

SÖĞÜT İNŞAAT

BUSINESS ETHICS AND CODE OF CONDUCT REGULATION

SGT-GEN-YNT-003-EN-v2

SÖĞÜT İNŞAAT A.Ş. COMPLIANCE AND ETHICS DEPARTMENT

Publication Date: July 2026 | Version: 2.1-EN

This document sets out the ethical principles, core values, and corporate commitments that guide Söğüt İnşaat's global and local operations.

TABLE OF CONTENTS

01. Purpose and Scope

02. Responsibility

03. Definitions and Abbreviations

04. Core Values

05. Main Responsibilities

06. Human Rights and Labor Standards

07. Occupational Health and Safety (OHS)

08. Conflict of Interest and Related Party Transactions

09. Anti-Corruption, Anti-Bribery, and Anti-Money Laundering

10. Gifts and Entertainment

11. Donations and Sponsorships

12. Competition Law Compliance

13. Confidentiality, Trade Secrets, and Data Protection

14. Whistleblowing and Non-Retaliation Policy

15. Reference Documents

01. PURPOSE AND SCOPE

Purpose

The purpose of this Business Ethics and Code of Conduct Regulation ("Code of Conduct") is to establish the ethical principles, core values, and corporate commitments to be taken as a baseline across all operations of Söğüt İnşaat. These principles are strictly applied in all our decisions and business methods.

Scope

The Code of Conduct applies globally to all Söğüt İnşaat operations, including members of its governing bodies, group companies, employees, and all Third Parties (suppliers, subcontractors, consultants, customers, etc.) with whom the company engages in business relationships.

02. RESPONSIBILITY

The **Söğüt İnşaat Board of Directors** is responsible for the oversight and high-level ownership of this Code of Conduct. The **Compliance and Ethics Department** is responsible for the implementation, tracking, and continuous update of the regulation across the company.

Compliance Commitment:

All managers, employees, and stakeholders are strictly required to conduct their activities in full compliance with these rules.

03. DEFINITIONS AND ABBREVIATIONS

Term / Abbreviation	Definition
Söğüt İnşaat / Group	Söğüt İnşaat A.Ş. along with all affiliates and/or subsidiaries directly or indirectly controlled by it.
Group Members	Refers to all Board Members, directors, managers, and contracted/permanent employees within Söğüt İnşaat.
Third Parties	People or companies with whom the company engages in commercial activities, including customers, suppliers, subcontractors, advisors, consultants, and agents acting on behalf of the company.
PEP (Politically Exposed Person)	Individuals who are or have been entrusted with prominent public functions within the last year, as well as their family members and close associates.

04. CORE VALUES

Respecting Human Rights, Dignity, and Fairness

Söğüt İnşaat does not discriminate against any individual based on language, race, skin color, gender, political opinion, union membership, belief, age, disability, or sexual orientation. Equal opportunities and a fair environment free from any mistreatment and abuse are guaranteed for all Group Members.

Complying with Applicable Legislation

Söğüt İnşaat is highly dedicated to complying with the legal regulations in every country where it operates. In cases where local regulations are unclear, Group Members act in line with Söğüt İnşaat's internal policies and this Code of Conduct.

Integrity, Transparency, and Reliability

All commercial and commercial transactions are fully, clearly, and transparently recorded in accordance with the applicable accounting legislation. Honest and reliable information is always provided to the public and the media.

Environmental Consciousness and Sustainability

The ecological impact of our project activities on water, air, soil, and biological diversity is minimized. Söğüt İnşaat respects cultural heritage and strictly adheres to the spirit of sustainability.

05. MAIN RESPONSIBILITIES

The core pillars of Söğüt İnşaat's business ethics approach comprise the following main principles:

1. Protection of Human Rights
2. Operating with the Highest Health and Safety Standards
3. Prevention of Conflicts of Interest
4. Zero-Tolerance Against Bribery and Corruption
5. Compliance with Corporate Gift and Entertainment Limits
6. Transparent Donation and Sponsorship Management
7. Upholding Fair Competition Principles
8. Information Security, Data Protection, and Confidentiality of Trade Secrets

06. HUMAN RIGHTS AND LABOR STANDARDS

Söğüt İnşaat adopts the universally accepted principles of the United Nations Global Compact and the Women's Empowerment Principles (WEPs) platform.

- **Non-Discrimination:** Complete fairness is maintained in recruitment, promotion, rotation, wage settings, and ancillary benefits.
- **Anti-Harassment and Anti-Mobbing:** Söğüt İnşaat does not tolerate any form of physical, verbal, sexual, or psychological harassment, bullying, abuse, or threats in the workplace. A zero-tolerance approach is strictly applied.
- **Forced and Child Labor Prohibition:** Söğüt İnşaat strongly opposes modern slavery, human trafficking, or child/forced labor at any stage of its business value chain, requiring Third Parties to act accordingly.

07. OCCUPATIONAL HEALTH AND SAFETY (OHS)

Söğüt İnşaat committed to achieving and sustaining a **"Zero Incidents"** performance across all project sites and offices. Local/international legislation, best practices, and clients' requirements are thoroughly implemented. Compliance with OHS policies is subject to a strict zero-tolerance approach.

08. CONFLICT OF INTEREST AND RELATED PARTY TRANSACTIONS

Group Members must avoid any interest, relationship, or outside activity that could impair their objectivity in making decisions regarding Söğüt İnşaat. Employees who participate in decision-making processes must immediately notify their managers and the Compliance Department if they have a personal or family relationship with a candidate third party. Company assets and titles cannot be utilized for personal benefits.

09. ANTI-CORRUPTION, ANTI-BRIBERY, AND AML

Söğüt İnşaat is strongly devoted to fighting against bribery and corruption actively and effectively. Providing any benefit, whether monetary or non-monetary, to a public officer or private party to expedite procedures or gain commercial benefits is strictly forbidden.

Anti-Money Laundering (AML): Söğüt İnşaat takes all required measures to avoid the laundering of proceeds of crime. Comprehensive due diligence processes are conducted on Third Parties before entering into any business relationship.

10. GIFTS AND ENTERTAINMENT

Reasonable gifts and entertainment may be accepted or provided to strengthen commercial relations with Third Parties, provided they are of minor/symbolic economic value and stay within corporate limits. Gifts that look like a reciprocity token or could influence business impartiality are strictly prohibited.

11. DONATIONS AND SPONSORSHIPS

Donation and sponsorship activities are solely directed toward supporting social development, executed in a completely transparent and properly approved manner. Söğüt İnşaat does not provide corporate donations to political parties, candidates, or government officials.

12. COMPETITION LAW COMPLIANCE

Söğüt İnşaat strongly believes in fair competition in accordance with antitrust rules. Group Members must never hold discussions with competitors regarding competitively sensitive topics such as prices, sales terms, distribution, costs, or market shares. Restrictive concerted practices are strictly prohibited.

13. CONFIDENTIALITY, TRADE SECRETS, AND DATA PROTECTION

All confidential data and trade secrets belonging to the Group, its employees, or third parties are strictly protected against unauthorized access. Personal data is collected, processed, and destroyed in complete compliance with the Law on the Protection of Personal Data (KVKK) and GDPR standards.

14. WHISTLEBLOWING AND NON-RETALIATION POLICY

Any actual or suspected violation of this Code of Conduct or applicable laws must be reported immediately via the established channels. All reports are evaluated under strict confidentiality.

Söğüt İnşaat Ethics Reporting Channels:

- **Email:** ethics@sogutinsaat.com.tr
- **Compliance Team:** compliance@sogutinsaat.com.tr
- **Ethics Hotline:** +90 (312) [Söğüt İnşaat Specific Line]

Non-Retaliation Policy

It is crucial that whistleblowers report openly without fear. No form of retaliation, including dismissal, mobbing, discrimination, or duty changes, can be applied to an employee for making a good-faith notification. Violations trigger severe disciplinary penalties.

15. REFERENCE DOCUMENTS

This regulation is supported by and implemented in conjunction with the following internal policies:

- SGT-GEN-POL-002 - Donation Policy
- SGT-GEN-POL-003 - Gifts and Entertainment Policy
- SGT-GEN-YNT-001 - Disciplinary Regulation
- SGT-HSE-POL-001 - Occupational Health, Safety, and Environmental Policy
- SGT-KRY-POL-001 - Anti-Bribery, Anti-Corruption, and AML Policy
- SGT-KRY-POL-003 - Human Rights Policy
- SGT-KRY-POL-002 - Whistleblowing Policy

- SGT-KRY-POL-005 - Confidentiality and Information Security Policy
- SGT-KRY-POL-007 - Competition Law Compliance Policy