

***compliance***

**Opet Fuchs Madeni Yağ Sanayi ve Ticaret A.Ş.**  
**Whistleblowing Policy**

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## 1. PURPOSE AND SCOPE

The purpose of this Whistleblowing Policy (“the **Policy**”) is to encourage employees and all stakeholders of Opet Fuchs, to report any activity considered or suspected to be illegal or a misconduct, which therefore constitutes a violation of the applicable legislation and/or Opet Fuchs Ethical Principles and relevant policies. It also aims to clearly and explicitly state<sup>1</sup> that Opet Fuchs employees who make notifications in good faith, as well as individuals who contribute to the investigation process, are protected against any potential acts of retaliation.

All employees and directors of Opet Fuchs shall comply with this Policy, which is an integral part of the Opet Fuchs Ethical Principles. Moreover, Opet Fuchs expects all business partners to act in accordance with this Policy to the extent applicable to the relevant party and/or transaction and takes the required steps to ensure this.

This Policy has been prepared by considering the Ethical Principles of Opet Fuchs and its Main Shareholders.

## 2. DEFINITIONS

“**Authorized Person(s)**” mean the terms defined in Article 4.3.

“**Business Partners**” includes supplier, distributor, authorized service providers, all kinds of representatives, contractors and consultants acting for and on behalf of the Opet Fuchs.

“**Dashboard**” means the term defined in Article 4.3.

“**Dashboard Users**” means the term defined in Article 4.3.

“**Disclosable Matter(s)**”, mean the term defined in Article 4.1.

“**Disciplinary Penalty**” refers to the type of punishment imposed for breach of employment contract, and/or a behavior that constitutes a violation of applicable legislation and/or a breach of Opet Fuchs Ethical Principles, related policies, procedures, guidelines, circular notes, and all applicable regulations.<sup>2</sup>

“**HR**” means Opet Fuchs Human Resources Department.

“**Investigation**” means a detailed and careful examination of relevant actions and behaviors conducted to ascertain the facts of a matter, including but not limited to cases where a disciplinary offense is alleged.

“**Fuchs**” means Fuchs SE.

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<sup>1</sup> For further details, please refer to Opet Fuchs Anti-Retaliation Policy.

<sup>2</sup> See Opet Fuchs Disciplinary Policies for details.

**“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.

**“Main Shareholders”** means OPET Petrolcülük A.Ş and Fuchs SE, the main shareholders of Opet Fuchs.

**“Opet Fuchs”** means Opet Fuchs Madeni Yağ Sanayi ve Ticaret A.Ş.

**“Line Manager”** means the primary manager with whom the employee is directly affiliated.

**“Notification”** means sharing observations and concerns about actions which are suspected to violate laws, internal arrangements such as Opet Fuchs Code of Ethics, relevant internal policies, procedures, and regulations according to this Policy.

**“Retaliation”** means any negative act—such as demotion, disciplinary action, dismissal, salary reduction, job or shift reassignment—carried out to penalize a Whistleblower or any individual who contributes to an Investigation (e.g., by providing information or acting as a witness), as a result of their involvement in the reporting or investigation process.

**“The UN Global Compact”**<sup>3</sup> 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.

**“Whistleblower”** means the person who reports notification. This definition covers persons who are or have been employed at the Opet Fuchs, Opet Fuchs clients, Business Partners and all other stakeholders.

### 3. GENERAL PRINCIPLES

Opet Fuchs attaches great importance to being in full compliance with the applicable laws, international conventions and the UN Global Compact, performs its activities with integrity and according to the highest ethical standards, and supports the culture of “open communication” and “accountability” in order to prevent unethical or illegal actions.

For this reason, Opet Fuchs encourages its employees who directly or indirectly witness an illegal or unethical activity performed by a Opet Fuchs, another employee or a Business Partner or who obtain information about such a situation through legal channels, or who suspect such a situation, to express their concerns, and encourages its stakeholders to do so.

Opet Fuchs carefully evaluates all reported Notifications, and aims to investigate alleged violations as explained below. In this regard, all investigations will be conducted as soon

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<sup>3</sup> <https://www.unglobalcompact.org/what-is-gc/mission/principles>

as possible after receipt of the Notification, taking into account the results of the preliminary assessments.

#### **4. APPLICATION OF THE POLICY**

##### **4.1. Disclosable Matters**

Any illegal or unethical behavior or activity which are listed under the headings below (including but not limited to them), and which occurred in the past, may be occurring at the time of notification or is expected to occur in the future may be the subject of Whistleblowing<sup>4</sup>.

###### **i. Unfair practices against employees**

*Opet Fuchs provides a safe, peaceful and professional working environment for its employees. Therefore, any action against Opet Fuchs employees which contradict with the regulations, Opet Fuchs Code of Ethics or relevant policies and safe and peaceful work environment, is not tolerated.*

###### **ii. Acts against the interest of the Company**

*While performing their duties, all Opet Fuchs employees act according to our fundamental values and Code of Ethics, and avoid behaviors and activities that may cause material and/or moral harm to the Opet Fuchs that they work for. This can only be achieved when all employees internalize and courage, transparency, sustainability, people-oriented and continuous development which are Opet Fuchs's fundamental values. Along with these values, Opet Fuchs values; maintain integrity, honesty, responsibility, trust and respect by all employees can be possible through decision and maintenance. guides us in our actions. As Opet Fuchs employees and management, we exhibit attitudes and behaviors that ensure cultural integrity within the framework of these values. Therefore, any action by Opet Fuchs employees that violates our fundamental values shall not be tolerated, regardless of the employee's seniority or roles.*

###### **iii. Noncompliant actions of Business Partners**

*Opet Fuchs monitors and evaluates the risks associated with its Business Partners in order to ensure compliance with the principles outlined Opet Fuchs Code of Ethics and related policies, in particular Opet Fuchs Supply Chain Compliance Policy. We do not tolerate any behavior by our Business Partners that violate our Code of Ethics and related policies.*

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<sup>4</sup> Customer complaints about the products and services of Opet Fuchs's are not covered by this Policy if they are not a Disclosable Matter at the same time.

#### iv. Regulatory breaches

*Opet Fuchs complies with the regulations in every country where it operates, and in cases where such regulations are unclear, encourages to consult experts to collect information, and expects its employees to act according to the Opet Fuchs Code of Ethics. The violation of local and or international laws including but not limited to sanctions and export controls, 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.*

Each of the matters explained in paragraphs (i), (ii), (iii) and (iv) above shall be referred to as “Disclosable Matter” alone and as “Disclosable Matters” together.

### **4.2. Notification Methods**

All Opet Fuchs stakeholders can report via the Opet Fuchs Whistleblower&Information Platform and/or the main shareholder’s Hotline. In addition, Opet Fuchs Whistleblower&Information Platform, operated by independent service providers 7 days a week and 24 hours a day, like other lines, is one of the methods used for reporting a Disclosable Matter.

Koç Group Ethics Hotline can be reached by:

- Calling a national and free telephone number;
- A web-based reporting system via [koc.com.tr/hotline](http://koc.com.tr/hotline)

Opet Fuchs Whistleblower & Information Platform can be reached by:

- A web-based reporting system via “<https://ihbar.opetfuchs.com.tr>”

Fuchs Ethics Hotline can be reached by:

- A web-based reporting system via “<https://www.bkms-system.net/FUCHS-Compliance-Communication>”

In addition to the channels above, Whistleblowers can use the alternative methods below to raise their concerns:

- He/She may reach out to his/her Line Manager or supervisor if he/she is an employee of Opet Fuchs at the time complaint.
- He/She may communicate his/her concern to the Opet Fuchs Assistant General Manager (Finance & Compliance) or the officer or Management Systems, Risk and Compliance Department.<sup>5</sup>
- He/She may use the other e-mail addresses or telephone numbers assigned by the Opet Fuchs for Disclosable Matters.

If an employee, manager, coordinator or director (including the members of the Board of Directors) becomes aware of a Disclosable Matters directly, and/or if someone else informs him/her about a Disclosable Matter , he/she is expected to report the situation to

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<sup>5</sup> If a Report is sent to the Assistant General Manager (Finance & Compliance) or Management Systems, Risk and Compliance Department, it must be ensured that the notifications are recorded in Global Incident Dashboard specified in 4.2. Article.

Opet Fuchs Assistant General Manager (Finance & Compliance) or the officer or Management Systems, Risk and Compliance Department and corporate lawyer in case of Private Law violations to ensure that the report is processed according to this Policy, and all information is consolidated as soon as possible.

#### 4.3. Global Incident Dashboard

Regardless of the Notification method used, all Reports are consolidated at the Global Incident Dashboard (“**Dashboard**”) by the Dashboard Users (defined below). The data in the Global Report Tracking System reported by whistleblower cannot be changed or deleted by the users. Dashboard Users can study, arrange and/or monitor these reports. Moreover, the Dashboard automatically consolidates the reports by using the information below, and prepares it for pre-assessment:

- Notification date and time,
- Whistleblower information (*if available*),
- Company name, location, department and employee,
- Incident date, time and area,
- Detailed explanation provided by the Whistleblower

To ensure confidentiality, and protect the Whistleblowers, access to the Dashboard is provided only to the officers in charge of compliance in the Opet Fuchs, as assigned by Koç Holding (“Dashboard User”). Dashboard Users perform an independent duty, and the reports must be examined by persons who would not lead to conflict of interest.

Assistant General Manager (Finance & Compliance) or Management Systems, Risk and Compliance Department shall periodically analyze the data (e.g. the type and frequency of the incidents, the departments which are regularly reported, etc.) in the Dashboard and work with the relevant departments to ensure that necessary action is taken to address the relevant compliance risks and improve compliance deficiencies.

Assistant General Manager (Finance & Compliance) or Management Systems, Risk and Compliance Department monitors the efficiency of the Dashboard User list and the Dashboard to eliminate any conflict of interest risk. Moreover, if the notification is related to the accounting, internal control systems or independent auditing of the Opet Fuchs, Audit Committee is notified.

Assistant General Manager (Finance & Compliance) or Management Systems, Risk and Compliance Department report the procedures carried out and the activities performed in this scope including the disciplinary board decisions to Board of Directors and, upon request, to the Main Shareholders every six months. In addition, to assess the effectiveness of actions taken under the Opet Fuchs Anti-Retaliation Policy, the audit and/or compliance departments responsible for the investigation shall maintain a list of the Whistleblower and other relevant individuals, and regularly report the measures taken against retaliation and related assessments to the Disciplinary Committee.



#### **4.4. Confidentiality, Anonymity and Integrity**

Opet Fuchs respects the preference of Whistleblowers and other individuals who contribute to the investigation process to remain anonymous. In this context, all information reported through the Opet Fuchs Ethics Hotline and other alternative channels, as well as all investigation activities carried out, shall be kept confidential to the extent permitted by law<sup>6</sup>.

Accordingly, to the extent permitted by laws, the details of a Notification and all other information gathered during an Investigation shall be shared with persons who are authorized to (i) investigate, (ii) evaluate the subject, and (iii) take action if his/her name is not mentioned in the notification. For the avoidance of doubt, any person whose name is mentioned in a Notification, shall not be authorized to have access or be involved in the assessment or Investigation process.

Confidentiality of the investigation is essential, and the department conducting the investigation is not obligated to give information about the process and result of the investigation to the Whistleblowers.

All individuals who provide information during an Investigation also have an obligation to keep the information they provided or any information they may learn during the Investigation. Likewise, it is obliged to protect and respect the existence of the Investigation, its confidentiality, and individuals involved in the process.

A Whistleblower has the following options while reporting an incident:

- i. Not share his/her name and contact information to remain anonymous,
- ii. Share his/her name and contact information and allow the notification of this information only to the authorized persons. In this case, the relevant authorized employees can contact the Whistleblower directly to request any information that is needed during an Investigation.

#### **4.5. Zero Tolerance to Retaliation**

Opet Fuchs encourages and supports the reporting of concerns. It is essential that Whistleblowers and other individuals who contribute to investigation activities feel comfortable and secure, and do not fear any adverse impact on their professional lives, as long as they act honestly and in good faith. Accordingly:

- Any form of Retaliation shall be considered a direct violation of the Opet Fuchs Ethical Principles, the Opet Fuchs Whistleblowing Policy, and this Policy, and shall be subject to Disciplinary Penalties<sup>7</sup>.

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<sup>6</sup> See "4.2 Whistleblowing Methods" for alternative whistleblowing channels.

<sup>7</sup> For further details, please refer to the relevant Opet Fuchs Disciplinary Policies and the Opet Fuchs Worklife Policy.



- Opet Fuchs makes proactive efforts to protect Whistleblowers and individuals supporting Investigations—even if the facts could not be confirmed—provided that the Notification was made in good faith, with reasonable grounds, and not with intent to harm, gain advantage, or cause damage.
- Necessary measures are taken to identify and protect individuals who have been subjected to or are at risk of Retaliation, including Whistleblowers and those contributing to Investigations (e.g., witnesses).
- Unless formally requested by judicial or administrative authorities, the identity and identifying information (such as location, department, or project details) of the Whistleblower, the reported individual, and others involved in the Investigation process shall be kept confidential.
- The contracts signed with Business Partners are expected to align with the principles set forth in this Policy to the extent necessary and applicable.

However, if it is determined during an Investigation that a Whistleblower or any other related individual has deliberately and maliciously provided false information, such individuals may be subject to disciplinary proceedings and Disciplinary Penalties. Therefore, it is extremely important that Notifications are based on observations and, where possible, supported by evidence.

*For further details, please refer to the Opet Fuchs Anti-Retaliation Policy.*

#### **4.6. Investigation Process**

All reports communicated through the Hotline and other alternative channels are evaluated by Assistant General Manager (Finance & Compliance) or Management Systems, Risk and Compliance Department according to their subjects and source. The purpose of the evaluation is to verify the Notification's subject and determine whether the information provided is reliable.

In accordance with the Whistleblowing Policies of the Main Shareholders as a result of the pre-assessment, if the relevant subject is;

- Within the authority of Koç Holding, the Dashboard User shall forward it to Koç Holding. In this regard, unfair practices against employees and the company as well as violations by business partners shall be investigated by the Koç Holding Internal Audit Department. Koç Holding Legal and Compliance Department shall be primarily responsible for conducting investigations related to civil law violations.
- A subject within the authority of Opet Fuchs, Dashboard User shall be authorized to investigate the subject in depth, in other words, to decide whether an Investigation should be started or the case should be closed. If there is a need to conduct an Investigation, then the Opet Fuchs conducts the investigation in line with its internal procedures. If the related subject is not under the jurisdiction of Opet Fuchs, the Whistleblower Policy of the main shareholders shall be followed.

In this process, any information obtained through unlawful means by the Whistleblower or other individuals who contribute to the investigation (if any) shall not be taken into consideration during the Investigation.

#### **4.6.1. Matters Under the Authority of Koç Holding Internal Audit Department and Legal and Compliance Department**

If any of the following criteria is found during the preliminary assessment, an additional evaluation of the process will be conducted and Koç Holding will be the sole investigating authority.

- *Relevant Persons*: Notification concerns the General Manager, Deputy General Managers or Board of Directors of Koç Holding A.Ş. or relevant Koç Group companies.
- *Financial Risk*: Potential loss is greater than or equal to USD 100,000 or its equivalent, or
- *Reputational Risk*: Risk of negative impact on the Koç Group's reputation , or
- *Regulatory Risk*: Potential risk that the sanctions or written warnings issued by the regulatory authorities may adversely affect the reputation of the Koç Group as a whole.

Koç Holding Internal Audit Department and Koç Holding Legal and Compliance Department act as a consulting function to monitor the effectiveness of the Investigations conducted within Koç Group in general, and to increase the quality of the results. Accordingly, it is aimed to ensure that Investigations conducted within Opet Fuchs carried out by departments or individuals with the necessary competence within the shortest and most reasonable time, and that appropriate actions are taken.

Depending on the department responsible for conducting the Investigation into matters within the jurisdiction of Koç Holding, the Internal Audit Department or the Legal and Compliance Department may (i) request the assistance/contribution of each other, and (ii) consult to other departments for professional expertise as necessary during the Investigation period. Koç Holding HR will be involved in the Investigation process, especially if the incident in question is an alleged unfair practice against an employee.

A lawyer from the Legal and Compliance Department shall be responsible for providing line of sight where necessary, in particular if the relevant incident is alleged to be a violation of applicable laws (criminal law, labor law etc.) and shall also take the necessary action if the local authorities need to be notified according to applicable laws.

#### **4.6.2. Matters Under the Authority of Functions Within Opet Fuchs**

Except for the cases specifically regulated in the Whistleblower Policies of the Main Shareholders, if the Investigation is being conducted by the authorized functions at the Opet Fuchs the units responsible for the Investigation in the first degree shall inform the other relevant department(s) before concluding the Investigation and issuing the final

report and receives their recommendation (if any). The relevant department shall share its recommendations as soon as possible and in any event without causing any delay in the process.

#### **4.6.3. Investigations Conducted by Human Resources (“HR”)**

In accordance with the Koç Holding A.Ş. Disciplinary Policy, if the subject matter relates to the employee’s incompetence (i.e. low performance, low productivity, failure to meet the requirements of the duty assigned) (“**HR Subject**”), his/her managers in the relevant business unit or his/her Line Manager shall forward the matter to HR, and request that an investigation be conducted. The HR is authorized to determine whether to impose a Disciplinary Penalty, and if imposed, the type of the Disciplinary Penalty, and has right to escalate the issue to the Disciplinary Committee when necessary. All other notifications and investigations concerning employees shall be conducted, depending on the nature of the matter, by the Internal Audit Department or officer or department in charge of Compliance.

Disciplinary Penalty imposed by HR shall be periodically reported to the Disciplinary Committee every three months or more frequently based on the recurrence rate of the cases.

#### **4.6.4. Ensuring Impartiality in Investigations and Authority to Act**

If deemed necessary for the integrity and effectiveness of the investigation, measures under the Opet Fuchs Anti Retaliation Policy may be implemented to protect the employees subject to the report and other individuals contributing to the investigation process.

In Investigations conducted within Opet Fuchs, if there are valid reasons that could affect neutrality and independent decision-making in case of the existence of a hierarchical or functional conflict of interest, and/or if the name of the authorized department is mentioned in the Notification, or if it is necessary to conduct a comprehensive examination, or if the investigation is carried out at a location different from the country where the Opet Fuchs company headquarters are located (e.g need for fast and efficient investigations, special expertise, linguistic barriers etc.), the Investigations in Opet Fuchs can be carried out by independent third party service providers. In such a case, the decision to outsource the case to third parties is subject to the approval of Koç Holding Internal Audit Department (depending on the subject of the Disclosable Matter) or Koç Holding Legal and Compliance Department (in the case of a violation of private law).

#### **4.6.5. Investigation Reports and Disciplinary Decisions**

During the investigation, if there is a determination that a Disciplinary Penalty may be imposed, it is essential to obtain a written statement from the employee concerned before the final Investigation Report is prepared.

The Investigation Report shall be submitted by the authorized department to the Disciplinary Committee for a decision. Disciplinary Penalties imposed by HR in accordance with Article 4.6.3 shall be regularly submitted to the Disciplinary Committee for their information.

In addition, to assess the effectiveness of actions carried out under the Opet Fuchs Anti-Retaliation Policy, the audit and/or compliance departments responsible for the investigation shall maintain a list of the Whistleblower and other relevant individuals, and regularly report the measures taken against retaliation and the evaluations conducted to the Disciplinary Committee.

#### **4.7. Expectations from the Whistleblowers**

In order to ensure that “Disclosure Matter” is well understood clearly and can be evaluated properly and fairly, the Whistleblower is expected to provide sufficient and detailed information as possible. Therefore, Notification to be made by Whistleblowers must contain the answers to the questions below as much as possible:

- Names of the suspect(s),
- Detailed information about the subject;
  - o When/where/among whom did the incident take place?
  - o How many times did the incident take place? Is it recurring? When did it occur for the first time?
  - o If it has not occurred yet, when is it expected to occur?
  - o When did the Whistleblower become aware of the subject?
  - o Who else is aware of the issue? If the managers know the issue, have they taken any measures to prevent it?
  - o Did the Whistleblower directly witness the incident, or did he/she hear it from someone else?
  - o Did the Whistleblower inform his/her managers? If not, why?
  - o Is there any evidence about the notified concern?

### **5. AUTHORITY AND RESPONSIBILITIES**

All employees and directors of Opet Fuchs are responsible for complying with this Policy, implementing and supporting the Opet Fuchs’s procedures and controls in accordance with the requirements in this Policy. Opet Fuchs takes necessary steps to ensure that all its Business Partners are informed about this Policy.

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

Opet Fuchs employees may consult the Management Systems, Risk and Compliance Department in Opet Fuchs 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 03.04.2022 as of the date approved by the Board of Directors and is maintained by Management Systems, Risk and Compliance Department.

Revision	Date	Comment
No:1	01.04.2024	Reference to the UN Global Compact is added, vague statements on the duration and confidentiality of Investigations are clarified.
No:2	07.07.2025	Definitions have been aligned with the Anti-Retaliation Policy, and the procedures related to the investigation process have been revised for improved clarity.