




## ETHICAL VIOLATION REPORTING PROCEDURE

Doküman No <b>PR-060</b>	Haz. Tarihi <b>10/30/2024</b>	Rev. Tarihi <b>10/30/2024</b>	Revizyon No <b>0</b>	
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### 1. PURPOSE

The purpose of this procedure is to establish, implement, and regulate the ethics violation reporting process of Mitaş Industry Inc. ("Mitaş Industry") and to define the working principles and procedures of the Ethics Committee.

Prepared in line with Mitaş Industry's Code of Conduct, this procedure explains the methods of reporting ethical violations, the types of misconducts that can be reported, and aims to ensure the protection of individuals who report ethical violations and to prevent retaliation.

### SCOPE

This procedure applies to all current and former employees of Mitaş Industry and its Group Companies, as well as customers, suppliers, public authorities, and consultants engaged in business activities with the company.

### REFERENCES

- Mitaş Industry Code of Conduct
- Mitaş Industry Disciplinary Regulation
- Universal Declaration of Human Rights
- International Labour Organization (ILO) Standards
- United Nations Global Compact

### METHOD

#### 4.1. DEFINITIONS

**Ethics Violation Report:** The act of reporting situations in which ethical rules, current procedures, or applicable legal regulations have been violated or are potentially in conflict, to the authorized bodies or relevant departments. Also known as Whistleblowing, this includes cases of corruption, bribery, discrimination, confidentiality breaches, conflicts of interest, misuse of resources, or other unethical practices. This commitment is not limited to Mitaş Industry's own operations but also

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extends to all business partners, contractors, and subcontractors in its supply chain. A zero-tolerance policy against child labour is adopted and implemented in all business processes.

**Whistleblower:** An individual who reports unethical behaviors, violations of company procedures or laws, or actions harmful to company culture and values to the authorized departments within the organization.

**Ethics Hotline:** Communication channels established to allow all stakeholders to safely report unethical behaviors or concerns. The hotline ensures the protection of company reputation, legal compliance, and proactive detection of potential risks. These channels may include a designated phone number, e-mail address, or online platform.

## 4.2. ETHICS VIOLATION REPORTING

Mitaş Industry ensures that any person reporting a violation can do so confidentially and without fear of retaliation.

The process describes how to safely report violations and ethical concerns.

### 4.2.1. Reasons for Reporting Ethics Violations

Reports may include but are not limited to the following:

- Violation of applicable laws and regulations
- Violation of company policies and procedures
- Violation of Mitaş Industry's Code of Conduct and Ethics

Examples include:

- Corruption, bribery (offering or accepting)
- Money laundering, theft, fraud
- Anti-competitive behavior
- Conflicts of interest
- Environmental damage
- Threats to human health or product safety
- Food safety violations
- Disclosure of company secrets
- Breach of confidentiality
- Information management violations
- Misuse of company assets
- Forced or compulsory labor, modern slavery, human trafficking
- Child labor
- Discrimination, harassment, or mobbing
- Violation of diversity and inclusion principles
- Unsafe working conditions
- Human rights violations by external stakeholders

### 4.2.2. Reporting Channels



Ethical and legal violations can be reported via the following channels. All reports are handled under the Law on the Protection of Personal Data, ensuring confidentiality of both the whistleblower and the information shared.

- By E-mail: [etik@mitasindustry.com](mailto:etik@mitasindustry.com)
- By Phone: +90 (312) 296 23 23
- By Ethics Reporting Form: Available on Mitaş Industry's official website.

#### 4.2.3. Reporting Process

Individuals reporting an ethics or legal violation should use the above channels and include all relevant details, along with supporting documents, emails, or files if applicable.

Reports submitted by e-mail or phone should include the following:

- Relationship with Mitaş Group (employee, ex-employee, customer, supplier, public representative, consultant, business partner, etc.)
- Company name
- Mitaş entity related to the report
- Reason for the report
- Name, surname, e-mail, phone number, city of residence
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Anonymous reports are accepted; however, providing personal information helps ensure a more effective review.

All reports are handled under strict confidentiality. Identities are disclosed only to judicial or administrative authorities when legally required.

The report should also include:

- Detailed description of the event
- Supporting evidence or documents
- Name(s) of person(s) or institution(s) involved
- Duration of the event
- How the issue was discovered (personal experience, witness, third-party statement, accidental discovery, etc.)

Upon receipt, the report is logged by the Ethics Committee and recorded in the Ethics Violation Report Form.

The Committee reviews whether the report falls within the procedure's scope and initiates an investigation if necessary.

Findings are discussed by the Committee, which determines corrective or disciplinary actions. If the issue violates company policies, it is escalated to the Disciplinary Committee.

- Documentation and decisions related to Ethics Committee cases are stored by the Legal Department,
- Disciplinary-related documents are stored by the Human Resources Department, both for a minimum of two (2) years under confidentiality.

The whistleblower is informed about:

- Receipt confirmation,
- Case tracking number,
- Handling method,
- Estimated resolution time,
- Investigation outcome.

Good-faith reports found to be incorrect are not penalized.

However, deliberately false or malicious reports constitute an ethics violation and are subject to disciplinary action under the Disciplinary Regulation (YO-004).

#### 4.3. ETHICS COMMITTEE

Mitaş Industry has established an **Ethics Committee** to investigate reports and complaints, assess non-compliances, and ensure resolution in alignment with the company's mission, vision, and core values.

The Committee operates under the **Board of Directors** and is appointed by the General Manager, consisting of:

- **Chairperson:** The senior-most executive appointed by the General Manager
- **Member:** Legal Counsel
- **Member:** Human Resources Manager

#### Duties and Responsibilities:

- Promote and develop an ethical culture.
- Investigate and review violations of the Code of Conduct.
- Protect the anonymity and confidentiality of whistleblowers.
- Act independently and without external influence.
- Request relevant information and documents directly from departments.
- Keep written records and reports of all investigations.
- Report investigation results to the General Manager and, when necessary, to the Board of Directors.
- Ensure fair handling and timely conclusion of all investigations.
- Forward disciplinary or sanction-requiring cases to the **Disciplinary Committee**.
- Investigate retaliation claims and ensure sanctions for perpetrators.
- Summarize and report annual complaints to the **Board of Directors** at year-end.

#### 4.4. PUBLICATION OF THE PROCEDURE

The **Human Resources Department** is responsible for:

- Communicating the company's Code of Conduct and reporting channels to all internal and external stakeholders.
- Ensuring the procedure is shared with all current and new employees and kept up to date.

#### 4.5. PREVENTION OF RETALIATION



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Mitaş Industry acknowledges that ethical reporting is crucial for protecting integrity, transparency, and sustainability.

The company strictly prohibits retaliation against anyone who, in good faith, reports a concern or participates in an investigation.

**Examples of prohibited retaliation include:**

- Dismissal or demotion
- Negative performance reviews inconsistent with actual performance
- Harassment, intimidation, or bullying
- Threats or discrimination
- Denial of promotion or benefits

All retaliation claims are investigated immediately by Human Resources and the Ethics Committee. If confirmed, corrective measures are taken, and disciplinary actions are imposed on responsible individuals.

**APPENDICES**

- FR-686 Ethics Violation Report
- FR-336 Meeting Participation and Decision Report