

## 1. Our Values

(PHOTOS OF OUR FOUNDERS HERE)

Koluman is a company formed by well-qualified, highly motivated employees, which considers it its mission to offer honest, reliable, transparent and high-quality service; to ensure customer satisfaction that exceeds expectations as a solution partner; to produce innovative solutions for its partners in domestic and foreign markets; and to create value for all its stakeholders. With its innovative, competition-aware structure and deep industry knowledge, it aims for sustainable growth.

We aim to provide lasting advantages by creating value for our customers, employees, and shareholders, and to become a global value creator in the automotive industry.

(VISUALS RELATED TO VALUES GO HERE)

Trust and Respect

Passion and Commitment

Unity and Solidarity

Continuous Development

### OUR CHAIRMAN'S MESSAGE

Dear Colleagues,

At Koluman Holding, we believe that our success is measured not only by financial gain or market share, but also by the integrity with which we manage ourselves and the positive impact we produce globally. We are aware that our actions have broad consequences beyond financial statements. In our Corporate Ethics Management Principles, you will find not only the protection of our reputation, but the reinforcement of our core values, and the strengthening of stakeholders' trust in us through our unconditional commitment to honesty and transparency.

Our Ethics Principles will serve as both a guiding light as we navigate today's complex, interconnected world and a roadmap defining the values underpinning every action. They will lay an unshakable foundation for us to make ethical decisions in a culture where honesty is not negotiable but rooted in everything we do.

At Koluman, we value open, respectful communication, and we strive to foster an environment where different perspectives are not only heard but actively encouraged. We invite every member of our organization to feel valued and respected, and to raise their voice and voice concerns freely. We are conscious of the profound effect our operations can have on the environment, society, and individual well-being. We strive to minimize our ecological footprint, embrace diversity and inclusion,

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and contribute positively to our stakeholders. We prioritize the peace and welfare of our employees by promoting growth, prosperity, work-life balance, and a safe, inclusive workplace. We believe in upholding human rights, implementing fair labor practices, and supporting social justice.

Let it be known: our Ethics Principles are more than just a document — they are living, breathing embodiments of our shared values. Our commitment to ethical excellence is not merely a matter of compliance, but a reflection of our culture and our pledge to build a better world. We believe that through a strong commitment to our principles, we will overcome challenges, earn the trust and respect of stakeholders, and achieve lasting, sustainable success by focusing our decisions today on a better tomorrow for all. Together, we plant the seeds of a culture rooted in integrity, respect, humility, empathy, and dedication to creating global values.

I invite all our stakeholders to embrace our Ethics Principles and join us in our effort to build a better world for future generations.

**Kaan SALTİK**  
**Chairman of the Board**

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## **2. Purpose And Scope**

The Koluman Ethics Principles aim to establish a shared institutional culture regarding business ethics in relations with Koluman employees, customers, shareholders, business partners, suppliers, competitors, public institutions and organizations, and society, and to raise awareness, sensitivity, and consciousness in this regard.

## **3. Corporate Social Responsibility**

At Koluman, we conduct our business mindful of the social, economic, and environmental responsibilities of our behavior and actions. We contribute to the society we live in and support contributions made to it. We adopt an ethical, transparent, accountable, and sustainable approach toward our team members, business partners, shareholders, customers, and society.

## **4. Principles And Policies**

### **4.1. Respect for Human Rights:**

As Koluman Holding, we adopt respect for human rights as a fundamental principle and prioritize it in all our business processes. Our commitment to universal human rights guides our relationships with all stakeholders, from employees to business partners, from suppliers to society.

We pledge to create a fair, equal, and respectful working environment in all our activities. We do not tolerate discrimination of any kind; we categorically reject discrimination based on gender, language, religion, race, ethnicity, age, disability, or any difference.

Our priority is to ensure that our colleagues work in a safe, healthy, and dignified environment. No behaviors that violate human rights, such as bullying, harassment, or physical or psychological violence, will be tolerated.

In line with our zero-tolerance policy against forced labor and child labor, we uphold ethical standards across our supply chain and expect all business partners to comply with national and international human rights regulations.

As Koluman Holding, we implement our commitments to human rights not only in the workplace but also in our social responsibility projects and sustainability policies, continuing to work for a more just and respectful world.

### **4.2. Compliance:**

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As Koluman Holding, we see ethical and legal compliance as an inseparable part of our corporate culture, and we focus on maintaining the highest standards in all our activities. Our compliance program, built on the principles of prevention, detection, and response, shapes the core rules that define how our company operates, and encourages our employees and partners to act within an ethical framework.

### 4.3. Anti-Corruption:

At Koluman Holding, we commit to upholding the principles of honesty, transparency, and accountability in all business processes. Combating corruption is a cornerstone of our ethical values and is critically important for our company's reputation and sustainable success. Any form of bribery, irregularity, money laundering, obtaining unfair advantage, or other unethical behavior is contrary to our company policies and legal regulations. All our employees and business partners are required to adopt our zero-tolerance approach to corruption.

#### 4.3.1. Public Procurement:

In our participation in public tenders, we base our processes on honesty, transparency, and full compliance with laws. In all our dealings with the public sector, we are committed to adopting the highest ethical standards and conducting a competitive, fair, and transparent process.

- **Full Legal Compliance:** In all tender processes we act in accordance with local and international laws, public procurement legislation, and ethical rules.
- **Transparency and Honesty:** We prepare our bids openly, honestly and in accordance with competition rules, and present all related documentation accurately and completely.
- **Anti bribery and Anti-corruption:** We do not make illicit payments to public officials or any person or entity involved in tender processes, nor do we provide undue benefits.
- **Confidentiality and Data Security:** In all public procurement processes we adhere to rules of confidentiality and share information only with authorized institutions within legal frameworks.

### 4.4. Prevention of Money Laundering and Financing of Terrorism:

In all our business processes we act in accordance with ethical values, transparency, and full legal compliance. Prevention of money laundering, financing of terrorism, and combating corruption are integral parts of our corporate responsibility. Adopting a zero-tolerance policy

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in these areas, we conduct our operations in full compliance with national and international legislation.

#### **4.5. Fair Competition:**

As Koluman Holding, we commit to supporting fair competition in all sectors in which we operate, to fully comply with competition law, and to adhere to ethical business practices. Under free market conditions, we compete with competitors lawfully and avoid any practices that restrict, distort or damage competition.

**Fair and Transparent Competition:** We remain equidistant from all competitors in market conditions and never participate in agreements that restrict, distort or impair competition.

**Clear Stance Against Price and Market Manipulation:** We do not make secret agreements with competitor firms regarding price, discount, production quantity, sales terms, etc.

**Prohibition on Customer or Territory Sharing:** We strictly avoid practices like customer or territory sharing with competitors, tampering with tenders, or bid manipulation.

**Lawful Acquisition of Competitor Information:** We obtain information about competitor firms only through publicly available and lawful methods. Our employees are strictly forbidden from bringing competitive information from former employers.

**Ethical Relations with Suppliers and Business Partners:** In contracts with our partners and suppliers, we base terms on fair and ethical principles and do not include clauses that unilaterally restrict competition.

Our employees receive regular training on compliance with competition law. Processes that may constitute competition violations are monitored and preventive measures are taken.

#### **4.6. Conflict of Interest:**

In all our business processes, by adopting principles of transparency, neutrality and honesty, we commit to preventing any conflict between personal interests of our employees and partners and the interests of Koluman.

A conflict of interest refers to situations where a person places—or gives the impression of placing—their own or their close circle's interests ahead of Koluman Holding's interests. Such situations may damage impartial decision-making, business ethics, and the company's credibility.

#### **Principles for Preventing Conflicts of Interest:**

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- **Impartial Decision Making:** Our employees should make objective decisions in line with the company's interests and not allow personal relationships or private benefits to influence business decisions.
- **Balance in Personal and Familial Relations:** If commercial relationships are to be established with family members or close friends, relevant managers and the compliance department must be informed, and approval mechanisms must be implemented.
- **Secondary Business and Investments:** Our employees are prohibited from serving in, becoming partners in, or conducting commercial activity in any company that competes directly or indirectly with Koluman Holding.
- **Misuse of Information and Resources:** Proprietary information, financial data or other confidential information of the company must not be used for personal gain or shared with third parties.

**4.6.1. Business Meals:**

As Koluman Holding, we base business conduct on transparency, professionalism and ethical standards. Business meals and hospitality with partners, customers and other stakeholders may be an important tool for strengthening relationships. However, these invitations must be in accordance with company policies, legal regulations, and our ethical rules.

**4.6.2. Gifts:**

As Koluman Holding, we commit to full conformity with honesty, transparency, and ethical values in business relations. While gift and hospitality practices may be acceptable within certain limits for strengthening business relations, they must not lead to conflict of interest, ethical violations or perceptions of corruption.

When offering gifts or hospitality, care must be taken to ensure that they do not influence business relations, that they adhere to principles of neutrality and honesty, and that gifts given using company resources are recorded transparently in corporate records.

**4.7. Sponsorship, Aid and Donations:**

As Koluman Holding, we act within the framework of ethics, transparency and social responsibility in our sponsorship, discount and price-advantage practices, and in our aid and donation processes. Our sponsorship activities are conducted in line with our corporate values and with the aim of providing societal benefit and contributing to sustainable growth. We

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focus on projects in areas such as art, culture, sports, environment and education that support social development. These processes are managed transparently and accountably; we avoid sponsorships that conflict with our ethics, may damage our public reputation, or create conflicts of interest. We also do not provide sponsorship to political parties, political candidates or individuals.

**Donation and Aid Policy**

Acting with awareness of our social responsibility to society, we manage all donations, aid, sponsorships, discounts and price-advantage processes ethically, transparently, and legally. Our donations and aid are made to organizations that support education, health, environment, science and social solidarity, while avoiding contributions that might conflict with our commercial interests or ethics. No donation or aid that is not recorded in company records or that is not transparent is accepted, and donations to political parties, candidates or public officials are strictly prohibited.

**4.8. International Sanctions and Export Controls**

International sanctions are restrictive economic and commercial measures imposed by states and international organizations on certain countries, individuals or entities to maintain global security, economic stability and compliance with international law. These sanctions support fair and sustainable trade relationships worldwide, while playing a critical role in combating illicit financing, human rights abuses, and unlawful activities.

As Koluman Holding, we commit to full compliance with international sanctions and refuse to compromise our ethical trading principles. We carefully monitor current sanction lists from the UN, EU, US (OFAC), the UK and other countries. Consistent with global regulations and our corporate ethical policies, we avoid direct or indirect business relationships with sanctioned persons, entities or countries. We also ensure audit of products and services procured from countries or entities under sanctions, guaranteeing that our commercial operations are conducted in compliance with international law.

In line with transparency and accountability, if any violation of sanctions is detected, we notify relevant authorities and the internal compliance unit and take necessary measures promptly. Conducting international trade in a safe, lawful, and ethical framework is an integral part of Koluman Holding's corporate responsibility.

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**4.9 Occupational Safety And Health:**

At Koluman Holding, employee health and safety are among our top priorities. Providing a safe, healthy and sustainable working environment is not only an obligation, but also an ethical responsibility toward our employees, business partners and society. With a proactive approach to occupational safety and health, we conduct risk analyses and meticulously implement all necessary measures to prevent workplace accidents and occupational diseases. We carry out all activities in full compliance with national and international occupational safety and health regulations, fulfilling all related requirements completely.

We offer regular training to increase awareness of potential hazards, encourage the use of protective equipment, and expect full compliance with safety rules. We conduct regular drills for fire, natural disasters or other crises, and continuously update our crisis management plans. We create secure communication channels where concerns about occupational health and safety can be expressed openly, promptly address identified nonconformities, and continuously improve safety standards.

Success in this area is a process combining individual and corporate responsibility. While all employees are expected to fully abide by safety measures, our managers are responsible for ensuring the effective implementation of safety practices. We also expect our business partners and suppliers to adhere to the highest safety standards. By protecting the health and safety of our employees at the highest level, we pledge to create a sustainable, efficient and safe working environment. We see occupational safety culture as an integral part of our company, and continuously invest in and improve in this area.

**4.10 Protection of Information and Data Security:**

We commit to ethically, securely, and lawfully protecting the confidential information and personal data of all our employees, business partners, customers, and other stakeholders. Information security is not only a technological necessity but also a critical factor for our company's reputation, competitiveness, and stakeholders' trust. For the sustainability of our corporate success, we operate, integrate, and continuously improve our information and data security processes at the highest standards. All company information is shared only with authorized individuals and protected against unauthorized access. Personal data belonging to employees, customers and business partners is

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processed and stored in accordance with KVKK (Law on the Protection of Personal Data) and international data protection regulations. A strong security infrastructure is in place to guard against cyber threats targeting our information systems, and audits are conducted continuously to prevent unauthorized access and data leakage. Our employees can access only the information for which they are authorized, and may not share that information with third parties.

Under both electronic and physical security measures, all data processing on computers, mobile devices, email systems and other digital platforms is carried out in accordance with defined security standards. Physical documents are stored under secure conditions, and necessary measures are taken to prevent access by unauthorized persons. All our business partners and employees are responsible for not disclosing the company's confidential or strategic information to unauthorized individuals, and are expected to fully comply with information security principles.

#### **4.11. Environmental Protection:**

As Koluman Holding, we regard environmental sustainability not just as a business strategy, but as a foundational element of our corporate responsibility. In all our operations, we commit to using natural resources efficiently, minimizing environmental impact, and leaving a more habitable world for future generations. Our dedication to environmental protection is embedded in every stage of our business processes and aligned with our sustainable growth goals.

By using energy, water, and other resources in a way that prevents waste, we develop strategies to reduce our carbon footprint. Minimizing waste, promoting recycling, and disposing of environmentally harmful waste properly are among our priorities in our production and operations. We conduct our activities in full compliance with national and international environmental regulations, support green manufacturing processes, and encourage the use of clean energy.

To reduce carbon emissions and make energy consumption efficient, we support projects that increase the use of renewable energy sources and develop emission-reducing practices. We organize regular education and awareness programs to raise environmental consciousness among employees and business partners, striving to make a sustainability mindset an

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indispensable part of our corporate culture. We give priority to environmentally sensitive technologies in our products and services, encourage sustainable business models, and contribute to the preservation of natural resources.

As Koluman Holding, we act with a business understanding that promotes environmentally friendly practices, working under the principle of continual improvement to minimize our ecosystem impact. By fulfilling our environmental responsibilities, we remain committed not only to today's world, but to building a livable world for the future.

## **5. Communication And Public Statement**

As Koluman Holding, we adopt the principle of transparent, accurate, and timely communication, aiming to build relationships of trust with all stakeholders. To preserve corporate reputation, properly inform the public, and ensure the reliability of our business processes, our internal and external communications are conducted within defined rules. All statements on behalf of the company are made only by authorized individuals. Employees are strictly prohibited from making individual statements to the press, media, public institutions or third parties. Public statements must be prepared in an accurate, complete, and non-misleading manner, taking into account the company's reputation and legal obligations. Requests for information from media organizations are responded to only by the Corporate Communications Unit or authorized executives. Employees are prohibited from directly contacting the media or commenting on the company.

### **5.1. Social Media Use:**

Koluman Holding accepts the power of digital communication and expects employees to use social media consciously, responsibly and in accordance with ethical rules. Although social media platforms are an important tool for expressing personal views, certain rules must be followed to protect the company's reputation, brand identity, and confidentiality of business processes. Employees, except those authorized, may not make official statements in the name of Koluman Holding, and when sharing content about the company they must act with a sense of responsibility. Disclosing commercial, financial, strategic or customer information of the company as well as internal processes, meetings, projects or personal employee information on social media is strictly prohibited. Also, posting content that could damage brand value, that is misleading,

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offensive, or inappropriate must be avoided; employees must not make negative or speculative remarks about company policy, management or the work environment. Employees who identify themselves as Koluman Holding staff on social media accounts should present personal views separately from company policy, and avoid representing them as the company's official stance. All employees are expected to maintain company reputation on social media and act fully in alignment with corporate values and ethical rules. Employees should refrain from derogatory, mocking or negative remarks about competitor companies, business partners or suppliers, and avoid sharing industrial secrets or proprietary information in posts.

## **6. Expressing Concerns**

As Koluman Holding, we consider transparency, accountability and adherence to ethical values to be the cornerstones of our corporate culture. We offer a clear communication mechanism so that employees, business partners and other stakeholders may raise any concerns about ethical rules, legal compliance or business processes in a safe and transparent environment without fear of retaliation.

All our employees have the right to freely and without hesitation report any irregularity observed in issues such as corruption, bribery, misconduct, ethics violations, conflicts of interest, discrimination, harassment, information security breaches, and occupational health and safety risks. This process is managed on the principle of full confidentiality and the identity of the reporter is protected.

No employee shall be subjected to discrimination, pressure or retaliation on account of good faith reporting. No complaint or report may justify termination of an employee's contract, hindrance of promotion opportunities, or application of any punitive action.

Employees and business partners can bring concerns directly to their managers, the compliance unit or designated reporting channels, confident that their reports will be examined independently, impartially and fairly. Every report is carefully evaluated, relevant investigation processes are conducted, and necessary corrective actions are taken and feedback is provided to the appropriate parties.

We commit to providing a working environment in which our employees and business partners can act safely within the framework of ethical principles. We expect all our employees to

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contribute to strengthening our corporate ethical culture and creating a sustainable work environment.

## **7. Expected Attitudes And Behaviors**

We expect our employees, business partners and all stakeholders to demonstrate an attitude that is consistent with the company's values: ethical, professional and responsible. Creating a workplace based on trust, honesty and mutual respect is one of the foundational pillars of our sustainable success. Accordingly, employees are expected to act in a transparent and accountable manner, adhering to ethical values, which is indispensable to our corporate culture.

Honesty and reliability are fundamental in all business processes. Our employees are expected to prepare all documents, information and reports truthfully, preserving the company's reputation while sharing accurate and reliable information. Respect and cooperation are fundamental building blocks of our work environment. Employees should treat customers and partners politely, professionally and inclusively, promote teamwork and contribute to a productive and constructive environment. Showing respect for different cultures and perspectives, avoiding discrimination and prejudice, helps create a healthy working dynamic.

We expect employees to fully comply with ethical rules, company policies and legal regulations, avoid conflicts of interest, and adhere to the principle of transparency. Consistent with our zero-tolerance policy against bribery, corruption and misconduct, such activities are strictly prohibited.

Protection of the company's material and immaterial assets is of great importance for the safe and sustainable progress of business processes. Our employees are expected to use company resources and information carefully, fully comply with confidentiality rules, and not share customer or partner information with unauthorized persons. All possible risks threatening information security must be monitored carefully, and intellectual property rights and digital data of the company must be safeguarded.

Responsibility and accountability require that every employee perform her or his tasks and commitments to the best of their ability. Employees are expected to notice and correct errors or deficiencies in a timely manner, act with a solution-oriented approach, and work in compliance with internal policies and procedures. Upholding the company's values is not only the management's duty, but the shared responsibility of all employees.

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As Koluman Holding, we regard sensitivity toward the environment and society as integral parts of our business processes. Acting with environmental awareness, using natural resources efficiently, and adopting sustainable business models are critical for our long-term success. At the same time, by supporting social responsibility projects that contribute to society, we aim to establish an ethical and responsible model in the business world.

We expect all our employees to exhibit an attitude of being ethically minded, responsible, collaborative, and environmentally conscious. Adoption and implementation of these principles is essential to protecting our corporate reputation and sustaining our growth.

## **8. Responsibility**

As Koluman Holding, we believe that full implementation of our ethical rules and compliance policies is a shared responsibility of all employees, managers and business partners. Our company's sustainable success is ensured by our commitment to business ethics and high professional standards. For this reason, it is of paramount importance that every individual fulfills their responsibilities, adheres to ethical principles, and fully complies with company policies.

We expect all our employees to know the company's ethics principles and compliance policies, act in accordance with legal regulations and internal rules in business processes, and adhere to fairness, transparency and ethical values in decision-making.

Collaboration and professionalism lie at the foundation of our corporate success. To foster a respectful, supportive and cooperative work environment, we expect all employees to contribute to these values. Honesty, reliability and transparency should guide relationships with customers, suppliers and other stakeholders.

We expect our managers to demonstrate ethical leadership, to encourage and guide their teams toward compliance with ethical rules, and to ensure understanding of these policies. They are responsible for providing guidance, delivering regular training on ethics and compliance, intervening swiftly and fairly in unethical behavior, ensuring the effective operation of reporting mechanisms, and encouraging staff in this regard.

Our business partners and suppliers are also required to fully comply with Koluman Holding's ethical principles and legal requirements. They are encouraged to report any practices that conflict with company policies or constitute ethical violations, and we expect all our partners to

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uphold ethical values.

As Koluman Holding, we expect every employee, manager and business partner to act in accordance with ethics and compliance rules. The long-term success and credibility of our company is the common responsibility of us all.

#### **9. Effectiveness And Updates**

First Issue Date	Revision Date /No.	Explanation
29.05.2023	01.02.2025/01	Expanded and simplified to include Compliance Policies.

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