

KIMPUR ETHIC CODE OF BUSINESS CONDUCT

We Exist in the Light of Our Values



KIMPUR



KIMPURETHIC

KiMPURETHIC

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Dear Stakeholders,

At Kimpur, we are passionately committed to chemistry, one of the fundamental building blocks of industry. We believe in the power of chemistry to positively transform the future of humanity. Through both our products and our business activities, we aim to contribute to a better world and a stronger nation—by creating employment, driving economic growth, and improving living standards. The values that unite us in pursuit of this mission are Integrity, Respect for People, and Protection of Our Planet.

We live in an era shaped by open communication and global competition, where science, art, and shared values come to the forefront. In this era, we embrace a corporate governance approach that prioritizes not only quality in the products and services we offer but also fairness, transparency, accountability, responsibility, and sustainability. We invite all our stakeholders to join us in upholding this vision.

Commitment to ethical principles is indispensable for the sustainability of our operations. We encourage all our employees to see these principles not merely as written rules but as guiding standards. Within this framework, we have clearly defined expectations and sanctions to ensure that our managers and teams conduct company activities in compliance with legal regulations, societal expectations, and ethical principles.

As a concrete reflection of this approach, **Kimpurethic**—our Code of Business Conduct—offers a comprehensive framework that clarifies expectations and guides our behaviors. With **Kimpurethic**, we aim to create an environment of trust that respects ethical and legal processes not only within our company but also beyond its boundaries. We consider this commitment a fundamental responsibility of being a corporate citizen.

We firmly believe that the transparency **Kimpurethic** fosters, and our unwavering adherence to ethical principles, will make us stronger and ensure sustainable success. Everywhere we operate under the name Kimpur, we recognize human rights, comply with labor and employment laws, and remain steadfast in our principles of integrity and respect for people. We treat every promise we make to our customers as a guarantee, work diligently to minimize our environmental impact, and use natural resources responsibly. Every decision we make is evaluated from a sustainability perspective, and we act with great care to uphold this standard.

As an institution bound by ethical values, we are committed to earning the trust of our society, stakeholders, and colleagues in everything we do. As time progresses, we will continue to carry our deeply rooted ethical culture into the future without compromise.

We sincerely thank you for reading, embracing, and applying **Kimpurethic** not only in your professional life but also in your personal life.

CAVIDAN KARACA

CEO

KiMPURETHIC

CORPORATE VALUES



Integrity

We believe that the most important product we deliver is our promise. Guided by the principle “Our word is our bond,” we act with the utmost responsibility. The relationships that play a critical role in our success are built entirely on maintaining the highest global standards.

Respect for People

We believe that all people are inherently valuable and equal. As Kimpur employees, we are the driving force behind our values. Our imagination, determination, and commitment are indispensable elements of our sustainable growth.

Protecting Our Planet

At Kimpur, we are fully aware that natural and environmental resources are finite. With this awareness, we use our resources wisely and strive to create a sustainable future through initiatives that benefit both society and the environment.



KiMPURETHIC

PRACTICING OUR VALUES



Since our establishment, we have earned the trust of our employees, customers, shareholders, and society by adhering to the highest ethical standards. Throughout its long journey, our company has undergone various transformations, yet at every milestone, it has diligently preserved its core values.

The principles of **Integrity, Respect for Human Rights, and Responsibility for Protecting Our Planet** form the foundation of our operations. These values guide all our business processes, ensuring that we act fairly, transparently, and accountably while honoring our responsibilities to each other and to society.

Shared Responsibility

At Kimpur, we recognize that not every situation we encounter in our business processes will have a clear-cut answer. While regulations and company policies provide guidance, they may not cover every possibility.

For this reason, all our employees are expected to:

- Avoid any behavior or perception that may be considered inappropriate,
- Fully comply with all relevant legal requirements and company values,
- Seek guidance from managers or authorized departments when in doubt.

Our ethical culture is strengthened not only by compliance with regulations but also by upholding our values under all circumstances and protecting the reputation of our company.

Responsibilities of Managers and Leaders

Actions speak louder than words; therefore, we hold our leaders to higher standards. Managers are expected to set an example through appropriate conduct, ensure that employees have the resources they need to work ethically, foster open communication, and respond to concerns.



SPEAK UP!

At Kimpur, the strength of our ethical culture is measured by the stance each of us takes.

Our responsibilities to one another and to our values require us to protect our business interests, our reputation, and our colleagues.

When faced with a situation that violates our rules, values, or the law, it is critical that you speak up rather than remain silent—this is essential to keeping our culture alive.

All reports of misconduct are taken seriously and are evaluated with fairness, confidentiality, and through a thorough review process.

Channels for your questions, concerns, or reports:

- Your Manager
- Human Resources Department
- Ethics and Disciplinary Committee



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NON-RETALIATION REPORTING



ZERO RETALIATION!

At Kimpur, we are committed to protecting good-faith reports to ensure the sustainability of our ethical culture.

We have zero tolerance for any form of retaliation against individuals who raise concerns about misconduct.

- Employees who, in good faith, report a potential violation are protected from any negative treatment, discrimination, or pressure as a result of their report.
- All reports are handled with seriousness and through a fair review process.
- Confidentiality is maintained throughout the process, and information is shared only with those who need to know.
- A safe and supportive environment is provided to ensure our employees can voice their concerns freely.

Ethical conduct is strengthened not only by recognizing what is wrong but also by standing up for what is right.



Kimpur has a vision of contributing to human life and industrial development by delivering innovative solutions in the chemical industry. In line with this vision, the company continuously expands its presence both domestically and in international markets. However, with this growth comes an increased risk of exposure to unethical practices. To effectively manage this risk, Kimpur has established its own ethical values and communicated them transparently to all employees. The company also considers the compliance of third parties with ethical rules and incorporates these criteria into future business relationships.

At Kimpur, we embrace business ethics as one of our fundamental corporate values. Accordingly, we have prepared our **Code of Business Conduct** to define the ethical principles and rules that all employees must follow while performing their duties and to ensure that they act in line with these guiding principles.

Full compliance with these ethical standards enables Kimpur to be recognized as a trusted, reputable, and responsible business partner in its industry. The content of this document applies to all Kimpur employees across all companies, workplaces, and branches under the Kimpur umbrella. It is valid throughout the entire organization and ensures that our activities are carried out in accordance with the principles of transparency, integrity, and fairness. At Kimpur, we are committed to fostering a sustainable and reputable business environment in light of universal ethical values and our company policies. This document is based on the policies and procedures of **Kimteks Poliüretan Sanayi ve Ticaret A.Ş.** as well as universal ethical values.

Kimpur maintains detailed policies across many areas covered by these rules and applies extensive expertise both within and beyond its industry. As a company that respects the law, we are obliged to comply with the legislation of Turkey, as well as the laws of the many countries to which we export. In cases where certain rules may conflict with applicable local laws, the laws shall take precedence.

If you have any questions regarding local laws, rules, or other company policies, please contact the **Kimpur Ethics and Disciplinary Committee** at: etikkurul@kimpur.com

KiMPURETHIC

DEFINITIONS



Ethics

A set of values, norms, and rules forming the basis of individual and social relationships, serving as criteria to evaluate actions from a moral perspective such as right-wrong or good-bad.

Kimpur / Company

Refers to Kimpur (Kimteks Poliüretan Sanayi ve Ticaret A.Ş.), including its subsidiaries and partnerships.(For example: Kimpur Europe, as well as any domestic or international affiliates and partnerships, fall within this scope.)

Board of Directors

The Board of Directors of Kimpur (Kimteks Poliüretan Sanayi ve Ticaret A.Ş.).

Chairperson of the Board

The Chairperson of the Board of Kimpur (Kimteks Poliüretan Sanayi ve Ticaret A.Ş.).

Ethics and Disciplinary Committee

The authorized body within Kimpur that objectively evaluates and decides on all matters constituting a breach of business ethics.

The Ethics and Disciplinary Committee carries out executive activities related to the Code of Business Conduct in line with the strategies determined by Kimpur.



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ETHICS AND DISCIPLINARY COMMITTEE



Ethics and Disciplinary Committee

- CEO
- Chief Operating Officer
- Human & Culture Director
- Audit and Compliance Director
- R&D Director

Duties and Responsibilities

- Review all reports and records related to ethical and disciplinary violations,
- Conduct potential investigations in a thorough and detailed manner,
- Ensure legal follow-up and manage internal/external communications regarding the matter,
- Conclude investigations by taking corporate interests into consideration,
- Oversee the delivery of annual ethics training and ensure updates to ethical rules are implemented.

Meeting Frequency and Reporting

Meetings are held as required, depending on the nature and frequency of ethics and disciplinary reports.



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PRINCIPLES



Impartiality

Kimpur adopts an equal approach toward employees, customers, and suppliers, regardless of nationality, religion, language, race, gender, age, or social status, and avoids any prejudiced attitudes or behaviors.



Integrity

Kimpur upholds the principle of fairness and honesty in all business relations. Rather than pursuing short-term interests, the company builds long-term trust by adopting transparent and consistent practices for all stakeholders.



Reliability

In all relations with internal and external stakeholders, Kimpur operates on the basis of mutual trust, ensuring clear and understandable communication, and fulfilling its commitments fully and on time.



Transparency

In its commercial and ethical relations, Kimpur adheres to the principle of transparency—except in cases requiring confidentiality—and expects the same responsibility from its business partners.



Social Benefit and Respect for the Environment

Kimpur believes that sustainable development is supported not only by innovative products but also by practices that are sensitive to society and the environment. The company views the growth of generations living in a healthy, educated, and clean environment as an integral part of its corporate responsibility.



Information Security

Kimpur takes all necessary measures to protect information belonging to itself and its business partners against misuse and shares this sensitivity with all employees.



Regulatory Authorities

Kimpur conducts all its local and international operations in line with the principles of integrity, transparency, and accountability. The company ensures full compliance with the applicable legislation and international law in every market in which it operates. Providing accurate, clear, and timely information to the relevant regulatory authorities is regarded as a corporate responsibility.



Suppliers and Business Partners

Kimpur adopts a fair, respectful, and transparent approach towards all suppliers and business partners with whom it collaborates. The company develops relationships based on mutual trust and exercises the utmost care in protecting trade secrets and confidential information. By fulfilling all commitments fully and on time, Kimpur aims to build sustainable business partnerships.



Customers

Kimpur combines a customer-oriented approach with high quality standards. The company is dedicated to accurately understanding the expectations and needs of its customers and meeting them in the shortest possible time. In all business processes, Kimpur never compromises on transparency and integrity, and by fulfilling its commitments fully and on time, it continues to be a reliable business partner.



Competitors

Kimpur competes fairly with all its competitors in the industry, in line with ethical principles and competition law. The company supports a transparent and responsible competitive environment that contributes to the overall development of the sector.



Employees

Kimpur is committed to fully meeting its legal obligations towards all employees. The company provides every employee with a fair, transparent, safe, healthy, and balanced working environment. In recruitment, compensation, promotion, and other human resources processes, Kimpur upholds the principle of equal opportunity, regardless of language, religion, race, color, gender, age, disability, nationality, political view, or belief.

The company protects employees' personal data within the framework of confidentiality and uses it solely for legal purposes. It takes proactive measures regarding occupational health and safety and promotes practices that support the physical and mental well-being of its employees. All human resources processes are clarified and secured through published policies and procedures.

Society and the Environment

Kimpur embraces a corporate citizenship approach that respects human rights, is sensitive to the environment, and prioritizes social benefit. The company strictly opposes any form of illegal labor practices and firmly rejects the employment of child labor or unregistered workers.



In its corporate social responsibility projects, Kimpur places environmental sustainability at the core and prioritizes the development of eco-friendly technologies. The company actively engages in the efficient use of natural resources, waste reduction, and lowering its carbon footprint.

Kimpur applies a zero-tolerance policy towards unethical practices—such as bribery, corruption, or excessive gift-giving—and supports all initiatives aimed at eliminating such practices.



We Exist in the Light of Our Values

We measure our success not only by the results we achieve, but also by the way we achieve them. Every decision we make and every action we take must be guided by the highest standards of business and professional integrity. The outcome is a safe and trustworthy workplace, stronger team unity, and ultimately, a company culture that provides opportunities for success to each of us.

Diversity, Equal Opportunity, and Respect in the Workplace

When we respect diversity in the workplace, we create an inclusive environment where everyone can perform at their highest potential.

- We provide equal employment opportunities to all employees and candidates regardless of age, race, color, nationality, gender, gender identity, disability, religion, or any other status protected by law.
- Hiring, promotion, compensation, and other employment-related decisions are based solely on job-related factors.
- We strive to create an environment of mutual respect, free from harassment and unprofessional conduct. Our Respect and Responsibility Policy demonstrates our commitment to preventing all inappropriate behavior in the workplace.
- Sexual harassment is a particularly harmful form of inappropriate conduct. It may include unwelcome flirting or sexual advances, requests for sexual favors, unwanted physical contact, and offensive verbal, visual, or physical behavior of a sexual nature. It may also include inappropriate images, posters, screensavers, videos, or email messages.
- Intimidation and humiliation are unacceptable. These include aggressive, threatening, or hostile behaviors that create an intimidating work environment.
- Avoid engaging in, or making remarks that are demeaning, offensive, belittling, or intimidating toward others. Even seemingly harmless actions can create a hostile environment. We must remain mindful of our own behavior and the impact it may have on others.

Employee Policy

Respect for human rights and dignity is one of the cornerstones of our business.

- Wherever we operate, we prioritize employee privacy and adhere to equal employment opportunity laws.
- We believe that positive and direct communication with employees is the most effective way to serve their best interests.
- We strive to work in cooperation with fairly elected employee representatives to balance the interests of both employees and the Company's mission.
- We do not engage in forced or involuntary labor.
- We comply with all child labor laws.

Everywhere we operate, we recognize the fundamental principles of human rights and comply with labor and employment laws.

Workplace Health And Safety

We provide a safe and healthy work environment and remain committed to preventing work-related injuries and illnesses.

- All of us, as employees and as a company, share the responsibility of making safety and health a priority in our daily work.
- By using the resources at our disposal and following recommended practices, we support each other in carrying out our activities safely and healthily.
- When informed about an unsafe or hazardous situation, we carry the responsibility to take corrective action.

Unsafe or potentially hazardous situations must be reported immediately to a manager, the Responsible Care leader, or the facility EHS leader.

Workplace Substance Abuse

Kimpur is deeply committed to protecting the safety, health, and security of employees, our operations, and all individuals associated with them. We do not tolerate substance abuse in the workplace.

Employees are expected to perform their duties free from the influence of any substance that could impair their judgment or compromise their safety.

- The use, possession, or sale of drugs, controlled substances, or drug-related paraphernalia is strictly prohibited on Kimpur premises, in Kimpur vehicles, or while conducting Kimpur-related business.
- Except for certain pre-approved on-site social events, the use or possession of alcohol is not permitted on Kimpur premises or in Kimpur vehicles.

Kimpur also reserves the right to conduct drug and alcohol testing as permitted by local laws.

Workplace Violence

Kimpur does not tolerate acts of violence, including verbal or physical threats, intimidation, harassment, or coercion.

- Weapons, firearms, ammunition, explosives, and incendiary devices are prohibited on company property.
- Any behavior that shows potential for violence or threatens the safety of people or property must be reported immediately to a manager or the Security Department.
- For more detailed information regarding the rules in your location, please obtain the relevant occupational health and safety procedures from the appropriate departments.

Kimpur reserves the right, as permitted by local laws, to search company property at any time, including offices, desks, computers, wallets, bags, vehicles, packages, and lockers.

We all have the responsibility to work free from the influence of alcohol or other substances that could affect our decisions or compromise our safety while on the job.

Be aware of inappropriate, rude, or threatening behavior and report your concern.

Social Responsibility Policy

As a company that places respect for employees at its core, we rigorously uphold human and labor rights as defined by laws and universally accepted standards. We integrate these rights into our Human Resources practices with a holistic perspective. As a demonstration of this commitment, we pledge to implement our Social Responsibility Policy within the scope of the SA 8000:2014 standard.

Prevention of Child Labor

Our company will neither engage in nor support the use of child or young labor and will not employ workers under the age of 18.

Prevention of Forced or Compulsory Labor

Our company will neither engage in nor support the use of forced or compulsory labor, ensuring that all employees work on a voluntary basis. Under no circumstances will the company participate in or support human trafficking.

Ensuring Health and Safety Conditions

Through a proactive, risk-based approach, we will encourage the participation of all employees in occupational health and safety practices. We are committed to creating healthy and safe working conditions by prioritizing the overall well-being of employees. Risks concerning the health and safety of new, pregnant, or nursing mothers will be eliminated or minimized. Efforts will be made to eliminate work-related hazards and reduce risks.



Prevention of Discrimination

In recruitment, compensation, access to training, promotion, termination, retirement, or among employees, our company will not engage in or support discrimination based on race, skin color, nationality, national, regional or ethnic origin, social class, citizenship, belief, disability, gender, sexual orientation, family responsibilities, marital status, political or philosophical views, sect, age, military status, pregnancy, trade union membership or leadership, or any other condition that may lead to discrimination.

No behavior that is threatening, abusive, degrading, or exploitative—including physical contact—will be permitted in any part of our company.

Disciplinary Practices and Prevention of Mistreatment/Harassment

Employees will be treated with respect and in a manner consistent with human dignity. Our company will not engage in or support the use of corporal punishment, mental or physical coercion, or verbal abuse of personnel. No cruel or inhumane treatment will be permitted.

Wages and Compensation

The company will respect employees' right to the minimum wage as defined by law and will pay overtime compensation. Salaries will be sufficient to meet employees' basic needs and provide some discretionary income. No deductions will be made from wages for disciplinary purposes.

Relations with Suppliers

The company will evaluate the social compliance practices of its suppliers, monitor the results with action plans, and work to progressively improve their level of social compliance.



Equality

We recognize gender equality as an integral part of our inclusive corporate culture. We endorse, follow, and commit to the principles and rules of the **United Nations Women's Empowerment Principles (WEPs)** platform.

- Continuous support will be provided to raise awareness among all our employees on equality in both professional and social life.
- An inclusive and non-discriminatory language will be used in all communication, avoiding sexism or discriminatory expressions.
- We do not accept violence or discrimination in any form. A respectful and safe working environment will be ensured for all employees.
- The principle of "equal pay for equal work" will be applied, regardless of gender.
- Equal conditions will be maintained in appointments and recruitment processes, with no gender discrimination.

Combating Domestic Violence

As a participant of the **Business Against Domestic Violence (BADV) Project**, we are committed to providing a workplace free from all forms of domestic violence. All employees will be supported in line with the following principles:

Awareness:

- Training and awareness-raising activities will be organized to increase understanding and sensitivity in combating domestic violence.

Support:

- Employees exposed to or engaging in domestic violence will be encouraged to seek the necessary psychological or medical support. With the awareness that employees who are victims of domestic violence may face physical, mental health, safety, or performance challenges, each case will be handled with full consideration of all its dimensions.

Consent and Confidentiality:

- The consent of employees will be the basis of any application and process. Respect for individuals' private lives will be ensured, and all proceedings will be carried out confidentially.



We Exist in the Light of Our Values

Kimpur holds a respected position in the scientific field as an innovative company, a consistently preferred supplier, and a strong competitor. Thanks to our financial integrity and robust governance structure, we have successfully demonstrated our reliability in the market through high-level investments.

Conflicts of Interest

We are expected to avoid situations where personal interests conflict—or appear to conflict—with the interests of the company. This includes any actions that could undermine confidence in our fair practices or impair our ability to perform our work objectively.

If there is any possibility that a situation might be perceived as a conflict of interest, it must be reported to a manager, the Human Resources Department, or the Kimpur Ethics and Disciplinary Committee, and the necessary steps should be taken to resolve it.

Typical situations that may involve conflicts of interest include:

- Having a financial interest in a company that does business with Kimpur.
- Accepting a payment or other incentives from a company that does business with Kimpur.
- Holding secondary employment outside of Kimpur.
- Working with a supplier, distributor, or intermediary that is owned or managed by a relative or close friend.
- Engaging in a personal relationship with someone to whom you report or who reports to you.

Conflicts of interest can arise in many different forms. Since no policy can cover every possible situation, we must use sound judgment and seek guidance whenever in doubt.



External Interests

As employees, we must avoid investments or other financial interests that could affect—or appear to affect—our ability to make decisions in the best interest of the company.

Prohibited actions include:

- Having any financial interest in an individual or entity that is a customer, supplier, distributor, or intermediary of Kimpur, if we are in a position to influence the business relationship.
- Exploiting a business or profit opportunity that belongs to Kimpur, or engaging in any activity that competes with the company.

The Annual Conflict of Interest Questionnaire requires all of us to disclose any personal situations that could create a conflict of interest. It is critical that we complete the form fully and honestly, and promptly notify our manager or the Ethics and Disciplinary Committee if such a situation arises.

Outside Employment

Kimpur does not permit employees to engage in outside employment, hold shares in another company, or establish businesses in the same industries on behalf of relatives, as these may interfere with our work at Kimpur or create conflicts of interest.

Prohibited actions include:

- Holding a position or owning shares in any for-profit company outside of Kimpur. (Working for or holding a position in a non-profit or charitable organization is acceptable, provided approval is obtained where required.)
- Working for or accepting any form of compensation from an individual or entity that is a customer, supplier, distributor, or intermediary of Kimpur, if in a position to influence the business relationship.
- Working for or accepting any compensation from a competitor of Kimpur.

The Annual Conflict of Interest Questionnaire requires all of us to disclose any personal situations that could create a conflict of interest. It is critical that we complete the form fully and honestly, and promptly notify our manager or the Ethics and Disciplinary Committee if such a situation arises.

Speaking at Conferences

If we are invited to speak at a conference because we are Kimpur employees or due to expertise arising from our Kimpur responsibilities, we may not accept a fee. However, in such cases, the company may approve the acceptance of reasonable expense reimbursements.

Relatives, Friends, and Personal Relationships

Many of us have relatives or friends who have business relationships with Kimpur, our customers, suppliers, distributors, intermediaries, or competitors. Since others may perceive these relationships as placing personal interests above the company's interests, such situations may raise conflict of interest concerns.

We must report to our manager or the Ethics and Disciplinary Committee any situation in which one of the following applies:

- If we are in a position to influence Kimpur's business relationship with a customer, supplier, distributor, or intermediary, and a relative or close friend has a financial interest in or is employed by that entity.
- If a close family member works for one of Kimpur's competitors.
- If we are in a position to hire, supervise, or otherwise hold authority over a relative or someone with whom we have a personal relationship.



Gifts and Entertainment

Gifts and entertainment are often used to strengthen business relationships; however, if they may influence—or appear to influence—decision-making, they must not be offered or accepted.

Before offering gifts or entertainment to customers or other external parties, we must understand the recipient's rules on accepting such gifts or entertainment.

No gifts or entertainment should be offered or accepted if they could cause embarrassment to the company, be perceived as a bribe or kickback, or result in preferential treatment in conducting business.

Guidelines on Gifts:

- We never offer or accept cash or cash-equivalent gifts, such as gift cards.
- We do not offer or accept any gift that exceeds a reasonable value according to local customs and standards.
- We may accept gifts or discounts offered to a large group of employees as part of a contract between the company and a customer, supplier, distributor, or intermediary.

Guidelines on Entertainment:

- We do not offer or accept entertainment unless it aligns with customary business practices. Occasional business meals, movies, sporting events, or similar activities with a customer or supplier are generally acceptable.
- We do not offer or accept entertainment that is sexually explicit, otherwise inappropriate, or inconsistent with our value of Respect for People.

If you have further questions, please contact your manager, the Ethics and Disciplinary Committee, or one of the company's legal advisors referred by the Committee.

Government Officials

Special laws apply when interacting with government officials, including state-owned or state-controlled companies. For specific guidance regarding gifts and entertainment offered to government officials, please refer to the Anti-Bribery and Corruption section of the Code.

Gifts or entertainment must never influence—or appear to influence—our ability to make impartial business decisions in the best interests of Kimpur.

Business and Financial Records

Business and financial records are essential to Kimpur's success. The integrity and accuracy of these records support internal decision-making and form the foundation of our reporting practices to shareholders, investors, creditors, government agencies, and other stakeholders.

What We Must Do:

- Maintain and present all company records and reports in compliance with applicable laws. (These records include not only accounting records but also expense reports, time sheets, medical claim forms, personnel evaluations, and the full range of analytical, engineering, and technical reports, whether electronic or written.)
- Establish and maintain a strong and effective internal control system.
- Ensure that all company records accurately and fairly reflect the underlying transaction.
- Never falsify or alter any document.
- Record all financial transactions in the correct account, department, and accounting period.
- Ensure that all actions and commitments comply with Kimpur's Authorization Policy and Delegation of Authority Rules.
- Confirm that all public communications—including reports provided to government authorities—are complete, fair, accurate, timely, and understandable.
- Report any concerns regarding the accuracy of Kimpur's records to Financial Management or through another appropriate channel, such as the Kimpur Ethics Line.

İşimizin ve finansal kayıtlarımızın bütünlüğü yalnızca finans personelinin değil, hepimizin sorumluluğu altındadır. Doğru kayıtlar, itibarımızı artırır ve yasal gereklilikleri karşılamamızı sağlar.



Use and Protection of Company Resources and Information

We are all responsible for protecting and properly using Kimpur resources.

Kimpur resources are intended to be used for business-related purposes. In certain circumstances, limited personal use may be acceptable as long as it complies with Kimpur policies, does not create additional costs, and does not interfere with colleagues.

As employees, we are expected to:

- Use company resources in a legal and responsible manner.
- Protect Kimpur resources against theft, waste, and negligence.
- Never use company funds or other resources to support outside business activities or unauthorized actions.

Examples of company resources include:

- Company funds, credit cards, and other accounts.
- Computers, electronic networks, and other office equipment.
- Telephones and mobile communication devices.
- Internet access and email.
- Materials and supplies.
- Tickets for sports and entertainment events (business hospitality).
- Proprietary company information.



Intellectual Property

Our continued success and sustainable growth depend on innovative products and solutions. For the future of Kimpur, we believe it is essential to protect our intellectual property against theft, misuse, and loss in order to maintain a lasting competitive advantage.

With the support of our legal advisors, all of us must take the necessary steps to safeguard Kimpur innovations, proprietary information, trademarks, trade secrets, and copyrighted materials.

These steps include:

- Using the Kimpur brand and its trademarks, including Kimpurethic, in accordance with company guidelines.
- Reporting all concerns regarding the infringement, misuse, or suspected abuse of Kimpur intellectual property to the Ethics and Disciplinary Committee.
- Respecting the trade secrets, copyrights, trademarks, patents, and proprietary information of third parties by avoiding unlawful use or infringement.

Information Technology

We make extensive use of computer systems and telecommunications networks. We believe it is our responsibility to protect these systems from misuse.

We must:

- Follow the Kimpur Information Security Policy – ISO 27001 Information Security Management System Policy and comply with all data protection and security requirements.
- Use passwords for computer or network access and protect those passwords.
- Store and share sensitive, proprietary, or highly confidential information on company-provided secure servers, in encrypted files.
- Always safeguard all electronic devices.
- Maintain information security controls and audits.
- Protect company equipment or systems from being used for pornography, gambling, illegal purposes, or other offensive or inappropriate activities.

To the extent permitted by applicable laws, Kimpur reserves the right to access, monitor, search, review, collect, transfer, restrict, block, or otherwise audit Kimpur information and information stored on Kimpur equipment or equipment authorized by Kimpur.

For more information, please refer to Kimpur's ISO 27001 Information Security Management System Policy:

<https://kimpur.com/tr/politikalarimiz/>

Proprietary Information and Records Management

We are all responsible for protecting the integrity of Kimpur information and using it appropriately. Unauthorized disclosure of Kimpur information could harm the company or provide an unfair advantage to others.

Our responsibilities include:

- Classifying documents in accordance with Kimpur's Information Processing Policy.
- Retaining and disposing of company records in compliance with Information Security practices.
- Meeting all special record-keeping requirements related to internal investigations, legal proceedings, and government inquiries.
- Reporting any loss of Kimpur information in a timely manner.
- Complying with all contractual obligations to protect others' information and not disclosing third-party proprietary information.
- Restricting access to sensitive, proprietary, or highly confidential information to individuals trained in the proper handling of such data.
- Avoiding discussions of Kimpur information in places where conversations may be overheard or create risks.

If proprietary information must be shared outside the company, we must first consult with our legal advisors to ensure appropriate protections, such as a confidentiality agreement, are in place.

Examples of Kimpur proprietary information include:

- Research and development (R&D) data
- Trade secrets
- Personnel records
- Business plans and proposals
- Capacity and product information
- Marketing or sales forecasts and strategies
- Buyer and customer lists
- Pricing lists or strategies
- Supplier data

For any external presentations containing Kimpur information, prior approval must be obtained. Even after leaving Kimpur, we remain obligated to protect the company's proprietary information.

Kimpur as a Service Provider

When acting as a service provider, Kimpur has an obligation to protect the confidential information of its customers. In this regard, the company acts in accordance with the terms defined in controlling agreements.

For guidance and clarification regarding the handling of customer confidential information, please contact the Kimpur Ethics and Disciplinary Committee: etikkurul@kimpur.com

Data Privacy

In line with our value of Respect for People, Kimpur respects individuals' privacy and protects their personal data.

- We handle personal data in accordance with Information Security Policies, the Personal Data Protection Law, all contractual obligations, and applicable local laws.
- We use personal data only for legitimate business purposes.
- We adopt a clear and transparent approach regarding the purposes for which we use personal data.
- We protect personal data against unauthorized disclosure.
- We restrict the disclosure of sensitive personal data to individuals bound by professional confidentiality obligations and trained in the proper handling of such information.

Examples of “personal data” include: address, age, employment information, and education/training details.

Examples of “sensitive personal data” include: identification information, medical data, financial account numbers, social security numbers, race, religion, sexual orientation, criminal records, and political affiliations.



Insider Information and Trading

Our employees may have access to non-public information about Kimpur or companies doing business with Kimpur. Such non-public information may include, among other things, business or production plans, new products or processes, mergers or acquisitions, significant business risks, sales, negotiations, or other financial data.

- We do not trade in the securities of Kimpur or any other company based on material, non-public information obtained through our work at Kimpur. We also do not disclose such information to others so they may trade on it. Insider trading is illegal.
- Material, non-public information is any information that a reasonable investor would consider important in deciding whether to buy, sell, or hold a company's securities.

Insider trading rules are complex. If you are uncertain, please consult the Kimpur Ethics and Disciplinary Committee: etikurul@kimpur.com

We must not use material, non-public information about Kimpur, our customers, or our suppliers for personal gain.



Anti-Bribery and Anti-Corruption

We do not give anything of value to anyone in order to obtain any improper business advantage.

We are deeply committed to maintaining the highest ethical standards and complying with legal requirements in our relationships around the world. This includes our dealings with governments, government officials, and other businesses. We will not, under any circumstances, engage in bribery or corrupt practices.

- Interactions with government officials are subject to complex legal rules. Laws impose severe penalties for bribery and corruption, including heavy fines and imprisonment. Even simple actions, such as giving a gift to a government official, may raise suspicions of corruption.
- To avoid even the appearance of improper conduct, we must obtain approval from the Ethics and Disciplinary Committee—or from legal counsel referred by the Committee—before giving anything of value (including gifts, meals, entertainment, or employment opportunities) to a government official.
- If a payment is necessary to ensure safety or secure safe passage, prior approval is not required; however, the Ethics and Disciplinary Committee must be informed as soon as possible after the payment.
- We exercise the same diligence in preventing bribery and corruption in our dealings with other businesses or private parties.

Who are considered government officials?

- Employees of all government-owned or government-controlled entities worldwide, including lower-level administrative officials
- Political parties and party officials
- Candidates for political office
- Employees of public organizations such as the United Nations
- Employees of state-owned enterprises

If you are uncertain, please contact the Kimpur Ethics and Disciplinary Committee: etikkurul@kimpur.com

Preventing Bribery

Bribery is the act of giving or offering something of value or a service to someone in order to improperly influence a decision.

We must not offer, promise, or give anything of value to a government official—or to any other individual—for the purpose of obtaining a business advantage. Likewise, we must not accept bribes from others.

Examples of payments to a government official that may constitute bribery include:

- Securing a contract for the company
- Obtaining favorable tax or customs treatment
- Gaining permits or regulatory approvals
- Preventing the enforcement or application of laws or regulations relevant to the company

Bribery also includes kickbacks, meaning personal payments made or received to influence the outcome of a contract or any other business transaction.

We must also avoid situations where bribery is conducted through a third party, such as a subcontractor, consultant, or intermediary. Even if we do not directly authorize the payment, the company and individual employees may still be held liable if a third party makes a bribe on our behalf. When selecting intermediaries and consultants, we must ensure they show no signs of engaging in bribery.



Competition

Our responsibility to conduct business ethically extends to our relationships with customers, shareholders, suppliers, competitors, and regulatory authorities. This means competing within legal boundaries and on the basis of price, quality, and service.

Antitrust and Fair Trade

- We win business ethically and comply with all antitrust and trade laws that require free and fair competition.
 - We do not engage in discussions or agreements with competitors or any other parties that may restrict free competition.
- Such discussions with competitors include:
- Prices or payment terms
 - Bids or proposals
 - Allocation of customers or division of territories
 - Production or distribution limitations
 - Boycotts of suppliers or customers
- We do not engage in any unfair, misleading, or deceptive business practices.
 - We promote, advertise, and label our products and services in an honest, accurate, and informative manner.

Gathering Competitive Information

Information about our competitors helps us better understand market demands and improve our products and services; however, competitive information must always be collected through legal and ethical means.

- We rely on publicly available information, such as published articles, market analyses, and purchase reports, to obtain competitive insights. This means we do not seek out a competitor's confidential information, nor do we accept anyone else's confidential information without proper authorization.
- We never resort to illegal or unethical methods (such as theft, bribery, misrepresentation, or espionage) to obtain competitive information.
- We comply with all applicable laws when gathering competitive information.

Antitrust and Competition Laws Are Serious Business

Antitrust violations do not require written evidence. Even the impression of an agreement with a competitor can lead to serious consequences. Violations of antitrust laws may expose both the company and individual employees to significant civil and criminal penalties, as well as lawsuits.

If an antitrust compliance issue arises, we must immediately consult with our manager, the Ethics and Disciplinary Committee, or a Legal Counsel referred by the Committee.

We must always respect the confidential information of others and never engage in misrepresentation or any other illegal or unethical means of obtaining competitive information.

Trade Controls

We operate internationally in a world that can present significant risks. To combat terrorism, halt weapons production, and address narcotics trafficking and other crimes, certain governments have implemented trade controls that restrict specific business activities and the movement of goods across national borders.

- We must comply with all trade controls applicable to our business.
- Trade control laws may restrict:
 - The export of certain goods, services, and technologies
 - Transactions (including imports, exports, and investments) with specific countries, individuals, or entities
 - Travel to certain countries
 - The exchange of information
- We must also comply with trade restrictions, economic sanctions, anti-boycott laws, and local trade controls wherever we operate around the world.

These laws are complex and subject to frequent change. Penalties for violating trade control laws can be severe. Before engaging in any transaction that may involve export-controlled products, a sanctioned country, or a prohibited party, the necessary due diligence must be conducted, and full information must be obtained.



Fraud and Anti-Money Laundering

Fraud is any act carried out by an individual or group to obtain material or non-material gain through deception or misrepresentation. Within our company, fraud may take many forms, including falsifying documents, fraudulent accounting practices, or theft of goods or services.

Our company has adopted a zero-tolerance policy against fraud. All employees, business partners, and suppliers are strictly prohibited from engaging in or facilitating any activity that constitutes or encourages fraud.

Any situation that raises suspicion of fraud must be reported immediately to Senior Management or the Ethics and Disciplinary Committee. Internal audit processes are conducted regularly to detect and prevent such activities.

Money laundering refers to activities carried out to legitimize proceeds of crime, enabling illicit earnings to circulate through the financial system.

Our company ensures full compliance with national and international regulations to prevent money laundering activities. The financial transactions of customers, suppliers, and business partners are carefully reviewed, and suspicious transactions are reported to the relevant authorities.

Employees are required to immediately report to the Ethics and Disciplinary Committee if they become aware of or suspect any financial transaction that may be linked to money laundering.



We Exist in the Light of Our Values

KIMPURETHIC

CITIZENSHIP



Compliance with Sustainability Standards

Our commitment to one another and to environmental awareness requires us to:

- Always comply with environmental laws applicable to our business and with Kimpur's policies.
- Ensure that our products, operations, and behaviors consistently meet applicable government standards, Kimpur's environmental standards, and approved compliance plans.

For more information, please refer to Kimpur's Sustainability Policy:
<https://kimpur.com/en/our-policy/>

Corporate Citizenship

We are committed to enabling positive change through community partnerships, charitable activities, and volunteerism.

Through our scientific endeavors, expertise, volunteer efforts, and donations, we take bold steps to help address some of the world's most pressing challenges. Our relationships with neighbors and partners require us to help build stronger, better, and more sustainable communities in the places where we operate. Our sustainability goals and corporate citizenship initiatives should be a source of pride for our employees.

- Engaging in meaningful dialogue with organizations that represent the communities where we do business is valuable.
- We should support initiatives that respond to community goals and needs, while also seeking ways to strengthen our capacity to provide such support.



KIMPURETHIC

CITIZENSHIP

Charitable Activities and Volunteering

Kimpur and its affiliates participate in various charitable activities across Türkiye. This involvement ranges from financial contributions to donations of Kimpur products, services, and other resources.

What We Will Do:

- Support personal community activities on our own time, with our own resources, without representing ourselves as official representatives of Kimpur.
- Obtain approval for any charitable donation made on behalf of Kimpur.

What We Will Not Do:

- Represent Kimpur in any public process or forum unless specifically requested by management.
- Seek reimbursement from Kimpur for personal expenses or charitable contributions.

Political Activities and Contributions

Kimpur encourages its employees to participate in local, national, and international political processes, while reminding them that certain rules apply.

- When expressing personal views in a public forum (e.g., a letter published in a newspaper), we must not use company letterhead, company email, or reference our job title or business address.
- We must always comply with all applicable laws governing Kimpur's participation in political activities, including political contributions.



Public Communications

We communicate with the public honestly and consistently.

- To ensure compliance with laws and the protection of our interests, only those specifically designated for this role may represent the company in public or before the media.
- If an external party makes an inquiry regarding a company matter, it must be referred to our manager and/or the Ethics and Disciplinary Committee.

We are free to express our personal views in community activities; however, we must be clear that we are participating in our own name.

Social Media

Social networks and other forms of social media have become part of business trends. In general, the rules that apply to new communication tools are consistent with those for traditional communication.

What We Will Do:

- Clearly distinguish between authorized business communication and personal communication. (When making personal statements on public matters, we must avoid creating the impression that we are representing Kimpur or expressing Kimpur's views.)
- Respect trademark, copyright, fair use, trade secret, and financial disclosure laws, as well as company guidelines.
- Ensure that all authorized business communications reflect Kimpur's Values.

What We Will Not Do:

- Speak on behalf of Kimpur unless designated as a spokesperson and authorized to do so.
- Disclose confidential information about Kimpur, its employees, customers, or business partners.
- Discuss Kimpur's customers, suppliers, or business partners without their permission.
- Endorse Kimpur products or services without prior approval.
- Disclose personal data about others—especially personal data obtained as part of Kimpur relationships—without authorization.

Kimpur is committed to ensuring that all employees, business partners, and stakeholders adhere to the highest ethical standards. This process covers the timely reporting, monitoring, careful evaluation, and proper documentation of ethical violations, followed by the implementation of necessary actions. All reports of ethical violations are thoroughly investigated to ensure that the company is managed in a reliable and transparent environment.

Compliance with business ethics principles at Kimpur is a continuous and dynamic process. It requires employees to make conscious decisions within a clear framework of reasoning and ensure that these decisions align with Kimpur's corporate values, ethical culture, and all internal policies and procedures.

All Kimpur employees are responsible for fully carrying out their duties in this regard. Any conduct that violates business ethics principles will be reviewed by the Ethics and Disciplinary Committee, and appropriate measures will be taken.

Reports regarding information security, anti-bribery and anti-corruption, customer confidentiality breaches, competition violations, ethical misconduct, violence, and discrimination—as well as metrics such as the number of reports received, closure rates, and outcomes—are documented whenever reports are submitted. Confidentiality of reports and protection of employees against retaliation are essential elements of this process.

Promoting a culture of ethical conduct within the company, setting an example, emphasizing the importance of business ethics, and taking effective action in the event of violations are among the core responsibilities of Kimpur's senior management.



Incident Reporting:

The employee reports the identified ethical violation to the relevant department.



Review and Assessment:

The relevant department investigates the situation and evaluates the severity of the incident.



Reporting:

The incident is reported to the relevant senior management and audit units.



Resolution and Follow-Up:

The incident is resolved, necessary measures are implemented, and the outcomes are closely monitored.

1. Human Resources Ethical Incidents

- Discrimination: Based on race, gender, age, religion, ethnicity, disability status, etc.
- Sexual Harassment: Physical or verbal sexual harassment between employees.
- Mobbing (Psychological Harassment): Systematic pressure, exclusion, or psychological abuse directed at employees.
- Violation of Employee Rights: Forcing overtime, denial of leave entitlements, unfair compensation.

Process Flow:

- Employees may report suspicious situations anonymously.
- HR investigates the incident thoroughly and initiates an impartial review.
- Depending on the outcome, disciplinary actions such as warnings or termination of employment may be applied.
- Notification to legal authorities may be carried out if required.

2. Cybersecurity and Information Technology Ethical Incidents

- Data Breach: Unauthorized access to or leakage of personal or company data.
- Malicious Software: Viruses, malware, or ransomware attacks.
- Unauthorized Access: Intrusion into company systems by unauthorized individuals.
- Digital Fraud: Phishing, identity theft, or credit card fraud.

Process Flow:

- The IT department promptly detects the violation and implements countermeasures.
- The scope of the incident is determined, and suspicious activities are monitored as necessary.
- Findings are reported to relevant audit and security units. Legal authorities are notified if required.

3. Financial and Accounting Ethical Incidents

- Corruption and Bribery: Acceptance of bribes or other corrupt practices by employees or managers.
- Financial Manipulation: Misrepresentation or falsification of accounts, reports, or financial statements.
- Tax Evasion: Avoidance of tax obligations by the company or employees.
- Conflict of Interest: Use of personal interests by managers or employees in ways that conflict with company interests.

Process Flow:

- The Finance Department audits and monitors suspicious transactions.
- Incidents are reported to internal audit and legal departments.
- Legal proceedings may be initiated, and the incident can be formally resolved.



4. Marketing and Sales Ethical Incidents

- Misleading Advertising: Promotion of products or services in a deceptive or inaccurate manner.
- Price Manipulation: Manipulating prices to hinder market competition.
- Customer Data Breach: Unauthorized sharing or misuse of customer personal information.

Process Flow:

- The Marketing and Sales Department reviews suspicious advertisements and customer data handling.
- Incidents are reported to senior management, and external audit or legal authorities may be involved when necessary.

5. Production and Operations Ethical Incidents

- Occupational Safety Violations: Failure of employees to comply with workplace safety rules, non-reporting of workplace accidents.
- Environmental Pollution: Practices during production that harm the environment, violation of waste management standards.
- Product Quality and Safety: Failure of products to meet safety standards, defective production.

Process Flow:

- The Production Department monitors safety and quality, investigates incidents.
- Employees report safety violations or quality issues.
- The situation is resolved, if necessary, in coordination with audit teams, relevant authorities, and legal entities.

6. Supply Chain and Procurement Ethical Incidents

- Bribery or Corruption: Instances of bribery or other corrupt practices in supplier relationships.
- Overpricing: Excessive pricing imposed by suppliers.
- Conflict of Interest: Situations where the procurement department's personal interests conflict with business relationships.

Process Flow:

- The Procurement Department monitors supplier relationships and reports suspicious situations.
- Relevant units and legal authorities are consulted when necessary.

7. Management and Corporate Communication Ethical Incidents

- Management Violations: Decisions made by management being implemented in an unethical manner.
- Lack of Transparency: Failure of management to adhere to the principle of transparency, including withholding information.
- Corporate Reputation Violation: Actions or statements that damage the company's reputation.

Process Flow:

- Relevant departments resolve incidents in coordination with internal audit and legal units.
- The situation is reported to the Board of Directors and senior management, and if necessary, clarified through external communication.



KiMPURETHIC

REPORTING MECHANISM



Reporting

To ensure effective management and oversight of ethical breaches, the Ethics and Disciplinary Committee Workflow Procedure is followed. Tips, complaints, and other notifications may be submitted to the Ethics and Disciplinary Committee via email, postal mail, or telephone.

Internal stakeholders (employees) and external stakeholders (such as suppliers, customers, shareholders, business partners, local communities, and regulatory authorities) may report via <https://kimpur.com/en/kimpur-ethic/> and etikurul@kimpur.com.

If an employee shares an unethical conduct concern with a unit manager, the manager must forward the matter to the Ethics and Disciplinary Committee.

Evaluation

The notifier is informed by email within 3 business days that the report has been received and will be reviewed. The Ethics and Disciplinary Committee is not obliged to inform the notifier about actions taken or outcomes. Committee meetings are held at least once every three months, unless the Committee convenes earlier for urgent matters. Ethical violation reports are evaluated by the Committee; where necessary, requests for review or investigation are referred to the Internal Audit Unit by the Committee.

Decision and Closure

Based on applicable laws, company policies, and practices, the Ethics and Disciplinary Committee determines an outcome in line with the “Kimpur Personnel Regulations – Disciplinary Provisions,” taking into account the severity of the violation. Severity may vary depending on whether the situation materially affects company operations, imposes significant liabilities on the company, or endangers employees’ physical or moral integrity. The authority and responsibility for assessing, grading, and deciding the case rests with the Ethics and Disciplinary Committee.



KiMPURETHIC

REPORTING MECHANISM



Contact Information

Questions and concerns regarding appropriate and inappropriate conduct may be directed to the following:

- Department Managers
- Human Resources Department and Representatives
- Ethics and Disciplinary Committee
- Members of the Ethics and Disciplinary Committee
- Kimpur Ethics Reporting Form

Kimpur Ethics Reporting Form

To report a violation or share a concern, notifications submitted through the Kimpur Ethics Form are reviewed by a qualified communications specialist.

No personal information is required from the individual(s) submitting the report.

Access the **KimpurEthic** Rules via the provided [link](#).

Access the **KimpurEthic** Reporting Form via the provided [link](#).

Submit your messages online through the web address.



KiMPURETHIC

REPORTING MECHANISM



We are committed to maintaining an environment of compliance with the law and Kimpur's Code of Conduct. This expectation begins with each employee and extends to our customers, suppliers, business partners, shareholders, and regulatory authorities.

We strive to act consistently and fairly in applying penalties for violations of the Rules. Penalties may range from verbal or written warnings to termination of employment in cases of severe misconduct or repeated offenses.

We cannot tolerate retaliation or reprisals against anyone who reports a potential violation in good faith. Retaliation itself may result in termination of employment.

Investigation and Response

The company takes all potential legal or policy violations seriously and investigates them thoroughly. Under the oversight of the Ethics and Disciplinary Committee, investigations are carried out by designated experts within their respective regions. Investigations are conducted respectfully, confidentially, and fairly. If an allegation is substantiated, an appropriate management team reviews the findings and determines the final outcome.

The company protects anyone who raises a concern honestly; however, knowingly making false accusations, lying to an investigator, interfering with an investigation, or refusing to cooperate constitutes a violation of the Rules. In all investigations, we are expected to tell the truth and fully cooperate.

Acknowledgment

We are periodically required to confirm that we have read and agreed to comply with the Rules. Failure to read or acknowledge the Rules does not excuse non-compliance.

Waiver

Any waiver of a provision of the Rules must be approved by the Executive Board or the Ethics and Disciplinary Committee.

KiMPURETHIC

ETHICAL DECISION-MAKING GUIDE



Kimpur employees know and apply the principles of business ethics. Every Kimpur employee reads the Code of Business Ethics and signs the document, committing to act in accordance with these principles. Kimpur employees are responsible for complying with all applicable laws, regulations, and company policies while performing their duties. In addition, they are expected to exercise sound personal judgment.

When faced with a questionable situation related to business ethics, before making a decision, Kimpur employees should ask themselves the following questions. If the answer to any of these is “no,” then do not proceed. If you are unsure, consult your manager or the Ethics and Disciplinary Committee.

- **Is this action legal?**
- **Is it consistent with Kimpur’s Code of Business Ethics and company policies?**
- **Can I explain it to my family and friends?**
- **Would I be comfortable seeing this action reported in a newspaper?**
- **Would I feel okay if someone did the same thing to me?**
- **Would I feel comfortable if my colleagues knew about it?**



Kimpur Code of Business Conduct
As Adopted by the Executive Board on October 20, 2017



KiMPUR



KİMPUR

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