

# Whistle Blowing Policy

## Scope

Bim Birleşik Mağazalar A.Ş. (**The Company**) has established notification channels for non-compliance issues regarding its employees and stakeholders.

This policy applies to all employees, managers, contracted personnel, 3rd party personnel and business partners in all locations the Company operates including the subsidiaries it controls.

## Definitions

For the purposes and in the context of this policy,

- a) **Fraud, bribery and corruption:** Fraud is unfair or dishonest conduct in order to obtain benefit or advantage; bribe is an incentive or reward offered, promised or provided to improperly obtain any commercial, contractual, regulatory or personal benefit; corruption is the abuse of position or actual/apparent authority by a Company employee or those acting on behalf of the Company to gain benefits for himself or someone else.
- b) **Business partner:** refers to the institutions and organizations with which the Company does business.
- c) **Retaliation:** refers to the direct or indirect punishment of the employee as a result of making a notification within the scope of this policy.
- d) **Employee:** refers to the person employed in the Company based on the employment contract made in accordance with the labor law.
- e) **Crime:** refers to the behavior punishable by law that occurs as a result of an act or omission.
- f) **Third party personnel:** refers to the employees in the companies from which the Company receives services, supplies goods or has business relations and who are expected to comply with the Company's ethical principles.
- g) **Senior Manager / Management:** refers to the Executive Committee Chairman, Executive Committee Member, Chief Operating Officer, Chief Financial Officer, Member of the Operations Committee, Member of the General Purchasing Committee, General Purchasing Manager, Chief Operating Officer of Non-Retail Subsidiaries.

## Objectives of the Policy

- a) Enabling relevant persons to notify non-compliances

- b) Preventing possible retaliation to whistleblowers or to assure them that they will be protected from victimization, to ensure the protection of those who makes a notification in good faith
- c) Ensuring strict compliance with all company policies, including the ones regarding ethics
- d) Ensuring company accountability, transparency and individual responsibility by encouraging employees to file notifications for non-compliances in the workplace.
- e) Preventing the occurrence of notifications made in bad faith

### **Types of Non-compliances Subject to Notification**

People who are aware of the fact that the Company, its employees, suppliers, contractors, representatives and similar persons and organizations or other third parties that are in business relationship with the Company act indirectly or directly, or cause non-compliance by negligence, within the scope of the issues mentioned below are expected to notify the Company:

- a) Crime
- b) Fraud, bribery and corruption
- c) Non-compliance to policies regarding ethical issues; e.g. insider trading, conflict of interest, facilitation payments, etc.
- d) Abuse of authority and responsibility for personal gain
- e) Significant concessions from the Company's Environmental, Social and Corporate Governance Policies
- f) All kinds of sexual, verbal or physical abuse
- g) Unlawful practices
- h) Financial losses
- i) Discrimination and mobbing practices
- j) Acts of violence

This whistle blowing policy has been created solely to address concerns about potential non-compliance incidents related to the abovementioned topics. No other issue will be addressed under this policy.

### **Non-compliance Notification Method**

As a first step, the person should raise his concerns verbally or in writing to their immediate supervisor or manager. The immediate supervisor or manager should provide an explanation to the notifier about his concerns within one week. If no explanation is given to the notifier within a week, he should convey his concerns directly to the Regional General Manager for regional departments and the relevant superior in central departments.

If the notifier is uncomfortable with making such notifications to the above-mentioned authorities, or if the claims are raised against the administrators, the notifications should be made via the whistle blowing e-mail address or the web site and hotline established for this issue. In that case, the person concerned is informed that the notification is received.

Within the scope of a notification, the event in question should be expressed clearly and in detail, the time period and who was involved should be clearly stated, and concrete information and documents supporting the claims should be shared.

### **Receiving and Evaluating the Claims**

Claims made via the whistle blowing e-mail address, hotline or web site will be received by the external consulting firm. The external consulting firm will promptly report claims to the Internal Audit Department provided that they fall within the the scope of this policy. The Internal Audit Department has the authority to investigate these claims. If the claims are about the Internal Audit Department, they will be reported to the Chief Financial Officer and the claims will be investigated by the Office of the CFO.

After the matter has been investigated by the Internal Audit Department, the findings will be reported promptly to the relevant Senior Manager. The Senior Manager will decide on the course of action and the appropriate steps to be taken. The results of the investigation regarding important matters and the claims regarding the senior management will be reported to the Audit Committee. The Audit Committee will refer the matter to the Board of Directors when necessary, and the Board of Directors will decide on the course of the action and the appropriate steps to be taken, including reporting the matter to the relevant official authorities.

### **Assurances**

The company adheres to this policy and pledges that if a genuine concern is raised under this policy, the notifier will not be in danger of losing their job or be subject to any form of punishment. False information in the notification is not important, provided that it is made in good faith. This assurance does not cover notifiers who knowingly raise a false issue in bad faith.

### **Protection of Privacy**

In case whistle blowers want their identities to be kept confidential, their identities will not be disclosed without their consent, unless required by law. The company pledges that all matters

reported under this policy will be kept confidential and the highest level of privacy will always be provided.

### **Claims Made in Bad Faith**

Any abuse of this policy will not be tolerated in an attempt to harm or discredit an Employee, Manager or Business Partner through claims made in bad faith. If a Business Partner makes such a claim, the Company will review the business relationship and reserves the right to terminate any contract made with that Business Partner.

### **Retaliation**

The Company considers any form of retaliation by any Employee, Manager and Business Partner against anyone who makes a notification about a violation as unethical behaviour.

Abuse or victimization of anyone who raises a genuine concern will not be tolerated.

All cases of retaliation by employees will be reported to Senior Management, and cases involving Senior Management will be reported to the Board of Directors.

### **Responsibility**

The Company's Board of Directors has overall responsibility for the operation and implementation of this policy.

Non-compliance notifications can be done:

- via e-mail to [bimetik@kpmg.com.tr](mailto:bimetik@kpmg.com.tr),
- by phone at +90 850 2208797 or,
- with the form to be filled in <https://etikdestekhatti.com/>