

Whistleblowing Policy

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1. PURPOSE AND SCOPE

The purpose of this Whistleblowing Policy ("the **Policy**") is to encourage employees and all stakeholders of RMK Marine to report any activity that is considered or suspected to be illegal or misconduct and therefore in violation of applicable laws and/or RMK Marine Code of Ethics and relevant policies. It also aims to clearly and explicitly state[1] that RMK Marine employees who make notifications in good faith, as well as individuals who contribute to the investigation process, are protected against any potential acts of retaliation.

All employees and directors of RMK Marine shall comply with this Policy, which is an integral part of the RMK Marine Code of Ethics. Furthermore, this Policy is intended to serve as a model for RMK Marine and RMK Marine is expected to have a separate Whistleblowing Policy in accordance with its organizational structure and operational requirements.

2. DEFINITIONS

"**Authorized Person(s)**" mean the terms defined in Article 4.3

"**Business Partner**" " includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

"**Dashboard**" means the term defined in Article 4.3.

"**Dashboard Users**" means the term defined in Article 4.3.

"**Reportable Matter(s)**", mean the term defined in Article 4.1.

"**Disciplinary Penalty**" refers to the type of punishment imposed for breach of employment contract, and/or a behavior that constitutes a violation of applicable legislation and/or a breach of RMK Marine Code of Ethics, related policies, procedures, guidelines, circular notes, and all applicable regulations.[2]

"**HR**" means RMK Marine Human Resources Directorate.

"**Investigation**" means a detailed and careful examination of relevant actions and behaviors conducted to ascertain the facts of a matter, including but not limited to cases where a disciplinary offense is alleged.

"**Koç Group**" means Koç Holding A.Ş., companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its latest consolidated financial report.

"**Line Manager**" means the primary manager with whom the employee is directly affiliated.

[1] For further details, please refer to the RMK Marine Anti-Retaliation Policy.
[2] See RMK Marine' Disciplinary Policies for details.

"**Notification**" means sharing observations and concerns about actions which are suspected to violate laws, internal arrangements such as RMK Marine Code of Ethics, relevant internal policies, procedures, and regulations according to this Policy.

"**Retaliation**" means any negative act—such as demotion, disciplinary action, dismissal, salary reduction, job or shift reassignment—carried out to penalize a Whistleblower or any individual who contributes to an Investigation (e.g., by providing information or acting as a witness), as a result of their involvement in the reporting or investigation process.

"The UN Global Compact"[3] is a global pact initiated by the United Nations, to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of human rights, labor, the environment and anti-corruption.

"**Whistleblower**" means the person who reports notification. This definition covers persons who are or have been employed at the RMK Marine, RMK Marine clients, Business Partners and all other stakeholders.

3. GENERAL PRINCIPLES

RMK Marine attaches great importance to being in full compliance with the applicable laws, international conventions of the countries in which the respective RMK Marine companies are located, and the UN Global Compact, performs its activities with integrity and according to the highest ethical standards, and supports the culture of "open communication" and "accountability" in order to prevent unethical or illegal actions.

For this reason, RMK Marine encourages its employees who directly or indirectly witness an illegal or unethical activity performed by a RMK Marine company, another employee or a Business Partner or who obtain information about such a situation through legal channels, or who suspect such a situation, to express their concerns, and encourages its stakeholders to do so.

RMK Marine carefully evaluates all reported Notifications, and aims to investigate alleged violations as explained below. In this regard, all investigations will be conducted as soon as possible after receipt of the Notification, taking into account the results of the preliminary assessments.

4. APPLICATION OF THE POLICY

4.1. Disclosable Matters

Any illegal or unethical behavior or activity which are listed under the headings below (including but not limited to them) that has occurred in the past, may be occurring at the time of the Notification, or is expected to occur in the future may be the subject of a Notification[4].

[3] https://www.unglobalcompact.org/what-is-gc/mission/principles

[4] Customer complaints about the products and services of RMK Marine are not covered by this Policy if they are not a Reportable Matter at the same time.

Unfair practices against employees *RMK Marine provides a safe, peaceful and professional working environment for its employees. Therefore, any action against RMK Marine employees which contradict with the regulations, RMK Marine Code of Ethics or relevant policies and safe and peaceful work environment, is not tolerated.*

Acts against the interest of the Company *While performing their duties, all RMK Marine employees act according to our fundamental values and Code of Ethics, and avoid behaviors and activities that may cause material and/or moral harm to the relevant RMK Marine that they work for. This can only be achieved when all employees internalize and maintain integrity, honesty, responsibility, trust and respect, which are RMK Marine's fundamental values. Therefore, any action by RMK Marine employees that violates our fundamental values shall not be tolerated, regardless of the employee's seniority or roles.*

Noncompliant actions of Business Partners: *RMK Marine monitors and evaluates the risks associated with its Business Partners in order to ensure compliance with the principles outlined RMK Marine Code of Ethics and related policies, in particular RMK Marine Supply Chain Compliance Policy. We do not tolerate any behavior by our Business Partners that violate our Code of Ethics and related policies.*

Regulatory breaches *RMK Marine complies with the regulations in every country where it operates, and in cases where such regulations are unclear, encourages to consult experts to collect information, and expects its employees to act according to the RMK Marine Code of Ethics. The violation of local and or international laws including but not limited to sanctions and export controls, anti-bribery and corruption activities, prevention of laundering proceeds of crime and financing terrorism, protection of competition and personal data, and Capital Market law is not tolerated.*

Each of the matters explained in paragraphs (i), (ii), (iii) and (iv) above shall be referred to as "Disclosable Matter" alone and as "Disclosable Matters" together.

4.2. Notification Methods

The Koç Group Ethics Hotline, which is operated by independent service providers 7 days a week and 24 hours a day, is the main reporting method for reporting a Disclosable Matter.

Koç Group Ethics Hotline can be reached by:

- A national toll-free telephone number; [5]
- A web-based reporting system via www.koc.com.tr/hotline

In addition to the above channels, Whistleblowers may use the following alternative methods below to raise their concerns:

- He/She may contact to his/her line manager or supervisor if he/she is an employee of RMK Marine at the time of the complaint.
- He/She may contact the Internal Audit Department or the officer or department in charge of compliance in the relevant RMK Marine. [6]

[5] Please refer to "koc.com.tr/hotline" for telephone numbers, covered countries and service languages.
[6] If a Report is sent to the internal audit department or officer or department in charge of compliance in RMK Marine, it must be ensured that the notifications are recorded in Global Incident Dashboard

- He/She may use the other e-mail addresses or telephone numbers provided by RMK Marine for Disclosable Matters.

If an employee, manager, coordinator or director (including the members of the Board of Directors) becomes directly aware of a Disclosable Matter directly, and/or if someone else informs him/her of a Disclosable Matter , he/she is expected to report the situation to RMK Marine Internal Audit Department, or to RMK Marine Legal and Compliance Department in the case of Private Law violations in order to ensure that the report is handled in accordance with this Policy and that all information is consolidated as soon as possible.

4.3. Global Incident Dashboard

All Reports are consolidated in the Global Incident Dashboard ("**Dashboard**") by the Dashboard Users (defined below) regardless of the Notification method used. RMK Marine Internal Audit Department and RMK Marine Legal and Compliance Department have access to this system. The data in the Dashboard reported by a Whistleblower cannot be modified or deleted by the Dashboard Users. Dashboard Users can view, sort and/or monitor these reports. In addition, the Dashboard automatically consolidates the reports using the following information and prepares them for pre-assessment:

- Date and time of the report,
- Whistleblower information (*if available),*
- Related RMK Marine company name, location, department and employee,
- Date, time and area of the incident,
- Detailed explanation provided by the Whistleblower

In order to ensure confidentiality and to protect the Whistleblowers, access to the Dashboard is granted only to authorized personnel of the internal audit function or the officers in charge of compliance of the respective RMK Marine company as designated by RMK Marine ("Dashboard Users"). Dashboard Users have an independent duty and the reports shall be reviewed by persons who do not have any conflict of interest.

RMK Marine shall provide RMK Marine Legal and Compliance Department with the list of users authorized to investigate the Disclosable Matters based on their respective internal policies (i.e. internal audit and/or the officers in charge of compliance). RMK Marine Legal and Compliance Department is responsible for updating the system based on the information provided.

RMK Marine Legal and Compliance Department and the officers in charge of compliance in RMK Marine shall periodically analyze the data (e.g. the type and frequency of the incidents, the departments which are regularly reported, etc.) in the Dashboard and work with the relevant departments to ensure that the necessary measures are taken to address the relevant compliance risks and improve compliance deficiencies. In this context, the issues identified as a result of the Investigation and process improvement suggestions (if any) shall be recorded in the Dashboard by the relevant Dashboard Users for appropriate action.

RMK Marine Internal Audit Department monitors the efficiency of the Dashboard User list and the Dashboard to eliminate any risk of conflict of interest. In addition, the Audit Committee is

notified if the notification is related to the accounting, internal control systems or independent audit of RMK Marine.

The internal audit departments or compliance officers in RMK Marine report to the RMK Marine Legal and Compliance Department on a semi-annual basis on the procedures and activities carried out in this area , including the decisions of the Disciplinary Board. RMK Marine Legal and Compliance Department consolidates this information, reports to RMK Marine Compliance Committee and Risk Management Committee, and forwards a copy of this report to the Internal Audit Department. In addition, to assess the effectiveness of actions taken under the RMK Marine Anti-Retaliation Policy, the audit and/or compliance departments responsible for the investigation shall maintain a list of the Whistleblower and other relevant individuals, and regularly report the measures taken against retaliation and related assessments to the Disciplinary Committee.

RMK Marine Internal Audit Department and RMK Marine Legal and Compliance Department (depending on the matter) are authorized to monitor all the notifications on the Dashboard immediately and, if necessary, to intervene in the investigation conducted at the company concerned .

4.4. Confidentiality, Anonymity and Integrity

RMK Marine respects the preference of Whistleblowers and other individuals who contribute to the investigation process to remain anonymous. In this context, all information reported through the Koç Group Ethics Hotline and other alternative channels, as well as all investigation activities carried out, shall be kept confidential to the extent permitted by law[7].

Accordingly, to the extent permitted by law, the details of a Notification and any other information gathered during an Investigation will be shared with persons who are authorized to (i) investigate, (ii) evaluate the subject, and (iii) take action if their name is not mentioned in the Notification. For the avoidance of doubt, any person whose name is mentioned in a Notification is not authorized to have access to or be involved in the assessment or Investigation process.

While it is recommended that the department conducting the Investigation informs the Whistleblower of the progress and outcome of the Investigation, it may be decided, if necessary, to conduct the process in complete confidentiality. Anyone who provides information during an Investigation is also required to maintain the confidentiality of the information they have provided, or of any information they may learn during the Investigation. Similarly, they are obliged to protect and respect the existence of the Investigation, its confidentiality, and the individuals involved in the process.

A Whistleblower has the following options when reporting an incident:

i. Withold their name and contact information in order to remain anonymous,
ii. Provide his/her name and contact information, and allow this information to be communicated only to the authorized persons. In this case, the relevant authorized persons may contact the Whistleblower directly to request any information that is needed during an Investigation.

[7] See “4.2 Whistleblowing Methods” for alternative whistleblowing channels.

4.5. Zero Tolerance to Retaliation

RMK Marine encourages and supports the reporting of concerns. It is essential that Whistleblowers and other individuals who contribute to investigation activities feel comfortable and secure, and do not fear any adverse impact on their professional lives, as long as they act honestly and in good faith. Accordingly:

- Any form of Retaliation shall be considered a direct violation of RMK Marine Code of Ethics, RMK Marine Whistleblowing Policy, and this Policy, and shall be subject to Disciplinary Penalties[8] .
- RMK Marine makes proactive efforts to protect Whistleblowers and individuals supporting Investigations—even if the facts could not be confirmed—provided that the Notification was made in good faith, with reasonable grounds, and not with intent to harm, gain advantage, or cause damage.
- Necessary measures are taken to identify and protect individuals who have been subjected to or are at risk of Retaliation, including Whistleblowers and those contributing to Investigations (e.g., witnesses).
- Unless formally requested by judicial or administrative authorities, the identity and identifying information (such as location, department, or project details) of the Whistleblower, the reported individual, and others involved in the Investigation process shall be kept confidential.
- The contracts signed with Business Partners are expected to align with the principles set forth in this Policy to the extent necessary and applicable.

However, if it is determined during an Investigation that a Whistleblower or any other related individual has deliberately and maliciously provided false information, such individuals may be subject to disciplinary proceedings and Disciplinary Penalties. Therefore, it is extremely important that Notifications are based on observations and, where possible, supported by evidence.

For further details, please refer to RMK Marine Anti-Retaliation Policy.

4.6.Investigation Process

All reports submitted through the Hotline and other alternative channels are evaluated as soon as possible by the internal audit department of RMK Marine and/or Dashboard Users consisting of compliance officers according to their subject matter. The purpose of the evaluation is to verify the subject matter of the Notification and to determine whether the information provided is reliable.

As a result of the preliminary assessment, if the relevant subject is;

[8] For further details, please refer to the relevant RMK Marine Companies' Disciplinary Policies and the RMK Marine WorkplacePolicy.

- Within the authority of RMK Marine, the Dashboard User shall forward it to RMK Marine. In this regard, unfair practices against employees and the company as well as violations by business partners shall be investigated by RMK Marine Internal Audit Department. RMK Marine Legal and Compliance Department shall be primarily responsible for conducting investigations related to civil law violations.
- Within the authority of RMK Marine, the Dashboard User of the relevant company shall have the authority to investigate the issue in depth, i.e. to decide whether an Investigation should be launched or the case should be closed. If an Investigation is required, RMK Marine will conduct the Investigation in accordance with its internal procedures.

In this process, any information obtained through unlawful means by the Whistleblower or other individuals who contribute to the investigation (if any) shall not be taken into consideration during the Investigation. 4.6.1. Matters Under the Authority of RMK Marine Internal Audit Department and Legal and Compliance Department.

If any of the following criteria is found during the preliminary assessment, an additional evaluation of the process will be conducted and RMK Marine will be the sole investigating authority.

- *Relevant Persons:* Notification concerns the General Manager, Deputy General Managers or Board of Directors of RMK Marine A.Ş.
- *Financial Risk:* Potential loss is greater than or equal to USD 100,000 or its equivalent, or
- *Reputational Risk:* Risk of negative impact on the RMK Marine's reputation , or
- *Regulatory Risk:* Potential risk that the sanctions or written warnings issued by the regulatory authorities may adversely affect the reputation of RMK Marine as a whole.

RMK Marine Internal Audit Department and RMK Marine Legal and Compliance Department act as a consulting function to monitor the effectiveness of the Investigations conducted within RMK Marine in general, and to increase the quality of the results. Accordingly, it is aimed to ensure that Investigations conducted within RMK Marine is carried out by departments or individuals with the necessary competence within the shortest and most reasonable time, and that appropriate actions are taken.

Depending on the department responsible for conducting the Investigation into matters within the jurisdiction of RMK Marine, the Internal Audit Department or the Legal and Compliance Department may (i) request the assistance/contribution of each other, and (ii) consult to other departments for professional expertise as necessary during the Investigation period. RMK Marine HR will be involved in the Investigation process, especially if the incident in question is an alleged unfair practice against an employee. A lawyer from the Legal and Compliance Department shall be responsible for providing line of sight where necessary, in particular if the relevant incident is alleged to be a violation of applicable laws (criminal law, labor law etc.) and shall also take the necessary action if the local authorities need to be notified according to applicable laws.

4.6.2. Matters Under the Authority of Functions Within RMK Marine

If the Investigation is conducted by the authorized functions of RMK Marine, the units responsible for the Investigation in the first degree shall inform the other relevant department(s) before concluding the Investigation and issuing the final report and receive their recommendation (if any). The relevant department will communicate its recommendations as soon as possible and in any case without delaying the process.

4.6.3. Investigations Conducted by Human Resources ("HR")

In accordance with RMK Marine A.Ş. Disciplinary Policy, if the subject matter relates to the employee's incompetence (i.e. low performance, low productivity, failure to meet the requirements of the duty assigned) ("**HR Subject**"), his/her managers in the relevant business unit or his/her Line Manager shall forward the matter to HR, and request that an investigation be conducted. The HR is authorized to determine whether to impose a Disciplinary Penalty, and if imposed, the type of the Disciplinary Penalty, and has right to escalate the issue to the Disciplinary Committee when necessary. All other notifications and investigations concerning employees shall be conducted, depending on the nature of the matter, by the Internal Audit Department or officer or department in charge of Compliance.

Disciplinary Penalty imposed by HR shall be periodically reported to the Disciplinary Committee every three months or more frequently based on the recurrence rate of the cases.

4.6.4. Ensuring Impartiality in Investigations and Authority to Act

If deemed necessary for the integrity and effectiveness of the investigation, measures under RMK Marine Anti-Retaliation Policy may be implemented to protect the employees subject to the report and other individuals contributing to the investigation process. In the case of Investigations conducted within RMK Marine, if there are valid reasons that could affect the neutrality and independent decision making in the case of the existence of a hierarchical or functional conflict of interest, and/or if the name of the authorized department is mentioned in the Notification, or if it is necessary to conduct a comprehensive Investigation, or if the Investigation is conducted in a location different from the country where RMK Marine company is headquartered (e.g need for quick and efficient Investigation, special expertise, language barriers etc.), the Investigations in RMK Marine may be conducted by independent third party service providers. In such a case, the decision to outsource the case to third parties is subject to the approval of RMK Marine Internal Audit Department (depending on the subject of the Disclosable Matter) or RMK Marine Legal and Compliance Department (in the case of a violation of private law).

4.6.5. Investigation Reports and Disciplinary Decisions

During the investigation, if there is a determination that a Disciplinary Penalty may be imposed, it is essential to obtain a written statement from the employee concerned before the final Investigation Report is prepared.

The Investigation Report shall be submitted by the authorized department to the Disciplinary Committee for a decision. Disciplinary Penalties imposed by HR in accordance with Article 4.6.3 shall be regularly submitted to the Disciplinary Committee for their information.

In addition, to assess the effectiveness of actions carried out under RMK Marine Anti-Retaliation Policy, the audit and/or compliance departments responsible for the investigation shall maintain a list of the Whistleblower and other relevant individuals, and regularly report the measures taken against retaliation and the evaluations conducted to the Disciplinary Committee.

4.7.Expectations from the Whistleblowers

In order to ensure that the "Disclosure Matter" is clearly understood clearly and can be properly and fairly assessed, the Whistleblower is expected to provide sufficient and as detailed information as possible. Therefore, Notification should, as far as possible, include answers to the following questions:

- Names of the suspect(s),
- Detailed information on the matter;
    - When/where/with whom did the incident take place?
    - How many times has it happened? Is it recurring? When did it happen for the first time?
    - If it has not happened before, when is it likely to happen?
    - When did the Whistleblower become aware of the issue?
    - Who else is aware of the problem? If the managers are aware of the problem, have they taken any action to prevent it?
    - Did the Whistleblower directly witness the incident, or hear about it from someone else?
    - Did the Whistleblower inform his/her line managers? If not, why?
    - Is there any evidence of the reported concern?

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of RMK Marine are responsible for complying with this Policy, implementing and supporting RMK Marine's procedures and controls in accordance with the requirements of this Policy. RMK Marine takes necessary steps to ensure that all its Business Partners are informed about this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where RMK Marine operates, and this Policy, the stricter of the two shall prevail, unless such practice is in violation of the relevant local regulations.

RMK Marine employees may contact the Legal and Compliance Department of RMK Marine for their questions regarding this Policy and its application. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

6. REVISION HISTORY

This Policy takes effect on 24.12.2021 as of the date approved by the Board of Directors and will be maintained by the Legal and Compliance Department.

Revision	Date	Comment
No:1	01.09.2023	Reference to the UN Global Compact is added, vague statements on the duration and confidentiality of Investigations are clarified.
No:2	15.04.2025	Definitions have been aligned with the Anti-Retaliation Policy, and the procedures related to the investigation process have been revised for improved clarity.