



<b>Document Name</b>	Human Rights Policy		
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**REVISION HISTORY**

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## 1. PURPOSE AND SCOPE

The Human Rights Policy ("the Policy") is prepared for the purpose of creating a guide to a fair and respectful behavior for the employees of Polat Group Holding A.Ş. and its Group Companies ("Polat Group", "the Group").

Polat Group companies and their managers and employees must abide by this Policy.

## 2. ABBREVIATIONS and DEFINITIONS

**Notice:** shall mean the conveyance of any incidents and transactions that contrary to business conduct principles, statutory regulations and internal policies and procedures through the communication channels enumerated herein.

**United Nations Global Compact:** shall mean the global convention that encompasses the ten basic principles that the companies undertake to adapt in human rights, anti-corruption, environment, and labor rights and to make them a part of their business strategies, practices, and culture.

**Due Diligence:** shall mean the identification of the organization's third parties and confirmation of such identifications from reliable sources, determination of the financial transactions' final beneficiaries, acquisition of shareholding details and identification of owners in the case of legal entities, acquisition of information on any type of transactions to be established and on the nature thereof, and periodic implementation of these matters also after the establishment of a business relation.

**Business Conduct and Compliance Committee:** shall mean the board that is in charge of supervising the matters of misuse and business conduct at Polat Group.

**Human Rights:** shall mean the whole set of rights that represent the meeting of right to life, liberty, and security without any discrimination and under equal conditions regarding any and all differences including, without limitation, race, color, gender, language, and political opinion.

**Polat Group:** shall mean the Polat Group Companies (Polat Makine, PGR, PG Kimya, İMS, and Polat Group Holding) and all personnel employed by these companies.

**The Senior Management of Polat Group Holding:** shall mean the Board of Directors of Polat Group Holding A.Ş.

**The Compliance Officer:** shall mean the persons that are in charge of setting the framework of compliance operations, management of a compliance program, and taking and supervision of preventive actions as per policies and procedures throughout Polat Group. The Compliance Officer shall be the Legal and Compliance Counsel.

## 3. GENERAL PRINCIPLES

We, as Polat Group, have the basic principle of providing our employees with a professional work environment and of establishing all of our business-related decisions in line with the business conduct principles. The required codes of practice for implementing the policy and the matters to be observed in that regard are set out in subheadings.

Polat Group advocates United Nations Global Compact<sup>1</sup> and Polat Group's culture has been combined with the 10 basic principles enumerated therein.

## 4. DIVERSITY

Polat Group aims at providing individuals with different cultural backgrounds, knowledge and experience with employment opportunities. We are valuing the unique contribution of every individual to the Group. We believe that people with different skills and ideas will achieve more when they work together. While taking an ethical stance in the communities we operate regardless of race, religion,

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<sup>1</sup> For more information, please refer to [United Nations Global Compact](#).



nationality, age, marital status, sexual orientation, and similar attributes, we duly respect diversity and local cocultures and traditions.

## **5. PREVENTION OF DISCRIMINATION**

Decisions on recruitment, training, remuneration, promotions, and similar matters are taken on the basis of an individual's qualifications, business performance, skills, and experiences regardless of race, color, national origin, religion, age, sexual orientation, marital status, disability, and any other factors that may give rise to discrimination.

## **6. CHILD LABOR AND FORCED LABOR**

Polat Group does not employ children or informal (uninsured) workers. We, as Polat Group, aim at setting an example in the prevention of Human Rights violations such as child labor, human trafficking, and forced labor.

## **7. HEALTHY AND SAFE WORKPLACE**

Polat Group prioritizes the provisions of employees with a healthy and safe environment of work. Harassment, bullying, offensive messages, humiliating comments, and inappropriate jokes that may have a negative impact on the employees' physical and mental health are never tolerated in the company. We make efforts to prevent any risks that may give rise to accidents, personal injury, and health problems by complying with the governing occupational health and safety laws and regulations of the jurisdictions where we operate and with our internal requirements in order to provide a healthy and safe work environment.<sup>2</sup>

## **8. WORKING HOURS, WAGES, AND PERSONAL RIGHTS**

Our remuneration policy has been set by considering the local labor market, conditions of labor contracts, and sectoral dynamics. The matters such as remuneration, working hours, overtime, and fringe benefits are conducted by taking the laws of jurisdictions, where we operate, into account. We, as Polat Group, make efforts to provide our employees with the opportunities of developing their skills and promoting in their functions.

## **9. AUTHORITY AND RESPONSIBILITIES**

All employees and managers of Polat Group companies must abide by this Policy. Polat Group's employees shall be liable to be aware of the laws and customs of any jurisdictions where Polat Group operates.

In case the local legislation that is applicable in the jurisdictions where Polat Group operates differs from this Policy, the more conservative (stricter) of them shall be deemed valid and implemented.

Information on Human Rights operations shall be reported by the Compliance Officer once a year as a minimum to the Business Conduct and Compliance Committee together with the outcomes regarding purpose, beneficiary, and Due Diligence (in-house survey, business conduct line calls, etc.).

Please contact the Compliance Officer should you have questions regarding this Policy.

The Compliance Officer may establish any additional measures and rules that will not be in conflict with this Policy and that will be implemented in their own department by seeking the Business Conduct and Compliance Committee's approval.

Employees are urged to contact the Polat Group's Business Conduct Reporting Line for any actual or suspected breach of this Policy or governing legislation:

Email: [polatgrupetik@kpmg.com](mailto:polatgrupetik@kpmg.com)

Telephone: 0 850 281 7343

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<sup>2</sup> For more information, please refer to *Polat Group's Sustainability and Environmental Policy*.



Website: [www.polatgrupetik.com](http://www.polatgrupetik.com)

Polat Group's employees and managers shall be liable to abide by this Policy and they are aware that they will undergo investigations and sanctions in case of a breach.

The breach of this Policy by a manager or an employee may lead to serious disciplinary measures that involve dismissal.

#### **10. RECORDS**

This Policy shall be shared with employees in such locations (in printed and/or electronic media) that are easily accessible by all employees at any time. The Legal and Compliance Department shall keep the original copy hereof.

#### **11. ENTRY INTO FORCE**

This Policy enters into force under the Board of Directors Resolution dated 28.12.2023. The Legal and Compliance Department shall be responsible for considering any potential revision needs of this Policy and for revising it.