Beko

COMPLIANCE

GLOBAL CODE OF CONDUCT

MESSAGE FROM THE CEO

The founding principles of Beko, trust, honesty, respect, equality and transparency, continue to guide us in our journey. We continue working within the framework of code of conduct defined in line with our core values as stated by the founder of Koç Group Vehbi Koç: “Honesty, integrity, and superior business ethics are the foundations of our business conduct. We conduct our business based on good intentions, mutual benefit, and fair treatment in all our relationships.” In this context, we have revised the Global Code of Conduct, which explains how we should behave, what we should pay attention to and what behaviors we should avoid in business, in order to adapt it to our ever-growing and expanding structure. It is of critical importance to adopt these universally valid common principles. In line with our corporate vision of “Respecting the World, Respected Worldwide” it is our responsibility to strengthen this awareness even further, to make our business even better without compromising the principle of honesty, and to create a reliable value chain. I would like you to kindly consider the Global Code of Conduct and Related Code Policies, as a guide and a reliable reference. We will continue to create value and differentiate with leading practices, thanks to your efforts to fully embrace and implement these practices.

Yours sincerely,

Hakan Bulgurlu

GLOBAL CODE OF CONDUCT

"Honesty, integrity, and superior business ethics are the foundations of our business conduct. We conduct our business based on good intentions, mutual benefit, and fair treatment in all our relationships. We are committed to conforming at all times to the highest ethical and legal standards."

Vehbi Koç

We designed Global Code of Conduct and related Policies to implement Beko's ("**Beko**" or "**Company**" refers to all companies directly or indirectly, individually or jointly controlled by **Arçelik A.Ş**. and it's joint ventures) high ethical standards into corporate governance framework to ensure that how we do business is aligned with our values and applicable laws and regulations in countries we operate as directed by Vehbi Koç.

Our Global Code of Conduct framework has three operational pillars:

- Prevention – we work to embed a culture of integrity at all levels, in all geographies
- Detection – we encourage employees to speak up and give voice to our values; and
- Response – we have the tools to investigate and if necessary, sanctions for confirmed breaches with a standard and uniform approach and use what we learn to continually improve.

We conduct our operations in accordance with laws and regulations, with honesty and with respect for the human rights. All our employees and Business Partners are expected to adopt these rules, act in line with them. Our leaders are responsible from setting examples with their attitudes by leading our employees and making business decisions in accordance with the Global Code of Conduct and related Policies.

Our Global Code of Conduct and related Policies aim to establish our standard of conduct, fight with corruption, ensure our people are respected and information is safeguarded and set the standards for external engagements.

However, Global Code of Conduct and Policies cannot cover every eventuality, particularly as laws differ between countries. If specific situations are not expressly covered, the spirit of the Code of Conduct and Policies must be upheld by exercising common sense and good judgement in light of the objective criteria.

Our Way of Doing Business Compliance with the Law

Compliance with the Law

We recognize the compliance with all relevant laws and regulations globally as the minimum standard.

We comply with the regulations in every country we operate, act according to our Global Code of Conduct when the regulations are unclear and contact competent authorities when necessary.

We record all our commercial transactions and keep our records completely and clearly according to the legislation in effect, and make sure that the agreements with third parties are clear, understandable, comply with the regulations and Global Code of Conduct with due consideration of bribery, corruption and related fraud risks.

We are also aware that we must act according to the local regulations and international arrangements within the scope of the Beko's contractual obligations, and that any incompliance can lead to administrative penalties for the company, and that individuals may also be held liable.

Employees

We are committed to create a working environment that promotes diversity and equal opportunity, equal pay for equal work where there is mutual trust, respect for human rights without discrimination. We take the Universal Declaration of Human Rights (UDHR) as our guide and maintain a respectful understanding of Human Rights for its stakeholders in countries where we operate. We are committed to safe and healthy working conditions for all employees. We will recruit, employ and promote employees on the sole basis of the qualifications and abilities. We put the necessary effort into our employees' personal developments. We will not use any form of forced, compulsory, trafficked or child labour. We respect our employees' freedom to organize as a union and their right of joining trade unions. We communicate with all our stakeholders in a way that is consistent with our values and our corporate identity.

Full compliance with Beko Global Code of Conduct and related Policies is the responsibility of all employees. It is the primary duty of all our employees to complete all trainings (including general and specially designed trainings for departments according to risk assessment covering fraud prevention responsibilities) published within the scope of the compliance program. Employees should cooperate with the Global Compliance department in the studies to be carried out to manage the compliance risk (including but not limited to bribery, corruption, fraud, and Business Partner risks), and in addition, they should immediately notify the Global Compliance department about additional risks they detect in their daily operations.

Consumers

We adopt an understanding towards all our consumers that is satisfaction-oriented, addressing their needs and expectations in a correct manner. We treat our customers respectfully, equally and in line with the rules of courtesy. We take complaints from our customers seriously and provide solutions thereto.

Our products will be accurately and properly labelled, advertised and communicated in accordance with the relevant regulations. All marketing activities (brand names, consumer planning, market research, trade advertising, sales materials in all forms included) must:

- Describe the performance of our products truthfully, accurately and transparently,
- Ensures there is sufficient information for our consumers, so they fully understand how to use our products and technological implications of the product,
- Guarantee that our advertisement activities are not offensive and do not use religious, ethnic, cultural, sexual orientation, gender, age, disability, or minority group discrimination,
- Not advertise in any media known for promoting violence, pornography orinsulting behaviour.

Shareholders

We aim to protect the rights and interests of all our shareholders as determined by the law. We are committed to creating business models that will increase our competitive capacity and our growth potential. We will conduct our operations in accordance with internationally accepted principles of good corporate governance.

Business Partners

We are committed to establish mutually beneficial relations with our suppliers, distributors, dealers, authorized service providers and other third parties that we conduct business with any kind of representative acting on behalf of the company, subcontractor, consultant, and employees and representatives of those that are afroed mentioned. In our business dealings, we expect our business partners to act in line with our values.

We apply objective criteria while selecting our suppliers, customers, contractors, and business partners and attach great importance to build business relationships with parties who respect human rights, adhere to fraud prevention, and uphold anti-bribery and anti-corruption principles, while fulfilling their legal obligations.

Social Reponsibility, Donation and Sponsorship

We work toward “sustainable development” in social and environmental issues. We develop projects in order to improve social standards, contribute to sustainable economic growth and create employment opportunities. Considering the principle that culture, arts and sports are the most important elements in the development of a society, we contribute to the development of society we operate in by supporting various culture and art events.

In our innovations to meet consumer needs we will respect the concerns of our consumers and of society.

In order to support social development in the countries we operate, we make donations and perform sponsorship activities which conform to our principles. We carry out donation and sponsorship procedures in a transparent manner and ensure that these activities do not contradict with Beko’s values or commercial interests.

We do not donate to organizations that discriminate people based on gender, language, religion, race, color, age, nationality and thought differences, or sponsor such activities.

(See also Global Donation and Sponsorship Policy)

Political Activities and NGO's

We will co-operate with governments and civil society organisations (NGOs), both directly and through bodies, in the development of proposed legislation which may affect legitimate business interests. We neither support political parties nor contribute to the funds of groups whose activities are calculated to promote political party interests. We do not use Beko resources (vehicle, computer, e-mail, etc.) for political activities. Political demonstrations, propaganda and similar activities are not permitted in the Beko premises. However, we are respectful of our employees' participation to the legal political activities voluntarily, and do not restrict them.

Beko strives to be a trusted corporate citizen and, as an integral part of society, to fulfil our responsibilities to the societies in which we operate.

We support our employees to take part in nongovernmental organizations. In situations that require social solidarity, we consider it as a part of social responsibility to organize public aiding activities without concern for commercial purpose.

Creating a Healthy and Safe Work Environment

One of Beko's objectives is to create a healthy and safe work environment for our employees and ensure that our Business Partners also create such work environments. We take all kinds of measures to this end and provide trainings about occupational health and safety to increase awareness.

We perform our operations in a healthy and safe manner without risking the lives of our employees, contractors, distributors, and the society. Within this concept, we use safely designed facilities, work with professionals who are experts in their fields, and prioritize safety in our processes.

(See also Global Occupational Health and Safety Policy)

Environment

As Beko, we adopt the "Sustainable Development" and environmentally conscious approach as a requirement for our management philosophy. Pursuant to the principle of "'Respecting the World, Respected Worldwide" that we have adopted, we accept the liabilities we have for climate change and conservation of biodiversity.

(See also Global Environmental Policy)

Competition

We believe in vigorous yet fair competition and supports the development of appropriate competition laws. All companies, business partners and employees will conduct their operations in accordance with the principles of fair competition and all applicable laws and regulations. The violation of competition law may have serious consequences for both companies and employees such as heavy fines and damage claims. In some countries, employees may even be liable for criminal sanctions.

Beko co-operates fully with the competition authorities, while consistently and robustly defending its legitimate interests. All contact with competition authorities (including, where relevant, national courts) are co-ordinated by Beko Legal and Compliance Directorate.

(See also Global Competition Law Policy)

Using Social Media Accounts

We continue to use social media, which has been growing exponentially around the world in recent years, according to our company principles and brand values. We are aware that personal social media accounts are a part of individuals' private lives and respect their sharing preferences.

We are also aware of the benefit to be gained from the correct usage of social media, and the reputation risks that might be brought on Beko. Therefore, we avoid sharing information and images which could lead to disputes and ambiguities regarding company matters, and which could violate the companies' confidentiality rules. We make sure that we act according to the regulations, Global Code of Conduct and relevant policies in our social media posts.

Bribery and Corruption

In Beko, it is strictly forbidden to provide advantages to local or foreign officials and other third parties to obtain illegal benefit, regardless whether they are public servants. All our employees must comply with the local and relevant international regulations and Company policies pertaining to bribery and corruption, and we expect all our Business Partners to act accordingly. No employee may offer, give or receive any gift or payment which is, or may be construed as being, a bribe. Any demand for, or offer of, a bribe must be rejected immediately and reported to management.

In addition, employees and Business Partners are expected to avoid fraudulent practices to the extent such risks are connected with bribery and corruption.

We do not tolerate any kind of corruption, embezzlement, and any kind of facilitation payments or bribery, regardless of the type/manner of performance.

All accounting records and supporting documents must accurately describe and reflect the nature of the underlying transactions. No undisclosed or unrecorded account, fund or asset will be established or maintained.

(See also Global AntiBribery and Corruption Policy)

Conflict of Interests

We expect all employees and business partners to stay away from actual and potential conflicts of interest and not to engage in any business relationship that or potentially conflicts with the interests of our company, such as personal and financial interests or off- company activities. Even off-working hours, we do not engage in any activity and/or enter into a business relationship that may be contrary to our loyalty obligation to Beko and/or that may adversely affect our individual performance at work.

If we find ourselves in a situation that can be considered as a potential conflict of interest, we shall inform our managers and the Global Compliance department to avoid possible damages such situation might cause.

(See also Global Conflict of Interest Policy)

Gift and Hospitality

Gifts and hospitalities must be legal and within the limits and amounts specified in Beko's Global Gift and Hospitality Policy. They must not be of a nature that would affect any decision-making process in our business relations, must be occasional, and in any condition must not give the impression of any conflict of interest.

(See also Global Gift and Hospitality Policy)

Prevention of Laundering the Proceeds of Crime, Financing of Terrorism and Weapons of Mass Destruction

Integration of income derived from illegal activities into the financial system by creating the impression that it has been gained through legal methods is called money laundering. As Beko, in compliance with local and international regulations, we take necessary measures against and avoid all kinds of commercial transactions that can be seen as the laundering the proceeds of crime, financing of terrorism and weapons of mass destruction and perform Due Diligence activities before entering to a business relationship. As Beko, we do not interact with third parties about whom we do not have sufficient information, which have negative intelligence, which pose a risk and raise doubts for these reasons.

(See also Prevention of Laundering the Proceeds of Crime, Financing of Terrorism and Weapons of Mass Destruction Policy)

Global Sanctions and Export Controls

Some of the countries in which we operate impose restrictions on some countries, companies or people and there is the risk of serious sanctions such as monetary fines, cancellation of export licenses and possibility of imprisonment in case of non-compliance with these restrictions. Therefore, we follow trade restrictions, export controls, boycott, embargo, and corruption and customs laws closely and act in compliance with such applicable laws and regulations.

In this regard, in the occurrence of direct or indirect commercial relationships with persons in sanctions or embargo lists, we cease the relationship. Under uncertain circumstances such as false positive records,, we obtain the approval of the Global Compliance Department to ensure that such relationship does not constitute a violation of applicable laws or our contractual commitments.

(See also Global Sanctions and Export Controls Policy)

Personal Data, Privacy, and Safeguarding of Insider Information

Confidential information is protected by our company policies and applicable laws in countries we operate. We strictly adhere to company policies and procedures to protect confidential information and do not share confidential information with third parties. We protect the confidential information that we have even after we leave the company, and do not share them with third parties.

(See also Global Protecting and Retaining Information Policy)

As Beko, we use personal information of our employees and Business Partners and consumers to improve the activities and processes of our company to the extent permitted by statutory regulations. We do not share this information with third parties without the consent of the individuals or in a way that violate local laws.

(See also Global Data Privacy Policy)

We are aware that it is a crime “insider trading” to gain personal interest for oneself or for others by acting or transacting based on information about Beko, or about the capital market instruments issued by Beko which could affect the prices or the values of the relevant capital market instruments or the decisions of the investors, and which have not been made public yet (“internal information”), and we inform our employees against such attempts. We take all necessary precautions to ensure the protection and confidentiality of internal information; and avoid acts and transactions which could lead to predatory practices, market fraud or insider trading in accordance with the capital market regulations.

Monitoring and Reporting

Beko Global Code of Conduct and Related Policies have been approved by the Board of Directors. A member of the Board of Directors has been appointed specifically to monitor the issued Policies and ongoing activities within the scope of the Global Code of Conduct practices and to inform the Board of Directors regularly.

Compliance with these principles is an essential element in our business success. Day-to- day responsibility is delegated to all senior management of the operating companies. They are responsible for implementing these principles, supported by Ethics Committees. Any breaches of the Global Code of Conduct and/or related Policies must be reported. Any violation of this policy will result in disciplinary action, up to and including termination of employment. Management will not be criticized for any loss of business resulting from adherence to these principles and other mandatory policies.

(See also **Global Code of Conduct Operations Policy**)

Provision has been made for employees to be able to report in confidence and no employee will suffer as a consequence of doing so. Those, who witness or suspect a misconduct, or an unethical behavior are expected and supported to raise their concerns. Managers are also required to report all misconduct they are made aware of to the relevant reporting channels .

The matters that can be reported include but not limited to the following:

- Criminal activities such as theft and fraud,
- All kinds of discrimination (race, religion, language, color, gender, age, etc.)
- Violation of the Code of Conduct, laws, moral values and regulations,
- Threats against public security or health,
- Inappropriate use of company equipment
- Fraudulent activities in the accounting records,
- Giving or receiving bribes,
- Suspected fraud,
- Disclosing the company secrets,
- Laundering the proceeds of crime,
- Environmental damage,
- Harassment,
- Mobbing.

You can report your notifications and alerts through the link "ethicsline.net". Beko guarantees that employees can report violations in confidence and are will not tolerate any retaliation against the whistleblower.

(See also **Global Whistleblowing Policy**)

Version Date :25.09.2025

GLOBAL CODE OF CONDUCT OPERATIONS POLICY

1. CEO PRINCIPLE

As Code of Conduct requirements relate to the entire global Beko business ("**Beko**" or "**Company**" refers to all companies directly or indirectly, individually or jointly controlled by **Arçelik A.Ş**. and it's joint ventures), day-to-day accountability for Code of Conduct rests with the head of each respective geographical operation and covers all business and functional activities within that geography, the CEO carries the ultimate responsibility and accountability of the Global Code of Conduct and Related Policies.

This 'CEO Principle' applies to the Code of Conduct framework; senior management of all categories, functions and operating companies must fully support such efforts.

2. GLOBAL ETHICS COMMITTEE

Global Ethics Committee is a committee consisting of CEO (Chair), CFO, Chief Legal and Compliance Officer, Chief People Officer, and relevant Assistant General Manager(s).

a. Duties of Ethics Committee The duties of Ethics Committee are;

- Global Ethics Committee is responsible from handling all issues that take place in Turkey including the ones related to the subsidiaries in Turkey.
- Constituting an ethics culture globally,
- Creating mechanisms regarding ethics and compliance,
- Rendering ethics and compliance management as one of the essential elements of the Company globally,
- Strategically directing the Company's long-term compliance efforts. Global Code of Conduct Compliance Program is both managed and overseen by Global Ethics Committee in all aspects.

The Committee;

- Follow ups and inspects the activities, processes and transactions of Beko with an ethical point of view.
- Enables to measure the performance of ethics and compliance actions within Beko.
- Ensures that proper and timely investigations of the alleged violations of Code of Conduct and related Code Policies.
- Protects whistleblowers[1]
- Reviews written policies and procedures of the Company regarding ethics and compliance, makes contributions when necessary and updates on time.
- Involves in the training and education of ethical cohesion and management of relevant employees and governance bodies.
- In the case that it is faced with an ethical issue which is not covered by national or international regulations, it establishes rules or principles regarding the subject

[1] Please refer to the Global Whistleblowing Policy.

b. Meetings

Global Ethics Committee meets at least four times each fiscal year, at least once in every quarter.

In the case there is an urgent need for a decision to be made, it is expected to convene immediately.

Head of Global Compliance is responsible from all meeting operations as the secretary of the Committee, who does not have a voting right. An agenda and any relevant pre- read material is circulated prior to the meeting. The meetings are minuted as strictly confidential.

A majority of Committee members is required for a quorum and to take any decisions.

c. Reporting

Chief Legal and Compliance Officer quarterly reports, on monthly basis, list of the notifications received from the Head of Global Compliance, and immediately reports the notifications categorized as high risk to the Board Member Responsible from Ethics.

d. Confidentiality

The members of the Ethics Committee and all other individuals who have attended the meetings of the Ethics Committee may not disclose the information included in the reports, the contents of discussions or confidential information.

This confidentiality requirement continues to be valid after their activity ends and beyond the term of the Ethics Committee. The members of the Ethics Committee shall ensure that any employee assigned to support them likewise comply with these confidentiality requirements.

3. LOCAL ETHICS COMMITTEES

Global Ethics Committee will decide the jurisdictions of the Local Ethics Committees. Head of Global Compliance and respective Compliance Officers will ensure that the decision will be executed, and it will be formed in a timely manner. Once a Local Ethics Committee is formed, it will adopt all the principles listed under the 2nd section of this Policy.

Respective Compliance Officer, who is responsible from a given Local Ethics Committee, will periodically share all relevant documents -in English- of their Committees with the Head of Global Compliance.

Local Committees may not handle issues related to their top managers. Such issues will be handled by the Global Ethics Committee.

4. COMPLIANCE OFFICER

Each Compliance Officer must have the authority and seniority to credibly perform their role. All members of the committees, both Global and Local, will respect the independence of the role

and support Officers when they conduct their duties. Independence provided to the Compliance Officers includes freedom on investigative steps with guidance from Ethics Committees.

Responsibilities of Compliance Officers are as follows:

- Ensuring independent risk assessment and delegating the relevant subject that is received by the whistleblowing process or shown up through ordinary risk assessment process to related Ethics Committee within a maximum of 6 workdays,

- Making suggestions for remediation and improving business processes in line with the Global Code of Conduct and related Code Policies.

- Defining high risks and immediately escalating the issues. Direct escalation process for Global Compliance Manager is to Chief Legal and Compliance Officer, for Compliance Officers is to Global Compliance Manager.

- Deciding on the actions to be taken with the guidance of the Ethics Committee and providing necessary actions to be taken within 60 days and concluding.

- Periodically evaluating the policies of the company in case of any amendment in processes by considering the national and international practices and requesting related Compliance Officer to follow up the issue.

- Export / Import Control: Compliance Officer(s) must ensure that new business partners are not involved in the list of parties subject to national or international sanctions and / or embargoed countries before setting up the relationship and during.

5. GENERAL PRINCIPLES OF INVESTIGATIONS AND PENALTIES

a. Proportionality & Transparency
An employee can be punished, only, in direct proportion to the breach he/she committed. In the implementation of the penalty, aggravating and mitigating factors[2] must be taken into consideration.

b. Confidentiality
It is essential that all investigations are carried out in strict confidentiality. Supervisors and investigators who carry out the investigations are obligated to protect the integrity of the whole process and take necessary actions, if they identify individuals who are violating the privacy of investigations. Such a breach of confidentiality will constitute a sanctionable offense under the Global Code of Conduct framework.

c. Preventing Double Jeopardy
An employee cannot be punished more than once because of the same offense. If the same action is repeated it must be taken into consideration as an aggravating factor.

d. Equality & Consistency
Different penalties cannot be imposed among employees, who perform the same action as substantiated Global Code of Conduct and related Policies breaches. The only differentiation that may take place based on the specific facts of the given incident by applying mitigating and aggravating factors.

[2] Please refer to Annex1

The penalties defined in this Policy solely relate to substantiated breaches of the Global Code of Conduct and related Policies. They are independent of any performance- related, business evaluations.

6. PENALTIES

Acting against the Global Code of Conduct and related Policies may lead to termination of the employment contract. When such a breach determined investigated and substantiated; nature of the event incurred, and repetitiveness of the behavior will be considered as aggravating or mitigating factors.

Consequences of a substantiated breach are given below:

a. Further education and/or coaching;
b. Verbal Warning documented and placed in the employee's (HR) file;
c. Written Warning placed in employee's (HR) file;
d. Written Warning and appropriate financial consequence as legally possible; downgrade in performance rating for the year, and calculation of the premiums accordingly;
e. Termination of employment; and
f. Termination of employment and legal action against the employee(s) who breached the Code of Conduct.

Any employee who is sanctioned in accordance with this Policy may not receive a promotion and transfer request for another position. In other words, such sanction freezes all HR procedures for the individual for the given year.

Termination is the default sanction for the substantiated Global Code of Conduct framework violations. The decision to apply a more severe or more lenient sanction must be supported by evidence of relevant mitigating and aggravating factors as set out in the Appendix I and documented accordingly.

7. INVESTIGATION AND DECISION MAKING PROCESS

Once an allegation is received it should immediately be reviewed and an initial analysis of the allegations conducted by the relevant Compliance Officer. Where appropriate Compliance Officer should consult the Head of Global Compliance to determine whether an investigation is required and, if so, who should be part of the investigation team.

All investigations of a suspected Code of Conduct breaches are lead, overseen by a Compliance Officer. Investigations may be handled by the Compliance Officers, Internal Audit Department or can be handled by receiving external forensic investigation services.

In instances where the person(s) raising a complaint and person(s) alleged to have breached the Code of Conduct are based in different locations, the default approach is that the Compliance Officer and Ethics Committee from the geography where the person(s) alleged to have breached the Code of Conduct is based lead the investigation and concludes the decision process.

Where a Global Code of Conduct allegation concerns a top manager, Chief Legal and Compliance Officer themself oversees the investigation. Local Ethics Committees may not handle cases related to their own top managers

The Compliance Officer(s) must submit to the relevant Ethics Committee an investigation report that clearly links relevant allegation(s) to the specific requirements of the Code of Conduct, summarizing the evidence, findings and recommended penalties.

The Committee then determines individual penalties. In determining whether an employee breached the Code of Conduct, the Committee should decide, with support from the Compliance Officer in weighing up the evidence, whether it is more likely than not that a breach occurred. In all circumstances where it agrees that a Code of Conduct breach is substantiated, the Committee determines the appropriateness of the penalty recommended by the Compliance Officer.

When deciding on a penalty the Committee should consider individual circumstances and related aggravating and mitigating factors. While there is always an element of judgement involved, this must be applied in good faith to ensure a transparent, suitably objective, consistent and fair approach to determining sanctions.

Line managers who are members of the Committee may take part in the case review and decision-making process relating to members of their team. Any Committee member may however step out of proceedings where it is agreed their participation may adversely affect these (e.g. because of a conflict of interest).

Under no circumstances are the following elements to be considered in determining the appropriate sanction:

a. the overall high or low performance of an individual employee;

b. the fact that an employee is a member or representative of a union.

8. DISCIPLINARY COMMITTEES

The Disciplinary Committees that are established due to the collective employment contracts and/or local legal requirements are responsible for ensuring that the disciplinary actions are taken in accordance with local regulations, laws and collective labor agreements. When/if there are issues that are also violating the Global Code of Conduct and related Policies handled by the local Disciplinary Committees, Compliance Officers must be informed about such issues to ensure consistency and transparency.

Since Compliance Officers are employees of the Company appointed by the Chief Legal and Compliance Officer of Beko as being responsible for monitoring the Company's operations pertaining to this Policy, related Compliance Officers should be informed regularly about the decisions of the Disciplinary Committee.

9. LOCAL LEGAL REQUIREMENTS

This Policy will be applied considering local legal requirements that may require deviations. If such a deviation occurs, it must be fully explained in the investigation report.

10. AUTHORITY AND RESPONSIBILITIES

This Policy is published by Legal and Compliance Department, and the Company is responsible for ensuring the compliance with the Policy by all its employees.

Compliance Officers are employees of the Company appointed by the Chief Legal and Compliance Officer as being responsible for monitoring the Company's operations pertaining to this Policy.

This Policy will be periodically reviewed by the assigned Legal and Compliance Department to ensure compliance with new or revised laws and regulations

ANNEX1 –

Elements to Consider	Mitigating Factors	Aggravating Factors
Intention and Planning	•No intention to commit breach •Action reflects a Spontaneous oversight or mistake •Coercion by management to act in violation of the Code of Conduct •Sought advice of guidance but this was not provided, unclear or wrong	•Clear intent: wilful and deliberate •Action was planned •Coercion of others to act in violation of the Code of Conduct •Retaliatory threats against others for raising any concerns •Ignored advice provided
Employment status and awareness of the Code	•New to company [<6 months] •Junior role with no authority •Long-serving employee with a strong record of integrity	•Manager or above with leadership responsibilities •Prior mandated Code of Conduct education was provided but not taken or intentionally ignored •Not the first breach
Conduct and co-operation	•Voluntarily reported the violation •co-operated fully with investigation •Acknowledged personal failures: high degree of contrition •First offence under the Code of Conduct	•Denial of issues •Attempts to obstruct investigation •No acknowledgement of any personal failures or contrition •Poses a continued risk of harm to Beko or its employee(s)
Impact	•No financial loss to Company •No other adverse consequences to Company , its employees or third parties	•Material financial impact •Personal gain •Adverse consequence to Beko, its employees or third parties including exposure to external investigation

Version Date: 15.06.2024

GLOBAL WHISTLEBLOWING POLICY

1. GENERAL PRINCIPLES

Beko ("**Beko**" or "**Company**" refers to all companies directly or indirectly, individually or jointly controlled by **Arçelik A.Ş**. and it's joint ventures) is committed to sustain the highest possible ethical standards and legal conduct within the Company's business operations. In order to maximize and maintain the Company's ability to effectively manage the reporting mechanism, any employee who believes reasonably that a potential breach of Global Code of Conduct and related Policies exists in the workplace, then he or she should report this issue immediately to the ethics hotline.

The whistleblowing mechanism can be used covering possible improprieties to unethical acts such as;

- Breach of Global Code of Conduct and related Code Policies,
- Unlawful acts or orders requiring violations of a law; the violation of local and or international laws including but not limited to sanctions and export controls, fraud, anti-bribery and corruption activities, prevention of laundering proceeds of crime and financing terrorism, protection of competition and personal data, and capital market law is not tolerated.
- Mismanagement, abuse of the current job position, significant hazards to public health or safety, Failures to comply with statutory obligations in countries that Beko has operations,
- Any other activity which subverts the Company's operations.

2. PRINCIPLES

a. Definition of Whistle-blower

A whistle-blower is anyone who communicates an allegation or any other information indicating that acts which are incompliant to the Global Code of Conduct and related Code Policies.

b. Protection of the Whistle-blowers

The harassment or victimization of anyone raising a concern is not tolerated and individuals making a disclosure will retain their anonymity unless they agree otherwise. Beko will not try to discover the identity of the anonymous whistle- blowers.

Allegations and concerns notified anonymously shall be considered by Compliance Officers fairly and properly in accordance with the Global Code of Conduct and related Policies.

Whistle-blower's identity protected by the Compliance Officers unless;

- The whistle-blower agrees to be identified,
- Identification is essential to allow the appropriate law enforcement officials to investigate the issue or answer the disclosure efficiently,
- Identification is needed by law or legal proceedings.

Compliance Officers are authorized to protect the identity of the whistle-blowers even from the Ethics Committee members if such protection is requested.
We are fully committed to protect whistle-blowers and there will be zero tolerance towards to the acts aimed to put whistle-blowers in unfavorable positions by any act or omission regarding the whistleblowing, in particularly in relation to:

- employment procedure,
- education, training, or professional development,
- promotion at work, evaluation, acquiring or loss of the title,
- disciplinary measures and penalties,
- working conditions,
- termination of employment,
- earnings, compensation of earnings,
- payment of the bonuses and of the retirement gratuity,
- disposition or transfer to the other work assignment,
- failure to take measures to protect because of the harassment by other persons,
- a referral to the mandatory medical examination or referral to the examination to assess the work ability.

c. Reporting Channels

Allegations or concerns can be reported through the Ethics Hotline, which is administered by an independent, third-party provider with confidentiality. Ethics Hotline service providers informs only related Compliance Officers to enable proper handling of the concern.

When reporting via the Ethics Hotline, whether via the Web or the Phone, the informant may;

- Want not to share his/her name and contact information to remain anonymous,
- Share his/her name and contact information with the service provider and allow the information to be communicated to Beko. In this case, Beko can contact the informant directly to request any information needed during the investigation.
- Want to share his/her name and contact information only with the service provider, but not to share with Beko. In this case, Beko can contact the service provider to request additional information when needed.

The reporting channels are webtool (www.ethicsline.net) and Hotline Phone Numbers as listed in the web site:

https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

3. PROPER USAGE OF THE ETHICS HOTLINE

It should be noted that the Ethics Hotline is not an Emergency Service. It must not be used to report events presenting an immediate threat to life or property. Reports submitted through this service may not receive an immediate response. If emergency assistance is required, local authorities and Company representatives must be contacted.

4. AUTHORITY AND RESPONSIBILITIES

This policy is published by Legal and Compliance Department, and the Company is responsible for ensuring the compliance with the Policy by all its employees. Any violation of this Policy will result in disciplinary action, up to and including termination of employment.

Compliance Officers are employees of the Company appointed by the Chief Legal and Compliance Officer as being responsible for monitoring the Company's operations pertaining to this Policy.

This Policy will be periodically reviewed by the assigned Legal and Compliance Department to ensure compliance with new or revised laws and regulations.

Version Date: 25.09.2025

GLOBAL ANTI BRIBERY AND CORRUPTION POLICY

Through this Policy, Beko aims to declare its commitment to prohibiting bribery and corruption and to be in compliance with applicable anti-bribery laws and guiding for identifying and avoiding fraud, with a specific focus on potential bribery and corruption actions to preserve its integrity and reputation.

1. DEFINITIONS

“Beko” or “Company” refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

Bribery: A propose to give or receive “anything of value” with the aim to corruptly influence or obtain improper advantage over a business transaction or relationship.

a. “**Improper Advantage**” is a benefit obtained through the violation of one's own duties and responsibilities in order to provide an advantage to the other related party Beko

b. **“Undue influence”** means providing an offer, payment, or promise with the aim of impacting others to take advantage of their official position for Beko’s or one of Beko’s business partner's benefit.

“**Business Partner**” includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc., acting on behalf of the company, as well as their employees and representatives.

“Cash or Cash Equivalent” includes but not limited to money, gift certificates, gift cards, discounts, securities, precious metals (for example, gold, silver or jewelry) or fuel coupons, ticket compliments and similar documents with a specific value.

Facilitation Payment: In order to expedite a routine service, it is an unofficial, improper, small payment made to secure or accelerate the legitimate operation of the paying party.

“Fraud” refers to dishonest or deceptive conduct connected with bribery or corruption, consistent with applicable ABC laws (e.g., FCPA, UK Bribery Act) and, where relevant, the UK Failure to Prevent Fraud Offence.

“Gift” refers to any item or benefit with material value, whether given or received directly or indirectly through intermediaries, such as discounts, gift cards, promotional products, promise of employment, cash and cash equivalents loans, memberships, services, privileges. **"Hospitality"** includes meals, short or long-term accommodation, travel and transport, social events for sporting, cultural or other purposes.

Sponsorship: Any action which is to make any cash or non-cash payment for the activities that are organized by an individual, professional organization or entity with an expectation that it will provide benefit for Beko.

The UN Global Compact: is a global pact initiated by the United Nations (UN) to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of human rights, labour, the environment and anti-corruption.

"Politically Exposed Person (PEP)" refers to individuals who are currently or in the past, either or in a foreign country, elected or appointed to an important public function; board members, senior executives and deputy executives of international organizations and other persons holding equivalent positions; senior politicians; senior officials of political parties; senior judicial, administrative or military officials; senior executives of state-owned enterprises; and the spouses, first-degree relatives (mother, father and children) and relatives of all such persons.

Government/Public Official: It is broadly defined to involve a variety of individuals, including but not limited to the followings**:**

- Employees working at government bodies (such as public officials, policemen)
- Employees of government business enterprises,
- Employees of political parties, political candidates,
- Any person who holds a legislative, administrative or judicial position, (domestic or in a foreign country),
- Any person who fulfils a public service for a country,
- Judges, jury members, or other officials who work at domestic, foreign or international courts,
- Officials or representatives working at national or international parliaments,
- Arbitrators resorted to, who have been entrusted with a task within the arbitration procedure, in order to resolve a legal dispute.
- Officials or representatives working at international or supranational organizations that have been established based on an international agreement.

Forms of Value:

The following examples run the risk of being perceived as potentially providing improper benefits;

- Gifts, Hospitality[3]
- Hiring Family Members of Public Officials
- Donations, sponsorships and other Types of Value – (Tickets for sports activities, rebates, samples, free goods, and other trade and merchandising programs.)

Politically Exposed Persons: refers to individuals who are or have been entrusted with prominent public functions, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations, important political party officials, senior management of the international organizations, and family members and close associates of such persons

[3] See Global Gift and Hospitality Policy

2. GENERAL PRINCIPLES

Beko, which is affiliated with Koç Holding A.Ş., is a signatory party to the UN Global Compact, by which it is aimed to work against corruption and bribery all over the world. Within this view, Beko does not permit or accept the bribery in any form. Independent from local practices or regulations, Beko does not tolerate any kind of fraud including but not limited to receiving or giving bribes, corrupt payments, facilitation payments, or inappropriate gifts and entertainment to anyone involved in Beko's business cycle.

Beko acts in compliance with all applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"), the U.K. Bribery Act ("UKBA"), the UK Economic Crime and Corporate Transparency Act 2003 and the local laws in every country in which Beko operates to the extent applicable to the relevant transaction.

Legal and Compliance Directorate defines necessary training on fraud risks, with a specific focus on the anti-bribery-related on an annual basis to Beko employees and monitors their completion without delay.

Incompliant actions may result Beko to be punished through several measures including but not limited to the followings: invalidation of the licenses granted by the public authorities; seizure of the goods which are used in the commitment of, or the result of, a crime by the representatives of a legal entity; Administrative and/or penal sanctions on Beko employees and seizure of financial benefits arising from or provided for the commitment of a crime, and most importantly, exposes firstly Beko and Koç Group to significant reputational harm.

This Policy can be supplemented with the local obligations which are more stringent than the obligations stated in this Policy to comply with local laws or regulations.

3. RULES

a. Gifts, Meals, Travel and Hospitality

Providing or accepting gifts, meals, travel, or entertainment to affect any party inappropriately, especially a Public Official, in exchange for any improper benefit is strictly prohibited. Under some specific conditions, providing gift to a Public Official or accepting a gift from a third party may be allowable as described in Global Gift and Hospitality Policy[4].

b. Hiring or Engaging with Public Officials and Politically Exposed Persons

Business relationships and employment decisions must be based on virtue and this should not inappropriately influence Public Officials. There must be approval before proceeding with the recruiting process, if a known family member or designee of a Public Official is seeking employment at Beko.

[4] See Global Gift and Hospitality Policy

Public Officials and Politically Exposed Persons can be hired or engaged to perform services that have a legitimate business purpose by Beko, provided that:

- There is no expectation that the person is being retained by the Company in exchange for any improper action or business advantage from the government,
- The person/s is/are objectively qualified enough in terms of the criteria required for the related position,
- The salary or fees are reasonable and consistent with the work and the related person's professional qualifications,
- Prior approval is obtained from the Sustainability and Corporate Affairs Directorate and Chief Legal and Compliance Officer.
- The employment of the individual does not create a perception of improper advantage, suggesting that the individual is being hired in exchange for a business advantage or an improper action,
- The relationship has a legitimate business purpose and is regularly evaluated, and appropriate actions are taken when necessary.

Beko's employees and business partners are prohibited from making facilitation payments on behalf of a Beko.

c. Grants, Donations and Sponsoring

It is prohibited to undue influence a Public Official/PEP (and other parties as may be specified in the relevant legislation applicable to Beko in the jurisdictions where they operate) or a third party in exchange for an improper advantage or benefit, and/or to improperly encourage corruption by the way of providing a grant, a Donation, or a Sponsorship.

It is strictly forbidden to make donations or to provide any type of in-kind or cash contribution under any name to any political party on behalf of Beko. Donations and Sponsorships should only be made/provided, in accordance with the rules and principles set forth in the Beko Global Donations and Sponsorship Policy.

d. Third Party Relationships

Business Partners must act in accordance with this Policy under all conditions. To reduce the risk of bribery and corruption, a risk-based Due Diligence should be conducted on third parties both before and during the business relationship.

In order to eliminate the risk of Bribery and Corruption and related fraudulent practices, we do not tolerate in any way, improper transactions concealed under the name of "commission" or "consultancy fee" to hide the real purpose. In this context, Beko establishes business relationships with Business Partners only under the following conditions:

- if there is a legitimate business interest for the services or products obtained,
- if the Due Diligence conducted about the Business Partner has been completed positively,
- if the necessary protective provisions ensuring compliance with the legislation on the Anti-Bribery and Corruption exist in the signed contract and
- if the signed contracts do not contain unusual provisions (such as payment terms significantly above or below market conditions) that would give rise to a perception that the true nature of the transaction is intended to be concealed.

No relationship should be established with a Third Party who has or will have a substantive interaction with Public Officials on behalf of Beko without a Due Diligence inquiry into the third party's background, qualifications and reputation.

Contracts made with Third Parties acting on behalf of Beko should include an appropriate language regarding all applicable anti-bribery and corruption laws.

e. Transparency and Accuracy of the Books and Records

Books and records shall be kept in an accurate, transparent, complete, on a timely manner; all transactions shall be evidenced and registered, reflecting the accordance with the applicable laws, regulations, and accounting standards.

Accounts and invoices must be fully and clearly explained, vague expressions should be avoided in the explanations, and where necessary, properly documented evidence. The clarity of the explanations and supporting documentation should enable a third-party reviewer to easily understand the transaction and the rationale behind it.

Unrecorded funds or assets are strictly prohibited, and records must not be falsified for any purpose.

Books and records are subject to periodic risk-based audits with a primary focus on bribery and corruption risks, and including related fraud risks proportionate to the nature, scale, and complexity of its activities.

4. AUTHORITY AND RESPONSIBILITIES

This Policy is published by Beko Legal and Compliance Directorate, and the Company is responsible for ensuring the compliance with the Policy by all its employees. In addition, regarding the Company's position for corrective and/or preventative actions, including termination of employment, against any non-compliant behaviors should be considered regularly via related parties.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law or Beko Global Code of Conduct, you may report the incident to to the Compliance Officers via;

Web: www.ethicsline.net

You may reach the Ethics Hotline Numbers from the web page below; https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

Compliance Officers are employees of the Company appointed by the Chief Legal and Compliance Officer of Beko as being responsible for monitoring the Company's operations pertaining to this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where Beko operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersede.

Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

This Policy will be periodically reviewed by the Beko Legal and Compliance Directorate to ensure compliance with new or revised laws and regulations.

Version Date: 25.09.2025

GLOBAL GIFT AND HOSPITALITY POLICY

1. APPLICATION

This Policy contains rules that are applicable to all Beko employees ("Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures), their close relatives and/or third parties affected by our company's activities and affecting our company by their activities. (i.e., non-governmental organizations, the media, employees, partners, shareholders, suppliers, authorized service providers, agents, consultants) acting on behalf of Beko employees.

Gift or Entertainment activities (including descriptions, approval processes) must be documented properly and the related transaction must be accurately and transparently recorded to the books and records.

2. GENERAL PRINCIPLES

Under certain circumstances exchanging gifts and hospitality are acceptable and commonly used to increase the strength or maintain business relationships among business associates.

This Policy applies to the situations when:

- Company employees give or accept gifts to third parties to represent Company in business context (Personal gifts are not the concern of this Policy)
- Company employees invite individuals, who are not Company employees to hospitality events to represent Company in business context and when Beko employees receive hospitality invites from third parties because of their professional capacity to represent Company (personal hospitality and hospitality organizations within Company employees are not the concern of this Policy).

In some certain circumstances, giving or receiving meals, small company events and tickets to sports and cultural events may be considered acceptable if they occur occasionally and do not exceed a certain amount per thresholds. In this respect, we acknowledge that dealers, authorized services and distributors can be invited to the sports events that we have sponsorship arrangements for our brands, on the condition that these invitations are made as a reward basis and the list of such guests are duly informed to the relevant director.

However, if offers of gifts, hospitality or travel are frequent or of substantial value, they may create potential conflicts of interest between parties, or result in non-compliance to local or global laws and regulations. Consequently, giving or receiving gifts and hospitality activities to/from third parties can only be granted when no counter benefit is expected and there is no impression of such, the activity is recorded in the books and records accurately and transparently, and is in compliance with generally accepted business practices and applicable legislation.

When setting up the relationships with third parties, including, but not limited to: customers, vendors the following criteria must be considered (please refer to the rules related to

Governmental Organizations, Government Officials and Politically Exposed Persons when needed)

The gift or hospitality must not be in the form of cash, cash equivalents services or the promise of employment.

A gift should not be limited to cash, cash equivalents, loans, including gift certificates, cards, promotions, discounts, memberships, securities, precious metals (e.g., gold, silver, or jewelry), favors, or coupons used for purchasing fuel, but also should not include any kind of ticket or similar documents containing a certain value, services, or promises of employment.

The decisions to give/receive a gift or hospitality must **NOT:**

- influence any decision-making process impacting Company`s business,
- create an impression of a conflict of interest,
- be designed to obligate an individual to act improperly with regard to Company`s business,
- influence, or reasonably give the appearance of influencing, Company`s business relationship with the third party,
- affect Company`s independence, performance and ability to make decisions,
- be intended to result in obtaining or sustaining business or providing an improper financial advantage to Company and/or the third party, such as favorable tax treatment or the award/maintenance of business.

The gist or hospitality or their nominal values must **NOT:**

- be prohibited by laws, regulations (including but not limited to FCPA, UKBA, local laws) or Company`s Anit Bribery and Corruption (ABC) Policy (such as bribes, facilitation payments, payoffs, etc.)
- damage the integrity and reliability of Company`s business relationship with the third party,
- bring Company into disrepute if disclosed publicly,
- be given, or received, during a tender or competitive bidding process,
- be perceived as bribery[5], facilitation payment or commission,
- correspond to a priviledged treatment carrying out a certain task

3. GIFTS

Whenever giving a gift to any third party or receiving a gift from them, the relevant line managers must be informed, and prior approval should be taken each time through company tools, if not through company e-mail. Company employees, regardless of whether they accept them or not, must inform the office or department in charge of compliance of any Gifts offered to them and/or offered to third parties.

a. Monetary Limits for Gifts: When receiving a gift from any third party or giving a gift to this party, employees must ensure the value of the gifts do not exceed USD 50 from single source[6] and are always one-off (not more than once a year) or irregular in nature. On the other hand,

[5] Please refert to the Global Anti Bribery and Corruption Policy.

[6] "Single source" covers all the related parties including but not limited to customers, suppliers, authorized representatives, managers or staff of these parties.

regardless of the monetary limit specified, any Gift that may create an impression of a conflict of interest, adversely affect the ability to make a fair and impartial decision or be considered contrary to generally accepted commercial practices should be rekected even if it falls below the limit specified in this article, and such Gifts should not be given to third parties as well.

b. Receiving Gifts Beyond the Limit: If an employee receives a gift value more than USD 50 they must immediately inform respective Compliance Officer. Compliance Officer will work with the recipient of the gift together to decide eighter to return the gift to the sender or to take it from the recipient, keep it and record it properly. If appropriate sender will be informed regarding Company Gift and Hospitality rules with a kind thank you note.

c. Giving Gifts Beyond the Limit: if an employee is in need to give a gist valued more than USD 50 they must receive the preapproval from the relevant Compliance Officer. Giving a small household appliances from the company products should be primarly considered.

4. HOSPITALITY

a. General:

Business hospitality sometimes plays a key role in strengthening the business relationships with third parties. Beko employees may accept or provide hospitality for permitted business purposes such as building good faith and improving relationships with third parties.

Giving or receiving hospitality is permitted only if such hospitality:

- is occasional (such as attendance at sports, theatre, or other cultural events)
- is not given/accepted as a bribe, facilitation payment or pay off
- does not create a perception that the individual giving the gift is entitled to; preferential treatment or a discount
- complies with any specific limits defined under this policy unless the lower limits are set by local laws and regulations

b. Prohibitions:

The following types of hospitality are never accepted or provided from/to third parties at any time:

- hospitality that can be perceived as immoderate in the conditions of the business event,
- activities that do not comply with Global Code of Conduct and the Related Code Policies or the culture of the countries in which the gifts are provided hospitality which do not comply with local/national laws and applicable regulations in the
- countries in which the hospitality is accepted or provided,
- hospitality that can be perceived as extreme by an objective third party,
- hospitality that can be for the personal gain or benefit of an employee, family member or close associate,
- hospitality that exceeds any specific limits defined under this Policy unless the lower limits are set by local laws and regulations.

c. Monetary Limits for Hospitality:

- Upper management: USD 200 per person
- All other employees (except upper management)
  - i. Turkey: 1000 TL per person
  - ii. Other Countries: USD 70 per person

d. Record Keeping:

Employees must keep their own records for inspection and ensure expenditure associated with any hospitality provided by, or on behalf of Company. Records related to hospitality must contain the names of the participants and organizations that they represent for audit purposes.

Employees providing the Entertainment activities are responsible to submit the supporting documentation to be retained by the accounting department.

e. Approval:

Line Manager's preapproval should be received via company e mail account, before a hospitality takes place. In addition, if a hospitality valued more than the limit takes place, line manager's approval should be received.

5. OUT OF SCOPE GIFTS

It is ordinary for some of Beko's suppliers, customers and other third parties to give or receive invaluable gifts/presents, such as promotional items key holders with a total value under the specified limit regarding receiving and giving gifts, to employees within the scope of their business operations. When giving or receiving these gifts it must be verified that they have not been offered to influence an employee's judgement or could reasonably be perceived as having the ability to influence their judgment.

Company employees may give or receive gifts to/from third parties provided that the gift:

- does not lead an understanding that the party, who provides gift, obtains special and differential treatment, an award of business, better prices or favored terms of sale,
- gift is not for personal gain or benefit of an employee, family member or close associate.

Employees should share the edible gifts with their team members and consume them at the workplace. Flowers are considered out of scope of this Policy.

6. GOVERNMENTAL ORGANIZATIONS, GOVERNMENT OFFICIALS AND POLITICALLY EXPOSED PERSONS

As most of countries in which Beko operates prohibits offering anything of value to Government Officials[7] or Politically Exposed Persons[8] to gain or sustain a business, maximum care must be taken at all times.

Giving a gift/present or hospitality to a Government Official is ONLY allowed if;

- the transaction is compliant with the local laws and regulations,
- the gift or hospitality is not, or is unlikely to be perceived as, a bribe or payoff,
- the reason of giving the gift/present or hospitality is well described and documented with containing proper preapprovals of Sustainability and Corporate Affairs Director and Compliance Officer,
- Compliance Officers are required to inform Global Compliance Manager before a
- decision of approval provided in the country level,
- the value and the frequency of the gift or hospitality must be nominal and not excessive,
- the transaction is properly recorded to the accounting books and records.

7. ROLES AND RESPONSIBILITIES

[7] Government Official is broadly defined to involve a variety of individuals, including but not limited to the followings:

- Employees working at government bodies (such as public officials, policemen)
- Employees of government business enterprises
- Employees of political parties, political candidates
- Any person who holds a legislative, administrative or judicial position, (domestic or in a foreign country),
- Any person who fulfils a public service for a country
- Judges, jury members, or other officials who work at domestic, foreign or international courts
- Officials or representatives working at national or international parliament,
- Arbitrators resorted to, who have been entrusted with a task within the arbitration procedure, in order to resolve legal dispute, and
- Officials or representatives working at international or supranational organizations that have been established based on an international agreement.

[8] Politically Exposed Persons refers to individuals who are currently or in the past, either within the country or in a foreign country, elected or appointed to an important public function; board members, senior executives and deputy executives of international organizations and other persons holding equivalent positions; senior politicians; senior officials of political parties; senior judicial, administrative or military officials; senior executives of state-owned enterprises; and the spouses, first-degree relatives (mother, father and children) and close associates of all such persons.

Company Gift and Hospitality Policy is published by Company Legal and Compliance Directorate and the Company is responsible for ensuring the compliance with the Policy by all its employees and all third parties' in their transactions with Company. Company takes all necessary actions to ensure the compliance within this regard. Any violation of this Policy will result in disciplinary action, up to and including termination of employment. If this Policy is violated by third parties, their contracts may be terminated.

If there is a discrepancy between the local regulations, applicable in the countries where Company operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, shall supersede.

In addition, regarding the Company's position for corrective and/or preventative actions against any non-compliant behaviors should be considered regularly via related parties.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law or Beko Global Code of Conduct, you should report this incident

via the below mentioned reporting channels:

web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:

https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

Compliance Officers have been appointed by the Chief Legal and Compliance Officer of Beko to be responsible for monitoring the Company's operations regarding this Policy.

This Policy will be periodically reviewed by the assigned Legal and Compliance Department to ensure compliance with new or revised laws and regulations.

Version Date: 15.06.2024

GLOBAL COMPETITION LAW COMPLIANCE POLICY

1. PURPOSE AND SCOPE

The purpose of this Competition Law Compliance Policy ("the Policy"), which is an integral part of the Beko Global Code of Conduct is to set the principles and rules for the conduct of all activities within Beko in compliance with competition law. This Policy aims to ensure that all processes and practices of the Company comply with competition law and to raise awareness on competition law. This Policy is an indication of importance that the Company acts in accordance with competition law while conducting its commercial activities and relations with competitors.

All employees, directors, officers of the Company shall comply with this Policy. Business Partners are also expected to act in accordance with the principles of this Policy to the extent applicable to the relevant transactions.

2. DEFINITIONS

“Abuse of Dominant Position” is defined as the abuse of the dominant position by undertakings to restrict competition in the market. Examples of these practices include obstructing competitors in the market, preventing undertakings entering the market, refusing to supply goods and services, discriminatory practices, making the sale of one product conditional on the sale of another product and applying excessive pricing.

"Anti-Competitive Agreement" refers to express or implied agreements between undertakings, which may be written or oral, and cover issues such as price determination, determination of production amount, market and customer sharing.

“Beko” or “Company” refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

"Business Partners" includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

“Competition” is the contest between undertakings in markets for goods and services, which enables them to take economic decisions freely,

“Competition Counsel”: Competition Counsel of Beko’s Global Compliance Team.

"Competitively Sensitive Information" refers to any information that, if shared with competitors, may distort, restrict the competition and/or cause this effect which includes, but not limited to, information on price, quantity, customers, costs, turnover, sales, purchases, capacity, product qualifications, marketing plans, risks, investments, technologies, innovation and R&D programs and other similar information.

“Concerted Practice” refers to direct or indirect relationship that provides a coordination or practical cooperation that replaces the independent behaviour of the undertakings, where there is no agreement between undertakings.

“Dominant Position” means the power of one or more undertakings in a particular market to determine economic parameters such as price, supply, the amount of production and distribution, by acting independently of their competitors and customers.

“Hub-and-Spoke Cartel” is an illicit collaboration where a central entity, the “hub”, coordinates anticompetitive agreements among various participants, the “spokes”. This arrangement aims to avoid detection by traditional enforcement mechanisms, such as direct collusion among competitors. In simpler terms, it involves a central orchestrator facilitating unfair agreements among multiple parties to manipulate the market, compromising fair competition.

“Undertaking” is a natural and legal person who produces, markets and sells goods or services in the market, and a unit which can decide independently and constitute an economic whole.

3. GENERAL PRINCIPLES

Company employees, and Business Partners are expected to carry out their business in accordance with the law in countries where they operate, BekoGlobal Code of Conduct and this Policy. Acting in accordance with competition law regulations is a crucial part of the duties and jobs of all employees.

The Company,

- regularly monitors the compliance of its activities with the competition law.
- takes necessary actions regarding the management of competition law compliance risk.
- carries out necessary training and supervision activities to raise the awareness of employees, directors, officers regarding competition law.

Within the framework of this Policy, Company employees, and Business Partners are required; not to engage in Anti-Competitive Agreements and Concerted Practices with competitors, not to act in line with the anti-competitive decisions of the association of undertakings, not to directly or indirectly share Competitively Sensitive Information (or any information that may be deemed commercially sensitive) with competitors, not interfere with customers’ resale price conditions unless approved by Legal, and not to engage in any activity/behavior that constitutes Abuse of Dominant Position.

Violation of this Policy may result in serious consequences, for the Company, its employees and its Business Partners, including legal, administrative and criminal sanctions depending on the legislation in the region of operation, and most importantly, this may seriously damage to the reputation of the Company.

4. APPLICATION OF THE POLICY

4.1 Rules to Comply with in Relationships with Competitors

It is forbidden to make agreements or engage in behaviors having the nature of Concerted Practices, with a competitor company employee, which have as their object or effect or likely effect the prevention, distortion, or restriction of competition directly or indirectly.

Anti-Competitive Agreements with competitors such as allocation of customers and territories, restricting the amount of supply and bid rigging are also prohibited.

All Company employees shall strictly refrain from participating in any discussions, agreements, or exchanges of information that could potentially contribute to Hub-and-Spoke Cartel.

Particular attention must be taken in any contact with the employees of competitors. Employees should refrain from discussing any competitively sensitive topics with third parties, including competitors, in their social interactions. Employees should also refrain from participating in social media groups, such as WhatsApp groups, without prior approval of Competition Counsel.

In professional gatherings involving competitors, such as trade associations, immediate action is required if there are any indications of anti-competitive discussions by others. It is essential to promptly issue a warning, and leave the meeting making sure this is explicitly reflected in the meeting minutes. Beko General Counsel must be informed about the incident promptly, and guidance on the appropriate course of action should be sought.

In the event of a meeting involving competitors (e.g. meetings for the establishment of a supply relationship with an undertaking that is concurrently a competitor, joint R&D projects) a meeting agenda should be timely notified to Beko General Counsel prior to the meeting. The agenda document, of which the template is provided in **Schedule 1**, should be completed and submitted for approval to the General Counsel and the Competition Counsel. Once approved, the finalized agenda document must be signed by all meeting participants and the signed version must be forwarded to the Competition Counsel before the meeting takes place. Furthermore, discussions during the meeting should strictly adhere to the agenda, and any topics not addressed in the agenda are to be excluded.

Beko General Counsel must be consulted before responding to requests from competitors and/or other third parties that carry the risk of violation of competition rules. Company employees should not remain silent, and the parties should be informed in writing that such requests are not in compliance with competition rules, the request cannot be answered positively, and the Company shall not be a party to such an agreement.

Information regarding competitors can be obtained from publicly available sources such as press releases, public annual reports, official records, trade journals, speeches by company executives. If these sources which contain information about competitors in presentations, reports and similar documents prepared by the Company are used; the legitimate source of this information must be clearly and explicitly stated.

4.2 Rules to be Complied with in Case of Dominant Position Suspicion

Undertakings in a Dominant Position may have a special responsibility to ensure that their conduct does not distort competition. While the assessment of a Dominant Position is conducted independently for each market, taking into account market shares, and specific factors, the Company should refrain from engaging in certain practices before consulting Competition Counsel:

- Implementing pricing strategies that exclude competitors from the market or discriminate against specific customers such as offering non-objective loyalty discounts to increase the number of sales.
- Requiring the purchase of one product conditional on the purchase of another product.
- Refusal to provide goods or services without objective grounds.
- Conduct activities to prevent competing undertakings operating in the market or seeking new entry into the market.
- Providing different terms for similar acts to equal buyers.

- Imposing excessive pricing and/or offering contracts that contain unfair commercial terms.
- Signing long-term exclusivity agreements.

4.3 Rules to be Complied with in Relationships with Customers, Dealers and Suppliers

All Company employees respect the freedom of dealers and authorized service providers to set their own sales conditions, sales prices, profit and discount rates, and strictly avoid any actions and statements that may create the impression that this freedom is restricted. They ensure that anti-competitive activities, particularly in terms of region or customer restrictions, are not carried out within the scope of the distribution system applied, and act within the framework of agreements that comply with competition rules in its relations with suppliers.

Knowing dealers, authorized service providers and suppliers are competitors of each other, all employees, directors, and officers of the Company should be careful against all kinds of statements and actions that may constitute disclosure and/or exchange of Competitively Sensitive Information, Concerted Practices, Anti-Competition Agreement, or Hub-and-Spoke Cartel between these undertakings, and necessary warnings should be made to the relevant parties to avoid such interaction

4.4 Mergers, Acquisitions and Joint Venture Transactions

The merger of two or more companies or the change in control of a company in whole or in part (through the purchase of shares or assets), or the establishment of a joint venture may, in certain conditions, be subject to the permission of the competition authorities. The transaction that are subject to notification are completed without the authorization of competition authorities; this creates a risk that the transaction could be legally invalid and/or administrative fines are imposed. In the preliminary stages of a planned merger, acquisition or joint venture transactions by the Company, before signing any contract or a written commitment, Beko General Counsel and the Legal and Compliance Department of Koç Holding must be informed in order to carry out the necessary assessment.

4.5 Use of Press, Media and Other Social Communication Channels

All Company employees exercise utmost caution in their communications on public platforms such as press, social media, and other channels to align with the Policy. These channels are particularly critical regarding the exchange of Competitively Sensitive Information with competitors. It is imperative for undertakings to refrain from sharing one-sided information through such channels, including details like future pricing, stock information, and promotional campaigns that could qualify as Competitively Sensitive Information.

4.6 Communication with Competition Authority Officials During the On-Site Inspections

In case of a dawn raid in the Company's premises, it is crucial to cooperate with competent Competition Authority officials. Severe administrative and legal sanctions may be imposed in cases where the dawn raids are hindered or complicated. The rules to be followed regarding dawn raids of competition authorities are laid out in detail in the Procedure for Onsite Inspection of Competition Authorities.

If officials from a Competition Authority seek information or pose questions through phone, email, or other means, promptly redirect their inquiry to either Beko Chief Legal Counsel or a designated senior executive.

4.7 Training and Monitoring

Each relevant company is obligated to adhere to the following provisions:

- Regularly provide the necessary trainings on competition law to all employees,
- Adapt this Policy as needed, according to the company's requirements and prepare the necessary procedures accordingly.
- Inform Beko General Counsel if this Policy needs to be revised (due to local implementation decisions or regulations in the countries).
  Beko General Counsel:

- Reviews the content of each relevant company's own competition law procedures and trainings, and monitors their completion status, in coordination with Koç Holding Legal and Compliance Department,
- Submits an annual training report to the Koç Holding Legal and Compliance Department.

5. AUTHORITY AND RESPONSABILITIES

All Company employees are responsible for complying with this Policy, implementing, and supporting the Company's relevant procedures and controls in accordance with the requirements in this Policy. Each relevant company also expects and takes necessary steps to ensure that all its Business Partners to the extent applicable complies with and/or acts in line with this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where the Company operates, and this Policy or Global Code of Conduct, provided that such divergence does not violate relevant local laws and regulations, the more stringent of the two shall supersede.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law, or Beko Global Code of Conduct, you may report this incident to Beko General Counsel or via the below mentioned reporting channels:

Web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:

https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

Company employees may consult Beko General Counsel for their questions related to this Policy and its application. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

6. REVISION HISTORY

This Policy takes effect on the date approved by the Board of Directors and is maintained by Legal and Compliance Department.

Version Date: 15.06.2024

Schedule 1 – Meeting Agenda Template

Legal Guidelines and Agenda

Date: [insert the date of the meeting]

Participants: [insert the names of the participants and their positions in the company]

Meeting Agenda (Discussion Topics):

- Mutual Introductions
- Confirmation of intention to follow meeting rules
- [**insert the discussion topics**]

Meeting rules:

- Comply with applicable competition law rules.
- Limit discussion to agenda topics only.
- No discussion and/or agreement on pricing, sales or other similar topics that are not related to [**insert the topic of the meeting**]; no discussions and/or agreement on strategy; cost information (including raw material/component and labor costs); margins; any other information relating to commercial operations; joint actions towards / boycotts of competitors, suppliers or customers.
- Even if not confidential, no general discussions of market conditions.

Beko and [**insert the title of the other companies that will participate in the meeting**], and their respective representatives and/or employees listed herein, acknowledge that Arçelik A.Ş. and [**insert the title of the other companies that will participate in the meeting**] are competitors, and as such must **strictly comply with applicable competition laws and observe the guidelines set out in this document**.

No publicity. Except as required by law, no party shall issue any statement, confirm, or otherwise disclose to the general public, to the news media, or to any third party, except with the prior written concurrence of the other parties as to the content and timing of any such disclosure (i) that the discussions are taking or have taken place; or (ii) Beko and [**insert the title of the other companies that will participate in the meeting**] have exchanged information with a view toward the existence or establishment of an agreement or future partnership.

[**Name of the participant(s) meeting**]	[**Name of the participant(s) of the of the meeting**]

[**insert the title of the other companies that will participate in the meeting**]

[**signature**]	[**signature**]

Version Date: 15.06.2024

GLOBAL DONATION AND SPONSORSHIP POLICY

1. PURPOSE AND SCOPE

The purpose of this Donation and Sponsorship Policy (the "Policy") is to set standards, principles and rules to be complied with by Company, while making Donations and providing Sponsorships. In line with our strong belief that contributing to the community is the vital foundation for building successful business, Company see Donations and Sponsorships as a way to support the communities in jurisdictions where they operate.

All employees, directors, and officers of Company, as a Koç Group company, shall comply with this Policy, which is an integral part of Company Global Code of Conduct. Beko also expects and takes necessary steps to ensure that all its Business Partners - to the extent applicable - comply with and/or acts in line with it.

2. DEFINITIONS

"Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

"Business Partners" includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

"Donation" means voluntary contributions in money or in kind (including goods or services etc.) to individuals or charitable entities (such as foundations, associations and other nonprofit organizations); universities and other schools; and other private or public legal entities or organizations etc. to advocate a philanthropic cause, serve the public interest and help achieve a social goal, without a consideration received in return.

"Group Companies" means the entities of which the Company holds directly or indirectly more than 50% of share capital.

"Koç Group" means Koç Holding A.Ş. and companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its consolidated financial report.

"Sponsorship" means contribution in money or in kind (including goods, or services, etc.) given to an entity or group, for staging an artistic, social, sports or cultural activity etc. in return for an institutional benefit reflected in the form of visibility to target audiences, under a Sponsorship agreement or whatsoever name, to the extent the nature of the relationship is as defined herein.

3. GENERAL PRINCIPLES

While making Donations and providing Sponsorships, Beko ensures that:

- They comply with its incorporation documents (including but not limited to its articles of association), and the restrictions and limits set forth by the General Assembly and/or the Board of Directors or similar body;
- They comply with all applicable legislation in the jurisdictions where the company operates; including but not limited to relevant capital markets legislation, commercial code, and tax laws to the extent applicable;

- They do not conflict with the values or commercial interests of the company and comply with the principles in this Policy and Beko Global Code of Conduct,
- Donations and Sponsorships should be documented in accordance with the legislation,
- Donations and Sponsorships can be granted in cash or by products produced or owned by Beko.

The Donation and/or the Sponsorship is;

- properly documented and never in exchange for obtaining an improper advantage or benefit or used for the purpose of any form of corruption,
- not offered in connection with any bid, contract renewal or business opportunity,
- not made for political purposes to any politician, political party or political groups, a municipality or government official, either directly or indirectly via third party[9],
- not for the benefit to any entity or organization, which discriminates, based on ethnicity, nationality, gender, religion, race, sexual orientation, age or disability or
- not directly or indirectly used for human or animal rights' violations, promotion of tobacco, alcohol and illegal drugs and damaging the environment.

In addition to the above listed conditions, Arçelik A.Ş. -as a listed company in Türkiye - shall also ensure that the upper limit for Donations is determined by the General Assembly and the Donations granted during the year shall be submitted to the General Assembly.

4. IMPLEMANTATION

- If the transaction initiated by a department other than the department responsible for brand communication and Sponsorships, a written proposal containing a description of the planned use for the funds and information regarding the relevant entity (name, address, senior management) shall be submitted to the Global Communications Department for a corporate image and brand impact assessment via Sponsorship and Donation evaluation form. (If the relevant transaction is carried out by a department responsible for company brand communication and Sponsorships, it is excluded from this process. Example: Our company sponsors a football team with the Company brand),

- Global Communications Department conducts preliminary examination and Due Diligence[10] about the party within this scope and examines corporate. History, information about stakeholders and negative news from public sources for preliminary examination,

- If the request and the result of the evaluation are evaluated positively, the process for Donations is followed in accordance with the approval table specified below,

- However, in the event of a Donation or Sponsorship transaction that may have a material impact over the Koç brand and Koç Group corporate image, in addition to the steps above, the request must be notified to the Koç Holding Corporate Brand Communications and Sponsorship Department by Beko Global Communications Department,

- For Sponsorships, the parties shall enter into a written agreement detailing all the conditions,

[9] Please see Beko Global Code of Conduct and Global Anti-Bribery and Corruption Policy.

[10] Due diligence shall be conducted as per Beko Global Sanctions and Export Control Policy and Global Anti-Bribery and Corruption Policy. To the extent required, relevant documentation shall be shared with other departments (including legal, tax and capital markets compliance review).

- For Sponsorships, sponsored entity, must provide the Global Communications Department post-event documentation (i.e. photos, videos or a report etc. as may be relevant) or any other documents or materials evidencing compliance with the Sponsorship agreement as soon as practically possible after the completion of the sponsored event or project. If, however, the sponsored event is a recurrent event, the Sponsorship agreement shall set forth the content and the frequency of reporting.),

- Supporting documents such as receipts and invoices must be kept by the accounting department and transactions must be booked in accordance with the relevant legislation,

- Due Diligence, approval, execution and follow-up processes shall be documented to be used for audit and compliance review where necessary,

- A report listing Donation and Sponsorship activities (including purpose, entity and due diligence results) shall be sent to Legal and Compliance Department in Koç Holding, on an annual basis, by the Global Communications Department of Company,

- Company should follow the following approval stages according to the Donation amounts:

DONATION AMOUNT	APPROVAL PROCESS
Equivalent amounts below USD 5,000	Türkiye: Approvals of the Director of the relevant business unit making the request and the CFO Foreign Subsidiary: Joint approvals of the Country Manager and the top manager of the finance and accounting unit of the relevant foreign subsidiary.
Exceeding the equivalent of USD 5,000 and more	Türkiye: Approvals of the Director of the relevant business unit making the request, Legal and Compliance Director, CFO and the relevant Assistant General Manager. Foreign Subsidiary: Approvals of the Country Manager of the relevant subsidiary, the Regional Director (if any), the Management Team Member responsible for the relevant subsidiary and the CFO.

- Donations with a yearly total value of 1,000,000 TL or above or its equivalent in any other currency require a resolution of the Board of Directors. The tracking of reaching this amount is done by the Accounting Department,

- The CFO and the Management Team Member responsible for the relevant subsidiary must be informed when the annual Donation amount of foreign subsidiary exceeds USD 25,000 or equivalent. This notification is made by top managers of the finance and accounting unit of foreign subsidiaries and, in Türkiye , this notification is made by Accounting Director,

- All Donations are reported to the Global Compliance Management under the Legal and Compliance Department. The top manager of the finance and accounting unit of each subsidiary informs the Global Compliance Management about the Donations of foreign subsidiaries,

- Legal and Compliance Department informs Beko Global Communications Department regarding the approved Donations.

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors are responsible for complying with this Policy. It is also expected totake necessary steps to ensure that all its Business Partners to the extent applicable complies with and/or acts in line with this Policy. Board of Directors and the country manager where the Donations and Sponsorship process take place remain liable from the risks created due to those processes.

This Policy has been prepared in accordance with the Koç Group Donation and Sponsorship Policy. If there is a discrepancy between the local regulations, applicable in the countries where Company operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersede.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law or Company Global Code of Conduct, you should report this incident via the below mentioned reporting channels:

Web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:
https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

Legal and Compliance Department, is responsible for arranging, periodically reviewing and revising the Global Donation and Sponsorship Policy when necessary. Company's and its Group Companies' employees may consult to the Company Legal and Compliance Department regarding their questions about this Policy and its implementation. Violation of this Policy by an employee may result in significant disciplinary actions, including dismissal. If any third party that is expected to comply with this Policy acts in violation of this Policy, the relevant contracts may be terminated.

Version Date: 15.06.2024

GLOBAL POLICY ON PREVENTION OF LAUNDERING THE PROCEEDS OF CRIME, FINANCING OF TERRORISM AND WEAPONS OF MASS DESTRUCTION

The aim of this policy is to set forth guidelines to prohibit and actively monitor the money laundering and the funding of terrorist or financial crimes that Beko and it's all third parties may face within the scope of their business activities. Within this concept, all operations of the Company are made in accordance with the key components of a program which includes, identification and verification of clients and third parties; monitoring of client activities; reporting and investigating unusual and suspicious activities; training staff in money laundering prevention and detection; and designating dedicated money laundering reporting officers. These trainings shall also cover fraud prevention and awareness, alongside other key compliance risks.

It is strictly prohibited for any employee to be directly or indirectly involved in any activity that facilitates money laundering, the financing of terrorism and weapons of mass destruction, to participate in any transaction that may conceal its illicit nature, or to support, be a party to, or actively participate in any such fraudulent activity. This prohibition also extends to fraudulent practices committed for the benefit of the company or third parties, whether by employees or business partners acting on behalf of Beko.

This Policy has been prepared in accordance with Global Code of Conduct and the local laws and regulations, which are applicable in the countries that Beko operates to ensure the commitment to all relevant local and international laws and regulations (i.e Terrorist Financing Act, POCA (Proceeds of Crime Act), Money Laundering Acts). This Policy applies to all employees of Beko who are required to comply with all applicable anti-money laundering and terrorist financing laws and regulations in countries which Beko conducts business. Failure to do so may result in severe criminal, civil and regulatory penalties for Beko and its employees.

1. DEFINITIONS

"Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

Prevention of Laundering the Proceeds of Crime, Financing of Terrorism and Weapons of Mass Destruction is the disguising or concealment of financial assets obtained via illegal means. It is an attempt to illegally legitimize criminal proceeds and disguise the true origin of assets, this is commonly achieved by placement, layering and integration. Money laundering may be committed through knowingly engaging in a financial transaction with the proceeds of a crime or negligent ignoring warning signs for unusual or suspicious activity in respect of a client or transaction.

Terrorist financing refers to activities that ensures financial support to of legitimate or illegitimate terrorists, individuals, groups, organizations or supporters of terrorism. Terrorism can be financed through illegal activity such as credit card fraud, illegal arms dealing and drug dealing, among other criminal activity. Terrorist financing may also involve the use of legitimately derived funds. In both instances the aim of terrorist financiers is to conceal the source and ultimate use of finances. As with money laundering, the appearance of being

connected, directly or indirectly, to terrorism raises unacceptable levels of regulatory and reputational risk to Beko.

Politically Exposed Persons (PEPs) refers to individuals who are currently or in the past, either domestically or in a foreign country, elected or appointed to an important public function; board members, senior executives and deputy executives of international organizations and other persons holding equivalent positions; senior politicians; senior officials of political parties; senior judicial, administrative or military officials; senior executives of state-owned enterprises; and the spouses, first-degree relatives (mother, father and children) and relatives of all such persons.

Sensitive Countries are the ones which have strategic Anti Money Laundering /Combatting Financing of Terrorism deficits that have not made adequate progress in addressing the deficits or have not stipulated to an action plan as per the Financial Action Task Force (FATF).

Sensitive Clients are the individuals or legal entities which have business relations with sensitive countries.

Facilitation payment is made to further "routine governmental action" that involves non-discretionary acts. Examples of "routine governmental action" include processing visas, providing police protection or mail service, and supplying utilities like phone service, power, and water. Routine government action does not include a decision to award new business or to continue business with a particular party. Nor does it include acts that are within an official's discretion or that would constitute misuse of an official's office. Thus, paying an official a small amount to have the power turned on at a factory might be a facilitating payment.

"**Fraud**" means any intentional act or omission to deceive others for unlawful gain or to cause loss, including the misuse of one's position for personal or corporate benefit through the misapplication of the organization's resources or assets.

If you have any questions or further inquiries regarding the above, please consult to the Global Compliance Manager.

2. SUSPICIOUS ACTIVITIES

Beko employees should be vigilant of money laundering red flags and to report any suspicious activity to local compliance officers. By way of guidance, see below a non- exhaustive list of red flag scenarios.

- Suppliers, customers or third parties who do not provide complete information, false or suspicious information, or is anxious to adhere to reporting or recordkeeping requirements,
- Customers who willfully agree to pay above the market conditions,
- Customers or suppliers who request the payments to be conducted in cash or cash equivalents,
- Transactions relating to high-risk countries, as defined by the FATF,
- Abnormal cash transfers, incompliant with the business rationale of the related transaction,
- Multiple money orders, traveler's checks, or large amounts of cash,
- Payments made in currencies other than those specified in the agreements,
- Payments requested to or by third parties, who are not named in the corresponding contracts,

- Unusual receipt of transactions from a certain person or entity, where the origin of the funds is not known,
- Payments to persons or entities who reside in countries known as “tax heavens” or into “shell bank” accounts, or unusual fund transfers to or from foreign countries unrelated to the transaction,
- Payments to or from entities in which, it is not possible to identify the shareholding structure or ultimate beneficiaries.

When you are in doubt, please ask help from Global Legal and Compliance Department for guidance.

3. KNOW YOUR CLIENT

Beko and its employees are required to exercise a level of care and due diligence when dealing with clients to avoid being willfully blind to money laundering or other suspicious activity. Consistent with this, Beko and its employees must adhere to the following principles:

- Sufficient information about the business environment and the purpose of the intended business of the third parties must be procured,
- Money laundering risks related with third parties must be assessed for aims of monitoring the third parties’ activities,
- The integrity of potential customers and other business relationships must be assessed,
- The owner, business manager and key principals must be checked against watch lists and reputational intelligence through local investigators,
- Media research in English and also the local language about the owner, business manager and its key principals must be conducted to determine whether they have been involved in financial or other serious crimes, including fraudulent practices, as well as any potential risks related to sanctions and export control regulations,
- The ongoing monitoring based on the risk profiles of customers, suppliers and distributors must be performed,
- Beko’s compliance expectations must be communicated to the stakeholders at all times,

In case there are reasons to be suspicious on the business partners because of wrongdoings pertaining to dealings, interactions, transactions with Beko, those suspicions must be reported to the Head of Global Compliance, immediately, for further investigations.

4. ROLES AND RESPONSIBILITIES

All employees must follow the requirements set forth in this Policy. This Policy is published by Finance Department and it takes any corrective and/or preventative actions to be taken against any non-compliant behavior including termination of employment. Compliance Officers are employees of the Company appointed by the Chief Legal and Compliance Officer as being responsible for monitoring the Company’s operations pertaining to this Policy.

This Policy will be periodically reviewed by the Legal and Compliance Department to ensure compliance with new or revised laws and regulations.

Version Date: 25.09.2025

GLOBAL DATA PRIVACY POLICY

1. PURPOSE AND SCOPE

Arçelik A.Ş. and/or any of its affiliates (together or independently referred to as “Company” or “Beko”) is committed to protecting the privacy and the personal data of everyone we do business with, including our customers, suppliers, employees, and contractors. In recognition thereof, the Company has adopted this Global Data Privacy Policy (the “Policy”). This Policy aims to determine the framework and coordinate the compliance activities to be carried out specifically for Company in order to comply with the Applicable Data Protection Laws on the protection and processing of personal data.

One of the most important issues for the Company is to comply with the general principles stipulated in the Applicable Data Protection Laws in the processing of Personal Data. In this context, our Company acts in accordance with the principles listed below in the processing of Personal Data in accordance with the Applicable Data Protection Laws:

• engaging in Personal Data Processing activities in compliance with the laws and the principles of integrity,

• ensuring Personal Data are accurate and, where necessary, kept up to date,

• processing Personal Data for specific, explicit, and legitimate purposes,

• ensuring that data processing is relevant and limited to what is necessary for the purposes for which they are processed,

• retaining personal data only for as long as necessary for the processing purposes or as required by Applicable Data Protection Laws.

2. DEFINED TERMS

Anonymization shall mean making Personal Data incapable of being associated with an identified or identifiable natural person under any circumstances, even by matching with other data.

Applicable Data Protection Laws shall mean all relevant privacy, data protection or related laws and regulations including but not limited to EU General Data Protection Regulation 2016/679 (“GDPR”) and Turkish Personal Data Protection Law No 6698 (“KVKK”).

“Beko” or “Company” refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures. Business Partners shall mean suppliers, dealers, authorized service companies, all kinds of representatives, subcontractors and consultants acting on behalf of the Company.

Data Controller shall refer to the natural or legal person who has the primary responsibility for managing Personal Data, including its collection, purpose, and means of processing. The data controller must ensure compliance with relevant data protection laws, oversee data processing activities, and uphold individuals' rights regarding their personal data.

Data Processor shall refer to the natural or legal person who processes personal data on behalf of the Data Controller, based on the authority given by the Data Controller.

Data Protection Authority, unless otherwise defined in Applicable Data Protection Laws, shall mean independent public authorities that supervise, through investigative and corrective powers, the application of the Applicable Data Protection Laws. Data Protection

Authorities provide expert advice on data protection issues and handle complaints lodged against violations of the Applicable Data Protection Laws.

Data Subject shall mean an identified or identifiable natural person whose personal data is collected, processed, or stored by the Company.

Explicit Consent shall refer to a clear, specific, and informed agreement by an individual to the processing of their personal data. It shall be typically given through a deliberate action, such as signing a document or selecting an option electronically, indicating the individual's direct and unambiguous approval of the particular use of their data.

Global Data Privacy Team shall refer the Company's main responsible for ensuring compliance with Applicable Data Protection Laws, identifying, and preventing data privacy related risks and managing personal data related processes reporting to Head of Global Data Privacy. Head of Global Data Privacy can be assigned by the General Counsel of Arçelik A.Ş.

Koç Group shall represent all companies directly or indirectly, individually, or jointly controlled by Koç Holding A.Ş.

Koç Holding shall represent Koç Holding A.Ş.

Local Privacy Responsible ("LPR") shall mean contact person appointed for each country and/or region within the Company, who reports to the Global Data Privacy Team and is responsible for implementing and monitoring data privacy compliance.

Personal Data shall mean any information relating to an identified or identifiable natural person.

Personal Data Breach shall refer to a potential or confirmed breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data.

Personnel shall mean all permanent employees, officials, subcontracted workers, full or part-time employees, relevant third-party consultants and temporary employees acting on behalf of Company organizations and subject to this Policy.

Privacy Impact Assessment (PIA) shall mean a systematic process for assessing the impact of data processing activities on the privacy of individuals. It helps identify and mitigate privacy risks associated with specific projects or initiatives.

Process or Processing shall mean any operation or set of operations performed on personal data or sets of personal data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure, or destruction of data.

Records of Processing Activities shall refer to significant information about data processing, including data categories, the group of data subjects, the purpose of the processing and the data recipients.

Special Categories of Personal Data or Sensitive Personal Data shall refer to personal information that is more sensitive in nature, requiring higher protection due to the risk of discrimination or harm if mishandled. The types of special categories of data might be different depending on the Applicable Data Protection Laws. These categories typically include data related to racial or ethnic origin, political opinions, religious or philosophical

beliefs, trade union membership, genetic and biometric data, healthinformation, and an individual's sex life or sexual orientation.

Technical and Organizational Measures shall refer to measures and guidelines with regards to the privacy, security and protection requirements described under Applicable Data Protection Laws.

The Data Controllers Registry shall mean the registration system in which data controllers have to register and declare information about their data processing activities (i.e., VERBIS for Turkey).

3. RESPONSIBILITIES

- The Company together with its employees shall be required to comply with this Policy. Additionally, the Company shall expect its Business Partners to adhere to this Policy as applicable to their respective roles and transactions, and to take necessary steps to ensure compliance.
- Senior management within the Company shall be responsible for enforcing compliance with this Policy, including the maintenance of an appropriate governance structure and the allocation of resources necessary to ensure compliance and enforcement.
- Personnel shall promptly notify the Global Data Privacy Team if they suspect or are aware that this Policy conflicts with any local legal or regulatory obligation or if a particular Company practice violates this Policy.
- The Company shall implement additional policies, procedures, or practices as necessary to ensure compliance with this Policy and Applicable Data Protection Laws.

4. IMPLEMENTATION OF THE POLICY

a. General Terms

The Company shall strive to Process Personal Data in a manner consistent with this Policy and with Applicable Data Protection Laws. Where Applicable Data Protection Laws impose a higher level of protection than this Policy, the Company must comply with such laws and regulations.

b. Basic Principles

i. Lawfulness and Purpose Limitation

The Company shall only Process Personal Data lawfully, fairly and for specified, explicit and legitimate business purposes and with an appropriate justification (legal basis) under Applicable Data Protection Laws. This justification shall be consent of the Data Subjects, the performance of an agreement or taking steps prior to entering into an agreement, a legal obligation, or a legitimate interest of the Company that is not outweighed by the interests or fundamental rights and freedoms of the Data Subjects. Where the Company is required by applicable law or by internal policies to request and obtain the consent of the Data Subjects prior to the Processing of certain Personal Data then the Company shall seek such consent and honor it. The Company shall keep a record of consents that it obtains and put in place effective means for Data Subjects to withdraw their consent. The Company shall provide clear information to Data Subjects about the purpose of processing Personal Data, the legal basis for processing, and whether Personal Data is used in accordance with its intended purpose and legal compliance reasons.

ii. Data Minimisation

The Company shall limit its Processing of Personal Data to the minimum amount of information necessary to pursue the established purpose or purposes. Where possible, the Company shall rely on information that does not identify Data Subjects.

The Company shall minimize the extent of its Processing, access to and retention of Personal Data to what is necessary for the established purpose or purposes. Access shall be limited to a need-to-know basis. Save exceptions, Personal Data shall not be made accessible to an indefinite number of individuals

iii. Maintaining Integrity and Quality

At all times, the Company shall maintain the integrity of the Personal Data and take reasonable steps to keep Personal Data accurate, complete, up to date, and reliable for its intended use. Every reasonable step must be taken to ensure that personal data that is inaccurate, considering the purposes for which it is processed, is erased, or rectified without delay.

iv. Storage Limitation

The Company shall not retain Personal Data for longer than necessary. Personal Data must be destroyed by deletion, destruction, or anonymization in accordance with Global Data Retention and Deletion Policy which takes into account the Company's business needs, its legal obligations, and scientific, statistical or historical research considerations.

v. Confidentiality (Security)

The Company shall process Personal Data in a manner that ensures appropriate security of the data, including protection against unauthorized or unlawful processing and against accidental loss, destruction, or damage, using appropriate technical or organizational measures.

The Company shall develop, implement, and maintain safeguards appropriate to its size, scope and business, our available resources, the amount of Personal Data that the Company owns or maintains on behalf of others, and identified risks (including use of encryption and Pseudonymization where applicable). The Company shall regularly review and test the effectiveness of those safeguards to ensure the security of Personal Data.

vi. Accountability

The Company shall be able to demonstrate, compliance with the other data protection principles; and have adequate resources and controls in place to ensure and to document Data Protection Legislation compliance including:
a) implementing Privacy by Design when Processing Personal Data and completing PIAs where Processing presents a high risk to rights and freedoms of Data Subjects,
b) integrating data protection into internal documents including this Policy, Related Policies and Procedures, or Privacy Notices,
c) regularly training the Company Personnel on Data Protection Legislation, this Policy, Related Policies and Procedures and data protection matters including, for example, Data Subject's rights, Consent, legal basis, PIAs and Personal Data Breaches. The Company must maintain a record of training attendance by the Company Personnel, and
d) regularly testing the privacy measures implemented and conducting periodic reviews and audits to assess compliance

vii. Transparency

The Company shall provide clear information to Data Subjects when required by Applicable Data Protection Law. Depending on the country and the region this information shall include:

• the identity and the contact details of the Company acting as the controller of the Personal Data and/or any additional contact information required by Applicable Data Protection Law;
• the categories of Personal Data relating to Data Subjects that the Company Processes;
• the purposes for which the Personal Data is Processed, and the Company's justifications for such Processing;
• disclosures of the Personal Data to third-party recipients;
• the rights of Data Subjects in respect of their Personal Data, including their right to lodge a complaint with a Data Protection Authority;
• transfers of Personal Data outside the countries/regions of origin and disclosure shall encompass details about the legal safeguards governing such international transfers. The Company ensures that any data transfers align with the specific regulations outlined in the Applicable Data Protection Laws of the countries involved, thereby maintaining compliance on a global scale.
• the retention period or the criterion used to determine the retention period of the Personal Data;
• the existence of automated decision-making which produces legal or similar effects and information about the logic involved, where relevant.

Data Subjects shall be provided with any additional information required by local Applicable Data Protection Laws.

Save limited exceptions, the information set out above shall be provided to the Data Subjects at the time their Personal Data is obtained.

All communications to Data Subjects about the Processing of their Personal Data shall be approved by the LPR and, where necessary, by the Global Data Privacy Team or Head of Global Data Privacy based on the Company's templates.

Applicable Data Protection Laws may provide for derogations to the transparency requirement in exceptional cases, for example, where providing such information imposes a disproportionate burden. Such derogations shall not be relied upon without prior consultation of the LPR where necessary, by the Global Data Privacy Team or Head of Global Data Privacy

c. Rights of Data Subjects

i. The Company shall consider the Personal Data requests of the Data Subjects regarding access rights, restrictions, data portability, deletion, opposition, or withdrawal of consent based on the rights envisaged in the Applicable Data Protection Laws.
ii. Requests can be communicated to the Company in any way, including via email, fax, letter, telephone, website request or via a third-party. The individual does not need to state that it is a request to access.
iii. The Company Personnel who receive a request must forward it to the Local Privacy Responsible immediately.
iv. The Company shall respond to these requests as soon as possible and ensure that the request is met. Unless a shorter period of time is stipulated by the Applicable Data Protection Laws and at the latest within 30 days.
v. The Company shall verify the identity of Data Subject in order not to allow third parties to persuade the Company into disclosing Personal Data without proper

authorization. The request must come from the individual who is requesting to access their own information, or any person representing or acting on behalf of the requesting party, or a person with parental responsibility (in the case of a request made by/on behalf of a minor). The Company shall require written evidence that any person acting in such capacity has appropriate authority to make the request.

vi. The Company is not obliged to meet a request when it cannot lawfully relate Personal Data to the Individual making the request or it is manifestly unfounded because of its repetitive nature or it is contrary to our legal obligations or infringes the rights of any other person concerned.

vii. Where the Company has decided not to comply with a request, the Local Privacy Responsible and when necessary, the Global Data Privacy Team must contact the individual and explain why the request shall not be complied with.

viii. Information shall be provided in a language and format that the Data Subject can understand. In the event that the request is rejected, the response is insufficient, or the request is not answered in due time, necessary warnings shall be made within the Company and awareness shall be raised.

ix. During the collection of Personal Data, the data subjects concerned shall be informed in accordance with the Applicable Data Protection Laws. In this context, Personal Data collection channels, tools and landing pages shall be identified by the Company in order to fulfill its obligations. Regarding these collection activities, the Data Subjects shall be informed through the privacy notices that have the scope and requirements established in the Applicable Data Protection Laws and appropriate processes shall be designed accordingly.

x. Personal Data collection channels shall be kept up to date by Company in a list and shared with the Global Data Privacy Team and Koç Holding Legal and Compliance Team biannually in June and December.

d. Processing Personal Data

i. As a rule, Personal Data shall be processed in accordance with at least one of the legal basis of data processing specified in the Applicable Data Protection Laws. It shall be Applicable Data Protection Laws and the Global Data Retention and Deletion Policy, if any whether the Personal Data processing activities carried out by the Company business units are carried out based on at least one of these legal basis and Personal Data processing activities that do not meet this requirement shall not be included in the processes.

Personal Data shall only be retained for the period stipulated in the Global Data Retention and Deletion Policy and the Applicable Data Protection Laws. In this context, first of all, it shall be determined whether a certain period is foreseen for the storage of Personal Data in the Applicable Data Protection Laws and the Global Data Retention and Deletion Policy, if any period is determined, this period shall be acted upon, and if the period is not determined, Personal Data shall be kept for the period necessary for the realization of the purpose of processing. Personal Data shall be deleted, destroyed or anonymized in the event that the period expires or the reasons for its processing disappear. Personal Data shall not be stored for future use.

ii. As a corporate policy, Special Categories of Personal Data shall be processed in accordance with the requirements and legal basis of processing personal data determined in the Applicable Data Protection Laws. It shall be ensured that the Special Categories of Personal Data processing activities carried out by the business units of the Company are processed in accordance with these requirements and legal basis. The technical and the organizational measures to be implemented regarding the processing of Special Categories of Personal Data

and the implementation of the measures determined in the Applicable Data Protection Laws shall be ensured.
Processing activities involving Special Categories of Personal Data shall comply with the regulations outlined in the Applicable Data Protection Laws, particularly concerning the processing of sensitive Personal Data and its transfer to third parties, both locally and internationally. Additionally, these processing activities must fulfill the specific requirements set forth by the Applicable Data Protection Laws for such cases.

e. Maintaining Appropriate Security and Reporting Personal Data Breaches

i. The Company shall apply all appropriate Technical and Organizational Measures to ensure the security of data, especially in all transactions concerning the domestic or international transfer of Personal Data internally within the organization or to third parties. These Technical and Organizational Measures shall take into account the risks originated by the Processing, the nature of the Personal Data processed, the state of the art and cost of the implementation of the Technical and Organizational Measures.
ii. The Technical and Organizational Measures shall be set out in written security policies and procedures.
iii. Personnel shall immediately report a suspected Personal Data Breach to the relevant LPR and follow the steps described in the Company's Procedure for Global Data Breach Management.
iv. Recognizing the importance of data security in all aspects of the Company, appropriate and necessary Technical and Organizational Measures must be implemented to prevent unlawful processing or access to Personal Data and to ensure that the data is maintained in compliance with the Applicable Data Protection Laws. In this context, the necessary audits shall be carried out by the Company and/or third party. Employees shall be given training on the Applicable Data Protection Laws as part of the measures implemented by the Company.

f. Disclosure of Personal Data

i. The Company shall only disclose Personal Data when required by law and as long as it is not contrary to the Applicable Data Protection Laws.
ii. To protect the privacy and security of Personal Data, the Company shall carefully select its Data Processors, subject them to contractually mandated controls and ensure that Data Processors comply with the Applicable Data Protection Laws.

g. International Transfers of Personal Data

i. The Company shall only transfer Personal Data in accordance with the terms in the Applicable Data Protection Laws.
ii. Except for limited exceptions under the Applicable Data Protection Laws, the Company shall implement appropriate safeguards, such as 08 transfer agreements, to address restrictions on international transfers of Personal Data as stipulated by these laws.
iii. Exceptions under the Applicable Data Protection Laws regarding restrictions on international transfers shall only be processed after review and approval by the relevant LPRs and in any case with the approval of the Global Data Privacy Team.

h. Training

Employees Processing Personal Data as part of their role or function shall be regularly trained for compliance with this Policy. Training shall be adapted to the role and/or function of the Personnel concerned. The LPRs shall inform the Global Data Privacy Team regarding

the trainings held within this scope; and the Global Data Privacy Team shall forward information to Koç Holding Legal and Compliance Team.

i. Monitoring and Records

i. The Global Data Privacy Team and the LPRs shall conduct periodic reviews and audits to ensure compliance with this Policy.

ii. In the event that the processed Personal Data is obtained by others illegally, this shall be reported to the Data Subject as soon as possible and to the relevant Data Protection Authority in accordance with the Applicable Data Protection Laws. This Process shall be conducted in accordance with the Company's Procedure for Global Data Breach Management. In addition, in such cases, Koç Holding Legal and Compliance Team shall be informed immediately.

iii. The Company shall maintain a Record of Processing Activities, if required by the Applicable data Protection Laws, these records must be made available to the relevant Data Protection Authority upon request.

iv. Our companies located in Turkey, which are obliged to register with VERBIS according to the criteria determined in the Turkish Legislation, shall register with VERBIS as a Data Controller. In case of a change in the registered information, the information must be updated in VERBIS within 7 days of the date of the change. The updates made in VERBIS by our companies residing in Turkey shall be reported to Koç Holding Legal and Compliance Team by the Global Data Privacy Team at 6- monthly periods (June-December) twice a year.

j. Compliance and Waivers

i. Requirements imposed by this Policy shall be waived only on a case-by case basis in exceptional circumstances and subject to conditions, following approval from the Global Data Privacy Team.

ii. Any member of Personnel not compliant with this Policy shall be subject to disciplinary measures, including termination of employment.

iii. Violation of this Policy shall result in serious consequences for the Company's relevant managers and employees, including legal, administrative, and criminal sanctions depending on the Applicable Data Protection Laws in the region of operation, and most importantly, the reputation of the Company and Koç Group. In case of violation of this Policy by third parties, the legal relationship between the said parties and Koç Group may be terminated immediately.

5.MORE INFORMATION

Company Legal and Compliance Directorate shall be the unit responsible for the implementation of this Policy.
The Company shall circulate this Policy to the Personnel and may translate the Policy into local languages for information purposes. In case of discrepancies between local language and the English version, the English version of the Policy shall prevail.
Questions or concerns regarding this Policy or privacy matters more generally must be directed to the Global Data Privacy Team (contactable via e-mail at globalprivacy@beko.com).

Version Date: 01.06.2024

GLOBAL PROTECTING AND RETAINING INFORMATION POLICY

1. RECORD TYPES

The Policy applies to the information contains in the following records:

• Paper,
• Electronic files including but not limited to databases, word documents, Poweroint presentations, spreadsheets, webpages, and e-mails,
• Photographs, scanned images, CD-ROMs and memory sticks. The Policy aims to cover all types of records created by the company, such as;
• All corporate governance documents such as board and board committee materials, meeting minutes,
• All documents and information to be kept within the legal hold period within the scope of the local laws and regulations, which are applicable in the countries that Company operates ("**Beko**" or "**Company**" refers to all companies directly or indirectly, individually or jointly controlled by **Arçelik A.Ş.** and it's joint ventures),
• Contracts,
• All documents related to research and development /intellectual property and trade secrets,
• Technology software licenses and related agreements, • Marketing and sales documents,
• Invoices,
• All employee records,
• E-mails.

2. RECORD CLASSIFICATION

Existing business process is necessary to establish the record's value. During this process, all record categories need to be reviewed and evaluated according to its;

• Legal value
• Operational value
• Historical value

Accordingly, records and documents are classified as "public, personal and confidential". The Company's retention schedule is developed and constituted with respect to the records classification by fulfilling legal, administrative, financial and/or historical obligations.

3. CLASSIFICATION LEVELS

a. Public: the document/record which made publicly available by the authorized corporate communications departments. Such information contains public information that can be revealed without affecting Company. It is not incompliance with persons' privacy or knowledge of this information does not subject Company to any kind of financial or reputation loss or does not threaten the security of Company assets.

b. Personal: the document/record is made up of individuals' own (for personal usage not business related) data and/or information including personal e-mails, tables and any other documents belong to individuals.

c. Confidential: All kinds of information, which are not publicly available or are not made publicly available by Company are considered confidential including, but not limited to technical, operational, financial information.

Confidential Information covers all types of information pertaining to the customer or vendor records, actual and former employees, third parties that the Company has business interaction and national security information retained due to the employees' positions.

4. GENERAL PRINCIPLES REGARDING CONFIDENTIAL INFORMATION

Within the concept of its business activities and relationship with third parties, Company may process Confidential Information for the following reasons:

- Regulatory reasons to act in compliance with the obligations,
- Technical reasons to develop and maintain the product quality,
- Contractual reasons to perform or manage business operations or to establish, exercise or defend legal claims,
- Client or vendor interaction pertaining to Company's business operations to respond or make inquiries,
- Transactional reasons such as shipments, deliveries, transportation and support services,
- Financial matters, including but not limited to payment processing, accounting, auditing, monitoring, billing and collecting processes,
- Customer, vendor or due diligence reasons, covering the corporate intelligence, market researches, product benchmarking and questionnaires,
- Security considerations to protect and maintain Company products, services, websites and working locations.

Company employees acknowledge that violating the confidentiality, during and after the employment and disclosing the confidential information without authorization to third parties, can result in serious competitive disadvantage to the company whereas causing immeasurable financial, legal and other types of damages to the Company. The obligation not to circulate or disclose confidential information is applied even though the related information might not be specifically identified or marked as confidential.

Regarding Company's obligations pertaining to the Confidential Information, the following criteria must be taken into consideration at minimum:

- Confidential information cannot be used to knowingly convert a company business opportunity for personal use,
- It is not accepted to trade in the Company's stocks, or the stocks of any other company, based on the confidential information,
- Divulging confidential information to third parties so that they might trade in stocks, is prohibited,
- Seeking out, accepting or using of a confidential information of or from a competitor of Company is illegal.

The circulation and transferring the confidential data is done under the following criteria:

- Regarding Company's aim to be compliant to all rules and regulations of the countries that it has operations, the confidential information can be transferred to law enforcement authorities or regulators, with taking the legal authorizations at all times,

•The confidential information can be shared with Company's contracted service providers where the confidentiality is protected with contract terms or nondisclosure agreements, which only act upon the instructions of Company.

5. MINIMUM RETENTION PERIOD

Using the records value criteria, the Company develops a recommended retention period and schedule procedure for each category of records and documents by comprehensively, fulfilling administrative, financial and/or historical obligations. The recommended minimum retention schedule is determined for each records and documents category by the Company where local and international laws and regulations are identified.

Company retains records and documents regarding the Company's retention schedule and procedure. Unless any specific law and regulation provides for a longer or shorter retention period than the Company's retention schedule, the Company shall follow the instructions of Company retention schedule.

As long as a record and/or a document has not been specified as permanently preserved, the retention period is identified in accordance with the retention schedule. For "permanent preservations" monitoring is defined and scheduled within the retention period procedure.

6. DISPOSITION

Each department is responsible from ensuring the retention schedule.

When the retention period is expired, the record and/or document are reviewed by the relevant Director (or their delegate) in consultation with relevant stakeholders such as, Head of IT, Head of Legal and Compliance and/or other senior managers and a 'disposition action' is agreed upon.

A "disposition action" is either:

- the further retention of the record or document within Company
- the destruction of the record or document.

The record and document reviewing should be performed as soon as possible after the expiration of the retention period. The disposition decision is reached having regard to:

- continuous business accountability needs (including audit)
- current legislation

If the record and document has any long-term historical or research value:

- costs related to sustained storage versus costs of destruction need to be reviewed • the legal, political and reputational risks associated with keeping, destroying or losing control over the record/documents need to be reviewed.

Disposition records must be kept by the disposing department for future audit purposes

a. Further Retention of Records and Documents

Irrespective of the Company's Record Retention Policy, if the record and/or document is necessary by any part of the business, and upon receiving notice of a lawsuit, government investigation or other legal action against Company, records and documents are preserved and safeguarded. Otherwise, the Company applies the following disposition actions.

b. Destruction of Paper/Electronic Records and Documents

Destruction should be conducted in a way that keeps the confidentiality of the records/ documents and that correspond with non-disclosure agreements. All copies including backup or preservation copies should be erased at the same time in the same direction.

The Record Retention Policy requires soft copies of paper/electronic records to be erased complying with the IT procedure. Giving the fact that deletion of the soft copy files is not considered to be a sufficient method, this procedure should be complying with IT procedures.

Destruction of any record which are classified as confidential level shall be complied with the local laws and regulations, which are applicable in the countries that Company operates.

7. AUTHORITY AND RESPONSIBILITIES

This Policy is published by Company Legal and Compliance Department, and the Company is responsible for ensuring the compliance with the Policy by all its employees. Any violation of this Policy will result in disciplinary action, up to and including termination of employment. This Policy will be periodically reviewed by the assigned Legal and Compliance Department to ensure compliance with new or revised laws and regulations.

Version Date: 2.12.2019

GLOBAL RESPONSIBLE PURCHASING POLICY

1. INTRODUCTION

In line with its vision “Respecting the World, Respected Worldwide”, Arçelik A.Ş. (together or independently referred to as “Beko” or “Company”, refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and its joint ventures) aims to ensure the satisfaction of its customers, to provide product and services at universal quality and standards by using limited natural resources efficiently, and to contribute to economic social development. By this means, it aims to be symbol of trust, continuity and respect for its customers, shareholders, employees, suppliers, dealers, and authorized services - in short, all stakeholders - nationally and globally.

Company is part of the Koç Group, which has signed the United Nations Global Compact. This convention consists of 10 principles determined on human rights, labor, environment, and anti-corruption matters. Company is also among the first companies signing the Code of Conduct published by the Home Appliance Europe (APPLiA). Beko expects its business partners to *conduct* their business with fairness, integrity and in accordance with the *law* and the Koç Group Code of Ethics, and Beko Global Code of Conduct and related Policies.

With this Policy, Company commits that its suppliers act in accordance with International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, United Nations Universal Declaration of Human Rights, United Nations Global Compact and United Nations Guiding Principles on Business and Human Rights.

In line with its strong values, transparent policies and standards, Company always expects from its employees and business partners to act in accordance with high ethical values and compliant with all relevant laws and regulations in the countries they operate. This Policy sets out the ethical and legal standards which all Company suppliers [11] must comply with in all business practices.

It is a contractual obligation for the suppliers to accept and comply with this Policy within the scope of the “Environment and Business Ethics” section under the Company Purchase Contract. In case of violation of this Policy, Company reserves the right to terminate the purchase contract.

2. PURPOSE, SCOPE, AND BASES

This Policy is designed to ensure that suppliers’ business practices are aligned with Company values, applicable laws and regulations and must be complied with by all suppliers. Likewise, Company expects from its suppliers to have and implement "Responsible Purchasing Policy" covering its own suppliers (Company's Tier 2 suppliers).

Candidates who want to be the supplier of Company are subject to the “Supplier Commissioning/Evaluation” process. Under this process, suppliers are evaluated in a manner to cover many steps, including Company Responsible Purchasing Policy perspective. If Company deems it necessary, it has the right to audit its supplier onsite or have it audited by independent auditing companies within the scope of this Policy.

The program of this Policy has three operational pillars:

[11] Company suppliers will be referred to as supplier.

- **Prevention –** Supplier works to embed a culture of integrity at all levels, in all countries where it has operations.
- **Detection –** Supplier employees are encouraged to speak up and give voice to Company values.
- **Response –** Company has the necessary infrastructure to duly investigate violations. if necessary, Company sanctions confirmed breaches with a standard and uniform approach and uses what is learnt to continually improve.

Company conducts all operations with honesty, and with respect for human rights and by protecting the interests of its employees and expects from its all suppliers to adopt these rules and act in accordance with these rules.

This Policy, in addition to establishing a standard of conduct, includes rules on fighting against corruption, ensures that suppliers' employees work in esteemed working environments, sets forth standards for the protection of information and data, and guides Company suppliers for the behavior model it expects from them to be adopted in their external relations.

Company Responsible Purchasing Policy may not respond to every specific question and problem. If specific situations are not expressly covered, the purpose of this Policy must be upheld by exercising common sense and good judgement in light of the objective criteria.

3. SUPPLIERS – BUSINESS PRACTICE

3.1. Compliance with the Law

The Supplier, must comply with the relevant laws and regulations (processing and protection of personal data, fighting against corruption, competition, environment, occupational health and safety, intellectual property rights etc.) and with the scope of the contract arrangements established under the scope of current contractual relationship.

Suppliers must act in compliance with the applicable labor law of the countries they operate regarding working hours and rights of annual leave. Wages paid to supplier employees, overtime and wage-based rights must comply with the applicable labor laws of the countries in which they operate.

3.2. Employees

Suppliers respect and accept ethnic and cultural diversities and take measures to protect and promote diversities and commit to create working environments where there is equal opportunity, mutual trust, respect for human rights without discrimination.

Suppliers recruit their employees only based on their qualifications and abilities and put necessary effort for their development. Any form of forced, compulsory, trafficked or child labor incompliant with relevant legislation at suppliers are never tolerated. Suppliers take necessary measures for the health, safety, and security of their employees. Zero tolerance is shown towards the violation of supplier employees' privacy in any form of physical, sexual, psychological and/or emotional harassment in the workplace or anywhere they present due to work.

Suppliers respect their employees' right to unionization and their decision to become a union member, their right to organize and collective bargaining in accordance with the law.

3.3. Human Rights

Suppliers protect and respect the human rights, human dignity, and privacy of the communities they influence through their business activities.

Suppliers also ensure that they will carry out their all-commercial activities without resorting to violence or abuse, that they will refrain from, and will not allow, being involved in any crime in relation to human rights violations.

Suppliers are expected to act in accordance with the United Nations Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and requirements of the international conventions of the country in which they operate.

3.4. Occupational Health and Safety

The expectations of Company regarding Occupational Health and Safety (OHS) from its suppliers are as follows.

- To comply with legal arrangements and requirements determined by Company,
- To determine the organization, roles and responsibilities and share them with their employees,
- To make, or to make sure risk assessments are made by OHS expert, and to prevent possible work-related accidents and occupational diseases by taking necessary precautions,
- To ensure making control, measurement, examination, and research for identification of risks,
- To provide resources, tools, and equipment for the works, and to have periodic maintenance and control,
- To establish safe and healthy workplace for employees, trainees, visitors, and special risk groups, and to ensure that they are kept under health surveillance,
- To have the necessary measurements, tests and analyses done in the workplace
- To increase OHS awareness of the employees by training and informing practices in accordance with the legislation,
- To take opinions and suggestions of the employees and support their participation,
- To continuously carry out studies for preparation of emergency situations and response actions,
- To monitor and audit whether OHS measures are followed or not, and to ensure that nonconformities,
- To provide employees with hygienic and safe use/storage areas,
- If employee accommodation is provided, it must be clean and provide emergency exits, hot water, adequate lighting and ventilation, and a suitable living space.

3.5. Conflict Minerals

Establishing mutually beneficial relationships with all business partners is the principle of Company. Company expects from all business partners to act in line with its own values in business dealings and accordingly also expects from its suppliers to adopt appropriate professional understanding with their business partners. In line with the "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas", suppliers providing Company with components that contain tin, tantalum, tungsten, and gold metals, which are considered as conflict minerals:

- Must ensure that they procure only from conflict-free sources.
- Must communicate this requirement to the supply chain to ensure proper supply,
- Must comply with the Company Conflict Minerals Policy

3.6. Environmental Regulations and Protection

Company is aware of its social responsibility to protect the environment and expects from its suppliers to undertake to establish environmental management systems, to improve it continuously and to protect the environment in accordance with the relevant national and international legal legislations and regulations in order to enhance their environmental performance in line with the principles of sustainable development and circular economy. While Company operates in line with the principles of prioritizing the sustainability approach and fighting the climate crisis, it expects from its suppliers to take the Company Environmental Policy as a reference and become a partner in this commitment.

As part of this commitment, all Company suppliers, without limitation, must:

- Ensure in their all activities that compatibility requirements of environmental legal legislations are met,
- Keep all environmental permits, licenses, and all documents up-to-date and follow their compliance with legal arrangements,
- Adhere to all applicable laws, regulations, customer requirements and Company procedures regarding the prohibition or restriction of hazardous chemicals that can be used in materials, parts, components of products,
- Ensure that its wastes are collected separately by separate classification according to their types at source, and recycled in accordance with the relevant legal arrangements,
- Address the environmental risks and opportunities by integrating environmental management into the business processes and strategies, and take actions to minimize the environmental risks,
- Set targets and objectives to improve environmental performance, plan the actions, follow the results, and focus on continuous improvement for their products, their production activities, and their suppliers,
- Consider the principles of transition to a low-carbon economy in their investments and machine-equipment choices,

- Carry out activities to combat the climate crisis and contribute to transition to a low carbon economy, considering the climate related risks and opportunities of their activities,
- Ensure that environmental aspects and impacts are prevented at source in their all processes throughout the life cycle,
- Design and manufacture environmentally friendly products,
- Ensure that environmental aspects and impacts are prevented at source in their all processes throughout the life cycle,
- Design and manufacture environmentally friendly products,
- Focus on reducing energy consumption, water consumption, resource consumption, and chemical consumption by using the best available techniques and cleaner production technologies and using natural resources efficiently,
- Aim to increase energy efficiency studies as well as use of renewable energy resources,
- Determine the water risks considering the sector needs and the geographies in which is operated, and conduct studies to manage these risks,
- Manage their processes in line with the circular economy approach,
- Control air emissions to prevent air pollution,
- Reduce and/or eliminate waste and wastewater generation, greenhouse gas emissions, chemical use and all other environmental impacts by reuse, recycling, mitigation or substitution processes in the product, production, transportation, storage, and all other operations,
- Focus on protecting ecosystems, habitats, all species especially endangered species and endemic species, preventing land degradation, maintaining, continuously improving, and developing the capacity of natural ecosystems and aim to manage impacts on biodiversity in a sustainable manner, Sensitivity: Internal / Non-Personal Data
- Be in compliance with environmental conditions in the “Company Chemical Compliance Specifications”, which is prepared by Company, published at: “https://supplier.arcelik.com/en/enviroment” and updated periodically,
- Send environmental compliance information, document, and reports to Company in accordance with this specification.

3.7. Supplier Sustainability Targets

Suppliers are required to conduct their operations in accordance with the environmental targets and policies set by Company. In line with these targets, suppliers must reduce their consumption of energy, water while increasing use renewable energy sources. Suppliers must carry out all of these activities in accordance with Company’s environmental requirements and regularly submit the necessary information, documents, and reports to Company.

Our suppliers, who account for 90% of our purchasing volume, are expected to take action toward the following goals by 2030:

- Having a valid ISO 50001 certification (if annual energy consumption exceeds 500 tonnes of oil equivalent)
- Increasing green electricity usage up to 100%
- Establishing their own greenhouse gas emission reduction targets
- Establishing their own water-related targets

3.8. Competition Law

We, as Company, encourage fair competition and support the development of competition law while carrying our activities. In this context, all of our suppliers must act in accordance with the competition law. Otherwise, a violation of Competition Law may result in extremely severe sanctions being imposed against both companies and employees. While Company suppliers strongly protect their own legal interests, they act in full cooperation with the competition authorities.

3.9. Fighting Against Fraud, Bribery and Corruption

Any intentional act or omission to deceive others for unlawful gain or to cause loss, including the misuse of one's position for personal or corporate benefit through the misapplication of the organization's resources or assets *is illegal and unacceptable.*

Suppliers do not engage in any inappropriate conduct, such as fraud, receiving or giving bribes or other improper advantages for business and financial gain. No supplier employee may offer, give, or receive a gift or payment that may possibly be perceived as a bribe. Fraud, corruption, embezzlement, any kind of facilitation payments or bribery, regardless of their type or manner of occurrence, have no place in business practices of Company suppliers. All accounting records and supporting documents of the suppliers must accurately and clearly describe and reflect the nature of underlying transactions. There should be no undisclosed, or unrecorded accounts, fund or assets established or maintained in the financial systems of the suppliers.

Beko encourages its business partners to provide their employees with training and resources to strengthen their skills and capabilities, including programs on fraud prevention, anti-bribery and anti-corruption, and other key compliance risks.

Business partners are expected to implement and maintain effective management systems to ensure compliance with applicable laws, regulations, and the principles outlined in this document, including adequate procedures to prevent, detect, and respond to fraud risks.

3.10. Management of Conflicts of Interest

Supplier employees must avoid situations where their personal interest conflict with the interests of the suppliers for which they work. Suppliers and their employees take necessary measures to ensure that their relationships with Company do not conflict with their personal interests and the responsibilities of the supplier to Company within the rules specifies by Company.

3.11. Gifts and Entertainment

Under certain circumstances exchanging gifts and hospitality are acceptable to increase the strength or maintain business relationships among business associates (please refer to Company Global Gifts and Hospitality Policy, for acceptable circumstances on exchanging gifts and hospitality). Suppliers must not receive or give any gifts that would constitute incompatibility with

the law other than commercial tradition and promotional materials and must avoid hospitality activities that go beyond its purpose.

3.12. Trade Restrictions

Some countries where our suppliers operate may have restrictions on some other countries, companies, or people. Suppliers follow laws on trade restrictions, export controls, embargo, boycott, anti-corruption, and customs laws regarding their activities when necessary, and commits to act in compliance with such laws and regulations. Suppliers are aware that if these restrictions are violated, extremely serious consequences may arise such as monetary fines, cancellation of export licenses and possibility of imprisonment.

3.13. Protection of Information

All kinds of information, which are not publicly available or are not made publicly available by Company are considered confidential including, but not limited to technical, operational, financial information. Confidential information is protected by Company policies and applicable laws in countries we operate. Our suppliers strictly adhere to company policies and procedures to protect confidential information and do not share confidential information with third parties. Suppliers must create, record, and retain all business-related information accurately and in full compliance with requirements of applicable laws.

They also process the personal information of its employees, business partners and customers in order to improve company processes and activities to the extent permitted by legislation. They do not share this personal data with third parties without the consent of the data owners.

3.14. Intellectual Property Rights

Company does not give license, patent, industrial design, or copyrights to its suppliers. The related suppliers are obliged to pay all costs, losses and additional costs including penalties of the parties (Company, other suppliers, and consumers) if the damage is supplier rooted due to intellectual and industrial rights violations.

4. IMPLEMENTATION PRINCIPLES

In the audits conducted to Company suppliers, their compliance with the rules in this Policy is questioned, non-conformities are expected to be improved by initiating corrective and preventive actions, and improvements are checked by follow-up audits.

Company may request removal of an employee of any of its suppliers, who acts against the relevant laws and regulations or who violates these rules or may terminate the contract with the relevant supplier.

Company encourages and expects supplier employees to report any incompliant actions to this Policy. The following reporting channels can be used to report suspicious behavior contrary to this Policy or violation of the rules in this Policy.

Web: Whistleblowers can report incompliant actions to this Policy by using the tab “Raise a Concern Online” on www.ethicsline.net.

Telephone: Whistleblowers can also raise their concerns by dialing Ethics Hotline phone numbers dedicated specifically to countries. Ethics Hotline phone numbers can be found from www.ethicsline.net through “Raise a Concern by Phone” tab.

Company ensures that all investigations will be handled with absolute confidentiality and whistle-blowers will be protected. Company will protect the confidentiality of the individual who has

reported suspicious behavior of the supplier incompliant to this Policy or possible violation of business ethics and will not tolerate any retaliation against that individual. If this Policy is revised by Company, suppliers undertake to accept the revised Policy and commits to adapt Global Code of Conduct and related Code Policies and comply with the principles specified herein.

5. RESPONSIBILITIES AND REVIEW

This policy was published by the relevant departments within the Deputy General Directorate responsible for Purchasing and Supply Chain and is reviewed regularly. The relevant directorates are responsible for keeping the policy current, ensuring compliance with international standards and legislation, implementing it at suppliers, and communicating it to internal stakeholders.

6. REFERENCES

Company Chemical Compliance Specifications (https://supplier.arcelik.com/en/enviroment)
Company Global Code of Conduct (https://www.arcelikglobal.com/media/5510/1_global-code-of-conduct_.pdf)
Company Policies (https://www.arcelikglobal.com/en/company/policies/)
International Labor Organization (ILO) Conventions Declaration on Fundamental Principles and Rights at Work
ISO14001
ISO45001
OECD Guidelines for Multinational Enterprises
OECD Due Diligence Guidance (Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas)
SA8000
United Nations Global Compact
United Nations Guiding Principles on Business and Human Rights
United Nations Universal Declaration of Human Rights

Version Date: 17.09.2025

GLOBAL ENVIRONMENTAL POLICY

In line with our vision “Respecting the World, Respected the Worldwide” we commit to the continuous improvement of our environmental management system, and the protection of the environment, reduction of our impacts on the environment, and improvement of our environmental performance across the entire value chain in line with the principles of sustainable development and circular economy. Therefore, we have a global commitment to;

- Comply with the national and international environmental legislations, regulations and other obligations in the geographies where we operate,
- Communicate and cooperate with relevant institutions and organizations in developing legal regulations, other requirements, policies, and standards regarding environmental management in our business geographies,
- Implement beyond regulation national and/or international environment related standards to our products and productions,
- Follow global developments, scientific research, and technologies in terms of environmental management,
- Reduce and/or eliminate the environmental impacts of operational activities,
- Address our environmental risks and opportunities by integrating environmental management into our business processes and strategies, and take actions to minimize the environmental risks,
- Set targets to improve environmental performance, plan the actions, follow the results, and focus on continuous improvement for our products, production activities and suppliers,
- Evaluate the environmental impacts of new investments, mergers, and acquisitions, ensure the establishment of environmentally conscious business facilities with implementation this Policy, protection of the environment, management of the emergencies and environmental risks,
- Carry out activities to combat the climate crisis and contribute to transition to a low carbon economy, considering the climate-related risks and opportunities of our activities,
- Implement Company’s sustainability approaches to all business activities and product life cycle stages,
- Control the environmental impacts of our products throughout their life cycle, and conduct studies to reduce these impacts by developing environmentally friendly products,
- Design and manufacture environmentally friendly products which are more energy and water efficient, durable, repairable, and recyclable,
- Focus on reducing energy consumption, water consumption, resource consumption, and chemical consumption by using the best available techniques and cleaner production technologies and using natural resources efficiently,
- Aim to increase energy efficiency studies as well as use of renewable energy resources,
- Determine the water risks arising from our sector and geographies in which we operate and conduct studies to manage these risks,
- Prioritize preventing waste generation, reducing waste, increasing reuse, recycling, recovery, reviewing the design processes by considering these principles and using waste as a resource whenever possible in line with the principles of Circular Economy
- Control air emissions to prevent air pollution,
- Focus on protecting ecosystems, habitats, all species especially endangered species and endemic species, preventing land degradation, maintaining, continuously

improving and developing the capacity of natural ecosystems and aim to manage impacts on biodiversity in a sustainable manner,

- Aim to be a leader in the field of environment in our sector in which we operate, create synergy, share good practices, develop and expand cooperation, integrate good practice principles and standard into business processes,
- Train our employees and business partners about the environmental impacts of our work activities,
- Carry out trainings, audits, environmental performance monitoring, and awareness rising activities for the implementation of this Policy by our employees, dealers, distributers, subsidiaries, authorized services, suppliers (raw materials, components, logistics, etc.), contractors (waste companies, recyclers, construction companies, etc.), subcontractors, joint ventures, outsourcing partners and other operational stakeholders; encourage our business partners to reduce their environmental impact, increase and improve their environmental performance,
- Raise environmental awareness of the society and our entire value chain to leave a clean and healthy environment to the future generations.

With our above-mentioned principles, we work with all our strength to become a leading company in our sector by managing our activities in integration with our Quality, Energy, Occupational Health and Safety, Greenhouse Gas Management Systems, sustainability approach, Global Code of Conduct and related Policies, and Koç Group Environmental Policy.

1. DUTIES AND RESPONSIBILITIES

Environmental Policy is published, reviewed, and updated under the coordination of Company Environmental Management Department when necessary. Arçelik's Board of Directors commits to and oversights the implementation of the policy.

Duties and responsibilities regarding the implementation of the Environmental Policy are described in the Company Management System Handbook.

Violations of this Policy may result in various sanctions, including termination of employment

2. REFERENCE DOCUMENTS

Detailed explanations regarding this Policy and its implementation can be found in the Company Management System Handbook.

Version Date: 01.03.2023

GLOBAL OCCUPATIONAL HEALTH AND SAFETY POLICY

As Company and its employees, within the framework of our vision of "Respecting the World, Respected Worldwide", we strive to determine and maintain the most appropriate working methods in order to create a safe and healthy workplace in accordance with our Occupational Health and Safety Management System, and we aim to further increase our OHS performance in all our processes with the relevant national and international legislation and regulations in line with our goals. Our commitments to these goals are as follows;

Based on our principle and the valuable saying of our founder, Mr. Vehbi Koç; "***Our Most Valuable Asset is Our Human Resources***" we aim,

- To create healthy and safe workplace with zero occupational accident and zero occupational disease approach,
- To detect and eliminate the hazards, risks and near miss situations in the workplace,
- To provide the necessary communication activities to understand the needs and expectations of our employees and other interested parties regarding OHS,
- To continuously improve our OHS performance by using the best technologies available,
- To take proactive measures by preparing the necessary plans for possible emergencies,
- To provide opportunities for all OHS trainings that may be necessary and to follow the effectiveness of the trainings,
- To deploy the lessons learned and best practices in OHS subjects to all our workplaces
- To follow and improve the OHS performance of contractors within the scope of our OHS Management System,
- Identifying and implementing the opportunities related to OHS, by integrating them into our processes and practices,
- Setting quantitative targets, creating action plans, tracking realization levels to achieve a successful OHS performance,
- To create a culture in which the habit of working safely and healthy is internalized and to provide the necessary resources,
- To act in accordance with the national and international legal regulations, collective labour agreement and other obligations for new investments and existing operations in all geographies we operate,
- To establish upon continuous improvement in our OHS activities by ensuring the participation of all levels of the organization and our stakeholders,

At Company, human life is a priority and no work can be so important as to be done without taking safety and health precautions. Our employees act in accordance with all legal regulations regarding Occupational Health and Safety and our company policies, immediately report unsafe working conditions, accidents, injuries and unhealthy situations, identify emergency hazards and make appropriate preparations, know what to do in an emergency and do not come to work under the influence of drugs and alcohol.

In Company, we prioritize human life. No work is so important than it can be performed without occupational health and safety measures. Our employees act according to all Occupational Health and Safety regulations, and company policies, and notify any unsafe working conditions through our communication channels. We promptly notify any accident, injury, or unsafe condition.

We identify our emergency scenarios and make necessary preparations; we know what needs to be done in case of an emergency. We do not come to work under the influence of drugs or alcohol.

All company employees, stakeholders and contractors are obliged to work under Company OHS Policy requirements.

In order to fulfill this obligation, we manage our OHS-related activities in an integrated manner with our Quality, Energy, Environmental Management Systems, our Sustainability approach, our Global Business Ethics Principles and related Policies and Koç Group OHS Policy and we work with all our might to be an exemplary organization in terms of occupational health and safety in our sector and in the world.

DUTIES AND RESPONSIBILITIES

This Policy is published under the coordination of Company OHS Corporate Safety Department Management, reviewed and updated when necessary. The implementation of the Policy is endorsed by the Board of Directors.

REFERENCE DOCUMENTS

Detailed explanations regarding this Policy and its implementation are available in the Company Management System Handbook.

Version Date: 01.03.2023

GLOBAL SANCTIONS AND EXPORT CONTROLS POLICY

1. PURPOSE AND SCOPE

The purpose of this Sanctions and Export Controls Policy (the “Policy”) is to set out the rules to be considered by Beko (*for the purpose of this policy,**“Beko” or “Company”** shall refer to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures*) in order to ensure compliance with the economic sanctions and export control obligations by setting minimum standards and criteria.

When applicable to their businesses, it is one of the main principles of the Company to fully comply with the economic sanctions administered by: the Republic of Turkey, the United Nations (the "**UN**"), the United States Government (the "**US**") and the European Union (the "**EU**"), (respectively, “**Türkiye Sanctions**”, “**UN Sanctions**”, “**US Sanctions**” and the “**EU Sanctions**”) as well as the economic sanctions and export controls administered by other jurisdictions, (collectively, the "**Sanctions**").

The Company is committed to carrying out its business in compliance with all applicable laws, rules and regulations and to maintaining the highest ethical standards in relation to its business activities.

The Company has implemented a Sanctions compliance framework to ensure it complies with all applicable Sanctions and can identify and mitigate the Sanctions risks confronting its business.

This Policy applies to all employees of the Company, Group Companies (defined below) and its Business Partners. In cases of conflict between the local laws and regulations, which are applicable in the countries that the Company operates and this Policy, the stricter provisions shall apply.

All employees of the Company and Group Companies are required to abide by this Policy. In case an employee of the Company and Group Companies become aware of any action that she/he believes to be inconsistent with this Policy, the applicable law or the Company Global Code of Conduct or in case there is any requirement to have direct or indirect contact with a Sanctions Target, she/he will be required to seek immediate guidance. In such a case, they should contact her/his line managers and the Legal and Compliance Department of the Company, if necessary.

2. DEFINITONS

“**Business Partner**” includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

“**DPS**” means Denied Party Screening which is the process of identifying whether or not Business Partners of the Company and Group Companies are listed in global lists for restricted persons, embargoed countries, and companies that are owned by these denied entities.

"**Embargo**" means a general term that is used as a government prohibition against the export or import of all or certain products to a particular country for economic or political reasons.

"**EU**" means the European Union.

"**EU Sanctions**" means the Sanctions adopted by the EU Council and implemented by the member countries. "Export Control Regulations" mean the laws and regulations that regulate and restrict the import, export and reexport of technologies, information, goods and services for reasons of commerce, foreign policy and national security.

"**Group Companies**" means the entities of which the Company holds directly or indirectly more than 50% of share capital.

"**International Organization**" means an organization with an international membership, scope, or presence.

"**Koç Group**" means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

"**Laundering of the Proceeds of Crime**" means the activities that involve taking criminal proceeds and disguising their illegal source in anticipation of ultimately using such criminal proceeds to perform legal and illegal activities.

"**OFAC**" means the Office of Foreign Assets Control of the United States Department of the Treasury.

"**RFI**" means request for information.

"**Sanctions**" has the meaning assigned to this term under Section 1 (Purpose and Scope) of this Policy.

"**Sanctions Obligations**" means any contractual obligation or commitment, form or undertaking in written or oral or other form etc., including but not limited to the loan, facility and other agreements, undertakings, bank opening forms etc.

"**Sanctions Target**" means:

• Any individual, entity, vessel or government which is a designated target of Sanctions (collectively, "Listed Persons") (e.g., OFAC and SDNs),

• Companies owned 50% or more, directly or indirectly, by a Listed Person,

• Individuals or companies that are resident, incorporated, registered or located in countries or territories such as Crimea, Donetsk, Luhansk and Sevastopol Regions of Ukraine, Cuba, Iran, North Korea, Sudan and Syria that are subject to a comprehensive country or territory-wide Embargo as of the approval/ revision date of this Policy (i.e., the "Embargoed Countries"), and

• Persons or companies owned or controlled by, or operating as agents of, the governments of Embargoed Countries or the Government of Venezuela.

"**SDN**" is a list of groups, and entities, such as terrorists and narcotics traffickers published by OFAC, designated under programs that are not country-specific. As part of its enforcement efforts, OFAC publishes a list of individuals and companies owned or controlled

by, or acting for or on behalf of, targeted countries. Collectively, such individuals and companies are called "Specially Designated Nationals" or "SDNs."

"**Sectoral Sanctions Identifications (SSI) List**" refers to a list published by OFAC to identify persons operating in sectors of the Russian economy identified by the Secretary of the Treasury pursuant to Executive Order 13662. Directives found within the list describe prohibitions on certain dealings with the persons identified. SSI sanctions apply to persons on the SSI List, as well as companies 50% or more owned by SSI listed persons. However, the SSI List is not part of the Specially Designated Nationals (SDN) List, and therefore blocking sanctions do not apply to persons on the SSI list unless they are also on the SDN List or 50% or more owned by an SDN.

"**Türkiye Sanctions**" refer to the sanctions and embargoes that are imposed by the Republic of Türkiye and administered by the Ministry of Foreign Affairs.

"**UN Sanctions**" refers to economic sanctions imposed by the United Nations Security Council and implemented by U.N. member countries. The economic sanctions imposed by the United Nations, aim to achieve different objectives by weakening the target country or organization, and compelling and punishing the target country or organization. U.N. members implements sanctions under their national laws. All U.N. members are obliged to obey U.N. sanctions[12].

"**US Sanctions**" means the Sanctions implemented by the U.S. Department of State.

3. AUTHORITY AND RESPONSIBILITIES

The Board of Directors of the Company is responsible for overseeing the management of Sanctions compliance program (the "Program") and ensuring that the Company has adequate resources in place to effectively manage risks and implement the Program. The Company's Legal and Compliance department has overall responsibility for the Program and for ensuring that their requirements are effectively and appropriately communicated to the persons and entities that are required to comply with them.

The business units and operations, as the first line of defense, are responsible for implementing and/or supporting the Company's Sanctions-related procedures and controls in accordance with the requirements in this Policy. These units must ensure adherence to the requirements in this Policy and associated operating procedures.

The Chief Legal and Compliance Officer ("**CCO**") is responsible for the administration of the Program, implementing its requirements across the Company and monitoring and assessing the effectiveness of the internal controls and procedures that are intended to ensure compliance with the requirements of the Program.

The Company's Legal and Compliance Department, as the second line of defense, is responsible for the monitoring, assessment, and reporting of the Sanctions risks. The Legal and Compliance Department of the Company has the day-to-day responsibility for:

(i) assessing the Company's Sanctions risks; (ii) ensuring that the Program is capable of mitigating those Sanctions risks and that the Program is supplemented/enhanced as needed; (iii) responding to queries about this Policy and Sanctions-related compliance queries from the employees; (iv) developing and providing training to relevant employees; and (v) reporting any actual or suspected breaches of the requirements of this Policy to the Board in a timely manner. An annual risk assessment must be conducted by Legal and

[12] https://www.un.org/securitycouncil/sanctions/information

Compliance Department in order to follow up the risks associated with the Sanctions within the overall risk management framework.

Internal audit, as the third line of defense, is responsible for carrying out independent testing of the Company's Sanctions-related policies, procedures and controls.

4. GENERAL PRINCIPLES

Governments and International Organizations may limit the transfer or procurement of certain goods and services, technical data, information, materials and technology in accordance with the Sanctions and Export Control Regulations. Economic or full or partial Embargoes may be imposed on certain countries, organizations or individuals for political, military or social reasons.

As a globally acting enterprise, the Company aims to take effective and necessary precautions for to manage the risks pertaining to the Sanctions and Export Control Regulations.

Products and services of the Company must not be traded, directly or indirectly with Sanctions Targets or the Embargoed Countries unless the Company's Legal and Compliance Department has first confirmed that the prospective transaction does not violate applicable sanctions or otherwise expose the Company to such risk. In case the relevant business units have any doubt or in exceptional situations (such as transacting with a party which is included in the Sectoral Sanctions Identifications List ("SSI") in certain cases; transacting with an Embargoed Country in a sector which is not subject to Sanctions, etc), the Company's Legal and Compliance Department must be informed for preapproval. Such transaction may only be confirmed by Company's Legal and Compliance Department, where necessary after the final approval of the Legal and Compliance Department of Koç Holding, to ensure that the prospective transaction does not violate applicable Sanctions or otherwise expose the Koç Group to Sanctions risk.

It is of utmost importance for the Company to comply with any laws and regulations applicable to it, including Sanctions and Export Control Regulations, in the countries in which it operates and to fulfil its contractual obligations. For this reason:

- Unless the necessary arrangements are made, and the required licenses are obtained[13] any activity subject to Sanctions or constitutes a breach of applicable Export Control Regulations or any Sanctions Obligations must be ceased,

- If a prohibited transaction or any activity subject to Sanctions or constitute a breach of applicable Export Control Regulations is detected during Due Diligence, the related process should be ceased immediately and the Company's Legal and Compliance Department should be informed immediately. Once such information is received by the Company's Legal and Compliance Department, Legal and Compliance Department of Koç Holding will be informed.

Payments and collection of revenues must be made and recorded to the books in accordance with laws and regulations of the countries in which the Company conducts its' business activities.[14] The Company shall not be involved in Laundering of the Proceeds of Crime, financing of terrorism and of the weapons of mass destruction activities.

[13] The licenses must be obtained for at least 10 years unless onterwise stated in the relevant regulations

[14] Please refer to Company Global Policy On Prevention Of Laundering The Proceeds Of Crime, Financing of Terrorism And Weapons of Mass Destruction For Details.

For such purpose the Company must:

- Know who their customers and Business Partners are,
- Comply with applicable laws, regulations and Company Global Code of Conduct and related Policies,
- Always ensure accuracy in financial and commercial records,
- Keep records of all its activities in a safe and proper manner,
- Conduct/Due Diligence in compliance with applicable regulations.

Failure to comply with this Policy could lead to, but is not limited with, the following:

- Imprisonment of employees (as a result of violation of certain Sanctions),
- Significant financial penalties for both the Company and their employees,
- Adverse public reputation,
- Loss of business, • Cancellation of incentives,
- Termination of agreements,
- Fall in stock prices,
- Poor or no access to international financing,
- Credit recall,
- Seizure of the Company's assets.

5. IMPLEMENTATION

Business and operation units are responsible for conducting a screening through a screening tool to identify potential risks related to Sanctions and Export Control Regulations, ensure that the related party is not a Sanctions Target, and detect compliance and other reputational risks such as corruption, bribery, moneylaundering, financing of weapons of mass destruction, human rights violations, etc., (Due Diligence) before establishing an ongoing business relationship with a new Business Partner or a customer. This is done by obtaining all necessary commitments in accordance with the legislation on the protection of personal data in force in the countries where Company operates.

Due Diligence must be conducted not only prior to any engagement but also during the course of the business relationship on a periodical basis. If red flags (In the event of non-compliance with Sanctions and Export Control Regulations, or in cases involving Laundering of the Proceeds of Crime, financing of terrorism, and weapons of mass destruction, etc.) are detected by the relevant departments of the Company at any time during the course of the business relationship, the Legal and Compliance Department of the Company must be informed immediately.

The Legal and Compliance Department performs enhanced due diligence activities and informs the related business unit about the precautions to be taken including, but not limited to the termination of the business relationship or cancellation of agreements. In case of doubt, the Company's Legal and Compliance Department will consult to the Legal and Compliance Department of Koç Holding.

Depending on the results of the DPS, it is at the sole discretion of the Legal and Compliance Department of the Company to decide whether the business transactions can be initiated or continued.

The Company ensures that, when entering into any contract with a Business Partner, arrangements are made to make sure the relevant party is informed about this Policy. Additionally, the right to terminate the said contract or apply other possible sanctions is reserved, in case any violation of the Policy is detected.

6. INSULATION OF CERTAIN PERSONS FROM PROCEEDINGS

Even in business activities with Embargoed Countries that are approved by the compliance officer or department, in some cases, employees who are U.S. Persons, citizens of European Union member states or the United Kingdom should not be involved.

US Persons, including employees who are US Persons, must not participate in any transaction involving an Embargoed Country or other US Sanctions Target unless OFAC has licensed or authorized the involvement of US Persons in that transaction.

"US Persons" include anyone while in the United States; any US citizen or green card holder, wherever located (including dual nationals of the US and another country); any US-incorporated entity, or anyone employed by a US entity, as well as US-owned or controlled non-US entities under certain US Sanctions.

The US Person Insulation Protocol attached at Appendix [1] provides additional guidance and instructions on the exclusion of US Persons as necessary to comply with applicable US Sanctions.

For more information regarding the insulation of certain persons from proceedings, officers or department in charge of compliance shall be contacted.

7. TRANSPARENCY REQUIREMENTS

Employees of the Company shall not make any statements or engage in any conduct designed to evade Sanctions, the requirements of this Policy or that may be construed as facilitation of Sanctions evasion or sanctionable activity.

No information in payment instructions, transaction documents and/or counterparty data should be altered, deleted or concealed in order to evade Sanctions or impede the identification of a Sanctions issue. Employees should reject and report to the Legal and Compliance Department of the Company, any request from a counterparty to omit or conceal names, addresses or other information relating to a Sanctions Target in transaction records or other commercial documents. Any such lack of transparency regarding a Sanctions issue will not be tolerated.

8. REQUESTS FOR INFORMATION

The Company may receive requests from the banks or correspondent banks they work with via e-mail, fax or other means, regarding certain transactions, counterparties, etc. within the scope of Sanctions and Export Controls. Any employee who receives such a Request for Information (“RFI”) should immediately forward the it to the Legal and Compliance Department of the Company. All responses to RFIs must be prepared by the officer or department in charge of compliance, if necessary, in consultation with Koç Holding Legal and Compliance Department, and must be accurate, complete, and free of misleading information.

All relevant internal correspondence must be saved and archived in electronic format, including the necessary evidences and other supporting documents by the officer or department in charge of compliance.

9. VIOLATIONS OF THIS POLICY

Violations of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by any third parties, their contracts, if any, must be terminated with immediate action.

If you know or suspect that there has been a violation of this Policy and/or the applicable law, you should immediately report the violation (or suspected violations) to the Legal and Compliance Department of the Company. In addition, if you have any questions or concerns please contact Legal and Compliance Department of the Company, alternatively you may also report your questions or concerns via the below mentioned reporting channels:

Web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:
https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

In addition to the channels described you may also report any violation of this Policy to Koç Holding's Ethics Hotline via the following link: "kocsnow.koc.com.tr/hotline".

This Policy will be periodically reviewed by the Company Legal and Compliance Department to ensure compliance with new or revised laws and regulations.

10. APPENDIX I- US PERSON INSULATION PROTOCOL

Insulation of US Elements from Business involving Sanctions Targets[15]

I. Reason for this Protocol

A. To guard against the participation of the Company and all operations globally in transactions that might violate applicable economic sanctions or trade embargoes ("**Sanctions**").

B. Because Sanctions violations can result in criminal penalties and personal liability for employees who fail to comply, all employees must understand their obligations and strictly observe this Protocol both for their own protection and for the protection of their fellow employees.

II. Sanctions Targets

A. Each of the jurisdictions in which the Company operate may enforce a range of Sanctions against target persons, entities, vessels or countries ("**Sanctions Targets**") in accordance with United Nations' mandates or for other reasons.

B. US economic sanctions generally target a wider range of countries, persons and entities than Sanctions imposed by the other jurisdictions in which the Company operate. US Sanctions Targets include persons, entities and vessels designated by the US Office of Foreign Assets Control ("**OFAC**"), as reported on the OFAC website[16]. In addition to such Specially-Designated Nationals ("**SDNs**") and Foreign Sanctions Evaders ("FSEs"), OFAC and other US Authorities currently impose comprehensive sanctions against Crimea, Cuba, Iran, North Korea, Sudan and Syria. Finally, OFAC has imposed Sanctions on certain entities that operate in Russia's financial, defense and energy sectors by putting them on OFAC's Sectoral Sanctions Identifications list ("**SSI List**").

C. US Sanctions requirements apply to US Persons globally and also to transactions by **any person** that involves the territory or financial system of the United States or international transfers of export-controlled US origin goods (collectively, "**US Elements**").

D. Questions to ask to determine whether a transaction that involves US Elements might create US Sanctions risk include:

• Is a transaction party on OFAC's SDN list or owned by an SDN?[17]

• Is a transaction party located in or supplying goods or services to/from Crimea, Cuba, Iran, North Korea, Sudan or Syria (the "Embargoed Countries")?

• Is a transaction party on the SSI List or owned by a company that appears on the SSI List?

• Is a transaction party owned in whole or part by, or acting on behalf of, the governments of Cuba, Iran, Sudan or Syria or a corporation owned by one of these governments?

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[15] This protocol does not address US or EU export control regulations and licensing requirements. See [other company policies] for guidance on such regulations and requirements.
[16] See http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx and http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/ssi_list.aspx.
[17] Denied Party Screening should be run for all transaction regardless of US element involvement.

• Is a transaction party a national of Cuba or owned in whole or part by nationals of Cuba (other than Cuban nationals located in the United States or permanent residents of a third country)?

III. Our Policy

A. We comply with all Sanctions laws, including export controls, applicable to our transactions.

B. We will not participate in transactions that would expose any of the participants to compliance risk under applicable Sanctions.

C. We will not participate in transactions designed or intended to evade the Sanctions laws of jurisdictions in which we do business.

In cases of doubt, all employees must consult the Company's Legal and Compliance Department.

IV. Recusal of US Person employees

A. "US Persons", including employees who are US Persons, must not participate in any transaction involving an Embargoed Country or other US Sanctions Target unless OFAC has licensed or authorized the involvement of US Persons in that transaction. "US Persons" include anyone while in the United States; any US citizen or green card holder, wherever located (including dual nationals of the US and another country); any US- incorporated entity, or anyone employed by a US entity, as well as US-owned or controlled non-US entities under certain US Sanctions.

The Company and Group Companies - except Company U.S., Inc. - are not US Persons, but any of its offices and employees in the United States, and any employee globally with a US passport or green card are US Persons.

B. In the absence of an applicable license, authorization or exemption, US Sanctions prohibit the involvement of US Persons in transactions with Embargoed Countries and other US Sanctions Targets.

Sanctions imposed on the companies that appear on the SSI List are more limited in scope and prohibit US Persons from transacting in, providing financing for, or otherwise dealing in new debt (depending on the SSI-listed entity) or, in certain instances, new equity for these persons, their property, or their interests in property.

C. Accordingly, all employees who are US citizens or hold a US green card (including non-US citizens while in the United States) must not participate in or otherwise support or facilitate transactions involving US Sanctions Targets unless OFAC has licensed or otherwise permitted such transactions.[18]

[18] The SSI List Sanctions do not prohibit US Person involvement in all transactions with SSI Listed companies. Rather the SSI List sanctions prohibit only limited activity. The SSI List should be consulted for details of these prohibitions, but they are in summary: Directive 1 – transactions that involve new equity or new debt of a Directive 1 sanctioned entity with a term of more than 30 days; Directive 2 – transactions that involve new debt of a Directive 2 sanctioned entity with a term of more than 90 days; Directive 3 – transactions that involve new debt of a Directive 3 sanctioned entity with a term of more than 30 days, and; Directive 4 - transactions involving exploration or production for deepwater, Arctic offshore, or shale projects that have the potential produce oil in the Russian Federation and involve a Directive 4 sanctioned entity. The same corresponding prohibitions apply to entities 50% or more owned by one or several SSI Listed entities. Therefore, US Persons may participate in transactions with such SSI Listed companies subject to

D. Specifically, if you are a US Person, located in the United States, or a nonUS person director or employee of a US entity while acting on behalf of the US entity:

1. Do not provide any commercial advice, assistance or other support in connection with OFAC-prohibited business involving Embargoed Countries or other US Sanctions Targets,

2. Do not supervise, authorize or approve any OFAC-prohibited business involving US Sanctions Targets or manage or direct the conduct of other personnel in regard to such business,

3. Do not participate in the re-design or restructuring of any transactions, operations, products or services for the purpose of facilitating OFACprohibited business involving US Sanctions Targets,

4. Do not provide corporate services (e.g., accounting, logistics, contract administration, technical services) specifically to support OFAC-prohibited business involving US Sanctions Targets.

5. Do not refer OFAC-prohibited business involving US Sanctions Targets to any other person or issue any powers of attorney in relation to specific transactions with US Sanctions Targets.

6. Do not provide any services listed above in connection with debt or equity, as applicable, to entities that appear on the SSI List.

E. Employees who are not US Persons must not involve US Persons, USorigin goods or services, or the US financial system in any OFAC-prohibited business involving US Sanctions Targets.

F. Thus, if you are not a US Person and your transaction involves US Sanctions Targets, unless authorized by an OFAC license or authorization or otherwise authorized by the Compliance Officer:

1. Do not work on that transaction while you are in the United States,
2. Do not ask a US Person (including a US citizen or green card holder outside the United States) to assist you with that transaction,
3. Do not discuss that transaction with a US Person, except to alert them to the need for compliance with this protocol or raise an OFAC compliance issue,
4. Do not include US Persons in e-mail chains in furtherance of that transaction,
5. Do not attempt to involve US Persons in that transaction by withholding information about its connection to a US Sanctions Target and
6. Do not use credit or other assets provided by US Persons to finance transactions with US Sanctions Targets or provide US Persons with funds derived from such transaction.

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the requirement that those transactions do not involve prohibited transactions or any other US Sanctions Targets.

G. Examples: The following are examples of actions that would violate this Policy:

- A US citizen employed by the Company in Türkiye negotiates a sale of refrigerators to a Syrian business,
- A Turkish citizen employed by the Company in Türkiye negotiates a contract with a company in Sudan while temporarily working from an office in New York,
- From Türkiye, the same non-US employee orders parts from a US-based supplier for sale to a customer in Iran, or
- A US green card holder employed by the Company in Türkiye approves a contract with an OFAC-listed SDN.

H. Recusal of US Person Committee Members

• As noted above, anyone affiliated with the Company who is a US Person may not approve, authorize, advise on or otherwise provide support or assistance in connection with business involving US Sanctions Targets or Embargoed Countries unless US law permits their involvement in a particular case (e.g., because OFAC has licensed the transaction or because of the limited nature of the SSI sanctions).

• A strict recusal rule therefore applies to any US Persons who may now or in the future serve on the Company'smanaging boards and committees, meaning that they may not participate in any portion of a meeting of such board or committee, including planning or votes, in furtherance of OFACprohibited business involving US Sanctions Targets or Embargoed Countries.

• Thus, unless authorized to participate by the Compliance Officer, US Persons should leave the meeting room and/or drop off video/audio conferences during such interval that a board or executive committee may take action specifically in furtherance of business involving US Sanctions Targets or Embargoed Countries.

• Clarification regarding Compliance Advice: Any member of a committee may and routinely will seek and consider advice provided by US Persons on compliance with OFAC and other sanctions regulations and the Company's exposure to US Sanctions risks. In this context, US Person members of or advisors the Company's boards and committees may address sanctions compliance issues on behalf of the Company, while at the same time recusing themselves from any commercial planning or decisions in furtherance of OFAC-prohibited business with US Sanctions Targets or Embargoed Countries.

• In regard to any minutes of meetings recorded by the respective boards and committees, for any meeting in which voting or other action in furtherance of OFAC- prohibited business with US Sanctions Targets or Embargoed Countries is recorded, such minutes should indicate the manner in which any US Persons in attendance recused themselves from such action (e.g., left the room, dropped off the conference call), before minuting the discussion and/or decisions related to the US Sanctions Targets.

• Board and committee members (and executives generally) who are not US Persons should not include US Persons in emails or other communications regarding the commercial aspects of OFAC-prohibited business with US Sanctions Targets or Embargoed Countries (in contrast to requests for compliance advice), and should consult the Compliance Officer in cases of doubt.

• The respective boards and committees will not approve or authorize any OFAC - prohibited business with US Sanctions Targets or Embargoed Countries if, following the recusal of all

US Person members, the remaining members do not exceed the number of recused US Person members.

V. Additional Guidance for US Person Employees

A. The OFAC sanctions do not extend to passive awareness by US Person employees of the Company's activities involving US Sanctions Targets or Embargoed Countries, as long as the US Persons do not use their awareness of such business to engage in unauthorized activity that facilitates OFAC-prohibited business.

B. Publication and distribution to US Person employees of general purpose management reports or financial statements, disclosing costs/revenues/profits and other information about the Company's business with the Embargoed Countries in the context of the Company's global business activity, would not violate this Policy as long as the US Persons do not participate in any commercial deliberations or decision making in furtherance of unauthorized OFACprohibited business.

C. US Persons should consult the Company's Legal and Compliance Department whenever they have questions or concerns about the subject matter of this Protocol.

Version Date: 15.06.2024

GLOBAL HUMAN RIGHTS POLICY

1. PURPOSE AND SCOPE

This Human Rights Policy ("the Policy") is a guide that reflects Company's approach and standards in relation to Human Rights and shows the importance Company's attribute to respect for Human Rights.

All employees, directors and officers of Company shall comply with this Policy. As a Koç Group company, Company also expects and takes necessary steps to ensure that all its Business Partners - to the extent applicable - comply with and/or act in line with this Policy.

2. DEFINITIONS

"Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures)

"Business Partners" includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

"Group Companies" means the entities of which Company holds directly or indirectly more than 50% of share capital.

"Human Rights" are rights inherent to all human beings, regardless of gender, race, color, religion, language, age, nationality, difference of thought, national or social origin, and wealth. This includes the right to an equal, free and dignified life, among other Human Rights.

"ILO" means The International Labor Organization

"ILO Declaration on Fundamental Principles and Rights at Work"[19] is a declaration, that adopted that commits all member states whether or not they have ratified the relevant Conventions, to respect, and promote the following four categories of principles and rights in good faith:

- Freedom of association and effective recognition of collective bargaining,
- Elimination of all forms of forced or compulsory labor,
- Abolition of child labor,
- Elimination of discrimination in employment and occupation

"Koç Group" means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

"**OECD**" means The Organization for Economic Co-operation and Development.

"**OECD Guidelines for Multinational Enterprises**"[20] aims to develop a statesponsored corporate responsibility behavior that will maintain the balance between competitors in the international market, and thus, increase the contribution of multinational companies to sustainable development.

[19] https://www.ilo.org/declaration/lang--en/index.htm
[20] http://mneguidelines.oecd.org/annualreportsontheguidelines.htm

"UN" means the United Nations.

"UN Global Compact"[21] is a global pact initiated by the United Nations, to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of Human Rights, labor, the environment and anti-corruption.

"UN Guiding Principles on Business and Human Rights"[22] is a set of guidelines for states and companies to prevent, address and remedy Human Rights abuses committed in business operations.

"**Universal Declaration of Human Rights (UDHR)"**[23] is a milestone document in the history of Human Rights, drafted by representatives with different legal and cultural backgrounds from all regions of the world, proclaimed by the United Nations General Assembly in Paris on 10 December 1948 as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental Human Rights to be universally protected.

"Women's Empowerment Principles"[24] (WEPs) a set of principles offering guidance to business on how to promote gender equality and women's empowerment in the workplace, marketplace and community. Established by UN Global Compact and UN Women, the WEPs are informed by international labor and Human Rights standards and grounded in the recognition that businesses have a stake in, and a responsibility for, gender equality and women's empowerment.

"Worst Forms of Child Labour Convention (Convention No. 182)"[25] means the Convention concerning the prohibition and immediate action for the elimination of the worst forms of child labour.

3. GENERAL PRINCIPLES

As a globally acting Koç Group company, Company, takes the Universal Declaration of Human Rights (UDHR) as its guide, and maintains a respectful understanding of Human Rights for its stakeholders in countries where it operates. Creating and maintaining a positive and professional working environment for its employees is the main principle of Company. Company acts in compliance with the global ethical principles in subjects such as recruitment, promotion, career development, wage, fringe benefits, and diversity and respects its employees' rights to form and join organizations of their own choosing. Forced labor and child labor and all forms of discrimination and harassment are expressly prohibited.

Company primarily takes into consideration the below mentioned international standards and principles regarding Human Rights:

- ILO Declaration on Fundamental Principles and Rights at Work (1998),
- OECD Guidelines for Multinational Enterprises (2011),
- UN Global Compact (2000),
- UN Guiding Principles on Business and Human Rights (2011),
- Women's Empowerment Principles (2011).

[21] https://www.unglobalcompact.org/what-is-gc/mission/principles
[22] https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
[23] https://www.un.org/en/universal-declaration-human-rights/
[24] https://www.weps.org/about
[25] https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C182

• Worst Forms of Child Labour Convention (Convention No. 182), (1999)

4. COMMITMENTS

Company respects the rights of its employees, directors, officers, shareholders, Business Partners, customers, and all other individuals affected by its operations, products or services by fulfilling the principles of the Universal Declaration of Human Rights (UDHR) and the ILO Declaration on Fundamental Principles and Rights at Work.

Company undertakes to treat all employees in an honest and fair manner, and to provide a safe and healthy working environment that respects human dignity while avoiding discrimination. Company prevents complicity in human rights violations.

Company may also apply additional standards considering vulnerable and disadvantaged groups who are more open to the negative Human Rights impacts and require particular attention. Company considers the specific circumstances of groups whose rights are further elaborated by United Nations instruments: indigenous peoples; women; ethnic, religious and linguistic minorities; children; persons with disabilities; and migrant workers and their families, as indicated in the UN Guiding Principles on Business and Human Rights.

Diversity and Equal Recruitment Opportunities

Company strives to employ individuals from different cultures, career experiences and backgrounds. Decision making processes in recruitment depend on job requirements and personal qualifications regardless of race, religion, nationality, gender, age, civil status and disability.

Non-Discrimination

Zero-tolerance towards discrimination is a key principle in the entire employment process, including promotion, assignment and training. Company expects all its employees to demonstrate the same sensibility in their behavior towards each other.

Company cares to treat its employees equally by offering equal remuneration, equal rights and opportunities. All kinds of discrimination and disrespect founded on race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities and political opinion are unacceptable.

Zero Tolerance to Child / Forced Labor

Company strongly opposes child labor, which causes children's physical and psychological harm, and interferes with their right to education. In addition, Company opposes all forms of forced labor, which is defined as work that is performed involuntarily and under the menace of any penalty.

Pursuant to Conventions and Recommendations of the ILO, the Universal Declaration of Human Rights, and the UN Global Compact, Company and its Group Companies have a zero-tolerance policy towards slavery and human trafficking and expects all its Business Partners to act accordingly.

Freedom of Organization and Collective Bargaining

Company respects employees' right and freedom of choice to join a trade union, and to collectively bargain without feeling any fear of retaliation. Company is committed to a

constructive dialogue with the freely chosen representatives of its employees, represented by a legally recognized labor union.

Health and Safety

The protection of health and safety of the employees, and other persons which are, for any reason, present in a work area is one of the top concerns of Company. Company provides a safe and healthy working environment. Company takes necessary security measures in workplaces in a manner that respects the dignity, privacy, and reputation of each person. Company complies with all relevant regulations and implements all required security measures for all its working areas.

In the case of finding out any unsafe conditions or unsafe behaviors in the working areas, Company takes necessary actions immediately to ensure the health, safety, and security of its customers and employees.

No Harassment and Violence

A key aspect to safeguarding the personal dignity of employees is to ensure that harassment or violence does not occur, or if it occurs sanctioned adequately. Company is committed to providing a workplace free of violence, harassment, and other insecure or disturbing conditions. As such, Company does not tolerate any form of physical, verbal, sexual or psychological harassment, bullying, abuse, or threats.

Working Hours and Compensation

Company complies with the legal working hours in line with the local regulations of the countries where it operates. It is crucial that employees have regular breaks, vacations, and establish an efficient work-life balance.

The wage determination process is established in a competitive manner according to the relevant sectors and the local labor market, and in accordance with the terms of collective bargaining agreements if applicable. All compensations, including social benefits are paid in accordance with the applicable laws and regulations.

Employees may request further information from the officer or department in charge of compliance regarding the laws and regulations that regulate working conditions in their own countries, if they wish so.

Personal Development

Company provides its employees with opportunities to develop their talent and potential, and to build their skills. Regarding human capital as the valuable resource, Company puts effort into the employees' comprehensive personal development by supporting them with internal and external trainings.

Data Privacy

In order to protect the personal data of its employees, Company maintains high level data privacy standards. Data privacy standards are implemented in accordance with related legislations. Company expects the employees to comply with data privacy laws in each of the countries it operates.

Political Activities

Company respects its employees' legal and voluntary political participations. Employees may make personal donations to a political party or a political candidate or engage in political

activities outside working hours. It is, however, strictly forbidden to use company funds or other resources for such donations or any other political activity.

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of Company isresponsible for complying with this Policy, implementing and supporting the relevant Company's procedures and controls in accordance with the requirements in this Policy. Company also expects and takes necessary steps to ensure that all its Business Partners to the extent applicable complies with and/or acts in line with this Policy.

This Policy has been prepared in accordance with the Koç Group Human Rights Policy. If there is a discrepancy between the local regulations applicable in the countries where Company operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersede.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law or Company Global Code of Conduct, you should report this incident via the below mentioned reporting channels:

Web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:
https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

The Legal and Compliance Department is responsible for arranging, periodically reviewing and revising the Global Human Rights Policy when necessary, while the Human Resources Department is responsible for the implementation of this Policy.

Company's employees may consult the Company Human Resources Department for their questions related to the implementation of this Policy. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

Version Date: 15.06.2024

GLOBAL ANTI DISCRIMINATION AND ANTI HARASSMENT POLICY

1. PURPOSE AND SCOPE

The purpose and scope of this Global Anti-Discrimination and Anti-Harassment Policy ("**the Policy**") is to set out the rules to be considered by Company in order to maintain a workplace free of any form of Discrimination, and Harassment, including Sexual Harassment.

All employees, directors and officers of Company shall comply with this Policy, which is an integral part of Koç Group Code of Ethics[26] and Company Global Code of Conduct. Company also expects and take necessary steps to ensure that all its Business Partners comply with and/or act in line with this Policy.

2. DEFINITIONS

"Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

"Business Partners" includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

"Discrimination" is any unfair treatment or arbitrary distinction based on a person's race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities, political opinion or other status prohibited by law

"Harassment" is any inappropriate and unwanted behavior that could reasonably be anticipated or interpreted to offend or humiliate another person.

"Human Rights" are rights inherent to all human beings, regardless of gender, race, color, religion, language, age, nationality, difference of thought, national or social origin, and wealth. This includes the right to an equal, free and dignified life, among other Human Rights.

"Koç Group" means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

"Sexual Harassment" is described as any unwanted sexual advance, request for sexual favor, verbal or physical sexual conduct or gesture, or any other sexual behavior that may reasonably be anticipated or interpreted to cause offence or humiliation to another.

"Universal Declaration of Human Rights (UDHR)"[27] is a milestone document in the history of Human Rights, drafted by representatives with different legal and cultural backgrounds from all regions of the world, proclaimed by the United Nations General Assembly in Paris on 10 December 1948 as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental Human Rights to be universally protected.

[26] https://cdn.koc.com.tr/cmscontainer/kocholding/media/koc/01hakkinda/uyum/policies/kocgroup-code-of-ethics.pdf
[27] https://www.un.org/en/universal-declaration-human-rights/

"**Workplace**" is where employees work for Company. Such a place can range from physical spaces such as office buildings, factories etc., or virtual workplace which is defined as any work environment that is not located in one physical location.

3. GENERAL PRINCIPLES

As a globally acting Koç Grup company, Company, takes the Universal Declaration of Human Rights (UDHR) as its guide, and maintain a respectful understanding of Human Rights for its stakeholders in countries where it operates. Creating and maintaining a positive and professional working environment for its employees is the main principle of Company.

All forms of Discrimination and Harassment, including Sexual Harassment at the workplace are expressly prohibited.

It is among Company's objectives to provide a working environment that is compatible with human dignity and without Discrimination or injustice and where Company aims to gather individuals with different backgrounds, cultures, career experiences, approaches and perspectives to develop new ideas and solutions. Accordingly, Company makes recruitment decisions based on work needs, work requirements and personal qualifications regardless of race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities and political opinion or other status prohibited by law.

4. COMMITMENTS

Company is committed to maintain a work environment free of Discrimination and Harassment including Sexual Harassment, where all individuals are treated with respect and dignity, can contribute fully and have equal opportunities.

The key element of Company's commitment to equal opportunity is zero tolerance for Discrimination and Harassment based on, or because of, an individual's race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities and political opinion or other status prohibited by law. Such Harassment for any employees, directors and officers of Company or any of its Business Partners, is unlawful and will not be tolerated.

Non-Discrimination

Company cares to treat its employees equally by offering equal remuneration, equal rights and opportunities. All kinds of Discrimination and disrespect founded on race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities and political opinion or other status prohibited by law are unacceptable.

Zero tolerance towards Discrimination is a key principle in the entire employment process, including recruitment, promotion, assignment, compensation, transfers, discipline, demotions, terminations, access to benefits and training. Company expects all its employees to demonstrate the same sensibility in their behavior towards each other.

Any employee who is found to have discriminatory conduct will be subject to corrective action, up to and including termination. If any Business Partner found to be engaging in any type of unlawful Discrimination, their contracts may be terminated.

Prohibition Against Violence and Harassment, Including Sexual Harassment

A key aspect to safeguarding the personal dignity of employees is to ensure that any form of Harassment or violence does not occur, or if it occurs sanctioned adequately. Company committed to a workplace free of violence, Discrimination and Harassment based on or because of an individual's race, sex (including pregnancy), color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender definition, family situation, sensitive medical conditions, trade union membership or activities and political opinion or other status prohibited by law.

As such, Company does not tolerate any form of physical, verbal, sexual or psychological Harassment, violence, bullying, abuse, or threats.

Harassment may take the form of (but are not limited to) words, gestures, or acts that irritate, alarm, abuse, demean, threaten, belittle, humiliate, or embarrass another person, or that create an intimidating, aggressive, or offensive work environment. Harassment usually implies a series of incidents. Harassment can also be described as unwelcome comments that are gender-related, sexual, or ethnic in nature; religious slurs; racial insults; age-based remarks; jokes, epithets, offensive or derogatory comments, emails, voice mails, or written or pictorial material that makes fun of or insults a person or a group based on a protected classification; or similar inappropriate conduct.

Disagreements about work performance or other work-related issues are not normally considered Harassment.

In addition to the above types of Harassment, Company also has a zero tolerance principle toward Sexual Harassment in the workplace.

Although Sexual Harassment is most often associated with a pattern of behavior, it may also take the form of a single occurrence. Sexual Harassment may occur between persons of the opposite or same sex. Both males and females can be either the victims or the offenders.

Any employee who is found to violate these rules will be subject to corrective action, up to and including termination. If this Policy is violated by a Business Partner, their contracts may be terminated.

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of Company is responsible for complying with this Policy, implementing and supporting the relevant Company's procedures and controls in accordance with the requirements in this Policy. Company also expects and takes necessary steps to ensure that all its Business Partners comply with and/or acts in line with this Policy.

This Policy has been prepared in accordance with the Company Global Human Rights Policy[28]. If there is a discrepancy between the local regulations applicable in the countries where Company operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersede.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law or Company Global Code of Conduct[29], you should report this incident via the below mentioned reporting channels:

[28] https://www.bekocorporate.com/media/bvbpmtkn/global-human-rights-policy.pdf
[29] https://www.bekocorporate.com/media/j3an5bth/global-code-of-conduct.pdf

Web: www.ethicsline.net

Hotline Phone Numbers as listed in the web site:
https://www.bekocorporate.com/company/about-us/global-code-of-conduct/

In addition to the channels described you may also report any violation of this Policy to Koç Holding's Ethics Hotline via the following link: "koc.com.tr/hotline". All allegations of behaviour that violates this policy will be investigated promptly and thoroughly in accordance with the process described in Global Code of Conduct Operations Policy[30]. Additionally, retaliation, harassment or victimization of anyone raising a concern is not tolerated and individuals making a disclosure will retain their anonymity unless they agree otherwise as described in Global Whistleblowing Policy[31] .

Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

The Legal and Compliance Department is responsible for arranging, periodically reviewing and revising the Global Anti Discrimination and Anti Harassment Policy when necessary as well as training the employees about Global Code of Conduct and Related Policies including the prevention of Discrimination, Harassment including Sexual Harassment and Human Rights violations at the workplace. Human Resources Department is responsible for the implementation of this Policy. Company's employees may consult the Company Human Resources Department for their questions related to the implementation of this Policy.

Version Date: 17.10.2022

[30] https://www.bekocorporate.com/media/qzznjexn/global-code-of-conduct-operations-policy.pdf
[31] https://www.bekocorporate.com/media/53njkhjj/global-whistleblowing-policy.pdf

GLOBAL COMMUNITY INVESTMENT POLICY

1. PURPOSE AND SCOPE

The purpose of this Community Investment Policy ("the Policy") is to put forward the principles to adopt while developing community investment initiatives. Company recognized the impact of its operations on its stakeholders, the environment, and community at large and emphasizes significance of sustainable development.

This Policy, which is an integral part of the Koç Group Code of Ethics[32] and Company Global Code of Conduct, is developed to demonstrate Company's commitment to making a positive impact on the welfare and sustainable development of related communities and the environment engaged with as a corporate citizen.

Company is committed to conducting business in conformity with the highest ethical standards. As a signatory to the UN Global Compact[33], Koç Holding A.Ş. complies with with UN Global Compact's 10 Principles. As a globally acting Koç Group company, Company also complies with those Principles.

This Policy is a reflection of Koç Holding's sustainability approach: "Lead. Together", as well as Koç Group Sustainability Guide[34].

2. DEFINITIONS

"Beko" or "Company" refers to all companies directly or indirectly, individually or jointly controlled by Arçelik A.Ş. and it's joint ventures.

"**Community Investment**" means strategic involvement in, and partnership with organizations or individuals, to address a range of social and environmental issues defined by the company to contribute to its long-term corporate interests and to enhance its reputation."

"**Group Companies**" mean the entities of which Company holds directly or indirectly more than 50% of share capital.

"**Koç Group**" means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

"**The Sustainable Development Goals**" are the 17 Goals adopted by all UN Member States in 2015, as part of the 2030 Agenda for Sustainable Development which set out a 15-year plan to achieve the Goals, addressing global challenges including those related to poverty, inequality, climate, environmental degradation, prosperity, and peace and justice.[35]

"**UN**" means the United Nations.

"**UN Global Compact**"[36] is a global pact initiated by the United Nations, to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on

[32] Please refer to Koç Group Code of Ethics for details.
[33] https://www.unglobalcompact.org/what-is-gc/mission/principles
[34] https://www.koc.com.tr/sustainability
[35] https://www.un.org/sustainabledevelopment/sustainable-development-goals/
[36] https://www.unglobalcompact.org/what-is-gc/mission/principles

their implementation. The UN Global Compact is a principlebased framework for businesses, stating ten principles in the areas of human rights, labour, the environment and anti-corruption.

3. GENERAL PRINCIPLES

"Due Diligence"[37][37] is conducted on organizations or individuals that are supported by Company, in order to ensure that Community Investments are met by the reliable parties with sound purposes.

Company ensures that Community Investments, including those with organizations or individuals, abide by Koç Group Code of Ethics, Company Global Code of Conduct, Global Human Rights Policy, Global Donations and Sponsorship Policy, Global Anti-Bribery and Corruption Policy and other relevant policies.

Applying to memberships of the regional, national, or international organizations, or being signatory to agreements related to Community Investments require ensuring compliance with the UN Global Compact Principles as it may affect Koç Group's and Company's reputation.

4. APPLICATION OF THE POLICY

While making Community Investments, in line with Koç Group Sustainability Guide[38] , Company considers the following:

• Whether the relevant Community Investment is compatible with the priorities and needs of the regions where Company's business activities are carried out,

• Providing a clear connection between Community Investment activities and business strategy,

• Establishing strong partnerships with civil society organizations, international organizations, universities or individuals in order to put forward applicable solutions,

• Ensuring that the objectives and results of the Community Investments are measurable and scalable by design, and the results have the potential to be disseminated across other businesses and regions, and

• Ensuring that they are aligned with the social and environmental goals, as mentioned in the UN Sustainable Development Goals.

5. AUTHORITY AND RESPONSIBILITIES

This Policy is to provide guidance in developing Community Investment initiatives for all employees, directors and officers of Company. If you notice any action you believe to be inconsistent with this Policy, you are required to seek guidance from Company Sustainability Management and Corporate Brand and Projects, Management under Strategic Communications Group Management, the responsible functions.

Version Date: 12.01.2022

[37] Please refer to the Global Sanctions and Export Controls Policy

[38] https://www.koc.com.tr/sustainability

GLOBAL CONFLICT OF INTEREST POLICY

1. DEFINITION

Conflict of Interest means any situation in which the employee's personal interests may conflict with their responsibilities and duty of loyalty to the company (together or independently referred to as "**Arçelik**", "**Beko**" or "**Company**"), or where the employee could make decisions that might compromise impartiality or benefit themselves or their close associates or create the impression of doing so.

2. PURPOSE AND SCOPE

In line with the Beko Global Code of Conduct, we expect all employees and business partners to keep away from actual, potential acts of Conflict of Interest, or any actions perceived as conflicts of interest, and not to engage in any business relationship that potentially conflicts with the interests of the Company, such as personal and financial interests or outside activities. We expect our employees not to engage in any activity and/or enter a business relationship that may be contrary to their loyalty obligation to the Company and/or that may adversely affect their individual performance at work and even out of working hours.

For employee candidates, in order to identify any potential conflicts of interest with the job description of the position to which the candidate is appointed, they might be asked whether they or their family members engage in any business and/or administrative activity.

3. CONFLICT OF INSTEREST MATTERS

A Conflict of Interest may arise when employees (including these but not limited to):

Out of work Activities:

• Perform activities that might compete with the Company's business and interests.
• Perform out of work activities or have employment (paid or unpaid) that may negatively affect their job performance or conflict with their responsibilities in Company, including board memberships or working at third party companies (their availability, time commitment or performance).
• Hire or establish any direct or indirect business relationship with a former employee without following the evaluation process contained in this policy.

Personal and Family Relationships:

• Allow or appear to allow their business decisions to be influenced by personal or family interests, romantic relationships.
• Hiring, managing, or reporting to a family member (spouse, father, mother, children, siblings, or in-laws), romantic partner, or having the ability to influence that person's employment opportunities or compensation and rewards.
• Provide services, work, or receive any other personal benefit from a current or potential supplier, customer, or competitor, or have a family member, or romantic partner who does.

Use of Company Assets or Information:

• Use a Company property, information, or resource for personal benefit or the benefit of others or appear to be so.

Gifts and Hospitality:

• Give to or receive gifts from third parties and suppliers against the Gift and Hospitality Policy.

Financial Interests and Investments:

- Have an ownership interest with significant shares or a significant financial interest in a current or potential Business Partner (supplier, distributors, dealers, authorized services and other third parties with whom the Company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the Company, as well as their employees and representatives), customer or a competitor, or have a family member who does, where they could affect or benefit from Company's business with that Company.
- Hold investments, a significant number of shares or voting rights in a competitor or any other third party relevant to Company's business.

Public Official and PEP Connections:

• Have a public official role or has a family member or a close personal contact, who is a public official or politically exposed person (PEP) with the ability to take decisions that could impact Company's business.

4. ACTIONS TO BE TAKEN IN CASE OF A CONFLICT OF INTEREST

Onboarding Declarations

During the onboarding process, candidates fill out the Beko Conflict of Interest Declaration Form and submit it to the Human Resources Department for evaluation.

Annual and Current Declarations

Employees report existing or potential conflicts of interest annually and if the situation changes, they submit them to their manager for review by completing the Beko Conflict of Interest Declaration Form. These forms are reported to Human Resources and kept in the employee personnel files. Declarations requiring approval are immediately reported to the Legal and Compliance Department upon review by the Human Resources teams.

Declarations Regarding Former Employees

Before any direct or indirect commercial relationship is established between a former Company employee and the Company, the department establishing the relationship informs the relevant Human Resources Department and the Procurement Department. The Procurement Department investigates whether the relationship creates any conflict of interest and submits its findings in writing to the Legal and Compliance Department. The Legal and Compliance Department submits the decision to begin the relationship for approval to the relevant Company's General Manager or Deputy General Manager responsible for Finance and Accounting.

If a former employee of a different Koç Group company wishes to establish a commercial relationship with the Company, in addition to the abovementioned process, the process is determined by the Company Global Legal and Compliance Department after consulting with the Koç Holding Business Group President.

Non-Compliance Reporting

Any violations of the issues regulated by this policy must be reported to Company officials via the ethics line (www.ethicsline.net)

5. NON-COMPLIANCE WITH CONFLICT OF INTEREST POLICY

The Conflict of Interest is not directly a violation of Beko Global Code of Conduct. However, not disclosing the conflict on purpose is a violation. Any violation against the code of conduct related to a Conflict of Interest is subject to disciplinary actions including termination of contracts.

If employees find themselves in a situation that can be considered as a potential Conflict of Interest, such employees shall inform their managers and their HR business partner to avoid possible damages such situation might cause. We do not tolerate any kind of retaliation against anyone who reports a concern in good faith.

Failure to comply with this Policy may lead to disciplinary action, up to and including termination of employment.

6. ROLES AND RESPONSIBILITIES

This Policy is published and periodically reviewed by Legal and Compliance Department to ensure alignment with applicable laws and corporate standards. The Human Resources Department is responsible for the implementation of this policy. Also, the Company is responsible for ensuring the compliance with the Policy by all its employees.

Publication date: 01.09.2025

BEKO CONFLICT OF INTEREST (COI) DECLARATION FORM

Name	**Company**		**Personnel Number**	
Related Parties (if any): (Person, company, business partner, etc.)				
COI Topics: Please complete this form after reading the Beko Global Conflict of Interest Policy and provide your answers according to the policy requirements.				
Personal and Family Relationships Do you have family members, relatives, or romantic partners working with Arçelik/Beko? (If yes, *please give details*)				
Out of Work Activities Do you have any other paid or unpaid jobs, activities, or roles outside of Arçelik/Beko? (If yes, *please give details*)				
Financial Interests and Investments Do you or your close family have any financial interests in another company that may cause a conflict of interest with Arçelik/ Beko? (If yes, *please give details*)				
Other If there is any other situation you would like to share, please indicate here.				
Signature:			**Date:**	

BEKO PRIVACY NOTICE

Conflict of Interest Self-Declaration Form

General information

This Privacy Notice explains how we collect, use, and disclose your personal data when you complete and submit the Conflict of Interest ("COI") Self Declaration Form.

Your personal data will be processed by Arçelik A.Ş. (corporate brand name "**Beko**"), acting as the data controllers as described below. This means we are responsible for determining how we hold and use certain information about you. After data collection, your local Beko-affiliated entity (your employer) may also access this data, making them a separate data controller. In this Notice, references to "**we**," "**us**," or "**Beko**" refer to Arçelik A.Ş. and your employer.

Personal data is collected through forms completed and submitted by individuals. These forms are used as part of the Conflict of Interest (COI) self-declaration process and may include information necessary to assess and manage potential conflicts of interest in accordance with company policies.

Purpose of the Survey

Your personal data is processed for the following purposes:

- Regulatory Compliance: To comply with legal, ethical, and corporate governance requirements,
- Risk Management and corporate governance: To evaluate and mitigate risks associated with potential conflicts of interest to uphold ethical business conduct.
- Transparency and Integrity: To identify, assess, and manage potential conflicts of interest that may impact objectivity and decision-making.
- Record-keeping and audit, and investigation purposes: Maintaining transparency and accountability in accordance with company policies.

Legal Basis for processing

• Compliance with a Legal Obligation – The processing is necessary to fulfill legal and regulatory obligations, including those related to corporate governance, anti-bribery, anti-corruption, and data protection laws.

• Legitimate Interests – The organization has a legitimate interest in identifying and managing conflicts of interest to ensure ethical business practices, protect its reputation, and mitigate risks associated with potential conflicts.

What data is processed

When you complete the COI Self-Declaration Form, we may collect the following personal data:

• Identification details: Name, job title, department, and employee ID.

• Conflict of interest details: Information about external business interests, financial interests, family relationships, or any other relevant disclosures related to conflicts of interest.

• Other relevant information: Any additional details you voluntarily provide in the form.

Data Retention

Your data will not be retained longer than necessary to fulfil the purposes outlined in this Privacy Notice and comply with legal requirements.

More Information

If you need more information about the way how your personal data is processed, including your rights, please see the “Employee Privacy Notice” available within your organization.

Your rights in connection with your personal data

Depending on your country of residence, under certain circumstances, by law you may have the right to:

• Be informed on the purposes and methods of the processing of your Personal Data. • Request access to your personal data (commonly known as a “subject access request”). This enables you to receive a copy of the personal data we hold about you and to check that we are lawfully processing it.

• Request correction of the personal data that we hold about you. This enables you to have any incomplete or inaccurate information we hold about you corrected. Please keep the Company informed if your Personal Data changes during your employment relationship with us.

• Request erasure of your personal data. This enables you to ask us to delete or remove personal data where there is no good reason for us continuing to process it. You also have the right to ask us to delete or remove your personal data where you have exercised your right to object to processing (see below).

• Object to the processing of your personal data where we are relying on a legitimate interest (or those of a third party) and there is something about your particular situation which makes you want to object to processing on this ground.

• Request the restriction of processing of your personal data. This enables you to ask us to suspend the processing of personal data about you, for example, if you want us to establish its accuracy or the reason for processing it.

• Request the transfer of your personal data to another party (commonly known as a “right to portability”).

Requests should be submitted using the form provided in the “How to contact us” section below.

How to contact us

If you have any questions about how we use your personal data or this privacy notice in general, please contact us using this form.

Supervisory Authorities

Supervisory Authorities are independent public authorities that supervise, through investigative and corrective powers, the application of the data protection law. They provide expert advice on data protection issues and handle complaints lodged against violations of the applicable data protection legislation.

Generally speaking, the main contact point for questions on data protection is the Supervisory Authority in the country where the company/organisation in question is based. However, if that company/organisation processes data in different countries or is part of a group of companies established in different countries, that main contact point may be a Supervisory Authority in another country.

For EEA (European Economic Area) countries find your National Supervisory Authority clicking here.

Changes to this Privacy notice

This Privacy Notice does not form part of any contract of employment. We may change and update this privacy notice from time to time. We will notify you of any material changes or additions to this privacy notice.

This Privacy notice was last updated on **March 2025**.