

HUMAN RIGHTS, INCLUSION, DIVERSITY, EQUAL OPPORTUNITY & HUMAN RESOURCES POLICY

1. PURPOSE

The purpose of SUB IQ Software Solutions Co. Ltd.'s ("SUB IQ") Human Rights, Inclusion, Diversity, Equal Opportunity & Human Resources Policy is to fully align with internationally recognized frameworks such as the Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, ICCPR, ICESCR, UN ILO, Women's Empowerment Principles (WEPs), UN Global Compact, OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work. The policy defines our people-centered values, behaviors, and attitudes and ensures their practical implementation within the company.

2. SCOPE

This policy applies to all SUB IQ employees, suppliers, affiliates, and business partners. These stakeholders are expected to fully comply and actively collaborate in our improvement initiatives. It is considered an integral part of our broader ethical framework, including:

- Sustainability Policy
 - Ethics, Compliance & Disclosure Policy
 - Anti-Bribery & Anti-Corruption Policy
 - Gift, Hospitality & Entertainment Policy
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3. CORE PRINCIPLES

3.1 Respect for Human Rights

We consider respect for human rights our utmost priority. We uphold individual dignity and fundamental rights, rejecting any form of discrimination based on race, gender, religion, ethnicity, sexual orientation, or other personal attributes. Diversity is embraced, and every employee's freedom, health, and safety are protected. Respect for human rights is a foundational element of our corporate ethics and culture.

3.2 Working Hours, Compensation & Conditions

We comply with national and international regulations regarding maximum working hours. We grant employees statutory and additional leave, break, and rest periods. Employee well-being is prioritized over profit—our team members are valued partners. Compensation reflects legal requirements, industry standards, and local labor markets. Profit-based quarterly bonuses are distributed fairly to increase engagement and performance. Compensation is entirely merit-based, free of discrimination.

We commit to providing safe and healthy working conditions. Employees are covered by private health insurance throughout their tenure. Regular health screenings by a

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company physician and secure, ergonomic workspaces with proper equipment and periodic maintenance ensure employee safety and comfort.

3.3 Personal Development, Cross-Training & Career Growth

We support each employee's personal and professional development through training programs, conferences, and seminars. We prepare staff for diverse roles via cross-training and fair transition mechanisms, enabling flexible deployment during critical situations.

3.4 Benefits

We provide nutritious meals based on employees' dietary needs and continuously improve the service based on employee feedback. Employee transport services are secure, modern, and adapted for pick-up and drop-off convenience. We offer private health insurance and performance-based bonuses to support employees' well-being and livelihoods.

3.5 Political Expression

We respect employees' political beliefs and freedom. After working hours, employees may participate in political activities. However, using the company name, resources, or brand in political contexts is prohibited. Political activities during working hours are strictly forbidden.

3.6 Participation in Social Initiatives

Employees are encouraged to engage in positive environmental and social initiatives individually or as part of the company. Short-term leave is granted for such activities, and employee-generated ideas for CSR collaborations are welcomed and considered.

3.7 Right to Education & Internship Policy

We support employees' academic pursuits and facilitate flexible schedules for formal or remote education, including graduate studies. We accommodate academic exams and support collaborations with educational institutions. Student internships are welcomed under equal operational conditions with full coverage (insurance, meals, transport). Exceptional interns may be offered full-time employment.

3.8 Anti-Harassment, Violence & Discrimination

We strictly prohibit harassment, violence, mobbing, or discrimination. We guarantee psychological and physical well-being and dignity. Complaints may be reported directly to a manager, our Ethics Committee, or the Board. Assistance, including medical or psychological support, is provided to affected employees. Disciplinary measures, including termination, may be applied. Affected employees may pursue legal remedies under Turkish Penal Law.

3.9 Diversity, Inclusion & Equal Opportunity

We embrace diverse backgrounds, cultures, and experiences. Equal opportunities are assured in hiring, compensation, promotions, and responsibilities regardless of personal

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attributes. We actively promote inclusion and abstain from discrimination of any kind. Training programs reinforce cultural awareness and equal opportunity.

3.10 Child Labor & Forced Labor Prohibition

We do not employ child labor or engage in forced labor. Employees have the freedom to resign without coercive intervention. These processes are handled in compliance with legal standards.

3.11 Combating Modern Slavery

We condemn all forms of forced labor and human trafficking. No employee operates without proper work authorization or insurance. We respect each individual's right to refuse any non-voluntary activity.

3.12 Data Privacy & Confidentiality

We protect personal data in compliance with Turkey's KVKK and international privacy standards. Personal data is acquired solely for business necessity and strictly limited to authorized personnel. Company and stakeholder data may not be used for personal gain. Any breaches are subject to disciplinary action, and reporting violations via the Ethics Committee is strongly encouraged.

3.13 Health & Safety

We ensure a secure working environment, respecting employees' health, privacy, and dignity. We comply with all relevant standards and conduct risk assessments and remedial actions for any threats.

3.14 Remote Work Policy

Employees with eligible roles, health concerns, or contagious conditions may be granted remote work options. Secure access to company systems is provided through approved devices and networks. Remote work requires managerial approval.

3.15 Reporting Violations

Employees must promptly report any misconduct or policy violations to their supervisor, the Ethics Committee, or the Board. Whistleblowers have the right to receive updates regarding investigation outcomes. Suppliers, partners, and stakeholders may also report violations and request involvement in resolution. False or malicious claims are prohibited, and those engaging in intimidation or interference are subject to disciplinary action.

3.16 Compliance & Training Goals

We commit to regular training programs, supplier audits, and awareness campaigns to reinforce policy compliance. Prevention and rapid resolution of violations are organizational priorities.

4. RESPONSIBILITIES

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The Board of Directors is ultimately responsible for the implementation, revision, and enforcement of this policy. Employees, suppliers, and business partners must comply fully and report any violations. Violators may be subject to disciplinary measures, including termination, in accordance with applicable laws and internal procedures.

5. ETHICS COMMITTEE & WHISTLEBLOWER CONTACT

Our Ethics Committee is open to all communications and violation reports. Updates are provided at each stage of the investigation.

Email: ethics@subiq.com.tr

Date: 01.01.2025

Chairman of the Board, SUB IQ: Yusuf Yiğit AKKUŞ

Signature:

