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## Ethical Principles Procedure

**Approved By:** General Manager  
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## 1. PURPOSE

Doğuş Construction aims to create a culture of fairness and respect among the employees ("Employees") defined in Article 2 of this Procedure and to reflect this approach at each level of the management in the interactions between the Employees and/or in the areas affected by our actions.

At Doğuş Construction, the Company's vision and mission are adopted, and it is worked with family awareness in line with the targets determined. The principles of respect for people, respect for the environment and respect for the work done are indispensable for all Employees at all levels. Under no circumstance is there any compromise on the virtues of integrity, honesty, transparency and equality. All Employees aim for the highest quality in their work and act in accordance with the Company's interests. They do not forget that every step they take in their professional lives represents the Company and they avoid actions and statements that may harm the Company's reputation.

As such, the objective of the Ethical Principles Procedure ["Procedure"] is to establish and describe the ethical principles and compliance rules ["Compliance Rules"] that Doğuş Construction Employees should adopt and follow and to provide sufficient guidance as to how ethical principles and values will be implemented within the framework of the Compliance Rules.

Core principles are expected to be embraced and applied by all Employees. Compliance Rules constitute the expectations, standards and ethical practices that form the basis of all business relationships and transactions of Doğuş Construction.

"Compliance Rules" comprise the following.

- i. Code of Conduct
- ii. Anti-Bribery and Corruption (ABC) Policy
- iii. Anti-Bribery and Corruption (ABC) Procedure
- iv. Whistleblowing Policy

Compliance Rules apply to Doğuş Construction and all its subsidiaries and all third parties acting on their behalf, Business Partners and Employees defined in Article 2.

All Employees and Business Partners are expected to maintain full compliance to the Compliance Rules and all Applicable Laws.

## 2. DEFINITIONS/TERMS

- **Anti-Bribery and Corruption (ABC) Procedure**

Refers to the Anti-Bribery and Corruption Procedure ("ABC Procedure") implemented by Doğuş Construction and defined in Article 6 of this Procedure.

- **Applicable Legislation**

Refers to Legislation referenced in Article 3 including Doğuş Construction's policies and procedures and additionally all applicable legislation which are in force or will come into

force in Turkey and in related countries – for the cases subject to foreign law.

- **Board of Discipline**

Depending on the violation of the Code of Conduct of the Employees, Board of Discipline consists of General Manager, Deputy General Manager in Charge of Human Resources and Legal Counsel authorized in the investigations to be made within the framework of the Labor Law and related legislation.

- **Business Courtesies**

Refers to the gifts described in Article 6.1 of this Procedure.

- **Business Partners**

Refers to vendors, suppliers, sub-contractors, contractors, joint venture partners, insurance companies/brokers, representatives, distributors and other service providers involved in Doğuş Construction's activities.

- **Business Partners Due Diligence Procedure**

Refers to the due diligence procedure defined in Anti-Bribery and Corruption (ABC) Procedure and to be carried out by Doğuş Construction Risk Management Director.

- **Code of Conduct**

Refers to the Code of Conduct defined in Article 4 of this Procedure.

- **Company**

Refers to Doğuş Construction and Trade Inc.

- **Compliance Manager**

Refers to the Compliance Manager appointed by Doğuş Construction for the purpose of implementing, monitoring and enforcing the Compliance Rules.

- **Compliance Rules**

Refers to the rules set out in the Code of Conduct, the Anti-Bribery and Corruption (ABC) Policy, the Anti-Bribery and Corruption (ABC) Procedure and the Whistleblowing Policy.

- **Employees**

Refers to;

- a) Any directors or officers of Doğuş Construction
- b) All other people directly employed by Doğuş Construction and
- c) Employees of other companies and Business Partners seconded into Doğuş Construction

- **Facilitation Payments**

Refers to the payments defined in Article 5.2 of this Procedure.

- **Intermediaries**

Refers to any agency, consultant and other persons acting on behalf of Doğuş Construction or its affiliates in business relations between Doğuş Construction and third parties.

- **Public Official**

Refers to any officer, employee or agent who participate in the execution of public activities in any department, agency or instrumentality of the government, through appointment or election, or in any way, permanently, periodically or temporary and includes state enterprise, any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official, or any candidate for political office. Public Officials include not only elected officials, but also consultants who hold government positions, employees of publicly owned companies and political party officials.

- **Whistleblowing Policy**

Refers to the Whistleblowing Policy implemented by Doğuş Construction within the framework of the Compliance Rules and defined in Article 7 of this Procedure.

### 3. REFERENCES and APPLICABLE LEGISLATION

RESOURCES
<ul style="list-style-type: none"><li>• Turkish Criminal Code No. 5237</li><li>• Regulation on Ethical Behavior Principles of Public Officials and Application Procedures and Principles</li><li>• Protection of Personal Data Law No. 6698</li><li>• Labor Law No. 4857</li><li>• The Law on Protection of Competition No. 4054</li><li>• Public Procurement Law No. 4734</li><li>• Public Procurement Contracts Law No. 4735, and</li><li>• Other Related Legislation</li></ul>

Since Doğuş Construction operates in international markets, company operations may be subject to different country laws and regulations, and when there are question marks regarding the ethics of doing business in different countries, as a first priority, the regulations based in the country where the work is carried out or country law to which the main contracts are subject to should be followed.

If the law of the country where the work is being performed or the main contract is subject to conflicts with the ethical principles adopted by the Company, the discrepancy shall be resolved in accordance with these Compliance Rules and other related procedures.

contradicts with the ethical principles adopted by the Company, a solution will be produced within these Compliance Rules and other related procedures.

#### **4. CODE OF CONDUCT**

All Employees, subsidiaries, Intermediaries and Business Partners must adhere to the Code of Conduct set out below in performing all kinds of business and transactions related to the activities of Doğuş Construction directly or indirectly.

The objective of the Code of Conduct is to establish the rules of conduct in line with Doğuş Construction's core ethical principles and values and to provide sufficient guidance as to how Code of Conduct will be implemented within the framework of the Compliance Rules.

The Code of Conduct should be read in conjunction with our other related policies and procedures that will assist and guide in making decisions that are in line with Doğuş Construction's interests.

##### **4.1. Creating and Maintaining the Fair Working Environment**

As Doğuş Construction, creating and maintaining a fair working environment and protecting human dignity for Employees is one of our top priorities. It is aimed to increase the success, development and loyalty of the Employees by creating a fair, respectful, healthy and safe working environment that is compatible with the Legislation for the Employees.

Accordingly, Employees must treat each other fairly and with respect. Every Employee should know that promoting a culture of justice and respect is an integral part of Doğuş Construction's work environment, and failure to adhere to these ideals can result in termination of employment.

According to this;

Doğuş Construction practices are in compliance with all applicable Legislation and regulations regarding employment and working life. Employees also fulfill all legal requirements within the scope of their activities and act in accordance with legal regulations.

Doğuş Construction's human resources policies and practices ensure fairness in recruitment, promotion-transfer-rotation, remuneration, rewarding, social rights and all other similar practices.

It is unacceptable to discriminate among the Employees within the organization for language, race, color, gender, political thought, belief, religion, sect, age, physical disability and similar reasons. People with different beliefs, thoughts and appearances are ensured to work in harmony with all Employees within the framework of ethical principles.

Doğuş Construction principles and practices prohibit to take into consideration – in contrary to the Compliance Rules - the qualifications not related to job performance and/or business operations including race, ethnicity, color, gender, religion, personal relationships, national origin, age, disability, political views, marital status, sexual

orientation and family responsibilities in decisions to be taken for the Company and in the realization of the Company's business and transactions.

In this context; Employees are also required to treat each other, as well as any Intermediaries, Business Partners or Public Officials they may engage with in due course of their employment, without discrimination on matters not related to job performance and/or business operations like race, language, ethnicity, color, gender, religion, personal relationships, national origin, age, disability, political opinion, marital status, sexual orientation and family responsibilities.

#### **4.2. Participation of Employees to Management**

We place emphasis on ideas and opinions of Employees. We have suggestion systems, opinion and innovation platforms and cross project groups to allow Employees to express their opinions freely. We build a work culture where Employees produce together and create values, encourage others to share, and produce based on common sense.

#### **4.3. Confidentiality**

Confidential information includes, without being limited to here listed, the intellectual property rights and all kinds of innovations of Doğuş Construction, the database written, found, developed or implemented by the Employees, printed communication materials, business processes and business plans, business strategies, strategic partnerships and information about partners, financial information, personnel information, customer lists, price, design, method statements (know-how), specifications, information about potential and real contractors/suppliers/customers and all kinds of similar information.

Doğuş Construction respects the confidentiality of the personal information of the Employees, and the personal data of the Employees will not be disclosed unless required by the relevant Legislation that Doğuş Construction is obliged as an Employer or unless expressly authorized by the person concerned. To protect the personal data of the Employees, Doğuş Construction ensures that all processes are carried out in accordance with the Protection of Personal Data Law No. 6698, the provisions of the Applicable Laws and the Company's policies and procedures issued in this regard.

Information is one of the most important assets that Doğuş Construction will use to achieve its goals. In this regard, it is the common responsibility of the Employees to use information effectively, share it correctly and ensure the confidentiality, integrity and accessibility of the information in this process.

Employees cannot share confidential and non-public information about the Company with unauthorized persons for any purpose. If there is any doubt about the degree of confidentiality of the information, then Employees should take the opinion of their manager in this regard. In accordance with the principle of "clean table-clean screen", it is important not to leave confidential documents on the tables, to keep passwords carefully, not to talk confidential information in common areas such as elevators, dining halls and not to make false statements about the Company or Employees. Persons whose business relationship has ended cannot take the confidential information out of the Company nor use it against the company.

Employees cannot share information on social media that may require confidentiality and may damage Company/Employee reputation. Employees should never discuss business details related to Doğuş Construction, Employees, Intermediaries or Business Partners on the internet. Employers are reminded that their duties of confidentiality extend to the internet network as well.

#### **4.4. Usage of Social Media**

By subscribing to social media accounts of Doğuş Group and our company, Employees may follow current developments on the company and posts related to celebrations organized by the company, new products and recently launched projects, and corporate perspective of the company in the face of various situations.

However, it constitutes a violation of codes of conduct to express an opinion in the name of the company in any areas open to the public or in any online platforms and social media channels (Instagram, Facebook, Twitter, blogs, etc.). Employees shall be liable to act by bearing in mind that they are a "Doğuş Employee, and by being aware of the fact that they may only send posts on their behalf on such platforms. Employees shall not tag the company in any of their personal posts. Employees shall not send any posts that may damage the reputation of the company.

In consideration of the fact that information shared in such platforms is open to the public and that such information may also be seen by the other Employees, public institutions, business partners, media, or any other third parties, Employees shall be liable to act by being aware of the fact that freedom of speech must not give damage to others' rights and freedoms.

#### **4.5. Protecting Our Assets**

Doğuş Construction's all kinds of company assets – including physical and intellectual property – can only be used in accordance with the authority provided by management. Company assets are not to be used for personal use or to be provided to third parties for their use unless specifically authorized. All our equipment and any equipment provided for Doğuş Construction's use by third parties must be treated with respect and care.

Our confidential or proprietary information is a valuable asset, and it must not be shared with any third party unless there is a legitimate business reason for doing so and the third party has a legitimate need to know the information.

Employees have to protect our confidential and proprietary information and are forbidden to disclose it to any person other than in the proper discharge of their duties.

It is absolutely unacceptable gaining any commercial benefit (insider trading) including stock trading, by leaking information from inside regarding Doğuş Construction or its Business Partners.

Employees must obtain prior approval of the General Manager and the Corporate Communications Department before sharing any information about Doğuş Construction

and its business with the press. Any explanation and behavior that may harm the Company, damage the Company's reputation, cause negative evaluation or lead to speculation should be avoided in relations with the press. It is subject to the approval of the General Manager to give a speech to any broadcasting organization about Doğuş Construction and its businesses, to make interviews, to attend places such as seminars or conferences as speakers, and to determine whether to be charged in return.

#### **4.6. Time and Resource Utilization, Internet Access and E-Mail**

Company interests shall be taken into consideration in using resources on behalf of Doğuş Construction. Without the interest of the Company or without having any similar application in this regard, Company assets, facilities and personnel cannot be provided for the use of anyone or for any reason other than the company's purposes, under any name and for any person's benefit. Managers cannot assign Employees for their personal work.

The correct use of resources in accordance with the Company's interests also requires the correct use of time. Employees are responsible for conducting work-related work during working hours, and the follow-up of private work should be done in a way without any disruption in its work and outside of working hours as much as possible. Time and resources should be used in the most efficient way with a sense of saving and cost awareness, by also respecting the environment in line with the company principles.

Internet access and e-mail addresses allocated to the use of the Employees are used for professional purposes within the framework of the information security policy. Internet access may be limited by Company decisions. Sites which are against the law, engaged in political propaganda, incompatible with moral values, and have game and entertainment content should not be accessed.

#### **4.7. Political Activities**

Employees remain at an equal distance to all public institutions and organizations, administrative organizations, non-governmental organizations and political parties without any expectation of interest in all activities and processes to be carried out on behalf of Doğuş Construction and fulfill their responsibilities and responsibilities.

Employees cannot provide financial and spiritual support to any political activities on behalf of the Company. Employees cannot propagandize or work for a political party or actively operate on behalf of any political party during their employment at Doğuş Construction, in the workplace or in environments where they represent the Company, or in any way that may affect the Company's activities.

Managers cannot ask Employees to do a political business or to become a member of a political party.

Employees cannot change their appearances or dress style in line with the ideology of any political party.

#### **4.8. Misuse of Duty**

It is unacceptable for the Employees to misuse their duties and thereby harm the Company by using their powers and responsibilities outside of their own care or the care that is expected from them.

Employees are prohibited from deriving direct or indirect personal benefits from the transactions and contracts to which the Company is a party by way of procurement and similar activities of the Company.

Personal borrowings exceeding USD 5 between the employees who are in a direct reporting relationship within the Company are prohibited under the Procedure. Temporary borrowings arising from business-related expenses incurred during business travel are excluded from this restriction. Furthermore, personal borrowings between the employees who do not have a direct reporting relationship **may also be deemed contrary to this Procedure**, if such borrowings are disproportionate in nature and likely to disrupt workplace peace and harmony.

#### **4.9. Abuse and Psychological Harassment (Mobbing)**

The private life and personal spaces of the Employees are respected. In addition to all kinds of immunity of Employees, physical, sexual and emotional immunity are also protected.

Sexual behavior, attitudes and contacts that are contrary to moral principles and legislation, taking an approach in this direction other than the consent of the Employee using his/her position, discrimination on the subjects such as religion, language, race as well as sexual abuse and behaviors that cause harassment are strictly prohibited.

For Employees, any violation of immunity is not tolerated in the workplace or anywhere they are due to work, through physical, sexual and/or emotional abuse. Possible negative attitudes and behaviors against those who report such violations or assist during the investigation are also considered as violations of the Code of Conduct.

Moreover, "Psychological Harassment" (Mobbing) which is defined as malicious attempts to force someone to quit job such as long-term and systematic psychological pressure, emotional attack, attrition, siege, disturbing, distress and intimidation exerted by one or more Employees on another Employee is also strictly prohibited.

Employees who have any complaints, questions or doubts in this regard should consult the Compliance Manager in accordance with the Whistleblowing Policy.

#### **4.10. Drug Abuse and Gambling**

DoğuŞ Construction is liable to provide a safe and healthy working environment to Employees, and any behaviour that may damage such environment is assessed as violation of codes of conduct. Employees are prohibited from using various substances that threaten human health, such as illegal substances and drugs etc., carrying the same around with them, giving the same to any third parties, as well as gambling and having any habits that they nurture, at the level of an addiction, during out of office hours. Also, it must be ensured that conditions, which allow maximizing relative conditions, are provided while driving company vehicles and during office hours.

#### **4.11. Business Courtesies**

Doğuş Construction understands that the culture and environment in which it operates may sometimes necessitate, as a social norm, the giving and receiving of small gifts, tokens or related business courtesies by the Employees to and from third parties. With this kept in mind, Doğuş Construction has a zero-tolerance policy for bribery, influence peddling or any crime which may fall afoul of all Compliance Rules and best business practices applicable to Doğuş Construction and its Employees.

Prior to giving a gift, token or a related business courtesy to a Business Partner or a Public Official, all Employees are required to consult the Anti-Bribery and Corruption Procedure and where applicable, as per Article 6.1 of this Procedure, obtain the prior approval of his or her one-up manager, superior manager and/or the Compliance Manager prior to the purchase of such business courtesy.

Prior to receiving a gift, token or a related business courtesy from a Business Partner or a Public Official, all Employees are required to consult the Anti-Bribery and Corruption Procedure and where applicable, as per Article 6.1 of this Procedure, obtain the prior approval of his or her one-up manager, superior manager and/or the Compliance Manager prior to the receipt of such business courtesy.

In case of any doubt as to whether or not a business courtesy may fall afoul of the Compliance Rules, all Employees are directed at filing a query with the Compliance Manager.

In any event all Employees are instructed to report to the Compliance Manager any business courtesies given and/or received for such gift to be recorded in the Doğuş Construction Business Courtesies Ledger.

Employees are reminded that gratuity payments ("bahşış") to Public Officials are also a direct violation of Compliance Rules and are instructed to refrain from making such payments in the same manner they would refrain from giving a bribe.

All Employees are directed to fully cooperate with the Compliance Manager for any investigation, routine or directed, pursued by the Compliance Manager to ensure Doğuş Construction's compliance with the Applicable Laws. In the same direction, all Employees are required to file any case or any situation where they suspect another Employee, a Business Partner and/or a Public Official being in breach of Compliance Rules with the Compliance Manager in accordance with the Whistleblowing Policy.

"Awareness Questions" set out in Article 4.15 should be taken into consideration when evaluating business courtesies.

#### **4.12. Public Officials**

Due to the presence of many different administrative authorities in domestic and

international projects, Doğuş Construction foresees frequent interaction of its Employees with Public Officials. All Employees shall treat the Public Officials of their non-native states with the same degree of courtesy and respect as they would extend to a Public Official of their own home country.

Employees are encouraged to (i) notify any meeting planned by an Employee or a Public Official, regardless of the meeting's agenda or importance, to their one-up manager; and to the extent being practically possible, (ii) always attend any meeting or a phone call with a Public Official with the presence of another Doğuş Construction Employee.

Doğuş Construction is fully committed to perform all its duties, arising either out of law or contract, in complete compliance with the Applicable Laws. It is Doğuş Construction's opinion that any proposal to or by a Public Official to "make something doable" contrary to the Applicable Law is a series risk towards its stance for full adherence to Compliance Rules, as such acts or actions are very likely to later lead to a situation where an exchange or an offer shall be in breach of the Compliance Rules, notwithstanding as to whether or not a benefit was exchanged in the first instance.

Public Officials, regrettably, may sometimes seek to use their influence unlawfully over the Employees with the intent to extort Money, gifts, favors or other related benefits. Employers are reminded that this constitutes a crime under the Applicable Laws. If any Employee is faced with an undue and unlawful duress, threat or coercion from a Public Official, the Employees are directed to immediately notify the Compliance Manager of the event. Following the determination of the situation, the Compliance Manager will submit his/her views on the necessary steps to be taken to punish those concerned for the approval of the "Doğuş Construction Risk and Audit Committees".

All Employees are instructed to consult the Compliance Manager for any queries, questions or reservations they may have in dealing with a Public Official, in accordance with the Whistleblowing Policy.

#### **4.13. Providing a Secure, Safe and Healthy Workplace**

As Doğuş Construction, we must operate our business in a safe and responsible manner. Accordingly, all our Employees should put security, safety and health matters ahead of operational performance and comply with our Health, Safety and Environmental Policy.

#### **4.14. Being Aware of Our Environmental Responsibility**

Doğuş Construction is committed to high environmental standards. Our operations must be managed in accordance with our environmental policies to reduce our environmental footprint.

This means that:

- All strategic and operational decisions must be guided by international environmental practices, in addition to local requirements and expectations.
- We must identify, assess and manage the environmental risks of our operations to minimize the impact of our business on the natural environment and surrounding communities.

- All the relevant Legislation provisions in force within the scope of environmental responsibility must be followed in all works and processes.

#### **4.15. Sustainability**

Doğuş Construction uses its resources in the most effective way, consumes as low as possible, and provides service in harmony with the ecosystem by renewable products. Doğuş Construction aims, by developing new solutions, to ensure that resources are reused, to increase efficiency and to create advantages, and to prevent wastes from placing a burden on the economy and ecological systems.

#### **4.16. Corporate Social Responsibility**

As a part of Doğuş Group, Doğuş Construction aims to be involved in social responsibility projects in the areas of education, culture, arts, health, environment, and sports, and to make a contribution to the lives of the people of this country and to improve the quality of their lives.

#### **4.17. Preventing Competition Law Breach**

Competition can only develop freely when it is fair. The Company is committed to integrity and fairness when competing with others in the market. Conduct that undermines competition is not tolerated. The Company will compete in an ethically justifiable manner within the framework of the antitrust and competition rules in the market in which the Company operates. This applies in relation to competitors as well as to customers and suppliers.

Antitrust laws prohibit agreements or actions that might eliminate or discourage competition, bring about a monopoly, abuse a dominant market position, artificially maintain prices, or otherwise illegally hamper or distort commerce.

All Employees are obliged to (i) leave, or physically distance themselves from, any conversation inside or outside working hours which they suspect might relate to the breach of antitrust laws; (ii) in written format, distance themselves from any electronic correspondence which they suspect might relate to the breach of antitrust laws; and (iii) directly report any suspected breach of antitrust rules immediately to their superior manager and/or through the Whistleblowing Hotline in accordance with the Whistleblowing Policy.

#### **4.18. Preventing Money Laundering**

Money laundering is the process of concealing illicit funds or making them look as though they are legitimate. This includes concealing the criminal origin of money or other property – sometimes called the proceeds of crime – within legitimate business activities. It also covers the use of legitimate funds to support crime or terrorism.

Doğuş Construction strictly prohibits money laundering, which means that Doğuş Construction and its Employees shall always comply with anti-money provisions under

the Applicable Laws. In the event that any Employee suspects that a transaction or business in which DoğuŞ Construction is involved in, or contemplates in being involved in, might relate to a situation whereby DoğuŞ Construction may later be accused in being party to a transaction in which money was laundered; he or she must contact the Compliance Manager through phone, e-mail or the Whistleblowing Hotline immediately.

#### **4.19. Preventing Conflict of Interest**

Our Employees must behave impartially in all business dealings and not give other companies, organizations or individuals improper advantages. Hence, Employees must not become involved in relationships that could give rise to an actual or perceived conflict of interest with DoğuŞ Construction.

No Employees must work on or deal with any matter in which they themselves, their lineal relatives, collateral relatives up to 3rd degree, affinal relatives and companies that they have shares or any other person with whom they have close relations, has a direct or indirect financial interest. Nor may any Employee work on or deal with any matter where there are other circumstances that might undermine trust in the Employee's own impartiality or in the integrity of the work.

Any Employee who finds themselves in a conflict-of-interest situation shall notify his superior management, who shall in turn notify the Compliance Manager. However, the potential conflict of interest does not necessarily disqualify an individual from being seconded or assigned to the Company, or continuing to be seconded or assigned to the Company, so long as such conflict of interest is disclosed at the time of the nomination to the Company or as soon as it arises after accepting a secondment or assignment to the Company. The top management together with the Compliance Manager will carefully examine each situation and evaluate it with the individual's superior manager. The top management and the Compliance Manager will then determine if the circumstances warrant any actions to be taken to alleviate the actual or potential conflict of interest.

#### **4.20. Awareness Questions**

Awareness questions about whether or not the situations and events you have faced in due course of the performance of your work as an Employee violate the Compliance Rules are listed below. Please refer to the questions below. If the answer to any one of the questions below is not a definite "YES", contact the Compliance Manager and your superior manager immediately.

1. Does the situation or event comply with general practices, rules and traditions?
2. Is this activity/behavior balanced and fair? (You can evaluate this if it will disturb you in case the competitor firm (someone else) does the same)
3. Can I say that our Company and our stakeholders would not be disturbed if all details of this event were heard by the public?
4. Can I explain to my colleagues or managers that I accept this situation without any discomfort or embarrassment?
5. Am I confident that this person would be still offering me this gift, business courtesy or hospitality if there was no established or proposed business or administrative relationship between him/her and DoğuŞ Construction?
6. Am I sure that the value of the gift, business courtesy or hospitality is below the per capita limits defined in the ABC Procedure?
7. Would I be confident in refusing a formal or informal offer or invitation of any kind

from this person after I receive the gift, business courtesy or hospitality?

8. Would I be able to confidently defend myself against the Compliance Manager if he/she became aware by other means of me receiving this gift, business courtesy or hospitality?
9. Would I be able to explain the gift, business courtesy or hospitality to my co-workers or to my managers without discomfort or embarrassment?

## 5. ANTI-BRIBERY and CORRUPTION (ABC) POLICY

Doğuş Construction shall conduct its business in compliance with Applicable Laws and in accordance with the highest ethical standards. This Anti-Bribery and Corruption Policy ("ABC Policy") applies to:

- all Doğuş Construction's activities
- all Doğuş Construction's Employees and
- all Doğuş Construction's Intermediaries.

Civil and criminal penalties can be imposed on Doğuş Construction as well as any Employees or Intermediaries responsible for violating any of the Applicable Laws. Also, violation of the Applicable Laws or this ABC Policy can lead to disciplinary action by "Doğuş Construction Risk and Audit Committees", up to and including immediate rightful termination of employment as detailed under Article 5.8 below.

Employees and Intermediaries should consult with the Compliance Manager in the event they have any questions about their obligations under the Applicable Laws, this ABC Policy or ABC Procedure.

### 5.1. Bribery Prohibitions

Employees and Intermediaries cannot bribe, propose and promise to any third party in the public or private sector, and cannot promise on behalf of Doğuş Construction with the intention to;

- a) influence that third party to obtain or retain business or an advantage in violation of the Applicable Laws; or
- b) cause or reward improper performance or non-performance of official, business, or professional obligations.

Further, Employees and Intermediaries cannot request or accept anything of value as an incentive or reward for acting improperly, either in violation of:

- their duty of loyalty and care to Doğuş Construction
- this ABC Policy and
- the Code of Conduct

### 5.2. Facilitation Payments

Public Officials sometimes request payments or gratuities to expedite, facilitate or speed up government actions (such as issuing licenses and permits, clearing items through customs or obtaining a visa). These payments would be referred to as "Facilitation

Payments".

Doğuş Construction prohibits making Facilitation Payments which are a form of bribery.

If Employees are offered a Facilitation Payment, they should notify the Compliance Manager as soon as possible to ensure that necessary measures are taken.

Public Officials may sometimes request payments or gratuities to perform government actions which, if not performed or improperly performed, may damage Doğuş Construction's interest. Any such request should be immediately notified to the Compliance Manager in order to allow the same to take appropriate action.

### **5.3. Business Partners**

Doğuş Construction needs to ensure that Business Partners adhere to the same ethical and legal standards as Employees and Intermediaries. Hence, the below requirements must be strictly followed:

- a) Due diligence must be performed as per the Business Partner Due Diligence Procedure (as described in [Annex-3](#)) by the Risk Management Department before any new Business Partner is engaged by Doğuş Construction.
- b) Business Partners must be engaged for legitimate business purposes and on commercially reasonable terms which are competitive and suitable for market conditions, including so far as their compensation is concerned.

Anti-bribery provisions must be included in the tendering and request for quotation documents regarding the services to be provided by the Business Partners as approved by the Compliance Manager, and the relevant contracts must be signed to include these articles.

### **5.4. Donations and Social Investments**

Doğuş Construction recognizes that making donations and investing in the communities in which we operate are an important part of our corporate responsibility. With this responsibility in mind, Doğuş Construction must also ensure that its donations and social investments comply with the following;

- a) Donations and social investments must be approved in advance by the Compliance Manager in accordance with the ABC Procedure
- b) Unless otherwise the Board of Directors taken a board decision, donations and social investments must never be made in cash by hand
- c) Donations and social investments should be made only to organizations, government entities or persons that can be relied upon to use the donation or community investment in the manner intended by Doğuş Construction
- d) Donations and political contributions to Public Officials (including political parties) are prohibited
- e) Donations or social investments should not be made if a Public Official is likely to personally benefit from them
- f) Appropriate documentation and records must be kept for the donation or community investment and must be properly reflected in Doğuş Construction's

account

## 5.5. Recruitment

No Public Official (excluding retired) or 1st degree relative of a Public Official shall be hired or retained without prior approval of the Compliance Manager.

## 5.6. Books and Records Retention

All payments by and transactions involving Doğuş Construction must be recorded accurately and in reasonable detail in the Doğuş Construction books and records. Adequate financial controls also must be implemented to ensure that no disposition of Doğuş Construction funds or other assets can be made except in accordance with management instructions.

## 5.7. Duties and Obligations of the Compliance Manager

### Duties of the Compliance Manager:

Doğuş Construction has appointed a Compliance Manager whose contact details can be seen below, to be principally responsible for managing the implementation, monitoring and enforcement of the Compliance Rules.

The Compliance Manager reports to “Doğuş Construction Risk and Audit Committees” and shall keep the General Manager fully informed as to his/her activities and the contents of such reports in advance of submission to the Committees.

Any guidance and procedures developed and issued in addition to this Procedure by the Compliance Manager, as approved by General Manager, are binding on every person to whom this ABC Policy and the Code of Conduct relate.

The Compliance Manager's duties and responsibilities shall be as follows:

- 1) Developing the ABC Procedure and ensuring that relevant anti-bribery provisions are included in tender documents and in contracts to be signed between Doğuş Construction and Business Partners
- 2) Developing and facilitating suitable regular and periodic training for Employees, Intermediaries and other persons referred to in this Procedure to ensure familiarity with and understanding of the ABC Policy, the Code of Conduct and the Applicable Laws
- 3) Responding to inquiries by Employees regarding this Procedure and the Compliance Rules and escalating issues to the attention of the General Manager if necessary
- 4) Identifying internal and external corruption risks faced by the Company and in order to prioritize them, conducting general risk assessments based on the risk assessments to be carried out by all related departments. Getting support from Risk Management Department on necessary topics in studies to be carried out on this subject.
- 5) Conducting periodic assessments of the effectiveness of the Company's anti-corruption program; these assessments include evaluation of how well relevant policies and procedures are being implemented and followed throughout the Company. Getting support from Risk Management Department and Internal Audit

Department on necessary topics in studies to be carried out on this subject.

- 6) Investigating, or overseeing the investigation of, any information or allegations concerning violations of the Compliance Rules
- 7) Assisting the Company in the conduct of integrity due diligence of Business Partners; this includes scoping level of information required, analysis of information, identifying corruption and money laundering risks and recommending appropriate risk mitigations.
- 8) Establishing regulations and managing internal training activities for the implementation of ABC Procedures.

#### Authorities of the Compliance Manager:

In order to ensure the efficient and intended performance of the Compliance Rules, the Compliance Manager may, in pursuance of routine audits, internal or external queries and complaints, utilize any and all of the following Powers and authorities:

- 1) Setting up and conducting personal interviews with Employees or Business Partners
- 2) Requesting verbal or written information from Employees or Business Partners
- 3) Requesting and reviewing Doğuş Construction books, records and documents
- 4) In the event that there is reasonable suspicion and it is mandatory for the detection of a violation, with the prior written approval of the General Manager: requesting data related to electronic or mobile correspondence conducted by Employees, whether on-site or off-site, via electronic mail or phones provided by Doğuş Construction, solely for the purpose of review, and examining this data under the supervision of the KVKK Compliance Officer, or requesting its review within the framework of the Code of Ethics Procedure by personnel of the Internal Audit Department authorized to conduct such investigations under the supervision of the KVKK Compliance Officer.
- 5) For the purpose of preventing data loss and maintaining data integrity in circumstances where a review may be required, data concerning electronic or mobile communications conducted via email or telephone may, subject to the prior written approval of the General Manager, be temporarily archived by the Information Technologies Department for a period of one (1) month, which may be extended if deemed necessary, until the completion of the final approval process. Should final approval not be granted or an investigation not be initiated, the relevant data shall be deleted from the archive under the supervision of the KVKK Compliance Officer.

It is integral for the performance of the Compliance Rules to ensure that the Compliance Manager's performance of his/her duties is unhindered. Any objections or complaints against the performance of any one of the Compliance Manager's duties listed above must be filed in writing directly with "Doğuş Construction Risk and Audit Committees" and General Manager who shall then conduct a review of the complaint. Any objection or complaint so filed shall not prevent the Compliance Manager's performance of his/her duties.

Any and all information obtained by or given to the Compliance Manager shall be treated as strictly confidential information. Where such information contains data, which might under the Applicable Laws be construed as "personal data", then Applicable Law provisions will be applied to acquire, store, share, destroy or return the relevant data.

## **5.8. Reporting Violations and Disciplinary Action**

Failing to comply with the Applicable Laws, this Procedure, the ABC Policy, the ABC Procedure and the Code of Conduct may result in disciplinary action to be started by “DoğuŞ Construction Risk and Audit Committees” that can include termination of related persons employment with DoğuŞ Construction. However, depending on the violation of the Code of Conduct of the Employees, the Disciplinary Board will be authorized in the investigations to be made within the framework of the Labor Law and related legislation.

Any Employee of Intermediary who learns of possible breaches to this Procedure, ABC Policy, ABC Procedure and the Code of Conduct must report his/her concerns immediately, preferably in writing, to his/her superior manager, the Compliance Manager or through the Whistleblowing Hotline that DoğuŞ Construction has established. Failure to make a timely report and consequently causing a damage to the Company may also constitute a ground for initiating disciplinary action which can eventually lead to termination of your employment by DoğuŞ Construction. In determining the measures to be applied as a result of such investigation, the principles set out in the Company's Disciplinary Procedure shall be taken into consideration.

Please refer to the Whistleblowing Policy for detailed information regarding your reporting obligations.

## **5.9. Training**

### Content and Targeted Audience:

Training on the Applicable Laws, this ABC Policy and the related policies and procedures will be provided as part of each new Employee being hired and thereafter in accordance with the training program. The method of training will depend on the position and location of the Employee.

DoğuŞ Construction's Human Resources department will provide the names and positions of all current Employees and all new Employees to the Compliance Manager.

Training sessions will focus on different subject areas depending upon the audience. Focus areas include Business Partners, business courtesies, community development, and books and records and internal controls. If needed, the task of providing trainings may be delegated by the Compliance Manager to certain Employees or consultancy service can be obtained in this regard with the approval of the General Manager. Specific areas of focus may be determined in particular for the following categories:

- Business Leadership (Top Management and Managers)
- Business Development
- Administrative Relations
- Community Development
- Finance and Accounting
- Purchasing and Procurement

### Frequency and Method:

Each new Employee must receive training within 2 (two) months following their hiring by DoğuŞ Construction. Trainings may be repeated for certain categories of Employees during their employment with DoğuŞ Construction upon request of DoğuŞ Construction's management or as determined by the Compliance Manager.

Records of participation in training are maintained electronically. To assess the learning outcomes, Employees are required to take a test upon completion of the training. Employees who fail the test are required to repeat the same training until they achieve a successful result. An Employee who fails the test twice may be subject to a written warning, subject to the approval of the General Manager, if there is no reasonable justification for the failed test results.

#### **Business Partners:**

Business Partners identified as "Higher Risk" by the Compliance Manager may receive appropriate training. Criteria for determination of "Higher Risk" may include:

- Frequent interaction with Public Officials
- Prior bribery allegations or settlements
- Lack of anti-bribery policy and procedures and
- Affiliation with Public Officials including recommendations from a Public Official

The Compliance Manager will determine the method of training and coordinate with the relevant business owner in order to schedule the training, if applicable.

#### **5.10. Appointed Compliance Manager**

The contact information of the Compliance Manager appointed for the implementation of this ABC Policy and the ABC Procedure is below:

Aylin Karaoğlu Has : [etik@dogusinsaat.com.tr](mailto:etik@dogusinsaat.com.tr)  
(0212) 800 0780

### **6. ANTI-BRIBERY and CORRUPTION (ABC) PROCEDURE**

Any documentation relating to any approvals under this ABC Procedure must be kept and filed as a business record.

This ABC Procedure is designed to ensure compliance with DoğuŞ Construction ABC Policy and applies to all Employees.

The Compliance Manager may pre-approve types, categories, amounts and frequency of Business Courtesies ("Block Approvals") to facilitate business. Please contact the Compliance Manager in advance to obtain any such Block Approvals to allow appropriate time for review.

#### **6.1. Business Courtesies**

Business courtesy includes gifts, meals, entertainment, transportation or lodging that promote good relationships. Some Business Courtesies can be considered as bribes under certain circumstances. Accordingly, before bidding or accepting any Business Courtesy, it should be carefully examined whether it will be considered as bribes according to Applicable Laws. Therefore, the following terms need to be considered and followed:

In all circumstances Business Courtesies should be:

1. Permissible under Applicable Laws and should not be of the nature of any other crime for doing or not doing a business and/or according to bribery and law, and must be offered or received for a legitimate business purpose
2. Irregular when combined with all other business courtesies provided to a particular recipient or accepted by an Employee over the course of the previous 12 (twelve) months. Employees are requested to consult with the Compliance Manager if more than 6 business courtesies have been provided to the same proposed recipient in the prior 12 (twelve) months.
3. Given or received openly (i.e., not hidden from other Employees or the recipient, or from other people)
4. Not be lavish or extravagant
5. Not in the form of cash or cash equivalent (*Subject to the other conditions listed in this Article 6.1, "gift checks" are an exception, subject to the pre-approval of the General Manager in all circumstances.*)
6. Recorded in the DoğuŞ Construction Business Courtesies Register
7. Approved in advance if approval is required by this Procedure

The following internal approvals are required in writing for the giving and receiving of Business Courtesies where the value per person exceeds the thresholds (for each gift) outlined below:

GIVING	Value	Approvals
Gifts	Between 20 USD and 50 USD	One up Manager
	50 USD and Above	One up Manager Compliance Manager
	150 USD and Above	Compliance Manager General Manager
Meals / Entertainment	50 USD and Above	One up Manager
Accommodation* (per night)	100 USD and Above	One up Manager Compliance Manager
Travel Expense*	Any value	One up Manager
6 (six) or more Business Courtesies have been provided to the proposed recipient in the prior 12 months	Any value	One up Manager Compliance Manager

RECEIVING		
Gifts and anything else	Between 20 USD and 50 USD	One up Manager
	50 USD and Above	One up Manager Compliance Manager
	150 USD and Above	Compliance Manager General Manager

\* Reimbursement of accommodation and travel expenses for a private sector service provider is not subject to these approvals, provided that the reimbursement is expressly provided for in the relevant contract. Should you have any questions as to the applicability or the content of such contract, please contact the Compliance Manager.

## 6.2. Social Investments, Donations, Sponsorships and Scholarships

The following internal approvals are required for the giving of the following items of value:

	Value	Approvals
Social Investments	Any value	Compliance Manager General Manager
Donations	Up to 100 USD	One up Manager
	100 USD and Above	Compliance Manager General Manager
Sponsorships	Any value	Compliance Manager General Manager
Scholarships	Any value	Compliance Manager General Manager

## 6.3. Covenant of Integrity of Employees and Business Partners

DoğuŞ Construction aims to fully comply with the rules on combating bribery, corruption and money laundering.

Accordingly, as part of the compliance process and in terms of the requirements of this Procedure, Employees and Business Partners who work in critical positions and who are determined by the General Manager are required to sign a commitment for adherence to ethical rules and to comply with the rules on combat bribery, corruption and money laundering.

The “Covenant of Integrities” required to be signed by the relevant Employees and Business Partners are included in Annex-1 and Annex-2.

## 6.4. Business Partners

Business Partners mean vendors, suppliers, sub-contractors, joint venture partners, brokers, representatives, distributors, and other service providers involved in DoğuŞ Construction’s activities.

Establishing a contractual relationship between any Business Partner and DoğuŞ Construction or obtaining goods or services from any Business Partner is subject to the prior written approval of DoğuŞ Construction Risk Management Director.

The purpose of this approval is to ensure adequate due diligence has been carried out on the Business Partner.

“Business Partners Due Diligence Procedure” is included in Annex-3.

## **7. WHISTLEBLOWING POLICY**

### **7.1. Scope**

This Whistleblowing Policy applies to all Employees and all Employees are expected to fully comply with the Compliance Rules and all Applicable Laws.

Accordingly, a culture of transparency and responsibility is vital within DoğuŞ Construction.

This Policy aims to encourage Employees to report suspected violations of the Compliance Rules and Applicable Laws, knowing that their concerns will be taken seriously and the investigations subject to notices/complaints/objections will be conducted confidentially.

All Employees should be able to raise genuine concerns in good faith without fear of retaliations, even if said concerns turn out to be mistaken.

### **7.2. Behaviors or Situations Subject to Whistleblowing**

Whistleblowing is the disclosure of information that relates to suspected wrongdoing or dangers which may include:

- a) Criminal activity
- b) Danger to health and safety
- c) Damage to the environment
- d) Failure to comply with any legal or professional obligation or regulatory requirements
- e) Bribery
- f) Breach of Compliance Rules
- g) Any conduct that may damage the Company's reputation
- h) Unauthorized disclosure of confidential information
- i) Any conduct that may have a detrimental effect on the healthy and productive working environment of Employees
- j) Any other behaviors and situations that may be subject to notice

In case of encountering behaviors and situations that may be the subject of notice or in case of serious suspicion that such situations may have occurred, notification should be made within the scope of and according to this Whistleblowing Policy.

In case of hesitation about whether any issues are covered by the Whistleblowing Policy, the Compliance Manager should be consulted.

Furthermore, Employees are required to inform their managers and the Compliance Manager of any investigation initiated by the Public Prosecutor's Offices against them, or any penalties imposed on them, whether arising from their duties at Doğuş Construction or from any other reason unrelated to their duties.

### **7.3. How to Raise a Concern?**

Doğuş Construction's objective is to ensure that Employees can Express whistleblowing concerns, knowing that:

1. Their observations will be treated with the utmost confidentiality
2. Their anonymity will be preserved and
3. They will not be subject to any detrimental treatment, disciplinary action or termination as a result of a raising concern in good faith

You may tell any of your concerns to your department manager, or if you prefer, you can contact any of the following:

- (a) The Compliance Manager or
- (b) Through our Whistleblowing Hotline

Department managers are obliged to immediately notify the Compliance Manager of the notification directly sent to them.

Contact details of the Compliance Manager and Whistleblowing Hotline are provided at the end of this Policy.

### **7.4. Conduct of Business Partners**

Whistleblowing concerns are more likely to relate to the conduct of the Employees, but it can also relate to the conduct of Business Partners. Employees are therefore also requested to share any genuine concerns regarding any violations of the Compliance Rules by Business Partners, including where these can have an impact on Doğuş Construction's operations or Employees.

### **7.5. Investigation and Outcome**

In case of any notice within the scope of the Whistleblowing Policy an initial assessment will be carried out to determine the scope and responsible people. Employees may be required to attend additional meetings to provide further information. In order to investigate a specific matter, an external investigator or team of investigators may be appointed.

Doğuş Construction understands that Employees having genuine concerns can be worried about possible repercussions. Doğuş Construction encourages the raising of such concerns and will support Employee who raise genuine concerns in good faith under this Whistleblowing Policy, even if they turn out to be mistaken.

Accordingly, Doğuş Construction will not permit any whistleblower to be subject to any retaliation or negative reaction from other Employees, including its superiors. In case there are any such retaliatory actions or negative reactions, these shall be subject to

disciplinary procedures to be carried out by "Doğuş Construction Risk and Audit Committees" and/or the Board of Discipline. However, we would like to strongly remind you that, in case of misleading behaviors like raising a concern which is known to be false or making false allegations in bad faith or with a view to personal gain or the use of Whistleblowing Hotline outside its intended/expected purpose, these may be subject to disciplinary action up to and including dismissal.

## PLEASE TALK TO US! WE ARE READY TO LISTEN.

Appointed Compliance Manager:

The Compliance Manager for purposes of this Whistleblowing Policy is:

Aylin Karaoğlu Has : [etik@dogusinsaat.com.tr](mailto:etik@dogusinsaat.com.tr)  
(0212) 800 0780

Whistleblowing Hotline: (0 212) 800 0780

## 8. RECORDS

All files and data obtained from Business Partners and Employees will be preserved as follows.

Record Name	Retention Period	Responsible	Archive Recording Series	
			Code	Name
All files and data obtained from Business Partners and Employees	10 years	Compliance Manager and/or Risk Management Director	-	-

*Epiring records in the department are transmitted to the archive. Archive retention periods of related records are defined in the [Document Management System Archive Management User Manual](#).*

*Records that retention period in the department stated as "Continuous" are the records stored in digital format. Backup of these records are defined in the [Information Technologies Procedure](#).*

## 9. REVIEW

Responsibility for reviewing and updating this Procedure belongs to the Compliance Manager and Risk Management Director. Reviews are performed annually. If there is no change, the record is not kept.

## 10. ANNEXES

- Annex-1 : Covenant of Integrity for Employees
- Annex-2 : Covenant of Integrity for Business Partners
- Annex-3 : Business Partners Due Diligence (DD) Procedure
- Annex-3a : Due Diligence Questionnaire
- Annex-4 : Business Partners Tracking List

- Annex-5 : Flag List
- Annex-6 : Business Partner Approval Form
- Annex-7 : Business Partner Risk Approval Form
- Annex-8 : Business Partner Detailed Review Report
- Annex-9 : Representations Form

## 11. REVISION HISTORY

Ver. No	Date	Changed By	Reason for Changes
0	11.01.2011	Human Resources	New publication
1	06.12.2012	Human Resources	Organizational changes
2	01.02.2016	Human Resources	Format change and social media usage has been added
3	02.11.2016	Human Resources	Dogus brand identity revision
4	18.06.2018	Human Resources	Organizational changes
5	10.02.2020	Risk Management, Legal, Contracts	Scope, Method and Organizational changes
6	05.05.2020	Legal	Whistleblowing Hotline number change
7	01.06.2020	Legal	Whistleblowing Hotline e-mail change
8	20.10.2020	Compliance Manager	Revision of Article 5.4. ("Donations and Social Investment")
9	18.03.2022	Compliance Manager	Updating the procedure within the scope of Article 9: "Review"
10	28.12.2022	Compliance Manager	Revision on the Sub - Article 6.1.
11	14.11.2024	Compliance Manager	Revision on the Article 5.7.
12	31.12.2025	Compliance Manager	Revision on Article 4.8., 5.7., 5.8., 5.9. and 7.2.