

## 1) GENERAL PROVISIONS

### 1.1. Purpose

The purpose of this code is to define the rules of use for the “Kale Group Ethics Line Communication Channels” by employees of Kale Group Companies (“Kale Group” or “the Company”), as well as to regulate the working procedures, duties and responsibilities, and operational principles of the relevant parties in the context of Ethics Line.

It also aims to enable the identification of unethical practices or actions that may harm Kale Group assets, and to prevent potential risks that may arise from such practices by encouraging communication from employees of Kale Group Companies.

### 1.2. Scope

This regulation applies to ethical reports submitted by all personnel employed under a work contract at all Kale Group workplaces, as well as stakeholders who have a business relationship with Kale Group.

### 1.3. Related Documents and Regulations

- KGIKY - 21: Ethical Codes Regulations
- KGIKY-13 Disciplinary Regulations

### 1.4. Definitions

**Kale Group or Group:** Refers to Kale Holding AŞ. and its group companies.

**Company:** Refers to companies affiliated with Kale Group.

**Board of Directors:** Refers to the Board of Directors of Kale Holding AŞ.

**Manager:** A Kale Group employee holding the title of Manager or above.

**Ethics Committee Secretariat:** The staff responsible for conducting necessary reviews, investigations, and evaluations related to ethical reports, informing the Ethics Committee, and, when necessary, convening the Committee. The Secretariat is managed by the Internal Audit Department.

**Legal:** Legal Department of Kale Holding AŞ.

**KGBY/HR:** Kale Group Vice Presidency / Human Resources Department within Kale Holding AŞ.

**KGBY:** Kale Group Vice Presidency within Kale Holding AŞ.

**IADB:** Internal Audit Department of Kale Holding AŞ.

**Regulation:** A document that outlines operational procedures, aligns with all internal rules, and is approved and enacted by the President/CEO of Kale Group. It may reference relevant laws, regulations, circulars, or notices and indicates that internal practices will adhere to such

documents. The Regulation cannot be drafted to apply less than what is mandated by law or to reduce legally required rights or minimum standards (such as paid annual leave).

**Ethics Line Communication Channels:** The communication tools through which Kale Group employees and stakeholders in business relations with Kale Group can report concerns. Reports submitted via the web portal, telephone, or email are systematically recorded and analyzed by the Ethics Committee Secretariat. Based on the Ethics Committee's direction, preliminary reviews and corrective actions are carried out as part of a loss and fraud prevention system.

**Kale Group Ethics Committee:** Composed of the Vice President of Kale Group / Human Resources, the Head of the Legal Department, the Head of the Internal Audit Department, and the Ethics Committee Secretariat. Additionally, individuals appointed by the President/CEO of Kale Group, such as Vice Presidents or Advisors, may also participate in the Committee and have voting rights on decisions.

## 2) IMPLEMENTATION PROVISIONS

### 2.1. Reporting

Kale Group employees use the Ethics Line Communication Channels to report illegal, unethical, or harmful practices that may harm Kale Group assets. All reports must be based on tangible evidence, free from personal bias, and made in good faith with the belief that the concern is true.

The primary goal is to create a work environment where employees feel safe to express their questions or concerns within the framework of the Code of Ethics. Sharing concerns regarding unethical or illegal practices helps prevent more serious ethical violations in the long term.

The first point of contact for such issues should be the employee's direct manager. If this is not possible, the employee may report the issue through the Ethics Line Communication Channels or directly to the Ethics Committee Secretariat.

Reports that fall outside the scope of this regulation will not be evaluated, will not be forwarded to the Ethics Committee, and will not be assigned a reference number.

Reports submitted via the Ethics Line may also include requests for guidance from the Ethics Committee Secretariat regarding ethical dilemmas or questions.

Please note that the Ethics Line is not a personal grievance line and is not suitable for emergencies (e.g., cases involving life-threatening or urgent property risks). Likewise, reports made through the Kale Portal should not be expected to receive immediate responses.

### 2.2. Ethics Line Communication Channels

The Ethics Line can be reached through the following channels:

- Phone: +90 (212) 371 54 50
- Email: [etikhat@kale.com.tr](mailto:etikhat@kale.com.tr)
- Website: <http://etikhat.kale.com.tr>

All reports are received by the Ethics Committee Secretariat and are processed with strict confidentiality.

Employees can also report anonymously through the website.

**Reporting process:** The Secretariat conducts a preliminary assessment. If necessary, members of the Ethics Committee are called to convene. If the report is deemed to contain evidence of a violation, the Ethics Committee requests an investigation. If the investigation is to be conducted by Kale Group Internal Audit, the approval of the President/CEO is obtained. Final decisions are made by the Ethics Committee and submitted to the President/CEO.

As a result of the evaluation made by the Ethics Committee; if it is concluded that any personnel have an action that needs to be evaluated by the Disciplinary Committee of the company in which they work within the scope of the KGIKY-13 Disciplinary Regulations, the General Manager of the relevant Company is notified for the Company Disciplinary Committee to convene. It is essential that the Ethics Committee is informed before the decision made by the Company Disciplinary Committee becomes final and is announced to the relevant parties. If the Ethics Committee Members have any objections to the decision made by the Company Disciplinary Committee, the Kale Holding Disciplinary Committee may be invited to a meeting by the Ethics Committee to make the final decision.

If required due to confidentiality, any Ethics Committee member may be excluded from the process upon the approval of the Kale Group President/CEO.

The Secretariat is responsible for forwarding the reports to relevant parties within 7 business days and organize a committee meeting as soon as possible.

## 2.3. Confidentiality and Protection

### 2.3.1. Protection of Whistleblowers

All notifications made in good faith help protect the interests of Kale Group. For this reason, Kale Group has taken measures to protect those who make reports.

- **Zero Tolerance for Retaliation:** Retaliation against whistleblowers is strictly prohibited. Any employee who engages in retaliation will be subject to KGIKY-13 Disciplinary Regulations.
- **Confidentiality:** The confidentiality of the reports made is protected by considering the investigation studies carried out, the interests of the relevant parties and the legal obligations of Kale Group.
- **Anonymity:** Kale Group keeps the identity of the reporting personnel confidential within the framework of its legal obligations and takes the necessary measures to protect their personal rights.

### **2.3.2. Protection of Parties Involved**

- All reports are handled with care and confidentiality.
- Abuse of the Ethics Line will lead to consequences under KGIKY-13 : Disciplinary Regulations.
- Reports that are false or cannot be substantiated will be reviewed and dismissed by the Secretariat.

### **2.4. Reportable Topics**

Reports to the Ethics Line may include, but are not limited to:

- Trading of Kale Group data and financial information,
- Corruption, bribery, mobbing, child labor,
- Misconduct, fraud, theft,
- Falsification of contracts, reports, or records,
- Inappropriate gifts or donations,
- Violations of accounting or audit procedures,
- Human rights violations,
- Environmental violations,
- Occupational health and safety violations,
- Breaches of competition law,
- Violations of Kale Group regulations

Any other unlawful, unethical, or harmful conduct may also be reported to the Ethics Line or the Secretariat.

Responsibility does not only belong to Kale Group employees and parties who are subject to ethics and compliance violations. Kale Group employees must use Kale Group Ethics Line Communication Channels or directly report to the Ethics Committee Secretariat any situation they have seen, heard or found themselves in within the framework of the Ethics Code Regulation.

### **2.5. Sanctions**

Any individual who withholds information or evidence during an investigation may be subject to disciplinary actions under KGIKY-13 : Disciplinary Regulations.

During the evaluation process of reports made through Kale Group Ethics Line Communication Channels, Kale Group's rights arising from all relevant laws and legislation are reserved.

### **2.6. Records**

All records are stored digitally. If any document with wet signatures, such as a report, is created during the work to be carried out, it is essential that it is added to the digital archive and then stored by the Ethics Committee Secretariat in accordance with the following periods:

Record Type	Retention Period	Storage Location	Disposal Method
Assessment Notes	10 years	Ethics Committee Secretariat	Destruction
Ethics Committee Decisions	10 years	Ethics Committee Secretariat	Destruction
Feedback Reports	10 years	Ethics Committee Secretariat	Destruction

### 3) IMPLEMENTATION PROVISIONS

#### 3.1. Responsibilities for Implementation

The preparation and updating of this Regulation are the responsibility of the Kale Group Internal Audit Department / Ethics Committee Secretariat. Its implementation is under the responsibility of the Kale Group Ethics Committee, General Managers of Kale Group Companies, and Heads of Holding Departments. The distribution of the Regulation is the responsibility of the Kale Group Vice Presidency / Human Resources.

#### 3.2. Authority to Repeal

The authority to fully or partially repeal this Regulation belongs to the President/CEO of Kale Group.

#### 3.3. Effective Date

This Regulation entered into force on March 28, 2025, upon the approval of the President/CEO of Kale Group. The previous “Ethics Line Regulation” numbered KGUBY-02, dated October 30, 2018, was repealed as of March 28, 2025.