



# Code of Ethics and Business Conduct



I.	FUNDAMENTALS of OUR CODE OF ETHICS AND BUSINESS CONDUCT .....	3
	Our Ethical Principles and Business Conduct Policy .....	3
	Purpose of Our Policy .....	3
	Scope of our Policy.....	3
	Definitions.....	3
II.	OUR RESPONSIBILITIES and ETHICAL PRINCIPLES .....	4
1.	Our Legal Responsibilities .....	5
1.1.	Personal Data Protection and Information Security.....	5
	Protection of Personal Data .....	5
1.2.	Our Responsibilities for Ensuring Fair Competition .....	6
1.3.	Anti-Bribery and Anti-Corruption.....	7
1.4.	Relationships with Public Officials .....	7
1.5.	Prevention of Financing of Terrorism and Anti-Money-Laundering .....	7
1.6.	Export Controls and Compliance with Economic Sanctions.....	8
1.7.	Information Management for Preventing Insider Trading.....	9
1.8.	Occupational Health and Safety .....	9
1.9.	Accuracy of Financial Record and Tax Responsibilities .....	10
1.10.	Monitoring .....	10
2.	Our Responsibilities on Behalf of Business Partners and Stakeholders .....	10
3.	Responsibilities to Our Employees .....	11
3.1.	Fair Employment and Work Environment .....	11
3.2.	Diversity, Inclusion and Anti-Discrimination .....	11
3.3.	Combat with Harassment and Mobbing.....	12
3.4.	Employee Health and Organizational Safety.....	12
4.	Our Environmental Responsibilities.....	13
5.	Responsibilities to Society and Humanity and Respect for Human Rights .....	13
6.	Responsibilities on Behalf of Solvia .....	13
6.1.	Compliance with Solvia Code of Ethics and Business Conduct .....	14
6.2.	Use and Protection of Company Resources.....	14
6.3.	Protection of Intellectual Property Rights and Confidential Information .....	14
6.4.	Relations with the Media and Representing the Company .....	15
6.5.	Social Media Policy .....	16
III.	OUR ETHICS CODE AND BUSINESS CONDUCT .....	16

1.	Prevention of Conflict of Interest .....	16
1.1.	Misconduct.....	17
1.2.	Employee Relationships.....	17
1.3.	Side Job.....	18
1.4.	Former Solvia Employees Doing Business with Solvia .....	18
1.5.	Gift-Giving and Representation .....	19
1.6.	Political Activities.....	21
IV.	ETHICAL COMPLIANCE AND GOVERNANCE .....	21
1.	Responsibilities Regarding the Code of Ethics and Business Conduct .....	21
1.1.	Employee Responsibilities .....	22
1.2.	Manager Responsibilities.....	22
1.3.	Business Partner and Stakeholder Responsibilities.....	23
2.	Solvias Ethics System and Compliance Reporting Mechanism .....	23
2.1.	Solvias Speak-up Line .....	23
2.2.	Ethical Non-conformities Reporting Principles .....	24
3.	Ethical Governance and Resolution of Non-Conformities .....	24
3.1.	Solvias Ethics Committee .....	24
3.2.	Resolution of Non-Conformities .....	25
V.	VALIDITY.....	25

## I. FUNDAMENTALS of OUR CODE OF ETHICS AND BUSINESS CONDUCT

### Our Ethical Principles and Business Conduct Policy

*At Solvia, in our business activities where we aim to contribute to our contribute to efficiency and sustainability by exploring new solutions with our comprehensive expertise and dedication to quality. We consider honesty, responsible behavior, and a fair approach as the fundamentals and priority of our operations and future success.*

*We believe that it is essential to establish a roadmap based on our ethical principles and business conduct. This is particularly crucial as we navigate our growth journey, exploring business opportunities and solutions in the dynamic business world to meet our customers' diverse and complex needs.*

*Our Code of Ethics and Business Conduct Policy is a fundamental reference for our behaviors, and we anticipate it to be assessed in this regard by all our stakeholders as well. The principles outlined here apply in all contexts related to company activities and our interactions with stakeholders. They assist us in adhering to applicable Legislation, upholding our values and policies, exercising reasonable care, and fostering a respectful environment.*

### Purpose of Our Policy

*Our ethical guidelines and work principles are crafted to clarify responsibilities and expectations for both our company and stakeholders, which brings important benefits by:*

- *Ensuring honest, fair, and responsible behavior in all interactions with stakeholders, and*
- *Upholding compliance with laws, business ethics, and conduct principles for both Solvia and our stakeholders in all activities involved or conducted by Solvia.*

### Scope of our Policy

*Solvía Ethical Principles and Business Conduct Policy applies to all employees, managers, shareholders and all remaining stakeholders of Solvia Yazılım ve Danışmanlık A.Ş (in the following to be referred to as "Solvia" or "Company"). It is designed to set standards of conduct for all business relationships. We expect all stakeholders associated with Solvia to embrace these principles and integrate them into their conduct.*

### Definitions

**Stakeholder:** *It identifies all pertinent parties that interact with the legal entity of Solvia. All individuals and legal entities including managers and employees at all levels, including members of the Board of Directors, subcontractors, employees of subcontractors, consultants, subsidiaries and shareholders, commercial intermediaries, customers, suppliers, Public Institutions, governmental and non-governmental organizations, and further parties acting on behalf of and in interaction with Solvia constitute its stakeholders.*

**Solvía:** *Solvía Yazılım ve Danışmanlık A.Ş. as a legal entity*

**Company:** *Solvía Yazılım ve Danışmanlık A.Ş., as a legal entity*

**Legislation:** All applicable laws, statutes, and regulations in a country.

**Influence Peddling:** It pertains to the inappropriate or unethical act of leveraging one's influence, typically in a position of authority or power such as public officials, to obtain favors or benefits in exchange for money, favors, or other advantages. This behavior usually involves efforts to affect decision-making processes for personal or private gain unduly.

**Due Diligence Process:** The dedicated process designed to verify whether the candidate or current license customers and collaborating parties adhere to export controls.

**Insider Information:** It defines the information that could significantly influence the value, price, or investment decisions of capital market instrument investors for the related company. This type of information typically encompasses the financial status of the relevant company, ongoing operations or plans, strategic decisions, leadership changes, and related topics. Engaging in trading or actions based on insider information is prohibited and regarded as a form of securities fraud.”

**Ethics & Compliance System:** The Solvia Code of Ethics and Business Principles, together with the Company's policies and procedures, laws and legal regulations, rules, policies and practices applicable to our stakeholders, cultural traditions, and similar sets of rules, constitute the set of principles and practices that form the reference framework defining the way we conduct our business.

**Confidential Information:** It refers to the structured framework or set of mechanisms established within the Company to ensure that its operations and behavioral approach align with ethical principles and business conduct policy, legal requirements, regulatory guidelines, written policies, procedures, guidelines.

**Our Mission:** Helping organizations to work more efficiently and become more sustainable by digitizing their business.

**Our Vision:** To be a leading enterprise software consulting company trusted for embracing the latest technologies by our customers.

## II. OUR RESPONSIBILITIES and ETHICAL PRINCIPLES

As Solvia, we uphold the highest standards of integrity in our business practices. We attribute our business growth and success to the quality of our products and services as much as our unwavering commitment to our core values detailed as below;

- Customer focus,
- Success orientation,
- Continuous development and innovation,
- Agility,
- Team collaboration.

We integrate these values into our work with a commitment to fairness and responsible conduct. In this regard, we affirm our dedication to fulfilling all responsibilities derived from national and international legislation and agreements. We underline our expectation of compliance with our business ethics and behavioral conduct from our stakeholders.

## 1. Our Legal Responsibilities

*We adhere to applicable legislation and industry standards across all the countries in which we operate.*

*Within this framework, Solvia is committed to carrying out all its operations in full compliance with applicable laws, regulations, and internal policies. In cases where local legislation is less restrictive than the principles set forth herein, Solvia shall nonetheless adhere, at a minimum, to the standards prescribed in this document. Conversely, where local regulations impose more stringent requirements, Solvia shall comply with such local provisions to the extent required. Furthermore, beyond the obligations explicitly stated herein, we undertake to ensure that its business processes are conducted in full alignment with the applicable legal framework in any instance where the relevant legislation provides for broader or more comprehensive requirements than those addressed in this document.*

*In alignment with our legal obligations, we assign our Company, employees, and all relevant stakeholders the responsibility of complying with national and international regulations, including but not limited to the Universal Declaration of Human Rights, ILO conventions, the Turkish Penal Code, the American Foreign Corrupt Practices Act (FCPA), the United Kingdom Bribery Act (UKBA).*

### 1.1. Personal Data Protection and Information Security

#### Protection of Personal Data

*We handle the collection, processing, storage, and disposal of personal data for our employees and all stakeholders in compliance with the legislation on the protection of personal data. We also address the rules of practice for all aforesaid actions against data security breaches within the scope of our corporate policies.*

*We also expect our employees and stakeholders to act in compliance with applicable data privacy and personal data protection legislation. It is essential that any documents containing confidential or personal data are stored securely and shared strictly on a “need-to-know” basis.*

#### Information and Data Security

*At Solvia, we aim to safeguard the confidentiality, integrity, and accessibility of all data collected, processed, or stored. We adhere to legislation, contractual obligations, and industry standards for the security of our information systems. Our company, employees, and stakeholders share the responsibility for the effective and secure use, protection, accessibility, and integration of information, following the current and valid information security standards such as ISO 27001.*

*Confidential information belonging to Solvia may include, without limitation, software developed by or licensed to Solvia, as well as other inventions (regardless of whether they are in development), marketing and sales plans, competitive analyses, product development strategies, pricing information, prospective contracts or acquisitions, financial forecasts, and*

*information concerning customers, employees, or business partners. Such information shall be used solely to the extent required for the performance of duties and shall never be used for personal gain.*

## 1.2. Our Responsibilities for Ensuring Fair Competition

*We comply with relevant national and international competition regulations in every field in which we operate. Competition laws are designed to protect consumers and competitors against unfair commercial practices and to ensure the preservation of effective and fair competition in the market. In this regard, we strictly refrain from entering into or engaging in any agreements, concerted practices, or actions that unreasonably restrict trade, are deceptive or misleading, or otherwise distort or limit competition in an unfair manner. We maintain a zero-tolerance policy towards any conduct — including agreements, decisions or practices — that may endanger this commitment or constitute anti-competitive behavior by restricting, preventing, or distorting competition.*

*We comply with Law No. 4054 on the Turkish Protection of Competition Code and strictly prohibit any activities leading to the following violations, including but not limited to those outlined below:*

- *Any kind of agreements with competitors to determine, establish, or share the conditions of purchase or sale such as the price of goods or services, or cost and profit, etc.*
- *Sharing or controlling all kinds of market elements and resources among competitors,*
- *Impeding or restricting the activities of competing organizations, excluding enterprises operating in the market through boycotts or other behavior, or preventing new entrants into the market.*

*In particular, it is unlawful to enter into agreements that restrict or prohibit doing business, delivering goods, or providing services to or from a specific customer, supplier, competitor, business partner, or service provider, based on instructions or arrangements with another customer, supplier, competitor, business partner, or service provider.*

*Furthermore, practices known as price-fixing are strictly prohibited. Such practices involve oral or written agreements between market participants on the same side (e.g., suppliers or competitors) to buy or sell goods, services, or commodities at a fixed price, or to manipulate supply and demand conditions in order to stabilize or control prices.*

*We do not access, review, or use any confidential or commercially sensitive information relating to other market participants' products or strategic plans—unless we are expressly authorized by the rightful owner of such information. Likewise, we do not share Solvia's confidential information—such as sales prices, cost structures, organizational models, market analyses, or similar sensitive data—with other market participants, nor do we engage in any conduct that may exploit such information to gain an unfair competitive advantage against Solvia.*

*In case any anti-competitive communication practice is identified in an environment involving competitors, we expect our employees to take immediate action. First of all, they are responsible for raising concerns to cease such practices, and if it persists, they are to promptly*

*exit the environment and report the situation to their managers. Our commitment extends not only to interactions with our competitors but also encompasses our relationships with business partners, customers, suppliers, and all other stakeholders.*

### 1.3. Anti-Bribery and Anti-Corruption

*Solvía is against all forms of corruption, including bribery and Influence Peddling. To uphold this commitment, we adhere to anti-corruption laws and relevant agreements in the countries where we operate. We maintain a steadfast stance against corruption in our business activities and strive to prevent it.*

*To obtain any benefit in our business or to influence other positive business decisions, we do not pay, allow, or offer, directly or indirectly, bribes, kickbacks, money, or any other form of value to any government, public, or international organization or any other third party (public or private).*

*The same prohibition applies in cases where there is a reasonable suspicion that the benefit provided will be transferred to a public official or a decision-maker at a customer or potential customer in the private sector.*

*Accordingly, it is strictly prohibited to invite public officials, public employees, personnel of state-owned enterprises, individuals employed at government institutions or agencies (such as military institutions, public schools, or publicly funded research organizations), as well as representatives of political parties, to hospitality events that lack a genuine commercial purpose.*

*We strictly forbid all activities considered as corruption and bribery, as outlined in legal frameworks such as the Turkish and German Penal Code, the American Foreign Corrupt Practices Act (FCPA), the United Kingdom Bribery Act (UKBA), and other pertinent national and regional anti-bribery laws. Our employees and other stakeholders are required to act under the relevant legislation and applicable rules.*

### 1.4. Relationships with Public Officials

*Employees, managers, and all other stakeholders representing Solvia in business activities can be in contact with public officials in Turkey and abroad due to business activities carried out on behalf of the Company. We manage our professional relationships with public institutions, administrative bodies, and non-governmental organizations, without anticipating any personal benefits.*

*We do not consider the provision of gifts or hosting activities as essential to our business operations. In our business negotiations or activities, we strictly forbid gift giving or offering in any form of entertainment to civil servants, employees of public or government institutions (including military, public schools, and state-established scientific research institutions), representatives of political parties, etc.*

### 1.5. Prevention of Financing of Terrorism and Anti-Money-Laundering

*Money laundering activity means concealing illicit funds derived from actions that threaten*

*social order and security, such as violence, fraud, illegal drug trafficking, and terrorist crimes, or portraying them as legal. It can also be described as concealing the criminal origins of money or other assets within the framework of legitimate business activities or, at times, through unlawful accumulations. Individuals involved in such illicit activities may seek to utilize Solvia's business transactions for money laundering purposes. At Solvia, we avoid establishing or maintaining relationships with individuals engaged in such criminal activities and do not comply with or support requests to become involved or facilitate such actions.*

*We hold our managers and employees accountable for complying with laws and regulations that prohibit money laundering and funding for terrorist activities, within the scope of relevant Company policies and procedures when doing business with our customers, business partners, or other stakeholders. As part of this, we evaluate our stakeholders, such as customers, business partners, and subcontractors, in detail and regularly, before business relationships are established and as long as our relationships continue.*

#### 1.6. Export Controls and Compliance with Economic Sanctions

*At Solvia, operating in many countries, we comply with international and national laws and regulations, economic sanctions regimes, and trade control requirements for which we are responsible, including the application of appropriate due diligence procedures to ensure compliance with export controls and international trade regulations. Within the scope of our “Compliance with Solvia Export Control and Sanctions Regulations” policy, we have an active and constantly updated compliance mechanism that enables us to fulfill the relevant control requirements. This mechanism includes the practices listed below.*

- *Conducting customer due diligence processes,*
- *Taking necessary actions regarding compliance with export controls and international sanctions regulations depending on the scope of contract management processes with stakeholders,*
- *Coordinating and overseeing training sessions on Export Control and Sanctions Regulations for employees,*
- *Providing any required information, documents, and evidence in case of any stakeholder request (audit, review, information request, etc.).*

*Certain export transactions may be subject to prior authorization or licensing requirements from competent authorities, or may be entirely prohibited. Such requirements may vary depending on factors such as the technical characteristics of the product (e.g., dual-use items or products with military functionality), whether the destination country is subject to sanctions, whether the end-user appears on a sanctions list, and the nature of the intended use (e.g., military use in a conflict zone).*

*The cross-border transfer of a product — regardless of the method of transfer — is legally deemed to constitute an export. This includes sending software via DVD, transporting it on a USB drive, sharing it by email, or uploading/downloading it via a website.*

*In this context, we are committed to full compliance with all applicable export control regulations in the conduct of our export-related activities. We acknowledge that non-compliance may result in severe consequences, including criminal sanctions (such as*

*imprisonment or fines) for individuals and legal entities, and administrative penalties for companies, including monetary fines or the suspension or permanent loss of export privileges.*

#### 1.7. Information Management for Preventing Insider Trading

*At Solvia, we adhere to insider trading and capital markets legislation that governs transactions in the securities of our business partners and all other stakeholders. When in possession of or granted access to non-public insider information of our business partners and other stakeholders within the scope of our business activities, we conduct with a keen awareness of our responsibilities related to the significance of capital market regulations. We refrain from participating in any activities involving the trading of company shares or securities or disclosing such information to others unless it has been publicly disclosed. These restrictions apply to our shareholders, management staff, and employees, as well as their family members and close connections.*

*Examples of information that may constitute “inside information” include, but are not limited to, the following:*

- *Financial and other critical operational data,*
- *Discussions regarding mergers, acquisitions, or divestitures,*
- *Information concerning the award or cancellation of a significant contract,*
- *Changes in senior management,*
- *Forecasts relating to unexpected financial results,*
- *Material litigation,*
- *Gaining or losing a major customer or business partner.*

#### 1.8. Occupational Health and Safety

*At Solvia, we implement and uphold the necessary practices to cultivate a work environment where our employees can maintain their physical and mental well-being which ensures a safe working environment, allowing them to sustain motivation and energy. We fulfill all necessary criteria to enhance the occupational health and safety conditions of our employees and ensure workplace safety within the scope of applicable laws and regulations, as well as Company policies and procedures.*

*In this context, we expect all our employees to fulfill the responsibilities outlined below:*

- *Understanding and practising current and valid occupational health and safety policies and procedures,*
- *Acting with awareness of individual obligations regarding human health and occupational safety measures while conducting their business activities,*
- *Promptly informing their managers of any situation that poses a threat to occupational health and safety,*
- *Regularly participating in occupational health and safety training assigned periodically and mandatorily by the company.*

*We also recognize that environmental responsibility is an integral component of world-class manufacturing. We are committed to minimizing the negative impacts of our production*

*activities on society, the environment, and natural resources, and to safeguarding public health and safety.*

*In this regard, we obtain and maintain all required environmental permits and registrations in full compliance with applicable regulations, and we adhere strictly to all related operational and reporting obligations.*

#### 1.9. Accuracy of Financial Record and Tax Responsibilities

*We act with the awareness that maintaining accurate and reliable financial and commercial records is a crucial legal responsibility while fulfilling Solvia's financial, legal, and commercial obligations. Accurate and reliable financial and commercial records are of critical importance not only for our Company, but also for the credibility and compliance of our Stakeholders. We expect our Stakeholders to refrain, under any circumstances, from including any misleading, inaccurate, or false entries in their accounting books or commercial records relating to Solvia.*

*We implement the necessary precautions to prevent any incorrect, incomplete, or inappropriate entries within our accounting practices and financial records for any reason, or to prevent such an impression. We uphold our commercial and financial records complying with all applicable laws and regulations. In this regard, we anticipate a similar level of responsible behavior from all our stakeholders, with a particular emphasis on our employees .*

*We fulfill our tax responsibilities in accordance with the relevant laws and regulations in all countries and regions where we operate. We consistently strive to strengthen and improve our processes and controls to minimize risks related to tax compliance. In case necessary, we promptly and appropriately share any requested information with relevant authorities. In the event of any issues, we collaborate with authorities, conduct internal investigations, identify causes, and take corrective actions to prevent recurrence.*

#### 1.10. Monitoring

*Solvía reserves the right to monitor company assets and working environments in accordance with applicable laws, regulations, and local legal requirements.*

*Such monitoring activities are carried out for legitimate business purposes, including but not limited to ensuring occupational health and safety, preventing potentially criminal acts, investigating alleged misconduct or security breaches, managing information systems, and other lawful business needs.*

### 2. Our Responsibilities on Behalf of Business Partners and Stakeholders

*We strive to foster relationships built on mutual trust with all our stakeholders. Our actions are guided by the values of honesty, justice, and responsible behavior approach in all our business activities. We appropriately fulfill our obligations to our customers, suppliers, and business partners. We transparently select business partners based on objective criteria. We expect our partners and stakeholders to adhere to our ethics code and business conduct requirements. Similarly, we respect the rules of conduct of our stakeholders as long as they align with our own.*

*For our customers;*

*We adopt an agile approach centered on ensuring customer satisfaction. Our interactions are characterized by respect and honesty, and we strive to respond timely and accurately to the needs and demands of our customers. Our commitment is to provide services at the promised level of quality.*

*For our suppliers;*

*We conduct our responsibilities with fairness and respect, embodying the qualities expected of a responsible customer. We are diligent in meeting our obligations promptly and take utmost care to safeguard the confidential information of individuals and organizations with whom we engage in business.*

*For our business partners;*

*We diligently fulfill our obligations to our business partners, upholding the values of honesty and transparency. We align our actions with ethical conduct in our collaborations with our business partners, respecting their rights and requests while adopting a fair and cooperative approach while prioritizing the protection of confidential information.*

*For our competitors;*

*We engage in competition exclusively within legal and ethical boundaries, avoiding any form of unfair practices. We support initiatives aimed at maintaining a fair and competitive environment within the society.*

### 3. Responsibilities to Our Employees

*We work to produce effective solutions and deliver value to meet the evolving product and service needs of our customers in the dynamic global business environment, shaped by an increasing demand for technology services. We are aware of the values contributed by our employees to Solvia as one of the key factors in accomplishing our objectives. In alignment with this perspective, we strive for continuous enhancement of our related actions with a sense of responsibility towards our employees. Consequently, we operate with a keen understanding of our responsibilities to our employees, as outlined below.*

#### 3.1. Fair Employment and Work Environment

*We approach all our employees honestly and fairly. We are committed to providing a safe, healthy, and fair work environment, devoid of any form of discrimination. We ensure that our employees use their rights fully and on time. We take the necessary actions to ensure the professional and personal development of our employees, aligning our HR policies and procedures accordingly.*

#### 3.2. Diversity, Inclusion and Anti-Discrimination

*We prioritize the recruitment of different talents within Solvia employees, aiming to offer equal opportunities and fair treatment based on each individual's abilities in activities such as recruiting, hiring, training, compensation, benefits, staff placement, and promotions. We consider race, nationality, marital status, ethnicity, place of birth, citizenship status, age, ancestry, social status, language, religion, gender, sexual orientation, gender identity or*

*expression, disability, seniority status, family structure or lifestyle differences as valuable assets that will contribute to Solvia's success.*

### 3.3. Combat with Harassment and Mobbing

*We cultivate a work environment that upholds the dignity, honesty, rights, health, safety, and well-being of our employees, business partners, customers, suppliers, and all stakeholders. Ensuring a work environment that is free from discrimination, harassment, bullying, mobbing, or retaliation is a top priority for us. In this context, our managers and employees are expected to refrain from any behavior that could hurt their colleagues, the work environment, or the Company's reputation in this regard.*

*We strictly prohibit any behavior towards our colleagues and other stakeholders that may result in the following consequences.*

- *Exhibiting behaviors that humiliate the counterpart,*
- *Occurrence of physical, sexual, or emotional abuse,*
- *Creation of psychological pressure on the counterpart,*
- *Affecting the individual's mental and emotional well-being negatively by actions against mental integrity,*
- *Violation of privacy rights and dignity,*
- *Negative impact on personal dignity by exceeding the limits of respect.*

### 3.4. Employee Health and Organizational Safety

*Establishing a healthy and safe work environment for our employees stands as one of our primary commitments at Solvia. That's why we implement any necessary practices to conduct our operations in a manner that prioritizes the health and safety of our employees, other stakeholders, their employees, and the broader community. To fulfil this commitment, we implement comprehensive precautions and strive to enhance awareness through occupational health and safety training initiatives. We place significance on ensuring all our stakeholders, particularly our business partners, suppliers, and customers, adhere to similar standards of care.*

*Our policies encompass the following practices within the aforementioned context.*

- *Collaborating and working with individuals who demonstrate a high level of competence in respective roles.*
- *Giving precedence to safety in our operational processes.*
- *Swiftly rectifying working conditions that deviate from the regulations concerning employee health and safety, posing potential risks to the organization's security, and maintaining open communication channels for such matters.*
- *Identifying emergency scenarios and undertaking adequate preparations to ensure awareness of appropriate responses in case of emergencies.*

- *Refraining from reporting to work under the influence of substances such as drugs or alcohol since it could ruin workplace tranquility and harmony.*

#### 4. Our Environmental Responsibilities

*We are aware of the significance of safeguarding our planet with its inhabitants, and our responsibility to leave a sustainable legacy for the generations to come behind. In this context, we align our actions with this awareness and comply with environmental protection legislation. In line with our evolving corporate structure, we enhance our awareness of responsibility by formulating our plans for a sustainable environmental approach. And we are developing our agendas regarding environmental protection and sustainability.*

#### 5. Responsibilities to Society and Humanity and Respect for Human Rights

*At Solvia, we adhere to the principles outlined in the Universal Declaration of Human Rights, with other international agreements and conventions that uphold a global perspective on related matters within our direct or indirect influence scope. We unequivocally oppose any violations of human rights as articulated in these agreements and integrate the stipulated guidelines in our business conduct.*

*We comply with and act according to Turkish Labor Law and the constitution of International Labor Organization (ILO) to which the Turkish Republic is a party regarding;*

- *Eradication of child labor*
- *Contracts ensuring occupational health and safety*
- *Non-discrimination in the workplace,*
- *Prevention of forced labor*
- *Compliance with working hours as regulated under local legislation*
- *Adherence to legal requirements regarding wages and benefits*
- *Dignified and respectful treatment of individuals*
- *Respect for freedom of association*

*We also craft and implement our policies to address the aforementioned topics. In addition to local policies and legislation, we harmonize our policies with universally established guidelines of our stakeholders. Similarly, we expect our stakeholders to embrace their business conduct with similar diligence as well.*

#### 6. Responsibilities on Behalf of Solvia

*Solvía Code of Ethics and Business Conduct Policy identifies the behaviors expected from us, our employees, and also from our stakeholders in our business activities and responsibilities.*

*Our employees and other stakeholders must adhere to this policy and comply with the Legislation in the conduct of their business activities and relationships. They are expected to fulfill their responsibilities under the aforementioned requirements. Just as we attain importance to our values based on honesty, justice, and responsible behavior approach in our internal processes, we*

*anticipate our stakeholders to do so within their interaction with Solvia.*

#### 6.1. Compliance with Solvia Code of Ethics and Business Conduct

*We expect all our stakeholders to adhere to legislation, our ethics code, and business conduct, as well as company policies and procedures, conducting their business activities with honesty, fairness, and a conscientious understanding of responsible conduct.*

#### 6.2. Use and Protection of Company Resources

*The use of Solvia's tangible or intangible assets and intellectual property rights for purposes unrelated to Solvia's direct benefit is strictly prohibited. Our employees are obligated to safeguard Company assets from loss, damage, and misuse, ensuring they are used only by authorized individuals for the intended purposes.*

*Our employees and remaining stakeholders are required to use the allocated Company assets allocated to themselves due to their duties and positions with the best care and in line with economization principles possible in line with the principles in our organizational policies and procedures.*

*When utilizing Solvia's resources, we consider business objectives and company interests. Company resources, assets, and employees are not employed on behalf of or for the benefit of any person or institution other than Solvia. It is our collective responsibility to utilize the company's physical and intellectual assets in line with the principle of economization and to prevent their involvement in any illegal activities.*

*Utilizing resources in alignment with the Company's interests also necessitates effective time management. Our employees are required to use their working hours efficiently and solely for their duties. Workflow interruptions for mandatory situations must be completed within a reasonable time and in a way that does not hinder the fulfillment of responsibilities, and such situations must be reported to the senior manager. At the same time, our managers are strictly prohibited from assigning team members for their personal work.*

#### 6.3. Protection of Intellectual Property Rights and Confidential Information

*Information is one of our most valuable assets, essential for realizing our mission, vision, and goals at Solvia. Regular exchange of information is integral to our business activities, within and outside the Company. As Solvia managers, employees, and stakeholders, it is our primary responsibility to safeguard the Company's confidential information, including ideas, technologies, processes, plans, and any other proprietary data. This commitment enables us to effectively manage our business, maintain our competitive advantage, and comply with legal requirements. At the same time, the effective use of information, correctly sharing it, and ensuring the confidentiality, integrity, and accessibility of information in this process are also within the scope of this common responsibility. The term 'confidential information' encompasses, but is not limited to, the following key elements.*

- *Information that could benefit competitors but harm Solvia, our business partners, or other stakeholders in case of disclosure,*

- *All information pertaining to Solvia's intellectual and industrial property assets, including any recently developed ideas.,*
- *Solutions, applications, processes, and systems developed under the terms of employment contracts signed with Solvia.*
- *Trade secrets between Solvia and its business partners, customers, suppliers, or other stakeholders,*
- *All access passwords belonging to our employees, customers, business partners, service providers, and all our stakeholders.*
- *Any non-public information and trade secrets belonging to Solvia or its stakeholders.*

*In this context, our employees are required to:*

- *Safeguard and treat confidential information belonging to Solvia and its customers, suppliers, and all types of stakeholders with a level of care at least equivalent to that applied to their information.*
- *Share the confidential information only with people who need to know as a necessity of Solvia activities and not pass it on to third parties.*
- *Refrain from using or reproducing the information for any purpose other than the one for the dealing.*
- *Classify the information in question and evaluate to what extent confidential information should be shared with which party, before disclosure*
- *Seek managerial approval for information disclosure when necessary.*
- *Take any kind of precautions to fulfill the relevant responsibility, especially such as signing a confidentiality agreement or an appropriate commitment with the party to whom confidential information will be shared.*

*Disclosing trade secrets, bank information, or customer data that an individual is privy to due to their position, role, or profession to unauthorized persons is considered a criminal act. Our employees are strictly prohibited from using any confidential information obtained through their positions at the company for personal benefit or to provide an advantage to third parties. These responsibilities persist indefinitely after the conclusion of employee's tenure at Solvia.*

*As Solvia, we protect the intellectual and industrial property rights of our stakeholders. Within this framework, we operate in line with the permissions, usage rights, or licenses granted to Solvia and avoid unauthorized uses. We require our employees to act conscientiously, confirming the possession of the relevant licenses and/or financial rights before utilizing any work, design, or system covered by intellectual and industrial property, including but not limited to software products.*

#### **6.4. Relations with the Media and Representing the Company**

*The CEO of Solvia and the General Manager of Solvia Turkey are authorized to establish public communication and engage with the press and media on behalf of the Company, acting as spokespersons. Any other managers and employees who are appropriately authorized can also communicate information to media and press officials, industry analysts, government representatives, or other influential persons in line with approved statements. The communication content in question is determined and reviewed by the Solvia Marketing and*

*Business Development function and is rendered suitable for sharing. Employees should refrain from making any statements about or on behalf of Solvia in the public media unless explicitly authorized by Solvia's management.*

*If an employee, manager, or any other relevant stakeholder believes they are representing Solvia in public or to any audience, they should express only the approved views of the Company, not their personal opinions, within the extent, manner, and conditions they are authorized. Additionally, our employees and managers are required to act with the awareness that when expressing their personal opinions on any issue, these may be identified with Solvia.*

#### 6.5. Social Media Policy

*Solvias is not responsible for any content shared by third parties other than official social media accounts. Our employees and other stakeholders bear personal responsibility for the content they post and comments made on their individual social media accounts.*

*Our employees and stakeholders are expected to adhere to the following principles when using social media:*

- *Social media posts to be shared through company accounts can only be posted by authorized employees. Posting drafts to be made from Company accounts are created and reviewed by the Solvia Marketing and Business Development function before being posted.*
- *Reports, documents, or data belonging to the company should not be shared on any personal or private social media accounts.*
- *Any information or images regarding physical work areas that are critical or have confidentiality value should not be shared on any social media accounts.*
- *Any information, opinions, or details about the company's customers, suppliers, or any other stakeholders should not be shared on social media accounts.*
- *The job title and general job description may be included in the content of job applications or job postings that may be placed on websites or social media platforms. However, details of any specific project or initiative, specific software information, or project details should not be included.*

*We expect our employees to exercise caution and awareness in their personal spaces, understanding that they may be perceived as representatives of Solvia. It should be noted that personal statements and opinions shared on social media accounts may have a negative impact on Solvia brand and company reputation or stakeholder relations. Hence, we expect our employees to be careful when making individual social media posts. Furthermore, any effects and consequences resulting from the personal statements and opinions of our employees and stakeholders should be considered as their responsibility and not attributed to Solvia.*

### III. OUR ETHICS CODE AND BUSINESS CONDUCT

#### 1. Prevention of Conflict of Interest

*Any circumstances resulting in a choice between the Company's interests and our personal interests are identified as 'conflict of interest'. In any kind of interaction with our stakeholders, we take reasonable care and make efforts to avoid any actions or circumstances that may raise any conflict*

*of interest. We expect our employees and stakeholders to align their actions with the values of honesty, justice, and responsible behavior. We anticipate them to avoid any actions that may be interpreted or perceived as a conflict of interest.*

*Within the context of preventing conflicts of interest, we anticipate our employees to act by considering the following principles.*

- *To avoid participating in business relationships that may lead to real or perceived conflicts of interest or impact decision-making independence negatively.*
- *To abstain from engaging in any activity aimed at securing personal financial interests, directly or indirectly, in case they are detrimental to the Company's interests. This rule applies not only to the direct interlocutors but also to their spouses, close relatives, or people with whom they have a close relationship.*
- *To beware of participating in any activity that might damage trust in their objectivity or honesty in the performance of their duties.*
- *To avoid utilizing the titles, authorities, and resources provided by the position and the Company for personal gain.*
- *To avoid situations that create or may create a conflict of interest, and to promptly report any such situation, if it arises, through Solvia's ethics and compliance reporting mechanism.*

#### 1.1. Misconduct

*Solvía employees and stakeholders should not use the authority derived from their duties in and/or relations with Solvia in favor of themselves or their relatives. We explicitly forbid our employees from obtaining material or moral personal gains that would harm Solvia's interests in the processes related to their duties. We anticipate all our stakeholders to comply with the Legislation, company policies and procedures, ethics code, and business conduct rules regarding their activities or operation areas. Actions and behaviors to the contrary are strictly prohibited.*

*Our employees and stakeholders who suspect any conflict of interest or believe they may be involved in a conflict of interest are required to notify such instances to the Ethics Committee.*

#### 1.2. Employee Relationships

##### a. Spouse Or Kinship Relationships Among Solvia Employees

*We effort to abstain from establishing any decision-making mechanisms and reporting lines between our employees who have close relationships (current or potential personal or family) with each other that could lead to a conflict of interest. In case such a relationship exists or arises over time, our employees are required to report to the Ethics Committee and notify senior management through the 'Declaration of Compliance with the Code of Ethics and Business Conduct.*

##### b. Relationships Among Solvia Employees and Stakeholders

*Çalışanlarımız, diğer paydaşlarımız ile olan mevcut veya muhtemel, kişisel veya ailevi ilişkileri konusunda üst yöneticilerini, ve Etik Kurul'u bilgilendirmelidir. Our employees are required to*

*inform their managers and the Ethics Committee about any existing or potential, personal or familial relationships they may have with our other stakeholders. For instance an employee;*

- in a sales role may be tasked with selling products or services to a company where a family member is employed or,*
- may have personal relationships with individuals from our competitor companies. In case these situations raise concerns related to conflict of interest or competition rules, or*
- in the procurement function may hold a position on the board of directors of a company from which we procure products or services.*

*In such or similar cases, our employees are required to report the relevant situation to their immediate supervisor or directly to the Ethics Committee, to ensure necessary actions are taken to prevent potential conflicts of interest.*

### 1.3. Side Job

*Engaging in any side job that may create a conflict of interest or the perception thereof regarding Solvia's activities is not considered appropriate for our employees.*

*In this context, our employees are required to refrain;*

- engaging in paid or similar work during working hours,*
- carrying out activities except for Solvia contrarily to the scope permitted in the Employment Agreements, under the title of tradesman, merchant, board member, etc.*
- working for our stakeholders such as primarily our competitors, business partners, customers, suppliers, etc., especially our competitors*

*Our employees are permitted to engage in volunteer roles such as managers or educators within public associations, foundations, and professional, and educational institutions as part of social responsibility activities. This is permissible if it is subjected to approval from HR management and ensures that it does not create any kind of conflict of interest.*

### 1.4. Former Solvia Employees Doing Business with Solvia

*In case they meet the specific conditions listed below, it is appropriate for former Solvia employees to work again with Solvia in roles such as sellers, contractors, consultants, commissioners, representatives, dealers, etc. (through the establishment of companies, partnerships, or as managers or decision-makers).*

- In cases where there is a potential conflict of interest between the work our former employee intends to undertake and the responsibilities they previously held at Solvia, approval from the Ethics Committee is required. For instance, if a former Solvia employee, who was previously part of a solution team, is currently offering a similar service as a*

*freelance member of the same team, obtaining approval from the Ethics Committee will be necessary due to the potential conflict of interest arising from the possession of confidential information.*

- *A former employee who was previously assessed for ethical non-compliance and/or received disciplinary action during their tenure at Solvia will not be considered an appropriate stakeholder for working for Solvia again. However, when such a circumstance arises, the evaluation result for the final decision is determined by the Ethics Committee.*
- *If the reason for terminating the employment relationship with the former employee is related to the conditions stated below, it will not be possible for this individual to work with Solvia again.*
  - *Termination under Justified Conditions: If the employment contract is terminated for valid reasons due to a serious violation by the employee within the company, reinstatement or resuming business with the company will not be possible.*
  - *Serious Violation of Company Policies: If an employee who has left the job has seriously violated the Company policies, then he/she will not be able to do business or work with the company again.*
  - *Legal Liability: If a former employee has acted against ethical rules in order to gain a competitive advantage while upholding their duty, it will be impossible to work with them again due to ethical incompatibility and possible legal consequences..*

#### 1.5. Gift-Giving and Representation

*Solvias employees or our other stakeholders acting on behalf of the Company are strictly prohibited from offering or promising, requesting, giving, or accepting any gifts, invitations, or personal benefits that may cause a conflict of interest, create impropriety, or which may be perceived as such. To take any approach that may create such a perception is forbidden. The regulations concerning our gift policy apply to Solvias board members, senior managers, all employees, including contracted personnel, and individuals acting on behalf of Solvia, as well as their immediate family members (mother, father, sibling, child, spouse). Our policy also extends to our business partners, customers, and other stakeholders to align with our policies on gift-giving and representation activities.*

*It is permitted to accept gifts or invitations from third parties solely in accordance with the conditions of commercial courtesy listed below at Solvia:*

- *Ensuring that there is no improper influence on any business decisions or the perception of such influence.*
- *Not offering any gifts during any ongoing tender or negotiation processes.*
- *Giving gifts in a clear and transparent manner.*
- *Presenting gifts or invitations that do not violate laws, ethical principles, business conduct, Company policies, or cultural traditions.*

*The following benefits are taken into consideration within the framework of the policy for gift and entertainment activities.*

- *Physical gifts or gift vouchers*
- *Food, entertainment, accommodation, transportation services*

- *Concert or other event tickets*
- *Discounts or favorable terms on any product or service*
- *Monetary or non-monetary donations*
- *Awards*
- *Participation in partnership shares, other capital market instruments, or share offerings*

a. *Accepting Gifts and Invitation*

*Gifts, entertainment, and similar benefits may be accepted as long as there is no doubt about complying with our rules on accepting gifts.*

*We expect our employees and relevant stakeholders to adhere to the following principles when accepting gifts:*

- *The representative element can be accepted as a gift or as a subject of the invitation, provided their financial value does not exceed 50 Euros.*
- *In case rejecting a gift offer is perceived as a behavior culturally offensive, gifts with a value over 50 EUR may be accepted as the Ethics Committee is informed about the issue.*
- *Regardless of whether gifts or invitations fall within the specified limits and conditions and do not require approval, the relevant manager should be informed about any acceptance to ensure transparency.*

b. *Giving Gifts and Representation*

- *Our employees are prohibited from offering a commission, gift, or anything of value, making a refund, or extending any offer, including bribery, to any government official, public representative, representative of an international organization, existing or potential customer, or similar. This prohibition is in place to prevent any attempt to secure a business opportunity related to Solvia through improper means or to influence decisions inappropriately for an undue advantage.*
- *Within the framework of our corporate social responsibility initiatives, Ethics Committee approval is required for contributing to social benefits through donations to charities, non-governmental organizations, foundations, associations, and other voluntary organizations, whether in the country or abroad.*

c. *Inappropriate Gift and Invitation Types*

*Our employees are required to ensure that gift-giving and entertainment activities are offered during their business activities and act in line with the standard practices of business conduct. They must abstain from any actions that could be identified or perceived as bribery or inappropriate behavior. In the event of any contrary manner to occur, immediate reporting to the Ethics Committee is mandatory.*

*Gifts and hospitality activities of the type specified below should be given or accepted under no circumstances and approval should not be required for their acceptance from the related management level. Such inappropriate types of benefits encompass, but are not restricted to, the items listed below.*

- *Monetary benefits in the form of money, goods, or real estate (provided at a low cost or free of charge) or debt,*
- *Gifts and hospitality activities that violate national and international laws applicable to the Company, or the laws governing organizations involved in the Company's activities, especially those related to preventing bribery, money laundering, and financing terrorism,*
- *Gifts or personal payments, tips, commissions, and promotional expenses that may be or create the perception of bribery or commission payment,*
- *Offers to individuals engaged in tender or competitive bidding process*
- *Those that include naturally inappropriate characteristics such as possessing sexual content, not complying with the Company's commitment to mutual respect, or having a negative impact on the Company's reputation.*
- *Cash or cash equivalents, including gift certificates, loans, shares, stock options, bank checks, money orders, investment bonds, or negotiable business checks.*
- *The ones that are given to influence or may create the perception of influencing any beneficial decisions for the Company,*
- *The ones that may contravene the counterpart organization's policy on gifts and entertainment activities.*

#### 1.6. Political Activities

*We do not donate to political parties, politicians, or political candidates on behalf of Solvia. Company resources, including working hours, vehicles, computers, email accounts, etc., should not be utilized for political activities or personal donations for political purposes. Engaging in political activities such as demonstrations, propaganda, and similar activities with political intent is strictly prohibited within the company's working environment and during working hours.*

*Our employees, board members, senior managers, and all other stakeholders, are prohibited from supporting any political party, participating in election campaigns, or damaging the name and reputation on behalf of Solvia by using Company resources, titles, or opportunities arising from their duties. We explicitly and strictly forbid our stakeholders from engaging in political discussions that could harm our brand and company reputation in this regard. Furthermore, it is also strictly prohibited to ask our employees to become members of any political party or to use their working hours for such activities.*

*Our rules and limitations concerning engagement in personal political activities apply to all our stakeholders.*

## IV. ETHICAL COMPLIANCE AND GOVERNANCE

### 1. Responsibilities Regarding the Code of Ethics and Business Conduct

*At Solvia, we understand that violations of both legislation and our ethical code may jeopardize the collective interests of individuals, companies, and society, potentially resulting in material and moral*

losses. Hence, we strictly adhere to the Code of Ethics and Business Conduct Policy, as well as relevant company policies.

Our Stakeholders are required to establish or adopt a compliance management system that aligns with the principles set forth in this Code of Ethics. Solvia reserves the right to request relevant information and documentation concerning such systems where necessary — for example, during due diligence procedures or audit processes.

The compliance management system should be designed to serve the following purposes:

- Ensuring full compliance with applicable laws, regulations, and customer requirements related to the partner's operations and products,
- Ensuring full alignment with Solvia's Code of Ethics and Business Principles Policy,
- Identifying and mitigating operational risks associated with this Code,
- Creating and maintaining appropriate documentation for audit purposes.

#### 1.1. Employee Responsibilities

Solvias employees are obliged to be aware of and fulfill the legislative requirements and responsibilities outlined in this policy, directly related to their job descriptions and fields of activity, and to act accordingly. In this context, we anticipate our employees to demonstrate a high awareness of the responsibilities listed below.

- To read and familiarize oneself with the Ethical Principles and Business Principles Policy and to act by the rules herein, to demand opinions and guidance by consulting their manager or Human Resources teams in case of any uncertainties,
- To act in accordance with the legislation and ethical principles under all circumstances and conditions,
- To report any observed violations regarding Solvia Code of Ethics and Business Conduct ethical in writing to the ethical compliance reporting line "[ethics-compliance.solvias.com](mailto:ethics-compliance.solvias.com)", based on the information owned and, if available on documents,
- To collaborate with the Ethics Committee when necessary for ethical compliance reviews and investigations and to maintain confidentiality regarding the information related to the investigation study.
- To submit the Declaration of Compliance with the Code of Ethics and Business Conduct Policy, annually.

#### 1.2. Manager Responsibilities

Solvias and its stakeholders are responsible for upholding a culture of honesty, responsible conduct, and fairness within the company, and for opposing any behavior that may conflict with the Company's ethical principles and business conduct. Given their leadership roles, this responsibility is of greater importance for the Solvias managers. Hence, we expect our managers to adhere to the responsibilities outlined below.

- To create the necessary working environment for their teams to ensure the creation and maintenance of a corporate culture that upholds ethical principles and business conduct,

- *To serve as a model via their behaviors in the implementation of ethical principles*
- *To assign their employees the responsibility of undergoing training on the ethics code and business conduct.*
- *To guide employees on what to do in case they are consulted when any incompliance concern occurs or information detail is needed*
- *To structure business processes and working environment within the area of responsibility that minimizes risks related to ethical issues, and to take necessary actions to eliminate the effects of potential discrepancies.*
- *To report promptly any non-compliant behavior regarding the code of ethics and business conduct which they are notified to the Ethics Committee.*
- *Supervising team members' annual submission of the Declaration of Compliance with the Code of Ethics and Business Conduct and ensuring the completion of ethics training.*

### 1.3. Business Partner and Stakeholder Responsibilities

*We expect all our business partners and other stakeholders to act in cohesion with the laws, our code of ethics and business conduct principles, and our Company policies and procedures, with an honest and fair approach and awareness of responsible behavior.*

## 2. Solvia Ethics System and Compliance Reporting Mechanism

*Our Code of Ethics and Business Conduct Policy has been designed to guide behavior for individuals engaging in business with Solvia. Many of the rules described in this Code express general principles of our conduct. As we proceed our operations in a comprehensive business environment including a bunch of dynamics, it is acknowledged that the rules and principles outlined herein may not encompass every possible situation. Thus, this policy serves as a general reference rather than a specific source about how we proceed with our detailed activities. While conducting our business we also act in line with our Company policies, legal regulations, stakeholders' rights and practices, cultural traditions, etc., and ensure compliance with rules set within aforesaid.*

### 2.1. Solvia Speak-up Line

*We believe that timely and accurate reporting of ethical concerns demonstrates our commitment to ethical principles and our way of doing business and helps uphold the Company's reputation. We also believe it is vital to promote transparency by creating an environment where our employees and stakeholders feel empowered to raise their concerns and report misconduct comfortably. This is why we believe in the importance of encouraging a speak-up culture within Solvia.*

*We encourage our employees and all stakeholders to report any non-compliance incidents through the ethics speak-up line at the web address "[ethics-compliance.solviads.com](https://ethics-compliance.solviads.com)". These notifications allow us to initiate the required mechanisms to prevent the negative effects of possible damages that may arise as a result of the relevant situations.*

*Your report will be forwarded to the relevant Solvia representative with the appropriate guidance. All reports submitted in good faith through these reporting channels are handled confidentially. Anonymity of the reporting individual will be maintained upon request.*

*Speak-up line should be used for reporting when the conditions below occur.*

- *Any suspicion of violation of principles within the scope of the Ethics Code and Business Conduct system,*
- *Witnessing any illegal or ethics-violating activities,*
- *Any need for consultation on any information in the scope of ethics code and business conduct policy need arises,*

## 2.2. Ethical Non-conformities Reporting Principles

*Our employees and remaining stakeholders should consider the answers to the following questions when deciding whether the behaviors or the events witnessed or their consequences comply with the Solvia Code of Ethics and Business Conduct and whether this should be reported within the scope of the reporting mechanism.*

- *Could this situation or behavior indicate any activities that may go against the Legislation applicable to the Company, its business partners, or stakeholders?*
- *Could this situation or behavior pose the risk of harming the reputation of me, my colleagues, the Company, our customers, or other stakeholders?*
- *Could this situation or behavior be part of the agenda of the press or the public in a way that would negatively affect the Company's reputation and/or negatively affect information security?*
- *Would my spouse, siblings, or children be disturbed by such a behavior if they witnessed it?*
- *Could this situation or behavior be described as an invasion of privacy from physical, mental, or sexual aspects?*
- *Do I have any hesitations about this situation or behavior or any questions regarding ethical principles?*
- *Considering the conditions listed above, could there be any circumstances involving my family members or individuals with whom I have a close relationship?*

*It is strictly forbidden for the reporting individuals to make slanderous, untrue statements. When such a behavior is detected, the behavior owner will be subject to relevant disciplinary processes, termination of stakeholder relations, and, legal sanctions in the case. Therefore, reports of ethical non-conformities should not involve slander or retaliation based on personal disagreements.*

## 3. Ethical Governance and Resolution of Non-Conformities

### 3.1. Solvia Ethics Committee

*Non-conformities regarding the Code of Ethics and Business Conduct are resolved by the Solvia Ethics Committee. The committee comprises both permanent and temporary members, and the secretariat. Permanent members take consistently their place in the Ethics Committee in all cases, while temporary members join depending on the organizational unit where the ethical non-conformity arises. The company's board of directors holds the authority to increase the Ethics Committee's member amount when deemed necessary. The Secretariat duties of the*

*Ethics Committee, such as convening meetings, presenting review reports, and drafting decisions, are operated by the Internal Audit Manager.*

*The Ethics Committee meetings are conducted with the participation of the chairman and at least four members in attendance. The decisions are made by a majority vote.*

#### **Solvía Ethics Committee**

- *President: Solvia Chairman of the Board / CEO*
- *Permanent Member: Chairman of the Audit Committee*
- *Permanent Member: Country Management Director / MD*
- *Permanent Member: CHRO*
- *Temporary Member: Legal Advisor*
- *Temporary Member: Relevant Coordinator*
- *Temporary Member: Head of the Relevant Solution*
- *Temporary Member: Manager of the Relevant Unit/Team*
- *Secretary: Audit Manager*

#### **3.2. Resolution of Non-Conformities**

*The Ethics Committee can assign the Internal Audit Team or other relevant departments if necessary to conduct inspections and investigate incidents of violations submitted through the ethics line or other communication channels. Notifications and the identities of reporting individuals are kept confidential.*

*The Ethics Committee primarily assigns the Internal Audit Manager of the Company, and if deemed necessary, other business units, to thoroughly examine and investigate details related to non-conformity reports received through the speak-up line or other channels. Reported non-conformities and the identities of individuals who report are treated with strict confidentiality. Inspections and investigations will be conducted promptly, adhering to strict confidentiality protocols.*

*Any potential retaliatory actions or behaviors against individuals reporting ethical violations will not be tolerated.*

*Upon the conclusion of the respective review or investigation, the Ethics Committee provides essential action recommendations within the legal framework and in accordance with relevant company policies. The recommendations are presented for approval by the Board of Directors.*

*Non-compliance with legal regulations or the company's ethical conduct may lead to the dismissal of stakeholder relationships without any prior notification or undergoing any disciplinary process to the party involved. The related violation may be reported to the appropriate regulatory authorities for legal action if deemed necessary.*

## **V. VALIDITY**

*Solvía's Ethical Principles and Business Principles Policy was officially released on 29.02.2024, following approval from Solvia's Board of Directors. The Policy will undergo an annual review for updates, aligning with evolving conditions and current industry practices, or as needed. This version was last updated on 31.07.2025.*