



KOLUMAN **REPORTING CONCERNS** **POLICY**



1. Purpose and Scope

As Koluman Holding, and in line with our commitment to the principles of business ethics, transparency, and accountability, we have established a whistleblowing mechanism to ensure that our employees, business partners, and other stakeholders can safely express any concerns related to ethical rules and compliance processes.

The Koluman Holding Ethics Hotline is a secure and confidential communication channel that can be used to report ethical violations, legal non-compliance, or concerns related to business processes. To ensure that notifications are handled effectively and fairly, all reports are meticulously reviewed by the Koluman Holding Internal Audit, Corporate Risk and Compliance Directorate.

This mechanism covers all employees, managers, suppliers, business partners, and third parties within Koluman Holding and guarantees that all reports are evaluated within the framework of confidentiality.

2. Reporting Ethical Violations

Koluman Holding employees and business partners may report ethical violations related to the following issues:

- Corruption, bribery, and misconduct
- Conflicts of interest
- Information security and confidentiality breaches
- Misuse of company assets
- Discrimination, harassment, or mobbing in the workplace
- Violations of occupational health and safety rules
- Practices that may harm the environment
- Other unethical or illegal activities

All reported matters are evaluated by the Koluman Holding Internal Audit, Corporate Risk and Compliance Directorate, and the necessary review and investigation processes are carried out accordingly.

3. Notification Channels and Privacy Principles

Koluman Holding provides multiple reporting channels to ensure that employees and business partners can safely report concerns related to ethical violations, in line with our commitment to protecting ethical values and ensuring transparency in business processes.

Reporting Ethical Violations

Koluman Holding employees and business partners may report ethical violations through the following channels:

Whistleblowing links available on the websites of our Group Companies

The Internal Audit, Corporate Risk and Compliance Directorate

Directly to compliance managers or the Human Resources Department

Privacy and Protection Principles

All reports made through the Ethics Hotline:

Are handled in full compliance with the principle of confidentiality.

The identity of the person making the report is protected and managed in such a way that only authorized units can access it.

Anonymous reporting is permitted to the extent allowed by law.

It is recommended that as much detailed information as possible be provided for the effective evaluation of reports.

In this context:

When and where the ethical violation or non-compliance occurred

The identity of the person or persons involved in the violation

Whether there is concrete evidence (documents, emails, messages, etc.) related to the situation

The identities of any witnesses, if any

The expectations of the person making the report regarding the process

Sharing such information will enable the process to be managed more quickly and effectively.

Koluman Holding takes all ethical reports seriously, conducts the necessary investigation processes, and takes the necessary actions to prevent ethical violations.

4. Prohibition of Retaliation and Protection of Whistleblowers

Koluman Holding is committed to protecting employees who report ethical violations or cooperate in an investigation.

No employee shall be subjected to pressure, discrimination, or retaliation for making a report in good faith.

Unless it is determined that the individual intentionally provided false information, every report made in good faith is considered valid.

Employees who engage in retaliation will be subject to disciplinary action, including possible termination of employment.

Koluman Holding expects all employees and business partners to contribute to this process in order to strengthen our ethical culture and ensure a sustainable working environment.

5. Evaluation of Reports and Investigation Process

Reports submitted through the Koluman Holding Ethics Hotline are carefully examined by the Internal Audit, Corporate Risk and Compliance Directorate, and the following process is followed:**Receipt of the Report:** The report is received by the authorized compliance team and formally recorded.

Preliminary Assessment: The seriousness, validity, and details of the reported violation are examined.

Investigation Process: When necessary, an independent investigation is conducted in cooperation with the relevant departments.

Conclusion: If an ethical violation is confirmed, appropriate disciplinary actions are taken and the necessary measures are implemented.

Feedback: The reporting individual is informed about the progress of the process and kept updated until the case is closed.

6. Effectiveness and Updates

Date of First Publication	Revision Date/No.	Explanation
08.04.2025	-	The procedure for evaluating reports has been abolished.



Compliance Programme

