



RENKLER MAKİNA  
**ETHICS HANDBOOK**



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# What is the Purpose of This Handbook?

## How to Use It?

This handbook will serve as a brief guide to the codes of conduct and principles you are expected to follow while working for or providing services to Renkler Makina. This handbook summarizes the key company policies and regulatory requirements affecting our business. It will help you understand when a potential ethical or legal issue arises and will tell you which resources and/or departments to contact for further information.

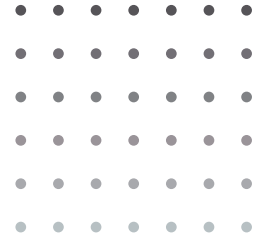
The principles described in this handbook apply to Renkler Makina's indefinite and fixed-term, part-time and temporary employees, Renkler Makina's stakeholders, all Renkler Makina's business partners and employees, and suppliers, primarily its authorized sales and service network partners.

Company policies must be determined in accordance with local legislation and employment contracts. If you are unsure which policy to follow in your business processes, or if you need detailed or up-to-date information on the topics mentioned in this handbook, please consult the Ethics Committee.

It is crucial to remember that individuals who violate existing regulations or company policies may face termination of employment or disciplinary action. Such violations can damage the company's reputation and result in lost sales and profits. For business partners, both individuals and legal entities, such a violation may result in compensation for the resulting damages, depending on the contractual liability of the offending individual/legal entity.

This guide provides information on the business ethics rules that Renkler Makina must adhere to, our responsibilities as employees in this regard, and what to do in cases of non-compliance with these business ethics rules. Many topics covered in this guide are not new; they are actually part of our long-standing policies and principles, as well as various laws, regulations, and company bylaws. This guide has been prepared to remind employees of the rules that must be followed.

Renkler Makina is obligated to provide a copy of this guide to all its employees, regardless of their rank or title, and employees are obligated to comply with these rules.





## What is the Purpose of This Handbook?

### How to Use It?

While we work in a fast-paced environment where many things change rapidly every day, honesty, business ethics, and respect for other employees are our unwavering principles at Renkler Makina.

At Renkler Makina, we respect social, political, and cultural values, and we act in accordance with the law, business ethics rules, and transparency. We place great importance on honesty, open communication, and fair management.

Business ethics rules represent an obligation to do what is right. By working at Renkler Makina, we accept this obligation. We must be aware that we are responsible for learning and always applying business ethics rules related to our work.

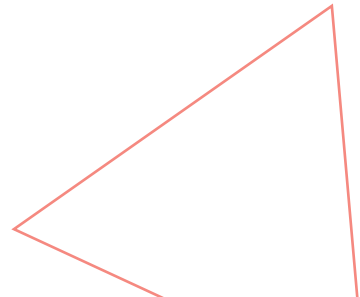
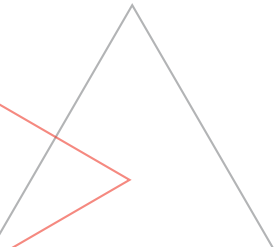
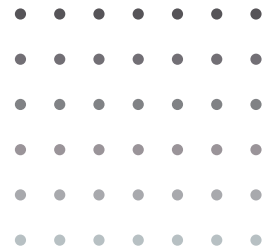
As important as complying with business ethics rules is reporting violations we witness, as ignoring them and failing to intervene or report them can lead to more serious consequences.

Employees in management positions have additional responsibilities in the application of business ethics rules. These include:

- ▶ Setting an example for other employees through their behavior in accordance with business ethics rules.
- ▶ Ensuring that employees in their team fully learn the business ethics rules.
- ▶ Listening to and supporting an employee who raises any ethical issues.
- ▶ Reporting unethical behavior to the Ethics Committee.
- ▶ Taking action within a reasonable timeframe in case of rule violations.



**BUSINESS ETHICS  
RULES APPLY TO  
ALL OF US.**



# ▶ What is the Purpose of This Handbook?

## How to Use It?

Business ethics rules outline fundamental behaviors for doing what is right. These rules may sometimes not address the specific situation we find ourselves in. In such cases, we consult with managers, referring to relevant legal regulations, the company's articles of association, internal regulations, and established company policies and principles.

In addition to learning the rules, it is also very important to freely express concerns and question when necessary.

If we are unsure about the correctness of a task, witness someone doing something wrong, or suspect involvement in wrongdoing, we will report the matter to the Ethics Committee – specifying the name of the person involved – provided it complies with the company's policies, procedures, and relevant legal regulations regarding the protection of personal data.

It is the right thing to do to question a matter or express a concern in good faith.

In our companies, we absolutely do not allow interventions that would cause discomfort in such practices. If we suspect an individual or anyone else has been subjected to such treatment, we will immediately contact the Ethics Committee.

In our companies, we will prevent any negative reactions to such information, and if we observe any such behavior, we will contact the individuals exhibiting it, regardless of their position. We will also apply the same procedure to those who provide unwarranted, defamatory information or unnecessarily waste the Ethics Committee's time with such information.

While the guide explains what needs to be done in many areas, we may not find the answer to every question we encounter in this guide.

If we encounter a matter not covered in the guide but which raises doubts, as responsible employees, we will act with common sense and strive to reach the correct decision. If we still cannot find a satisfactory answer, we will contact the Ethics Committee for assistance.



**WE ARE OBLIGATED TO  
REPORT VIOLATIONS  
OF BUSINESS  
ETHICS RULES.**





**Form Of Trust.**





# Business Ethics, Compliance Principles and Responsibilities

## 1. We Comply with Laws and Regulations

Violations of laws and regulations can have serious consequences for the Company, such as fines and compensation payments. It can also lead to damage to the Company's reputation and consequently a significant weakening of its market standing as a provider of prestigious products and services.

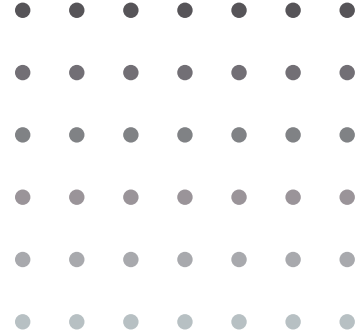
We apply the principles described in this Manual to our relationships with our employees, customers, suppliers, business partners, and personnel within the Company, as well as with public authorities.

As a Company, we conduct all our domestic and international activities in full compliance with national and international laws and regulations, acting in accordance with universal legal values and human rights.

We do not permit or enable Company employees to engage in illegal activities.

In internal and external activities, we prioritize compliance with the law in cases where there is any suspicion that Company policies, procedures, written rules, financial and commercial records and instructions are in conflict with the law.

We maintain all types of commercial and financial records, financial statements or reports prepared by the Company in accordance with national and international accounting standards, international financial reporting principles and rules, as determined in line with current laws and regulations.



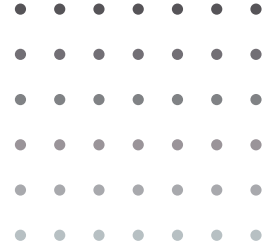
# ▶ Business Ethics, Compliance Principles and Responsibilities

## 2. We Act Honestly

As a company, we prioritize honesty, transparency, and high business ethics in all our operations; we expect all parties with whom we do business to act in accordance with these same values.

If this trust is damaged, terminated, or cannot be restored in any business relationship, we will terminate our relationship with that party.

We will not engage in any behavior that would undermine mutual trust in business relationships with our employees, stakeholders, business partners and their personnel, suppliers, competitors, the environment, society, or humanity.





# Business Ethics, Compliance Principles and Responsibilities

## 3. We are Responsible to Our Employees

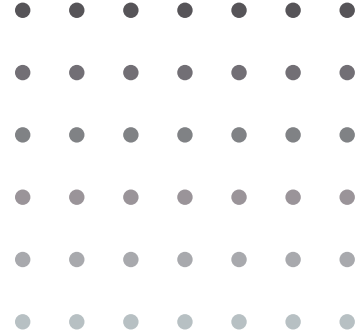
Mutual trust is essential in the relationships between company employees. Positive and transparent relationships are an indispensable part of working life.

The success of the company depends on the commitment of its employees to their workplace. Ensuring employee satisfaction and providing a happy environment where they come to work with the same enthusiasm every day is the responsibility of our company and all our employees towards each other.

Our employees base all their communication with subordinates, superiors, and colleagues on constructive and developmental behaviors that embrace team spirit. Adopting a solution-oriented, guiding, and results-focused style in all their relationships will also create the opportunity to work in a pleasant and peaceful environment.

Our company does not negatively approach or discriminate against anyone based on race, ethnicity, skin color, nationality, gender, religion or beliefs, disability, age, marital status, sexual orientation, or other individual characteristics protected by law.

We do not show favoritism to anyone within the company or among its internal stakeholders, nor do we engage in harassment, abuse, or harassment.





# Business Ethics, Compliance Principles and Responsibilities

## 4. We are Responsible to Our Customers

We approach customers with a focus on customer satisfaction. We treat all customers with care, honesty, and fairness in order to create the highest level of customer satisfaction and loyalty. We treat all customers equally and do not give preferential treatment.

We aim to continuously improve the quality of products and services in line with customer needs and to meet requests in a timely and accurate manner. We guarantee and secure the products and services offered by the company.

We process, record, and protect necessary and accurate customer data and information in accordance with relevant legal regulations and privacy rules. We only use the information we obtain about customers for the purposes of fulfilling the service provided to the customer or for future improvement.

We do not work with customers who violate the law or do not act in accordance with our business ethics.



# Business Ethics, Compliance Principles and Responsibilities

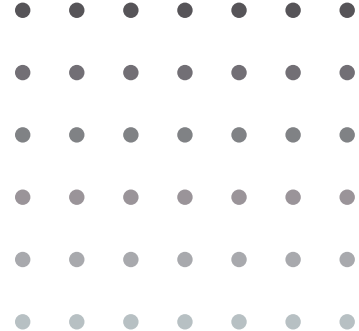
## 5. We are Responsible to Our Shareholders

As a company, in order to gain and maintain the trust of our shareholders and investors, we make our decisions based on rational and scientific criteria, with a focus on financial discipline and accountability, and to manage our resources in the most efficient way.

Our partnership relationships are long-term and based on trust, and we prioritize the interests and rights of our partners in regulating our internal operations.

As a company, we implement an honest, accurate, and transparent commercial and financial reporting system in compliance with legal regulations and rules, based on commercial and financial discipline, and we regularly provide the necessary information to relevant individuals, stakeholders, institutions, and official authorities.

We have our company's commercial and financial reports audited by internationally recognized independent auditing firms.





# Business Ethics, Compliance Principles and Responsibilities

## 6. We are Responsible to Our Competitors

We aim for fair and ethical competition within the framework of competition law and ethical rules; we avoid unfair competition. We compete only on legal and ethical grounds. We do not support any attempts to restrict or limit competition under any circumstances.

We comply with the regulations of the Competition Board in all initiatives and activities aimed at increasing competitive advantage and the value of the Company, such as mergers, acquisitions, collaborations, and joint ventures with other companies domestically and internationally.

As a company, we believe in the creation of a fair competitive environment and a competitive structure within society and the sector, and we accept and support efforts to ensure and develop this environment and structure.

As a company, we do not enter into market-related contracts with competitors, especially regarding prices, price offers, working rules and conditions, production plans, sales quotas, or market shares, and we expect our competitors and business partners to act in the same way.

# ▶ Business Ethics, Compliance Principles and Responsibilities

## 7. We are Responsible to Our Business Partners and Suppliers

We conduct our relationships with our business partners and suppliers honestly and fairly, we are transparent and impartial in the partner selection process, and we take the necessary care to ensure that obligations are fulfilled on time.

We believe that the goods and services offered by our business partners and suppliers directly affect the quality of the goods and services produced by the Company itself, and in this context, we select suppliers and business partners from among organizations that operate at the desired quality and standards.

We carefully protect the confidential information of our business partners and suppliers. We do not work with business partners and suppliers who violate the law or do not act in accordance with business ethics.

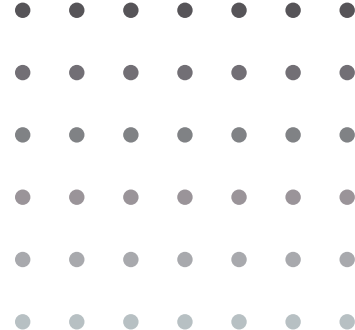
We do not allow the Company and its employees to accept gifts that would negatively affect their objective decision-making abilities in the partner and supplier selection process.

The Company and its employees act in a way that does not allow third parties to develop the impression of having a conflict of interest when conducting our relationships with business partners and suppliers.

### Supplier Relationships

Renkler selects its suppliers by considering objective criteria such as quality, reliability, price, performance, or the benefit of the service, and we are committed to treating our suppliers fairly and honestly. We require all fees to be proven with documentation supporting the suitability of the service provided and its proportionality to the value of the service provided.

In supplier selection, we evaluate the adherence of suppliers and their sub-suppliers to the Business Ethics Code using the KYS-MOS-06-P01.F14 Supplier Risk Assessment Form.





# **Business Ethics, Compliance Principles and Responsibilities**

## **8. We are Responsible and Sensitive to the Environment**

As a company, we are aware of our specific responsibilities regarding compliance with environmental laws and we make every effort to raise environmental awareness among our employees, customers, business partners, suppliers, and the general public.

Environmental laws prescribe binding principles and standards for the Company, and we are aware of and comply with the environmental conditions and regulations mandated by law and adopted by our Company in our operations.

As a company, we conduct our operations in our facilities in a safe, environmentally friendly manner, in accordance with the social conditions of the environment and the needs of our employees.

We work in harmony with our Company Occupational Health and Safety - Environmental Specialist to assist our Company in understanding and fulfilling our responsibilities.

We do not allow our employees to act in a manner that does not comply with our environmental protection policy.



# Business Ethics, Compliance Principles and Responsibilities

## 9. We Value Confidentiality

We do not use classified confidential information, personal data, customer, supplier, business partner information, and trade secrets within the company for purposes other than those of the company, and we cannot share them with organizations or individuals other than those concerned.

Unless otherwise stated and authorized by the authorities, all corporate, personal, and similar information belonging to the company is treated as confidential and trade secrets, and we process, protect, and use it for company purposes.

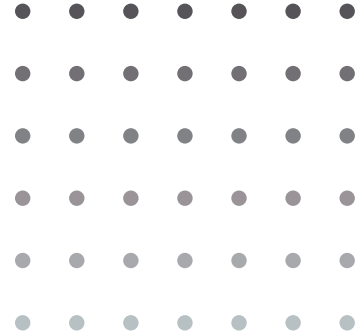
We only use and/or disclose corporate and personal data and information in cases of legal obligation and with the permission of the relevant parties, provided that it complies with the relevant regulations.

Anyone who has accessed information without authorization for any reason shall notify the Ethics Committee (or the Data Protection Committee in the case of personal data) about the matter.

All official and corporate announcements are communicated to the relevant parties through authorized units in a clear and understandable manner in accordance with the principle of equality.

Our company employees, stakeholders, business partners, and suppliers cannot share confidential information they possess in the course of their work with third parties when they leave the company or after leaving it.

In all processes related to personal data, such as processing, storage, transfer, and destruction, we comply with the Company's policies, procedures, and relevant legal regulations regarding the protection of personal data. We regularly read and review the Company's related policies and procedures.





**Form Of Trust.**





# Business Ethics, Compliance Principles and Responsibilities

## 10. We Respect Official Authorities, Political Organizations and Media Organizations

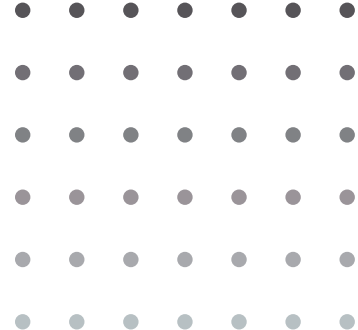
As a company, we conduct our relations with official authorities on a legal basis, in accordance with laws and regulations, within the framework of ethical rules, protecting the legal rights and interests of the Company in terms of procedure and substance, and maintaining open and honest relationships.

Our company does not support any political party and maintains equal distance from all political parties.

We do not offer any monetary or non-monetary benefits, or inappropriate and unreasonable gifts, to public officials, political figures, members of the judiciary, and representatives and members of other public institutions that would compromise their impartiality or violate the law.

The provision of information about the Company to official authorities, judicial institutions, media organizations, and its inclusion on social media is only carried out by the authorized administrative units. Employees and stakeholders who are not authorized or have not been granted authorization cannot express opinions on behalf of the Company or personally without consulting the Ethics Committee.

We expect our employees to act responsibly and diligently in their use of private media or social media, in accordance with corporate business ethics and personal ethical conduct.



# ▶ Business Ethics, Compliance Principles and Responsibilities

## 11. We Value Human Rights, and we Stand Against Discrimination, Harassment, Forced Labor, Slavery and Human Trafficking. We Do Not Employ Child and Young Workers

At Renkler Makina, we:

- ▶ Respect internationally accepted human rights, the International Labour Organization (ILO) standards related to them, and the United Nations Universal Declaration of Human Rights.
- ▶ Value and promote diversity.
- ▶ When hiring, employing, and promoting our employees, we only consider the qualifications and skills required for the job. Our wage and promotion policies are based on the qualifications and performance of our employees.
- ▶ We do not tolerate discrimination. We treat our colleagues fairly and equally, regardless of gender, marital status, age, religion, race, political opinion, social and economic status, language, ethnicity, nationality, sexual orientation, or disability.

- ▶ We are committed to keeping the workplace free from abusive behavior. We will not tolerate any physical, sexual, racist, psychological, or verbal harassment or mobbing attempts.
- ▶ We do not force anyone to work under duress or coercion. We expect the same from our business partners.
- ▶ At Renkler Makina, we support workers' contractual rights by facilitating worker-management meetings to resolve problems/perspectives through collective sharing.
- ▶ We do not work with companies found to be engaging in forced labor, human trafficking, or slave labor. We stand against human trafficking and slavery.

In cases of forced labor, slavery, or human trafficking, Renkler Makina follows these steps:

### As Renkler Makina;



# ▶ Business Ethics, Compliance Principles and Responsibilities

## 11. We Value Human Rights, and we Stand Against Discrimination, Harassment, Forced Labor, Slavery and Human Trafficking. We Do Not Employ Child and Young Workers

Renkler Makina does not keep original documents and/or salaries of any employee or worker. Renkler Makina provides all employees and/or workers with documents containing their job descriptions and wages. We do not employ child or young workers.

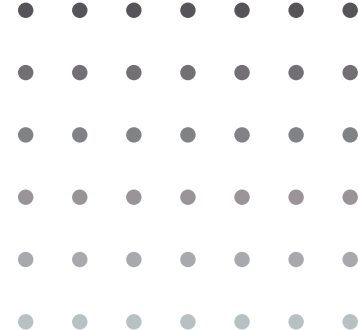
Child and young workers cannot be found in our company. If a child or young worker is found in the company without our control, the following emergency steps will be followed.

If Renkler Makina encounters a child labor situation, it will take the following steps:

As Renkler Makina;

- ▶ We will contact and locate the child/young worker's parents/guardians.
- ▶ We will reunite the child/young worker with their parents/guardians.

- ▶ We will provide the necessary transportation to facilitate the meeting.
- ▶ Renkler Makina will support the child's education until they finish school.
- ▶ As Renkler Makina, we will ensure that all relevant laws and/or regulations prohibiting child and young labor, forced labor, modern slavery, and human trafficking practices are followed and communicated in our company operations.
- ▶ At Renkler Makina, we ensure that all suppliers, service providers, and/or subcontractors working on our behalf also prohibit child labor, forced labor, modern slavery, and human trafficking.
- ▶ At Renkler Makina, we maintain documented information outlining corrective plans to be implemented when this policy or any related laws, statutes, regulations, or rules are violated.





# Business Ethics, Compliance Principles and Responsibilities

## 12. Commercial and Financial Records

It is of utmost importance to us that all of the company's business and financial records are accurate. These records include accounting entries as well as quality reports, timelines, expense reports, payment forms, and other records.

Our employees always record and classify transactions in the appropriate accounting period, account, and department, and we do not delay or rush the recording of income and expenses out of concern for meeting budget targets.

Accurate record-keeping and reporting positively impact the company's reputation and credibility and enable it to fulfill its legal obligations.

We maintain all of the company's books, records, accounts, and financial statements with reasonable detail, accurately reflect the company's transactions, promptly submit them to the relevant authorities as required by applicable law, and operate in accordance with both applicable legal requirements and the company's internal control system. We do not falsify any documents and do not distort the true nature of any transaction.



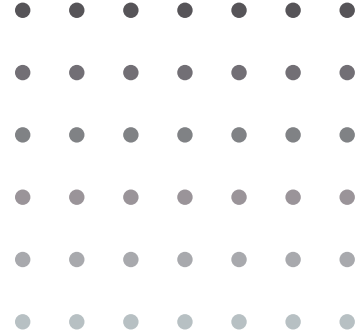
# Business Ethics, Compliance Principles and Responsibilities

## 13. Conflicts of Interest

A conflict of interest arises when a person's personal interest affects, or appears to affect, the Company's interests in any way.

Our personal interests and relationships do not hinder our ability to make decisions that will best serve the Company's interests.

Employees shall report to their managers any family members or close relatives who are employed by a customer, supplier, or competitor of the Company. Our employees shall never use their authority to hire, oversee, or influence the terms of employment of a close relative.



# ▶ Business Ethics, Compliance Principles and Responsibilities

## 14. Combating Bribery, Corruption and Fraud, Money Laundering

Corruption is dishonest and unlawful behavior, particularly by people in positions of power, typically involving bribery. It can also include other acts such as fraud, embezzlement, favoritism, and nepotism. The most common form of corruption is bribery. Bribery is the act of offering, promising, or giving money, gifts, or other benefits to a domestic or foreign public official or public sector employee with the aim of obtaining undue advantages. Bribery is a crime worldwide. Bribery also occurs when an improper payment is made by or through third parties.

The term public official or public sector member encompasses individuals hired or authorized by a public authority. This includes civil servants and employees of non-governmental organizations considered public officials in accordance with relevant laws.

Examples of bribery include:

- ▶ Making payments to a public official to encourage the establishment or continuation of a business relationship, to influence the outcome of an administrative audit or inspection, or to influence a decision regarding tax or other legal obligations;
- ▶ Offering, giving, or paying anything of value to a domestic or foreign public official with the aim of securing business for the Company or obtaining any benefit for the Company;
- ▶ Attempting to compel a domestic or foreign public official to do something that is against the law or morality;
- ▶ Providing a public official with gifts, hospitality, or other perks that we know or believe they are not permitted to accept under the rules and regulations applicable to them.

Apart from these examples, bribery and corruption can be carried out in many different ways, including those made to the person themselves, their family, relatives, and/or other third parties they designate;

- ▶ Making and accepting improper monetary payments,
- ▶ Using third parties to pay bribes on behalf of Renkler Makina or making and accepting improper facilitating payments,
- ▶ Giving and accepting improper donations, sponsorships, or memberships,
- ▶ Political or other donations,
- ▶ Commissions outside of law and contract,
- ▶ Social benefits obtained outside of law and contract,
- ▶ Unreasonable gifts and hospitality (details are specified under heading 15. Gifts, Entertainment and Hospitality),
- ▶ Making or accepting unreasonable travel expenses,
- ▶ Hiring privileges,
- ▶ Embezzlement,
- ▶ Collecting money from employees during working hours and within the factory premises by offering interest or various promises,
- ▶ Pretending to have purchased goods or services from the company without actually doing so,
- ▶ Paying more than the price specified in the contract for a good or service.

As Renkler Makina;

- ▶ We do not accept any type of bribery. We do not tolerate it.
- ▶ Our stance against bribery and corruption is zero tolerance.
- ▶ These prohibitions apply to all our companies and operations in all countries where our Company operates.
- ▶ We comply with local and international legal regulations that prohibit corruption, bribery, and fraud wherever we operate. Violating these regulations is a serious offense that can lead to severe legal and criminal penalties (including high fines and imprisonment), as well as significantly damaging the Company's reputation.



# Business Ethics, Compliance Principles and Responsibilities

## 14. Combating Bribery, Corruption and Fraud, Money Laundering

It is a stated purpose of Renkler to do business with clients, consultants, and business partners who conduct their activities in accordance with the law and obtain their financial assets from legitimate sources. All employees are obligated to strictly comply with legal regulations regarding the fight against money laundering. Reporting suspicious activities of clients, consultants, or business partners is mandatory. Compliance with all applicable rules and agreements regarding the recording and accounting of cash and other transactions is mandatory. Compliance with internal company rules regarding the prevention of such money laundering risks is also mandatory.

The implementation of the Anti-Bribery, Corruption, Fraud, and Money Laundering process falls under the authority, duties, and responsibilities of the Board of Directors and Ethics.

In this context;

- ▷ Our Ethics Committee advises Management on establishing an ethical, reliable, lawful, and controlled work environment.
- ▷ Our Management assesses risks and establishes necessary control mechanisms in accordance with the principles determined by the Ethics Committee.
- ▷ Our Finance and Human Resources Departments monitor whether the activities of Renkler Makina ve Yedek Parça San. Ve Tic. A.Ş. are carried out safely and in compliance with legal regulations within their respective areas of responsibility.
- ▷ They ensure and operate notification, investigation, and sanction mechanisms in case of non-compliance with policies, rules, and regulations.

In addition, all Renkler Makina ve Yedek Parça San. Ve Tic. A.Ş. employees:

- ▷ Comply with the policies determined by the Ethics Committee,
- ▷ Effectively manage risks related to their areas of activity,
- ▷ Comply with relevant legal regulations and Renkler Makina ve Yedek Parça

San. Ve Tic. A.Ş. It operates in accordance with the company's practices.

- ▷ In case of encountering any behavior, activity, or practice that is contrary to the Policy, it is reported to the Ethics Committee.

If there is an opinion or suspicion that an employee or a person acting on behalf of Renkler Makina ve Yedek Parça San. Ve Tic. A.Ş. is acting contrary to this policy, it should be communicated to the Renkler Makina ve Yedek Parça San. Ve Tic. A.Ş. Ethics Committee - in writing or verbally - provided that it complies with the Company's policies, procedures, and relevant legal regulations regarding the protection of personal data. The process to be followed in such a case is shared below.

Detection or suspicion of bribery, corruption, or fraud.



Notifications should be made via the "Message to the Ethics Committee" section on the Renkler Portal. (Personal information is kept confidential; individuals may also share their message if they wish.)



Bildirim sonrası Etik Kurulu toplanır ve ihbar değerlendirilir. İlgili araştırma, soruşturmanın yapılması sonrasında sonuç paylaşılır.

We periodically remind Renkler Makina ve Yedek Parça San. Ve Tic. A.Ş. employees about matters related to the Code of Ethics.

At Renkler Makina, we encourage an honest and transparent approach; we support any employee or person acting on behalf of Renkler Makina who expresses their sincere concerns in good faith, and we keep their notifications confidential.

We will not pressure or punish any employee for reporting a violation of the Code of Ethics to the Renkler Makina Ethics Committee, nor will we make any changes to their job description or location for this reason without the written consent of the Ethics Committee.

# ▶ Business Ethics, Compliance Principles and Responsibilities

## 15. Gifts, Entertainment and Hospitality

Gift-giving, entertainment, or hospitality are customary gestures aimed at fostering goodwill among business partners. However, such gestures can create problems if they hinder, or appear to hinder, the ability to make impartial and fair business decisions. Any offer/acceptance of a gift, entertainment, or hospitality should be avoided if it creates the perception of unfairly influencing a business relationship.

Gifts and entertainment should only be given when appropriate, consistent with reasonable business practices, and when it does not create the perception of an inappropriate effect on the recipient.

As Renkler:

- ▶ We act with common sense regarding gift-giving and entertainment.
- ▶ No employee may offer or give illegitimate gifts or benefits, directly or indirectly, in the form of money or other benefits during business activities.
- ▶ No employee may accept personal gifts or benefits that they would not have received if they were not in their current position; Employees may not abuse their position to solicit, receive, or provide something for themselves, family members, or third parties, or to make such a promise.
- ▶ The two rules mentioned above do not cover occasional low-value gifts or reasonable meals, events, or invitations, provided that local customs, relevant laws, and the internal rules defined below regarding “modest gifts without expectation or belief in return” are adhered to. Beyond this, employees may not accept any gifts or invitations. It is advisable for employees to consult with their managers when deciding whether any gift or entertainment remains within reasonable business practices.
- ▶ If there is a significant business argument for not expressly refusing a gift or benefit in a particular situation, the Renkler Ethics Committee will determine the appropriate course of action in terms of policy and legal compliance.

- ▶ Suppliers must be selected purely on a competitive basis after comparing the price, quality, performance, and suitability of the products or services offered.
- ▶ Our employees shall not solicit, accept, offer, or provide gifts or hospitality intended to encourage, support, or reward inappropriate behavior in connection with any business in which Renkler Makina is involved or is expected to be involved in the future.

### **The following are “Always Wrong”:**

- ▶ Cash or cash equivalent gifts (e.g., gift vouchers/checks, credit, stock, or stock options),
- ▶ Any inappropriate gift, entertainment, or hospitality (e.g., anything that is obscene or overtly sexual or otherwise could negatively affect the Company's reputation or standing),
- ▶ Any gift, entertainment, or hospitality that could be interpreted as a bribe or patronage,
- ▶ Any gift, entertainment, or hospitality that is contrary to local legislation or any rules of the organization to which the recipient belongs,
- ▶ Any gift, entertainment, or hospitality given or offered within the framework of a contract in which something is to be done in return. Similarly, any gifts, entertainment, or hospitality that is considered likely to have a material effect on a business transaction the Company has initiated or may initiate, or otherwise give rise to a conflict of interest, is prohibited.

# ▶ Business Ethics, Compliance Principles and Responsibilities

## 15. Gifts, Entertainment and Hospitality

Modest gifts, entertainment, or hospitality are generally offered or accepted, provided there is no expectation or belief that something will be given in return.

Modest gifts, entertainment, or hospitality include those falling into the following categories:

- ▶ Non-expensive promotional items such as t-shirts, calendars, diaries, pens, and similar souvenirs,
- ▶ Ordinary refreshments such as food or modest refreshments offered on the occasion of a business meeting in accordance with company procedures,
- ▶ Occasional modest meals with business associates,
- ▶ Occasional attendance at entertainment events such as musical performances, theatre, or sporting events, accessible for a modest fee if there is a reasonable justification in a business context,
- ▶ Necessary and reasonable expenses for business travel in accordance with company procedures.

Employees must not actively request or demand any form of entertainment or gift from any person or organization other than Renkler Makina.

If acceptance of a gift is necessary, the following procedure applies;

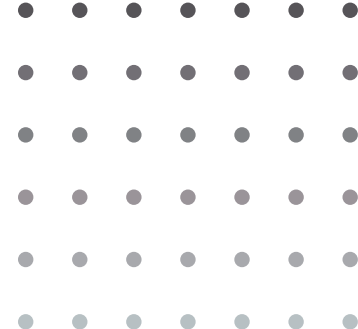
If the gift can be returned or is unacceptable, this method is used. If that is not possible, it is handed over to the Human Resources department.



Human resources keeps a record of received gifts, noting the receipt and the type of gift.



Every year, gifts that could not be returned or were received due to obligation during that year, and which have been collected by Human Resources, are distributed within the company through a raffle in which all employees participate.





**Form Of Trust.**



# ▶ Security

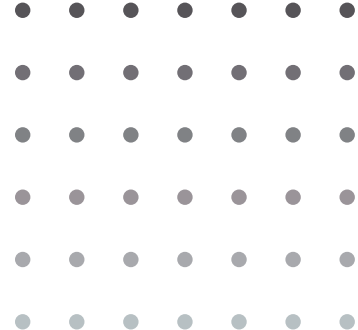
## 1. Occupational Health and Safety

Our company operates in accordance with existing laws, regulations, and company procedures regarding workplace safety and employee health in all workplaces and work areas where it operates.

It ensures that its employees, as well as the employees of its suppliers and business partners, work in safe and healthy conditions. This principle reduces the risk of accidents and allows its systems to operate smoothly and sustainably.

Company managers support and conduct activities that help raise awareness and sensitivity regarding workplace safety and employee health.

Employees conduct their activities by receiving support from the Company's Occupational Health, Safety, and Environment expert for all their questions and concerns regarding workplace safety.





# Security

## 2. We Ensure Data and Information Security

Company information is considered a valuable asset and must be managed and stored effectively and securely. Company information includes information received, acquired, or recorded by employees in the performance of their work-related duties, including information stored on company computers or other electronic storage devices, and this information belongs to the Company.

When using corporate/personal information relating to customers, employees, business partners, and suppliers, the Company's policies, procedures, and relevant legal regulations regarding the protection of personal data are taken into account and applied.

At Renkler Makina:

- ▶ We process or use personal information and data only in cases permitted by relevant legislation and in compliance with the Company's policies, procedures, and relevant legal regulations regarding the protection of personal data.
- ▶ We adopt the principle of prudent use of personal data and information, and confidentiality and security principles in data processing.
- ▶ When processing corporate data, we pay close attention to the data security of all our stakeholders, especially our employees and strategic business partners.





**Form Of Trust.**





# Responsibilities of Company Employees and Other Stakeholders

## 1. We Represent Our Company in The Best Possible Way

Company employees and other stakeholders (the term "other stakeholders" hereafter refers to business partners, their employees, and suppliers) trust the Company due to its professional competence and integrity. All employees strive to uphold this reputation at the highest level.

Our employees and other stakeholders refrain from any actions that would damage the image and reputation of the company; they adhere to corporately accepted practices in their clothing, appearance, and behavior, and are mindful of their company's responsibilities even outside of working hours.

Our employees and other stakeholders provide their services within the framework of company policies, professional standards, commitments, and ethical rules, demonstrating the necessary dedication to fulfill their obligations.

Company employees refrain from presenting their personal opinions as company views and take the utmost care to avoid creating such an impression.

Employees and other stakeholders inform the Ethics Committee in advance and obtain permission for any media or press statements they make regarding the Company.



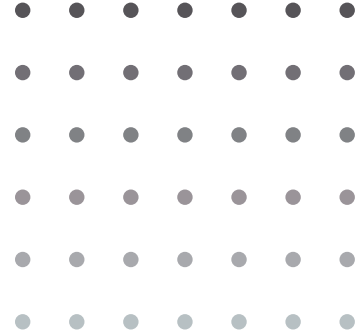
# Responsibilities of Company Employees and Other Stakeholders

## 2. We Take Care to Protect Company Assets

Our employees and other stakeholders are responsible for the protection and proper use of the Company's property and other tangible assets. Company-owned equipment and other goods (e.g., motor vehicles, tools, spare parts, office supplies, documents, computers, electronic devices, etc.) may only be used for company purposes. They are protected against loss, theft, damage/harm, and misuse.

Our employees and other stakeholders avoid waste by using all Company assets, tools, and equipment for their intended purpose and do not use Company-provided resources except for those rights granted to them. They ensure the efficient use of Company assets and resources during working hours.

Our employees and other stakeholders take all necessary measures to protect Company assets such as brand, reputation, intellectual capital, trade secrets, and business information.





# Responsibilities of Company Employees and Other Stakeholders

## 3. Our Employees and Other Stakeholders Feel Responsible to The Company

Our employees and other stakeholders are obligated to be informed about the Company's values, business ethics principles and rules, and procedures and regulations related to doing business. Any negative consequences arising from such behavior will be reported to the Ethics Committee for discussion, if deemed necessary by the relevant manager or employee.

Our employees and other stakeholders are obligated to perform their assigned duties with care, diligence, and commitment, in a timely, efficient, and effective manner, while maintaining harmony with colleagues and supervisors and protecting the Company's interests to the maximum extent. Our employees and other stakeholders are also obligated to comply with occupational health and safety legislation while performing their duties.

The duties and responsibilities of our employees and other stakeholders are determined according to their employment contracts, job descriptions, implementation principles, and regulations. In matters not defined in job descriptions or instructions, the provisions of the Labor Law, regulations, and bylaws shall apply. However, even if the work necessary for the complete completion of a job is not specified in the employment contract or job description, it is included in the scope of the job and cannot be avoided on the grounds that it is not specified in the job description.

Our employees and other stakeholders are obligated to fulfill the requirements of the job description provided in addition to the Employment Contract. Our employees and other stakeholders are required to fully and promptly execute instructions given by their superiors, and during these tasks, they must

consider all precautions taken regarding Occupational Health and Safety, the rules specified in the relevant articles and provisions of the Labor Law, and other practices communicated to employees through the Company's internal regulations.

Company employees may not accept any official or private, permanent or temporary, paid or unpaid position outside the Company without the written permission of their employer, nor may they engage directly or indirectly in any commercial activity, whether or not it is related to the Company's field of activity.

Employees or their immediate family members may not enter into any partnership or other business relationship with other companies, suppliers, and customers operating in the same field as the Company while they continue to work for the Company. It is expected that those within the supply chain and other business partners with whom the Company has a business relationship will also act with sensitivity in these matters.

Conflict of Interest; Company employees and other stakeholders carefully avoid activities that could result in conflicts of interest and take care to protect the company's interests in the performance of their duties, refraining from any activity or behavior that could be interpreted as providing personal gain to themselves or their relatives.



# Responsibilities of Company Employees and Other Stakeholders

## 3. Our Employees and Other Stakeholders Feel Responsible to The Company

Employees must be able to distinguish their personal and private interests from the interests of the company; Company employees are expected to avoid and refrain from activities and behaviors that give the impression that their interests conflict or will conflict with the interests of the Company, in their dealings with internal and external stakeholders. Employees must always avoid any appearance of impropriety.

Business-related contracts and arrangements should always be entered into and continued based on objective criteria such as quality, price, technical specifications, and the reliability of the relevant business partner/supplier, etc., and decisions should be based on these principles. Employees' business decisions, suggestions, or recommendations regarding the Company should not be influenced by private interests and/or relationships, or based on incentives provided by material or intangible benefits.

Company employees should not accept, demand, offer, or give any personal benefit in return for the work and activities they perform on behalf of the company.

The prohibition against accepting or giving benefits applies not only to direct monetary benefits but also to other benefits, rights, or assistance (e.g., invitations and gifts) that could compromise the impartiality of a Company employee. Therefore, any monetary or non-monetary benefits that go beyond normal reasonable business practices must be absolutely refused.

Gifts that are only given occasionally or that have symbolic value on religious or official occasions and/or for promotional purposes are generally acceptable. Company employees report such gifts and/or promotional gifts to the Company Human Resources Department.

Gifts received outside this scope are collected by the Human Resources office in accordance with the decision of the Ethics Committee.

If a gift must be accepted, it is distributed according to the defined steps (Section 15: Gifts, Entertainment and Hospitality).

The same rule applies to business meals that serve a legitimate business purpose and are conducted within reasonable and ethical limits, such as lunches and dinners during or after a business meeting. All employees must consider whether any benefit, right, or object offered to them, whether given or taken, is within reasonable and ethical limits. When higher values are involved, prior approval from the Ethics Committee is mandatory.



# Responsibilities of Company Employees and Other Stakeholders

## 3. Our Employees and Other Stakeholders Feel Responsible to The Company

Company employees may participate in invitations, representation, and hospitality events with third parties, within reasonable and ethical limits. Employees must report any invitations, representation, or hospitality events they believe exceed reasonable and ethical limits and obtain approval from the Ethics Committee. Expenses for invitations, representation, and hospitality events conducted by company employees with third parties are periodically audited by the Ethics Committee.

We win business and tenders not by offering unfair advantages, but through the strength of our products and services.

Offers such as gifts and invitations to business partners and suppliers may only be made within reasonable limits. For more detailed information on appropriate and proper conduct regarding gifts and invitations, please consult the Ethics Committee.

Gifts, monetary benefits, or invitations that could compromise the impartiality of civil servants or other representatives of public institutions, or that could violate existing laws, should not be offered. Always comply with the limitations and conditions set forth by the Company regarding accepting gifts or benefits from individuals or entities doing business with or wishing to do business with the Company.

Establishing social relationships with suppliers and business partners can help build good business relationships, but there are some limitations on what types of hospitality and social events are acceptable. Always keep in mind that you must act in a manner that serves the Company's best interests and protects its reputation. Social interactions and activities with business partners should be appropriate and limited. Prior notification of such events and activities to the Ethics Committee is expected.

# ▶ Responsibilities of Company Employees and Other Stakeholders

## 4. Implementation and Monitoring of Our Ethics and Compliance Rules

Both personnel and managers must know and comply with company policies and guidelines.

Every company employee is required to comply with the Code of Ethics in this handbook. Employees are obligated to learn and understand these rules. Employees must weigh all their actions in light of the principles described in these rules and act accordingly.

Renkler Makina does not tolerate legal violations by its employees.

The company's regulations are binding and mandatory for all personnel and managers. To create an ethical culture and environment within the company, our employees are expected to support the company in the following areas:

- ▶ Ensuring they understand the Code of Ethics,
- ▶ Reflecting the Code of Ethics in their daily lives and work,
- ▶ Always striving to do what is "right,"
- ▶ Not being afraid to ask questions if they are unsure what should be done.

Employees' misconduct, such as legal violations, while working for the Company may result in various sanctions and even termination of employment.

The Renkler Makina Ethics Committee manages and monitors the activities and work necessary to ensure compliance with these rules. These activities and work include training, information and communication measures, monitoring of legal violations, and implementation of compliance requirements. The Ethics Committee submits regular reports to the Board of Directors regarding its investigations, identified legal violations, imposed sanctions, preventive measures taken by relevant departments, and other compliance issues.

Ethics KPIs have been established to monitor the effectiveness of the ethics process and are tracked on a monthly basis.

# ▶ Responsibilities of Company Employees and Other Stakeholders

## 5. Structure of The Ethics Committee

The Ethics Committee is responsible for investigating and resolving complaints and reports of ethical violations. The Committee conducts its work based on reports submitted four times a year. Furthermore, the Committee only convenes and conducts its work if requested by the Company's Senior Management.

In case of a complaint, the Ethics Committee convenes urgently and evaluates the complaint. If no complaints are received, the annual meeting schedule is followed.

In case of a complaint, the Ethics Committee convenes within 6 business days (as legally defined) and evaluates the complaint. If no complaints are received, the annual meeting schedule is followed.

The Ethics Committee consists of individuals in the following positions:

- ▶ General Manager
- ▶ Deputy General Managers
- ▶ Human Resources Manager
- ▶ Finance Manager

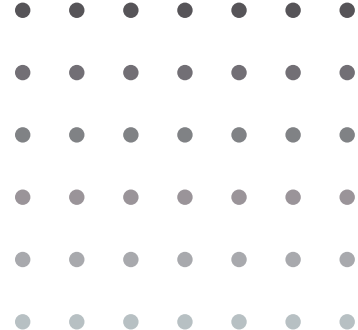
# ▶ Responsibilities of Company Employees and Other Stakeholders

## 6. Reporting to The Ethics Committee

To report violations of ethical rules, you can submit a message anonymously to Senior Management via the "Send a Message to Senior Management" section on the Renkler Portal.

All stakeholders can also submit ethical reports via the section below on [www.renklermakina.com](http://www.renklermakina.com).

The report will be evaluated at the first meeting of the Ethics Committee following the submission.



TR <https://www.renklermakina.com/tr/etik>

## Etik

Renkler Makina olarak tüm paydaşlarımız ile şeffaf iletişim içindeyiz. Karşılaşabileceğimiz riskleri tespit ederek önlem alamadığımız ve yaşanabilecek uygunsuz durumları verimli hizmet sonuçlarına dönüştürebilmemiz için bilginizi ulaştırmak istediğiniz konuları Renkler Makina Etik İhbar Bildirim Hattı'na iletebilirsiniz.

Etik Davranış İlkelerine aykırılık teşkil eden durumların Renkler Makina içi ve dışı paydaşlar tarafından bildirilebilmesi için aşağıda yer alan "Etik İhbar Hattı" oluşturulmuştur. Etik İhbar Hattına gelen tüm bildirimlerde KVKK kapsamında gizlilik esasına göre işlem yapılır ve başvurunun bilgileri gizli tutulur. Firmamızda etik davranış ilkelerine aykırılık durumlarının tespiti halinde [etik.kurulu@renklermakina.com](mailto:etik.kurulu@renklermakina.com) adresine e-posta ile bildirimde bulunulabilir. Ayrıca aşağıda yer alan bildirim alanını kullanarak gizli ve anonim bir şekilde bildirimde bulunabilirsiniz.

Adınız Soyadınız	e-posta Adresiniz
<input type="text"/>	<input type="text"/>
Mesajınız	
<input type="text"/>	
<input type="button" value="Gönder"/>	

Renkler Makina Etik İlkelerinin tanımlandığı Etik El Kitabına aşağıdan ulaşabilirsiniz.

[Etik El Kitabı](#)

EN <https://www.renklermakina.com/en/etik>

## Ethic

We, as Renkler Makina, maintain transparent communication with all our stakeholders. To identify potential risks and take preventive measures, as well as to efficiently transform any inappropriate situations into productive service outcomes, we encourage you to report any issues you want to inform us about to the Renkler Makina Ethics Reporting Hotline.

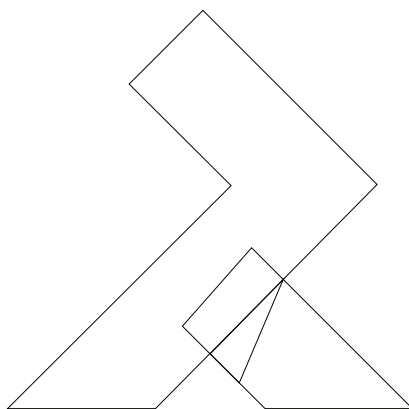
To enable the reporting of situations that violate ethical principles by internal and external stakeholders of Renkler Makina, an Ethics Reporting Hotline has been established, as indicated below. All reports received by the Ethics Reporting Hotline are processed in accordance with the principles of confidentiality under the scope of the Personal Data Protection Law (KVKK), and the informant's information is kept confidential. In case of identifying situations contrary to ethical behavior principles within our company, you can report them via email to [etik.kurulu@renklermakina.com](mailto:etik.kurulu@renklermakina.com). Additionally, you can make a confidential and anonymous report using the reporting form provided below.

Name Surname	e-mail Address
<input type="text"/>	<input type="text"/>
Message	
<input type="text"/>	
<input type="button" value="Submit"/>	



RENKLER MAKİNA  
**ETHICS HANDBOOK**





# Form Of Trust.



[www.renklermakina.com](http://www.renklermakina.com)