

## KAFEİN YAZILIM HİZMETLERİ TİCARET ANONİM ŞİRKETİ

### CODE OF ETHICS AND RULES OF CONDUCT

Kafein is a well-established organization that considers adherence to ethical values as a prerequisite in all activities and considers the Code of Ethics as one of the cornerstones of its corporate culture. The principle of honesty is essential in all external and internal relationships and processes. Our reputation as an ethical company is one of our most valuable assets and is crucial to our continued success. Kafein's policy is to comply with all applicable laws and regulations of the countries in which we operate and to conduct our business activities in an honest, ethical and responsible manner.

Honesty, sense of responsibility and respect for rights are essential in the Company's relations with employees, suppliers, customers, shareholders, other stakeholders and the public. Our Company is aware of its role in social and economic life as a corporate citizen and takes into consideration the aim of the development of society and the economy while continuing its activities.

The policy consists of four main elements:

1. Labor force
2. Health and Safety
3. Environment
4. Code of Ethics

Within this framework, the ethical rules of our Company, which has adopted Corporate Governance Principles, are as follows:

#### **A. LABOR FORCE**

Kafein is committed to upholding the human rights of staff and treating employees with dignity and respect. This applies to all employees, including temporary, migrant, student, contract, direct employees and any other type of staff. Globally recognized standards have been used as a reference in drafting the following labor standards.

Kafein Yazılım is committed to full compliance with the Universal Declaration of Human Rights, ILO (International Labor Organization) Conventions ratified by Turkey and the legal framework and legislation regulating human rights and working life in Turkey.

Labor standards:

### **1) Freely Chosen Employment**

Forced, bonded (including debt bondage) or indentured servitude, involuntary prison labor, slavery or human trafficking may not be used. This includes transporting, harboring, recruiting, transferring or receiving persons through threats, coercion, kidnapping or fraud for work or services. In addition to unreasonable restrictions on entry and exit to and from the facility provided by the Company, there shall be no unreasonable restrictions on the freedom of movement of personnel within the facility. As part of the recruitment process, staff must be given an employment contract in their native language, including a description of the terms and conditions of employment, before leaving their country of origin. All work must be voluntary and staff can leave or terminate their employment at any time. Employers and agents shall not touch employees' identity documents or immigration documents, such as government-issued identification, passports or work permits, unless required to do so by law. They shall not destroy, conceal, confiscate or otherwise interfere with access to these documents. Workers shall not pay recruitment fees or similar fees to their employers or their representatives. If such fees are found to have been paid by staff, they will be reimbursed to the staff.

### **2) Child Labor**

Children-workers cannot be used at any stage of production. The term "child" refers to a person under the age of 18 or below the age of completion of compulsory education or below the minimum age for employment in the country. The use of legal workplace learning programs that comply with all laws and regulations is encouraged. Employees under 18 years of age (Child Laborers) may not perform work that could jeopardize their health and safety, such as night shifts and overtime. Kafein will ensure the protection of student rights in accordance with applicable laws and regulations and the proper management of student employees through the due diligence of educational partners and the proper retention of student records. In the absence of local law, the wage rate for student staff, interns and apprentices shall have the same wage rate as other staff performing equal or similar tasks.

### **3) Working Hours**

Research on work practices clearly links staff tension with reduced productivity, increased injury and illness. Working hours should not exceed the maximum set by local laws. In addition, except in urgent or alunusual circumstances, working hours should not exceed 45 hours per week. Workers are allowed at least one day off every seven days.

#### **4) Wages and Benefits**

All applicable wage laws will be complied with, including employee compensation, minimum wages, overtime and legally mandated benefits. In accordance with local laws, staff will be paid for overtime at rates higher than their regular hourly rate. Deductions from wages as a disciplinary penalty are not permitted. For each pay period, employees will receive a current and understandable wage statement containing sufficient information for them to confirm the correct wage for the work performed.

#### **5) Humane Treatment and Non-Discrimination**

There must be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of staff. Employees must not be threatened with these behaviors. Disciplinary policies and procedures that support these requirements will be clearly defined and shared with staff.

Kafein is committed to a labor force free from harassment and unlawful discrimination. Companies shall not discriminate on the basis of salaries, race, color, age, sex, sexual orientation, gender identity and expression in recruitment and employment practices such as promotions, rewards, access to training, ethnicity and or national origin, disability, pregnancy, religion, political affiliation, trade union membership, veteran status, protected genetic information or marriage. Workers will be provided with reasonable facilities for religious worship. In addition, staff or potential staff should not be subjected to medical tests or physical examinations that could be used in a discriminatory manner.

#### **6) Freedom of Association**

Kafein will respect the right of all employees to form and join trade unions of their choice, to bargain collectively and to assemble peacefully, and to refrain from such activities, in accordance with local laws. Workers and/or their representatives will be able to openly share and discuss ideas and concerns about working conditions and management practices with management without fear of discrimination, retaliation, intimidation or harassment.

#### **7) Conflict of Interest**

Situations where individual interests and the interests of the Company or related persons and institutions may conflict are observed and prevented. While performing their duties, Company employees shall prioritize the self-interest of the Company above all else, and shall refrain from any action or behavior that may be construed as providing benefits to themselves or their relatives by using the Company's resources or reputation. Company employees take utmost care not to

misuse the Company's resources and to protect the Company's name and reputation.

## **B. HEALTH AND SAFETY**

Kafein is committed to a safe and healthy working environment, quality of products and services, consistency of production and protection of employees, as well as minimizing the incidence of work-related injuries and illnesses. Kafein recognizes that occupational health and safety training of staff is crucial to identify and resolve health and safety issues in the workplace. Recognized management systems such as OHSAS 18001 and ILO Guidelines on Occupational Health and Safety have been used as a reference in the preparation of the ethics policy.

The health and safety standards are as follows:

### **1) Occupational Health and Safety**

Personnel exposure to potential safety hazards (e.g. electrical and other energy sources, fire, vehicles and fall hazards) should be controlled through appropriate design, engineering and administrative controls, preventive maintenance and safety training in safe working procedures (including lockout/tagout). When hazards cannot be adequately controlled in these ways, personnel should be provided with personal protective equipment and training materials that are appropriate and well protected for the risks associated with these hazards.

Procedures include actions such as encouraging staff sickness reporting, ensuring access to necessary medical treatment for injuries and accidents, investigating incidents and implementing corrective actions to eliminate their causes, and facilitating staff return to work.

Kafein will provide workplace health and safety training to staff in their native language. Health and safety information will be clearly posted within the facility.

### **2) Emergency Preparedness**

Potential emergencies and incidents will be identified and assessed, and their impact minimized with emergency reporting, employee notification and evacuation procedures, personnel training and drills, appropriate fire detection and extinguishing equipment, appropriate exit facilities and by implementing appropriate emergency plans and response procedures. These plans and procedures will focus on minimizing damage to life, the environment and property.

## **C. ENVIRONMENT**

Kafein recognizes that environmental responsibility is an integral part of producing world-class products and providing world-class services. Production activities minimise negative impacts on

the community, the environment and natural resources, while protecting the health and safety of the public.

The Company acts with social benefit and environmental awareness while carrying out its activities and aims to implement high standards of environmental awareness. Violations of environmental rules that may harm the health and rights of employees, customers and residents of the region in which it operates are avoided. The Company acts in a way to minimize the negative effects of its activities on the environment and takes measures to prevent environmental pollution. Consumption of natural resources is kept to a minimum. Within the framework of its responsibilities to society, the Company supports educational and charitable activities, efforts to raise environmental awareness and social consciousness, activities in the public interest, and cultural and social responsibility projects. The Company acts sensitively to the traditions and cultures of the countries in which it operates abroad, adapts to the social structure and avoids elements that may have a negative impact on the social environment.

Recognized management systems such as ISO 14001 and the Eco Management and Audit System (EMAS) were used as a reference for the preparation of the policy.

The environmental standards are as follows:

### **1) Environmental Permits and Reporting**

All necessary environmental permits, approvals and records must be in place, maintained and stored, and their operational and reporting requirements must be followed.

### **2) Prevention of Pollution and Reduction of Resources**

The use of resources, including water and energy, and the production of waste in all its forms, will be reduced or eliminated through practices such as production modification, production, maintenance and plant operations, material substitution, conservation, recycling and reuse.

### **3) Hazardous substances, Waste Water and Solid Waste**

Chemicals and other materials that pose a hazard when released into the environment shall be identified and managed to ensure their safe handling, transportation, storage, use, recycling or reuse and disposal.

It will implement a systematic approach to identify, manage, reduce, responsibly discharge or recycle solid waste (non-hazardous). In addition, measures should be implemented to reduce wastewater generation.

#### **4) Energy Consumption and Greenhouse Gas Emissions**

Energy consumption and greenhouse gas emissions should be monitored and documented at facility and/or institutional level. Kafein should seek cost-effective ways to improve energy efficiency and minimize energy consumption and greenhouse gas emissions.

### **D. CODE OF ETHICS**

In order to fulfil social responsibilities and achieve success in the marketplace, Kafein and its representatives uphold the highest ethical standards, including:

#### **1) Business Integrity**

The highest standards of business integrity must be upheld in all business interactions. Kafein shall have a zero-tolerance policy prohibiting all forms of bribery, corruption, extortion and embezzlement. All business dealings must be conducted in a transparent manner and accurately reflected in Kafein's business books and records. Monitoring and enforcement procedures will be in place to ensure compliance with anti-corruption laws.

#### **2) Fair Competition**

Bribes or other means of obtaining an undue or improper advantage must not be promised, offered or accepted. This prohibition covers anything that a third party promises, will offer, gives or accepts, directly or indirectly, to obtain or retain business or otherwise gain an improper advantage.

Fair labor, advertising and competition standards will apply. Due effort and care will be taken to protect customer information.

#### **3) Disclosure of Information**

Information relating to health and safety, environmental practices, operations, financial condition and performance will be disclosed in accordance with applicable regulations and current practices. Falsification of records or misrepresentation of terms or practices in the supply chain is unacceptable.

#### **4) Intellectual property**

Intellectual property rights will be respected; technology transfer and knowledge will be done in a way that protects intellectual property rights and customer information will be protected.

## **5) Confidentiality**

Kafein is committed to protecting the reasonable expectations of privacy of personal information of everyone with whom it does business, including suppliers, customers, consumers and employees. Kafein must comply with privacy and information security laws and regulatory requirements in the collection, storage, processing, transfer and sharing of personal information.

Each employee within the Company is aware of the confidentiality of private information regarding related persons and organizations and other employees and is obliged to keep them confidential. Such information is used only for professional purposes required by the job and duty in accordance with the law and legislation and shared only with authorized persons. Information and documents that are likely to be accessed or learned at the workplace, trade secrets, financial and other information not disclosed to the public, confidential information in agreements made with third parties regarding the personal rights of employees are evaluated within the framework of confidentiality and protection of trade secrets. Programs that ensure the confidentiality and protection of suppliers and personnel are maintained. Kafein provides a communication process for employees to raise concerns without fear of retaliation.

All official disclosures are announced to investors, shareholders and the public through the units designated by the Company in a complete, simultaneous and understandable manner in line with the principle of equality.

Employees and the Company's lawyers, independent auditors, tax consultants, credit institutions, etc., with whom the Company shares information due to business relations, are subject to confidentiality rules and have separate agreements regarding their obligations to keep such information confidential.

## **COMMUNICATION AND IMPLEMENTATION OF CODE OF ETHICS**

The Code of Business Ethics and its amendments are announced to personnel by Human Resources and included in training programs. It is ensured that possible violations related to bribery and corruption are reported through a system that ensures the anonymity of the whistleblower. Violation of the rules on bribery and corruption may lead to termination of employment contracts.

## **PLACE OF THE ETHICS COMMITTEE AND THE BOARD OF DIRECTORS IN THE PROCESS OF ETHICAL PRINCIPLES**

The Ethics Committee is formed by the Board of Directors by appointing one independent member from the Corporate Governance Committee, one member responsible for Human Resources and one member from the Investor Relations department.

Notifications regarding violations of the Code of Ethics are sent to the e-mail address [gizli@kafein.com.tr](mailto:gizli@kafein.com.tr) by all stakeholders and employees.

Audit and Corporate Governance Committee reports are also evaluated by the Board of Directors within the scope of the Code of Ethics.

The Ethics Committee prepares an Ethics Report to the Board of Directors by evaluating the information, findings and suggestions within the scope of the above-mentioned reports. The report includes the results of the review, information, findings and recommendations.

The Board of Directors monitors the implementation, audit and review of the Code of Ethics within the scope of the reports and processes specified in these rules.

The Board of Directors is committed to supporting the implementation of the Code of Ethics and the fight against bribery.

This Code of Ethics enters into force when it is approved and announced by the Board of Directors.