

	<b>TFI TAB Gıda Yatırımları A.Ş. and Subsidiaries Whistleblowing Policy</b>	
	<b>Publish Date: 05.04.2018</b>	<b>Revision Date: 21.08.2024</b>
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## **TFI TAB Gıda Yatırımları A.Ş. and its Subsidiaries Whistleblowing Policy - 2024**

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## 1. Purpose

TFI TAB Gıda Yatırımları A.Ş. ("**TFI**"), and its subsidiaries (collectively the "**Group**", subsidiary company "**Company**") believes in conducting business fairly and transparently, adopting the highest standards of professionalism, honesty, integrity and ethical conduct. To this end, the Company has adopted the TFI Code of Conduct ("**Code of Conduct**"), which sets out the principles and standards governing the actions of its employees. Any actual or potential violations of the Code of Conduct, however minor or seemingly insignificant, will be a matter of serious concern to the Company. In this context, the role of employees in uncovering violations of the Code of Conduct is undeniable.

The purpose of this Whistleblowing Policy ("**Policy**") is to encourage Company employees and stakeholders to report actions they suspect are contrary to the Code of Conduct, Company policies, or applicable law. It is intended to provide a mechanism for all employees, business partners and stakeholders, including members of the Company's Board of Directors, to have direct or indirect access to the Companies' Ethics Boards, the TFI Ethics Committee ("**Committee**") and the TFI Internal Audit Department.

## 2. Scope

Hereby Policy covers the rights and obligations of employees and other stakeholders who wish to report a violation, and how the violation process will work. This Policy applies Group-wide.

The Group guarantees its employees who report a situation, provide information, cause information to be provided, assist in an investigation and maintain the confidentiality of the situation in good faith a number of rights, including protection from retaliation.


## 3. Definitions

Definitions of some of the important terms used in this Policy are provided below. Other terms not defined herein shall have the meaning given in the Code of Conduct or other company policies.

**"Anonymity/No Identity Disclosure"** anonymity is associated with the identity of the person making the report. The person making the report is anonymous when their identity is not known by any employee within the Group, including Authorized Persons. No attempt is made to learn the identity of the person reporting anonymously.

**"Notification/Concern/Whistleblowing"** refers to a report made by the person making the notification/whistleblowing about actual or suspected corruption or abuse that is causing or may cause a violation of the following policies and procedures within the Group.

- TFI Values,

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- Code of Conduct
- TFI Group Companies Global Anti-Corruption Policy
- Gifts, Events and Business Meals Policy;
- External Positions and External Interests Policy;
- Sponsorship and Donation Policy;
- Supplier and Business Partner Selection and Evaluation Procedure;
- Corporate Social Compliance Policy;
- Other Company Policies/Procedures/Standards not listed above
- Local Legislation
- Local and Global Regulations and Standards

**"Need-to-Know Principle"** is the non-disclosure of Confidential Information unless it is strictly necessary for the employee to properly perform their duties. Only information relevant to the employee's duties should be shared.

**"Confidentiality"** means keeping certain information confidential, such as the identity of the person making the report, the details of the report, and also the details of the investigation into the report. The person receiving the report is responsible for disclosing this information to the appropriate authorities as they deem necessary, in accordance with the "need-to-know" principle.

**"Global Anti-Corruption Policy"** refers to TFI's (and its subsidiaries') policy of setting out rules and ethical standards to ensure that they comply with the relevant Anti-Corruption Laws as defined in that Policy.

**"Whistleblower"** means an employee, stakeholder who makes a whistleblowing/disclosure under this Policy.


**"Good Faith"** means that a concern or situation has been reported in Good Faith if the report or whistleblowing is not made maliciously or if the whistleblowing is based on reasonable facts and/or circumstances that there is sufficient justification for the whistleblowing.

**"Personal Data Protection Legislation"** refers to the Law on the Protection of Personal Data No. 6698, which entered into force upon its publication in the Official Gazette No. 29677 dated April 7, 2016, its secondary legislation and the decisions of the Personal Data Protection Board.

**"Retaliation"** means adverse actions taken against the person making the report or against an employee who provides information, assists in providing information.

**"Normal Reporting Channel"** refers to the channel through which the person making the report or whistleblowing can report a concern anonymously or by identifying themselves. This channel is usually the employee's superiors or a higher-level manager.

**"Panel"** is the platform where reports received through the Ethics and Whistleblowing Hotline Channel are managed.

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**"Stakeholder"** refers to persons who have previously worked in the TFI Group, or suppliers, business partners, subcontractors, franchisees, customers, and any person acting in the name and on behalf of the Company.

**"Competition Legislation"** refers to the Law on the Protection of Competition No. 4054, which entered into force upon its publication in the Official Gazette No. 22140 dated December 13, 1994, its secondary legislation, the decisions of the Competition Board and the provisions and practices referring to competition law in the tender legislation.

**"Bribery"** or, in other words, "Improper Payment" is the act of giving or receiving money (or another payment or something of value) for the purpose of corrupting or influencing a judgment, decision or action.

**"Capital Market Legislation"** refers to the Capital Market Law No. 6362, which entered into force upon its publication in the Official Gazette No. 28513 dated December 30, 2012, its secondary legislation and the decisions of the Capital Markets Board.

**"Authorized Persons"** are those persons who are necessary for the management and/or investigation of the concern of the person making the report or whistleblowing. In accordance with the "need-to-know" principle, authorized persons include (may include):


- TFI Internal Audit Department Director and Manager;
- Group Internal Audit Departments Managers and Assistant Managers
- TFI Internal Control, Compliance and Risk Management Department Director, Manager and Compliance Officer;
- Group Legal Departments;
- Group Human Resources Departments (only when necessary);
- External advisors (lawyers, etc.) or inspectors (only when necessary).

**"Anti-Corruption Laws"** refers to the Law on Declaration of Assets, Anti-Bribery and Anti-Corruption No. 3628, which entered into force upon its publication in the Official Gazette No. 20508 dated May 4, 1990, its secondary legislation, national and international legislation and standards.

## 4. Legal Requirements

The TFI Global Anti-Corruption Policy states that the Group must comply with all applicable Anti-Corruption Laws. The support of all Group personnel is essential to assist the Group in complying with the relevant Anti-Corruption Laws.

Any employee or manager (including Senior Management and Board members) who becomes directly aware of a matter relating to an ethics violation and/or is notified of the matter by another person, if they have reasonable grounds to believe that a policy, practice or activity of a person or organization with whom they have a business relationship violates the Anti-Bribery and Anti-Corruption Act and other relevant legislation, including but not limited to the Competition Act, the

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Personal Data Protection Act, the Capital Markets Act, or other applicable local or international legislation/standards; they are expected to report to the whistleblowing channels without delay.

In cases where local laws or regulations have stricter rules than those set out in this Policy, the stricter rules shall apply.

## 5. Implementation of the TFI Whistleblowing Policy

### 5.1. Whistleblowing Reporting Channels


It is important to make a report to ensure that a misconduct or concern is processed and taken into account. Employees are encouraged to use normal reporting channels (i.e., their superiors or a higher-level manager) to ensure that the principle of transparency is maintained. However, if an employee feels that they cannot report a situation through normal reporting channels, or are uncomfortable doing so, an alternative route is provided for them to report, either with their identity known or anonymously. In this context, there are two types of reporting levels:

- **Level 1: Normal Reporting Channel:** Reporting to a manager or a higher-level manager.
- **Level 2: Ethics and Whistleblowing Hotline Channel:** Reporting directly to the Ethics Board and TFI Ethics Committee, either anonymously or with identity known, through this channel.

The Ethics and Whistleblowing Hotline, managed by an independent service provider, is available 24/7. The governance of the process is the responsibility of the TFI Internal Control, Compliance and Risk Management Department. The reporting channels are as follows:

- **Access by e-mail:** Group employees, business partners and stakeholders can make a report using the e-mail address [tfitabgida@etikhat.com](mailto:tfitabgida@etikhat.com). Questions, opinions and violation reports received here are reported to the authorized persons and the Ethics Board/Committee.
- **Access via web:** Group employees, business partners and stakeholders can make a report by logging in to [www.ataetikhat.com.tr](http://www.ataetikhat.com.tr) if they prefer. For those who wish to make an anonymous report, it is not mandatory to enter personal information such as name, surname, e-mail address, etc. Afterwards, the reporting process can be followed with the tracking number and password that appears on the screen.
- **Access by phone:** Group employees, business partners and stakeholders can make a report 24/7 via the phone number **0850 822 3845**. All questions, opinions and violation reports are reported to the Company officials within the same day. The information of those who wish to remain anonymous is not shared with the Company officials.

Regardless of the reporting method used, all reports received through the Ethics and Whistleblowing Hotline are entered into the Panel where governance is carried out. The entry of reports into the Panel and the creation of records is carried out by an independent service provider. The reporting process is carried out by the Panel users. In order to ensure confidentiality

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and protect whistleblowers, access to the panel is granted only to certain users. The information of the users authorized to access the Panel is as follows, and it may be possible to grant authorization to different users depending on the situation:

- TFI Internal Audit Department Director and Manager
- Group Companies Internal Audit Manager and Assistant Managers
- TFI Internal Control, Compliance and Risk Management Department
- Group Human Resources Authorities
- Group Legal Counsel


Data in the Panel cannot be deleted by users.

The TFI Internal Control, Compliance and Risk Management Department is responsible for the operation of the Panel, including the identification or updating of Panel users based on the information submitted. In this context, if a Panel user leaves the company, the Group Human Resources Departments are required to report this in writing to the TFI Internal Control, Compliance and Risk Management Department so that their authorization can be removed.

## 5.2. Whistleblowing Subjects

Employees are encouraged to express themselves freely without any fear. Each employee is responsible for ensuring that they conduct their business in accordance with the TFI Group's principles of honesty, integrity and the highest ethical standards. This Policy covers violations of the TFI Group's Code of Conduct or its operational and/or financial structure, including but not limited to the following:

- Bribery, corruption, money laundering and financing of terrorism;
- A criminal act (or threat) or violation of any relevant law or regulation;
- Acts that lead to serious misconduct under laws, agreements or contracts (e.g., discriminatory practices, use of child labor, human rights violations);
- (Potentially) endangering the health, safety and security of the public or employees;
- Theft or fraud against the Group;
- Intentionally providing false information or making false statements to public institutions and investors by a senior manager or reporting expert;
- Violation of Competition Legislation (e.g., price fixing, sharing product cost information, sharing territories with competitors, collusive transactions with competitors, rigging tenders);
- Financial fraud (e.g., manipulation of accounts, failure to comply with internal control procedures, embezzlement or making false declarations);
- Abuse of office;
- Breach of customer confidentiality or privacy;
- Disclosure of company secrets;
- Other conduct or acts that could have a negative impact on the reputation or financial standing of the Group as a whole.

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As a result of any illegal or unethical conduct or activity listed above, the reporting categories are as follows:

- Subordinate-Superior Relationships
- Discrimination
- Employee theft, bribery, corruption, fraud, forgery and deception
- Violations arising from employee rights (unfair practices regarding working hours, leave, salary, bonus, promotion, assignment and appointment)
- Abuse of office, neglect of duty
- Physical Violence
- Unfair Dismissal
- Use of alcohol and drugs in the workplace and exhibiting immoral behavior
- Propaganda of political organizations in the workplace
- Blackmail, threat, harassment, bullying, psychological harassment/pressure (Mobbing)
- Misuse of company resources
- Abuse involving Suppliers/Business Partners/Franchisees

The ethical hotline is not to be used to report customer complaints regarding services or products.


### 5.3. Members, Duties and Responsibilities of Company Ethics Boards

Each subsidiary within TFI has its own Ethics Board and, in order to ensure balanced representation, the General Manager/Executive Board, Internal Audit Department Manager (if any), TFI Internal Audit Department Director (if there is no Internal Audit Department), TFI Compliance Department Director (if there is no Compliance Department), Legal Department and Human Resources Department managers and officials are permanent members of the Ethics Boards. Depending on the subject matter of the process, Operational Units (e.g., Plant Manager, Assistant General Manager) may also be temporarily included in the Board. The Board appoints a manager/official it deems appropriate to chair the Board.

The Ethics Boards review the reported ethical violations and take the necessary measures. The Ethics Boards ensure transparent communication during this process and inform relevant stakeholders on a need-to-know basis. In important cases, the Ethics Boards inform the TFI Ethics Committee in writing and/or propose an agenda item.

The Ethics Boards meet at least once a month or as needed. If any member has a conflict of interest in a particular whistleblowing, that member shall be excused from the meeting and the other members of the Ethics Committee shall consider the matter. If a whistleblowing concerns the General Manager, Assistant General Managers or the Board of Directors of one of the Group companies, the authority to assess and investigate belongs to the TFI Internal Audit Department if the matter involves suspicion of misconduct. In other cases, the authority to assess and investigate belongs to the TFI Compliance Department.



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Ethics Boards are responsible for determining and implementing appropriate sanctions in relation to ethical violations or improper conduct. They also provide feedback mechanisms and corrective measures to encourage continuous improvement in ethical practices.

#### 5.4. Members, Duties and Responsibilities of the TFI Ethics Committee

The Committee provides a comprehensive framework for how companies conduct the whistleblowing process. The Committee aims to promote compliance with the TFI Code of Conduct within and/or outside the Group, to assess ethical violations and also to prevent ethical violations by providing guidance on this matter.


The Committee consists of the CEO, TFI Internal Control, Compliance and Risk Management Department (Director, Manager and Compliance Officer), TFI Internal Audit Department (Director, Manager) and TFI Legal Department managers. The Committee appoints a manager it deems appropriate to chair the Committee.

The Committee is responsible for establishing, embedding and monitoring compliance with corporate ethical values and the Code of Conduct in business processes. The purpose of the Committee, unlike the Ethics Board, is to oversee reports within the Group and provide guidance on matters of concern, so the credibility of the members and their commitment to ethical standards is important. In this context, the Committee always makes objective and impartial decisions. In general, the responsibilities of the TFI Ethics Committee include:

- Establishing and monitoring the whistleblowing hotline or mechanisms used by personnel to communicate their concerns,
- Assessing reports after violations of the Code of Conduct and this Policy or allegations of misconduct, and reviewing the measures to be taken afterwards,
- Requesting periodic audits to assess the effectiveness of ethical policies and procedures,
- Tasking the TFI Internal Control, Compliance and Risk Management Department with improving the process if any deficiencies in the reporting mechanisms within the Company or areas for improvement in ethical practices are identified.

The Committee meets at least quarterly and also as needed; it reviews and evaluates all Group calls and actions taken. If an assessment concludes that an improper or unethical act has been committed by the Committee; it recommends to the relevant Company Ethics Board to take the appropriate disciplinary action or corrective measure.

The Committee has the right to report any matter in writing to the members of the TFI Audit Committee and Corporate Governance Committee or to the TFI Board of Directors at any time if it deems it necessary.

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## 6. Notification/Whistleblowing and Management of the Process

The notification should be based on facts and should not be speculative or in the form of an inference. It should contain as much specific information as possible to enable proper assessment of the nature and extent of the situation or concern and to enable a preliminary assessment to be initiated promptly.

Whistleblowers are required to have the information below available and to provide the known facts about the incident(s):

- Date of the incident(s);
- Nature of the incident(s);
- Where the incident(s) took place;
- Name of the person(s) involved in the incident(s); those who (probably) witnessed the incident(s);
- Documents, e-mails or other evidence supporting the incident(s).

If a report is made but it is later determined that the report is unfounded, malicious, or not made in good faith in any way, the Whistleblower in question will no longer be protected under this Policy in this process. The relevant Ethics Board or Committee reserves the right to initiate/recommend disciplinary action against the Whistleblower in question.


To the extent permitted by law, the details of the whistleblowing and all information obtained during the assessment or investigation process shall be shared only with those who have the authority to investigate and assess the matter, in accordance with the need-to-know principle. In line with the confidentiality of the process, the department conducting the assessment has no obligation to inform the whistleblower about the progress of the assessment, but this department may provide feedback on the outcome of the process upon the whistleblower's request, without violating legal requirements and confidentiality.

### 6.1. Preliminary Assessment

All reports submitted through the Ethics and Whistleblowing Hotline or other alternative channels are first assessed by the TFI Internal Audit Department, depending on the subject matter. The purpose of this preliminary assessment is to confirm the subject matter of the whistleblowing and to refer it to the correct stakeholder according to the subject matter. If deemed necessary, additional information may be requested through the ethics hotline. This request is published on the Panel after being checked by the independent service provider managing the process.

In this context, an assessment is made to determine the following:

- Whether the report falls within the scope of this Policy;

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- If the report falls within the scope of this Policy,
  - i. Whether the report involves suspicion of misconduct;
  - ii. Whether the report is an unethical incident.

If the report involves misconduct or suspicion of misconduct, it is taken under preliminary assessment by the TFI Internal Audit Department, which is responsible for misconduct investigations. If deemed necessary, the matter is referred to the Internal Audit Department of the relevant Company and/or investigated by the TFI Internal Audit Department. If the report does not involve misconduct or suspicion of misconduct, i.e., if it is an unethical incident or a specific legal violation, it is referred by the TFI Internal Audit Department to the TFI Internal Control, Compliance and Risk Management Department. After the review by the TFI Internal Control, Compliance and Risk Management Department, it refers the matter to the relevant Group Company officials as it deems appropriate.

Upon approval or rejection of the assessment process of the incident subject to the report, it is determined whether there are reasonable grounds and/or circumstances to initiate a full investigation.

## 6.2. Assessment of Unethical Conduct and Legal Violations


All violations reported with suspicion of non-compliance with the Code of Conduct, other policies/procedures/standards or legislation are referred to the relevant Company official without delay and in an appropriate manner, depending on the category and complexity of the situation.

In cases of ethical violations, the HR Officer or Legal Counsel designated as the Company Official initiates a full assessment process.

The company official must ensure that the whistleblowing and the information reported are reliable. In this context, it is assessed whether the whistleblowing stems from personal animosity or misunderstandings. If the whistleblowing is true, it is decided whether the reported incident violates local laws or only the Company's ethical policies or corporate procedures. In this process, relevant documents and records are examined and, if any, witnesses are interviewed. The persons subject to the complaint are asked to give statements and their defenses are requested.

Before concluding the assessment and reporting the final decision to the Company Ethics Board, the company official informs other relevant departments and obtains their suggestions, if any. In this case, the departments consulted share their suggestions as soon as possible and in any event in a manner that will not cause any delay in the process.

If the assessment concludes that the whistleblowing in question involves suspicion of misconduct, the matter is reported to the TFI Internal Audit Department and the Company Internal Audit Department without delay. The Company Internal Audit Manager also reports the result of the investigation and the proposed action to the TFI Internal Audit Department. The TFI Internal Audit

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Department provides the necessary information to the Company Ethics Board and Audit Committee about reports of this nature.

At the end of the violation process, a report is prepared on how the ethical whistleblowing was handled and concluded, and shared with the Ethics Board. As a result of the assessment, possible sanctions and corrective measures are determined by the Ethics Board, taking into account the consequences of the ethical violation or activities that have arisen, in accordance with the relevant Company Policies or legal regulations. Depending on the extent and severity of the violation, a report is made to the Disciplinary Board and the necessary sanctions are applied in accordance with the companies' Disciplinary Procedure. In addition, necessary corrective and preventive measures, such as training programs or policy revisions, are evaluated and implemented to prevent recurrence of similar violations.

The TFI Internal Control, Compliance and Risk Management Department reviews all cases received through the whistleblowing channels on a monthly basis, including the number, category and resolution details, and reports to the TFI Ethics Board periodically.

### 6.3. Investigation of Whistleblowings by the Internal Audit Department

Complaints received are first investigated in detail by the TFI Internal Audit Department. During the investigation process, the relationship of the subject matter of the complaint to financial statement disclosures, accounting, accounting controls or audit matters is assessed. The matters examined are as follows:

- Whether the alleged act constitutes improper or unethical conduct, fraudulent act or transaction,
- Whether the matter relates to accounting, accounting controls or audit matters.


The TFI Internal Audit Department takes the following steps as a result of the assessment made according to the criteria mentioned above:

- Complaints requiring investigation or inquiry are investigated or inquired into within the scope and authority of the Internal Audit Regulation.
- If the company subject to the complaint has its own Internal Audit Department, the complaint is forwarded to the relevant unit.
- Complaints that do not require investigation or inquiry are forwarded to the TFI Internal Control, Risk and Compliance Department.

The TFI Internal Audit Department monitors the process of following up and concluding complaints and makes periodic presentations to the Audit Committee on the matter.

## 7. Protection and Confidentiality

### *Protection*

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No unfair treatment of the Whistleblower will occur under this Policy. The Group condemns and rejects any discrimination, harassment, victimization or other unfair employment practices against Whistleblowers. Therefore, full protection is provided against any retaliation, including any threat, intimidation of dismissal/suspension, change in duties or shift, transfer, disciplinary action, demotion, refusal of promotion or similar unfair practices, including direct or indirect interference with the Whistleblower's right to continue to perform their duties and responsibilities. Reporting is not subject to managerial permission; reports of breaches of business ethics cannot be blocked in any way and it should be remembered that employees can make reports without consulting their managers.


### ***Confidentiality***

Under this Policy, the Group respects the wish of those making reports to remain anonymous. Accordingly, the identity of the Whistleblower is kept confidential as far as possible and as permitted by law. The Whistleblower's report is shared only with those who need to know this information in accordance with the need-to-know principle, or to the extent necessary to complete an assessment or investigation or to respond to an information request. Other employees who assist in the process are also protected to the same extent as the Whistleblower.

In investigations, the principle of confidentiality of the investigation is essential, and those conducting the investigation have no obligation to inform the whistleblower about the course and outcome of the investigation. Persons involved in the investigation process are obliged to keep confidential both the information they provide and the information they may learn during the investigation, and to protect and respect the existence, confidentiality and each stakeholder involved in the process.

## **8. Misuse of the Whistleblowing Policy**

The Group wants to provide an environment where employees can express their concerns about misconduct in the workplace. As stated above, all reports made in good faith and in accordance with this Policy will be evaluated and there will be no tolerance for retaliation against those who raise their concerns in good faith. However, if it is determined that the whistleblowing was not made in good faith, if deliberate reports of a false and/or defamatory nature are detected (such as malicious reports or personal grudges against another employee), or if it does not comply with the provisions of this Policy, this will be interpreted as a breach of ethical rules. Upon detection of a breach of the Code of Conduct, the matter is referred to the Disciplinary Board and sanctions are applied against the personnel in accordance with the Disciplinary Regulation. An employee who makes a false report may be held liable for damages suffered by anyone harmed by such false report. The Ethics and Whistleblowing Hotline is not a platform for dealing with matters that are untrue and cannot be proven.

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## 9. Effective Date

This Policy shall enter into force on the date of publication following its approval by the Board of Directors and shall remain in force until amended or repealed with the approval of the Board of Directors.

In the event of any discrepancy or conflict between the English and Turkish versions of this Policy, the Turkish version shall prevail.

## 10. Revision and Approval

<b>Revision No</b>	<b>Revision Date</b>	<b>Revision Description</b>
<b>1</b>	<b>05.04.2018</b>	<b>First Publication</b>
<b>2</b>	<b>25.03.2024</b>	<b>The document has been reviewed and presented to the relevant stakeholders for their input and has been aligned with the new process.</b>