

# KLIMASAN ETHICAL CODE OF CONDUCT AND PRINCIPLES OF PRACTICE

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## 1- GENERAL PRINCIPLES

### 1.1. Introduction

**Klimasan Klima Sanayi ve Ticaret A.Ş. (“the Company”) Code of Ethical Conduct and Implementation Principles** serves as a general guide for acceptable and appropriate behavior within the Company, and compliance with its contents is expected. However, it may not contain all the detailed information you will need throughout your employment. Since Company policies are continuously reviewed and kept up to date, these rules may be amended or revised from time to time.

**You are expected to be familiar with these rules in order to recognize in advance any conduct or suggestion that may lead to a violation.** All employees are responsible for their own behavior. Violations may result in disciplinary actions, including termination of employment and legal sanctions. There will be absolutely no retaliation against any employee who reports a violation or suspected violation in good faith.

As an employee of the Company, it is your responsibility to follow our policies and to comply with our rules as they are issued or amended.

As a signatory and supporter of the United Nations Global Compact, this document refers to the Sustainable Development Goals (SDGs) No. **5 – Gender Equality**, No. **8 – Decent Work and Economic Growth**, No. **10 – Reduced Inequalities**, and No. **16 – Peace, Justice and Strong Institutions**, and outlines our commitments and efforts within the scope of these goals.

### 1.2. Purpose and Scope

The purpose of this Code of Ethical Conduct and Implementation Principles is to define the values, principles, and guidelines that shape the behavior of all **Company employees**, regardless of hierarchical position. This document, serving as a guide, should be used as a professional and personal reference tool to help employees perform their duties in all aspects of their actions with the highest level of integrity, and in accordance with applicable laws, rules, and regulations.

Among the ethical principles that all Company employees must observe, comply with, and respect are national laws, the contracts, agreements, and partnerships entered into by the Company, as well as the protection of the Company’s proprietary information and the related principle of confidentiality.

The Company believes that each individual plays a vital role in ensuring customer satisfaction, fostering innovation, and contributing to the Company's overall status, considering these as key pillars supporting its success and growth.

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## 2- OUR VALUES

### 2.1. Our Mission

To create value for our customers by offering solutions that preserve and/or display food and beverage products in a healthy and delicious way, with the optimal balance of quality and price

### 2.2. Our Vision

To be a continuously growing company through new initiatives; one that maximizes the satisfaction of its customers, employees, and shareholders; that is a leader in target markets in Turkey and around the world; that has achieved business excellence; and that creates value for society and the environment.

### 2.3. Our Values

**Quality:** Since the day we were founded, our fundamental quality principle has been to continuously strive for improvement.

**Customer Satisfaction:** From the design phase of the product to its production, sale, after-sales services, and throughout all activities within our organization, we work to meet the needs of our customers and to create value for them at every stage.

**People Orientation:** We consider our employees as the most significant factor in sustaining our organization's purpose and vision, preserving our values, passing them on to future generations, and sharing a common corporate culture. Therefore, we place great importance on our human resources.

**Team Spirit:** We embrace a corporate management approach that values teamwork, encourages participation, and remains committed to systematic collaboration.

**Collaboration:** We place importance on maintaining long-term relationships with our customers based on a partnership approach.

**Globalization:** We believe in the importance of rapidly adapting to constantly evolving technologies and commercial requirements around the world.

**Environmental Awareness:** We share the belief in the importance of continuously creating value for the environment with an understanding that benefits society as a whole, across all processes of our operations.

**Ethical Values:** We aim to be a model company through our business principles. As part of our ethical values, we treat our employees equally and fairly in accordance with human rights and freedoms, and we are always open to diverse ideas.

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### Our Ethical Values

#### \* Reliability

Establishing open and transparent communication  
Consistently conveying and implementing the vision  
Managing work effectively and utilizing resources efficiently

#### \* Equity (Being Fair)

Acting without discrimination and treating everyone equally  
Being objective in rewarding, promotion, and recruitment processes  
Embracing diversity and being open to different ideas

#### \* Pride

Taking pride in one's own work  
Taking pride in teamwork and the achievements of the organization

#### \* Respect for Employees

Recognizing achievements and supporting personal development  
Encouraging employee participation in decision-making  
Considering individual needs and expectations

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### 3- ABOUT OUR RULES

The purpose of the Code of Conduct is to define the values, principles, and guidelines that shape the behavior of all Company employees, regardless of their hierarchical level, and to serve as a professional and personal reference tool to help employees perform their duties in all aspects of their actions with the highest level of integrity and in accordance with applicable laws, rules, and regulations.

This document may not cover all potential situations that Company employees may encounter. The absence of a specific guideline or instruction for a particular situation does not relieve an employee from applying the highest ethical standards that are applicable to that situation.

If an employee has any concerns about a potential questionable situation, they are expected to report it directly to:

- Their immediate manager or superior,
- The Human Resources Department or the Company Legal Counsel,
- And/or the Company Ethics Line (etik@klimasan.com.tr) managed by the Company's Internal Audit Department.

#### 3.1. Why are there rules?

Code of Conduct aims to ensure:

- That employees and relevant stakeholders exhibit ethical behavior,
- That the Company's values and culture are preserved,
- That employees understand what is expected of them by the Company and are aware of the appropriate course of action when needed,
- That all activities are conducted in compliance with the rules established by the Company (policies, procedures, regulations, etc.) and the legal obligations to which the Company is subject (local/global laws, regulations, standards, etc.).

It has been established to provide guidance and support.

#### 3.2. Who Should Follow the Rules?

The Code of Conduct applies to all employees of the Company and its subsidiaries, including members of their boards of directors, as well as to business partners, consultants, subcontractors, and their employees.

The Company requires all parties it cooperates with to act in accordance with the Code of Conduct.

#### 3.3. What Do We Expect from Our Employees?

- To recognize and adhere to the ethical and moral code of conduct adopted by the Company, and to use this document as a guide,
- To be aware of, understand, and act in accordance with the Company's practices regarding the environment, occupational health and safety, quality, and sustainability, in particular,

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- To report any potential violations through the appropriate communication channels if they become aware of such issues,
- To act in cooperation in the event that they are asked to provide statements during any internal or external investigation or inquiry,
- To always represent the Company in accordance with the code of conduct and the Company's values,
- To contribute to ensuring that third parties comply with the ethical code of conduct.

### 3.4. What Are the Expected Behaviors and Responsibilities of Managers?

- To understand and comply with the ethical and moral standards set by the Company, and to regard this document as a guiding reference,
- To be informed about, comprehend, and ensure compliance with the Company's policies and practices, especially in areas such as environmental protection, occupational health and safety, quality, and sustainability,
- To report any known or suspected violations through the appropriate communication channels,
- To fully cooperate when requested to provide statements during any internal or external investigation or inquiry,
- To always represent the Company in accordance with the Code of Conduct and the Company's values,
- To support and encourage third parties to also act in accordance with the ethical code of conduct.

### 3.5. Expected Conduct and Responsibilities of Our Business Partners

- To be familiar with and act in accordance with the ethical and moral conduct rules adopted by the Company, and to use this document as a reference,
- To operate in compliance with local and global legal obligations in the regions where they conduct business,
- To comply with the obligations they have committed to under contracts, specifications, and similar documents related to their business with the Company.
- To comply with ethical rules and values.
- To comply with legal regulations regarding employee health and environmentally friendly practices, to set development-oriented goals, and to promote best practices that support the continuous improvement of health and safety performance.
- To refrain from all forms of human rights violations such as child labor, human trafficking, and forced labor, and to take necessary measures to prevent such practices.
- To strictly avoid any involvement in bribery, corruption, money laundering, terrorist financing, or similar activities, and to act in full compliance with all applicable local and global laws and regulations on these matters,
- To protect all documents, records, correspondence, information, and transactions obtained during their business activities with the Company,

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- To comply with all applicable data protection and information security laws and regulatory requirements regarding the processing, transmission, or disclosure of such data and information.

### 3.6. Sale of Commercial Products to Personnel

Within the Company, commercial products may be sold to employees upon request. The details of this practice are outlined in the procedure **TAL-İKY-036 Personnel Commercial Product Sales Instruction**, and any changes, announcements, or updates regarding the matter are communicated to employees via email and SMS. Based on the model price information specified in the periodic announcements regarding available stock, employees may apply to the Human Resources Department.

## 4- DOING THE RIGHT THING

### 4.1. When Should You Speak Up?

When something unsafe, unethical, or potentially harmful is observed, all employees have a responsibility to speak up—within legal boundaries and without using offensive language. When there is a problem, a need for assistance, or a concern to be raised, there are several available options.

### 4.2. Ways to Speak Up

It is important to follow the steps below in order:

- 1- If you are able to discuss your concern with your department manager, you should contact them directly.
- 2- If you are unable to speak with your department manager, or if your concern directly involves them, you may raise the issue with another manager in your team.
- 3- If it is not possible to speak with any manager in your team, the matter may be referred to the relevant support departments, such as the Company's Human Resources or Legal Counsel.
- 4- If you believe the above options are not sufficient, you should contact the "Klimasan Ethics Line," which is managed by the Internal Audit Department reporting directly to the Company's Board of Directors / Audit Committee.

### 4.3. \* Klimasan Ethics Line

#### Klimasan Ethics Line

The Company has established an "Ethics Line" for use by all employees. The Klimasan Ethics Line was created with the principle that *"one piece of information can change everything,"* and serves as a communication platform where employees can freely report ethical concerns. The procedure governing how such reports should be submitted is defined in document **KEYS-KP-009 Whistleblowing Line Procedure**, which has been approved by the Company's Audit Committee, the Chairman of the Board of Directors, and the CEO of Metalfrio.

The reporting process is centrally managed by the **Internal Audit Department**.

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### Purpose of the Ethics Line

The purpose of the Ethics Line is to establish communication channels through which any situation that may be against the interests of the Company can be reported, and to ensure that such reports are handled in the most professional and impartial manner.

### What Can Be Reported to the Ethics Line?

Reports to the Ethics Line can be submitted either anonymously or with personal identification. The Ethics Line is intended for reporting any actions that are:

- In violation of applicable laws and internal Company regulations,
- Contrary to accounting practices, regulations, procedures, and principles in effect,
- Damaging to the internal control environment,
- In conflict with the Company's procedures and instructions,
- Carrying material and/or reputational risk for the Company, including risk to the Company's public image,
- Related to serious misconduct such as bribery, corruption, theft, fraud, conflicts of interest, or breaches of confidentiality,
- Violations of the behavioral rules addressed in the **Klimasan Code of Ethical Conduct** document.

Reports may concern any party doing business on behalf of the Company, including any manager, employee, legal auditor, business partner, customer, supplier, consultant, external auditor, institution, or government authority.

### 4.4. Protection of Employees

All reports submitted to the Audit Committee and/or the Internal Audit Department will be handled with the utmost confidentiality. This confidentiality aims to protect the reputation of the employee, the Company, and its shareholders.

Employees are expected to report any potential situations that may be detrimental to the Company, as mentioned above, in good faith, with honesty, and as a result of a professional and conscientious assessment.

The protection of the employee making the report and the confidentiality of the information are the responsibility of the Audit Committee. Senior Management will also take the necessary measures in this regard. Anyone who reports to the Ethics Line or the Audit Committee will be under the protection of the Audit Committee and shall not be subjected to any pressure, discrimination, or harassment such as mobbing as a result of their report.

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### 4.5. Disciplinary Actions

Individuals who violate the Company's Code of Conduct, policies, or procedures will be subject to various disciplinary actions, which may include, if necessary, termination of employment.

Disciplinary actions will also apply to individuals who approve, direct, or are aware of misconduct or violations of rules but fail to report them appropriately. Furthermore, any negative behavior or retaliation against individuals who file complaints or cooperate during investigations will not be tolerated.

## 5- ETHICAL CONDUCT RULES

### 5.1. Relations with Public Authorities

Compliance with all applicable laws and regulatory orders issued by judicial authorities in jurisdictions where the Company operates is mandatory. Employees are expected to be adequately informed about the legal requirements related to their duties, remain alert to potential risks, and know when to seek legal advice.

Employees must adhere to the highest standards of business ethics and integrity, especially in their interactions with public officials. Under no circumstances may employees offer, promise, give, or solicit anything of economic value—either directly or indirectly—in exchange for special treatment, privileges, or any future benefit or advantage.

\* Company employees are expected to;

- To act in accordance with Klimasan's Code of Ethical Conduct when communicating with government and public authorities,
- To maintain a cooperative and conciliatory approach in dealings with government and public authorities,
- Employees are expected to keep their manager(s) informed and actively involve them in all processes and dealings with government and public authorities.

### 5.2. Compliance with Local and Global Laws and Regulations

The Company's operations and employees worldwide are subject to the laws of many countries and jurisdictions, primarily Turkey. Within the scope of international trade, the values, traditions, language, religion, race, laws, and obligations of partner countries must be respected, and relevant rules and ethical standards must be followed. If an action is prohibited by the ethical code of conduct or by law, such action must not be carried out.

Moreover, employees are expected to stay updated on their roles and responsibilities related to both the Company's policies and legal obligations, and to demonstrate appropriate conduct accordingly.

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On the other hand, rules, laws, or traditions announced by any government or legislative body may differ from the Company's ethical values or local laws. In such cases, if an employee has doubts regarding a potential conflict with ethical values, they should consult the Company's Legal Counsel before taking any action.

\* Company employees are expected to;

- First, employees are expected to monitor and comply with local laws, regulations, directives, and sanctions related to their work area and associated disciplines; subsequently, they should also be aware of, respect, and adhere to the laws, regulations, directives, and sanctions of the countries where they conduct commercial activities or communications,
- With the understanding that local legal requirements are equally important as those of the country where commercial activities are conducted, employees are expected to inform their managers and Legal Counsel in case of any conflicts, and to seek legal advice when necessary to ensure the most appropriate course of action.

### 5.3. Relations with Non-Governmental Organizations (NGOs)

The Company collaborates with associations, foundations, and other non-governmental organizations that comply with laws and maintain transparency in their operations. In addition to these institutions, the Company also develops projects, provides sponsorships, and makes donations with various legitimate organizations such as student groups.

Employees may serve in or represent the Company in non-governmental organizations or charitable associations outside the Company. While performing these duties, employees are required to understand and comply with applicable laws and conduct all communications within the framework established by these laws.

\* Company employees are expected to;

- Employees are required to report to the Legal Counsel if, at any stage of cooperation, the institution, organization, association, or group involved in volunteer work makes any material or moral demands outside the scope of the agreed work,
- When representing the Company in any institution, organization, association, or group, employees are expected to act in accordance with Klimasan's Code of Ethical Conduct, respect the Company's data privacy, and behave in a manner that protects and enhances the brand image,
- With a sense of social responsibility, employees are expected to support the activities of institutions, organizations, associations, or groups that align with the Company's mission, vision, and values, to set an example for such support, and to provide feedback and guidance to the Human Resources Department when necessary.

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### 5.4. Media Relations

Only individuals with full authorization are permitted to provide written or verbal presentations, interviews, or information to the press regarding the Company.

\* Company employees are expected to;

- When communicating with media outlets, employees are expected to act in accordance with Klimasan's Code of Ethical Conduct and in a manner consistent with the intended purpose,
- Employees are expected to avoid any behavior that could jeopardize the Company's data privacy, information security, and integrity.

### 5.5. Public Relations

The Company expects its employees to commit to acting fairly toward customers, suppliers, competitors, and other employees at all times, guided by common sense, respect, and ethical values. When communicating with local and/or global communities through the press, non-governmental organizations, social responsibility projects, Human Resources processes, or any written or electronic means, employees must maintain honesty and fairness without compromising information security.

\* Company employees are expected to;

- When communicating with local and/or global communities and representing the Company in any organization, employees are expected to act in accordance with Klimasan's Code of Ethical Conduct and with transparency and accountability.

### 5.6. Customer and Supplier Relations

Business activities must be conducted solely in the interest of the Company. No employee may use their position to gain direct or indirect benefits from any sales, purchases, or other Company operations. Employees should avoid any situations that may cause or create a conflict between their responsibilities to the Company and their personal interests.

\* Company employees are expected to;

- When communicating with customers, suppliers, and business partners, employees are expected to act in accordance with Klimasan's Code of Ethical Conduct and in a manner consistent with the intended purpose,
- No employee, manager, staff member, or consultant should provide services in any capacity to individuals or organizations that are doing business with or attempting to do business with the Company, or those making proposals related to such business,
- Employees must not hold any interests in competitors of the Company or in any organizations that do business with or seek to do business with the Company,

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- Employees must not have direct or indirect personal interests in any business dealings with the Company (this does not include products and services purchased by the employee as a consumer or interests arising from the employee's relationship with or obligations as a shareholder),
- Employees must not directly or indirectly act as intermediaries by providing communication, information services, or equipment in a manner that could compromise the Company's impartiality or integrity,
- Employees are expected to treat all the Company's customers, suppliers, and business partners fairly and honestly,
- By maintaining the highest level of product and service quality and undertaking necessary efforts to sustain it, employees are expected to enhance customer satisfaction and experience,
- The Company expects its approach to customer satisfaction and product/service quality to be embraced by all suppliers and business partners, and for the same dedication to be expected from them,
- Employees are expected to exercise due diligence in supplier selection and evaluation processes, assessing suppliers based on core values and business ethics, and to select suppliers who act in accordance with these values,
- Employees are expected to maintain the confidentiality of commercial information, using it only for legal purposes; ensuring that communications in written or verbal platforms such as tenders, contracts, and meetings are accurate and truthful, and to share information only within the necessary and secure boundaries.

### 5.7. Fair Competition

The Company supports competition based on quality, service, and price. All Company activities are conducted honestly, directly, and fairly. Compliance with antitrust laws and the Company's principle of fair competition is a fundamental expectation.

\* Company employees are expected to;

- Employees must never discuss matters directly related to competition between the Company and its competitors (such as sales prices, marketing strategies, market shares, sales policies) with competitors,
- Employees must never enter into agreements with competitors to fix prices, divide markets, or otherwise restrict competition,
- Employees must never insist on customers purchasing or promoting a product or service they do not want,
- Employees must never engage in industrial or commercial espionage,
- Employees are expected to act honestly, accurately, and in accordance with Klimasan's Code of Ethical Conduct and intended purpose in all relations with customers,
- Employees are expected to accurately represent the quality, features, and availability of the Company's products and services.

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### 5.8. Internal Competition

Similar to competition between companies, a competitive environment among employees for continuous improvement is inherent in work life and working conditions. With this understanding, the Company provides opportunities such as promotions, position changes, department transfers, and specialization to its employees. While competing for these opportunities, employees are expected to respect each other's rights and act ethically within a fair competitive environment.

\* Company employees are expected to;

- Employees are expected to avoid unfair competition while competing internally, to act within ethical guidelines under fair competition conditions, and to conduct themselves in accordance with Klimasan's Code of Ethical Conduct and intended purpose throughout the promotion or position change process.

### 5.9. Anti-Bribery and Anti-Corruption

The Company has zero tolerance for bribery and corruption; therefore, it is crucial for employees to embrace fair competition practices. The Company does not offer, pay, or accept bribes or commissions for any purpose, either directly or through third parties.

\* Company employees are expected to;

- Employees must strictly avoid making, offering, or requesting facilitation payments; if such payments are offered to them, they should report it to their manager, the Human Resources Department, or the Ethics Hotline,
- In cases where violations may arise due to suppliers, employees should report the situation to the Legal Counsel, their managers, the Human Resources Department, or the Ethics Hotline for evaluation of the business partnership,
- Employees must ensure that all sponsorships and donations are properly approved and paid in accordance with their intended purpose,
- Employees are expected to comply with anti-bribery and anti-corruption laws, as well as the Company's principles and procedures for preventing bribery and corruption.

### 5.10. Harassment-Free Work Environment

The Company has zero tolerance for any form of harassment or abuse. Harassment can take many forms, including verbal expressions, physical approaches, psychological pressure, or visual exposure. Aggressive, reputation-damaging, or discriminatory actions are considered within this scope.

All forms of sexual harassment are included within this scope. There is zero tolerance for physical or sexual discrimination and harassment, racism, psychological or verbal harassment, inappropriate and humiliating sexist jokes and remarks, physical or verbal violence, and any form of mobbing.

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Feedback, objections, and criticism should always be expressed in an appropriate and respectful manner. Employees are expected to act with awareness of cultural differences and sensitivities throughout all their interactions with colleagues.

\* Company employees are expected to;

- Employees are expected to be aware of the Company's zero-tolerance stance against all forms of harassment and to report any witnessed or suspected violations to the Human Resources Department, the Ethics Hotline, or their managers,
- They are expected to refer to the 'Doing the Right Thing' section in the document when providing feedback,
- The Company expects employees to never remain silent on behalf of themselves or others, knowing that every report is taken seriously and decisive actions will be taken, and that they are safe and protected by the Company.

### 5.11. Respecting Differences

The Company approaches all kinds of differences with respect, regardless of religion, language, race, gender, sexual orientation, age, political views, or marital status, and operates throughout the entire value chain and business discipline with this understanding. The principle of equality in working conditions is adopted across the Company.

\* Company employees are expected to;

- They are expected to behave in accordance with the Klimasan Code of Ethical Conduct and in a manner consistent with the addressed principles in all communications with internal and external stakeholders,
- They are expected to treat all internal and external stakeholders they work with or communicate with respectfully, courteously, and with discretion,
- They must absolutely avoid disrespectful, bullying, intimidating, aggressive, or malicious behavior, and if they encounter any such violation, they are expected to report it following the guidelines outlined in the 'Doing the Right Thing' section of the document,
- Managers and the Human Resources Department are expected to make decisions regarding hiring, selection, and development of employees based on objective criteria such as qualifications, skills, merit, and experience, ensuring that no differences influence employment, rights, or internal company practices.

Within the framework of the Company's promotion and career development policies generally defined by rules, no discrimination, especially on the basis of gender, is acceptable for a deserved promotion. The Company's policy is safeguarded by the 'Klimasan Recruitment Policy'.

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### 5.12. Conflict of Interest

There are many situations in business life that may lead to a conflict of interest. The most common ones include accepting gifts from suppliers, working for another company, owning a significant part of another company or business, having close or family relationships with external suppliers, and communications with competitors. A potential conflict of interest arises for employees who make decisions that could grant privileges to a customer in return for anything that benefits themselves, their friends, or their families. Such situations can impair the employee's ability to make decisions that solely serve the Company's interests. The Company avoids relationships, influences, or activities that may weaken its ability to make fair and impartial decisions while conducting its business.

\* Company employees are expected to;

- They are expected to act in accordance with Klimasan's Code of Ethical Conduct and as outlined therein when faced with a situation that may lead to personal interest or gain, and to use the document as a guiding reference,
- They are expected to report any actual or potential conflict of interest to the Human Resources Department, their direct supervisor, or the Ethics Line,
- They must never use non-public information for personal gain or benefit, nor disclose such information to any person (inside or outside the company) unless legally required,
- They are expected not to engage in any sharing, close relationship, agreement, or dialogue with any supplier and/or customer that could harm the Company for personal gain or benefit; and to act with the awareness that the same applies to their family members or close friends.

### 5.13. Information Security and Confidentiality of Personal & Company Information

Protection of personal, company, and/or third-party information is essential; confidential or sensitive information must be encrypted and shared only with authorized personnel.

The personal information of employees and business partners is processed to the extent permitted by applicable laws in order to improve company operations. Employees responsible for processing personal data are obligated to act in accordance with data protection legislation as well as the Company's corporate policies; to collect, use, and process such data solely for legitimate business purposes; to obtain consent from individuals as required by law; to correct inaccurate information upon request; to keep personal data up to date while respecting individual legal rights; to restrict access to authorized personnel only; and to maintain the confidentiality and security of personal data. Sharing this information with individuals who do not have the authority or need to know is strictly prohibited.

\* Company employees are expected to;

- They are expected to comply with all applicable laws and Company-established rules regarding information security, promptly report any concerns related to information breaches to the

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Company's Information Technology Department, refer to this document when unsure about the appropriate action, and consult the Company Legal Counsel as needed,

- They are expected to show respect to all internal and external stakeholders of the Company regarding the necessity of confidentiality and protection of personal information,
- They are expected to create, record, process, store, and transfer personal data only in accordance with applicable laws,
- They are expected not to access or disclose personal and/or Company data and information to anyone inside or outside the organization unless such disclosure is permitted by applicable laws and Company policies.

### 5.14. Insider Trading

Using any confidential information belonging to the Company or providing such information to third parties to directly or indirectly trade shares on stock exchanges, including but not limited to actions considered insider trading under the Capital Markets Law, is a legal offense and must never be attempted.

\* Company employees are expected to;

- They must never remove confidential information and documents, as well as projects, regulations, or similar work, obtained during their duties from the Company, either during their employment or upon leaving the Company,
- They must not perceive or treat the personal and/or corporate information and data, or work of the Company or any of its stakeholders, as a commercial asset in any way, and are expected to act with full awareness of the sanctions applicable in case of violations,
- They are expected to act with the awareness that insider trading is a legal offense and to report any concerns regarding violations to their managers, the Human Resources Department, or the Ethics Line.

### 5.15. Outside Employment

Outside employment can conflict with the Company's interests and benefits in many ways. In such cases, employees are required to prioritize the Company's interests by considering the Company's "Conflict of Interest" policy and the purposes of this document, and must not engage in any outside employment that could compromise information security and/or create a conflict of interest.

### 5.16. Hiring of Relatives

As addressed in the Klimasan Recruitment Policy, employees' relatives are not hired by the Company due to the potential conflict of interest this may cause. The Company is responsible for conducting the recruitment process with care and diligence to prevent such conflicts of interest.

\* Company employees are expected to;

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- They are expected to act with awareness of the attitudes and approaches regarding the hiring of relatives as stated in the Klimasan Recruitment Policy,
- In cases where a family member works for a customer, supplier, subcontractor, or a government agency that Klimasan collaborates with or may collaborate with, or that has the potential to influence Klimasan's operations, they are expected to report this situation to the Internal Audit Department, Legal Department, or Human Resources Department and submit it for the Company's evaluation.

### 5.17. Gifts and Entertainment

Under no circumstances should employees accept gifts or hospitality that could influence their decisions. In particular, employees must avoid any interests or benefits from suppliers that could normally lead to granting preferential treatment to that supplier.

It is a violation of policy for an employee to request or solicit any goods or services from a supplier, regardless of their value or how small they may be. Suppliers maintain their trust in the Company's impartiality and integrity only when all employees seriously adhere to this guideline.

**Notification of Gifts:** An employee who unintentionally receives a gift prohibited by this guideline for themselves or their family members must immediately notify their manager in writing and either return the gift to the giver or report it to the Company's Human Resources Department for donation to a non-profit organization.

**Discounts:** An employee may accept discounts on products from suppliers or customers only if these discounts do not affect the Company's purchase price and are generally offered to others engaged in similar business relationships with the supplier or customer when purchased individually.

**Business Meetings:** Hospitality or services offered by a supplier or customer may be accepted by an employee if they are related to a business meeting and are customarily offered by the customer or supplier as part of normal business to others. Examples of such hospitality or services include transportation to and from the supplier's or customer's workplace or venue, hospitality venues, lodging at the supplier's or customer's premises, and business meals during visits by business guests to the customer's or supplier's location. These services should be of the type normally used by company employees and comply with the company's expense accounting policies.

\* Company employees are expected to;

- They are expected not to request or accept compensation, advances, gifts, hospitality, or other benefits from existing or potential customers or suppliers that exceed reasonable limits, surpass the employee's normal expense accounting procedures, or come from financial institutions that are not on the same basis as customers.

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### 5.18. Occupational Health & Safety

The Company prioritizes the health and safety of its employees, business partners, subcontractors, suppliers, customers, and the communities in which it operates. In this context, it is committed to providing its employees with healthy and safe working conditions and taking measures aimed at achieving the goal of “Zero Accidents.”

The Company implements the requirements of the ISO 45001 Occupational Health and Safety Management System at every stage of the organization and its value chain; it expects all relevant stakeholders to prioritize and act responsibly to protect their own and each other’s health and safety.

\* Company employees are expected to;

- They are required to use personal protective equipment (PPE) in operational areas,
- They are expected to always work in an environment where health and safety conditions are met; if they consider the work environment unsafe, they should stop working and report the situation to the Occupational Health and Safety Team,
- They are expected to participate in planned information and awareness trainings and to request additional training if they feel they lack sufficient knowledge and competence,
- They are expected to report any accidents that have occurred or may occur, thereby supporting the elimination of risks or non-compliances and helping to learn from these incidents,
- They are expected to work in harmony with the Occupational Health and Safety Team and to cooperate in taking necessary actions when identified risks arise.

### 5.19. Environmental Sustainability

The Company operates in all its activities in accordance with environmental legislation within the framework of its social responsibility principle. It establishes the relevant company procedures to be followed and ensures that its employees comply with them. Employees are responsible for adhering to the Company's environmental protection policies and procedures and for promptly reporting any violations to their supervisors. All stakeholders are expected to maintain their operations with the same diligence and sense of responsibility, in compliance with environmental laws and regulations.

\* Company employees are expected to;

- They are expected to fulfill the necessary duties and responsibilities to ensure continuous compliance with applicable environmental legislation,
- They are expected to act consciously regarding the efficient use of natural resources, energy conservation, emission reduction, and biodiversity,
- They are expected to demonstrate the necessary dedication to help the Company achieve its environmental sustainability goals and successfully complete the ongoing projects and initiatives,
- They are expected to ensure waste segregation at the source, support waste reduction efforts, and act with a recycling-conscious mindset in order to live in and maintain a clean environment,

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## KLİMASAN CODE OF ETHICAL CONDUCT AND IMPLEMENTATION PRINCIPLES ACKNOWLEDGMENT FORM

I hereby declare and commit that I have read and understood all the provisions of the Code of Ethical Conduct and Implementation Principles document, that I will comply with the stated conduct rules in accordance with the laws of the Republic of Turkey, and that I will promptly report any related legal notifications to Human Resources, Internal Audit, Legal Departments, and the Ethics Line.

Employee's Full Name:

Employee ID Number:

Date :

Sign :

This page is prepared in two copies. One copy is kept in the employee's personnel file.