KOLUMAN

COMPLIANCE POLICY

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Compliance Program

1. Purpose and Scope

As Koluman Holding, we undertake to conduct our activities within the framework of ethical values, legal regulations and corporate compliance principles. This Compliance Policy has been prepared to ensure the legal and ethical compliance of our company, manage risks, create transparent business processes, and establish a common corporate culture for all employees, managers, and business partners.

This policy applies to all Koluman Holding employees, managers, business partners, suppliers, customers and other stakeholders, and is also valid for all Koluman Holding subsidiaries.

2. Culture of Adaptation and Fundamental Principles

Koluman Holding aims to establish and sustain a Compliance Culture based on the following key principles:

- Compliance with the Law
- Ethical Business Principles
- Zero Tolerance Approach
- Risk Management
- Confidentiality and Data Security
- Prevention of Conflicts of Interest
- Sustainability and Environmental Awareness

3. Compliance Management

An effective compliance management system has been established to ensure that ethical rules and legal requirements are integrated into all business processes. Compliance management is built upon prevention, detection and response processes and is a critical element supporting the company's sustainable success. Compliance management is continuously improved as a structure that strengthens the company's ethical values and reinforces its corporate credibility, and is updated to adapt to changing legal requirements and industry dynamics.

3.1. Preventive Mechanisms

Koluman Holding implements the following preventive mechanisms to minimise compliance risks and foster an ethical business culture throughout the company:

Induction Training and Awareness Programmes:

- Regular training for employees, managers and relevant stakeholders ensures compliance with the rules.

- Awareness of compliance risks is raised and employees are supported in their ethical decision-making processes.

- New employees receive mandatory training on Koluman Holding's ethical rules and compliance policies.

Policies and Procedures:

- Ethical rules, legal requirements and internal regulations that all employees and business partners must comply with are set out in writing.

- Policies and procedures are regularly reviewed to ensure they comply with current legal and regulatory requirements.

Internal Controls and Business Processes:

- Compliance checks are integrated into business processes to establish automated control mechanisms in high-risk areas.

- Financial transactions, contracts and other commercial activities are monitored by authorised persons to prevent irregularities.

Preventing Conflicts of Interest:

- Relationships between employees, managers and business partners are managed in accordance with ethical rules.

- Potential conflicts of interest between personal and corporate interests are identified and preventive measures are taken.

3.2. Identification of Compliance Risks

Koluman Holding implements effective risk detection mechanisms to identify potential compliance risks in its business processes and ensure full integration with the company's compliance policies.

Risk Analyses and Assessments:

- All business processes are regularly analysed using a risk-based approach, and areas carrying the highest risk of non-compliance are identified.

- Proactive measures are taken in line with risk analyses to minimise the likelihood of non-compliance.

Internal and External Audits:

- Internal audits are conducted regularly to monitor the effectiveness of compliance policies.

- Independent external audits ensure that company processes comply with national and international regulations.

Detection of Suspicious Transactions and Behaviour:

- Automated monitoring systems and reporting processes have been established to detect bribery, money laundering, conflicts of interest, ethical violations and other non-compliance issues.

- Suspicious transactions are reported to the compliance unit and management for investigation.

3.3. Response Mechanisms to Violations

Koluman Holding has established a response mechanism based on confidentiality and accountability to effectively combat ethical violations and non-compliance within the organisation.

Reporting Systems:

- Employees, business partners and other stakeholders have access to secure reporting channels through which they can anonymously report ethical violations and non-compliance.

- All reports are assessed in accordance with the principle of confidentiality, and those making reports are protected against retaliation.

Investigation and Disciplinary Procedures:

- Reported violations are independently assessed and thoroughly investigated.

- If ethical violations and non-compliance are detected, the necessary sanctions will be applied within the framework of disciplinary procedures.

- Where necessary, legal proceedings are initiated by notifying the relevant legal authorities.

Monitoring and Reporting of Violations:

- The identified inconsistencies are presented to senior management in regular reports, and improvement efforts are carried out.

- Company policies and training programmes are continually developed based on previous compliance violations.

4. Key Points of Our Integration Policy

Our integration policy has been designed and developed to focus on the following eight key elements, without being limited to those listed.

- Combating Bribery and Corruption

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- International Sanctions and Export Controls
- Anti-Money Laundering and Counter-Terrorist Financing
- Competition Law Compliance
- Information Security and Data Protection
- Prevention of Conflicts of Interest
- Environmental Protection and Sustainability
- Social Media and Communication Principles

5. Raising Concerns and the Reporting Mechanism

Koluman Holding has established an open and transparent reporting mechanism to enable its employees and stakeholders to safely report their concerns. The identities of those making reports are kept confidential, and they will not be subject to any retaliation. Disciplinary action will be taken against individuals who knowingly make false reports.

6. Duties and Powers

6.1. Duties and Powers of Compliance Officers

Compliance officers, who are responsible for monitoring, developing and implementing compliance processes, are obliged to ensure that ethical and compliance policies are effectively implemented throughout the company. They support employees in understanding ethical rules and compliance standards by providing guidance and organise regular training programmes to raise awareness in this area.

Identifying, reporting and communicating any ethical violations and non-compliance that may occur within the company are among their most important duties. In this regard, they ensure that the company operates within an ethical and legal framework by continuously developing compliance processes to ensure that employees and managers adhere to ethical standards. It aims to ensure that ethical values and legal requirements are fully integrated into business processes, reflecting a corporate compliance culture across all company operations.

6.2. Internal Audit, Corporate Risk and Compliance Directorate's Duties and Powers

Koluman Holding Internal Audit, Corporate Risk and Compliance Directorate is responsible for ensuring that the company's ethical, legal and compliance processes are managed independently. It analyses compliance risks and ensures that all units of the company act in accordance with legal regulations and ethical standards.

By managing internal audit mechanisms, it monitors and develops processes aimed at minimising financial, operational and legal risks. It conducts thorough investigations into compliance violations, evaluates reports objectively and takes the necessary action.

It works in coordination with the board of directors to ensure that company policies comply with the legal framework and best corporate practices, and supports the adoption of a compliance culture throughout the company. In this regard, it conducts periodic audits and controls to enhance the effectiveness of compliance programmes and ensure continuous improvement, there by ensuring that business processes are transparent and reliable.

7. Features of the Implementation Programme

Koluman Holding establishes and implements its compliance programme in line with the following key components:

Risk-Based Approach: Compliance risks within the company are regularly analysed, with a focus on priority risk areas.

Robust Internal Controls: Internal audit processes are conducted to ensure compliance with legal regulations and company policies.

Training and Awareness Programmes: Regular training is provided to employees and managers on ethics and compliance rules.

Reporting and Investigation Processes: An effective reporting and investigation mechanism is operated to detect violations and take preventive measures.

Continuous Improvement: The compliance programme is continuously updated in line with changing legal regulations and business requirements.

Senior Management Support: The board of directors and senior management promote a culture of compliance, ensuring that employees adhere to ethical rules.

Transparency and Accountability: Reports are prepared periodically and shared with the board of directors to enhance the effectiveness of the compliance programme.

8. Implementation and Responsibilities

All employees and managers are obliged to comply with this policy. The Internal Audit, Corporate Risk and Compliance Directorate monitors and supervises the implementation of policies on behalf of the Board of Directors.

9. Entry into Force and Updates

Date of First Publication	Revision Date/No.	Explanation
08.04.2025	-	-

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