ETHICAL PRINCIPLES AND POLICIES

1. Ethical Guidelines Implementation Framework

CCN Holding's Ethical Principles and Policies define the principles of conduct to be followed in accordance with the legislation in force in all countries where we operate, international ethical standards, and Company procedures.

All our employees, managers, and business partners are expected to act in accordance with these principles in their daily activities and to report in good faith any conduct they believe to be contrary to ethical principles.

This Policy applies to:

- The Board of Directors,
- Senior Management,
- All employees,
- Business partners,
- Suppliers,
- Subcontractors,
- Consultants,

and all third parties acting on behalf of CCN.

2. Ethical Principles and Policies

2.1. Anti-Corruption and Anti-Bribery

Corruption and bribery are not tolerated under any circumstances. Providing or facilitating any improper benefit in exchange for services is prohibited. All interactions with public officials are recorded transparently, accurately, and completely.

2.2. Anti-Money Laundering

CCN Holding adopts a zero-tolerance approach to money laundering and terrorist financing. Required due diligence processes are conducted for all customers and business partners, and suspicious transactions are reported to the relevant departments.

2.3. Political Relations and Contributions

No direct or indirect monetary or in-kind support may be provided to any political party, candidate, or political organization on behalf of CCN Holding. Company resources may not be used for political purposes.

2.4. Social Responsibility, Donations, and Sponsorships

Donation and sponsorship activities are carried out only in accordance with applicable legislation and Company procedures. Practices that lack transparency, are intended to provide improper benefits, or could harm the Company's reputation are not permitted.

2.5. Gifts and Entertainment

Gifts and entertainment may be accepted only within reasonable limits and within the thresholds set out in Company procedures.

Gifts received from third parties must be reported to the Ethics Board within three business days. Gifts must not be given to public officials.

2.6. Conflict of Interest

Our employees avoid situations where their personal interests may conflict with their responsibilities toward the Company.

Potential conflicts of interest, including family relationships, financial interests, and similar circumstances, must be reported to the Ethics Board.

2.7. Compliance with Competition Law

CCN Holding ensures full compliance with competition law in all countries where it operates.

No practices that could constitute unfair competition are permitted in relationships with competitors, customers, or other third parties.

2.8. Third-Party Due Diligence

All third parties with whom we work are subject to a comprehensive due diligence process to assess their compliance with ethical principles, applicable legislation, and Company standards.

The following criteria are taken into consideration as part of these assessments:

- financial capacity,
- independence,
- professional competence,
- corporate reliability,
- ethical track record,
- human rights,
- labor standards,
- occupational health and safety,

- environmental responsibility

Where credible findings of corruption, bribery, fraud, or conduct contrary to ethical principles exist, CCN Holding reserves the right to suspend or terminate the business relationship, or refrain from entering into a new business relationship, without awaiting a final court judgment.

2.9. Privacy and Data Security

Confidential information belonging to the Company is protected and must not be disclosed to unauthorized parties.

Personal data is processed and protected in accordance with applicable legislation, information security standards, and Company procedures.

2.10. Use of Insider Information

Non-public information may not be used for personal benefit or for the commercial benefit of third parties.

All forms of insider trading are strictly prohibited.

2.11. Diversity and Equal Opportunity

CCN Holding supports diversity and adopts a zero-tolerance approach to discrimination and harassment.

Equal opportunities are provided to all employees throughout recruitment, career, compensation, and development processes.

2.12. Fair Working Conditions

We provide our employees with a safe, healthy, inclusive, and respectful working environment.

Child labor, forced labor, and all practices that violate human rights are strictly prohibited.

2.13. Occupational Health & Safety, and Environment

Occupational health and safety and environmental sustainability are fundamental

elements of our operations. All employees are responsible for reporting unsafe

conditions.

We ensure full compliance with applicable environmental and occupational health and safety laws and regulations at all locations where we operate.

2.14. Legal Compliance

We comply fully with all applicable laws and regulations in every country in which we operate.

Our employees are required to consult the Legal Department whenever they are uncertain about a legal matter.

2.15. Reporting and Non-Retaliation

Reporting ethical violations is a corporate responsibility.

All employees and stakeholders may report any ethical violation or suspected violation to the Ethics Board at
etik@ccngroup.com.tr .

No retaliation may be taken against employees or stakeholders for any report made in good faith.

The Ethics Board evaluates reported cases on a confidential basis and, where necessary, manages the process in coordination with the Disciplinary Board.

3. Ethical Guidelines

Detailed implementation principles regarding anti-corruption, conflicts of interest, confidentiality, fair working conditions, third-party relations, occupational health and safety, environmental standards, and ethical reporting procedures are set out in the **CCN Holding Ethical Guidelines**.