
Eti Soda Inc. Whistleblowing Policy

Purpose of the Policy

Eti Soda Inc., we prioritize the sustainable implementation and adoption of our ethical rules to protect our ethical behavior culture. This policy aims to guide our employees to report any legal, policy, or ethical code violations that they detect or suspect in good faith based on confidentiality, without being subject to any retaliation or grievance.

Policy Application

This policy applies to all Eti Soda employees. Besides, it can be used by anyone in our supply chain to report concerns about our operations or behavior.

Scope of the Policy

Issues that can be reported under this policy:

- Violation of laws and regulations that the company is subject to
- Violation of company policies
- Violation of the code of ethics

Examples of reportable topics include, but are not limited to:

- Corruption (Blackmail, bribery, conflict of interest, fraud, money laundering, etc.)
- Anti-competitive practices
- Information management violation
- Modern slavery and human trafficking crimes
- Discrimination and harassment
- External stakeholder human rights violation
- Food safety violation

Reporting Concerns and Complaints

Detailed information is expected to be given as much as possible so that the notification can be investigated quickly and efficiently. Some topics that may be useful are listed below:

- The place, date, and time of the notification,
- Names and positions of the person (s) causing the report,
- Relationship of the notifying person with the person (s) concerned,
- The general nature of the concern of the person reporting,
- How the problem was noticed,
- Possible witnesses,
- Other information to support whistleblowing.

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Delivery of Concerns and Complaints

E-mail: etik@etisoda.com

Address: On behalf of the Chairman of the Ethical Conduct Board

Eti Soda Inc.

Yeşilağaç Mh. Gurağaç Kümeevler No:47/A

Beypazarı Ankara / Turkey

Anonymous Allegation

Notification can be made anonymously. However, as this may prevent the report from being investigated in detail, the investigation may not be possible to complete. Making the notifications by specifying the name will enable the claim to be investigated more quickly and efficiently by contacting the source in case of need.

Whistleblower Protection

The identity of the reporting person will be kept confidential unless he has his permission or is required by law. Within the scope of this policy, we undertake that we will take all necessary steps to protect the employee who makes a notification from retaliation and all kinds of victimization

Actions that may cause grievance include, but are not limited to:

- Dismissal of the employee or change of his position (s) against the detriment of the employee or negative performance feedback that does not reflect the actual performance
- Harassment, intimidation or bullying,
- Threat.

False or Misleading Allegations

The employee must have reasonable grounds to suspect that the information disclosed when making a report is accurate. In this context, if it is determined that the information given in good faith is wrong, no disciplinary action will be imposed on the notifying person.

Deliberate false and misleading claims will be considered a serious matter that may result in disciplinary action, as it would be a violation of our Code of Business Conduct.

Handling of the Complaint

The Ethics Committee is responsible for investigating and concluding the complaints and claims reported. The Ethics Committee will examine and record all incoming complaints and concern reports, investigate if an investigation is required, finalize it, report it to the Board of Directors, and ensure that necessary measures are taken. The action taken will depend on the nature and severity of the concern. The investigation process referred to in this policy will be conducted fairly:

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- Disclosures will be kept confidential,
- There will be a presumption of innocence until the outcome of the investigation is determined,
- The investigation will aim at whether there is sufficient evidence to confirm the reported issues.

The following information will be provided in writing within a reasonable time to the notifying person:

- Confirmation that the complaint has been received,
- Indication of how the issue will be addressed,
- Estimated time required for a final response,
- The result of the investigation.

Revision

This Policy will be reviewed annually by the Board of Directors to ensure its adequacy and effective implementation.

General Manager

05/10/2020