
GLOBAL ETHICAL PRINCIPLES AND CODE OF CONDUCT POLICY



TABLE OF CONTENTS

INTRODUCTION	2
1. PURPOSE	2
2. SCOPE	2
3. MAIN PRINCIPLES	2
4. MAIN VALUES	3
5. ETHICAL PRINCIPLES AND CODE OF CONDUCT	3
6. ETHICAL PRINCIPLES	6
7. REPORTING OF ACTIONS THAT ARE NOT IN COMPLIANCE WITH ETHICAL PRINCIPLES AND CODE OF CONDUCT	11

1. INTRODUCTION

In line with our organizational goals, we recognize the importance of a consistent, effective and transparent communication model to achieve global success. Therefore, we have created a comprehensive Global Ethical Principles and Code of Conduct Policy to communicate with all our stakeholders in an open, transparent and reliable manner. This policy has been developed to ensure that all our employees and business partners act in accordance with our ethical values and business principles.

1. PURPOSE

This policy sets forth the principles regarding the “Global Ethical Principles and Code of Conduct” adopted and implemented by our Company in our operations and in our relations with domestic and international public institutions and the private sector.

2. SCOPE

This policy covers our managers and employees in all countries where we operates.

The rules that suppliers providing services to our Company are required to comply with principles set forth in our Aksa Energy Global Supply Chain Policy.

3. MAIN PRINCIPLES

■ Our Global Ethical Principles and Code of Conduct Policy has been established to provide guidance to our managers and employees in their domestic and international operations and in their relations with public institutions and the private sector.

■ Our Global Ethical Principles and Code of Conduct Policy is based on global ethical principles set forth in the United Nations Global Compact. In cases not explicitly addressed in this document, these principles shall also guide for the practice.

- Our employees are expected to apply the basic principles set forth in this Policy in all their relations and business activities to uphold the reputation of our company and our shareholders.
- Our senior management is responsible for leading our employees in complying with this Policy, in accordance with the applicable laws and regulations of the countries in which we operate.
- Our employees are required to comply with this Policy, as well as the applicable laws and regulations of the countries in which we operate.
- In situations and circumstances not covered by this policy, our employees shall act with diligence and dedication and consult Legal and Compliance Department for an opinion before taking action for cases that are questionable under this policy

4. MAIN VALUES

We are committed to the following principles and values:

- Respect and Trust
- Solidarity
- Courage
- Agility
- Competitiveness
- Entrepreneurship
- Sustainable Success

In addition to the fundamental principles and values mentioned above, we prioritize the following principles and values in the implementation of our Global Ethical Principles and Code of Conduct Policy:

- Integrity
- Transparency
- Accountability

5. ETHICAL PRINCIPLES AND CODE OF CONDUCT

5.1. Responsibilities to Society

We operate as part of a corporate structure that is aware of our social responsibilities, complies with domestic regulations, supports fundamental human rights within the legitimate boundaries of conducting business, and gives due importance to health, safety, security, and environmental issues.

We act with sensitivity to domestic and regional traditions and cultural structure in the countries where we operate.

We regard the protection of society and individuals and their social, economic and cultural development as a primary and indispensable objective.

We prioritize social responsibility and human rights, acting as a pioneer in developing innovative solutions.

The details of our responsibilities and guiding principles are included in our Aksa Energy Global Social Responsibility Policy.

5.2. Responsibilities to Our Customers

We provide services proactively, in the most appropriate manner and within the shortest possible time, in line with our customers' needs and requests.

We treat our customers with respect, courtesy, fairness, and equality.

We act with integrity in our relations with our customers, protect their rights, and take their complaints and request into consideration.

In all our relations and communications with our customers, we make only commitments that we can fulfill and avoid any misleading statements or practices.

Based on the principle of consumer protection, we evaluate consumers' opinions, requests, and complaints and take them into consideration when making decisions.

When any issue arises, we aim to resolve it as quickly as possible and provide the best possible service.

5.3. Responsibilities to Our Competitors

We compete within the framework of fair competition conditions in the markets in which we operate.

We manage our activities by promoting competition based on product performance, development and service quality.

We avoid unfair competition in our activities and complies with all applicable regulations and decisions of competent authorities regarding the protection of competition.

5.4. Responsibilities to Our Shareholders

We aim to create sustainable value for our shareholders.

We act within the framework of financial discipline and accountability and manage our resources and assets efficiently and prudently.

We provide our shareholders with timely, accurate, complete, and understandable information regarding financial statements, strategies, investments, and risks.

Details regarding our responsibilities toward our shareholders are set forth in our Aksa Energy Global Shareholder Policy.

5.5. Responsibilities to Our Suppliers/Business Partners

We treat our suppliers and business partners fairly and respectfully and exercises due care to fulfill our obligations in a timely manner and in accordance with the principles of good faith.

We make decision based on objective criteria when selecting suppliers and business partners and ensures establishing business relationships with parties that fulfill their legal obligations in all areas.

We fulfill our obligations regarding the storage and protection of data belonging to real and/or legal persons with whom we have business relationships.

5.6. Responsibilities to Our Employees

We place great importance on mutual respect and trust among our employees in the working environment.

We prioritize creating a fair working environment for all our employees. To this end, we aim to provide our employees fair working conditions, strive to ensure equal opportunities, protect their legal rights, prohibit discrimination, act fairly in recruitment, promotion, and training processes, and encourage employees to actively participate in workplace improvements and decision-making processes.

We condemn all forms of discrimination, including but not limited to discrimination based on language, religion, race, color, gender, ethnicity, physical appearance, or economic status, and promotes a working environment based entirely on the principle of equal opportunity.

We have zero tolerance for violation of ethical principles, including abuse, physical or verbal harassment, aggressive, humiliating, discriminatory, or other inappropriate behavior, including any conduct that may adversely affect the lives, physical and psychological well-being of our employees.

5.7. Responsibilities to Public Institutions and Organizations

We conduct our operations in full compliance with the laws and regulations of the countries in which we operate. In our relations with public institutions and organizations, we act in accordance with the principles of cooperation, ethics, and transparency.

In order to protect our reputation and credibility, we ensure that all records are maintained accurately and reliably, reported in full compliance with applicable domestic and international laws and regulations, and duly safeguarded.

Our employees who communicate with public officials or executives of private sector organizations are required to comply with applicable local laws and our Company policies throughout the communication process. During the communication process, our employees must promptly report any request for bribery or facilitation payments made to them for the purpose of achieving a business objective to the Compliance Officers, their respective senior managers, and the Legal & Compliance Department.

6. ETHICAL PRINCIPLES

6.1. Conflict of Interest

Conflict of interest refers to situations in which an employee's personal interests, directly or indirectly, may prevent the employee from making decisions, conducting evaluations, and/or performing their professional duties in the best interests of the Company.

Conflict of interest situations may cause decisions that prioritize individual interests resulting in harm to the Company or prevent the fulfilment of professional responsibilities.

The resources we provide to our employees shall be used solely for business purposes.

Our employees are required to avoid personal interests and situations that may be perceived as conflict of interest.

Comprehensive information and explanations regarding conflicts of interest are set forth in our Aksa Energy Global Conflict of Interest Policy.

6.2. Gifts and Hospitality

Our employees may use gifts and/or hospitality for the purpose of establishing and developing business relationships on behalf of our Company; however, it is important that gifts and hospitality are given and/or accepted in accordance with certain rules.

Gifts are defined as items of commercial value that are given or accepted, directly or indirectly, including promotional or advertising items belonging to our Company or any stakeholder with whom we have a business relationship or is in the process of establishing one.

Hospitality includes, but not limited to, all kinds of accommodation, travel, catering, transport, seminars and other events.

Gifts and hospitality should not be considered as personal interest by any of our employees. Each offer or acceptance of gifts and hospitality should be evaluated and decided in detail.

Details regarding the rules, limits, and approval rules for accepting and offering gifts and hospitality are set forth in our Aksa Energy Global Gifts and Hospitality Policy.

6.3. Trade Sanctions and Controls

Ulusal We apply a high level of risk management to ensure compliance with domestic and international sanctions.

In order to manage the risks related to sanctions, we monitor domestic and international developments, avoids commercial relations that may cause violations and cooperates with competent authorities to take preventive measures.

Our Employees are responsible for working in full compliance with our Company's policy on sanctions.

Details regarding the scope of export controls and sanctions are set forth in our Aksa Energy Global Trade Sanctions and Controls Policy.

6.4. Anti-Bribery and Anti-Corruption

We adopt the principle of conducting our activities in compliance with the domestic and international regulations on anti-bribery and anti-corruption and integrity commitments in force

We prohibit any form of Bribery and/or Corruption attempts, including payments to facilitate and/or expedite operations, even if not defined as an act contrary to the laws of the countries in which we operate.

Our employees are responsible for ensuring their actions on behalf of the company, comply with anti-bribery and anti-corruption laws and company policies. In addition, our employees are obliged to reject requests for bribes and/or facilitating payments requested from them in order to expedite and/or facilitate the activities they carry out, and also obliged to report the situation to their senior manager, compliance officers and the Legal and Compliance Department.

Further details regarding anti-bribery and anti-corruption rules are set forth in our Aksa Energy Global Anti-Bribery and Anti-Corruption Policy.

6.5. Donations and Sponsorships

We support donations and sponsorship activities aimed at social and environmental purposes in the countries where we operate.

Donation activities serving purposes such as health, education, environmental protection, humanitarian aid, and culture, which are deemed to be aligned with our Company's objectives, may be supported by our Company in accordance with established rules.

Sponsorship activities aligned with our Company's marketing strategies and aimed at promoting and strengthening our Company's brands are evaluated and may be supported in accordance with established rules.

We ensure that all donation and sponsorship activities comply with applicable domestic and international regulations and relevant company policies.

In accordance with the principle of transparency in our operations, we define the approvals required prior to planning donation and sponsorship activities and provides guidance on donation and sponsorship activities that are not permitted.

We refrain from engaging in any donation or sponsorship activities that may violate laws, damage its corporate reputation and brand value, or cause conflict of interest.

Further details regarding donation and sponsorship rules and the approval process are set forth in our Aksa Energy Global Donations and Sponsorships Policy.

6.6. Protection and Processing of Personal Data

The main purpose of the protection and processing of personal data is to provide information about the personal data processing activities conducted by the Company in accordance with the law and the systems adopted for the protection of personal data. Additionally, it aims to determine the procedures and principles to be followed by data processors due to the relationship with the Company and to ensure transparency to the persons whose data is processed.

The rules that we should primarily apply in all data processing activities such as data collection, transfer and modification are set out in our Aksa Energy Personal Data Protection and Processing Policy.

6.7. Protection of Occupational Health and Safety

We conduct all of our activities in full compliance with occupational health and safety requirements.

We prioritize raising awareness on occupational health and safety by providing trainings.

We take measures to minimize work environment risks and improve relevant processes.

We provide a healthy and safe working environment for employees.

Our employees act in accordance with the rules and instructions set for this purpose and take the necessary measures

Our employees do not keep any item or substance in the workplace that poses a danger to the workplace and/or workers or that is illegal.

Our employees intervene as shown in the trainings as a result of a possible occupational accident and convey accurate information for impartial reporting.

Our employees participate in occupational accident drills in accordance with their own work areas.

Comprehensive information and explanations regarding occupational health and safety are set out in our Aksa Energy Global Occupational Health and Safety Policy.

6.8. Environmental Conservation

We avoid violations of environmental rules that may harm the health and rights of our employees, customers and residents of the region in which we operate.

We act in a way to minimize the negative effects of our activities on the environment in all business areas of our operations and take measures to prevent environmental pollution.

Our employees act in accordance with the principles of sustainability and environmental responsibility in all our activities.

Comprehensive information and explanations regarding environmental matters are set out in our Aksa Energy Global Environmental Policy.

6.9. Confidentiality and Protection of Internal Information

We ensure confidentiality of non-public information of our customers and business partners. This information will only be used for intended purpose and will not be shared with third parties without obtaining the necessary permissions.

Our employees are responsible for protecting the confidentiality of our company's financial and commercial secrets, competitive power, and information in agreements with business partners.

6.10. Social Media and Communication Tools

We adopt a policy of treating media organizations equally and maintaining an impartial approach.

We handle and respond to statements, opinions and requests from media organizations, as well as news inquiries and interview requests.

We refrain from statements that may damage our image or are inconsistent with our corporate values and does not use expressions containing discrimination, hateful or offensive language.

Our employees must avoid any situation that could adversely affect the reliability and reputation of the organization In their media relations. Confirming the accuracy of the data is a priority before any media communication or statement, in order to protect Company's reputation.

Comprehensive information and explanations regarding social media management are set out in our Aksa Energy Global Corporate Communications Policy.

6.11. Compliance with Competition Law

Our employees, managers and business partners are obliged refrain from entering into anti-competitive agreements, avoid engaging in concerted practices with competitors, refrain from

acting in line with the decisions of anti-competitive undertakings of associations, not to share information with our competitors that may cause harm in terms of competition law, and to show the necessary sensitivity to prevent abuse of dominant position.

Details regarding competition compliance rules and the approval process are set out in our Aksa Energy Global Competition Law Compliance Policy.

7. REPORTING OF ACTIONS THAT ARE NOT IN COMPLIANCE WITH ETHICAL PRINCIPLES AND CODE OF CONDUCT

All our employees are subject to Company Disciplinary Regulation in the event of non-compliance with applicable laws and regulations and other Company policies.

Reports of actions that are not in compliance with the Ethical Principles and Code of Conduct may be submitted through the following communication channels:

- Email: etik@aksa.com.tr,
- Ethics Hotline: 0 850 511 11 12

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Our Corporate Governance Policies are one of the cornerstones of our strategy and an integral part of our business culture.

The AKSA logo is positioned at the bottom center of the page. It consists of a blue rectangular box with the letters 'AKSa' in white, bold, sans-serif font. Below the blue box is a green rectangular bar. The background of the entire page features a complex geometric pattern of overlapping triangles in various shades of gray, with blue and green horizontal bars at the top and bottom edges.

AKSa