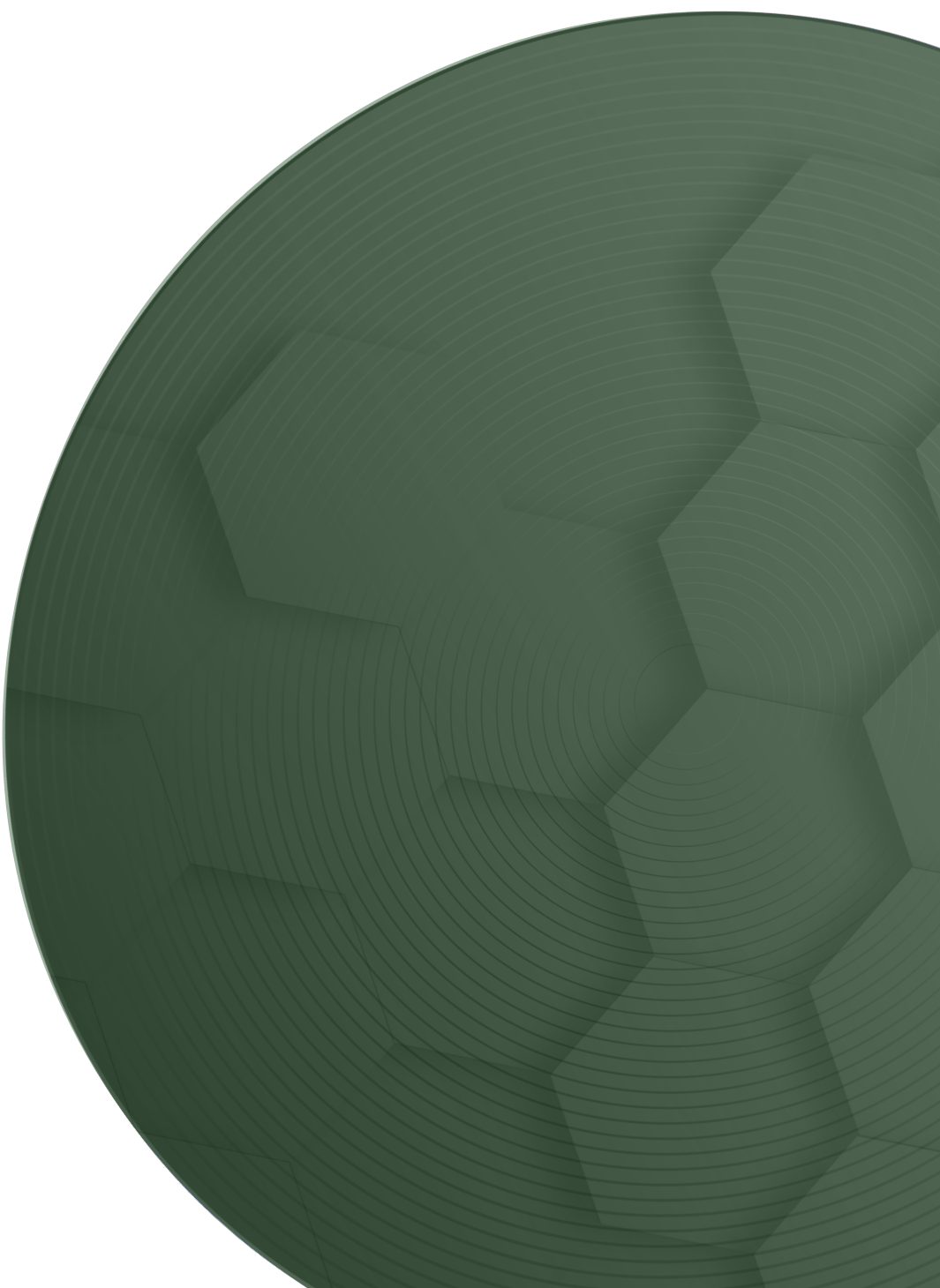


Whistleblowing Policy



Purpose and Scope

The purpose of BozBros Whistleblowing Policy is to encourage employees to express their concerns in a truthful and good-faith manner while ensuring their protection in the process. Under this policy, retaliatory actions such as termination, suspension, or reassignment of employees who report concerns are strictly prohibited. All reports are evaluated promptly and fairly; investigations may be conducted by internal auditors, compliance officers, or independent third parties as necessary. Violations of this policy may result in disciplinary action.

General Principles

BozBros places great importance on adhering to applicable legal regulations, international agreements relevant to the countries in which we operate, and high ethical standards. We conduct our activities in alignment with the principles of honesty and transparency, promoting a culture of "open communication" and "accountability" to prevent illegal or unethical activities. Employees who encounter or suspect any illegal activity or unethical conduct related to BozBros are expected and encouraged to voice their concerns. BozBros rigorously examines all reports and initiates an investigation process in accordance with the following principles, aiming to conclude it promptly.

Implementation of the Policy Reporting Issues

Any illegal or unethical behavior listed below (but not limited to), whether past occurrences, ongoing incidents, or future possibilities, may be the subject of a report:

- 1. Actions Against Employees:** BozBros is committed to providing a safe, peaceful, and professional working environment for its employees. Any behavior that jeopardizes the safety and peace of the workplace, and that contravenes laws, ethical principles, or company policies, will not be tolerated.
- 2. Actions Against the Company:** All BozBros employees must embody our core values of accuracy, honesty, responsibility, trust, and respect, avoiding actions that could harm the company. Any actions and activities contrary to the company's interests are strictly unacceptable.

3. Violations by Business Partners: BozBros maintains high ethical standards in its relationships with supply chains and business partners. No tolerance will be given to unethical behaviors by our partners, and such situations will be closely monitored.

4. Violations of Specific Laws: BozBros complies with local and international legal regulations in all countries of operation. There will be no tolerance for violations of regulations related to combating bribery and corruption, personal data protection, competition laws, export controls, and capital market regulations.

Reporting Channels

Reports can be made through the following channels:

- **Confidential Email Address:** etik@bozalioglu.com
- This email address is accessible only to authorized personnel responsible for handling reports.
- **Online Reporting Form:** SORWE Digital Human Resources Platform
- This form, found under the Ethics tab, allows whistleblowers to report anonymously while keeping their identities confidential.
- **Face-to-Face Meeting:** Whistleblowers can schedule a face-to-face meeting with the BozBros Ethics Committee (Enis Emre Boz, Eda Boz).

When an employee, manager, coordinator, or director becomes aware of any reporting issue or is notified about it, they are obliged to immediately report the situation to the BozBros Audit Group Presidency or, in cases of specific legal violations, to the BozBros Legal and Compliance Department to ensure the issue is handled in accordance with this policy.

Reporting Tracking System

Regardless of the reporting method used, all reports are consolidated through the Reporting Tracking System. Access to this system is restricted to the BozBros Audit Group Presidency and the Legal and Compliance Department. Data entered by the whistleblower cannot be modified or deleted by users. The system automatically compiles information such as notification date and time, whistleblower information (if applicable), and the names of the involved company and employees, preparing it for preliminary review.

Global Reporting Tracking System

The BozBros whistleblowing system is organized to ensure the confidentiality and security of whistleblowers, accessible only to specific authorized personnel. Access to the system is granted to authorized individuals in BozBros's internal audit and compliance departments ("System Users"). These individuals are responsible for independently reviewing reports while avoiding conflicts of interest. Companies must submit a list of internal audit or compliance officials responsible for investigating reports to the BozBros Legal and Compliance Department. This information is used for regular updates to the system. The BozBros Legal and Compliance Department analyzes the events and data within the reporting system (e.g., types or frequencies of events, reported departments) and takes necessary actions to eliminate compliance risks, recording process improvement recommendations in the system. System users periodically review this data and work collaboratively with relevant departments. The Audit Group Presidency regularly audits the effectiveness of the system and the user list. If a report relates to company accounting or internal control systems, the Audit Committee will be notified. Internal audit units or compliance officers will report actions related to whistleblowing and disciplinary decisions to the BozBros Legal and Compliance Department every six months.

Confidentiality, Anonymity, and Integrity

BozBros respects the right of whistleblowers to remain anonymous. Notifications made via the Ethics Hotline or other reporting methods will be kept confidential within the framework of legal regulations. The content of the report and information obtained during the investigation process will only be shared with authorized personnel who need to know. Individuals named in an investigation will not have access to or participation rights in the investigation process.

Whistleblowers are offered two options when reporting incidents:

1. Remain anonymous and not share their name or contact information.
2. Share their name and contact information, permitting this information to be shared only with authorized personnel. In this case, direct contact may be established with the whistleblower to obtain necessary information during the investigation.

Confidentiality is paramount throughout the entire whistleblowing process, and everyone involved is obligated to keep the information they learn confidential.

Zero Tolerance for Retaliation

BozBros encourages employees to express their concerns freely and supports them in this process. An employee who makes a report in good faith and with honest intentions should be assured that their professional life will not be negatively impacted. Accordingly, no retaliatory actions, such as termination, suspension, reassignment, compulsory leave, or transfer, will be taken against any employee for any reason related to their report. BozBros will not tolerate retaliation, and such actions will be subject to disciplinary measures.

If a report is made in good faith and based on reasonable grounds, the whistleblower will be protected even if the investigation concludes that the reported issue was unsubstantiated. However, if it is determined that the report was made with malicious intent, the whistleblower will be included in the disciplinary process. Therefore, it is essential that reports are based on concrete observations and evidence.

Investigation Process

Notifications communicated via the BozBros Ethics Hotline or other reporting channels are rapidly evaluated by the relevant units' internal auditors and compliance officers. This initial assessment aims to verify the content of the report and determine the reliability of the reported information. If the report falls within BozBros's jurisdiction, the relevant System Users may conduct a thorough examination of the matter and initiate an investigation if necessary. The investigation is carried out in accordance with BozBros's internal procedures. Depending on the subject of the report, BozBros officials cooperate with the necessary departments to conclude the investigation as swiftly and efficiently as possible. When an independent and objective investigation is required, external service providers may be involved in the process.

Expectations from Whistleblowers

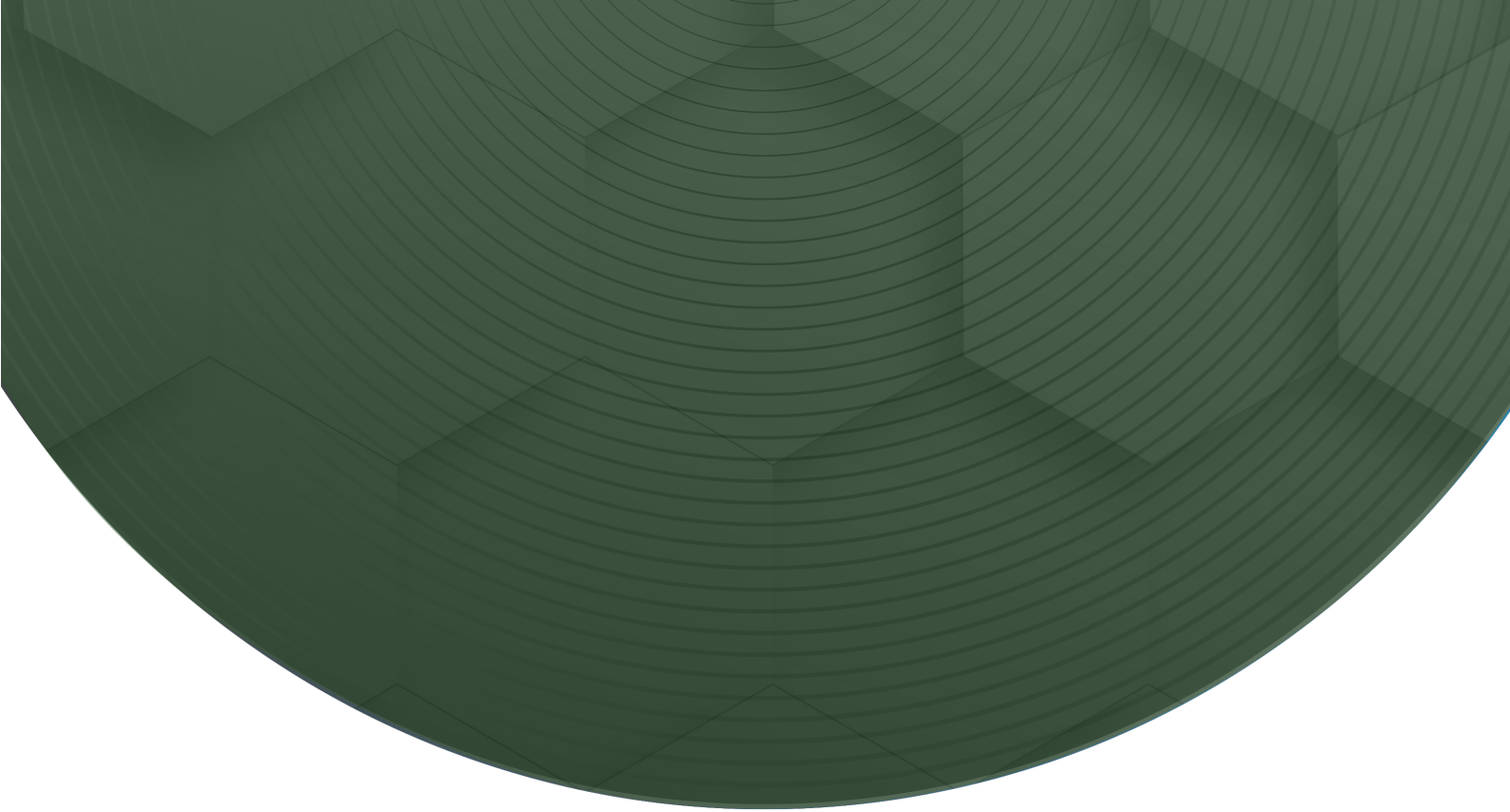
To ensure that a report is evaluated accurately and fairly, whistleblowers are expected to provide detailed and sufficient information whenever possible. Information regarding suspected individuals, the time, place, and parties involved in the incident should be specified. Additionally, whether the event is a recurring issue and any existing evidence related to the matter should be shared.

Authority and Responsibilities

All employees of BozBros are required to comply with this policy and support relevant procedures within the company. The company also ensures that its business partners are informed about this policy. In cases where there is a discrepancy between local regulations in countries where BozBros operates and this policy, the more restrictive provision will apply.

Violations of this policy may lead to serious disciplinary actions, including termination. Employees should consult the BozBros Legal and Compliance Department if they have questions regarding this policy and its applications.

BozBros Board of Directors



BOZ/Bros
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