



**KOLUMAN
BUSINESS PARTNER
STANDARDS**



Dear Business Partners,

The Koluman Business Partner Standards reflect our belief in the importance of sustainable and mutually beneficial relationships in the business world. Today's business environment is constantly changing and evolving, and as Koluman strives to become a global value creator, the need for strong business partners has never been greater. We view our partnerships not merely as business relationships, but as long-term collaborations and stakeholder engagements. For this reason, we aim to conduct our relationships with our business partners in line with our core values and standards.

The Koluman Business Partner Standards serve as a guide for all stakeholders with whom we collaborate. These standards represent the values that form the foundation of our success. By working with our business partners in accordance with these standards, we strive for mutual benefit and long-term success.

We measure our company's success not only by financial results, but also by our commitment to sustainability. We would like to share this special milestone that reflects our determination to fulfill our responsibility to leave a better world for future generations. Sustainability is not just a trend—it is a fundamental component of our business.

In today's business world, our priorities extend beyond achieving success; reaching our environmental, social, and governance (ESG) goals is also a key focus. By adopting sustainable procurement practices, our company will enhance not only financial value but also social and environmental value.

The Koluman Business Partner Standards represent our intention to take a meaningful step toward building strong and resilient relationships in the business world. We would like to thank all our partners for placing their trust in us and for joining us on this journey.

Let us continue working together to build a brighter future.

Kaan SALTİK
Chairman of the Board of Directors

Selection of Business Partners

The selection of stakeholders is of critical importance for the sustainability, success, and reputation of our business. In choosing our stakeholders—which include customers, employees, shareholders, suppliers, and subcontractors—we implement a transparent review procedure in line with the Koluman Holding Embargo and Prohibition Risk Assessment Regulation.

1. Alignment with Our Work

It is very important that our stakeholders are aligned with our business. The demands, values, expectations, and goals of our business partners must be consistent with the purpose of our business and Koluman's business principles.

2. Mutual Benefit

Our relationships should be based on mutual benefit. Both Koluman and its Business Partners should gain value from this relationship. We believe that the collaboration between Koluman and its Business Partners will generate innovation opportunities, and the resulting synergy can be used to develop new products or services, reduce costs, and achieve higher operational efficiency.

3. Reliability

Trust is the foundation of our business. Therefore, it is important that our stakeholders are reliable and honest. A lack of trust will negatively impact our long-term relationships.

4. Communication and Collaboration Skills

Open and transparent communication will create a foundation for accurately understanding the mutual needs and expectations of our stakeholders, increasing opportunities for mutual value creation and providing a competitive advantage for both parties.

5. Financial Position

We always think long-term in our stakeholder relationships. We ensure that our business partners are financially sound in order to establish stable and sustainable partnerships.

6. Sustainable Procurement Policy

In our purchasing decisions, we take into account the needs and objectives of each department, and we manage and control procurement processes efficiently. When making a purchasing decision, we first carefully evaluate whether the relevant product or service is truly necessary. Before initiating any purchase, we review whether the need can be met internally within the company or by using a pre-owned or repaired product. Only if this assessment yields a negative result do we proceed with the procurement process.

If other departments also require the products to be purchased, we carry out the procurement not on a departmental basis but collectively across the company. We also consider whether there are alternative products or services that comply with sustainability principles.

Furthermore, we strive to carry out procurement-related processes with minimal waste by using practices such as digital communication and document management.

6.1. Selection of Goods and Services

In the selection of products, we give priority to sustainable options and take into consideration their lifespan and durability. Whether the life cycle of a good or service is sustainable, as well as the environmental impacts and resource use involved from production to end-of-life, also influences our decision-making.

The environmental impacts of a product or service—including factors such as carbon footprint, water consumption, energy efficiency, and waste management—are analyzed with careful consideration. The sources and sustainability of the materials used in production are also essential elements. We prefer products made from recycled or renewable resources and evaluate design and production processes to increase material efficiency.

Both the local and global impacts of a product must be taken into account in the selection of goods and services. Products that contribute to the local economy and community, while also addressing global challenges, are our priority.

6.2. Packaging Management

We encourage the use of less packaging to reduce packaging waste and prefer recyclable packaging.

We ensure that packaging waste is properly sorted and directed to recycling facilities.

6.3. Energy and Water Conservation

In the selection of goods or services, the energy efficiency of products must be evaluated. We prefer products or services that consume less energy. Choosing products based on

renewable energy sources will support us in achieving our carbon- and climate-neutral targets. We use the necessary tools to monitor and manage the energy consumption of products and services, and by regularly tracking energy consumption data, we identify opportunities for savings.

7. Ethical Compliance

We expect all Koluman Business Partners to act in accordance with Koluman Holding's Corporate Ethics Management Principles.

7.1. Human Rights

We expect Koluman's stakeholders not to engage in any activities that violate human rights. This principle applies not only to fundamental human rights but also to gender equality, the prevention of child labor, the protection of vulnerable groups, and full compliance with the prohibition of forced labor. In our recruitment processes, we aim to provide equal opportunities for everyone and act with the awareness that diversity offers us a sustainable competitive advantage. At Koluman, everyone has the right to work in a peaceful, safe, and positive environment. Harassment, violence, bullying, psychological harassment, mobbing, or any form of intimidation is strictly intolerable. Our business partners are also expected to demonstrate the same sensitivity toward their employees.

7.2. Environmental Protection

We monitor environmental protection laws and company regulations, evaluate all relevant factors within our business processes, take all necessary precautions, prepare required reports regularly, and promptly share any issues with the relevant departments. We must remember that, together with our business partners, we are part of the ecosystem and society in which we operate. Protecting the environment ensures the long-term sustainability of businesses. Efficient use of environmental resources and the adoption of environmentally friendly practices are vital to leaving a stronger world for future generations.

Our environmental sustainability goals—such as carbon- and climate-neutral production—encourage us to develop innovative solutions and make our operations more efficient. We act with the awareness that our sensitivities toward the environment and sustainability represent our greatest responsibility to society, our stakeholders, and future generations.

7.3. Conflicts of Interest

While we respect the personal interests of Koluman employees, we take great care to ensure that their personal interests do not conflict with the interests of the company. Our rules and practices aimed at avoiding conflicts of interest also apply to our Business Partners. At Koluman, when meals or similar events are covered by Business Partners, we inform our responsible manager, and if the declared or estimated cost of the event

exceeds the Turkish Lira equivalent of 60 Euros, we obtain approval from the responsible manager. In cases where, due to the normal course of life, it is necessary to attend an invitation without prior approval, the situation must be reported to the responsible manager at the earliest opportunity. For events where business partners are hosted, details such as the nature and purpose of the invitation or event, participant information, location, and time must be submitted to the responsible manager. If approval is granted, the expenses are covered by Koluman. Responsible managers may also decide on and authorize the coverage of travel and accommodation expenses by business partners for events they organize, as well as the coverage of such expenses by the company for suppliers, customers, and business partners. We may benefit from discounts or other advantages offered by Business Partners only if they are available to all employees. We do not request or accept support from suppliers, customers, or business partners—either for ourselves or on behalf of the company—for charitable or similar events. Acceptance of sponsorships related to events organized by the company is only possible with the approval of company management. While performing our duties, we do not request gifts or financial benefits from suppliers, customers, or other business partners, regardless of whether they relate to our responsibilities. Provided that objectivity and impartiality in our decisions are not affected, we may accept promotional and advertising items (such as notebooks, pens, calendars, etc.) of very low monetary value, as long as their value does not exceed 60 Euros. For gifts that do not exceed 60 Euros but are not promotional/advertising items (such as ties, shirts, clothing items), we assume responsibility for deciding whether to accept them and inform our responsible manager whether we have accepted or declined the gift. In cases where accepting a gift is deemed inappropriate, where its value exceeds 60 Euros, or where it may be intended to influence our decisions, the responsible managers are authorized to decline the gift, record it as a donation to the company, or direct it to charitable organizations. Regardless of whether a gift falls below or above the specified limit, we may forward it to our Human Resources departments to be donated to those in need, associations, or similar organizations. As Koluman, in appropriate cases and with the approval of our responsible managers, we may offer small promotional gifts to suppliers, customers, and other business partners as a gesture of appreciation, provided their value does not exceed 60 Euros. The procurement of products/services for Public Institutions and Organizations is strictly regulated by laws and regulations, and significant sanctions are imposed in cases of non-compliance. It is essential that we adhere to these regulations when selling products/services to public-sector customers, negotiating with them, or working with them. These rules are often much stricter and more complex than those governing sales to commercial customers. If we are working on government tenders, it is necessary that we understand, learn, and comply with these special rules.

7.4. Protection of Information and Data Security

We exercise the utmost care in protecting the company's confidential information, including personal data. Unless written authorization is provided by management, we strictly do not share such information with business partners, suppliers, or any other third parties. In our relationships with business partners, we demonstrate the same diligence to ensure that information and data are not made accessible to unrelated third parties. We act with full awareness of our legal obligations regarding the processing of personal data and carry out all data processing activities with full transparency.

7.5. Communication and Disclosure

Only individuals designated by the Board of Directors are authorized to make statements on behalf of Koluman on any communication platform. Unauthorized personnel may not make statements or disclosures about the company through any communication channels, nor may they respond individually to media reports concerning the company.

Just as we do not make statements on behalf of our business partners without mutual authorization, we likewise expect our business partners not to make any statements on behalf of Koluman.

8. Legal Compliance

Koluman Business Partners must conduct their activities in accordance with legal and ethical rules. Stakeholders who fail to pay attention to their legal and ethical responsibilities may jeopardize the reputation of the Business Partnership.

8.1. Occupational Health and Safety

At Koluman, we operate in full compliance with occupational health and safety procedures. We do not act outside established business processes, job descriptions, authorities, or responsibilities, and we continuously engage in improvement activities aimed at enhancing working conditions within the framework of systematic prevention. We take all necessary precautions accordingly. We expect our stakeholders to demonstrate the same level of commitment to adhering to occupational health and safety principles.

8.2. Economic Sanctions, Money Laundering, and Countering the Financing of Terrorism:

We closely monitor all national and international economic sanctions applicable to the sectors in which we operate and fully comply with these sanctions. Money laundering is defined as assisting or partnering with an individual who commits a crime or violates the law in any manner or form by legitimizing their income or assets whether directly or indirectly derived from illicit activities through deceptive methods; or by participating in a process aimed at investing, concealing, or laundering resources obtained from such activities. Given the nature of the industries in which we operate, we are fully aware of our legal responsibilities under the relevant legislation

We require our employees and all our Business Partners to demonstrate the highest level of diligence in combating money laundering and corruption. To this end, our employees and Business Partners are obligated to comply with all applicable laws and regulations, as well as company and MBO/MBT policies.

8.3. Combating Bribery and Corruption

Bribery harms not only Koluman and our Business Partners but also society as a whole. Governments take measures to combat bribery, and most of the countries in which we operate have strict laws against such improper payments. Regardless of the location in which we conduct business, we strictly prohibit making improper payments to government officials.

At Koluman, if we identify that one of our employees has been involved in bribery, we immediately terminate their employment contract, file the necessary criminal complaints, and reserve our right to seek compensation for any damages incurred or likely to occur. We apply the same level of diligence in the selection of our Business Partners.

In addition, we prohibit so-called “facilitation payments” small payments made to officials to expedite routine governmental actions. Beyond avoiding improper payments to government officials, we also do not ask any third party to make such payments on our behalf, nor do we participate in transactions in which we suspect that a third party may be making an improper payment.

8.4. Anti-Trust and Competition

At Koluman, we always conduct our relationships with competitors in accordance with the principles of fair competition, and we refrain from making negative remarks about competing companies in any context, including recruitment interviews, supplier meetings, or direct customer interactions. We are committed to the development of the industries in which we operate, to fostering trust in the sector, and to contributing to its growth. We achieve success not through unfair practices but through the quality of our products and our employees. We fully comply with all regulations related to Competition Law.

We exercise caution when communicating with competitors. We do not cooperate or appear to cooperate with competitors in ways that could harm consumers. Without seeking guidance or obtaining approval from the relevant departments, we never communicate with competitors regarding matters such as pricing or pricing policies, costs, marketing or strategic plans, confidential or proprietary information, technological developments, customer, market or regional boundaries and allocations, sales conditions, production levels, product costs, supply sources, or customer/supplier information.

However, with approval or guidance from the relevant departments, we may participate in trade associations and engage in other activities alongside competitors. Even in such settings, we remain extremely cautious in our interactions.

Collecting, sharing, and using information about competitors must be done strictly within legal and ethical boundaries. Just as Koluman values and protects its own non-public information, we respect the non-public information of other companies. We may gather and use information about competitors from publicly available sources such as

public filings submitted to official authorities, public speeches by company executives, annual reports, news articles, trade journal publications, and similar materials. When such information is used, we retain the referenced documents for the required period. We do not engage in any illegal or improper activities when collecting information about competitors. If we know, or have reason to believe, that information has been disclosed in violation of a confidentiality agreement, we do not accept, share, or use such information.

9. Performance Monitoring

We regularly monitor and measure our stakeholders' performance in complying with Koluman Business Partner Standards. Based on the results of these assessments, we provide feedback to our Business Partners on areas for improvement, aiming to add value to our partnership.

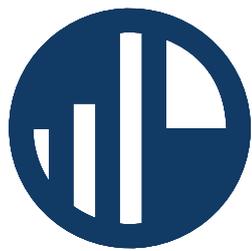
10. Violation Situations

Compliance with our Business Partner Standards is critically important for the long-term success and sustainability of our collaboration. Such compliance will contribute to a range of positive outcomes, including reliability, quality, efficiency, competitiveness, and reputation.

If any situation is identified that violates laws, regulations, or the Koluman Business Partner Standards, please contact us through the whistleblowing channels available on the websites of our group companies. All reports will be carefully reviewed within the principles of confidentiality and handled through a fair and transparent process before being forwarded to the relevant departments.

11. Effectiveness and Updates

Date of First Publication	Revision Date/No.	Explanation
29.05.2023	-	-



Compliance Programme

