



BİMAKSAN ETHICAL DISCLOSURE POLICY

Bimaksan Takım Tezgahları Sanayi ve Dış Ticaret Muhlis Köksal ve Ortağı Kollektif Şirketi (“**Bimaksan**”), conducts all its activities in compliance with all applicable and binding national and international laws and legislation. In the same vein, Bimaksan expects all of its stakeholders to act in compliance with Bimaksan mission, vision & values, Bimaksan Sanctions and Export Controls Compliance Policy (“**Compliance Policy**”) and all binding legislation.

Bimaksan, encourages you to disclose any unethical behavior or any conduct that is contrary to Bimaksan company rules or the law, by using the following Disclosure Mechanism.

1. What is The Purpose of This Policy?

Bimaksan Ethical Disclosure Policy (“**Policy**”) defines the criteria and notification methods for reporting matters that may violate compliance with all responsibilities, especially;

- Bimaksan Compliance Policy¹ and company rules,
- Labor Law No. 4857, Standards of International Labor Organization (ILO) and applicable and binding national and international legislation,
- Applicable regulations, bylaws and communiqués

This Policy aims to provide information regarding the following matters:

- People who may make a notification
- Matters for disclosure
- Disclosure channels
- Responsibilities of Bimaksan

2. Who is Concerned by this Policy?

Within the scope of this policy, any person mentioned below, who is aware of or affected by any unethical or unlawful situation, is entitled to report. Such a cases must be suspected to have occurred within Bimaksan or within Bimaksan' suppliers and constitute human rights violations or violations of any environmental obligations.



- Bimaksan employees
- Bimaksan suppliers
- Bimaksan customers
- All other third-parties (consultants, intermediaries, agents, etc.)

3. What Are the Bimaksan Disclosure Channels?

Bimaksan encourages you to report any suspected actions that may constitute a violation under this Policy or applicable national or international legislation through the disclosure channels listed below:

- **Telephone:** You may call +90212 544 46 44.
- **E-mail:** You may send an e-mail to bimaksan@bimaksan.com.tr

4. What Matters Should You Report?

Appropriate Matters for the use of Disclosure Channels	Inappropriate Matters for the use of Disclosure Channels
<ul style="list-style-type: none">- National and International Sanctions and Export Controls- Corruption, bribery, money laundering, terrorism financing- Conflict of Interest- Abuse of trust, misconduct, and fraudulent transactions,- Any violation of applicable legislation- Forgery of documents, false claims in digital or physical media- Violation regarding cybersecurity and	<ul style="list-style-type: none">- Personal relationships- Promotion, bonus, salary- Annual leave, National Holiday and General Holiday Leave, Compassionate Leave or other leave-related matters- Matters regarding the cafeteria, shuttle service etc. <p>For any requests, questions, or comments</p>



<p>personal data protection</p> <ul style="list-style-type: none">- Verbal or physical harassment, insult,- Psychological harassment (mobbing)- Assault, injury- Discrimination and retaliation- Violations of occupational health & safety rules- Employment of child labor- Violations of the right to form or join a trade union- Forced Labor- Working hours and wages contrary to the Law- Other violations of similar national & international legislation and Bimaksan internal policies, as well as any other actions that may pose financial, legal, ethical, or reputational risks to Bimaksan.	<p>regarding these or similar matters related to employee personal rights, you are required to directly contact the Compliance Officer.</p> <p>Bimaksan Disclosure Channels are designed exclusively for reporting matters that may be unethical or unlawful.</p> <p>However, if you believe <u>that an unlawful practice is being carried out</u> in relation to the matters mentioned above, you may use the Disclosure Channels.</p>
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Example of a Case to Report to the Disclosure Channel:

A logistics department employee noticed that some Bimaksan products were being indirectly shipped to a country subject to export restrictions through a different country. Considering that this situation may violate international sanctions, the employee reported the situation as quickly as possible through the Disclosure Channel.



Example of a Case **Not to Report to the Disclosure Channel:**

An employee felt that their bonus was insufficient and that they were not being adequately rewarded for their performance. Considering this situation unfair, they wanted to file a report to Disclosure Channel. However, matters related to bonuses and salaries are not considered ethical violations, but a matter concerning personal rights; thus, they should be evaluated directly with the Compliance Officer.

5. What to Consider When Making a Disclosure?

While reporting, the person submitting a disclosure report is expected to provide sufficient and detailed information.

In cases where the disclosures we intend to make regarding ethics and compliance violations that we are aware of or are subject to are not supported by clear and direct evidence, all evidence that can be provided is essential in order to inquire and investigate the matter subject to the disclosure, to correctly understand it, and to evaluate it in a transparent, impartial and fair manner.

Therefore, it is expected that, to the extent possible, disclosure reports should include answers to the following questions:

- The suspected act constituting an ethical or compliance violation; where and when the action occurred, whether it is still ongoing, and whether it has occurred before,
- The names of the suspected person(s) or individual/institutions involved in the incident,
- When the person reporting became aware of the incident,
- Whether any other person is aware of the incident, and if so, whether any action has been taken,
- Whether there is any existing evidence, and if so, where such evidence is contained,
- If available, any concrete evidence such as documents, invoices, emails, etc. should be attached to the disclosure report.

Bimaksan encourages the person who suspects a violation to make a disclosure even in cases where the mentioned information is not fully and clearly available.



6. Responsibilities and Commitments of Bimaksan

- **Confidentiality:**

Bimaksan encourages all its employees or third parties acting for or on behalf of Bimaksan to express their opinions and suspicions in good faith.

Bimaksan maintains the confidentiality of all disclosures. In case of any investigation on information or documents, a correspondence will be conducted with care to ensure the anonymity of the individual reporting within the organization. Bimaksan expects the same level of sensitivity regarding confidentiality from the reporting person.

Until the finalization of the evaluation of the events subject to notification or a further notification is provided by Bimaksan, no information should be communicated to anyone intra-organizational or non-organizational regarding the event subject to the disclosure.

- **Prevention of Retaliation:**

Bimaksan is dedicated to ensure that person making the disclosure under this Policy is not subjected to any form of discrimination, mistreatment, social or psychological pressure, or any other type of retaliation as a result of their reporting.

In this respect, Bimaksan adopts the principle of “**zero tolerance against retaliation**”. Under this principle, an employee who makes a report shall not, with or without justification, be subject to any of the following actions as a result of their disclosure:

- X Termination of employment agreement.
- X Change of working conditions.
- X Suspension from work.
- X Forced to use paid or unpaid leave.
- X Any other penalty, sanction, or disciplinary action or similar punitive act.

Bimaksan does not subject or tolerate any employee to any form of pressure, punishment or retaliation for reporting a suspected ethics and compliance violation.



Bimaksan exercises the utmost diligence to protect the physical and mental safety of the reporting person.

Bimaksan fully supports ethics reports made in honesty, transparency, and good faith, and protects those who make such reports.

Non-compliance with the rules regarding the prevention of retaliation by other employees constitutes a violation of this Policy. In such cases, disciplinary actions shall be taken by the Bimaksan General Assembly.

- **Management of Disclosure Reports:**

Bimaksan takes all necessary measures and exercises due diligence to ensure that reports are received, assessed based on objective criteria, concluded without delay, and relevant parties are duly informed.

The assessment and conclusion of disclosure reports submitted under this Policy are the responsibility of the Ethics and Compliance Committee.

- **Document Updating, Storage and Publication:**

Bimaksan ensures that the most up-to-date version of this Policy is in force and publicly available.

This Policy, along with its previous revisions, is retained indefinitely within Bimaksan document management systems.

In case a revision to this Policy is required, the Ethics and Compliance Committee is responsible for conducting the necessary revisions and announcing the revision to all parties affiliated with this Policy.