

KOM

BBA

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CODE OF CONDUCT

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KOMBA Code of Business Conduct - General Provisions

KOMBA Talent is committed to conducting business ethically and in compliance with all applicable laws and regulations. Our Code of Business Conduct (“**the Code**”) requires that all employees (whether temporary, fixed-term or permanent), consultants, contractors, trainees, volunteers, interns (“**Supervised Persons**”), agents, sponsors or any other persons acting on behalf of the KOMBA Talent to comply with KOMBA Talent policies, all applicable laws in respective countries, and international best practices.

This comprehensive Code embodies the KOMBA Talent’s core values, underpinned by the KOMBA Talent’s policies on anti-bribery & anti-corruption, anti-fraud, whistleblowing, workplace behaviour, misconduct, political and charitable contributions, conflict of interest, confidential information and responsible tax.

The Code provides a generic normative guidance; however, we believe that it is neither possible nor necessary to include all the prescriptive rules in a detail as our Supervised Persons and business associates are already aware of generally accepted ethical principles, have certain level of ethical understanding that is built on mutual trust.

Our Vision

To be a reliable business partner in all that we do from the service quality and the business ethics perspectives.

Our Mission

Our mission is to identify customer needs with regards to research, and Talent and engagement in order provide tailored solutions for their business.

Our Principles

Integrity: We are in contact with global standards on a daily basis, but we set the highest ethical standards to ourselves.

Quality: Our performance is measured in your success; accordingly, we always adopt a ‘quality-first’ approach.

Innovation: We continuously strive to become better and increase your value in working with us. Hence, we invest considerable resources in our development and infrastructure.

Responsibility: We are committed to championing societal values, and corporate socially responsible behaviour is at the heart of our business.

Definitions

Corruption is simply defined as abuse of entrusted power for private gain.¹

Bribery can be defined as the offer or exchange of money, services or other valuables to influence the judgment or conduct of a person in a position of entrusted power.²

Fraud is an economic crime involving deceit, trickery or false pretences by which someone gains unlawfully. Fraud often accompanies corrupt acts, in particular embezzlement, where it is typically used to falsify records to hide stolen resources.³

Kickback is a bribe paid after the fact for an undue favour or service.⁴

Facilitation payment refers to relatively small, individual amounts paid beyond the official fees to speed up services.⁵

Due Diligence is a process to further assess the nature and extent of the bribery risk and help organizations make decisions in relation to specific transactions, projects, activities, business associates and personnel.⁶

Risk assessment is a systematic process of evaluating the potential risks or hazards that may be involved in an activity or undertaking.⁷

Misconduct is defined as an unacceptable or bad behaviour by someone in a position of authority or responsibility.⁸

Purpose

The purpose of this Code is to establish clear guidelines and procedures that support KOMBA's compliance with applicable laws relating to bribery, fraud, and corruption, including but not limited to the legislation of the Republic of Turkey.

By adhering to these policies, the KOMBA Talent aims to foster a culture of trust, transparency, and ethical excellence, empowering every individual to contribute to a thriving, principled workplace.

¹ Transparency international, CMI UD Anti-Corruption Resource Center

² CMI UD Anti-Corruption Resource Center

³ Ibid

⁴ Ibid

⁵ Ibid

⁶ ISO 37001:2016

⁷ CMI UD Anti-Corruption Resource Center

⁸ Cambridge Dictionary

Scope

This Code applies to all Supervised Persons, agents, sponsors or any other persons associated with us (including third parties).

In the context of the Code, the term "third party" refers to any person or organisation with whom our KOMBA Talent meets and works. It refers to actual and potential customers, clients, suppliers, distributors, business contacts, agents, consultants and government and public bodies - including their advisors, representatives and officials, politicians, and public parties.

Leadership, Monitoring and Reviewing

KOMBA Talent is a limited liability company with no governing body but a top management, which is responsible for:

- (a) Setting the tone at the top and ensuring a culture of integrity and compliance within the KOMBA Talent;
- (b) Promoting ethical conduct and a zero-tolerance approach towards corruption, bribery, and fraud;
- (c) Approving the KOMBA Talent's code of conduct and policies that are deemed necessary, reasonable and proportionate to the company's size, complexity and type of its operations as well as financial and intellectual capacity;
- (d) Ensuring that KOMBA Talent's strategy and the Code are aligned;
- (e) Exercising reasonable oversight over and at planned intervals receiving and reviewing information about the relevance, content and effectiveness of the systems that have been established in line with the code of conduct such as anti-bribery and corruption and whistleblowing mechanisms; and
- (f) Requiring that adequate and appropriate resources needed for effective operation of the management systems outlined in the code of business conduct are allocated and assigned.

The Process and Policy Committee and the KOMBA Talent Counsel are responsible for drafting, monitoring the effectiveness of these policies and will regularly update and review their implementation. They will assess its suitability, adequacy and effectiveness and will regularly be reporting to the top management.

Any need for improvement will be implemented and communicated as soon as possible. Employees are encouraged to provide their feedback on this Policy if they have any suggestions for its improvement. Feedback of this nature should be directed to the top management at management@kombatalent.com.

This Code does not form part of an employee's contract of employment and KOMBA Talent may amend it at any time to improve its effectiveness.

Responsibilities Under the Code

- (a) All Supervised Persons and contractors must read and comply with this Code.
- (b) All Supervised Persons must participate in all training provided by the KOMBA Talent.
- (c) The prevention, detection and reporting of bribery and other forms of corruption is the responsibility of all persons working for or under the control of KOMBA. All such persons have a duty to avoid any activity that could lead to or suggest a breach of this Policy.
- (d) If a supervised person is asked to make a payment on behalf of KOMBA Talent, they should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. They should always ask for a receipt stating the reason for the payment. If there is any suspicions, concerns, or questions about a payment, it should, where possible, be discussed with and take consent per e-mail from the KOMBA Talent counsel.
- (e) All Supervised Persons must notify the top management or KOMBA Talent Counsel through e-mail or make a disclosure under KOMBA's Whistle-blower Policy as soon as possible if they believe or suspect that any act in violation of this Policy has occurred or may occur in the future or has been solicited by any person.

Consequences Of Non-Compliance with the Code

Failure to comply with these policies may result in severe consequences, which may include internal disciplinary action or termination of employment or consultancy arrangements without notice. If a manager, officer, employee, consultant, or contractor of KOMBA Talent is found to have violated respective laws and regulations KOMBA Talent may refer the matter to the appropriate regulatory authorities, which may result in civil or criminal penalties for the responsible person.

Training And Communication of the Code

- (a) KOMBA Talent will train all new Supervised Persons on this Code as part of the induction process. Employees will also receive regular, relevant training on compliance with this Policy and will be asked to formally commit to compliance with this Policy on an annual basis.
- (b) To ensure that all Supervised Persons of the KOMBA Talent are aware of the Code, they will be provided with a copy of the Policy and advised that the Policy is available for review on the KOMBA Talent's website. KOMBA's anti-bribery and corruption policy and zero tolerance attitude will be clearly communicated to all contractors, business partners and third parties at the outset of the business relationship and thereafter as appropriate.
- (c) KOMBA Talent will provide appropriate anti-bribery and corruption training to Supervised Persons if we believe their knowledge needs to be improved.

Monitoring and Reviewing

This code and its effectiveness will be periodically reviewed and updated as needed by the policy & processes committee and top management.

Publication of the Code

The latest version of these policies will be available on KOMBA's website at <http://www.kombatalent.com>

1. Anti-Bribery and Anti-Corruption

At KOMBA, adherence to ISO 37001:2016 Anti Bribery Management Systems and the 10th Principle of the United Nations Global Compact that notes "Businesses should work against corruption in all its forms, including extortion and bribery," it is our policy to conduct all our business in an honest and ethical manner and with integrity and fairness. KOMBA Talent takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business transactions and relationships.

1.1 *Anti-Bribery and Corruption Standards*

It is prohibited for Supervised Persons to:

- (a) give, promise to give, or offer, a payment, gift or hospitality to a third party or otherwise engage in or permit a bribery offence to occur, with the expectation or hope that an advantage in business will be received, or to reward a business advantage already given.
- (b) give, promise to give, or offer, a payment, gift or hospitality to a third party to "facilitate" or expedite a routine procedure.
- (c) accept a payment, gift or hospitality from a third party if known or suspected that it is offered or provided with an expectation that a business advantage will be provided by the KOMBA Talent in return.
- (d) threaten or retaliate against another employee or worker who has refused to commit a bribery offence or who has raised concerns under this Policy.
- (e) engage in any activity that might lead to a breach of this Policy.

1.2 *Specific Areas of Application*

1.2.1. Gifts and hospitality

1.2.1.1. This Policy does not prohibit normal and reasonable hospitality, given or received, to or from third parties.

1.2.1.2. Whenever the terms "gift/hospitality/entertainment" are mentioned below, they do not mean routine and inexpensive business breakfasts/dinners or trivial/financially minuscule materials and promotional materials such as stationery, etc, whose value do not exceed two-tenths of the minimum wage in Türkiye.

1.2.1.3. As a general rule, any gift/hospitality/entertainment received or given should be agreed with the line manager.

1.2.1.4. Any gift/hospitality/entertainment given by a Supervised Persons must be agreed with respective line manager.

1.2.1.5. Regardless of the value of the gift/hospitality/entertainment, the following questions should be asked by the Supervised Persons: Is the gift/hospitality/entertainment given or received:

- (a) With intent to influence a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- (b) in contravention of local law;
- (c) on the Supervised Person behalf or not; risking any activity that might lead to a breach of this Policy;
- (d) consist of cash or cash equivalents (e.g. vouchers);
- (e) are inappropriate in terms of timing/value/type and justification; and
- (f) are given secretly and not openly.

If the answer to any of these questions is YES, or POSSIBLY, then the Supervised Person should ask or inform the top management.

1.2.2. Facilitation payments

1.2.2.1. KOMBA Talent does not and will not accept any form of facilitation payments of any kind. We are aware that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action.

1.2.2.2. KOMBA Talent does not permit the payment or acceptance of kickbacks. We recognise that kickbacks are usually paid in exchange for a business favour or advantage.

1.3. *Red Flags*

The following is a list of "red flags" that may indicate the possible existence of corrupt practises and should be heeded by all who are subject to this Policy:

- (a) Hiring an agent or trainer with a poor reputation;

- (b) Unusually large commission payments or commission payments where the agent does not appear to have performed any significant service;
- (c) Cash payments or payments made without supporting documentation or without compliance with normal internal controls;
- (d) Payments made through third party countries or to offshore accounts;
- (e) Private meetings requested by institutions, public or private companies wishing to influence our recommendations and opinion;
- (f) Non-compliance with KOMBA's policies or procedures - abuse of the decision-making process;
- (g) Unexplained preference for certain subcontractors; and
- (h) Invoices issued or paid in excess of contractually agreed amounts.

2. Anti-Fraud Policy

KOMBA Talent is committed to maintaining the highest ethical standards and to preventing, detecting, and addressing fraudulent activities. KOMBA Talent will not tolerate fraud, including but not limited to embezzlement, financial misrepresentation, theft, or any other dishonest act that harms the company, its employees, shareholders, or stakeholders.

2.1. *Fraudulent Activities*

While the specific fraud concerns can vary, here is a list of common concerns that should be reported but are not limited to:

- (a) Utilizing one's affiliation or association with KOMBA Talent in a manner that leads to improper or unauthorized personal gain or benefits for oneself or a third party (including KOMBA), or causing improper or unauthorized harm to KOMBA, by intentionally misusing or misapplying KOMBA's procedures, resources, or assets.
- (b) Embezzlement: Any unauthorized use or misappropriation of KOMBA Talent funds or assets.
- (c) Financial Misrepresentation: Providing false or misleading information related to financial statements, reports, or filings.
- (d) Theft: Unauthorized taking of KOMBA Talent property or assets, whether physical or digital.
- (e) Fraudulent Accounting Practices: Manipulating financial records, inflating revenues, understating expenses, or engaging in creative accounting to deceive stakeholders.
- (f) Forgery: Forging signatures, documents, or records to commit fraud.

- (g) Whistleblower Retaliation: Any form of retaliation against employees or stakeholders who report concerns in good faith.
- (h) Misuse of KOMBA Talent Resources: Inappropriate personal use of company assets, time, or resources.
- (i) Unauthorized disclosure of confidential and proprietary information of KOMBA Talent and its clients to third parties.
- (j) Cybersecurity Breaches: Unauthorized access, Talent breaches, or hacking attempts that compromise sensitive company information.
- (k) Any computer-related action that encompasses the modification, obliteration, or manipulation of Talent with the intent of committing fraud or unlawfully appropriating KOMBA's intellectual property, which includes the inappropriate utilization of computer systems.
- (l) Contract Fraud: Violations of contracts or agreements, such as non-performance, fraudulent claims, or deceptive practices.
- (m) Receiving fraudulent: Receiving invoices from suppliers that are intentionally inaccurate rather than due to inadvertent errors.

2.2. *Prevention Measures*

KOMBA Talent will implement various measures to prevent fraud where necessary, including but not limited to:

- (a) Segregation of duties to prevent one individual from having control over critical financial processes.
- (b) Regular financial audits and reviews.
- (c) Clear approval and authorization procedures for financial transactions.
- (d) KOMBA Talent will conduct a thorough assessment of its overall vulnerability to fraud on a regular basis, at a minimum every year. Additionally, more frequent evaluations will occur as part of the ongoing risk assessment process to gauge the extent and scale of fraud risks in particular domains.
- (e) Employee training and awareness programs on fraud prevention.

2.3. *Investigation And Response*

When fraud is reported or suspected, KOMBA Talent will promptly investigate and take appropriate action, which may include disciplinary measures, termination, and/or legal action. Investigations will be conducted in a manner that respects legal and ethical standards, and evidence will be preserved. The top management holds ultimate responsibility for the organizational response in the event of a reported or suspected fraud. If necessary, the authority for managing the response will be

appropriately delegated.

2.3.1. *Initial assessment*

KOMBA Talent will conduct an initial assessment of the reported concern to determine its seriousness and credibility. This assessment may include a review of the information provided and an evaluation of the potential impact on the organization.

In principle, when an alleged fraud is reported to the KOMBA Talent Counsel, they will share all relevant information with top management.

The top management, in consultation with the KOMBA Talent Counsel, will assess whether the case can be handled internally or whether external involvement is required. The decision to engage external experts will hinge on the scale and intricacy of the fraud, as well as the individuals implicated. Initial reaction to allegations of fraud include:

- (a) Top management will take swift action to decide on an appropriate course of action commensurate with the seriousness of the alleged offense. Potential sanctions may range from paid leave or suspension to immediate termination. In all instances, the course of action will be determined in consultation with the KOMBA Talent Counsel.
- (b) Top management will notify the individual(s) involved about the allegations against them and the actions to be taken.
- (c) Concurrently, top management will ensure that all pertinent information held by the suspected individual is secured for the purpose of the investigation.
- (d) In collaboration with the KOMBA Talent's accountant, top management will take measures to mitigate the risk of future losses by promptly modifying procedures to safeguard assets and preserve evidence, which may include suspending payments (such as salaries or invoices) if deemed necessary.

If an allegation is found to be made without a legitimate basis, in a malicious or vengeful manner, for personal benefit, or in bad faith, the individual making such an accusation will face disciplinary consequences.

2.3.2. *Investigation (If warranted)*

If the initial assessment suggests that further investigation is necessary, KOMBA Talent will initiate a formal investigation by individuals or external parties with the expertise in fraud detection and investigation. The investigation will be conducted thoroughly and impartially.

2.3.3. *Preservation of evidence*

During the investigation, KOMBA Talent will take all necessary steps to preserve relevant evidence, including documents, electronic records, and any physical evidence that may be pertinent to the

investigation.

2.3.4. *Recovering assets*

In cases where KOMBA Talent has incurred financial losses or lost tangible assets due to fraud, attempts will be undertaken to recover damages from the individual(s) accountable for the fraudulent activity. This recovery can be pursued through the following methods:

- (a) Facilitating voluntary restitution arrangements.
- (b) Deducting amounts from benefits or pension payments, subject to legal permission.
- (c) Exploring any other suitable methods of recovery.

2.3.5. *Determination of corrective actions*

Upon completion of the investigation, KOMBA Talent will determine and implement appropriate corrective actions. These actions may include disciplinary measures, restitution, policy changes, or legal actions as necessary.

When the investigation confirms that a KOMBA Talent employee has engaged in fraud, including theft, embezzlement, or misappropriation of funds, and the evidence is beyond reasonable doubt, top management, in collaboration with the KOMBA Talent Counsel, will seek legal guidance from external counsel. If warranted, a formal complaint should be filed with the law-enforcement officers or judicial authorities. In such cases, disciplinary actions may result in termination or immediate dismissal.

For cases where the fraud does not involve theft, embezzlement, or misappropriation of funds, the employee in question will be suspended from duties with pay during the investigation. Subsequently, after consultations with external counsel and the KOMBA Talent Counsel, top management will determine the appropriate course of action.

Additionally, disciplinary actions may be initiated against supervisors whose negligence contributed to the occurrence of fraud or against staff members who have knowingly made false allegations in bad faith.

2.3.6. *Communication of outcome*

KOMBA Talent will communicate the outcome of the investigation to relevant parties, while respecting privacy and confidentiality obligations. If fraudulent activity is confirmed, the results of the investigation will be included in a written report prepared by the Legal Council and issued to the top management. The organization will take all necessary steps to prevent its recurrence.

3. Risk Assessment

The intention of annual risk assessment is to enable us to form a solid foundation for the Code. This assessment identifies the risks that the management will focus on, i.e. the risks deemed by the organization to be a priority for risk mitigation, control implementation and allocation of compliance personnel, resources and activities.

As KOMBA, we apply three-tier criteria (e.g. “low”, “medium”, “high”) taking into account the Code as well as several other factors, including the nature of the risks, the likelihood of occurring, and the magnitude of the consequences should they occur.

In general, although we are keen on implementing COSO 2017 Enterprise Risk Management Framework at our KOMBA Talent, we believe that the relatively small size and the centralised structure of our organisation allows management to control the bribery and ethical risks more easily as KOMBA Talent has low number of employees, does not have subsidiaries or branches or complicated business layers.

The risk assessment and review are carried out on an annual basis.

4. Due Diligence

4.1. *Hiring Practices*

When undertaking due diligence on persons prior to appointing them as personnel, KOMBA, depending on the persons’ proposed functions and corresponding risk, will take actions such as:

- (a) Discussing the KOMBA’s Code of Conduct with prospective personnel at interview and forming a view as to whether they appear to understand and accept the importance of compliance.
- (b) taking reasonable steps to verify that prospective personnel’s qualifications are accurate.
- (c) taking reasonable steps to obtain satisfactory references from prospective personnel’s previous employers.
- (d) taking reasonable steps to determine whether prospective personnel have been involved in fraud, corruption, bribery or any other wrongdoing.
- (e) taking reasonable steps to verify that KOMBA Talent is not offering employment to prospective personnel in return for their having, in previous employment, improperly favoured our company.
- (f) verifying that the purpose of offering employment to prospective personnel is not to secure improper favourable treatment for the organization; and
- (g) taking reasonable steps to identify the prospective personnel’s relationship to public officials.

4.2. *Business Associates*

When undertaking due diligence on entering contractual relations with a business associate, KOMBA, depending on the volume of trade and corresponding risk, will take actions such as:

- (a) Making sure Supervised Persons do not compromise the quality over the cost or purchasing price when selecting the respective business partner.
- (b) Make sure Supervised Persons do not enter business transactions without issuing necessary documents such as non-disclosure agreements, contracts (for continuous business relationships), invoices or note of expenses while carrying out payments through banks and avoiding cash payments.
- (c) Discussing the KOMBA's Code of Conduct with prospective long-term business associates during negotiations and forming a view as to whether they appear to understand and accept the importance of compliance.
- (d) taking reasonable steps to verify that the prospective business associate has a good reputation in the market.
- (e) taking reasonable steps to determine whether the prospective business associate has been involved in fraud, corruption, bribery, money-laundering or any other wrongdoing.
- (f) taking reasonable steps to obtain satisfactory references from their current customers or suppliers.
- (g) taking reasonable steps to verify that a Supervised Person is not offering contract to prospective business associate for gaining improper private gains.

5. Reporting Violations of the Policies – Whistle Blower Policy

- 5.1. KOMBA Talent will establish a confidential and anonymous reporting mechanism for the Supervised Persons and business associates to report suspected of corruption, bribery, or fraud.
- 5.2. KOMBA Talent will familiarise all Supervised Persons with its whistleblowing procedures so that they can raise concerns swiftly and confidentially.
- 5.3. If the Supervised Persons or stakeholders suspect that there is a case of bribery ethical violations, or corrupt activity in relation to KOMBA, they are encouraged to raise their concerns in a written form (i.e e-mail) or make a disclosure through Whistle-blower communication channel on KOMBA's website as early as possible. If they are unsure whether a particular act or behaviour may be considered bribery or corruption, they should speak to the top management.
- 5.4. When reporting concerns, individuals should provide as much detail as possible, including but not limited to a clear and concise description of the concern or the activity, names or descriptions of

individuals involved or suspected of involvement, dates, times, and locations of the incidents, any supporting documents, evidence, or relevant information.

- 5.5. The Supervised Persons should inform the top management or the KOMBA Talent Counsel in a written form (i.e e-mail) as soon as possible if someone offers them a bribe, if they are asked to make one, if they suspect that they may be bribed or asked to make a bribe in the near future, or if they have reason to believe that they are a victim of any other corrupt act.
- 5.6. If the Supervised Persons refuse to accept or offer a bribe, or if they report suspicions regarding possible acts of bribery or corruption, KOMBA Talent understands that they may be concerned about potential repercussions. KOMBA Talent will support anyone who raises a concern in good faith under this Code, even if the investigation reveals that they were mistaken.
- 5.7. KOMBA Talent recognizes the importance of anonymity in reporting sensitive concerns. The organization is committed to protecting the confidentiality of whistleblowers to the extent permitted by law.
- 5.8. The top management along with the Legal Counsel will ensure that retaliation does not occur in the workplace. No one receives detrimental treatment (e.g., dismissal, disciplinary action, or unfavourable treatment in relation to the concern raised by the individual) because they have refused to accept or offer bribes or other corrupt activities, or because they have reported suspicions regarding possible acts of bribery or corruption.
- 5.9. If the Supervised Persons have reason to believe that they have been treated unfairly as a result of a concern or refusal to accept a bribe, they should inform the top management immediately at management@kombatalent.com.

6. Behaviour In the Workplace

6.1. *Equity In the Workplace*

We are an equal opportunity employer. KOMBA Talent has zero tolerance for discrimination and harassment against any employee or applicant based on gender, race, ethnicity, religion, national origin, age, sexual orientation, marital status, disability, genetic information, medical history, military status or political opinion at all levels of the company, including recruitment, hiring, training, promotion, discipline or termination.

We are committed to fostering a workplace culture that upholds diversity, equity, and inclusion. We strictly expect all Supervised Persons to always treat others with dignity and respect to promote these values.

KOMBA Talent offers flexible working arrangements such as remote work to uphold a culture of inclusivity and accommodate for the different needs of individuals.

6.2. *Safety In the Workplace*

KOMBA Talent is committed to ensuring the safety of its Supervised Persons and workplace. We expect all Supervised Persons to prioritize safety in all on-site and virtual workplaces.

With this objective in mind, KOMBA Talent provides health and safety trainings to all Supervised Persons when they are onboarded and regularly in line with respective local law and best practices. Supervised Persons must follow the health and safety measures that are periodically communicated through the health and safety trainings.

6.3. *Behaviour In the Workplace*

We expect all Supervised Persons to conduct themselves in a professional manner to maintain our healthy and productive work environment. Here is a non-exhaustive list of our expectations and requirements for all Supervised Persons:

All Supervised Persons must ensure that their interactions are professional and courteous across all communication channels, including but not limited to business meetings, emails, texts, voicemails, and social media.

- (a) We expect our Supervised Persons to take care of their personal care and dress appropriately during business hours.
- (b) We have zero tolerance for any form of aggressive or abusive behaviour, including but not limited to harassment, discrimination, bullying, threats, and physical violence. Supervised Persons are expected to report such incidents using the mechanisms defined in our Whistleblower Policy without fear of retaliation.
- (c) We have zero tolerance for sexual harassment. We prohibit verbal, visual or physical behaviour that are considered to be sexual, including but not limited to, touching, making suggestive jokes, sending suggestive messages, emails, or social media posts, repeatedly asking for dates, or reacting negatively to rejection of sexual or romantic requests.
- (d) Supervised Persons are expected to maintain professional relationships with each other in the workplace. We strictly discourage romantic or close personal relationships to avoid potential risks that could compromise the maintenance of a respectful and productive work environment.
- (e) At KOMBA Talent we value effective communication and teamwork. Supervised Persons should be open to receiving constructive feedback.
- (f) We expect all Supervised Persons to be responsive to their supervisors and colleagues in online platforms and phone during work hours.
- (g) Supervisors should be informed in a timely manner in case of sickness, absenteeism and tardiness. It is important for all Supervised Persons to use the KOMBA Talent 's online time management system as instructed in order to keep track of our workloads and paid/unpaid leaves.

- (h) Supervisors should set realistic deadlines to tasks and projects. In return, Supervised Persons should pay particular attention to meeting deadlines.
- (i) All KOMBA Talent Supervised Persons are required to attend and/or complete the compulsory trainings within given timeframes.
- (j) Supervised Persons should take good care of the KOMBA Talent materials, equipment and property.
- (k) Supervised Persons must submit the documents requested by the administration in a timely and responsible manner.

6.4. *Confidentiality*

In line with the Confidential Information section of the Code, Supervised Persons are committed to maintaining the confidentiality and secrecy of all types of confidential and proprietary information of KOMBA Talent and/or its clients, or of third parties where such information is in possession of clients.

Supervised Persons are expected to ensure the safety of confidential and proprietary information in physical and virtual workplaces. With this objective in mind, Supervised Persons should:

- (a) Install the security updates of the operating systems and online platforms in a timely fashion,
- (b) Avoid using public and unsecured Wi-Fi networks,
- (c) Be mindful of the content of their interactions with both other Supervised Persons and persons outside of KOMBA, including business partners, clients, relatives, friends, etc. in order to protect work-related information such as the KOMBA Talent 's strategic plans or know-how,
- (d) Strictly protect client information which may include trade secrets and other confidential information that are accessed in the engagements, both during and upon the termination of their employment,
- (e) Not share work-related content online without permission of their supervisors,
- (f) Not leave their work laptops and phones unattended, and
- (g) Return the confidential information (if applicable) to KOMBA Talent upon the termination of the employment relationship.

6.5. *Media Inquiries*

Supervised Persons must direct all media inquiries to the top management.

7. Political Contributions

KOMBA's management or Supervised Persons will not make donations, either in cash or in kind or by any other means on behalf of KOMBA, to support any political parties or candidates. We are aware that this could be perceived as an attempt to gain an improper business advantage.

8. Charitable Contributions

- 8.1. KOMBA Talent accepts (and indeed encourages) donations to charity - whether in the form of services, knowledge, time, or direct financial contributions (cash or otherwise) - and agrees to disclose all charitable contributions it makes.
- 8.2. The Supervised Persons must be careful to ensure that charitable contributions are not used to facilitate or conceal acts of bribery.
- 8.3. KOMBA Talent will ensure that all charitable donations are legal and ethical under local laws and practises and that donations are not offered or made without the approval of the top management.
- 8.4. KOMBA Talent may provide charitable donations to educational, cultural and sports institutions in line with local law, international standards and best practices.

9. Conflict Of Interest

- 9.1. A conflict of interest is a situation in which:
 - (a) a professional interest of the KOMBA Talent conflicts with the interests of its business partner; and
 - (b) a personal interest of an employee or a representative inside or outside KOMBA, conflicts with the interests of KOMBA. This may be financial, professional, family or other interests. No decision made on behalf of KOMBA Talent shall be affected by an apparent or actual conflict of interest.
- 9.2. KOMBA Talent does not provide business services that may cause conflict of interest with any of its business partners without prior consent of the existing business partner.
- 9.3. If a situation arises where personal interests conflict, or may appear to conflict, with those of KOMBA, the Supervised Persons must inform their line manager immediately with sufficient detail so that he or she can ensure that the situation is managed appropriately. The Supervised Persons

must refrain from making any relevant decisions or taking any other relevant action until the situation has been approved by their supervisor.

10. Confidential Information

10.1. Supervised Persons may have access to confidential and proprietary information of KOMBA Talent and/or its clients, or of third parties where such information is in possession of Clients, including:

- (a) Information and materials concerning KOMBA Talent and/or its clients' actual and/or planned products, technology, software, Talentbase, invention, methodology, know-how, design, intellectual property, strategic planning, investment, profit, pricing, recruitment, training, employment practices, sales, management, services, finances, personnel, business practices, processes, and policies;
- (b) all other information marked as proprietary and confidential, or in some similar manner, by KOMBA Talent and/or its clients' and provided or made available or accessible to the Supervised Persons; and
- (c) any other information or Talent which, by its nature or the circumstances surrounding its disclosure, could reasonably be confidential or proprietary (collectively, "Confidential Information").

10.2. Supervised Persons acknowledge that:

- (a) All Confidential Information remains the exclusive property of KOMBA Talent and/or its clients;
- (b) Supervised Persons maintain the confidentiality and secrecy of the Confidential Information;
- (c) Supervised Persons will not keep the Confidential Information for their own and/or any other non-authorized parties;
- (d) Supervised Persons only use the Confidential Information in connection with the services;
- (e) Supervised Persons do not copy, publish, disclose, transfer to others or use (other than pursuant to the terms hereof) the Confidential Information;
- (f) Supervised Persons make sure that non-authorized people will not have access to the Confidential Information and take necessary measures;
- (g) Supervised Persons use the same level of care with respect to the Confidential Information as it uses with respect to its own similar information and, in any case, no less than a reasonable level of care; and
- (h) Supervised Persons will return the confidential information (if applicable) to KOMBA Talent upon the termination of the employment relationship; and

- (i) The above obligations regarding the Confidential Information are valid even for 10 years after the termination of the employment contract.

11. Responsible Tax

KOMBA Talent is committed to conducting its business in a way that contributes to the UN Sustainable Development Goals (SDGs). Tax payments make an important direct and indirect contribution to many of the SDGs. The basis for our tax policy is good corporate citizenship within the framework of tax management, compliance and transparency.

In accordance with our Code of Conduct and in compliance with the applicable tax legislation in Türkiye and international guidelines, KOMBA Talent acts as a responsible taxpayer. KOMBA Talent ensures that tax returns are complete, timely and accurate and that taxes related to its business activities are paid.

KOMBA Talent aims for an open and constructive dialogue with tax authorities based on transparency and trust. We do not establish subsidiaries in countries where we operate for aggressive tax avoidance purposes and try to avoid cooperation with parties who are present only for tax reasons.

In addition to corporate income tax, we also pay withholding taxes, VAT, and other taxes. All intra-KOMBA Talent transactions are calculated and invoiced according to the arm's length standard and closely monitored to ensure that taxes are paid where the value is created. We strive to manage tax risks through appropriate policies and communication as well as sound documentation.

All tax initiatives must be approved by the KOMBA Talent 's accountant. Tax incentives and exemptions can be introduced by governments and tax authorities to encourage investment, employment, and economic development. Where such schemes exist and are appropriate to our commercial objectives and economic activities, we endeavour to apply them as intended.

Last updated on 16.10.2024

