

# ETHICS AND COMPLIANCE POLICY

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## 1. PURPOSE

The primary purpose of the Ethics and Compliance Policy of SUB IQ YAZILIM ÇÖZÜMLERİ TİCARET LİMİTED ŞİRKETİ (hereinafter referred to as “SUB IQ”) is to establish, implement, monitor, audit, and internalize the principles of business ethics and professional conduct across all business processes and operational areas. This policy aims to define the rules of conduct to ensure ethical behavior is ingrained within the company culture.

## 2. SCOPE

SUB IQ expects full compliance with the Ethics and Compliance Policy from its employees, suppliers, group companies, and business partners. It is expected that the principles and rules outlined herein will be internalized and integrated into all business processes.

Our Ethics, Compliance, and Disclosure Policy is evaluated as an integral part of the following SUB IQ policies:

- Sustainability Policy
- Anti-Bribery and Anti-Corruption Policy
- Customer Satisfaction Policy
- Information Confidentiality, Security, and Digitalization Policy
- Occupational Health and Safety Policy
- Corporate Social Responsibility Policy
- Human Rights, Inclusion, Diversity, Equal Opportunity and Human Resources Policy
- Gift Giving and Receiving, and Hospitality Policy
- Corporate Volunteering Policy
- **1. OUR ETHICAL PRINCIPLES**
- **1.1 Employee Relations and Workplace Rules**
- We maintain respectful, supportive, and motivating communication with our employees at all times. The fundamental principles that uphold our employee relations are as follows:
  - 1.1.1 Respecting human rights,
  - 1.1.2 Applying merit-based, fair, impartial, and transparent recruitment procedures that value equal opportunity and diversity,
  - 1.1.3 Including in our team individuals who will advance the company and improve their own competencies,
  - 1.1.4 Assigning roles based on the competencies, talents, and interests of employees,
  - 1.1.5 Operating fair, transparent, and competitive compensation policies; ensuring rightful earnings through effective performance evaluations; and honoring achievements,
  - 1.1.6 Listening to, reviewing, and responding to employees’ ideas, opinions, and suggestions,
  - 1.1.7 Ensuring a peaceful work environment by maintaining high levels of employee

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satisfaction and motivation,

1.1.8 Not tolerating any form of physical violence, psychological pressure, mobbing, or other negative behavior,

1.1.9 Providing a healthy, safe, comfortable, and ergonomic working environment,

1.1.10 Maintaining professional communication with employees based on mutual respect, free from rigid hierarchies,

1.1.11 Respecting and supporting the academic and career goals of employees through suitable work plans,

1.1.12 Offering equal opportunities for training, workshops, and conferences to enhance employee knowledge and skills,

1.1.13 Not permitting any discrimination based on religion, language, race, gender, sexual orientation, belief, sect, disability, or political opinion.

- **1.2 Principle of Honesty, Transparency, and Fairness**

- 1.2.1 Employees are expected to uphold honesty and integrity in all activities carried out within the company's sphere of influence.

1.2.2 Employees must fulfill their duties in accordance with professional standards.

1.2.3 Behaviors that may negatively affect the company's reputation or brand value must be strictly avoided.

1.2.4 Employees must act honestly, transparently, informatively, and fairly in all business activities.

1.2.5 Communication with suppliers, colleagues, and customers must be constructive, accurate, solution-oriented, timely, and well-organized.

- **1.3 Principle of Effective and Efficient Use of Company Resources**

- 1.3.1 All material assets, brand value, and intangible resources of the company must be used efficiently and effectively.

1.3.2 Employees must not deliberately damage any company property, resources, or values.

1.3.3 Company resources must not be used for personal gain or for the benefit of third parties.

1.3.4 Employees must adopt an attitude of thriftiness and environmental and social responsibility when using company assets.

1.3.5 Before using any tools or resources outside of their routine usage, employees must obtain the necessary approvals and take required precautions.

- **1.4 Combating Anti-Competitive Behavior**

- 1.4.1 All employees, suppliers, group companies, and business partners must engage in fair and ethically aligned competition.

1.4.2 No unethical actions or attitudes should be taken against individuals or organizations to gain an unfair advantage.

1.4.3 All departments, employees, suppliers, group companies, and partners must maintain ethical business practices and respect in competitive environments.

- **1.5 Principle of Ethical Thinking and Behavior**

- 1.5.1 All employees must act in compliance with applicable laws, regulations, obligations, and standards in all relevant activities and operations involving the company and its affiliates.

1.5.2 In cases requiring initiative, employees are expected to take actions that protect the company's brand value.

1.5.3 Every individual representing the company must encourage colleagues and business associates to act ethically and uphold professional values.

- **1.6 Principle of Confidentiality and Protection of Sensitive Information**

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- 1.6.1 Employees must not disclose personal or institutional information of colleagues, customers, suppliers, business partners, or group companies under any circumstances.
- 1.6.2 Confidential company data such as personal information, trade secrets, product designs, software, and technology must not be disclosed outside the company.
- 1.6.3 No information, secret, data, or resource belonging to the company may be used for personal gain or third-party interests.
- **1.7 Principle of Continuous Corporate and Personal Development**
- 1.7.1 Our company places great importance on employees' efforts to continuously improve their personal skills, knowledge, and competencies.
- 1.7.2 Employees are expected to stay up to date with developments and innovations that could contribute to our company's growth. They are encouraged to report newly discovered innovations, technologies, or opportunities to their supervisors and make suggestions — a practice we prioritize highly.
- **1.8 Principle Against Child Labor and Forced Labor**
- 1.8.1 Our company strictly adheres to national and international laws and regulations, including the International Labour Organization's (ILO) age restrictions, and does not employ any child or individual outside of these legal parameters.
- 1.8.2 Employees who wish to leave the company may do so freely without facing any physical or psychological pressure. No form of forced labor is practiced.
- 1.8.3 We expect our suppliers, group companies, and business partners to be sensitive to the issues of child labor and forced labor, and to never engage in such practices. We do not work with suppliers who engage in child labor or forced labor. If such practices are identified in any existing supplier, the business relationship is terminated immediately.
- 1.8.4 The Sustainability Committee and the Board of Directors are primarily responsible for monitoring and auditing practices regarding child labor and forced labor.
- **1.9 Principle of Anti-Money Laundering**
- 1.9.1 Under no circumstances is our company involved in any activity related to money laundering.
- 1.9.2 All economic and financial operations carried out by our company are conducted with integrity and in compliance with applicable laws and regulations.
- 1.9.3 To combat money laundering, our company organizes training sessions and awareness meetings, implements various preventive measures, and monitors potential risks.
- 1.9.4 Our company is committed to cooperating with any individual, institution, or organization to strengthen its efforts against money laundering.
- **1.10 Principle of Conflict of Interest**
- 1.10.1 SUB IQ employees shall not, under any circumstances, compete with SUB IQ or act in ways that may benefit themselves or their relatives through the company.
- 1.10.2 Employees must not derive personal or familial benefits from a company that is in a business relationship with SUB IQ or is seeking to establish one.
- 1.10.3 Employees shall not serve on the board of or provide consultancy to companies in a business relationship or negotiation with SUB IQ.
- 1.10.4 Employees must not acquire ownership of any asset (e.g., property, technology, etc.) that the company intends to purchase, prior to the company's acquisition.
- 1.10.5 During working hours, employees must not use their work time for personal or third-party interests, nor direct their professional efforts toward activities involving conflicts of interest.
- 1.10.6 Employees must not engage in bribery, gift-giving or receiving, or hospitality

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practices intended to improperly influence business decisions.

1.10.7 Employees owe a duty of loyalty to the company and must not engage in employment relationships with other companies in the same sector.

1.10.8 Employees wishing to attend public events such as conferences, seminars, or workshops that are unrelated to the company must obtain permission from their supervisors.

- **1.11 Donations and Sponsorships**

- 1.11.1 Our company is open to supporting activities in the fields of culture, art, education, and sports. We aim to provide material and physical support to projects that offer positive contributions to society, within the limits of our company's capacity.

1.11.2 All decisions and implementations related to donations and sponsorships are the responsibility of the Board of Directors. No donation or sponsorship may be made without board approval.

1.11.3 We value suggestions and recommendations from employees regarding donations and sponsorships and evaluate them in the context of our corporate giving strategies.

- **1.12 Principle of Occupational Health and Safety**

- 1.12.1 Our company fully complies with current laws, regulations, and both national and international occupational health and safety standards, and ensures that work environments are safe and compliant.

1.12.2 All employees must conduct their work in accordance with our Occupational Health and Safety Policy and adhere strictly to mandatory safety rules.

1.12.3 Every employee undergoes occupational health and safety training during the onboarding process and must pass an exam (with a minimum score of 70) to be considered qualified. Those who do not pass are required to retake the training. Employees assigned to sensitive work areas must also participate in specialized sessions such as Clean Room Training.

1.12.4 No employee may use alcohol or other substances that impair physical or mental faculties during or prior to working hours. The use, sale, or distribution of illegal substances is strictly prohibited.

1.12.5 Our company places great importance on keeping employees informed and updated about occupational safety through periodic trainings, drills, and hands-on practices to prevent workplace accidents.

- **1.13 Our Relationships with Suppliers**

- 1.13.1 We maintain all our relationships with suppliers transparently, honestly, fairly, and in accordance with ethical business conduct and applicable national and international regulations.

1.13.2 We expect our suppliers to uphold decent working conditions, comply with ethical standards, respect human rights, show environmental sensitivity, and conduct their business processes in alignment with our Ethics, Compliance, and Disclosure Policy.

1.13.3 Suppliers are selected through transparent and fair procurement processes based on clearly defined criteria and evaluations.

1.13.4 Individuals who have worked at our company in the past or have recently left can only become suppliers if they did not leave due to any ethical violation. If they meet both this condition and our supplier selection procedures, they may be approved by the Board of Directors as a supplier.

1.13.5 No employee should be in a conflict of interest with any supplier. Conversely, our suppliers are expected to avoid any situation that may lead to a conflict of interest

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with our company or our employees, and to comply strictly with our anti-bribery and anti-corruption principles.

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- **1.14 Our Relationships with Public Institutions**
- 1.14.1 If our company works with a public institution or is subject to an audit, we ensure that communication with relevant authorities is conducted ethically and professionally.
- 1.14.2 We act in compliance with the law, regulations, and corporate ethical standards, avoiding any potential conflict of interest.
- 1.14.3 It is strictly prohibited for any employee to offer bribes, gifts, commissions, or valuables to public officials or institutions — or to engage in any form of hospitality — with the intent of influencing business or audit processes. Violators are subject to disciplinary action as per our disciplinary procedures.
- 1.14.4 Before contacting public officials or institutions, employees must obtain prior approval from upper management and provide relevant information about the engagement.
- 1.14.5 Our company is open to collaborating with public institutions and officials in projects that can positively impact the environment and society and is committed to providing moral and material support within its capacity.
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- **1.15 Communication with Third Parties**
- 1.15.1 Our company communicates with the public in a truthful, open, and transparent manner.
- 1.15.2 All interactions with associations, foundations, consultancy firms, public officials, analysts, and other individuals or organizations must be conducted by designated, authorized personnel of our company.
- 1.15.3 Requests from associations, foundations, public institutions, or consultants must be reported by employees to upper management.
- 1.15.4 Employees must inform the relevant departments about any third-party requests they receive.
- 1.15.5 It is forbidden for employees, suppliers, group companies, or business partners to provide false, misleading, or deceptive statements to the public or media.
- 1.15.6 All lawful and ethically appropriate requests received from third parties, along with the privacy rights of those making the requests, are protected by our company under its information security practices.
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- **1.16 Our Relationships with Customers**
- 1.16.1 Every employee is committed to providing accurate, clear, and transparent information to our customers.
- 1.16.2 All products and services offered to customers are delivered in accordance with ethical business practices.
- 1.16.3 We respect our customers' privacy. All personal information provided by customers is protected under our company's data security protocols.
- 1.16.4 Our company continually aims to enhance the quality of its products and services to increase customer satisfaction.
- 1.16.5 We value all customer feedback, complaints, suggestions, and recommendations. Customers may contact our ethics hotline or the employee they are in contact with. We aim to take swift action, apply necessary improvements, and provide periodic updates to our customers regarding the progress.

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### 2. OUR APPROACH TO INFORMATION AND DATA SECURITY

#### *2.1 Information and Confidentiality Standards*

**2.1.1** All employees of our company are required to make public and institutional disclosures in a transparent, honest, and clear manner, in alignment with our Ethics, Compliance, and Disclosure Policy.

**2.1.2** While conducting any communication or disclosure activity, employees must avoid statements that could harm institutions or individuals, violate ethical and moral standards, or involve slander, lies, or defamatory remarks.

**2.1.3** Any employee intending to make a public statement or disclosure on behalf of the company must first obtain prior approval from senior management.

**2.1.4** In accordance with the Personal Data Protection Law (KVKK), all personal data belonging to our customers, suppliers, business partners, and any individual or institution contacting us is safeguarded by our company.

**2.1.5** Insider information belonging to our company must remain confidential until a decision is made to publicly disclose such information. Even in the absence of a formal confidentiality agreement, the obligation to maintain secrecy applies to all employees, suppliers, group companies, and business partners. Under no circumstances should this information be shared outside the company, including with family members.

**2.1.6** It is strictly prohibited for employees to use confidential information of publicly traded companies we serve, or of our suppliers and business partners, to engage in stock trading, or to leak such information for the benefit of others.

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### 3. OUR ETHICS REPORTING MECHANISM

#### *3.1 Reporting Ethical Violations*

**3.1.1** We expect to be notified of any violations occurring within our areas of activity.

**3.1.2** All employees who identify a violation within the company may report it to their direct manager or to the Ethics Committee via the available communication channels. If an employee feels uncomfortable reporting to their manager, they may report directly to the Ethics Committee or the Board of Directors.

**3.1.3** All notifications submitted to the Ethics Committee are read, examined, and assessed with diligence, and efforts are made to resolve the issue effectively.

**3.1.4** The identity of individuals who report violations to the Ethics Committee will not be shared with any party without their explicit consent.

**3.1.5** Any form of psychological or physical pressure or violence towards those who report to or participate in the proceedings of the Ethics Committee is strictly prohibited. Disciplinary procedures will be initiated against those responsible for such behavior.

**3.1.6** The review and resolution process of any reported violation is managed by the Internal Audit Department. If a violation of our Ethics, Compliance, and Disclosure Policy is confirmed, disciplinary procedures will be initiated, including possible termination of employment.

**3.1.7** Individuals who are harmed as a result of a violation may initiate internal disciplinary processes as well as legal proceedings under the Turkish Penal Code.

**3.1.8** Disciplinary actions will also be applied to individuals who provide false statements during investigations, turn a blind eye to or support violations, or fail to report violations they are aware of.

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### 3.2 Our Ethics Reporting Line

3.2.1 Ethics Committee Email Address: [ethics@subiq.com.tr](mailto:ethics@subiq.com.tr)

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## 4. ETHICS, COMPLIANCE AND DISCLOSURE POLICY – MANAGEMENT APPROVAL

**Date:** 01.01.2025

**Chairman of the Board:** Yusuf Yiğit AKKUŞ



**Signature:**