

 <small>Girgin Makina İmalat Montaj & Mühendislik San. Tic. A.Ş. Heavy Machinery Manufacturing and Engineering Co.</small>	<h1>ETHICAL VALUES PROCEDURE</h1>	Doc. No	İK-PR-007
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1. PURPOSE

The purpose of this procedure is to ensure that all GIMAS employees and stakeholders act in accordance with ethical principles in all business processes, and to integrate the company's ethical values into all business activities. Embracing ethical values aims to establish a trustworthy work environment and secure the company's long-term success.

2. SCOPE

This procedure applies to all employees, managers, suppliers, and business partners working within GIMAS. It targets the implementation and sustainability of ethical values in all business processes, services, and internal and external relationships of the company. All individuals and organizations in direct or indirect business relations with GIMAS are expected to comply with the ethical principles stated in this procedure.

3. ETHICAL VALUES

a) Environmental Responsibility

- **Energy Efficiency and Sustainability:** Our company works to maximize efficiency in production processes and minimize environmental impact.
- **Waste and Emission Management:** We follow technological developments to minimize waste and reduce emissions and continuously develop eco-friendly solutions.

b) Social Responsibility and Justice

- **Equality and Fairness:** We treat our employees, customers, and suppliers equally and reject all forms of discrimination. We promote diversity and inclusion.
- **Collaboration with Local Communities:** We collaborate with local communities and educational institutions to support their development.
- **E Education and Awareness:** We provide employees with mandatory legal, orientation, technical, professional, and personal development training.

c) Transparency and Accountability

- **Open Communication:** We adopt transparent communication in all activities, sharing accurate and honest information with employees, customers, and stakeholders.
- **Accountability:** We take responsibility for our actions and regularly report our progress on achieving targets and managing environmental impact.
- **Audit and Compliance:** We ensure compliance with legal requirements through regular internal and external audits and share results transparently to build trust.

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d) Corporate Quality and Legal Compliance

- **Compliance with Laws:** All activities are conducted in accordance with national and international laws. We expect the same diligence from all employees and partners.
- **Social Responsibility:** We act in line with principles of environmental protection, public health, social benefit, and sustainable development. All stakeholders are expected to adhere to these principles.
- **Customer Relations:** We operate with a proactive, customer-oriented approach that responds to customer needs and demands promptly and accurately. We build long-term relationships based on mutual respect and trust, adhering to principles of courtesy and professionalism. We aim to create value for customers through operational excellence and flexibility, ensuring that their needs and expectations are met with a high level of satisfaction.
- **Supplier Relations:** We work with suppliers who possess a corporate quality system, demonstrate ethical and honest behavior, and align with our working principles. These suppliers must meet defined competency criteria. We continuously evaluate their performance based on these criteria and support their institutional development through collaboration, feedback, and mutual improvement initiatives.
- **Competition:** We comply with competition laws and refrain from misleading or derogatory statements about competitors. Suppliers must avoid anti-competitive behavior and comply with all laws and regulations.

e) Occupational Health and Safety

- **Employee Safety:** We prioritize the health and safety of our employees and take all necessary precautions in the workplace.
- **Risk Management:** We proactively identify and develop solutions for potential occupational health and safety risks.

f) Human Rights and Employee Rights

- **Human Rights:** We base all our activities and relationships on respect for universal human rights. We oppose forced labor, child labor, human trafficking, discrimination, violence, and all forms of human rights violations. We ensure a fair, safe, and dignified work environment.
- **Respect in the Workplace:** We do not tolerate discrimination based on gender, age, ethnicity, language, religion, belief, disability, sexual orientation, marital status, or any other protected characteristic. Any form of harassment — whether physical, verbal, psychological, or digital — including degrading behavior and mobbing (psychological intimidation), is strictly prohibited. We are committed to fostering a respectful, inclusive, and safe workplace where every individual is treated with dignity and equality.

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- **Respect for Privacy:** Employee personal information is not shared with third parties without consent, except as required by law.
- **Fair Employment:** Employment decisions are based solely on merit. We ensure equal opportunity without discrimination based on nationality, race, color, language, religion, gender, marital status, disability, political opinion, or any other legally protected characteristics.#

g) Commercial Conduct Principles

- **Trade Controls:** In the transfer and/or use of products and technologies subject to export and import controls, we act in compliance with relevant laws, regulations, and company policies. Suppliers commit to ensuring that their operations fully comply with all applicable export licenses and related regulations. Suppliers who handle or utilize products subject to export/import controls or sanctions are responsible for understanding and applying all relevant laws, regulations, and company procedures. Failure to comply may result in termination of the business relationship.
- **Anti-Money Laundering:** We conduct all financial transactions transparently and maintain a zero-tolerance policy toward any form of illicit financial activity. Suppliers must not, directly or indirectly, engage in any activity related to money laundering and are expected to fully comply with all national and international anti-money laundering regulations. Necessary precautions must be taken to prevent such incidents.
- **Anti-Bribery and Anti-Corruption:** We implement a strict zero-tolerance policy against bribery and corruption.
- **Conflict of Interest:** Employees cannot use their positions for personal gain.
- **Gifts and Hospitality:** Employees and suppliers must not request, offer, or accept gifts, hospitality, or any other personal benefit that may be perceived as influencing business decisions or compromising ethical standards.

h) Asset and Information Management

- **Intellectual Property:** All intellectual property rights are respected.
- **Information Security:** We maintain all legal records in accordance with applicable laws and timelines. We do not install unlicensed software, misuse company systems, or share proprietary information without authorization. The use of company IT systems must always comply with internal security policies.
- **Use of Company Assets:** Company resources are used effectively and solely for business purposes.
- **Security and Crisis Management:** ☐ We take all necessary measures to protect our employees, data, information systems, and physical facilities against threats such as terrorism, natural

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disasters, cyber-attacks, and other malicious actions. A crisis response plan is maintained and periodically reviewed to ensure preparedness.

- **Data Protection:** We fully comply with all applicable data protection laws, including the EU General Data Protection Regulation (GDPR) and Turkey's Personal Data Protection Law (KVKK). We are committed to ensuring that personal data is collected, processed, and stored lawfully, securely, and transparently. In line with GDPR, we respect data subject rights and take necessary technical and organizational measures to protect personal information.

4. IMPLEMENTATION OF ETHICAL VALUES

a) Training and Awareness

Employees receive regular training on ethical values and related procedures. These sessions are provided to both new hires and existing staff at scheduled intervals. Training covers how to incorporate ethical standards into daily business practices.

b) Complaint and Reporting System

Employees can report ethical violations, corruption, discrimination, or any other misconduct securely through suggestion/complaint boxes or by contacting the Human Resources department. GIMAS treats all reports confidentially, assesses them appropriately, and ensures fair resolution of any violations.

c) Performance Evaluation

Employee performance is evaluated not only based on business outcomes but also on adherence to ethical values and professional conduct. The ability to reflect ethical principles in daily work, decision-making, and interactions is a key factor in overall assessments.

5. RESPONSIBILITIES

- **Employees:** Are expected to understand, adopt, and follow ethical principles. They must report any suspected violations to their supervisors.
- **Managers:** Must act as ethical role models, raise awareness within their teams, and take appropriate action when violations occur.
- **Human Resources:** Oversees the planning and delivery of ethics-related training and internal communications.
- **Suppliers:** Are required to commit to and comply with the ethical standards defined by GIMAS.

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6. MEASURES IN CASE OF ETHICAL VIOLATIONS

GIMAS applies the following steps when ethical violations are identified:

- **Initial Warning:** Employees receive a verbal warning; business partners receive a written notice. A corrective action plan is expected.
- **Disciplinary Action:** In case of repeated or serious violations, disciplinary measures such as suspension or termination of employment/partnership may be applied, based on the decision of the relevant board or management.

7. CONTINUOUS IMPROVEMENT AND UPDATING

This procedure is reviewed and updated regularly to reflect changes in legislation, industry standards, and social expectations. GIMAS is committed to continuous improvement in its ethical practices and culture.

This Code of Ethics Procedure is a guiding framework to ensure environmental, social, and economic sustainability across all company activities. All employees, suppliers, and business partners are expected to comply with these values. GIMAS reserves the right to reconsider or terminate relationships with any party that fails to meet its ethical standards.