1.PURPOSE

The purpose of this procedure is to establish the principles and processes that enable all internal and external stakeholders associated with the Company's operations to safely, accessibly, and impartially report ethical violations, misconduct, human rights concerns, environmental and social impacts, as well as grievances, concerns, and complaints arising from the Company's activities.
This procedure also defines the requirements for reviewing, investigating, resolving, documenting, and preventing the recurrence of reported concerns and grievances.

2. SCOPE

This procedure applies to all employees (blue-collar, grey-collar, and white-collar), interns, managers, job applicants, temporary workers, contractors, subcontractors, service providers, suppliers, customers, distributors, visitors, neighboring businesses, local communities, public authorities, and all other internal and external stakeholders who may be affected by or associated with the Company's operations.

3. DEFINITIONS

Ethical Violation: Any conduct that violates applicable laws and regulations, Company policies, human rights, or the principles of integrity and business ethics.
Report / Grievance: The communication of an actual or suspected violation, risk, adverse impact, request, or concern.
Retaliation: Any threat, intimidation, discrimination, adverse treatment, or unfavorable action taken against an individual as a result of making a report in good faith.
Conflict of Interest: Any personal or organizational interest or relationship that could compromise the impartiality of an individual responsible for conducting an investigation.

4. RESPONSIBILITIES

Senior Management is responsible for ensuring the effective operation, adequate resourcing, and independence of the reporting and grievance mechanism.
The Human Resources Department is responsible for registering and coordinating reports and grievances.
Relevant Department Managers are responsible for conducting investigations and implementing corrective actions regarding matters referred to them.
If a report concerns the relevant manager or the Human Resources Department, the case shall be referred to a Senior Management representative who has no conflict of interest.
Any individual who is the subject of a report shall be excluded from the investigation and decision-making process.
All employees and relevant stakeholders may submit reports in good faith and are required to comply with confidentiality requirements during investigations.

5. PROCEDURE

5.1. Reportable Concerns
The following matters may be reported through this mechanism:

- Bribery and corruption
- Misuse of gifts, hospitality, or other benefits

- Conflicts of interest
- Fraud and theft
- Discrimination and harassment
- Forced labor and child labor
- Working conditions and wage practices
- Occupational health and safety
- Environmental impacts, including noise, odors, traffic, and waste management
- Data privacy and confidentiality
- Product safety
- Supplier and customer relationships
- Human rights concerns
- Unethical business practices
- Any other ethical complaints, grievances, or concerns related to the Company's operations

5.2. Reporting Channels and Accessibility

All internal and external stakeholders may report ethical violations, grievances, or concerns through the following channels:

(a) Email: etik@gulsah.com.tr

(b) Telephone: +90 212 771 52 22

(c) Website: www.gulsah.com.tr (Ethics Contact Form)

(d) Verbal Reporting: Human Resources Department

Complainants are not required to disclose their identity.

Anonymous reports shall also be assessed based on the information available.

5.3. Receipt and Registration of Reports

All reports received by email, telephone, or verbally shall be recorded in LS.0029 – Ethical Violation Reports Tracking List.

The entire process shall be monitored and documented through this tracking list.

5.4. Preliminary Assessment and Investigation

Reports should, where possible, undergo a preliminary assessment within 3 working days of receipt.

Matters involving immediate safety risks, violence, serious environmental harm, or severe human rights violations shall be escalated without delay to Senior Management and the relevant authorized departments.

Investigations shall be conducted in accordance with the principles of impartiality, confidentiality, and preservation of evidence.

Relevant records shall be reviewed, and necessary interviews shall be conducted.

Individuals who are the subject of a report, as well as those with a conflict of interest, shall not participate in the investigation.

Independent or external expert assistance may be obtained when necessary.

5.5. Resolution, Corrective Actions, and Feedback

The Company aims to resolve reports and grievances within 15 working days, wherever possible.

For complex cases requiring additional time, the reasons for extending the resolution period shall be documented.

Where contact information is available, the complainant shall be informed of the outcome to an appropriate extent, subject to confidentiality requirements.

For anonymous reports, a secure two-way communication channel shall be used where such a channel is available.

5.6. Confidentiality, Non-Retaliation, and Fair Process

Retaliation, intimidation, threats, pressure, or discrimination against individuals who submit reports in good faith, provide testimony, or participate in investigations shall not be tolerated.

The identity of the reporting individual, the content of the report, and any related personal data shall only be disclosed to authorized individuals on a strict need-to-know basis, subject to applicable legal disclosure obligations.
Individuals who are the subject of a report shall not be presumed guilty. All allegations shall be assessed objectively and based on available evidence.
Deliberately false statements shall be distinguished from reports made in good faith that cannot be substantiated.
5.7. Communication and Notification
This procedure shall be communicated to all internal and external stakeholders via email.
In the event of any revisions or updates, the latest version of the procedure shall also be communicated to relevant stakeholders via email.

6. RECORDS AND RETENTION

Records shall be maintained for all reports, assessments, investigation evidence, corrective actions, feedback, communications, and training activities.
All records shall be protected in accordance with the Company's document and record control requirements, applicable laws and regulations, and personal data retention and disposal procedures.
Unauthorized access to such records shall not be permitted.

7. MONITORING AND REVIEW

The Human Resources Department and Senior Management shall review the effectiveness of the reporting and grievance mechanism at least once a year.
The review shall include:

- Number of reports and grievances received
- Types and categories of reported concerns
- Resolution times
- Recurring issues and trends
- Effectiveness of corrective and preventive actions

The reporting mechanism and communication methods shall be updated when necessary.

8. RELATED DOCUMENTS

LS.0029 – Ethical Violation Reports Tracking List

9. EFFECTIVE DATE

This procedure shall enter into force upon approval by Senior Management.

10. REVISIONS

No revisions have been made.