs, stocks, price increases and decreases, and campaigns of his/her previous employer?*

*Answer: Sharing information about prices, costs, stocks, price increases and decreases, and campaigns, which are considered as “competition-sensitive”, is strictly forbidden in terms of the competition law, and may lead to heavy penalties both for the Group and individuals involved. Therefore, you should avoid obtaining information about the competitors directly from*

*For detailed information, please review the KoçSistem Competition Law Policy.*

### 3.10 Creating a Healthy and Safe Work Environment

One of KoçSistem's objectives is to create a healthy and safe work environment for our employees, and ensure that our Business Partners such as our business agents and distributors also create such work environments. We take all kinds of measures to this end, and provide trainings about occupational health and safety to increase awareness.

We perform our operations in a healthy and safe manner without risking the lives of our employees, contractors, distributors, and the society. Within this concept, we use safely designed facilities, work with professionals who are experts in their fields, and prioritize safety in our processes.

In KoçSistem, we prioritize human life. No work is so important that it can be performed without occupational health and safety measures. Our employees act according to all Occupational Health and Safety regulations, and Group Policies, and notify any unsafe working conditions through our communication channels. We promptly notify any accident, injury, or unsafe condition. We identify our emergency scenarios and make necessary preparations; we know what needs to be done in case of an emergency. We do not come to work under the influence of drugs or alcohol.

For detailed information, please review the KoçSistem Occupational Health and Safety (OHS) Policy.

*Question:*

*My manager smokes in the production area, although it is forbidden to keep flammable materials in the working area for our safety. What should I do in this situation?*

*Answer:*

*If possible, you should first warn your manager. However, if he/she continues the same behavior, he/she can report this issue to a senior manager or the Human Resources Department; If you wish to conceal your name and contact information, you can notify KocSistem Legal and Compliance Consultancy or Koç Group notification address.*



### 3.11 Use of Social Media Accounts

As KoçSistem, we continue to take part in social media, which has a strong growth trend in the world and in our country in recent years, in accordance with the principles of KoçSistem and Koç Group and our brand values. We know that personal social media accounts are everyone's private spaces, and we respect their sharing preferences.

On the other hand, in addition to the benefits that can be obtained from the correct use of social media, we are also aware of the significant reputational risks it can bring to our Group and our company. For this reason, when sharing on social media, we avoid sharing content that will cause disagreements and uncertainties in corporate matters, as well as information and photos that will violate the privacy rules of companies. In our social media posts, we always make sure that we act in accordance with legal regulations and KoçSistem Principles and related policies.

For detailed information, please review the KoçSistem Social Media Management Guide.

*Question:*

*I came across content on social media that I think is important about Koç corporate brand and/or Group brands, what should I do?*

*Answer:*

*Send the content [to info@kocsistem.com.tr](mailto:info@kocsistem.com.tr) . In this way, we can take action on the matter without wasting time, if necessary.*

### 3.12 Being Honest and Fair in our Relationships with the Stakeholders

Stakeholders are all parties for whom KoçSistem's activities have an effect or whose activities have an effect on KoçSistem. Below are our fundamental principles in our relationships with our stakeholders:

- We use objective criteria while selecting our suppliers, distributors, authorized resellers and services, and attach great importance to build business relationships with parties who respect human rights, who apply anti-bribery and anti-corruption principles, and who perform their legal obligations.
- We keep our communication channels with our stakeholders open, and always take their complaints and suggestions into consideration
- We always adhere to confidentiality rules in our visits and audits to our stakeholders.
- We expect all our stakeholders to comply with the relevant laws and regulations at all times.
- We avoid making personal statements to the public, and when it becomes necessary to inform the public according to the Information Policy, we do so on behalf of KoçSistem only through authorized employees.
- We always give honest and reliable information to the public and media. We do not use expressions in our press statements which contradict the ethical values of the Group. We protect the rights and interests of the shareholders determined by the laws. We make maximum effort to create values in return for the resources they provide, and distribute the profit according to the laws and regulation or use it for investment.
- We ensure that KoçSistem is managed within the framework of the principles of trust and honesty that have been ongoing since the establishment of Koç Group, and we manage the resources, assets and working time of our companies with the awareness of efficiency, aiming for sustainable growth and profitability.

For detailed information, please review the KoçSistem Information Policy, Supply Chain Compliance Procedure and Sustainability Guide.

*Question:*

*One of our dealers, whom we have been working with for many years, belongs to a family that is known in the sector and respected by its environment. Recently, it has been performing at a very high level and we have a very profitable business relationship for our Group. On the other hand, I learned that some of the employees were uninsured, and that during some periods of work, children worked in this company. Our dealer says that this situation arises out of necessity, that none of his employees complain about this situation, and that all salaries are paid to the workers in cash if necessary. What should I do in this case?*

*Answer:*

*As KoçSistem, we expect all our Business Partners to act in accordance with legal obligations and take appropriate measures. Since it would not be appropriate to work with a dealer who acts contrary to the legislation as stated, it should be ensured that it takes urgent measures by meeting with the relevant company in open communication. Otherwise, we should remind our dealer that the termination of the dealership agreement may also be on the agenda by acting within the knowledge of our managers and KoçSistem Legal and Compliance Consultancy responsible for compliance.*

## 4 Raising Our Concerns

As KoçSistem, we believe that the violation of our legislation and Ethical Principles threatens the general interests of individuals, companies and society; that it causes injustice, material and moral damages; We know that when such situations occur, it is a conscientious duty to inform the authorities in order to put an end to them.

KoçSistem attaches great importance to honesty and accountability in all its works. It is our duty to maintain a culture of honesty and respect, and to oppose behaviors that may be contrary to KoçSistem's ethical standards. Therefore, as all employees, we act in accordance with the Koç Group and KoçSistem Ethical Principles and related policies. In case of any doubt, we will consult KoçSistem Legal and Compliance Consultancy directly or [via KShukukuyummusavirligi@kocsistem.com.tr](mailto:KShukukuyummusavirligi@kocsistem.com.tr) e-mail address.

In order to best manage our company's reporting mechanism, those who witness or suspect any misconduct or unethical behavior are expected and encouraged to raise their concerns. Managers are also required to report all misbehavior reported to them to the whistleblower notification address.

Matters that may be reported include, but are not limited to:

- Crimes such as theft and fraud
- All kinds of discrimination (race, religion, language, color, gender, age, etc.)
- Violation of the Code of Ethics, laws, moral values and regulations,
- Threats against social security or health,
- Inappropriate use of company equipment
- Fraudulent activities in the accounting records
- Giving or receiving bribes
- Disclosing the Group's secrets
- Money laundering
- Environmental damage
- Harassment
- Mobbing

You can make your notices and notifications via the "koc.com.tr/ihbarbildirim" link.

*For detailed information, please review the KoçSistem Whistleblowing Policy.*

## 5 REVISION HISTORY

KoçSistem Ethical Principles have entered into force with the decision of the Board of Directors dated 30.09.2021 and KoçSistem Legal and Compliance Consultancy is responsible for updating the Policy.

| Revision | History    | Explanation                                                                                                                                                                                |
|----------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No:1     | 01.09.2023 | References to the Prevention of Money Laundering and Financing of Terrorism and Weapons of Mass Destruction have been added. In addition, wording that causes ambiguity has been improved. |