



DUYGU CONTRACTING AND CONSTRUCTION INC.

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Whistleblowing Policy

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1. Purpose and Scope

The purpose of this Whistleblowing Policy (the “Policy”) is to establish a framework that enables all employees, suppliers, contractors, consultants and other third parties operating within Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company to report, safely and transparently, any circumstances they believe to be contrary to laws, regulations, ethical rules or internal policies.

This Policy applies to all employees of Duygu Construction and to third parties acting on behalf of the Company.

Duygu Construction supports all reports made under this Policy, provided that they are made in good faith, and keeps the identity of reporting persons confidential. Reporting persons are protected against retaliation, threats, termination of employment, obstruction of promotion or any other adverse treatment.

2. Definitions

Terms, words and expressions used in this Policy that are not otherwise defined under this heading shall have the meanings assigned to them under applicable legislation, relevant regulations and industry practice.

Duygu Construction: Refers collectively to Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company. All such companies are collectively referred to as “Duygu Construction” under this Policy.

Reporting Person: A person who reports, through the channels specified in this Policy, a matter that is contrary to national legislation, international conventions or the ethical principles of Duygu Construction.

FCPA: The Foreign Corrupt Practices Act in force in the United States for the purpose of combating corruption.

Report: A written or verbal report made by an employee or third party of Duygu Construction through the channels specified in this Policy concerning violations that the person suspects or has witnessed.

Whistleblowing Line: The channels specified in this Policy through which an employee or third party of Duygu Construction may report suspected or witnessed violations.

Retaliation: Any adverse conduct to which a reporting person may be subjected, directly or indirectly, because of a report, including dismissal, reassignment, blocking of promotion, workplace bullying, threats, discrimination and restriction of rights.

UKBA: The United Kingdom Bribery Act, in force in the United Kingdom for the purpose of combating bribery.

Third Party: Any supplier, contractor, subcontractor, dealer, distributor, intermediary, representative or consultant acting in the name and on behalf of the Company.

3. Matters That Must Be Reported

During the local or international activities of Duygu Construction, any act by an employee at any level, a board member, consultant or third party that is contrary to the Duygu Construction Code of Ethics, Company Policies or national and/or international legislation may harm the Company’s reputation and also endanger trust and well-being in the workplace.

Accordingly, Company employees, board members and third parties are expected to report without delay, through the relevant channels, any legal or ethical violation that they witness or suspect.

Examples of matters that may be reported through the Whistleblowing Line include:

- ◆ Conduct contrary to local or cross-border legislation,
- ◆ Conduct contrary to the Company's Business Ethics Principles and policies,
- ◆ Abuse of position or authority (workplace bullying, discrimination, etc.),
- ◆ Money laundering, corruption, bribery, theft or fraud,
- ◆ Conflicts of interest,
- ◆ Improper use of Group resources,
- ◆ Harassment, insults or physical assault,
- ◆ Occupational health and safety hazards,
- ◆ Practices that harm the environment, breaches of sustainability obligations, unlawful waste disposal and activities contrary to climate commitments,
- ◆ Employment of child labour,
- ◆ Forced labour,
- ◆ Human rights violations,
- ◆ Irregularities in accounting records,
- ◆ Data privacy breaches and misuse of personal data,
- ◆ Disclosure of confidential information,
- ◆ Practices contrary to diversity and inclusion principles,
- ◆ Other activities affecting working conditions and safety,
- ◆ Any activity that may put the Company's reputation at risk.

4. Content of a Report

A reporting person may provide their name and contact details when making a report or may report anonymously. If the person shares their name and contact details, the Company may inform them about the process or contact them for additional information when necessary.

The identity and contact details of the reporting person may be known only to the authorised team or committee members who receive and investigate the report. Sharing such information with persons who are not involved in the process is prohibited. Under Personal Data Protection Law No. 6698 (the "Law"), where the reporting person shares identity and contact information, such personal data shall be processed solely for the purpose of conducting the reporting process and shall be regarded as having been provided with explicit consent. Where an employee has shared personal information in a report, such information may be disclosed only upon an official request from judicial authorities.

To ensure that reports can be assessed accurately and effectively, all details such as the place and time of the incident and the persons involved should be provided, and supporting evidence or documents should be submitted with the report where possible.

A person considering making a report is encouraged to ask themselves the following questions:

- Is the situation, event, conduct or practice I am considering reporting unlawful?
- Is it consistent with the Duygu Construction Code of Ethics?
- Would Duygu Construction suffer reputational damage if the matter became public?

- Have I sought the view of a colleague who is knowledgeable about this matter?

No disciplinary action shall be taken against, and no retaliation shall be imposed on, persons who report in good faith, even if the allegations are not substantiated following the investigation. However, where a report is intentionally false or misleading, the relevant disciplinary procedures may be initiated.

5. Whistleblowing Channels

Employees and third parties may report matters they witness or suspect through any of the channels below. Reports may be made under the reporting person's name or anonymously:

- **Department Managers:** Employees may first report matters they witness or suspect to their line managers. However, where the report concerns the manager or no solution is achieved, the other channels below may be used.
- **Legal Department:** Reports may be submitted directly by e-mail or in person.
- **Whistleblowing E-mail Address:** Reports sent to uyum@duygugroup.com are accessible only by the Compliance Officer. All reports made through this address are recorded and retained confidentially.
- **Ethics Line (Whistleblowing Line):** An online platform managed by an independent company, available to employees and third parties 24/7 and allowing anonymous reports, may be used.

6. Review / Investigation

All reports received by Duygu Construction are taken seriously and subject to a preliminary assessment. Matters determined to require investigation following the preliminary assessment are investigated by units or persons free from conflicts of interest.

The review process is intended to be completed within a reasonable period, and where deemed necessary the matter is reported directly to the relevant senior management or the Board of Directors.

If the investigation confirms the report and disciplinary proceedings are required, the matter is promptly referred to the Ethics and Compliance Committee. The Committee consists of the Legal Counsel, Financial Affairs Coordinator and Personnel Manager. The Ethics and Compliance Committee evaluates the reports relating to the matter and takes appropriate action.

All documents, reports and actions taken during the review and investigation process are documented and retained in accordance with confidentiality principles and in a manner that can be understood by an independent third party. The identity of the reporting person is protected and disclosed only to persons assigned to the process.

7. Protection of the Reporting Person and Persons Involved in the Matter

Duygu Construction undertakes to protect to the highest degree the safety and rights of reporting persons and persons involved in the matter.

Confidentiality

The identity details of the reporting person and persons involved in the matter may be known only to authorised persons assigned to the review and investigation. Such information shall not

be shared with anyone outside the process. If the matter is brought before a court, disclosure may be made only within the scope of legal obligations and in response to an official court request.

Protection Against Retaliation

Reporting persons shall not, under any circumstances, be subjected to dismissal, reassignment, loss of promotion or pay, workplace bullying, discrimination, restriction of rights or any similar direct or indirect retaliation because of a report. Duygu Construction applies a zero-tolerance approach in this regard. Any breach of this prohibition shall result in the most severe disciplinary sanctions.

Support Mechanisms

Reporting persons may, where necessary, be directed to legal advice, guidance and psychological support. The process must be conducted safely.

Good-Faith Reporting Assurance

Even if a report proves to be incorrect, persons who reported in good faith shall not be subject to any sanction or adverse treatment. However, disciplinary procedures shall be applied where an intentionally false statement has been made.

8. Authority and Responsibilities

All Duygu Construction employees and third parties are required to comply with this Policy. Where conduct conflicting with the rules set out in the Policy is witnessed, it must be reported without delay to:

- Ethics and Compliance Committee; or
- Legal Department.

Concealing violations and failing to share them with the relevant department is deemed a disciplinary offence.

The Ethics and Compliance Committee is responsible for communicating the requirements of this Policy to employees and establishing an internal control environment demonstrating that employees act in accordance with the Policy. The Human Resources Department shall provide regular whistleblowing training to all employees and new hires.

The Board of Directors informs employees and third parties that it supports the Whistleblowing Policy and encourages use of the whistleblowing line.

Where reports are received by Duygu Construction employees, the reporting person shall be directed to the whistleblowing channels and encouraged to use them.

Where the laws applicable in countries in which Duygu Construction operates are stricter than this Policy, the applicable legal requirements shall prevail.

Employees who fail to comply with this Policy may be subject to various disciplinary sanctions, including termination of employment.

9. Revision History

This Policy has entered into force following approval by the Ethics and Compliance Committee pursuant to the relevant resolution of the Company's Board of Directors. The Ethics and Compliance Committee is responsible for reviewing the Policy at least annually in parallel with changes in legislation and international standards and updating it where necessary.