


free line

ETHICS and COMPLIANCE CENTER

tell it freely!

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FOREWORD



Korhan Öz

Unifree Duty Free CEO

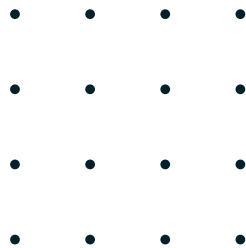
Dear Colleagues,

Serving as a reliable and respected leader in the field of duty-free sales stores since the day it was founded, Unifree Duty Free, has seen respect for human rights, fairness, honesty and trust as its core values since the first day and adopted them as an integral part of its working principle. All Unifree employees have contributed to the development of Unifree by performing their duties in the best and most accurate way in light of these ethical principles.

Now, as we keep up with innovations in the changing and transforming world, we have brought together our ethical principles that shed light on our path in this guide for you. In this carefully prepared guide, you will have the opportunity to take a closer look at the principles that Unifree has adopted and never abandoned since its establishment. These principles qualify as a compass for the protection, adoption and ensuring the sustainability of Unifree's ethics culture.

My expectation from the entire Unifree family is that they work by mastering the content in the guide, internalizing ethical principles, and always carry both their own career journeys and Unifree Duty Free forward!

Sincerely,
Korhan Öz





1. PURPOSE

2. SCOPE

3. DEFINITIONS

4. VISION and MISSION

1. PURPOSE



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Unifree Duty Free İşletmeciliği A.Ş. has adopted the principle that all of its employees act within the framework of love, respect, honesty and trust and in accordance with the relevant legal legislation in their relations with each other, their customers, business partners and the society.



The Business Ethics Principles have been prepared to determine the general outlines of the ethical principles and ethical code of conduct which Unifree Duty Free İşletmeciliği A.Ş. employees must comply with, to ensure that all employees to follow the rules, to understand the company's core values and the personal responsibilities of company employees, to explain the basis of policies and procedures, and to guide personnel in making any decision.

2. SCOPE



Business Ethics Principles are in harmony with Unifree Duty Free İşletmeciliği A.Ş. policies, values and principles, and all employees must comply with these rules. All employees who have employment ties with Unifree Duty Free İşletmeciliği A.Ş. are individually obliged to follow and implement the code of ethics mentioned in this policy throughout their term of office.

All company employees should thoroughly understand the rules, participate in trainings to be held, and accept the responsibility of basing all works on ethical values. Employees who have doubts about the rules or are unsure whether the practices are in compliance with the code of ethics should consult their manager and/or the Ethics and Compliance Committee.

Every new employee is taught ethical principles as part of the orientation program, and is informed of the addresses and people to contact when they see any contrary behavior. Employees' signature is taken to confirm that they understand that these rules are an integral part of their employment contract.



3. DEFINITIONS



1/2



Unifree/Company:

Unifree Duty Free İşletmeciliği A.Ş.

Senior Management:

Senior management team with the titles of Board of Directors, Executive Board, General Manager/CEO, Director/Senior Director.

Employee:

Personnel who have employment relationship with Unifree in any way.

Business Partner:

Parties such as suppliers, consultants, subcontractors, agents, service providers, etc. who are commissioned to enter into commercial or social relationship with Unifree and/or to represent the interests of Unifree.

Third Party:

A natural person, legal person or administrative body other than a company, company shareholder, employee or business partner.

Disciplinary Procedure:

All disciplinary penalties such as verbal warning, written warning, termination of employment, the Unifree Disciplinary Procedure, which refers to the relevant provisions of the Labor Law and the relevant Regulations based on the Law.

3. DEFINITIONS



2/2



Disciplinary Committee:

The Committee established to carry out the practices regarding the Unifree Disciplinary Procedure.

The members of the Central Disciplinary Committee consist of the highest level manager of the People and Culture Department and the Legal Department, and the highest level manager of the department with which the employee who is referred to the Disciplinary Committee is affiliated. If the employee who is referred to the Disciplinary Committee is affiliated with the People and Culture or Legal Department, the highest level manager of the Audit Department attends the Committee on a case-by-case basis.

In Local Disciplinary Committees, the highest managers of the same departments in that region or, if there are no employees in these positions, the persons to be appointed by the Central Disciplinary Committee take office.

The Disciplinary Committee reports to the CEO.

Ethics and Compliance Committee:

The Committee that is responsible for establishing the ethical principles and rules which Unifree's stakeholders will comply with in all its operations carried out domestically and internationally, ensuring compliance with the established rules, and evaluating practices carried out outside these rules. The Ethics and Compliance Committee consists of the highest level executive of the People and Culture Department, the highest level executive of the Legal Department and the highest level executive of the Audit Department.

The Ethics and Compliance Committee reports to the CEO and periodically informs to the Board of Directors.

4. VISION AND MISSION



VISION

The vision of the business ethics principles is to create a working environment where ethical values are prioritized and to ensure that Unifree becomes an exemplary, reliable and respected leader in the industry. This vision aims to create a positive impact on business and society in the long term.

MISSION

The mission of the business ethics principles is to ensure the long-term success and sustainability of Unifree by promoting honest, fair and respectful behavior towards all stakeholders of the company. These principles provide a fundamental framework for earning and maintaining the trust of employees, customers, partners and communities.

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OUR VALUES AND PRINCIPLES

OUR VALUES AND PRINCIPLES



1/3

Human rights, compliance with the law, reliability and fairness, accountability and transparency are the primary core values of the company. Core values guide the activities and influence company policies and programs. The business ethics principles stated in this regulation have been prepared within the framework of these core values.

Unifree always undertakes the responsibility and transparency in its work with all stakeholders in its sphere of influence, within all its areas of activity. Human focus, innovativeness, being sensitive and acting together for a better world are important values for Unifree.



a. Human Rights

Unifree is aware that human rights are an absolute and universal standard and bases all its works and activities on human rights. Unifree adopts the applicable legislation, especially the United Nations Universal Declaration of Human Rights and the Convention on the Rights of the Child.

Within the framework of its objectives with respect to the protection of human rights, Unifree:

- Prioritizes protecting the life safety of its employees and provides them with healthy and safe working conditions.
- Stands against all forms of discrimination and adopts fair treatment and equal opportunities as basis.
- Does not use, and does not support the use of, child labor.
- Does not tolerate forced labor, human trafficking and modern slavery. Does not accept contracted forced labor and involuntary labor.
- Abides by the provisions of the Labor Law and other legislation in force regarding working hours, wages and other labor rights.

Unifree expects its business partners to take every precaution for ensuring that the foregoing principles are not violated.

OUR VALUES AND PRINCIPLES



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b. Compliance with the Law

Unifree maintains its commitment to the law and statutes of the countries where it operates at the highest level, and strives to create a fair and honest business environment by implementing a zero-tolerance policy against illegal activities.

In this framework, Unifree:

- Encourages all parties to comply with the law and ethical values by providing the necessary legal and ethics training to its employees and business partners.
- Provides a safe working environment for both its employees and business partners with its commitment to laws and ethical values.
- Knowing the importance of compliance with the laws and ethical values for sustainable success, acts without compromise in this regard.
- Provides the necessary trainings to its employees and expects each employee to comply with the laws and regulations concerning their field of work, Unifree's ethical principles and internal policies and procedures.
- Attaches importance to and oversees the full compliance of its business partners with the law.

OUR VALUES AND PRINCIPLES



3/3

c. Reliability and Fairness

Unifree has adopted as principle to act reliably and fairly in all its activities and works. It attaches importance to equality when providing employment and stands against all forms of discrimination. Decisions are made in line with professional competence, merit, high performance and appropriate competencies required for the field of activity.

Unifree is committed to equal opportunities in the workplace and opposes any discriminatory approach to the participation of employees in the workforce. It also acts with a zero tolerance policy against discrimination in promotion, appointment and training processes.

Unifree is against all forms of bribery and corruption, including facilitation payments, takes the necessary measures to prevent it, and expects its business partners to take the appropriate measures likewise.

d. Accountability

Unifree keeps records of all its activities in a reliable and accessible manner such that they can be shared with shareholders, customers, suppliers, business partners, the public and/or employees when necessary. Employees do not take any action, use company resources or make expenditures on behalf of the



company, without recording and outside of the authorities given to them by virtue of their duties.

Unifree has no undisclosed or unrecorded liabilities or assets. Books and records are kept in accordance with the legislation in line with the accounting principles, policies and procedures adopted by Unifree, and tax liabilities are not avoided.

e. Transparency

Unifree attaches great importance to transparency in order to comply with the principle of reliability and to protect its reputation in the best way. It reports and presents all information that needs to be shared with the public, shareholders, business partners, suppliers and customers in a complete, accurate and understandable manner.



OUR DUTIES AND RESPONSIBILITIES

OUR DUTIES AND RESPONSIBILITIES



1/4

a. All Employees

Code of ethics set out the basic rules on how we should behave and how we should conduct our business and do our job. Compliance with these rules is the primary responsibility of all employees. Accordingly,

Unifree employees have the responsibilities of:

- Acting in accordance with laws and regulations under all circumstances,
- Participating in trainings on the Code of Ethics, reading, understanding and acting in accordance with the relevant documents,
- Learning and implementing the general policies applicable to the organization and those that are specific to their areas of duty,
- Acting in full compliance with the rules and instructions set within the scope of
- Occupational Health and Safety, and taking the necessary precautions while doing the job,
- If there is any doubt about whether an issue or action is in compliance with ethical values and rules, obtaining information using the questioning channels via the ethics line.
- Communicating in writing or verbally immediately the possible violations observed, through the specified ethics line communication channels, either named or anonymously, and avoid sensitively any slanderous reports,
- Cooperating with the Audit Department and Ethics and Compliance Committee in ethical inspections and keeping confidential the information related to the inspection.



OUR DUTIES AND RESPONSIBILITIES



2/4

b. Team Leaders

Regardless of title, individuals who lead a team have additional responsibilities beyond those defined for employees within the scope of this policy. Accordingly, team leaders are responsible for:

- Ensuring the creation and maintenance of a company culture and working environment that supports the code of ethics,
- Setting an example with their behaviors in the implementation of code of ethics,
- Supporting their employees in communicating their questions and reports regarding the code of ethics,
- Providing guidance, when consulted, on what needs to be done, taking into account all reports made, and forwarding them in writing or verbally via the ethics line communication channel as soon as possible when deemed necessary,
- Ensuring that the business processes under their responsibility are structured in a way that minimizes the risks related to ethical issues and applying the necessary methods and approaches to ensure compliance with the code of ethics,
- Preventing business partners or third parties from doing any action that is not permitted to be done by the employees.

c. Ethics and Compliance Committee

The duties and responsibilities of the Ethics and Compliance Committee can be listed as follows:

- To establish and develop an ethics culture within the company,
- To make the necessary updates in light of the suggestions and information provided to them in order to maintain the compliance of the code of ethics with the company's needs and objectives,
- To resolve the notifications made to the Ethics and Compliance Committee,
- To be sensitive about keeping confidential the information of employees who report situations that are contrary to code of ethics and to take the necessary measures for ensuring that employees are retaliated. Unifree uses notification channels that allow people who want to report a violation to do so either named or anonymously at their own choice. In this context, protective measures are taken against retaliation or similar mistreatment of the parties who report a violation or witness the investigation. Allegations of retaliation are seriously handled and evaluated. Necessary measures and sanctions are implemented as per the disciplinary regulation against employees who are involved such behaviors.

OUR DUTIES AND RESPONSIBILITIES



3/4



d. The Audit Department is responsible for:

- Ensuring compliance with code of ethics and legal regulations throughout the company,
- Examining and investigate the notifications received via the ethics line and reporting their opinions and suggestions on the subject to the Ethics and Compliance Committee,
- Following up the secretariat activities of the Ethics and Compliance Committee and ensuring that all reports and posts prepared by the Ethics and Compliance Committee are shared with all relevant stakeholders,
- Providing guidance on questions and issues brought forward by employees regarding the code of ethics, and reporting them to the Ethics and Compliance Committee upon request,
- Monitoring the noncompliance with the code of ethics, conducting examination, reporting the noncompliance to the Ethics and Compliance Committee and expressing opinion, monitoring and following up the effectiveness of ethical practices carried out in the company, supporting the practices and, if necessary, making improvement suggestions to the Ethics and Compliance Committee,
- Preparing policies/procedures which will prevent practices contrary to the statutes and code of ethics and/or which are harmful to company assets, and submitting requests for updates and amendments regarding policies/procedures to the CEO through via Ethics and Compliance Committee.

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OUR DUTIES AND RESPONSIBILITIES



4/4

e. Disciplinary Committee

It is the duty of the Disciplinary Committee to evaluate the nonconformities listed within the scope of the Disciplinary Procedure, to make decisions in line with the Procedure, to ensure labor peace and to carry out practices within the scope of the Disciplinary Procedure.

f. Legal Department

Responsible for following up the legal regulations applicable to the Business Ethics Principles, rendering the contracts to which the company is a party compliant with the legislation and company policies, and observing the relevant legislation as well as ethical principles and policies in administrative and official correspondence and in matters brought to trial.


g. People and Culture Department

It is the responsibility of the People and Culture Department to ensure that new and existing employees receive the necessary information about this policy and to keep records of this, to ensure that all policies and procedures, including the Business Ethics Principles, are published within the company, to carry out internal communication activities in this regard, and to organize the necessary trainings.



h. Business Partner

All business partners of Unifree are expected to comply with all the principles defined in the Business Ethics Principles and other regulations. Possible violations are evaluated by the Ethics and Compliance Committee, and necessary actions are taken, including termination of business relationship with relevant business partners, if necessary.



GUIDELINES OF IMPLEMENTATION

Unifree has policies created specifically for each topic falling within the guidelines of implementation. In this context, all Unifree stakeholders are expected to act in accordance with all relevant policies without exception.



a. Sustainability and Environmental Protection

Unifree acts with sustainable activities within the scope of technology, safety, health, economic, social and environmental sensitivity in its business doing processes and believes that it will fulfill its responsibilities to the society and the world through the continuous and measurable implementation of sustainable business processes. With its environmentalist and nature-protective policies, Unifree avoids business processes that would endanger the health of all living things in nature.



Unifree acts for the benefit of our country and the world in accordance with the principles set out in the United Nations Global Compact. Further, it takes care to implement these principles together with its employees, business partners, customers and suppliers, and aims to benefit the society and our world.

In addition to being sensitive to the issues that concern the society and supporting the positive development of the society in this direction, Unifree aims to prioritize clean technology, prevent environmental pollution through waste management, reduce energy consumption and emissions, develop environmental policies, and set targets for the effective implementation of these policies.

Likewise, it expects its business partners to comply with all national and international legal regulations regarding the environment and environmental protection, and to act responsibly towards the environment and society.



b. Anti- Bribery and Anti-Corruption

Unifree conducts business honestly, fairly and transparently in accordance with its ethical principles. Unifree's employees and business partners do not provide any benefit, offer money or anything of value, provide, promise or accept any interest, to any third party, especially public institutions and organizations, in order to influence a decision to be made by third parties in any matter for gaining unfair benefit and/or business advantage.

Unifree takes all necessary measures to combat bribery and corruption and acts with a zero tolerance policy on these issues, including facilitation payments, and expects all its stakeholders to act in the same way. At the same time, it complies with the issues specified within the relevant laws, makes the necessary risk assessments, raises the awareness of employees through trainings, and is regularly audited by independent auditors.

All Unifree employees and business partners are obliged to act in accordance with all national/international legislation and relevant policies against bribery and corruption in the countries where they operate.



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c. Prevention of Conflicts of Interest

1) General Principles

Situations related to conflicts of interest may include, without limitation, the following examples:

- Being employed by another organization outside of one's role in the company, running a business on one's own behalf, or establishing a company,
- Establishing commercial relationship with the company after one's business relationship with the company ends,
- Use of insider information and leaking information,
- Political activities or affiliations,
- Other arrangements or circumstances, including family or other personal relationships, which might prevent the employee from acting for the interests of the company.
- To the best of the knowledge of an employee, a business entity in which a family member of that employee is employed does business with the company, attempts to do business with the company, or is a competitor company,
- The employee has a family or romantic relationship with another employee or a person affiliated with a competitor company.
- The employee exchanges money within the team or within the subordinate-superior relationship, etc.

2) Employees

Employees adopt as a responsibility and an aim to avoid all behaviors which affect or might affect their ability to perform their duties impartially, which might involve actual or potential conflicts between their personal interests and the interests of the company; not to provide any benefits to themselves, their families, relatives, friends or other persons or organizations using their authority/title, and not to harm the company in order to gain material interest with them; to avoid using artificial intelligence, applications and internet-connected programs in a way that would disclose the company's trade secrets and confidential information; and to avoid any situation which might have a negative impact on the company's image and reputation.

Employees should not use their knowledge, company resources and facilities for personal interest or to provide unfair benefit to other individuals/organizations during company activities, and take care not to get into a situation that would conflict with their responsibilities.



4/13

3) Business partners

“Conflict of Interest” also refers to a business partner’s deriving undisclosed, hidden economic or personal benefit from related transactions and business activities involving Unifree with a third party that might adversely affect Unifree. In order to avoid such situations, our business partners should refrain from entering into personal relationships among themselves or business relationships which could negatively impact Unifree.

d. Combating Money Laundering and Financing of Terrorism

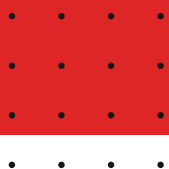
Money laundering is a very serious crime and many measures are taken internationally, including in our country, within the scope of combating money laundering.

The crime of financing terrorism is defined as provision of funds willingly to a terrorist or terrorist organizations with the intention of use, or knowing that they will be used, in the performance of such acts for which it is prohibited to provide and raise funds.

Unifree attaches great importance to these two issues and takes the necessary precautions as well as supporting the implementation of all relevant legislation and measures within the company.

Our employees who encounter a suspicious situation within the company regarding money laundering and financing of terrorism must report it via the ethics line.





e. Anti-Retaliation

Retaliation is the actions similar but not limited to discrimination, exclusion, injustice, alienation and threat against an employee as a result of the employee's reporting in good faith an issue that the employee has experienced, witnessed, or suspected.

Unifree does not tolerate any behavior or practice which would prevent the provision and preservation of a fair working environment.

Employees have the right to freely express their grievances and seek assistance; no one may hinder these rights or punish employees through retaliation in return.

If employees believe they have faced retaliation as a result of raising an issue, they should report the situation through the ethics line.



6/13

f. Occupational Health and Safety

Unifree believes that the fundamental human rights of its employees and business partners during their activities are a universal necessity and creates a system which is compliant with the regulations of the International Labor Organization and the directives of the Organization for Economic Co-operation and Development.

Unifree aims to provide a safe, healthy and legally compliant working environment to protect its employees from all kinds of hazards and takes all precautions to this end. It takes all necessary precautions and measures to provide a working environment which is compliant with all applicable occupational safety and health laws and standards in order to keep employees safe inside and outside the premises, and encourages behaviors which are compliant with occupational health and safety. It explores good practice examples related to Occupational Health and Safety and continuously updates the way of doing business accordingly to prevent injuries, occupational diseases, work or environmental accidents.





g. Company Secrets, Confidentiality, Protection of Personal Data and Information Security

Unifree does not use personal, commercial, financial, technical, legal and/or similar confidential information belonging to its employees or business partners for its own benefit or the benefit of third parties, is aware that it is not legal to share it, and takes the necessary measures to protect the confidentiality of the information.



Unifree is sensitive about protecting confidential information during its business activities. It is one of our fundamental principles that confidential/personal information are not shared with unauthorized persons or authorities inside or outside the organization for any purpose, not used for speculative purposes (directly or indirectly), or strictly not disclosed, unless it is necessary to serve the purpose of the business and with the legally specified exceptions.

The passwords and usernames used by employees to access systems, computers and other information technology infrastructures are not shared with other employees and their confidentiality is preserved.

Unifree respects the trademarks, patents and copyrights of its rightful owners and refrains from unauthorized use of their trade secrets, computer programs or other intellectual and industrial property rights. In addition, it protects all tangible and intangible assets, including information and information systems, and takes preventive measures against possible loss, damage, misuse, abuse, fraud, theft and sabotage.

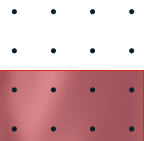


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h. Accepting and Giving of Gifts, and Hosting

Unifree employees are expected to refrain from accepting or offering gifts, earnings, assistance or entertainment, and not to accept gifts that explicitly or implicitly require reciprocation and/or are of cash or non-cash nature. In cases of accepting and receiving gifts, the relevant procedure and basically the following points are complied with

- 1) It is ensured that the gift complies with legal regulations and the Procedure for the Accepting and Giving of Gifts
- 2) It is ensured that the gifts accepted or presented are in line with Unifree's corporate identity and image and will not cause any embarrassment if disclosed to the public.



i. Donation, Sponsorship and Social Responsibility

Unifree makes donations, assumes sponsorships and carries out social responsibility activities so as to support social development in accordance with its ethical values. It is essential that donations and sponsored events do not conflict with the Business Ethics Principles and the commercial interests of the company.

The following principles are complied with in donation, sponsorship and social responsibility activities:

- No donation or sponsorship relationship that would impair the impartiality and independence is entered into with any institution and/or person with which/whom there are commercial relationships.
- No personal aid or donations are accepted from any person or organization having business relationship with the company.
- No donations are made for the benefit of any institution or organization that discriminates based on language, religion, race, gender, color, age or nationality, and their events are not sponsored.
- No donations are made for the benefit of any institution or organization that violates human or animal rights, promotes tobacco, alcohol or drugs, or harms nature, and their events are not sponsored.
- No donations are made to political parties or politicians, and they are not sponsored. Accordingly, Unifree does not direct its employees and business partners to express their political views or to become members of any political party. Demonstrations, propaganda and similar activities for this purpose are not allowed in workplaces. Company resources (such as vehicles, phones, computers) are not used for political activities. Employees do not use their time or company resources, directly or indirectly, for political activity.
- Employees notify to the Company the Non-Governmental Organizations in which they serve individually or the associations and foundations of which they are members. In these memberships, they do not exhibit behaviors that are contrary to the interests or brand values of the Company.



10/13

j. Use of Social Media

Unifree respects the private social media posts of its employees and business partners.

Unifree employees pay attention to the content of their social media posts in order to represent the company in the best possible way and to protect the company's reputation; they take care to share their personal opinions related to business in a way that will not create a reputational risk and will not be contrary to Unifree Business Ethics Principles and confidentiality principles.

k. Use of Company Resources and Combating Abuse

Unifree's resources and facilities are used only in the best interests of the company. No one working within Unifree uses the company's resources and facilities for their own benefit without considering the company's interests, and does not act in a way that would disrupt the workplace environment, negatively affect labor peace and/or harm the company.

Unifree takes all necessary steps regarding the prevention, detection and investigation of abuse and attaches utmost importance to combating abuse.



Each member of the senior management team is familiar with the risks of abuse that may occur in their areas of responsibility and is vigilant and prepared for any signs of abuse or irregularity.

Starting from the top management, all managers within Unifree encourage all personnel by providing the necessary guidance for prevention and detection of abuse and unethical behavior. All employees are aware of the risks of abuse in their areas, take the necessary steps to minimize the risks of abuse, and report via the ethics line when they encounter any suspicion of abuse.



I. Competition and Fair Trade

Unifree employees and subcontractors are obliged to comply with anti-trust laws in all countries where they operate. All activities are carried out within the framework of compliance with the competition law, free competition is promoted, and competition is actively applied in the market.

Employees avoid anti-competitive agreements, trade and competition restrictions, unfair competition, do not act outside the limits allowed by the legislation, stay away from anti-competitive associations of enterprises (cartel formations) and avoid behaviors that directly or indirectly prevent/distort/restrict competition. They do not engage in any information exchange or activity with competitors which is contrary to competition law.

Unifree and its employees are obliged to comply with the relevant regulations within the framework of competition law, otherwise this may result in sanctions for the company, loss of reputation and personal liability for the employee. Any detection or suspicion of anti-competitive behavior should be reported immediately through ethical reporting channels.



m. Payments for Products and Services

Sales-related commissions, discounts and rebates, credits and allowances are conventional business payments. The employee should avoid making payments that are illegal and incompliant with the business ethics, and should comply with applicable financial regulations.

Payments made or received by the company should:

- Be reasonable in value and proportionate to the products and services provided and industry criteria.
- Be based entirely on reasonable grounds.
- Be documented as necessary, and the documentation should clearly describe the nature and purpose of the transaction.
- Be made to the company's legal entity, not to its officers, personnel, representatives or any other legal entity.
- Be free of any falsifications on any documents, misrepresentation or intentional overstatement. This should include concealing or omitting documents or information in documents, or deliberately sending documents to the wrong address.
- Any commissions paid, including refunds, credits, rebates or allowances, should be made in accordance with the standards and written commercial terms. If an employee is unsure whether a payment is legal or in case of a request that is contrary to the procedure, he/she should obtain approval from the Legal Department and the Finance Department.



n. Customs Practices:

Unifree provides all documents required by statutes in customs proceedings in full and in time, and establishes fast and honest communication with customs authorities. In this context, it avoids giving false information or falsifying documents. All obligations are meticulously fulfilled; unethical practices such as smuggling or tax evasion are strictly not tolerated. Unifree raises awareness by providing regular training and consultancy to its employees and business partners on adherence to these principles.

Unifree also prioritizes customer satisfaction and security. It takes the necessary measures to ensure that customs controls are completed quickly and effectively and makes the processes efficient. The legal compliance of the products sold is constantly supervised, they are ensured to have the necessary certificates, and every stage in the supply chain is transparently monitored and reported to the Customs Administration. This attitude both protects the company's reputation and positions it as a reliable player in the industry.



REPORTING OF THE VIOLATIONS AND CONTRADICTIONS

REPORTING OF THE VIOLATIONS AND CONTRADICTIONS



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Ethical violations may include, but are not limited to, the following:

- Contradiction with human rights and child labor,
- Embezzlement of goods/money,
- Theft, financial abuses,
- Conflict of Interests violations,
- Bribery, corruption, fraud, extortion, blackmail,
- Improper use of company funds,
- Behavior contrary to company procedures,
- Witnessing and not reporting any behavior that is noncompliant with laws, regulations and internal procedures,
- Attempting to conceal noncompliance with company procedures, standards or policies,
- Mobbing
- Counterfeiting and imitation,
- Environmental and OHS violations,
- Contradictions with the Labor and Competition Law,
- Information security and confidentiality violations,
- Providing false information during an official company investigation,
- If employees believe they have faced retaliation as a result of raising a violation, they should report this situation through the ethics line,
- Establishing a private business relationship and/or a personal receivable/debt relationship with companies/persons with whom the company has commercial relationship.



REPORTING OF THE VIOLATIONS AND CONTRADICTIONS



2/2



Unifree attaches great importance to honesty and accountability. Anyone who witnesses or suspects any misconduct or unethical behavior that is considered to be against the statutes and the Business Ethics Principles is expected to report it using the methods below.

Anti - Retaliation Ethics Hotline

Phone : +90 850 314 04 04

Web Address: freeline.unifree.com.tr

Company address: İstanbul Havalimanı Tayakadın Mah.

Terminal Cad. No:1 Arnavutköy / İstanbul



Details such as what the incident was, how it occurred, where and when it occurred should be stated as clearly and in as much detail as possible in the reports. If there are supporting information or documents, these should also be shared along with the report. Although it is not preferred to conceal the identity details of the person making the notification, unless it is necessary during the examination of the report and the approval of the reporting person is taken, the identity details of the reporting person are kept confidential and the investigation process is completed in accordance with the principles of confidentiality.



ENFORCEMENT PROVISIONS

ENFORCEMENT PROVISIONS



a. Acceptance of the Regulation

When the Code of Business Ethics is published and revised, and during recruitments, it is sent via academy to every employee to be read and confirmed to have been read.

The Code of Business Ethics is an annex to the employment contract for the employee. With the publication of a procedure or policy linked to the Business Ethics Rules, the relevant parts of this policy are also updated and both the amendments and the updates are notified to employees via e-mail and the academy portal.



b. Revision Management

The policy is monitored by the Audit Department to ensure it is up-to-date, reviewed once at the beginning of the year, and in case of any amendments, the approval of the Ethics and Compliance Committee is obtained.



free line

ETHICS and COMPLIANCE CENTER

tell it freely!