



# ONSA RAFİNERİ A.Ş

## WHISTLEBLOWING POLICY

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#### WHISTLEBLOWING POLICY

#### 1. OBJECTIVE

This Policy sets out the methods for reporting an act or omission that has or may constitute. These are violation or encouragement of violations of laws and regulations, the values and principles set forth in Onsa Rafineri A.Ş's Code of Ethics, internal audit principles, company policies and rules and/or acts or omissions that may cause harm of any kind (e.g., commercial, economic, environmental, employee or third party safety, or simply reputational damage) to customers, shareholders, partners of Onsa Refinery A.Ş., third parties, and society more generally.

#### 2. COMPLAINTS

It is designed to enable Any employee, external stakeholder or similar person in the precious metal supply chain of Onsa Rafineri A.Ş. to raise concerns or any newly identified risks during their work activities related to the precious metals supply chain, and to disclose information about a suspected misconduct and/or illegal act to protect the public interest.

Matters of concern include, but are not limited to:

- ✚ Financial corruption or impropriety or fraud,
- ✚ Failure to comply with legal obligations or applicable laws,
- ✚ Human Rights violations (including health and safety and child labor hazards),
- ✚ Serious damage to the environment,
- ✚ Criminal activities,
- ✚ Inappropriate treatment or unethical behavior
- ✚ Attempting to conceal any breach of company policies related to due diligence in the precious metals supply chain, such as the Anti-Money Laundering and Terrorist Financing Policy and the Anti-Bribery and Anti-Corruption Policy,
- ✚ Falsification of documents or fraudulent suppliers and
- ✚ Direct or indirect violations of Onsa Rafineri A.Ş.'s Company Policy Regarding the Investigation of Gold Supply Chains, Prevention of Laundering of Proceeds of Crime and Financing of Terrorism Policy, and Anti-Bribery and Anti-Corruption Policy.



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Upon discovery of any information concerning serious suspicion of corruption or misconduct, Any employee, external stakeholder or similar person in the precious metals supply chain should immediately disclose this information to etik@onsarafineri.com or Onsa Rafineri A.Ş Internal Audit Department. Onsa Rafineri A.Ş is encouraged to report any suspicious activities and zero tolerance violations in the precious metals supply chain with supporting evidence.

Onsa Rafineri A.Ş. encourages an honest and transparent approach and supports any employee or anyone who acts on behalf of Onsa Rafineri A.Ş., expresses his/her concern in good faith and keeps reports confidential. The employee is exposed to ill-treatment such as disciplinary action, dismissal, threats, mobbing due to a denied possible bribery or corruption or reporting a possible bribery or corruption situation in good faith. It is unacceptable for Onsa Rafineri A.Ş to expose the employee to such treatment due to the notifications made to the Internal Audit Department or to etik@onsarafineri.com. In cases that are or may be contrary to this Policy, the situation is reviewed by the Risk Committee and necessary sanctions are applied in case of inappropriate behavior.

#### **3. CONFIDENTIALITY AND NON-RETALIATION:**

Onsa Rafineri A.Ş encourages its stakeholders to promptly report possible illegal or non-legal acts or irregularities. In this way, Onsa Rafineri A.Ş guarantees the confidentiality of the complaint and the information it contains, as well as the identity of the Whistleblower or sender, even if it is later proven to be false or unfounded. Threats, retaliation, punishment or discrimination of any kind will not be tolerated against the whistleblower/complainant/reporter or the alleged perpetrator of the crime or anyone involved in the investigation of the validity of the complaint. In case the Whistleblower is found liable in criminal or civil law for inaccuracies in his statements or complaint, Onsa Rafineri A.Ş. reserves the right to take appropriate legal action against anyone who retaliates or threatens to retaliate against the Information Whistleblower/complainant/reporting Parties who have made a complaint pursuant to this Policy without prejudice to the right of affected parties to seek legal protection. Onsa Rafineri A.Ş may take appropriate disciplinary and/or legal measures to protect the rights, property and reputation of any person when someone has maliciously made a false, unfounded or opportunistic complaint and/or has made a complaint with the sole purpose of defamation, defamation, or harm to the perpetrator or other parties identified in the complaint.

#### **4. CHECKS ON THE VALIDITY OF THE COMPLAINT:**

Independent of the specific legislation on the subject, the Audit Unit is responsible for checking the validity of the complaint on behalf of Onsa Rafineri A.Ş. In this context, the Audit Unit will carry out a rapid and comprehensive control and investigation for all parties involved, observing the principles of impartiality, justice and confidentiality. During these controls, the Audit Department may request assistance from the relevant unit or company operating in each subject. Where appropriate, they may also seek the assistance of external consultants specialized in the field of the complaint, provided that their participation helps to verify the complaint and is not subject to confidentiality. When the investigation and controls are completed, the Audit Unit prepares a short report on the investigations performed and the evidence obtained. Then, based on the results, it shares the said



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report with the relevant unit or company operating in each subject, allowing them to plan and decide on the measures to be taken to protect Onsa Rafineri A.Ş. In addition, it notifies the managers of the company units affected by its content of the results of the investigations and controls carried out regarding each complaint. However, if investigations result in insufficient evidence or it turns out that the events described in the complaint are not proven, the Audit Unit will file the complaint with a description of its progress. The Audit Unit periodically submits reports on the types of complaints received and the results of investigation activities to the Board of Directors of Onsa Rafineri A.Ş.

#### **5. PROCESSING PERSONAL DATA:**

Onsa Rafineri A.Ş hereby declares that Personal data of the whistleblower/complainant/reporting party or other intervening parties obtained during the processing of complaints will be processed in full accordance with the provisions of the current legislation on the protection of personal data, and in any case in accordance with the provisions of the Onsa Rafineri A.Ş Personal Data Protection Policy (including sensitive data such as racial and ethnic background, religious and philosophical beliefs, political opinions, and personal data relating to a person's health and sexual orientation). Only the data which are strictly necessary for validation of the validity of the complaint and processing of the complaint will be processed. The Audit Unit, in its capacity as Data Controller (regardless of the specific local legislation on the subject), will only process personal data for the purposes of performing the procedures set out in this Policy. Therefore, it will process personal data with full respect for the privacy, rights, fundamental freedoms and dignity of the persons involved, in order to ensure the proper management of complaints received and to ensure full compliance with legal or regulatory obligations. Data processing activities will be the responsibility of employees who will be duly audited by the Audit Unit and appointed as auditors to manage whistleblowing procedures, in particular security measures and the protection of the privacy of the persons involved, and the confidentiality of information in complaints. The audit unit may disclose the personal data in the complaints to the company boards and, where applicable, to the relevant units involved in each case. Provided that the information collected and the checks carried out show that the content of the complaint is correct, it may also disclose the personal data in the complaints to the judicial authorities in order to ensure that appropriate legal and/or disciplinary action is taken against the perpetrator and to initiate the necessary procedures. In these cases, the data may also be disclosed to specialist parties outside the company, as described in clause 4. All necessary measures will be taken to protect data from accidental or unlawful damage, loss or unauthorized disclosure during activities related to verification of the validity of the complaint. In addition, documents relating to the complaint will be retained, both in hard copy and in digital format, for a maximum period of time necessary for the proper completion of the procedures set out in this Policy.