

**MAPA GROUP & MNG GROUP  
WHISTLEBLOWING POLICY  
WITH ETHICS HELP CENTER USER GUIDE IN ANNEX 2**

**1. Introduction:**

As **Mapa Group** and **MNG Group** (hereinafter referred to as “**Group**”, including **Mapa İnşaat ve Ticaret A.Ş.**), we are committed to upholding the highest standards of integrity, ethics, and transparency in all aspects of our business operations. We recognize the importance of fostering an environment where our stakeholders, including our employees and business partners, feel empowered to speak up about any concerns regarding unethical behaviour, misconduct, or violations of laws, ethical values and our Group policies without fear of retaliation. This Whistleblowing Policy outlines our commitment to providing a safe and confidential avenue for reporting such issues. This Whistleblowing Policy includes the **Ethics Help Center User Guide** in Annex 2, providing supplementary support and guidance.

*The Group recognizes that compliance requirements may vary based on factors such as industry, geography, and business model. While adhering to the main principles outlined in this Policy, individual companies, affiliates, subsidiaries and entities within the Group are empowered to develop and implement their own compliance policies and procedures, appropriate and effective for them, addressing the risks and challenges they encounter in their respective business operations. This flexibility and autonomy ensure alignment with the Group's overall objectives and values, and allow for tailored approaches to compliance.*

**2. Purpose and Scope**

The purpose of this Whistleblowing Policy is to encourage employees, contractors, suppliers, business partners and other stakeholders to report any observed or suspected unethical behaviour, fraud, corruption, or violations of applicable laws, regulations, ethical principles and Group policies.

This Policy aims to ensure that all reports of wrongdoing are promptly and thoroughly investigated and to protect whistleblowers from retaliation or victimization for making good faith reports. This Policy applies to all employees, contractors, suppliers, and other stakeholders of the Group.

**3. Reporting Mechanism**

The Group provides an independent and anonymous ethics hotline to facilitate the reporting of concerns related to unethical behaviour, violations of applicable laws or violations of Group policies. Reports can be made through the following channels:

Online portal: <https://mapagroup.ethicshelpcenter.com>

Toll-free hotline: +908502304568

Email: [complianceaudit@mapa.group](mailto:complianceaudit@mapa.group)

For more information, please refer to the **Ethics Help Center Guide** attached in Annex 2.

#### **4. Confidentiality and Anonymity**

We recognize the importance of confidentiality and anonymity in whistleblower reporting. All reports will be treated with the utmost confidentiality, and every effort will be made to protect the identity of the whistleblower. Employees have the option to report anonymously if they choose.

#### **5. Protection from Retaliation**

The Group is committed to protecting whistleblowers from any form of retaliation or victimization as a result of making a good faith report. Retaliation against whistleblowers is strictly prohibited and will be subject to disciplinary action, up to and including termination of employment.

#### **6. Investigation Process**

All reports received through the ethics hotline will be promptly and thoroughly investigated by the appropriate authorities within The Group. Investigations will be conducted impartially and with the highest level of professionalism.

#### **7. False Reports**

The Group takes reports of wrongdoing seriously. However, false or malicious reports made with the intent to harm another individual will not be tolerated and may result in disciplinary action.

#### **8. Compliance**

All employees are required to familiarize themselves with this Whistleblowing Policy and comply with its provisions. Failure to comply will have adverse consequences, including disciplinary action.

#### **9. Continuous Improvement**

In line with our commitment to continuous improvement, we invite feedback and suggestions for enhancing this Policy and our whistleblowing procedures. Employees and business partners are encouraged to share their ideas through designated channels, ensuring our compliance framework evolves to meet the changing needs of our organization.

#### **10. Review and Amendment**

This Whistleblowing Policy will be periodically reviewed and updated as necessary to ensure its effectiveness and compliance with applicable laws and regulations.

#### **11. Conclusion**

The Group is committed to maintaining the highest standards of ethics and integrity in all aspects of our business operations. Our Whistleblowing Policy reflects our dedication to providing a safe and confidential reporting mechanism for addressing concerns of wrongdoing. We encourage all employees to speak up if they observe or suspect any unethical behaviour, knowing that their voices will be heard and their confidentiality protected. We will continue to uphold the values that define the Group and ensure a culture of transparency and accountability.

ANNEX 1

**ACKNOWLEDGEMENT AND AGREEMENT TO COMPLY WITH  
MAPA GROUP & MNG GROUP WHISTLEBLOWING POLICY**

I have thoroughly reviewed and understood the **Mapa Group & MNG Group Whistleblowing Policy**. I hereby certify to the Group that I am not in violation of this Whistleblowing Policy and commit to adhering to all ethical standards outlined within it.

As an employee of the Group, I further affirm my understanding that any breach of this Whistleblowing Policy, to the extent applicable to me, will result in appropriate disciplinary action, which may include oral or written warnings, demotion, transfer or dismissal for cause, subject to applicable procedural requirements, and relevant laws. I am aware that even the failure to report any known or reasonably suspected violation may, in itself, lead to disciplinary action.

As a supplier/ subcontractor/ business partner of the Group, I confirm my understanding that any violation of this Whistleblowing Policy, to the extent applicable to me, may result in the termination of the business and contractual relationship that I have with the Group and may impose legal and criminal sanction against me in accordance with the applicable laws.

I undertake to promptly report any circumstances or situations that may arise in the future, requiring disclosure in accordance with this Whistleblowing Policy.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## ANNEX 2

### ETHICS HELP CENTER USER GUIDE

As **Mapa Group** and **MNG Group** (hereinafter referred to as “**Group**”, including **Mapa İnşaat ve Ticaret A.Ş.**), we are strongly committed to complying with business ethics, human rights, labour rights, occupational health and safety laws, environmental laws, anti-corruption and anti-bribery laws, and all legislation applicable to our activities, in jurisdictions where it operates.

As part of its commitment, the Group has established an Ethics Help Center which can be accessible online at <https://mapagroup.ethicshelpcenter.com> or through telephone at **+908502304568**

Ethics Help Center is a valuable tool to promote a respectful and productive work environment, as well as improve the Group’s performance and sustainability in the long term.

#### **What is the Ethics Help Center used for?**

Ethics Help Center is an open, confidential and anonymous communication channel that allows you to notify and report any actual or suspected unethical and unlawful behaviour and situation involving the Group.

Ethics Help Center enables reporting any misconduct, unethical and unlawful behaviour in the working environment on various issues, such as business ethics, human rights, labour rights, occupational health and safety, environment, anti-corruption and anti-bribery, etc.

Ethics Help Center is provided for the Group by PwC as an independent third-party provider that ensures the confidentiality, security and anonymity of the reporting process for the Group, within the limits of the applicable laws.

#### **Who can use the Ethics Help Center?**

As the Group, we encourage all our employees, suppliers, subcontractors, business partners, clients and the individuals of the local communities affected by our business operations to use Ethics Help Center.

Ethics Help Center allows all our stakeholders to notify and report any conduct and situation they suspect to be contrary to the applicable laws, business ethics and Mapa Group & MNG Group Code of Conduct and Compliance Policies.

We also recommend our employees use Ethics Help Center to seek guidance and advice on ethics and compliance issues they may encounter in their daily work.

#### **How you can contact the Ethics Help Center?**

You can contact Ethics Help Center and make your report at any time by filling out an online form at <https://mapagroup.ethicshelpcenter.com>

You can make your report by calling Ethics Help Center at **+908502304568** every weekday from Monday to Friday during business hours in Turkey between 8:30 and 17:30 Turkish local time. The calls are answered for the Group by an answering specialist from PwC in English or Turkish, according to your choice.

You can make a report online or on the phone, anonymously without disclosing your name or by disclosing your name and contact information, depending on your preference.

Your report will be sent by PwC to the Group officials who will carefully review it and take necessary action.

After you make your report, you will be given a private number that you can use together with the password you created, to check the status of your report and provide additional information if necessary.

We recommend that our employees use Ethics Help Center whenever they have an ethics or compliance issue that they cannot comfortably discuss with their managers or other channels within the company.

Workplace retaliation occurs when an employee reports an actual or suspected violation and faces adverse action from his/her employer, manager, or co-workers as a result of that report.

The Group will not tolerate retaliation against its employees who report in good faith and will take action against those engaging in retaliatory conduct.

The Group reserves the right to take legal action against those who submit false, misleading and unfounded reporting in bad faith.

### **What are the issues to be considered before you make your report?**

Please check the followings before making a notification and report or asking for advice on ethics and compliance issues involving the Group. If you answer **YES** to the following questions about the situation or behaviour you wish to report or for which you wish to ask for advice, you can make your report. Otherwise, your report is not acceptable.

**1.** Is this situation or behaviour contrary to generally accepted ethical principles, applicable laws, regulations and rules, Mapa Group & MNG Group Code of Conduct and compliance policies? Ethics Help Center should not be occupied with issues other than ethics and compliance.

**2.** Is this situation or behaviour based on solid knowledge and justified suspicion? Do you have any proof? Ethics Help Center should not be occupied with unjustified suspicion, gossip, slander, lie or insult.

**3.** Does this situation or behaviour harm the Group, its employees, third parties, society, people, local communities, and the environment? Ethics Help Center should not be occupied with a situation or behaviour which is not harmful.

4. Is the report done in good faith? Ethics Help Center should not be occupied with the aim of causing harm or gaining personal benefit. By making a notification, the person making the notification should not provide any benefit to himself or his/her relatives.

After you have checked these steps, you can submit your report.

**We thank those who use Ethics Help Center for its intended purpose.**

We appreciate your use of the Ethics Help Center to report any misconduct, unethical, or unlawful behaviour within the Group. Your report contribute to Group's ethical values and help maintain a culture of integrity and accountability. We encourage all stakeholders to utilize the Ethics Help Center for effective, confidential, and anonymous reporting.