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ÖZALTIN HOLDING A.Ş.

COMPLIANCE POLICY

1. PURPOSE AND SCOPE

The purpose of this Compliance Policy (“Policy”) is to establish a comprehensive and effective compliance framework specifically designed for Özaltın Holding A.Ş. and its group companies (“Company”), and to demonstrate the Company’s commitment to compliance with legal regulations, internal policies, good corporate governance practices, and ethical standards. All employees and managers of the Company are obligated to act in accordance with this Policy, which is an integral part of the Company’s Ethics and Conduct Principles¹.

2. DEFINITIONS

“Legal and Compliance Counsel” is the person primarily responsible for the management and oversight of the Company’s Compliance Program.

“Business Partners” includes suppliers, customers, contractors, and any representatives, subcontractors, consultants, and other third parties with whom the Company has a business relationship, as well as the employees and representatives of such parties.

“Özaltın Holding” refers to Özaltın Holding A.Ş.

“Company” refers to Özaltın Holding A.Ş., Özaltın Construction, Trade, and Industry A.Ş., Özaltın Hotel Operations A.Ş., Özaltın Greenhouse and Trade A.Ş., Özaltın Energy Production and Construction A.Ş., Zenit Mining Industry and Trade A.Ş., Enova Electricity Wholesale Sales A.Ş., Enova Energy Production Inc., Özaltın Import Export and Construction Inc., Özaltın Mining Trade and Industry Inc., Özaltın 2 Energy Investments Inc., Özaltın 3 Energy Investments Inc., Nova Investment S.A., and Pontid Mining Industry and Trade Inc.

“Retaliation” means any adverse action taken against an employee for engaging in an activity protected by the employer—such as reporting workplace harm, safety concerns, management failures, abuse of authority or duties, or legal violations—with the intent to punish the employee, including demotion, imposition of disciplinary action, dismissal, reduction in salary, or changes to their duties or shifts, but is not limited to these actions.

¹ This refers to the set of rules and values encompassing the fundamental ethical and behavioral principles outlined in the Özaltın Holding A.Ş. Code of Ethical Conduct.

“Risk Management Committee” refers to the early identification, assessment, and calculation of the impact and likelihood of all types of risks—including strategic, operational, financial, legal, and other risks—that could endanger the Company’s existence, development, and continuity, managing these risks in accordance with the Company’s corporate risk appetite, reporting them, implementing necessary measures regarding identified risks, incorporating them into decision-making processes, and establishing and integrating effective internal control systems in this regard.

“Systematic Risk Analysis” refers to the process of identifying, assessing, and monitoring fundamental compliance risks.

“Compliance” is defined as adherence to the requirements of laws and regulations, sectoral and organizational standards, internal policies, procedures, and generally accepted ethical standards.

3. COMPLIANCE OBLIGATIONS

3.1. General Explanations Regarding Obligations

Effective compliance management can only be achieved by adopting a well-designed compliance framework tailored to the Company’s needs. The compliance framework can only be sustainable if it is integrated into all processes and activities and reflected in the Company’s culture and employee behavior. The Company’s compliance obligations are not limited to compliance with mandatory regulations (legislation, permits, licenses, guidelines and guiding principles prepared by regulatory authorities, court decisions, customs, etc.) or contractual obligations, but also include such as contracts with third parties, sales practices, policies, and procedures, as well as voluntary compliance commitments.

3.2. Compliance Scope and Risk Analyses

The department or personnel responsible for compliance within the Company, in collaboration with business units, conducts periodic risk assessments regarding compliance areas and, accordingly, analyzes the compliance risks to which the Company’s operations, personnel, and/or business partners may be exposed. Once this process is completed, policies and procedures related to specific compliance areas are prepared, or existing documents are updated as necessary. Potential risks, risk appetite, management mechanisms, areas of operation, products and services, sectors in which the Company operates, market competitiveness, the legal environment, potential customers and Business Partners, transactions and payments with other countries, use of third parties, gifts, travel and entertainment expenses, and contributions to charitable organizations—are considered in the assessment of compliance risks. Furthermore, this study aims to assess all relevant compliance areas based on the likelihood of occurrence and the impact of

outcomes, and to propose actions to minimize identified compliance risks. To achieve this objective, the following topics are prioritized in all related efforts:

- 1) Anti-Bribery and Anti-Corruption,
- 2) International Sanctions,
- 3) Prevention of Money Laundering,
- 4) Protection of Data Privacy,
- 5) Competition,
- 6) Human Rights.

The Legal and Compliance Department monitors these activities carried out across the Company and takes into account relevant risk indicators, internal audit reports, and investigations conducted on a case-by-case basis, as well as encountered compliance cases and control results, to identify compliance risks that may affect the Company and take necessary measures.

4. COMPLIANCE PROGRAM

4.1. Key Components of the Compliance Program The Company's Compliance Program ("Compliance Program") is a set of rules, policies, and procedures designed to identify and manage the Company's compliance-related matters using a risk-based approach. The Compliance Program brings together the corporate compliance culture—supported by senior management and monitored by the department or personnel responsible for compliance—and the standards documented across the Company, with the participation of all employees. The key components of the Company's Compliance Program are outlined below:

- Prevention
- Detection
- Response

The prevention function is managed through compliance risk analyses, status assessments, written policies and procedures, as well as communication and training initiatives. The detection function is supported by technology and data analysis, as well as monitoring, testing, and audit activities. The response function, meanwhile, pertains to investigations and reporting activities.

4.2. Compliance Organization The Company's approach to compliance is shaped by the importance senior management places on compliance-related matters. Senior

management acts as a model across the organization by applying core values, generally accepted corporate governance principles, and ethical standards, and leads all employees to ensure that compliance is embraced as part of the Company's culture and reflected in employees' attitudes and behaviors.

A solid and robust structure for the Compliance Organization is an essential requirement for the effectiveness of the compliance management process. The Compliance Organization refers to the individuals and organizational structure responsible for decision-making, development, implementation, monitoring, and oversight of matters related to the Compliance Program.

Senior management leadership is of utmost importance in compliance-related matters. Therefore, the General Manager and the Board of Directors of Özaltın Holding A.Ş. bear the responsibility for providing leadership across the entire Company regarding all compliance matters by ensuring adherence to core values, generally accepted corporate governance, and ethical principles.

The fundamental characteristics and standards that the role of Legal and Compliance Counsel must possess to establish a successful Compliance Program are as follows:

- **Authorization:** Holding a senior management position and possessing full and clear/understandable authority to fulfill duties and responsibilities.
- **Independence:** Reporting directly to the Board of Directors.
- **Participation:** The authority to participate in meetings and discussions where significant business decisions are made.
- **Monitoring:** The authority to establish standards regarding compliance risks, even if such risks pertain to the operational areas of other business units and are implemented by those units.
- **Resources and Budget:** Possess sufficient budget and necessary resources to manage the Compliance Program.

The Legal and Compliance Counsel has ultimate responsibility for the implementation and oversight of the Compliance Program.

The Legal and Compliance Department has three primary functions: Priority Tasks, Monitoring Responsibilities, and Advisory Activities.

Priority Tasks These encompass the fundamental risks identified through the Systematic Risk Analysis process and listed below, though not limited to them:²

²The Legal and Compliance Advisor has the authority to either perform the duties outlined in this section within the relevant group company or delegate them to the department or individual responsible for compliance within that group company.

- Identifying and managing compliance risk areas (including risks related to Business Partners);
- Ensuring that compliance risks are classified, analyzed, and prioritized based on the results of the analysis;
- Establishing and defining policies, procedures, and controls that enable the organization to prevent, detect, and manage compliance violations;
- Providing or organizing ongoing training for employees to ensure they are aware of what is expected of them to act in accordance with company policies, and conducting compliance awareness campaigns;
- Establishing a compliance reporting and documentation system for the company;
- Developing compliance performance indicators, and monitoring and measuring the Company's compliance performance;
- Analyzing company performance to identify the need for corrective action plans;
- Ensuring that the Compliance Program is reviewed and evaluated at planned intervals;
- Ensuring access to appropriate professional advice and recommendations regarding the development, implementation, and maintenance of the Compliance Program;
- Ensuring that compliance policies, procedures, and other documents are appropriate and sufficient, and that they are accessible to employees and Business Partners;
- Ensuring that the Compliance framework is applied consistently and uniformly across the entire company;
- Developing and implementing processes for reporting and managing information such as complaints and/or feedback through whistleblowing systems or similar mechanisms;
- Ensuring that whistleblowing mechanisms are easily accessible and well-known; ensuring that submitted reports are kept confidential;

Monitoring Responsibilities encompass the monitoring and analysis of specific compliance risks that are considered the primary responsibilities of other

departments or business units. While these responsibilities include the following activities and tasks, their scope is not limited to them:

- Encouraging the integration of compliance responsibilities into job descriptions and employee performance evaluation processes, and supporting business units in this regard;
- Developing and implementing processes for reporting and managing information such as complaints and/or feedback through whistleblowing systems or similar mechanisms;
- Ensuring that whistleblowing mechanisms are easily accessible and well-known; ensuring that submitted reports are kept confidential;
- Ensuring that confidential information related to the Compliance Program is accessible only to authorized personnel.

Consulting Activities refer to the activities in which the Legal and Compliance Counsel fulfills their advisory role regarding all compliance risks identified through the Systematic Risk Analysis. Considering its duties and responsibilities, the Legal and Compliance Department must have an adequate budget and resources, as well as a staff consisting of a sufficient number of qualified Compliance Officers assigned exclusively to work on compliance matters.

The Compliance Committee (“Committee”) aims to enhance the effectiveness of the compliance structure by consulting with the Legal and Compliance Department. Comprising members representing the Legal and Compliance, Internal Audit, Human Resources, and Finance/Treasury functions, as well as representatives from other relevant units when deemed necessary, the Committee functions as an advisory body that supports the Legal and Compliance Counsel in the decision-making process when required.

The Risk Management Committee consists of at least two members of the Board of Directors. The Committee’s chairperson is selected from among the independent members of the Board of Directors. When necessary, experts who are not members of the Board of Directors may be included on the Committee.

4.3. Raising Concerns and Disciplinary Actions

4.3.1. Reporting and Disclosure

All stakeholders and employees who witness, become aware of, or suspect any conduct, irregularity, or abuse of duty that is inconsistent with the Company’s Ethics and Conduct Principles are expected to report such concerns to the Company in accordance with Article 5 or via the Ethics Hotline.

Once the web-based reporting system is implemented, reports may also be submitted via www.ozaltin.com.tr.

The Ethics Hotline protects the confidentiality of those making reports and, if requested, their anonymity. It is of the utmost importance that the person(s) reporting an incident feel comfortable and safe when raising or communicating their concerns and do not refrain from making a report. For this reason, all complaints submitted are kept confidential, and individuals who report in good faith are protected against any potential retaliation.

No adverse action will be taken against a person who raises a concern in good faith, even if the accuracy of the incident they raised is not proven as a result of the investigation conducted on the matter. On the other hand, individuals who make false or misleading reports knowingly or intentionally may be subject to various disciplinary sanctions.

4.3.2. Investigations and Disciplinary Sanctions

All matters reported through the ethics hotline or other communication channels are reviewed and evaluated to determine whether an investigation is necessary. If an investigation is initiated and a disciplinary sanction is recommended as a result, the matter is brought to the attention of the relevant disciplinary/ethics committee within the Özaltın Group company, depending on the nature of the incident and the position of the individual under investigation, and the necessary disciplinary measures are taken based on objective criteria.

5. AUTHORITY AND RESPONSIBILITIES

If you become aware of any action that you believe violates this Policy, applicable laws, or the Company's Ethics and Conduct Principles, you may consult with your supervisor or report the matter to the Legal and Compliance Department. Alternatively, you may submit a written report through the email address etik@ozaltin.com.tr, which is accessible to the Legal and Compliance Counsel and the Director of Audit and Organization, or submit an anonymous report through the Ethics Line Application Form available on the Company's website.

6. EFFECTIVE DATE

This Policy entered into force pursuant to the Board of Directors' Resolution dated April 22, 2025, and the Legal and Compliance Department is responsible for updating the Policy.

Revision	Date	Description
1	April 22, 2025	Review

2	September 26, 2025	Updates have been made to the reporting channels.
3	January 9, 2026	Updates have been made regarding access for relevant units in the reporting notification processes.
4	March 10, 2026	Terminology related to the organizational structure has been updated.
5	May 14, 2026	The Ethics Line Application Form has been added to the whistleblowing reporting channels.