

AKÇANSA



HUMAN RIGHTS POLICY

OBJECTIVE

Akçansa Çimento Sanayi ve Ticaret A.Ş. (“Akçansa”) has published this policy in line with sustainable development goals, based on the declared international human rights. The purpose of this Human Rights Policy (“Policy”) is to determine, understand, internalize, and raise awareness about the human rights rules and behaviors expected to be adhered to at Akçansa, based on the Universal Declaration of Human Rights, and the International Labour Organization’s Fundamental Principles and Rights at Work. Akçansa ensures full compliance with national and international norms regulating human rights, particularly the Universal Declaration of Human Rights, and adopts and encourages responsibility and principles regarding human rights in its business relationships with employees, suppliers, business partners, and the communities in which it operates, urging them to be sensitive to these issues.

The Policy firmly supports the principles of the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights (UNGP), the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, relevant ILO declarations, and the provisions of the Universal Declaration of Human Rights, as well as the ethical principles that constitute the essence of the Heidelberg Materials Human Rights Policy and Sabancı Holding Business Ethics Rules.

To develop understanding within the company, create a culture, and implement the policy functionally, Akçansa works collectively with all units, and the Sustainability Executive, Human Resources Department, and Audit Committee follow up on policy implementations. These committees and the sub-working groups (focus groups) established under them regularly review the Company’s existing policies to identify the scope and gaps in the Company’s human rights practices. Akçansa conducts risk analyses and assessments to improve the fundamental potential human rights impacts and gathers feedback from internal and external stakeholders. Integrates the Human Rights Policy into other operational management systems, policies, procedures, business processes, communication, and training programs.

SCOPE

This policy is an integral part of Akçansa's Sustainability vision. It is essential that all Akçansa employees work in accordance with the fundamental principles and policies of Human Rights. The policy is inclusive for stakeholders, customers, and suppliers/business partners working with Akçansa. Also, the Policy ensures compliance with Sabancı Holding Business Ethics Rules (SA-ETİK) and Heidelberg Materials Human Rights Policy.

Akçansa's commitment to respecting human rights in its business operations and supply chain is in line with the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights. Akçansa conducts its activities in accordance with the following global values and internationally recognized standards, primarily national legislation, to cover the human rights and environmental impacts it may cause directly or indirectly:

- International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights.
- International Labour Organization (ILO) fundamental worker standards; these include, but are not limited to, (i) the right to enjoy fair and favorable working conditions, including the right to earn a living wage, (ii) the right not to be subjected to forced or compulsory labor or child labor, (iii) the rights to freedom of association and assembly, and the right to organize and bargain collectively, and (iv) the right not to be discriminated against in employment.
- OECD (Organisation for Economic Co-operation and Development) Guidelines for Multinational Enterprises.



DEFINITIONS

European Convention on Human Rights:

The Convention aims to guarantee the rights enshrined in the Universal Declaration of Human Rights and obliges the contracting states to respect these rights. By establishing the European Court of Human Rights to protect individuals' fundamental rights and freedoms, it provides a mechanism that can be resorted to in case of violations of these rights.

United Nations (UN) Guiding Principles on Business and Human Rights:

A non-binding law instrument that seeks to outline the responsibilities of companies to respect international human rights norms.

United Nations Global Compact:

The United Nations Global Compact is an agreement that addresses the 10 fundamental responsibilities of the business world regarding human rights, labor standards, environmental protection, and anti-corruption. This agreement is based on universally accepted UN declarations regarding social responsibility and sustainability practices.

United Nations Global Compact Progress Report:

Companies that are signatories to the United Nations Global Compact commit to 10 core responsibility areas derived from key UN treaties related to human rights, labor, environment, and anti-corruption. All participating companies summarize in this notification how they implement these Principles within their sphere of influence and the activities they undertake to promote the Principles.

United Nations Universal Declaration of Human Rights

A landmark in the history of Human Rights, the Declaration was prepared by representatives from different legal and cultural backgrounds from all regions of the world. It was proclaimed on December 10, 1948, in Paris by the UN General Assembly as a common standard of achievement for all peoples and all nations, and it is the first document to emphasize the universal protection of fundamental Human Rights.

ILO:

Refers to International Labour Organization

International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work:

Refers to the ILO Declaration, which states that all member countries, even if they have not ratified the relevant conventions, are obliged in good faith to respect, promote, and realize the following four principles:

- Effective recognition of the right to collective bargaining and freedom of association,
- Elimination of all forms of forced or compulsory labor,
- Effective abolition of child labor,
- Elimination of discrimination in employment and occupation.

Sabancı Holding Code of Business Ethics (SA Etik):

SA-Etik is the set of values and principles that Sabancı Holding and its Group companies base their business processes and relationships with employees and all stakeholders on. SA-Etik serves as a guiding framework beyond the laws, regulations, and internal procedures that govern all decisions and activities, in addition to protecting the companies and employees.

Heidelberg Materials Code of Business Conduct

It establishes the Heidelberg Materials' ethical and legal standards. These rules emphasize that employees must comply with laws, respect sustainability, and uphold human rights. Additionally, it includes strict policies on combating bribery and corruption. All employees are expected to adhere to these principles.

Heidelberg Materials Human Rights Policy

The Heidelberg Materials Human Rights Policy emphasizes the Heidelberg Materials' commitment to respecting human rights and is based on the United Nations Guiding Principles on Business and Human Rights and the Universal Declaration of Human Rights. The policy adopts a zero-tolerance principle against practices such as discrimination, forced labor, and child labor in the workforce and supply chain. Additionally, the Heidelberg Materials aims to support local economic development and manage environmental impacts in line with its sustainability goals. In this context, it has developed a comprehensive compliance management system to prevent human rights violations.



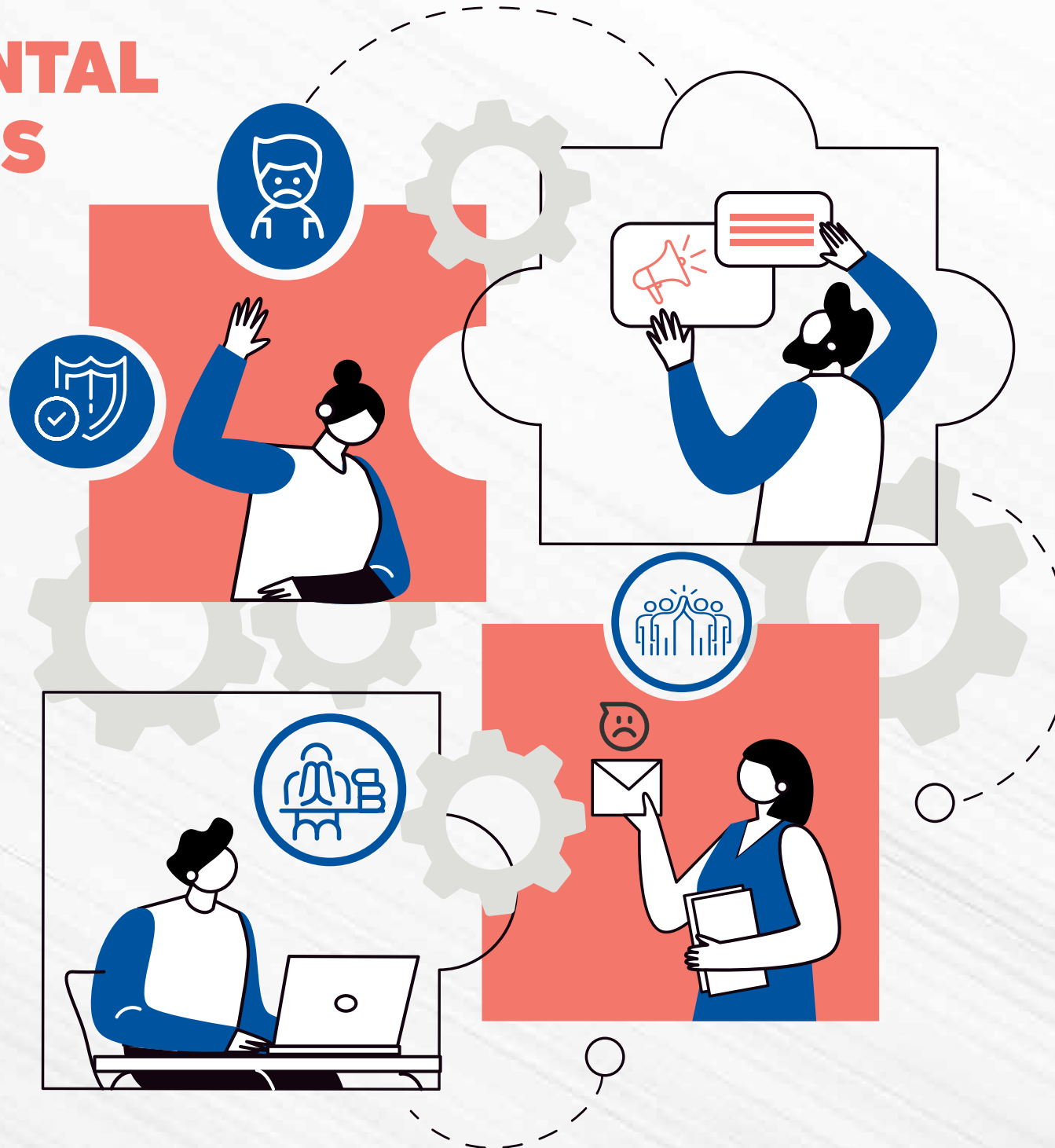
FUNDAMENTAL PRINCIPLES

Promoting human rights, valuing differences, and approaching employees with dignity and respect;

Providing our employees with a positive work environment that is trusted, supportive, and helpful, with zero tolerance for all forms of violence, equitable, fair, safe, non-accepting of any form of violence, inclusive, and enriched by diversity, and supporting this environment with institutional culture;

Creating awareness on human rights, gender equality, and domestic violence issues to support all our employees in adopting these principles and becoming aware of all forms of violence.

To reject discrimination among employees in the workplace based on all social and other identities such as language, race, color, sect, age, gender, culture, nationality, ethnicity, disability, political and religious beliefs, and sexual orientation.



To properly fulfill our fundamental principles;

4.1. PROHIBITION OF CHILD LABOUR

Akçansa takes a clear stance against child labor. This includes all forms of slavery or similar practices, child trafficking, child prostitution, and other activities. The minimum age for employment, activities, and the number of weekly working hours are determined in accordance with national laws and International Labour Organization standards, and no child workers are employed below this age limit. It does not allow companies that employ child labor in either its supply chain or its customers.

4.2. PROHIBITION OF FORCED LABOUR AND ALL FORMS OF SLAVERY

In accordance with the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, Akçansa rejects modern slavery, such as economic or sexual exploitation and humiliation. This includes any work or service demanded from a person under threat; for example, violence, intimidation, debt bondage, withholding of identity documents, threats to report to immigration authorities, or human trafficking. The employment relationships of Akçansa employees should only be established and maintained voluntarily. Employees have the freedom to resign after the required notice period.

4.3. OCCUPATIONAL HEALTH AND SAFETY

Akçansa considers caring for its employees, partners, and communities an integral part of its business activities. Within the framework of Occupational Health and Safety requirements and legal regulations, it provides its employees with a physically and mentally healthy work environment, conducts training and information sessions, and takes necessary precautions. It fully complies with the ISO 45001 Occupational Health and Safety Management System standards, including its suppliers and customers.

4.4. FREEDOM OF ASSOCIATION

Akçansa recognizes the right of workers to freely join or become members of unions, strike, and engage in collective bargaining. It ensures the right of workers to be protected from union discrimination. The establishment of a union, the worker's membership in a union, or their union membership does not affect the worker's working atmosphere, professional career path, or salary level.

4.5. EQUALITY IN THE WORKPLACE

Construction materials industry has traditionally been a male-dominated industry. Women face various disadvantages in recruitment and are exposed to gender biases throughout the value chain. Akçansa implements equal opportunity in employment or profession with its Gender Equality Policy. It makes recruitment and professional development decisions based on qualifications, professional suitability, job quality, and personal commitment according to the company's requirements.

Akçansa does not tolerate any form of (illegal) discrimination, harassment, or violence. Every individual is treated with respect regardless of their personal national, racial, ethnic, or social origin, age, religion or belief, disability, sexual orientation or identity, and political views.

4.6. APPROPRIATE REMUNERATION FOR WORK

Akçansa's remuneration policy aims to provide a fair and objective system for all employees. Compensation and benefits are structured according to competitive and motivating criteria that reward high performance. Among the main objectives are ensuring remuneration based on scope of work, performance, and competencies, maintaining internal and external pay equity, and increasing employee engagement. Additionally, it aims to provide a competent workforce that will support the achievement of the company's financial, environmental, and social goals. Remuneration management is based on elements such as roles within the organization and performance indicators.

4.7. ENVIRONMENTAL AND CLIMATE PROTECTION

The impact on the environment can deeply affect human health and well-being. In this context, Akçansa is committed to reducing carbon emissions, promoting circularity to recycle and reuse materials, reducing the use of natural resources, reducing or preventing pollution, and protecting and positively enhancing biodiversity. It pays attention to sustainability and environmentally friendly actions and complies with relevant international and national environmental legislation. In land acquisition, expropriation or other compulsory procedures are not applicable.



4.8. DATA PRIVACY

Akçansa shows great sensitivity to the protection of personal data within the scope of the KVKK (Kişisel Verilerin Korunması Kanunu - Personal Data Protection Law) and the Akçansa Personal Data Protection Policy and collects, processes, and stores personal data only for legal requirements and legitimate purposes. The Company takes the necessary technical and administrative measures to ensure the security of personal data and pays careful attention to protecting the data against unauthorized access, loss, or damage. Additionally, it fully complies with the principles of transparency, confidentiality, and respect for the rights of data subjects in the processing of personal data.

EFFECTIVENESS

This policy has been come into force with the decision of the Board of Directors of Akçansa Çimento A.Ş. dated 05 December 2024 and numbered 01, and the Executive Committee, Sustainability Department, Sustainability Committee and all affiliated units are responsible for its execution. The validity period of this Policy continues as long as the Policy remains live.

4.9. COMPLAINT MECHANISM

Akçansa has a communication and complaint mechanism through which all stakeholders can convey their complaints, requests, or potential infringements. In accordance with the Company's complaint procedure, complaints communicated through open communication channels by all employees or stakeholders are reviewed quickly, thoroughly, and carefully. Akçansa does not allow any activities, implications, or thoughts that involve retaliation, revenge, or a sense of retribution that would hinder this open communication environment and the reporting of potential violations. Employees who report in good faith through the communication channel will not be subjected to any negative treatment.

