

## 1. PURPOSE AND SCOPE

**Purpose:** This Policy is intended to encourage the reporting (“**Reporting**”) of any behaviour which is contradictory to the policies concerning the Code of Conduct and Ethics, the applicable national and international regulations and circumstances which raise suspicion both to Ethics Reporting Communication Channels (“**Reporting Channels**”) and the managers, without any concern, and to set a safe ground therefor.

**Scope:** This Policy, which constitutes an integral part of Aras Kargo’s Code of Conduct and Ethics, applies to Aras Kargo Yurt İçi Yurt Dışı Taşımacılık A.Ş (“**Aras Kargo**”) and all of its affiliates over which it has control (“**Affiliates**”) and all of its and sub-employer’s personnel, directors, officers, agency employees and/ or representatives (“**Employees**”), advisors/consultants, service/product suppliers, contracted lawyers, and any representatives act in the name and on behalf of Aras Kargo. Aras Kargo protects individuals making a Reporting in good faith, against retaliation which may be suffered thereby.

## 2. DEFINITIONS

**Reporting Evaluation Team** refers to the committee comprised of the Ethics and Compliance Officer and the Internal Audit Manager.

**Ethical Conduct Board** refers to the board consisting of the Head of Legal, Compliance and Audit, Deputy General Manager in Charge of Human Resources, Ethics and Compliance Officer and Internal Audit Manager.

## 3. GENERAL PRINCIPLES

Aras Kargo, which is one of the pioneering postal service providers in Turkey, aims to act in accordance with the highest standards of ethical conduct and integrity/honesty. With this Policy, it is intended to prevent the individuals who submit a Reporting from suffering any harm and to establish a continuous communication between the reporting individuals and the Reporting Channels.

Aras Kargo expects and encourages any individual who has knowledge of or reasonably suspects any violation of the Code of Conduct and Ethics or the law by any employee or business partner, to use the reporting mechanism. Furthermore, we support and encourage our suppliers, customers and shareholders to report their concerns about any possible misconduct or unethical behaviour which may harm our Company, our main shareholder Österreichische Post AG, affiliates or the general public.

## 4. SCOPE AND METHOD OF REPORTINGS

### A. **Scope:**

The subject of the reportings may be any matter which is received by the Reporting Channels and which constitutes a violation of or which poses a risk for violation of the Code of Conduct and Ethics and its sub-policies.

### I. **Acts against Employees**

Aras Kargo does not tolerate any act which are against its Employees, the Code of Conduct and Ethics or all other policies published by Aras Kargo, or which may lead to the disruption of the order or peace in the working environment. The fact that such act has been committed by any Employee, supplier or customer shall not have any significance whatsoever.

## II. Acts against Suppliers

Aras Kargo monitors and evaluates the risks through supplier identification process. Any violation by our Suppliers of our Code of Conduct and Ethics or any sub-policies thereof shall not be tolerated.

## III. Acts against the Company

The Employees cannot engage in any conduct which is contrary to the Code of Conduct and Ethics or any other policy published by Aras Kargo or the law whilst performing their duties. All Employees shall refrain from behaviours and activities which may give rise to direct or indirect (pecuniary or non-pecuniary) damages to be suffered by Aras Kargo.

## IV. Acts contrary to the Legislation

Aras Kargo and its Affiliates abide by the regulations in force in the jurisdictions where they operate. In case of any ambiguity in the regulations, information shall be obtained from the experts in the field concerned. Violations of the national and international legislation in force, including but not limited to sanctions, anti-bribery and anti-corruption, prevention of financing of terrorism, competition and the protection of personal data shall not be allowed.

## B. Method and Procedure

The main method to be employed in the reporting of the reported matters shall be the communication of reportings via the "Reporting Channels". The Reporting Evaluation Team and the Ethical Conduct Board shall handle the reportings which they receive through different channels, with the same care and attention. Solely the Reporting Evaluation Team shall be authorized to access the Reporting Channels.

Reportings received by the Reporting Channels shall be evaluated and reported by the Reporting Evaluation Team.

While making a reporting, the following should be included:

- place, department, province-district details (branch, transfer hub, general directorate, regional directorate etc.) where the Reporting occurred;
- Detailed explanations about the Reporting;
- Employee(s) and/or third parties (supplier etc.) involved in the incident constituting the subject-matter of the Reporting;
- Date and interval of the Reporting;
- Concrete evidences (photographs, correspondences etc.) if available.

If it can be clearly and objectively determined that the Reportings have been reported malevolently at once, a disciplinary investigation may be initiated against the reporting Employee without prejudice to Anti-Retaliation Policy due to the breach of the principles of honesty/integrity.

### **C. The Protection of Personal Data:**

Personal data are processed according to the legal provisions in force. Nevertheless, if so demanded by governmental institutions and organizations such as the prosecutor's office, court or administrative authorities, unencrypted personal data may be required to be submitted to the competent authorities. For further information on the protection of personal data, please refer to PL.HKK.01 Data Protection Policy regarding the Processing of Personal Data.

Any person who is subject to a reporting shall be informed about the elements of the incident, the scope of the allegation made against such person and the other possible persons involved in/concerned of the reporting. Even though it is intended principally that the persons who are subject to a reporting are informed thereof in the shortest time possible, such notification may be postponed for a certain period due to the investigation procedure in certain circumstances. In such case, the reasons for the postponed or delayed notification should be further documented. For further information on the investigation procedure, please refer to YN.DNT.01 Internal Control Regulation.

The persons concerned to the Reporting are entitled to be informed of the content of the reporting, by observing the stages of the investigation and the principle of confidentiality and anonymity of the reporting. However, they are not entitled to be learn the details of the reporting person. The data pertaining to the other persons named in the reporting (e.g. witnesses) should also be kept as confidential and not be shared with the reporting person.

## **5. PRINCIPLES FOR THE EVALUATION OF REPORTINGS**

### **a) Confidentiality and Anonymity:**

The contents of all Reportings and the reporting persons are kept as confidential. Unless the reporting person states otherwise, the details of the reporting person(s) shall be kept as anonymous, provided to be in conformity with the legal provisions.

### **b) Objective Approach:**

It is crucial that objectivity and impartiality are maintained at the evaluation stage of all reportings. The consequences of the Reporting shall be supported with reasonable and valid evidences.

### **c) Proportionality:**

The principle of proportionality shall be observed during the evaluation of the reportings. The evaluation carried out in consequence of the reportings and the scope of the investigations so initiated shall overlap with the suspicion and the evidences underlying such suspicion.

### **d) Conflict of Interest:**

Prior to the evaluation of the reportings, all actual or potential conflicts of interest (e.g. direct or indirect relations with the person to be investigated or reported incident), if any, shall be thoroughly explained. This principle shall be considered within the scope of the 'Conflict of Interest' Policy.

**e) Presumption of Innocence:**

Everyone who is a party to or suspected of the reported incident shall be accepted as innocent until proven otherwise, and no sanctions shall be imposed thereon.

**6. POWERS AND RESPONSIBILITIES**

Aras Kargo undertakes, with this Policy, that it shall not disregard any active or passive conduct resulting in the breach of Code of Conduct and Ethics or any law; that it shall encourage those who experience or witness such conduct to report them without any hesitation or fear; that it shall spare efforts to raise awareness and to prevent such incidents within the scope of this Policy; and that it is ready and adamant to operate all support mechanisms when such allegations or applications are at issue.

In case of any discrepancy between the legislation and the practice defined in this Policy, the more stringent provisions in the legislation or the Policy, to the extent that the practice concerned is not contrary to the legislation, shall prevail.

If you become aware of any conduct which you consider to be contrary to the applicable legislation or Aras Kargo's Code of Conduct and Ethics or its sub-policies, please make a reporting via the Aras Kargo's Ethics Reporting Communication Channels as provided below.

All alleged violations of this Policy shall be handled and investigated thoroughly and as confidential. In addition, the individuals reporting any alleged violation of this Policy shall be kept anonymous, unless otherwise requested, without prejudice to legal obligations and the relevant regulations in Aras Kargo's internal policies.

**Aras Kargo Ethics Reporting Communication Channels:**

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**7. DOCUMENTS**

**PR.DNT-01:** Code of Conduct and Ethics

**YN.DNT.01:** Internal Audit Regulation

**PL.HKK.01:** Data Protection Policy regarding the Processing of Personal Data