

SUSTAINABILITY POLICY

1. PURPOSE

The purpose of the Sustainability Policy of SUB IQ Software Solutions Co. Ltd. (“SUB IQ”) is to guide our journey toward sustainability with the goal of creating a fairer and more livable world for future generations. We are committed to complying with and drawing guidance from global reports, standards, regulations, and obligations, including:

United Nations Global Compact (UNGC), UN 2030 Sustainable Development Goals (UN SDGs), European Green Deal, Turkish Sustainability Reporting Standards (TSRS), International Sustainability Standards Board (ISSB), International Financial Reporting Standards (IFRS), Global Reporting Initiative (GRI), International Labour Organization (UN ILO), EU Sustainability Reporting Standards (EU ESRS), EU Corporate Sustainability Reporting Directive (EU CSRD), EU Corporate Sustainability Due Diligence Directive (EU CSDDD), EU Taxonomy, EU Emissions Trading System (EU ETS), Carbon Border Adjustment Mechanism (EU CBAM), Science Based Targets initiative (SBTi), Carbon Disclosure Project (CDP), Task Force on Climate-related Financial Disclosures (TCFD), Task Force on Nature-related Financial Disclosures (TNFD), U.S. Securities and Exchange Commission (USA SEC), World Business Council for Sustainable Development (WBCSD), UK Transition Plan Taskforce (TPT), World Economic Forum (WEF), International Energy Agency (IEA), United Nations Environment Programme Finance Initiative (UNEP-FI), Intergovernmental Panel on Climate Change (IPCC), and the UN Framework Convention on Climate Change (UNFCCC).

2. SCOPE

This policy applies to all SUB IQ employees, suppliers, group companies, and business partners. All individuals and entities within the scope of responsibility are expected to fully comply with this Sustainability Policy across operations, fieldwork, management approaches, and all business processes.

3. OUR APPROACH TO SUSTAINABILITY

For our company, sustainability reflects our responsibility toward future generations. To fulfill this duty and contribute to a hopeful and sustainable future, we aim to integrate sustainability into all aspects of our business—particularly production, management, and sales processes.

We align with national and international standards and support the United Nations' 17 Sustainable Development Goals (SDGs). We implement development- and improvement-oriented sustainability projects in collaboration with our employees, stakeholders, and value chain partners.

We view contributing to the “2030 Sustainable Development Goals,” the “Global Net-Zero Emissions and 1.5°C Limit,” and Turkey’s “2053 Net-Zero Emission” vision as our primary duty. We take a holistic ESG (Environmental, Social, Governance) approach and continuously update our business model accordingly.

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Our Sustainability Policy is integrated with the following frameworks:

- **Human Rights, Inclusion, Diversity, Equal Opportunity, and Human Resources Policy**
- **Ethics and Compliance Policy**
- **Corporate Social Responsibility Policy**
- **Information Confidentiality, Information Security, and Digitalization Policy**
- **Environmental Management, Ecological Impact, and Energy Policy**
- **Anti-Bribery and Anti-Corruption Policy**
- **Raw Material, Natural Resources, Water and Waste Management Policy**
- **Biodiversity Policy**
- **Gift Giving and Hospitality Policy**
- **Responsible Procurement and Supply Chain Policy**
- **Customer Satisfaction Policy**
- **Occupational Health and Safety Policy**
- **Corporate Volunteering Policy**

4. OUR CORE PRINCIPLES OF SUSTAINABILITY

4.1 We continuously strive to improve our sustainability performance. In alignment with our vision, mission, and values, we analyze the environmental and social impacts of our operations and identify related risks. We work to mitigate these risks in line with science and national/international standards.

4.2 We aim to maintain the highest level of customer satisfaction and continuously improve our product and after-sales service quality. Stakeholder engagement is essential to our development efforts.

4.3 We uphold not only customer satisfaction but also the interests of society and our country. We comply with all national laws and regulations and stand ready to collaborate with municipalities and public institutions.

4.4 Our Sustainability Committee is primarily responsible for driving sustainability initiatives. The committee and its sub-groups hold periodic meetings and work in coordination with the Board of Directors. The committee has direct authority and democratic participation in all sustainability decisions.

4.5 The Risk and Opportunity Task Force, established under the oversight of the Board of Directors and the Sustainability Committee, monitors and evaluates environmental, social, and governance (ESG) investments. It reports risks, opportunities, and financial impacts to the Committee and the Board.

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4.6 We seek to build strategic partnerships to support sustainable development and the circular economy. We identify components that can contribute to a circular economy and expand our value chain accordingly.

4.7 We commit to ethical and moral conduct throughout our value chain. We have zero tolerance for violations of human rights, unfair competition, bribery, and corruption. We do not permit gift or hospitality practices intended to gain unfair advantage.

4.8 We comply with both national and international Occupational Health and Safety regulations. We provide a safe and healthy working environment and conduct regular training and informational meetings from employees' first day on the job.

4.9 We closely follow technological advancements and swiftly integrate innovations that can increase efficiency. We reinforce our infrastructure by implementing information security and digital transformation practices, including AI-driven systems.

4.10 We foster inclusive, equitable, and respectful relations with our employees and strictly reject any form of discrimination.

4.11 We are committed to fair labor, improved working conditions, and inclusion. We do not discriminate based on language, religion, race, gender, marital status, sexual orientation, gender identity, ethnicity, union activities, disability, political views, or socio-cultural differences. We ensure fair, transparent, and merit-based recruitment processes.

4.12 To build a strong foundation for the future, we establish our short-, medium-, and long-term strategic goals through stakeholder participation and continuously update them according to national and international standards.

5. OUR SUSTAINABILITY PRINCIPLES

5.1 Environmental Responsibility

- **5.1.1 We aim to calculate our greenhouse gas emissions and implement reduction strategies in line with the Science Based Targets initiative (SBTi).**
- **5.1.2 We develop and implement protective and enhancing projects to prevent biodiversity loss and support ecosystems.**
- **5.1.3 We plan to increase the use of clean and renewable energy in our operations and eventually switch to fully green energy.**
- **5.1.4 We value the efficient use of natural resources and aim to reduce our ecological footprint.**
- **5.1.5 We work to avoid harming natural habitats during raw material procurement and pursue partnerships to enable sustainable sourcing within our value chain.**
- **5.1.6 We regularly conduct risk assessments on climate change, natural resources, biodiversity, air pollution, waste, and emissions. All mitigation efforts are planned and executed in line with scientific, national, and international standards.**

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5.2 Commitment to Ethical Values
 We are committed to conducting all business operations with the highest ethical standards. We do not tolerate anti-competitive behavior, bribery, corruption, or fraud. We promote inclusiveness and uphold the ethical values outlined in this policy.

5.3 Corporate Social Responsibility and Social Contribution
 We place great importance on fulfilling our social responsibilities and creating value for society. We promote access to health products, support environmental sustainability through eco-conscious product development, and implement effective waste management solutions. Through education and awareness programs, we aim to foster healthier lives and leave a better world for future generations. We actively consider feedback from our neighbors and surrounding communities and maintain open channels of social dialogue.

5.4 Economic Sustainability and Governance
 We focus on long-term success rather than short-term profit. Economic sustainability is central to our business model, ensuring profitability and resource efficiency. We constantly optimize our processes, reduce costs, and improve efficiency through waste and energy management. Our procurement operations prioritize sustainable and ethical practices.

Governance is built on transparency, accountability, and adherence to ethical standards. We maintain open communication between management and employees and promote inclusive decision-making processes. All economic and governance practices comply with local laws and international standards.

By embracing economic sustainability and strong governance, we aim to build a foundation for long-term growth that benefits not only our company but also society and the environment.

6. RESPONSIBILITIES, MONITORING & AUDIT

All SUB IQ employees, suppliers, group companies, and business partners are fundamentally responsible for complying with this Sustainability Policy.

The Sustainability Committee oversees implementation and monitors compliance. The Board of Directors holds overall responsibility for internal audits and controls related to sustainability. The Board may appoint external auditors if deemed necessary.

7. COMMUNICATION CHANNELS

SUB IQ welcomes all partnerships that can contribute positively to sustainability. Requests, suggestions, and complaints can be sent via email to: sustainability@subiq.com.tr. All messages are promptly reviewed by our Sustainability Committee, and responses are provided as soon as possible.

We encourage all stakeholders, employees, and members of the public to report any legal or ethical violations to our ethics hotline: ethics@subiq.com.tr.