

	<h2 style="text-align: center;">Human Rights Policy</h2>	Effective Date:	31.12.2024
		Revision Date:	-
		Revision No:	0

1. PURPOSE and SCOPE

Protecting human rights, avoiding any act in violation of them and taking all responsibility for this purpose are some of the most fundamental values of ATAŞ. This human rights policy ("Human Rights Policy") includes ATAŞ's commitments about human rights and thereby places emphasis on the importance placed on human rights.

Human Rights Policy covers all ATAŞ employees, directors and stakeholders.

Human Rights Policy constitutes integrity with ATAŞ Ethical Principles, values and work culture.

2. DEFINITIONS

- **ATAŞ or Company:** Avrasya Tüneli İşletme İnşaat ve Yatırım A.Ş.
- **ATAŞ Ethics Line:** Independent reporting line for reporting violations, irregularities or suspicions regarding ATAŞ Ethical Principles (E-mail: avrasyatuneli@speak-hub.com, Telephone: 02128006588)
- **ATAŞ Ethical Principles:** Ethical principles with which ATAŞ, its employees and stakeholders are required to comply, specified by the document entitled Ethical Principles / Code of Conduct issued by ATAŞ
- **The UN Guiding Principles on Business and Human Rights:** Framework guide based on basic principles of protection (responsibility of states), respect (responsibility of businesses) and remedy (access to victims), which presents international standards for the business world to respect and protect human rights and sets out responsibilities of states in this field
- **UN Global Impact:** The contract based on universally adopted declarations by the United Nations that addresses basic areas of responsibility in the areas of human rights, work standards, environment and anti-corruption and that aims to encourage sustainable growth and corporate social responsibility by setting ten basic principles accordingly.
- **ILO:** International Labor Organization
- **ILO Declaration on Fundamental Principles and Rights at Work** ILO declaration that even if they haven't approved the respective agreements, all member states are liable, within the framework of goodwill, to respect, improve and support the principles of (i) freedom of association and the effective recognition of the right to collective bargaining, (ii) the elimination of all forms of forced or compulsory labor; (iii) the effective abolition of child labor; (iv) the elimination of discrimination in respect of employment and occupation, (v) providing a safe and healthy working environment
- **Human Rights:** Universal, inalienable and equal rights that all people have innately, regardless of their gender, race, color, religion, language, age, nationality, thought or property, including the right to life, freedom, equality, the right to education, the right to a fair trial, freedom of thought and expression
- **Universal Declaration of Human Rights:** Basic document that sets universal human rights standards and emphasizes that Human Rights must be protected universally, which was adopted and proclaimed by the General Assembly of the United Nations as a common criterion of achievement for all human beings and all nations on 10 December 1948
- **OECD Multinational Companies Guide:** The Organization for Economic Co-operation and Development guide adopting responsible business practices in the countries where multinational companies operate, aiming to develop sustainable development through corporate responsibility behaviors that will maintain the balance between competitors in the international market

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- **Top Management:** CEO (General Manager), CFO (Deputy General Manager), CTO (Deputy General Manager), or management personnel to be designated by ATAŞ's board of directors from time to time

3. PRINCIPLES AND UNDERTAKINGS

ATAŞ:

- ◇ Respects human rights and considers the protection of these rights as the most fundamental value.
- ◇ Protects basic human rights specified in the **Universal Declaration of Human Rights** in all its activities. Primarily considers and acts in accordance to international standards related to human rights, particularly including **the UN Guiding Principles on Business and Human Rights, United Nations Global Compact, ILO Declaration on Fundamental Principles and Rights at Work, OECD Multinational Companies Guide.**
- ◇ Gives priority to equality and equal opportunity.
 - Takes care to employ individuals with various cultures, experiences and CVs.
 - Makes evaluations according to the requirements of the job and personal qualifications during recruitment.
 - Provides its employees with equal facilities in promotion, training and work environment.
- ◇ Avoids discrimination and tries to prevent discrimination.
 - Avoids discrimination on the basis of race, religion, nationality, language, gender, age, marital status, disability status, family status, union membership, political view while setting the promotion and training facilities in the work environments during recruitment.
 - Applies zero tolerance policy against discrimination. Expects all employees and stakeholders to treat each other equally.
 - Respects differences of opinion and places emphasis on effective communication. Allows and respects its employees to express their ideas freely.
- ◇ Ensures that all employees are **in a safe and healthy working environment**, befitting human dignity and respecting the workforce of its employees.
 - Works to protect the health and safety of all people in the company's area of work.
 - In the event of discovery of unsafe conditions or improper action, it immediately takes necessary actions.
- ◇ **Expressly refuses practices of child labor and forced labor.**

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- Avoids child labor and requests its business partners and subcontractors to do the same.
- Against all forms of involuntary and threatened labor and demands that its business partners and subcontractors also oppose it.
- Does not allow any form of slavery, mistreatment or inhuman treatment.
- ◇ Applies **zero-tolerance policy against abuse and violence**.
 - Fights against all kinds of physical, sexual, psychological, verbal or non-verbal harassment, bullying, abuse or violence.
 - If such an incident occurs in the work area, it implements all kinds of sanctions or takes the necessary actions to implement the sanction in accordance with the law, legislation and Company procedures.
- ◇ Protects and respects the employees' rights to union organization, collective bargaining and collective negotiation.
- ◇ Complies with statutory legislation and **legal working hours** in its activities.
- ◇ **Cares about its employees' personal development** and provides a supportive environment on this subject.
- ◇ **Takes necessary actions to protect its employees' personal data**. It acts in accordance with the legislation related to data confidentiality standards on this subject.
- ◇ Monitors and evaluates environmental and social risks in its activities and takes the necessary measures to reduce these risks.

4. AUTHORITY AND RESPONSIBILITY

All ATAŞ employees, including Top Management, must comply with this Human Rights Policy.

All ATAŞ employees are responsible for ensuring that the Company's procedures and practices comply with this Human Rights Policy and avoiding any activities and practices that are contrary to the principles and commitments of Human Rights Policy.

ATAŞ encourages respect for Human Rights in all stakeholder relations and expects all its stakeholders, including its suppliers, to act in accordance with Human Rights. Accordingly, ATAŞ expects and demands that all its stakeholders, including its suppliers, act in compliance with the principles and commitments set forth in this Human Rights Policy.

ATAŞ undertakes that this Human Rights Policy is binding for all business processes in which it operates and that it will act in accordance with this policy.

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5. AGAINST VIOLATIONS

You should report any acts or actions you think are violating this Human Rights Policy to **ATAŞ Ethics Line**. All applications to ATAŞ Ethics Line, including suspected violations, will be reviewed confidentially and with great care in accordance with ATAŞ's policies, procedures and operational rules.

ATAŞ protects the people who report to this line and, within this scope, works with independent third parties to operate this line. Those reporting to this line shall not be disclosed. Except for intentionally false statements, ATAŞ does not retaliate against any employee or stakeholder or take any counter-action for any notifications made within this scope.

Violation of this Human Rights Policy by an employee may result in disciplinary action up to and including termination of employment. In the event that any stakeholder expected to act in accordance with this Human Rights Policy acts in violation of this Policy, this may result in termination of the business relationship with ATAŞ or termination of relevant contracts.

6. EFFECTIVE DATE and APPLICATION

This Human Rights Policy was adopted by Top Management on the effective date stated above and entered into force as of this date. ATAŞ may revise or amend this Human Rights Policy after its effective date if any need is identified.

ATAŞ employees may consult the Human and Culture Department for any questions related to the application of this Human Rights Policy.

ATAŞ regularly reviews and reports its human rights commitments, efforts and declarations in accordance with this Human Rights Policy as part of its periodic sustainability report.

This Human Rights Policy is available to all employees, stakeholders and the public in Turkish and English on the ATAŞ website and the internal documentation system.