



# SUSTAINABLE PROCUREMENT SUPPLIER GUIDE









## What We Expect from Our Suppliers as Part of Our Sustainable Procurement Approach

The Borusan Sustainable Procurement Supplier Guide applies to all individuals representing Borusan, including our suppliers and subcontractors. The topics outlined in the Guide encompass the goods and services procured by Borusan, ranging from raw materials to professional services, across all markets where we operate, both domestically and internationally. All Borusan suppliers are required to commit to fulfilling all stipulated requirements within a reasonable timeframe in accordance with the items specified in the foregoing Guide. We aim to collaborate with our entire ecosystem and ensure that each stakeholder in our value chain has access to best practice examples by guiding them to the necessary points within the scope of Borusan operations specific to suppliers operating in various sectoral areas. Through the Supplier Self-Assessment form, we provide an overview of our Borusan Sustainable Supplier model and the specific qualification stages we ask you to undergo. We expect you to review our self-assessment questionnaire aligned with the Borusan sustainability approach, which is structured across 4 different levels, implement development plans addressing any identified gaps and collaborate with us accordingly.

The details of the 4-level implementation model designed to encourage all our suppliers to adopt a sustainable purchasing approach are provided in the subsequent section of the foregoing guide.

### **General Understanding of Sustainability**

At Borusan, we place paramount importance on environmental and social sustainability within our supply chain, acting in harmony with every facet of our value chain as part of our sustainability approach. To this end, we have outlined Borusan's expectations from its suppliers below, along with a series of practical examples:

### **Sustainability Strategy**

Borusan mandates its suppliers to prioritize social, environmental, economic, and ethical considerations that shape their interactions with society, aligning with the company's mission, vision, and values. Suppliers are required to develop a sustainability strategy encompassing objectives, plans, actions, performance indicators, and reporting elements.

Companies have a broader societal role and responsibility beyond economic aspects, extending to environmental, social, and governance matters. Integrating these three sustainability dimensions into all core, strategic, and operational processes and decision-making mechanisms of the company is critically important for long-term survival and value creation across the stakeholder ecosystem, particularly within the society.

The sustainability strategy entails continuous communication and feedback with internal and external stakeholders, prioritizing and planning actions related to environmental, social, and ethical issues, monitoring performance using targets, projects, and performance indicators, sharing responsibilities across the company for managing sustainability issues, and integrating them into operations and business processes.

#### **Sustainability Management**

Borusan is committed to establishing a sustainability governance mechanism that ensures suppliers implement a sustainability strategy across their operations, oversee goal setting and reporting processes, and extend from the highest decision-making body to the company's business units.

Sustainability governance plays a crucial role in enabling a company to implement a comprehensive sustainability strategy across its operations, manage goal-setting and reporting procedures, enhance external stakeholder relationships, and ensure overall accountability. The sustainability governance structure established within the company empowers the top decision-making body to lead and guide the strategy, implement actions at the business unit level, carry out data collection and reporting processes, seamlessly integrate sustainability into company processes and operations, and effectively manage sustainability issues.

## GOVERNANCE LEVEL

Suppliers commit to complying with the rules outlined by Borusan under each topic specified for this level, in the Borusan Group Sustainable Procurement Code of Conduct.

## Combating Bribery and Corruption, Conflict of Interest, and Unfair Competition

Borusan suppliers pledge to uphold transparency and accountability in their operations, including implementing effective processes and procedures to proactively prevent unethical behavior such as bribery, corruption, conflicts of interest, facilitation payments, unfair competition, and abuse of office. Accordingly, all Borusan suppliers are obligated to disclose to the Borusan authority the rules pertaining to bribery, facilitation payments, corruption, conflicts of interest, and unfair competition within their organizations, considering these issues are addressed at the governance level.

**Bribery** refers to offering or receiving any gift, loan, fee, reward, or other advantage to or from any person as an inducement to take actions that are dishonest, illegal, or an abuse of trust while conducting the organization's businesses.

**Facilitation** Payments are payments made to government officials in an effort to expedite or facilitate routine and lawful transactions and services or to secure the processes.

**Corruption** may take various forms from petty influence-peddling to institutionalized bribery. It is defined as the abuse of entrusted power for personal gain, encompassing both financial and non-financial advantages.

**Conflict** of Interest arises when there is a conflict between the duties and demands of an individual representing an organization by virtue of their position and their personal or private business interests.

**Unfair Competition** encompasses deceptive or dishonest behaviors and business practices that impact relations between competitors or between suppliers and customers..

Moreover, the company is expected to conduct training on ethical issues across the organization to ensure all employees internalize the aforementioned principles and promote ethical business practices.

#### **Ethics**

Borusan requires its suppliers to maintain an effective governance, monitoring, and internal control system to ensure compliance with the applicable laws and Borusan Sustainable Procurement Policy, and to foster awareness of ethical business practices.

Integrity, transparency, and high business ethics are paramount in all Borusan activities, and Borusan expects all business partners to uphold these values. **The Borusan Orange Guide** and **Borusan Sustainable Procurement Policy** outline key aspects of Borusan's approach to ethical business practices. Our objective is for our supply chains to adopt these principles and integrate policies demonstrating compliance with these requirements into their operations. Suppliers are mandated to provide documented evidence of relevant ethical practices to Borusan representatives.

Companies are required have governance, monitoring, and internal control mechanisms in place to ensure adherence to ethical principles within the framework of applicable laws across their organizations and supply chains. As such, Borusan suppliers must have a Code of Conduct/ a set of working principles or an Ethics policy that outlines the ethical, responsible, and honest conduct expected in business dealings, which all company employees and representatives are obligated to follow in their activities.

As per the United Nations Guiding Principles on Business and Human Rights, companies have a responsibility to respect human rights and are expected to offer remedies if their operations lead to or contribute to negative human rights consequences. To facilitate solutions and process enhancements, grievance mechanisms are recommended as effective avenues for individuals potentially affected by business activities to voice their concerns. In this context, Borusan suppliers are required to establish grievance mechanisms through which affected stakeholders and rights holders can file complaints and ask the business to address them.

Moreover, it is expected that suppliers conduct comprehensive training on ethical considerations throughout their organizations to ensure that ethical principles, policies, and codes of conduct are

internalized by all employees and ethical business practices are disseminated across the company. Accordingly, Borusan suppliers must have a Code of Conduct/a set of working principles or an Ethics policy that outlines the ethical, responsible, and honest conduct expected in business dealings, which all company employees and representatives are obligated to follow in their activities.

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Moreover, suppliers are expected to conduct training on ethical issues across the organization to ensure all employees internalize the ethical principles, policies and code of conduct and promote ethical business practices.

#### **Legal Compliance**

The entire Borusan ecosystem, operating both in Türkiye and abroad, is obligated to adhere to the laws and international legal regulations of the countries where they conduct operations, as well as the legislation, regulations, and other official mandates pertinent to their business activities. This includes compliance with Personal Data Protection Law No. 6698, relevant secondary legislation, and regulations concerning personal data protection in accordance with decisions made by the Personal Data Protection Board. Additionally, adherence to competition law regulations outlined in Law No. 4054 on the Protection of Competition, relevant secondary legislation, and decisions by the Competition Board is imperative. Borusan's suppliers are accountable for full compliance with all corporate initiatives, policies, procedures, and plans pertaining to their work, with particular emphasis on the Borusan Sustainable Procurement Policy.

#### **Data Security and Privacy**

Borusan suppliers are mandated to conduct the processing and storage of all data shared with them by Borusan in accordance with the law, and implement all necessary security measures and adhere to the principles, tenets, and procedures stipulated by the prevailing data privacy legislation. Suppliers are prohibited from utilizing Borusan's data and confidential information for their own benefit or for the benefit of other individuals or organizations.

Information stands as one of the most critical asset categories. To ensure the protection of information assets in alignment with their significance, value, and sensitivity, the suppliers are tasked with processing data in a lawful and responsible manner, respecting individuals' privacy, and ensuring that data is adequately protected and utilized solely for legitimate purposes.

To showcase adherence to this mandate, suppliers must furnish documentary evidence illustrating the integration of principles and expectations for data security outlined in the **Borusan Orange Guide** and **Borusan Sustainable Procurement Policy**, or equivalent documents, into their policies and/or operational protocols.

Borusan obligates its suppliers to establish the requisite control mechanisms within their own organizations to prevent unethical behaviors referred to under the governance level, pertaining to the sub-topics of Combating Bribery and Corruption, Conflict of Interest and Unfair Competition, Ethics, and Legal Compliance as well as Data Security and Privacy. Additionally, suppliers are required to promptly report any suspected or actual violations to Borusan. In the event of a breach, suppliers are required to communicate the pertinent action plans to Borusan officials for prompt resolution.

## ENVIRONMENTAL LEVEL





### **Environmental Protection and Impact**

Borusan is dedicated to conducting its activities in an environmentally sound and safe manner, adhering to legal requirements and it adopts sustainable practices to efficiently use natural resources and energy. This ethos is an integral aspect of our business operations, and we anticipate our suppliers to uphold similar standards.

#### **Environmental Management Systems**

Borusan expects its suppliers to comply with national and international environmental standards and regulations, possess effective and certified environmental and energy management systems to manage their environmental impacts, and establish robust policies, processes, and procedures.

To align with Borusan's expectations within the environmental management systems domain, it suffices for suppliers to possess globally recognized standards and certifications (e.g., ISO 14001, ISO 14064, EMAS). In the absence of such certifications, suppliers are required to maintain environmental policies and procedures.

The Environmental Policy delineates the company's overarching objectives and trajectory concerning its environmental performance, endorsed by senior management. It establishes a framework for the company's initiatives to adhere to relevant legal and other stipulations, reduce environmental impact, conserve resources, and minimize costs, while considering the environmental implications of the company's operations, products, and services.

Given the diverse nature of activities within our supplier network in the Borusan ecosystem, the emphasis placed on environmental management may vary among suppliers.

#### **Management of Restricted Chemicals:**

Our suppliers are required to adhere to national and international regulations and other stipulations concerning banned and/or restricted chemicals. The key requirements for compliance include:

- Restriction of Hazardous Substances (RoHS) Directive 2002/95/EC, abbreviated as RoHS 1, is a European Union regulation restricting the use of certain hazardous substances in electrical and electronic equipment.
- Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH) REACH is a European Union regulation addressing the production and utilization of chemicals and their potential impact on human health and the environment.
- Toxic Substances Control Act (US EPA TSCA) TSCA is a US federal law adopted by the United States Congress and administered by the Environmental Protection Agency (EPA), regulating chemicals not governed by other United States federal laws. It covers chemicals already in commerce and the identification of new chemicals.
- Regulation on Registration, Evaluation, Authorization, and Restriction of Chemicals (KKDIK) -Published by the Turkish Ministry of Environment and Urbanization, KKDIK addresses the registration, evaluation, authorization, and restriction of chemicals for safe use.

#### **Energy Efficiency and Renewable Energy**

Suppliers are expected to implement process improvements and adopt practices to enhance energy efficiency, thereby reducing their carbon footprint. Furthermore, suppliers are mandated to provide transparency regarding their use of renewable energy, where available, and explore options for transitioning to renewable energy sources within the scope of clean energy utilization..

To meet the expectations outlined under the energy efficiency sub-heading, Borusan requires its suppliers to prioritize energy efficiency in their operational and corporate endeavors. Suppliers are expected to implement practices that support energy efficiency and ensure that periodically monitored energy consumption data can be reported by relevant units. Specifically, suppliers are expected to monitor and report the amount of primary energy consumption, including oil, coal, natural gas, and electricity consumption. This forms one of the initial steps in energy management activities mandated for suppliers. Projects aimed at enhancing efficiency and/or new investments focused on achieving savings, developed within the framework of each operational mechanism that is monitorable and manageable, are also addressed within this context.

To fulfill the expectations outlined under the renewable energy sub-heading, Borusan requires its suppliers to develop investment and efficiency-oriented projects capable of meeting their current energy consumption needs from alternative natural resources. These projects should also serve as additional energy sources in their operational processes. To elaborate further, renewable energy is derived from natural resources such as solar, wind, biomass, geothermal, and wave energy. Suppliers are encouraged to explore options for generating renewable energy on their operational campuses through means like solar panels and wind power plants, or by purchasing renewable energy from third parties.

Borusan expects its suppliers to monitor their activities focused on both energy efficiency and renewable energy use using environmental performance indicators. These activities should be based on sustainable data sources, with annual assessments of improvements and developments. Additionally, suppliers are urged to have an environmental strategic goal that is aligned with Borusan's company values.

### Carbon Emissions

At Borusan, we are committed to fostering healthy ecosystems through our carbon-free business model objective. Accordingly, we undertake projects aimed at effectively managing and reducing emissions and manage our operations within the scope of our goal to minimize our carbon footprint. We expect our suppliers to similarly calculate their carbon emission levels and set strategic targets for reduction in alignment with our objectives.

#### **Carbon Emission Quantification**

Carbon emission amounts should be transparently provided by suppliers for their own operations and, where applicable, for production-oriented activities.

The term "carbon footprint" refers to the total greenhouse gas emissions stemming from the key activities of organizations or individuals, such as transportation and electricity consumption, measured in units of carbon dioxide. Calculations for carbon footprints utilize various globally accepted methodologies and standards. Among these methodologies that address the six main greenhouse gases (CO $_2$ , CH $_4$ , N2 $_0$ , PFc, HFc, SF6) within the scope of the Kyoto Protocol, those issued by the Intergovernmental Panel on Climate Change (IPCC) as well as the GHG Protocol, and ISO 14064 can be listed as the leading standards.

When calculating carbon footprint emissions, it is crucial to establish the boundaries of the data sources as a preliminary step. It is imperative to gather data on operational activities, calculate emission factors and global warming potentials, and report them using a common language in accordance with globally accepted standards. Organizations should acknowledge that emission factors may vary between countries and evolve over time. Emission factors can be drawn from a wide range of sources including IPCC guidelines and WBCSD's GHG Protocol.

**Scope 1 emissions** refer to direct emissions from the reporting organization's operations, production facilities, or transportation vehicles (e.g., natural gas, coal, gasoline, diesel, LPG consumption).

**Scope 2 emissions** encompass non-direct emissions from electricity, steam, heating, and cooling purchased by the reporting organization. They are also referred to as energy indirect emissions.

**Scope 3 emissions** comprise emissions indirectly resulting from the activities of the reporting organization. This category describes greenhouse gas emissions from sources owned or controlled by other organizations due to an organization's activities. It typically refers to emissions from external stakeholders within the organization's value chain (e.g., fuel consumption of rental vehicles, emissions from organizations in the supply chain, emissions from the production of purchased materials).

Borusan expects its suppliers to provide transparent and reliable sources for carbon emission calculations, adhering to detailed shared guidelines, and to annually report this data using appropriate methodologies based on reference values.

#### **Carbon Emission Reduction**

Borusan mandates its suppliers to take effective measures and implement necessary practices by formulating plans to monitor, reduce, and manage both their direct and indirect CO<sub>2</sub> emissions.

Organizations are required to identify strategic development areas, evaluate science-based targets, and define emission reduction measures as part of their carbon emission calculations. In line with the objectives to be set forth, suppliers are required to implement a range of new practices aimed at establishing carbon emission limits, ensuring adherence to the boundaries set within the framework of the applicable standards. Planned activities and/or investments are expected to be in alignment with the carbon emission reduction target established by the organization. Organizations must keep track of and monitor the implications of existing practices or new activities to be implemented in this direction. In this regard, Borusan expects its suppliers to annually report their carbon emission reduction projects, reduction rates, and development processes.

## Circularity Understanding

At Borusan, we embrace a business model inspired by circular principles observed in nature. Accordingly, we have been designing conscious actions to integrate reuse, remanufacture, and rethinking into our production and service processes. Moreover, we expect our suppliers to align their production processes with circularity principles, aiming to establish climate-conscious systems not only within our own operations but also across our entire value chain.

#### **Waste Management**

Borusan encourages its suppliers to have a waste management procedure to ensure the accurate management of waste generated in their operational processes within the framework of relevant legislation and regulations. Our suppliers are also required to implement effective practices aimed at reducing environmental impact and minimizing waste generation in their operations. This includes preemptively preventing waste generation after resource utilization whenever feasible, as well as efficiently reusing, repurposing, and properly disposing of waste that cannot be prevented. Furthermore, it is imperative to segregate waste generated at the end of operational processes, minimizing potential environmental damage, and ensuring compliance with legal limits. Borusan urges all its suppliers, especially those involved in production operations, to prioritize recycling activities within the framework of waste management. In this regard, it is crucial for Borusan that companies achieve their zero waste targets as part of their strategic activities and annual practices, ensuring minimal potential damage to the environment.

It is also anticipated that sustainable products and labeling preferences be prioritized within the companies along the value chains of Borusan suppliers and with which they conduct their procurement activities. Therefore, Borusan suppliers are expected to prefer products that embrace a circular approach (environmentally friendly, bearing recycled or recyclable product labels, low carbon emission, etc.) in their purchasing decisions.

#### **Product Design**

Borusan urges its suppliers to develop environmentally friendly products aimed at minimizing the environmental impact throughout their entire life cycle, from production to final disposal. As such, companies are expected to prioritize eco-friendly, recycled, or recyclable designs with low carbon emissions, etc., in their existing product portfolio and to adopt a circularity approach. Suppliers are also requested to notify Borusan officials if they have the relevant product range.

Borusan guides its suppliers in creating a portfolio of sustainable products and shares examples of the characteristics of the main environmentally friendly product choices.

#### **Examples of Sustainable Product Design**

Hybrid Vehicles	Route Optimization for Transportation	Low Carbon Fuels	High Energy Efficient Fuels	Drinking Water Treatment Systems	Glass or Biobased Materials
Product-based Awareness in Areas with Water Stress	Recycled Paper and Office Supplies	FSC® Certified Paper	Printing with Vegetable Oil-Based Ink	Replaceable or Refillable Office Products	Packaging with Environmentally Friendly Materials

#### **Examples of Sustainable Service Design**

	/ Water		
ig/ Food Waste $ig ig$	/ Management \	/ Digital \	/ Digital \
Management	Systems	Service	Documentation
<b>│ Systems</b> /	in Kitchen	│ Portfolio /	\ Infrastructure /
	<b>Operations</b>		
/	/ \	Preference	Preference
/ Material Waste $ackslash$	$/$ Textiles Made $\setminus$	ig/ for Companies $ackslash$	for Companies \
Management	from Recycled	that Publicly	Minimizing
<b>\</b> Systems /	<b>│ Materials</b>	$ackslash$ Share Their $ar{}$	\ Waste /
		Performance	Generation

#### **Material Utilization**

Borusan, tedarikçilerinden sınırlı doğal kaynaklara sahip olduğumuz bilinci ile hareket etmelerini, Recognizing the limitations of natural resources, Borusan urges its suppliers to responsibly and efficiently utilize energy, water, and all types of raw materials and materials. They are also expected to develop more efficient production methods to optimize resource utilization. Throughout the production process, it is required to manage materials, raw materials, and resources in compliance with outlined procedures and regulations, including waste management, water management, and energy management.

## SOCIAL LEVEL



We firmly believe that the essence of making a difference in the world of business lies in the "human" aspect, and as a signatory to the United Nations Global Compact since 2006, Borusan adheres to the Human Rights Principles outlined therein. Respecting the human rights of employees and the communities in which it operates while providing a healthy, safe, and equitable work environment for its employees is a top priority for Borusan. In this context we expect our suppliers to uphold the same principles regarding human rights.

#### **Human Rights**

Suppliers are expected to develop and implement policies and procedures to safeguard all human rights within their own business operations and those of their suppliers. Borusan maintains a zero-tolerance policy towards any human rights violations within its organization or the activities of its suppliers.

At Borusan, we uphold all human rights of our employees and the communities in which we operate, and we prioritize the adoption of these principles by our suppliers. Accordingly, all suppliers are required to adhere to the principles and meet the requirements of international initiatives outlined in the Sustainable Procurement Supplier Guide. In practice, the suppliers are expected to develop and implement policies and procedures to safeguard all human rights within their own business operations and those of their suppliers.

#### **Child Labor**

Our suppliers are unequivocally prohibited from employing individuals younger than 15 years of age or below the legal minimum working age or compulsory education age prescribed by the national legislation, under any circumstances. When hiring young workers, our suppliers are obligated to act in compliance with all regulations established by the International Labor Organization and local legislation regarding the employment of young workers.

Child labor is commonly defined as work, including heavy, night, or hazardous tasks, that deprives children of their childhood, potential, education, and dignity, and negatively affects their physical and mental development. In accordance with the provisions laid down under Labor Law No. 4857, employing children younger than 15 is prohibited.

As such, Borusan suppliers are required to hire only individuals above the specified age, refrain from employing individuals under the age of 18 in hazardous jobs, and adhere to all regulations established by the International Labor Organization and national legislation concerning the employment of young workers.

#### Forced and Compulsory Labor

Borusan suppliers have an obligation to prevent any form of forced, trafficked, indentured, bonded, indebted, or unlawful labor, regardless of the circumstances.

In practice, this entails ensuring that individuals have the right to terminate their employment voluntarily and without facing penalties, and implementing transparent employment contracts that clearly set forth the rights, obligations, notice periods, and grievance procedures.



At Borusan, ensuring a safe and healthy working environment for all employees, customers, and suppliers is a top priority. In this context, Borusan suppliers are mandated to:

#### • Contract with all employees based on freely agreed upon and documented terms of employment,

#### • Treat all employees equally, respectfully, and with dignity,

All employees are treated with respect and dignity. Practices such as mental, physical, sexual, psychological, or verbal harassment, severe or insulting disciplinary actions, and ill-treatment are neither exercised nor permitted, emphasizing a stance against all forms of violence. There is a commitment to non-discrimination in employment, covering areas such as hiring, compensation, promotion, discipline, termination, or retirement. Particular emphasis is placed on upholding the rights of workers who are most vulnerable to discrimination.

For further details, please refer to the Equality and Inclusion section.

#### • Pay fair wages to all employees,

All employees receive a comprehensive compensation package that encompasses wages, overtime pay, benefits, and paid leave, meeting or surpassing legal minimum standards or applicable industry benchmarks, whichever is higher, and - where relevant - the remuneration terms stipulated by legally binding collective bargaining agreements are applied.

#### • Maintain reasonable working hours for all employees,

Employees are not compelled to work beyond the normal and overtime hours permitted by the laws of their respective countries. All overtime work is voluntary.

## • Allow employees the freedom to unionize and/or join trade unions and exercise their right to collective bargaining,

The rights of employees to freedom of association and collective bargaining are acknowledged and respected. Employees are not subjected to intimidation or harassment in exercising their rights to join or abstain from joining any organization.

#### • Ensure a healthy and safe work environment for all employees.

A safe and healthy workplace is ensured to prevent accidents and injuries that may occur as a result of, during, or in connection with the employer's activities.

For further information, please refer to the Occupational Health and Safety section.

## Occupational Health and Safety

Suppliers of Borusan are mandated to provide a work environment where comprehensive measures are implemented for the occupational health and safety of their employees. They are also required to oversee the accurate and complete implementation of occupational health and safety regulations. In this context, Borusan suppliers are expected to adhere to national and international health and safety standards and regulations as well as legal requirements, establish necessary supervision mechanisms and conduct periodic checks to ensure compliance, take actions aimed at eliminating health and safety risks at the source while continuously minimizing them when not scientifically and technically feasible due to the nature of the work, and improve working conditions for the workforce, including subcontractors, visitors, and interns working within the facilities.

At Borusan, ensuring a safe and healthy environment for all employees, customers and suppliers is one of our key priorities, as mandated by our zero occupational accident target.

Guided by this understanding, our suppliers are required to adhere to the following principles;

- Fully comply with all legal requirements.
- Have a formal, written health and safety policy that aligns with national laws, industry requirements, and international standards. This policy should include a commitment from both management and employees to maintain a healthy and safe workplace in an effort to achieve the goal of "zero accidents".
- Implement a health and safety management system.

A health and safety management system comprises procedures aimed at identifying workplace hazards, evaluating risks, and preventing accidents and exposure to hazardous conditions and substances.

It also addresses situations where reducing exposure is not scientifically or technically feasible given the nature of the work. Examples of globally recognized standards and certifications related to health and safety include Occupational Health and Safety Assessment ISO 45001 Occupational health and safety and ILO-OSH 2001 Guidelines for occupational health and safety management systems.

Provide training to employees on accident prevention, response to accidents, emergency
procedures, and the proper use of protective clothing and equipment. Execute projects aimed
at preventing work accidents, near misses, or occupational diseases. Ensure correct and complete
implementation of occupational health and safety rules in the workplace.

## Equality and Inclusion

Borusan expects its suppliers to refrain from discriminatory employment practices based on various factors such as race, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, political affiliation, or any other characteristic, as prohibited by the applicable legislation.

At Borusan, we place great emphasis on creating an inclusive and equitable working environment as the cornerstone of our human-centric business approach. We make concerted efforts to prevent discrimination, champion diversity, offer equal opportunities, and foster inclusion across all our operations.

Guided by this understanding, our suppliers are required to:

- Uphold non-discrimination principles based on sex, race, color, ethnic or social origin, genetic characteristics, language, religion or belief, political or any other opinion, membership of a national minority, property, birth, disability, age, or sexual orientation.
- Eliminate discrimination in human resources processes such as recruitment, promotion, and remuneration, in accordance with the principle of equality.
- Take a firm stance against all forms of violence and refrain from engaging in or tolerating mental, physical, sexual, psychological, or verbal harassment; severe or insulting disciplinary actions; and ill-treatment; and have policies, procedures, and processes in place to prevent discrimination and violence and to foster an equitable and inclusive work environment.

Borusan suppliers are obligated to provide equal opportunities to all demographic groups, considering characteristics such as race, national origin, religion, age, disability, marital status, sexual orientation, and particularly gender. They are also required to establish policies and processes while undertaking necessary actions to effectively incorporate all segments within their stakeholder group.

We firmly believe that social and individual welfare hinges unconditionally on equal opportunities. Our **"Equal Borusan"** approach aims to advocate for gender equality, enhance diversity and inclusion, mitigate discrimination, and ensure equal opportunities in all domains.

In this context, our suppliers are tasked with taking action to provide equal opportunities for various vulnerable segments of society, particularly in terms of gender equality, including efforts aimed at eliminating unconscious biases in human resources processes and procedures for implementing measures to prevent gender-based occupational discrimination.

## Community Relations

At Borusan, in line with our commitment to addressing societal challenges, we carry out our operations with due regard for generating a positive impact on all stakeholders -particularly local communities, through our exemplary business group model, which harmonizes with the natural and social environment.

Aligned with our objective of fostering social benefit at both the national and regional levels, we aspire to enhance the well-being of the communities in which we operate and contribute to their improvement in all aspects. Our guiding principle involves sharing the benefits we receive from society through the realization of impactful projects.