

**Düzeş Tüketim Malları Sanayi Pazarlama  
ve Ticaret A.Ş.**

**Whistleblowing Policy**

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## 1. PURPOSE AND SCOPE

The purpose of this Whistleblowing Policy (“the **Policy**”) is to encourage employees and all stakeholders of Düzey, to report any activity considered or suspected to be illegal or a misconduct, which therefore constitutes a violation of the applicable legislation and/or Koç Group and Düzey Code of Ethics and relevant policies. It also aims to clearly and explicitly state how the employees who in good faith made a notification are protected against any retaliation.

All employees and directors of Düzey shall comply with this Policy, which is an integral part of the Koç Group and Düzey Code of Ethics.

## 2. DEFINITIONS

“**Authorized Person(s)**” mean the terms defined in Article 4.3

“**Business Partners**” includes supplier, distributor, customers, all kinds of representatives, contractors and consultants acting for and on behalf of the Company

“**Dashboard**” means the term defined in Article 4.3.

“**Dashboard Users**” means the term defined in Article 4.3.

“**Disclosable Matter(s)**”, mean the term defined in Article 4.1.

“**Disciplinary Penalty**” refers to the type of punishment imposed for breach of employment contract, and/or a behavior that constitutes a violation of applicable legislation and/or a breach of Koç Group and/or Düzey Code of Ethics, related policies, procedures, guidelines, circular notes, and all applicable regulations.<sup>1</sup>

“**HR**” means Düzey Human Resources Department.

“**Investigation**” refers to the conduct of a scrutiny over ascertaining facts where detailed or attentive examination is performed for related actions and behaviors to ascertain the accuracy.

“**Koç Group**” means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

“**Line Manager**” means the primary manager with whom the employee is directly affiliated.

“**Notification**” means sharing observations and concerns about actions which are suspected to violate laws, internal arrangements such as Koç Group and/or Düzey Code of Ethics, relevant internal policies, procedures, and regulations according to this Policy.

“**Retaliation**” means any negative action against the employee based on his/her notification, including but not limited to demotion, disciplinary action, firing, salary reduction, job or shift reassignment as a punishment.

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<sup>1</sup> See Düzey Disciplinary Policies for details.

“**Whistleblower**” means the person who reports notification. This definition covers persons who are or have been employed at the Düzey, clients, Business Partners and all other stakeholders of Düzey

### **3. GENERAL PRINCIPLES**

Düzey attributes great importance to be fully compliant with applicable legislation, performs its activities with integrity and according to the highest ethical standards, and supports “open communication” and “accountability” culture to prevent unethical or illegal actions.

Therefore, Düzey encourages its employees who witnesses an illegal or unethical activity performed by Düzey, another employee or a Business Partner directly or indirectly, or who gain information about such a situation through legal channels, or who suspect such a situation to express their concerns and encourages their stakeholders to act in this manner.

Düzey carefully assesses all reported notifications and aims to investigate alleged violations as explained below. In this regard, all investigations are conducted as soon as possible after the notification is received by considering the results of the pre-assessment.

### **4. APPLICATION OF THE POLICY**

#### **4.1. Disclosable Matters**

Any illegal or unethical behavior or activity which are listed under the headings below (including but not limited to them), and which occurred in the past, may be occurring at the time of notification or is expected to occur in the future may be the subject of Whistleblowing<sup>2</sup>.

*Unfair practices against employees Düzey provides a safe, peaceful and professional working environment for its employees. Therefore, any action against Düzey employees which contradict with the regulations, Koç Group and/or Düzey Code of Ethics or relevant policies and safe and peaceful work environment, is not tolerated.*

*Acts against the interest of the Company While performing their duties, all Düzey employees act according to our fundamental values and Code of Ethics and avoid behaviors and activities that may cause material and/or moral harm to Düzey that they work for. This can only be achieved when all employees internalize and maintain integrity, honesty, responsibility, trust and respect, which are Düzey’s and Koç Group’s fundamental values. Therefore, any action by Düzey employees that violates our fundamental values shall not be tolerated, regardless of the employee’s seniority or roles.*

#### **i. Noncompliant actions of Business Partners**

*Düzey monitors and evaluates the risks associated with its Business Partners in order to ensure compliance with the principles outlined Koç Group and Düzey Code of Ethics and related policies, in particular Düzey Supply Chain Compliance Policy. We do not tolerate any behavior by our Business Partners that violate our Code of Ethics and related policies.*

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<sup>2</sup> Customer complaints about the products and services of Düzey are not covered by this Policy if they are not a Disclosable Matter at the same time.

Regulatory breaches *Düzey complies with the regulations in every country where it operates, and in cases where such regulations are unclear, encourages to consult experts to collect information, and expects its employees to act according to the Koç Group and Düzey Code of Ethics. The violation of local and or international laws including but not limited to sanctions and export controls, anti-bribery and corruption activities, prevention of laundering proceeds of crime and financing terrorism, protection of competition and personal data, and Capital Market law is not tolerated.*

Each of the matters explained in paragraphs (i), (ii), (iii) and (iv) above shall be referred to as “Disclosable Matter” alone and as “Disclosable Matters” together.

#### **4.2. Notification Methods**

Ethics Hotline, operated by independent service providers 7 days a week and 24 hours a day, is the main reporting method to report a Disclosable Matter.

Ethics Hotline can be reached by:

- Calling a national and free telephone number;<sup>3</sup>
- A web-based reporting system via [koc.com.tr/hotline](http://koc.com.tr/hotline)

In addition to the channels above, Whistleblowers can use the alternative methods below to raise their concerns:

- He/She may reach out to his/her Line Manager or supervisor if he/she is an employee of Düzey at the time complaint.
- He/She may communicate his/her concern to the Düzey Internal Audit Department or the Düzey Legal and Compliance Department.<sup>4</sup>

If an employee, manager, head or director (including the members of the Board of Directors) becomes aware of a Disclosable Matters directly, and/or if someone else informs him/her about a Disclosable Matter , he/she is expected to report the situation to Düzey Internal Audit Department, or to Düzey Legal and Compliance Department in case of Private Law violations to ensure that the report is processed according to this Policy, and all information is consolidated as soon as possible.

#### **4.3. Global Incident Dashboard**

Regardless of the Notification method used, all Reports are consolidated at the Global Incident Dashboard (“**Dashboard**”) by the Dashboard Users (defined below). The data in the Global Report Tracking System reported by whistleblower cannot be changed or deleted by the users. Dashboard Users can study, arrange and/or monitor these reports. Moreover, the Dashboard automatically consolidates the reports by using the information below, and prepares it for pre-assessment:

- Notification date and time,
- Whistleblower information (*if available*),
- Company name, location, department and employee,

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<sup>3</sup> Please refer to “[koc.com.tr/hotline](http://koc.com.tr/hotline)” for telephone numbers, covered countries and service languages.

<sup>4</sup> If a Report is sent to the internal audit department or Düzey Legal and Compliance Department, it must be ensured that the notifications are recorded in Global Incident Dashboard

- Incident date, time and area,
- Detailed explanation provided by the Whistleblower

To ensure confidentiality, and protect the Whistleblowers, except for individuals or departments specifically regulated in the Koç Group Whistleblowing Policy<sup>5</sup>, access to the Dashboard is provided only to authorized personnel working at the internal audit function or the officers in charge of compliance in Düzey ("Dashboard User"). Dashboard Users perform an independent duty, and the reports must be examined by persons who would not lead to conflict of interest.

Düzey Legal and Compliance Department shall periodically analyze the data (e.g. the type and frequency of the incidents, the departments which are regularly reported, etc.) in the Dashboard and work with the relevant departments to ensure that necessary action is taken to address the relevant compliance risks and improve compliance deficiencies.

Internal audit departments or Legal and Compliance Department in Düzey report the procedures carried out and the activities performed in this scope including the Disciplinary Committee decisions to Koç Holding Legal and Compliance Department and to Board of Directors in Düzey every six months.

#### **4.4. Confidentiality, Anonymity and Integrity**

Düzey respects Whistleblower's preference to remain anonymous. In this scope, any information reported through Ethics Hotline and other alternative channels are kept confidential to the extent permitted by the laws.<sup>6</sup>

Accordingly, to the extent permitted by laws, the details of a Notification and all other information gathered during an Investigation shall be shared with persons who are authorized to (i) investigate, (ii) evaluate the subject, and (iii) take action if his/her name is not mentioned in the notification. For the avoidance of doubt, any person whose name is mentioned in a Notification, shall not be authorized to have access or be involved in the assessment or Investigation process.

Confidentiality of the investigation is essential, and the department conducting the investigation is not obligated to give information about the process and result of the investigation to the Whistleblowers.

All individuals who provide information during an Investigation also have an obligation to keep the information they provided or any information they may learn during the Investigation. Likewise, it is obliged to protect and respect the existence of the Investigation, its confidentiality, and individuals involved in the process.

A Whistleblower has the following options while reporting an incident:

- i. Not share his/her name and contact information to remain anonymous,
- ii. Share his/her name and contact information, and allow the notification of this information only to the authorized persons. In this case, the relevant authorized

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<sup>5</sup> <https://cdn.koc.com.tr/cmscontainer/kocholding/media/koc/01hakkinda/uyum/policies/koc-group-whistleblowing-policy.pdf>

<sup>6</sup> See "4.2 Whistleblowing Methods" for alternative whistleblowing channels.

employees can contact the Whistleblower directly to request any information that is needed during an Investigation.

#### **4.5. Zero Tolerance to Retaliation**

Düzey encourages individuals to easily report their concerns and supports them. It is crucial that an employee who submits a Notification should feel comfortable and safe and should not worry that their professional life will be adversely effected as long as he/she acts honestly and in good faith.

Therefore, the employment contract of an employee who reports an incident without remaining anonymous cannot be terminated with or without cause, he/she cannot be suspended, dismissed, forced to take paid or unpaid leave, or his position cannot be changed, or a similar action cannot be taken.

Düzey does not tolerate any Retaliation to Whistleblower under any circumstances. Retaliations are considered an explicit violation of this Policy and are subject to Disciplinary Penalty.<sup>7</sup>

Düzey protects the Whistleblowers even if accuracy of the incident could not be proved by an Investigation, so long as the Notification is made in good faith, with reasonable grounds and without an intent to victimize or create disadvantages to others or gain a personal advantage.

However, those who deliberately make false Notifications may be subject to Disciplinary Penalties. Therefore, it is extremely important that the Notifications are based on observations and can be proved, if possible.

#### **4.6. Investigation Process**

All reports communicated through the Hotline and other alternative channels are evaluated by the internal audit department of Düzey and/or Dashboard Users comprised of compliance officers according to their subjects. The purpose of the evaluation is to verify the Notification's subject and determine whether the information provided is reliable.

As a result of the pre-assessment, if the relevant subject is;

- A subject within the authority of Düzey, the Dashboard User shall be authorized to investigate the subject in depth, in other words, to decide whether an Investigation should be started or the case should be closed. If there is a need to conduct an Investigation, then Düzey conducts the investigation in line with its internal procedures. Koç Group Whistleblowing Policy directions shall be followed in cases where the Düzey is not authorized to conduct an investigation.

In this process, information which the Whistleblower has obtained through illegal methods, if any, shall not be taken into consideration during the Investigation.

Except for the cases specifically regulated in the Koç Group Whistleblowing Policy, if the Investigation is being conducted by the authorized functions Düzey, the units responsible for the Investigation in the first degree shall inform the other relevant department(s) before concluding the Investigation and issuing the final report and receives their recommendation (if

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<sup>7</sup> See Düzey Disciplinary Policy for details.

any). The relevant department shall share its recommendations as soon as possible and in any event without causing any delay in the process.

Depending on the department that is responsible for conducting the Investigation about subjects within the jurisdiction of Düzey, Internal Audit Department or Legal and Compliance Department may (i) request the support/contribution of each other, and (ii) consult to other departments for professional expertise when necessary, during the Investigation period. Düzey HR provides line of sight to the Investigation process in particular when the relevant incident is allegedly an unfair practice against an employee.

A lawyer from the Legal and Compliance Department shall be responsible for providing line of sight where necessary, in particular when the relevant incident is allegedly a violation of applicable laws (criminal law, labor law etc.) He/she shall also take necessary action if the local authorities need to be notified as per applicable laws.

If it is deemed necessary for the soundness and efficiency of the Investigation, the employees subject to the Notification may be suspended or dismissed from work temporarily. If the Investigation is conducted by the authorized functions at Düzey, the approval of the General Manager is required for such a decision.

In Investigations conducted within Düzey, if there are valid reasons that could affect neutrality and independent decision-making in case of the existence of a hierarchical or functional conflict of interest, and/or if the name of the authorized department is mentioned in the Notification, or if it is necessary to conduct a comprehensive examination, or if the investigation is carried out at a location different from the place where the Düzey headquarters are located (e.g need for fast and efficient investigations, special expertise, linguistic barriers etc.), the Investigations in Düzey can be carried out by independent third party service providers. In such a circumstance, the decision to outsource the case to third parties is subject to the approval of Koç Holding Internal Audit Department (depending on the Subject of the Disclosable Matter) or Koç Holding Legal and Compliance Department (if there is a Private Law Violation).

If there is a recommendation for a Disciplinary Penalty as a result of the Investigation, the relevant matter shall be brought to the attention of the HR Department at Düzey or Disciplinary Committee of Düzey depending on the nature of the incident and the person subject to the Investigation.

#### **4.7.Expectations from the Whistleblowers**

In order to ensure that “Disclosure Matter” is well understood clearly and can be evaluated properly and fairly, the Whistleblower is expected to provide sufficient and detailed information as possible. Therefore, Notification to be made by Whistleblowers must contain the answers to the questions below as much as possible:

- Names of the suspect(s),
- Detailed information about the subject;
  - o When/where/among whom did the incident take place?
  - o How many times did the incident take place? Is it recurring? When did it occur for the first time?
  - o If it has not occurred yet, when is it expected to occur?
  - o When did the Whistleblower become aware of the subject?



- Who else is aware of the issue? If the managers know the issue, have they taken any measures to prevent it?
- Did the Whistleblower directly witness the incident, or did he/she hear it from someone else?
- Did the Whistleblower inform his/her managers? If not, why?
- Is there any evidence about the notified concern?

**5. AUTHORITY AND RESPONSIBILITIES**

All employees and directors of Düzey are responsible for complying with this Policy, implementing and supporting Düzey’s procedures and controls in accordance with the requirements in this Policy. Düzey takes necessary steps to ensure that all its Business Partners are informed about this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where Düzey operates, and this Policy, subject to such practice not being a violation of the relevant local regulations, the stricter of the two, supersede.

Düzey employees may consult the Legal and Compliance Department in Düzey for their questions related to this Policy and its application. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

**6. REVISION HISTORY**

This Policy takes effect on .....as of the date approved by the Board of Directors and is maintained by Legal and Compliance Department.

Revision	Date	Comment
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