

Whistleblowing and Grievance Reporting Policy

1. Purpose

The purpose of this policy is to establish the principles governing a mechanism that enables the secure, confidential, and effective reporting of ethical violations, non-compliance with laws and regulations, human rights violations, or conduct contrary to company policies that may arise within the scope of the company's activities. Our company is committed to creating a safe environment in which employees and stakeholders can report unethical behavior without fear of retaliation and to ensuring that all reports are assessed fairly, objectively, and impartially.

2. Scope

This policy applies to:

- Company employees,
- Managers,
- Suppliers and business partners,
- Contractor and subcontractor employees,
- Other stakeholders.

Ethical violations, non-compliance with laws and regulations, human rights violations, or conduct contrary to company policies arising within the scope of company activities may be reported under this policy.

3. Fundamental Principles

Secure Reporting

Employees and stakeholders may report ethical violations through secure reporting channels.

Confidentiality

The identity of the reporting person and the content of the report shall be protected in accordance with the principle of confidentiality.

Anonymous Reporting

Reports may be submitted anonymously.

Non-Retaliation

No form of retaliation against individuals who make reports in good faith shall be tolerated.

Impartial Assessment

All reports shall be assessed objectively, fairly, and impartially.

Compliance and Responsibility

The company is committed to implementing the necessary processes to identify, investigate, and prevent ethical violations.

4. Responsibilities

- Senior Management supports the effective operation of the reporting mechanism.
- Relevant departments are responsible for assessing reports and conducting necessary investigations.
- Managers support the development of an ethical culture within their teams.
- All employees may use the reporting mechanism when they become aware of ethical violations.

5. Effective Date

This policy shall become effective upon management approval and shall apply to all employees and stakeholders within the scope of the company's activities. The policy shall be reviewed periodically and updated whenever deemed necessary.

6. Reportable Matters

The reporting mechanism generally covers the following matters:

- Human rights violations
- Ethical misconduct
- Bribery and corruption
- Occupational health and safety violations
- Environmental violations
- Harassment and workplace bullying (mobbing)
- Supply chain violations

7. Reporting Channels

Our company provides various channels for reporting ethical violations and inappropriate conduct.

Reports may be submitted through the following channels:

- E-mail: etik@sahinkulmakina.com.tr
- Company web reporting form
- Direct reporting through managers or the Human Resources Department

Reports may be submitted anonymously. Our company is committed to protecting the confidentiality of all reports made in good faith.

8. Report Assessment Process

Reports shall be assessed in accordance with the following process:

1. Receipt of Report

The report is received and recorded by the relevant department.

2. Preliminary Assessment

The scope and nature of the report are evaluated.

3. Investigation Process

Where necessary, an investigation is initiated, and relevant information and documentation are reviewed.

4. Outcome and Corrective Actions

Where a violation is identified, appropriate corrective actions are taken.

5. Senior Management Notification

The results of investigations are submitted to the General Manager, and the final assessment regarding necessary actions is made by Senior Management. Where deemed necessary, significant cases may also be reported to the Board of Directors.

9. Ethics Committee

An Ethics Committee shall be established within the company for the purpose of evaluating whistleblowing reports and grievances. The Ethics Committee is responsible for ensuring that reports are reviewed in an objective, impartial, and confidential manner.

The Ethics Committee consists of the following members:

- Human Resources Representative
- Finance Representative
- Senior Management / Board Representative
- Legal Representative (when deemed necessary)

The Ethics Committee evaluates reports, initiates investigations where necessary, and submits recommendations regarding outcomes to Senior Management. Committee members shall act in accordance with the principles of independence, impartiality, and confidentiality throughout the assessment process. Committee members shall not participate in the assessment of matters involving a conflict of interest.

The Committee shall:

- Evaluate reports
- Initiate investigations
- Prepare investigation and outcome reports

10. Whistleblowing and Grievance Reporting Process Governance Matrix

To ensure the effective, transparent, and systematic management of the whistleblowing and grievance reporting mechanism, the roles and responsibilities of the departments and individuals involved in the process are defined through the following RACI matrix.

The RACI model clearly identifies who is:

- **Responsible (R)** – Performs the activity.
- **Accountable (A)** – Holds ultimate ownership and decision-making authority.
- **Consulted (C)** – Provides input during the process.
- **Informed (I)** – Is kept informed regarding progress and outcomes.

This structure contributes to the impartial, systematic, and effective management of reports.

Process Step	HR	Ethics Committee	Committee Senior Management (GM)	Relevant Department
Receipt of Report	R	I	I	-
Registration of Report	R	I	I	-
Preliminary Assessment	R	A	I	C
Investigation Decision	C	R	A	C
Investigation Process	C	R	A	C
Preparation of Outcome Report	C	R	A	C
Determination of Actions	C	R	A	C
Senior Management Notification	R	C	A	I

Roles within the Process:

Human Resources

- Receives reports.
- Maintains records.
- Initiates the process.

Ethics Committee

- Evaluates reports.
- Initiates investigations.
- Prepares outcome reports.

Senior Management

- Makes final decisions.

Relevant Department

- Supports the investigation process.

11. Meetings and Reviews

The Ethics Committee shall meet whenever necessary to assess submitted reports.

In addition, the Committee shall conduct a general review meeting at least once a year to evaluate the effectiveness of the reporting mechanism and identify opportunities for improvement.

12. Record Keeping and Reporting

Whistleblowing reports and grievances shall be recorded and documented in accordance with confidentiality requirements. Information relating to the assessment and resolution of reports shall be monitored by authorized personnel only. To evaluate the effectiveness of the reporting mechanism, the Ethics Committee may periodically report reporting statistics and overall trends to Senior Management. Throughout this process, the company shall act in accordance with applicable data protection requirements and confidentiality principles.