

Code of Business Conduct and Ethics

Soysal International İç ve Dış Ticaret Limited Şirketi ("Soysal International", "the Company")
Başakşehir, İstanbul, Türkiye · soysalinternational.com

Version	1.0 (October 2026)
Approved by	Emrullah Soysal, CEO
Effective date	5 October 2026
Policy owner	CEO
Review	Annually, and after any significant change in law or business
Applies to	All directors, employees, interns and anyone acting on the Company's behalf (agents, representatives, consultants)

1. Why this Code exists

Soysal International sources industrial, construction and facility products from Turkish manufacturers and supplies them to customers in Africa, the Middle East, Central Asia, the Caucasus and Europe. Our customers include contractors that work for governments and international organisations. They trust us to deliver what we promise, at the price we quote, without cutting legal or ethical corners. This Code sets out how we work.

Where this Code and the law differ, we follow whichever is stricter.

2. Leadership and accountability

- The **CEO** is accountable for this Code, the Company's sustainability agenda and every policy listed in Section 12. The CEO is the Company's named executive sponsor for sustainability, ethics and sustainable procurement.
- Every person covered by this Code must read it, confirm in writing that they have done so, and complete the Company's annual ethics and compliance training (Section 11).
- Managers must lead by example and must never ask anyone to break this Code to win or keep business.

3. Honest dealing with customers

- We describe products, origin, specifications, certificates and delivery times accurately. We do not alter, invent or "borrow" test reports, certificates of origin or quality documents.
- Quotations state clearly what is included (Incoterms 2020, packaging, documentation) and what is not.
- If we cannot meet a requirement, we say so before the order, not after.

4. Anti-bribery and anti-corruption

We do not offer, give, request or accept bribes, kickbacks or facilitation payments, directly or through third parties. Details, gift limits and third-party rules are in the **Anti-Bribery and Anti-Corruption Policy (02)**, which forms part of this Code.

5. Conflicts of interest

- Employees must disclose to the CEO, in writing, any personal, family or financial interest in a supplier, customer or competitor, and any outside work that could influence their decisions.
- Related companies of our shareholders or managers may only be used as suppliers or partners if the relationship is disclosed to the customer whenever the customer's rules require it, and the transaction is on arm's-length terms. We never submit two "competing" bids from related companies to the same tender.

6. Fair competition and trade compliance

- We compete on price, quality and service. We do not agree prices, bids or market allocation with competitors, and we do not exchange competitively sensitive information.
- We comply with Turkish customs and export rules, and with the sanctions and export-control rules that apply to the transaction (including UN, EU, UK and US rules where our customers or the goods are subject to them). We screen customers, consignees and end destinations before accepting an order and refuse business that would breach them.
- We do not assist money laundering. Payments are received only from the contracting customer or a disclosed, verified payer, into the Company's own bank account.

7. Respect in the workplace

- Harassment, bullying, intimidation, coercion, threats and abusive behaviour — in person, in writing or online — are prohibited.
- We do not discriminate on the basis of age, sex, gender identity, ethnic or national origin, religion, disability, marital or family status, political opinion, union membership or any other characteristic protected by law, in hiring, pay, promotion, training or dismissal.
- Human rights, labour standards and equal opportunity are covered in detail in the **Human Rights, Labour and Modern Slavery Policy (03)**.

8. Health, safety and wellbeing

Nobody is asked to work in unsafe conditions. See the **Health, Safety and Wellbeing Policy (07)**.

9. Information, data and assets

- We protect customer, supplier and personal data in line with Turkish Law No. 6698 on the Protection of Personal Data (KVKK) and the **Risk Management and Information Security Policy (08)**.
- Company records, accounts and shipping documents must be complete and accurate. We never create false or misleading records.
- Confidential information received from customers and suppliers is used only for the purpose for which it was given.

10. Environment and community

We work to reduce the environmental impact of our operations and supply chain (**Environmental and Climate Policy, 04**) and we support the communities we work in through fair local hiring, sourcing from small and medium-sized Turkish manufacturers, and voluntary community activities approved by the CEO. Political donations in the Company's name are not permitted.

11. Training and confirmation

- All employees complete ethics and compliance training when they join and **at least once a year**. The training covers this Code, anti-bribery, human rights and modern slavery, non-discrimination and harassment, information security and how to speak up.
- Attendance and the date of each session are recorded in the training register (see Annex A of the implementation plan).

12. Related policies

No.	Policy
02	Anti-Bribery and Anti-Corruption Policy
03	Human Rights, Labour and Modern Slavery Policy
04	Environmental and Climate Policy
05	Supplier Code of Conduct
06	Sustainable Procurement Procedure
07	Health, Safety and Wellbeing Policy
08	Risk Management and Information Security Policy
09	Speak-Up (Whistleblowing) Procedure

13. Speaking up and breaches

Anyone who suspects a breach of this Code, or of the law, should report it as described in the **Speak-Up Procedure (09)** – including anonymously at ethics@soysalinternational.com. Retaliation against anyone who reports in good faith is itself a serious breach.

Breaches of this Code may lead to disciplinary action up to and including dismissal, termination of contracts with third parties and, where required, reporting to the authorities.

Approved by Emrullah Soysal, Chief Executive Officer, on 5 October 2026. A signed copy is held by the Company.