COMMUNICATION ON PROGRESS QUESTIONNAIRE	Polisan Holding A.S.	No. of questions 45/45

R2. What is the time period covered by your Communication on Progress? (MM/YYYY - MM/YYYY)

Please share the date range of the reporting period used for the Communication on Progress option you select.

01/2024 - 12/2024

CEO Statement of Continued Support

CEO Statement of Continued Support

To our stakeholders,

I am pleased to confirm that Polisan Holding A.S. reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

In this annual Communication on Progress, we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly the Sustainable Development Goals.

Sincerely yours,

C1. Please complete the following information:

CEO/Highest-level executive name:	Cantekin Dinçerler
CEO/Highest-level executive full title:	CEO
Company name:	Polisan Holding

C2. Please confirm:

○	I am the CEO or highest-level executive.
☑	I have received permission to sign on behalf of the CEO or highest-level executive.

C2.1. If applicable, form completed on behalf of the CEO or highest-level executive by:

Dilek Sarıaslan

Success Stories & Future Priorities

S1. (Optional) Within the reporting period, is there an initiative(s), project(s), and/or policy(ies) of which your company is particularly proud?

Disclaimer: These initiatives are self-reported and have not been independently verified by the UN Global Compact. By responding to this question, you consent to being contacted by the UN Global Compact regarding these initiatives for potential inclusion as examples in UN Global Compact resources.

This stand-out effort relates to:

(Select all that apply)ⓘ

☑	Governance
☑	Human Rights
☑	Labour
☑	Environment
☑	Anti-Corruption

S1A. Please provide a link and/or provide additional information:

https://www.polisanholding.com/surdurulebilirlik/politikalarimiz_v19 chrome-www.polisanholding.com/pdf/PolisanHolding_RusvetveYolsuzluklaMucadelePolitikamiz.pdf During the reporting period, Polisan Holding achieved several milestones that we are particularly proud of. We maintained a “B” score in the CDP Climate Change Program, above the global average, and also received a “B” in the CDP Water Security Program, outperforming global, European, and sector averages. In 2024, Polisan Kimya and Poliport Kimya each scored 66/100 in EcoVadis, placing them in the top 35% of their respective sectors and earning Bronze Medals. Refinitiv ranked Polisan Holding 7th among 489 global chemical companies for ESG performance, while we were included for the eighth time in the BIST Sustainability Index. We also received the Sustainable

Future Award from KalDer, based on WEF Stakeholder Capitalism Metrics, and the Low Carbon Heroes Award from SÜT-D. In addition, Polisan Kimya was internationally recognized with two projects at the 2024 Responsible Care Awards organized by CEFIC(European Chemical Industry Council).

S2. Which of the five issue areas does the company plan to prioritize in the next two years?

(Select all that apply)ⓘ

☑	Governance
☐	Human Rights
☐	Labour
☐	Environment
☐	Anti-Corruption
☐	None

Governance

Policies and Responsibilities

G1. Does the board/highest governance body or most senior executive of the company:

(*Select all that apply*)ⓘ

☑	Issue an annual statement about the relevance of sustainable development to the company

☑	Issue an annual statement that addresses impacts on both people and the environment
☐	Issue an annual statement highlighting a zero tolerance for corruption
☑	Sign off on organizational sustainability targets
☐	Supervise Environmental, Social, and Governance reporting
☐	Regularly review potential risks related to the business model
☐	None of the above

G2. Does the company have a code of conduct in place regarding each of the following sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on employees	Yes, focused on employees and suppliers	Yes, focused on our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human Rights	○	○	○	●	○
Labour Rights/Decent Work	○	○	○	●	○
Environment	○	○	●	○	○
Anti-Corruption	○	○	●	○	○

G3. Has the company appointed an individual or group responsible for each of the following sustainability topics?

(Select one answer option per line) ⓘ

	No one is specifically responsible for this topic	Yes, with limited influence on outcomes (e.g., limited access to internal information, limited decision-making authority)	Yes, with moderate influence on outcomes (e.g., has access to relevant information, reports to senior manager)	Yes, with direct influence of some outcomes (e.g., has access to relevant information, includes one or more senior manager with decision making rights)	Yes, with direct influence at the highest levels of the company (e.g., has access to relevant information, includes most senior members of company)
Human Rights	○	○	○	○	✓
Labour Rights/Decent Work	○	○	○	○	✓
Environment	○	○	○	○	✓
Anti-Corruption	○	○	○	○	✓

G3A. (Optional) Please provide additional information:

At Polisan Holding, sustainability management is overseen strategically by the Corporate Governance Committee, while operational practices are coordinated by the Management Systems and Sustainability (YSS) Department. This structure aligns with the Capital Markets Board's (SPK) Sustainability Principles, ensuring policy development, implementation, and performance monitoring. The YSS Department is responsible for Quality, Environmental, Occupational Health & Safety, Energy, Information Security, and Customer Satisfaction Management Systems, as well as coordinating, monitoring, and reporting sustainability efforts. The YSS Manager regularly reports performance to senior management and attends committee meetings when necessary. Sustainability reporting also falls under the YSS Department, which leads coordination across the Holding. To embed sustainability strategies across all business units, four working groups have been established: Environmental Sustainability & Climate Change, Social Sustainability, Sustainable Products & Services, and Corporate Governance & Sustainable Finance—each coordinated under the YSS Department.

G3.1. If yes, does the company also have formal governance structures (e.g., committees or governance bodies) in place to provide strategic oversight and support for these sustainability topics?

(Select one answer option per line)ⓘ

	No formal structure	Yes, with limited influence on outcomes (e.g., limited access to internal information necessary to understand risks, poor representation from relevant departments or functions)	Yes, with moderate influence on outcomes (e.g., includes representatives of some functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., includes representatives of functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, involves one or more members of senior management)	Yes, with direct influence at the highest level of the company (e.g., full access to relevant information, involves members at highest level of company)
Human Rights	○	○	○	●	○
Labour Rights / Decent Work	○	○	○	○	●
Environment	○	○	○	○	●
Anti-Corruption	○	○	○	●	○

G3.1A (Optional) Please provide additional information:

Yes, Polisan Holding has formal governance structures in place. In 2024, a total of 212 employees received ethics and compliance training. The company maintains a zero-tolerance policy against bribery and corruption, covering not only employees but also managers, subsidiaries, affiliates, suppliers, contractors, dealers, and all business partners. Regular internal controls and audits are conducted, and during the 2024 reporting period, no major bribery or corruption risks were identified.

Strategic oversight of sustainability topics is provided through governance bodies such as the Corporate Governance Committee, supported operationally by the Management Systems and Sustainability Department.

Prevention

G4. Does the company have a process to identify, assess and mitigate risks related to the following sustainability topics?

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within the next two years	Yes, conducted by a designated individual or group	Yes, engaging employees across the company	Yes, engaging employees and business partners	Yes, engaging employees, business partners and external stakeholders
Human rights risks	○	○	○	○	○	●
Labour rights risks	○	○	○	○	○	●
Environmental risks	○	○	○	○	○	●
Corruption risks	○	○	○	○	●	○

G4A. (Optional) Please provide additional information:

At Polisan Holding, risk management is carried out through a holistic process coordinated across departments and supported by probability–impact analyses. Risks are assessed under financial, operational, strategic, legal, external, and other categories, prioritized based on impact and likelihood scores, and managed with appropriate response strategies (avoid, transfer, mitigate, or accept). The process is reviewed at least annually and is integrated into strategic planning and target-

setting. All assessments are documented through the Corporate Risk Assessment Form. In addition, trainings are provided to strengthen capabilities in identifying climate-related and broader sustainability risks.

G4.1. As part of the risk identification, assessment and mitigation process, has the company identified business partners and external stakeholders where the risk related to human rights, labour, environment and/or corruption may be particularly severe?

(Select one answer option per line)ⓘ

	Yes	No
Human rights risks	✓	○
Labour rights risks	✓	○
Environmental risks	✓	○
Corruption risks	✓	○

G4.1A. (Optional) Please provide additional information:

Within Polisan Holding's risk assessment process, human rights, labor, environmental, and anti-corruption risks are treated as part of sustainability risks. We require all business partners—including suppliers, subcontractors, and dealers—to comply with our ethical standards, covering issues such as child and forced labor, non-discrimination, fair working conditions, OHS, and environmental impact management. In addition, we apply a zero-tolerance approach to bribery and corruption, and we do not work with suppliers whose ESG score is below 60.

G5. Does the company have a due diligence process through which it identifies, prevents, mitigates and accounts for actual and potential negative impacts on sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers	Yes, related to our own operations and the value chain (including suppliers, consumers, communities, other business relationships)
Human rights risks	○	○	○	✓	○
Labour rights risks	○	○	○	✓	○
Environmental risks	○	○	○	✓	○
Corruption risks	○	○	○	✓	○

G5.1. During the due diligence process, has the company identified those suppliers and/or other business relationships where the risk of adverse impacts on human rights, labour, environment and/or anti-corruption may be particularly severe?

(Select one answer option per line)ⓘ

	Yes	No
Human rights risks	✓	○
Labour rights risks	✓	○
Environmental risks	✓	○
Corruption risks	✓	○

Concerns and Grievance Mechanisms

G6. Does the company have a process(es) through which members of the company's workforce can raise concerns about the company's conduct on sustainability topics?

(Select one answer option per line)

	No, this is not a current priority	No, but we plan to within two years	Yes, we have an informal process (e.g., through supervisors, others)	Yes, we have a formal process
Human Rights	○	○	○	✓
Labour Rights / Decent Work	○	○	○	✓
Environment	○	○	○	✓
Anti-Corruption	○	○	○	✓

G6A. (Optional) Please provide additional information:

Polisan Holding has a Code of Ethics and Conduct and provides regular ethics and compliance training. These processes enable employees to raise concerns on sustainability topics and ensure clear standards on integrity, equality, health, safety, and environmental responsibility.

G6.1. Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct.

(Select one answer option per line)

	Yes	No
Is the process communicated to all employees/workers in local languages?	✓	○
Is the process available to non-employees (e.g., suppliers, consumers, communities, and other business relationships)?	✓	○
Is the process confidential (e.g., whistleblowing process)?	✓	○
Are there processes in place to avoid retaliation?	✓	○
Can concerns be raised about suppliers or other business relationships (e.g., clients, partners, etc.)?	✓	○
Other (Please provide additional information)	○	✓

G6.1A. (Optional) Please provide additional information:

All employees can confidentially report any misconduct through the Ethics Hotline, which is also accessible to our business partners, suppliers, and subcontractors. The hotline can be reached via our website or by phone, and the confidentiality of all reports is guaranteed under the assurance of the Board of Directors

Tracking Action Effectiveness

G7. How does the company track the effectiveness of its actions, and the related impacts, of the following sustainability topics?

(Select one answer option per line)ⓘ

	No actions and related impacts are systematically tracked	Conducts investigation reviews of incidents on an as-needed basis	Conducts investigation/review of incidents and changes organizational policies, processes, and practices accordingly	Conducts investigation reviews and leverages learnings to influence both internal and external affairs
Human Rights	○	○	✓	○
Labour Rights/Decent Work	○	○	✓	○
Environment	○	○	✓	○
Anti-Corruption	○	○	✓	○

Executive Pay

G8. Is executive pay linked to performance on one or more of the following sustainability topics?

(Select one answer option per line)ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes
Human Rights	○	○	✓
Labour Rights / Decent Work	○	○	✓
Environment	○	○	✓
Anti-Corruption	○	✓	○

G8A. (Optional) Please provide additional information:

Executive pay is linked to climate and sustainability targets through the Performance-Based Bonus System. Bonuses are tied not only to financial results but also to ESG-related achievements, ensuring that both executives and employees are rewarded for contributing to sustainable performance.

Leadership Composition

G9. Please provide details regarding the company's board/highest governance body.ⓘ

(Please enter only whole numbers rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros. For '**Male, Female, Other**', '**Under 30 years old, 30-50 years old, Above 50 years old**' and '**Executive, Independent**' please enter only whole numbers from 0 to 100, inclusive ensuring the values in the column sum to 100 to move on.)

(Text box with option for 'Not applicable')

	Known	Number (Please input a whole number)	Not applicable
Total number of board members (#)	✓	6	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Male (%)	✓	83	○

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Female (%)	☑	17	☐
Other (%)	☐		☑

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Under 30 years old (%)	☐		☑
30-50 years old (%)	☐		☑
Above 50 years old (%)	☑	100	☐

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
From minority or vulnerable groups (%)	○	○	●

	Known	Number (Please input a whole number e.g., 50% = 50)	Not applicable
Executive (%)	●	67	○
Independent (%)	●	33	○

G9A. (Optional) Please provide additional information:

There are 6 members, 2 of them are independent, and 1 of them is an executive.

G10. Within the reporting period, what was the percentage of women in managerial positions?

(Select one answer option per line, if 'Known', include the value. Please enter only whole numbers from 0 to 100, inclusive, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.)ⓘ

	Known	Percentage of women (%) (Please input a whole number e.g., 50% = 50)	Unknown
Managerial positions	✓	26	○

G10A. (Optional) Please provide additional information:

Percentage of Women in Management Positions: Polisan Holding 35%, Polisan Kimya 22%, Polisan Yapıkim 25%, Poliport Kimya 14%, Group-wide average 26%.

G11. What is the gender representation of the company's C-suite or equivalent executive leadership positions?

(Select all that apply for each line)ⓘ

	Women	Men	Other (e.g., non-binary)	Not applicable (e.g., the company does not have this position)	Choose not to disclose
Chief Executive Officer	☐	☑	☐	☐	☐
Chief Financial Officer	☐	☑	☐	☐	☐
Chief Procurement Officer	☐	☐	☐	☑	☐
Chief Technology Officer	☐	☑	☐	☐	☐
Chief Marketing Officer	☐	☐	☐	☑	☐
Chief Operations Officer	☐	☐	☐	☑	☐

	Women	Men	Other (e.g., non-binary)	Not applicable (e.g., the company does not have this position)	Choose not to disclose
Chief Sustainability Officer	☐	☐	☐	☑	☐
Chief Legal Officer/General Counsel	☐	☐	☐	☑	☐
Chief Human Resources Officer	☐	☑	☐	☐	☐
Other (Please provide additional information)	☑	☐	☐	☐	☐

G11A. Other (Please provide additional information):

The Sustainability Seneior Manager, who reports directly to the CEO, is a woman

Data Assurance

G12. Do you produce sustainability reporting according to:

(Select all that apply)ⓘ

☐	National/local regulation on sustainability
☐	Security exchange regulations

☐	Non-Financial Reporting Directive of the European Union (NFRD)/Corporate Sustainability Reporting Directive (CSRD)
☑	Global Reporting Initiative (GRI)
☑	Sustainability Accounting Standards Board (SASB, now consolidated into the IFRS Foundation)
☑	International Integrated Reporting Council (IIRC, now consolidated into the IFRS Foundation)
☑	Climate Disclosure Standards Board (CDSB, now consolidated into the IFRS Foundation)
☐	Task Force on Climate-related Financial Disclosures (TCFD)
☑	Carbon Disclosure Project (CDP)
☐	Science Based Targets initiative (SBTi)
☐	Other voluntary frameworks (Please provide additional information)
☐	No sustainability reporting according to any frameworks nor regulations outside of this Communication on Progress

G12A. (Optional) Please provide additional information:

TSRS – Türkiye Sustainability Reporting Standards, which are aligned with ISSB, SASB, CSRD, and CDSB.

G13. Is some or all of the information disclosed in this questionnaire assured by a third-party?

(Select one that applies)ⓘ

○	Yes
☑	No

Human Rights and Labour

Materiality

HR/L1. Which of the following has the company identified as material human and labour rights topics connected with its operations and/or value chain?

(Select all that apply)ⓘ

☑	Freedom of association and the right to collective bargaining
☑	Child labour
☑	Forced labour
☑	Non-discrimination in respect of employment and occupation
☑	Safe and healthy working environment
☑	Wages
☑	Working hours
☑	Gender equality and women's rights

☑	Freedom of expression
☑	Digital security and privacy
☑	Product and service end-user rights
☑	Security arrangements
☑	Right to clean and healthy environment: pollution, water, air, and land
☐	Land rights and rights of Indigenous Peoples
☑	Rights of vulnerable groups and minorities
☑	Raw material sourcing
☐	Other

HR/L1.1. From the identified topics, please select up to six that are considered most material to the company's operations and/or its value chain.

(Select all that apply, maximum six)

☐	Freedom of association and the right to collective bargaining
☐	Child labour
☐	Forced labour
☐	Non-discrimination in respect of employment and occupation
☑	Safe and healthy working environment
☑	Wages
☐	Working hours

☐	Gender equality and women's rights
☐	Freedom of expression
☑	Digital security and privacy
☑	Product and service end-user rights
☑	Security arrangements
☐	Right to clean and healthy environment: pollution, water, air, and land
☐	Land rights and rights of Indigenous Peoples
☐	Rights of vulnerable groups and minorities
☑	Raw material sourcing
☐	Other

Commitment

HR/L2. Does the company have a policy commitment in relation to the following human rights & labour rights topics?

(Select one answer option per line, if 'Yes', include the value)ⓘ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant human rights and labour rights policy was last reviewed (YYYY)
Freedom of association and the right to collective bargaining	○	○	✓	○	2025
Child labour	○	○	✓	○	2025
Forced labour	○	○	✓	○	2025
Non-discrimination in respect of employment and occupation	○	○	✓	○	2025
Safe and healthy working environment	○	○	✓	○	2025
Gender equality and women's rights	○	✓	○	○	
Wages	○	○	✓	○	2025
Digital security and privacy	○	○	✓	○	2025

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant human rights and labour rights policy was last reviewed (YYYY)
Product and service end-user rights	○	○	☑	○	2025
Security arrangements	○	○	☑	○	2025
Raw material sourcing	○	○	☑	○	2025

HR/L2A. (Optional) Please provide additional information:

Relevant policies—including the Sustainability Policy, Human Resources Policy, Human Rights Policy, Sustainable Supply Chain Policy, Quality, Environment, Occupational Health & Safety Policy, and Employee Compensation Policy—are publicly available on our corporate website. In line with our governance approach, these policies are reviewed at least once a year, or immediately in case of any changes in practices, operations, legal, or other requirements. https://www.polisanholding.com/surdurulebilirlik/politikalarimiz_v19

HR/L2.1. For each human rights & labour rights policy commitment, is it:

(Select all that apply for each line)ⓘ

	Aligned with international human rights/labour standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and suppliers	Applied to the company's own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)	Developed involving human rights/labour rights expertise from inside and/or outside the company	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	☑	☑	☑	☑	☑	☐	☑	☐
Child labour	☑	☑	☑	☑	☑	☑	☐	☐
Forced labour	☑	☑	☑	☑	☑	☑	☐	☐
Non-discrimination in respect of employment and occupation	☑	☑	☑	☑	☑	☑	☑	☐
Safe and healthy working environment	☑	☑	☑	☑	☑	☐	☑	☐
Wages	☑	☑	☑	☑	☑	☐	☑	☑
Digital security and privacy	☑	☑	☑	☑	☑	☐	☑	☐

Product and service end-user rights	☑	☑	☑	☑	☑	☐	☑	☐
Security arrangements	☑	☐	☑	☑	☑	☐	☑	☐
Raw material sourcing	☑	☑	☑	☑	☑	☐	☐	☐

HR/L2.1A. (Optional) Please provide additional information:

According to WageIndicator data, in our operating regions of Istanbul, Kocaeli, Adana, and Samsun, all our employees receive wages above the upper threshold of the living wage benchmark.

HR/L2.1A. Other (Please provide additional information):

According to Polisan Holding's Supplier Code of Ethics and Conduct, suppliers must pay their employees at least the minimum wage, benchmarked against industry standards, and comply with local working hour regulations. These requirements are communicated to all suppliers as an annex to our procurement specifications and are subject to random audits. In 2024, third-party external audits were conducted on subcontractors operating at our sites, where ethical issues such as wages and overtime conditions were reviewed.

HR/L2.2. Does the company's policy on freedom of association and collective bargaining:

(Select all that apply)ⓘ

☑	Reference the respect for the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal and protect workers against acts of anti-union discrimination

☑	Prohibit any acts of interference in trade unions
☑	Facilitate collective bargaining with the trade union representatives
☑	Provide trade union representatives with the information required for meaningful bargaining in the context of bona fide negotiations
☑	Reference the respect for the right of workers to submit grievances without suffering
☐	We do have a policy on freedom of association or collective bargaining but it does not include any of these details

HR/L2.3. Do(es) the existing collective bargaining agreement(s) provide(s) more favourable rights than those provided in legislation, where appropriate?

(Select all that apply)ⓘ

☑	Yes, by providing more favourable conditions related to wages
☐	Yes, by providing more favourable conditions related to working hours
☑	Yes, by providing more favourable conditions related to health coverage and/or sick leave
☑	Yes, by providing additional rights not otherwise provided (Please provide additional information)
☐	There is (are) no existing collective bargaining agreement(s)
☐	No

HR/L2.3A. (Optional) Please provide additional information:

In 2024, three Polisan employees actively served on the management boards of their respective unions, representing a total of 305 unionized employees.

HR/L2.3A. Yes, by providing additional rights not otherwise provided (Please provide additional information):

In addition to legally mandated rights, Polisan also provides a range of benefits such as family allowances, private health insurance, and support for childbirth, marriage, and bereavement.

Prevention

HR/L3. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following human rights & labour rights topics?

(Select all that apply for each line)

	No engagement on this topic	To better understand the risks/ impacts in question	To discuss potential ways to prevent or mitigate the risks/ impacts in question	To agree on a way to prevent/ mitigate the risks/ impacts in question	To assess progress in preventing /mitigating the risks/impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question
Freedom of association and the right to collective bargaining	☐	☑	☐	☐	☐	☐
Child labour	☐	☐	☐	☐	☐	☑
Forced labour	☐	☐	☐	☐	☐	☑

	No engagement on this topic	To better understand the risks/ impacts in question	To discuss potential ways to prevent or mitigate the risks/ impacts in question	To agree on a way to prevent/ mitigate the risks/ impacts in question	To assess progress in preventing /mitigating the risks/impacts in question	To collaborate in the prevention/ mitigation of the risks/ impacts in question
Non-discrimination in respect of employment and occupation	☐	☐	☐	☐	☑	☑
Safe and healthy working environment	☐	☐	☐	☐	☐	☑
Gender equality and women's rights	☑	☐	☐	☐	☐	☐
Wages	☐	☐	☐	☐	☐	☑
Digital security and privacy	☐	☐	☐	☑	☐	☐
Product and service end-user rights	☐	☐	☐	☑	☐	☐
Security arrangements	☐	☐	☐	☐	☐	☑
Raw material sourcing	☐	☐	☐	☑	☐	☐

HR/L4. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

(Select all that apply for each line) ⓘ

	No action within reporting period	Provided internal training/ capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	☐	☑	☐	☐	☐	☐	☐
Child labour	☐	☑	☑	☑	☐	☐	☐
Forced labour	☐	☑	☑	☑	☐	☐	☐
Non-discrimination in respect of employment and occupation	☐	☑	☑	☑	☐	☐	☐
Safe and healthy working environment	☐	☑	☑	☑	☐	☐	☐
Gender equality and women's rights	☐	☑	☐	☐	☑	☐	☐
Wages	☐	☐	☑	☑	☑	☐	☐
Digital security and privacy	☐	☑	☑	☑	☑	☐	☐

	No action within reporting period	Provided internal training/ capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Product and service end-user rights	☐	☑	☑	☐	☐	☐	☐
Security arrangements	☐	☑	☑	☑	☐	☐	☐
Raw material sourcing	☐	☑	☑	☐	☐	☐	☐

HR/L4A. (Optional) Please provide additional information:

Polisan Holding addresses human and labour rights risks through regular employee training, supplier and subcontractor audits, and integration of contractors into our OHS and environmental management systems. Customer experience is monitored via independent surveys and site visits, while R&D partnerships strengthen awareness and innovation. No breaches of customer privacy or cybersecurity incidents occurred during the reporting period.

HR/L4.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following human rights & labour rights topics?

(Select one answer per line)ⓘ

	No monitoring of progress	Review topics on an ad hoc basis	Set annual targets/ goals, track progress over time (internal programmes only)	Set annual targets/ goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Freedom of association and the right to collective bargaining	○	○	○	✓	○
Child labour	○	○	○	✓	○
Forced labour	○	○	○	✓	○
Non-discrimination in respect of employment and occupation	○	○	○	✓	○
Safe and healthy working environment	○	○	○	✓	○
Gender equality and women's rights	○	✓	○	○	○
Wages	○	✓	○	○	○
Digital security and privacy	○	○	○	✓	○
Product and service end-user rights	○	○	✓	○	○
Security arrangements	○	○	○	✓	○
Raw material sourcing	○	✓	○	○	○

HR/L4.1.1. (Optional) For relevant human rights & labour rights topics for which the company sets timebound goals/targets, what targets has the company set? ⓘ

Freedom of association and the right to collective bargaining	zero tolerans
Child labour	zero tolerans
Forced labour	zero tolerans
Non-discrimination in respect of employment and occupation	zero tolerans
Safe and healthy working environment	zero incident
Digital security and privacy	zero incident
Product and service end-user rights	zero complaint
Security arrangements	zero incident

HR/L4.1.1A. (Optional) Please provide additional information:

Polisan Holding upholds a zero-tolerance approach to child labour, forced labour, discrimination, bribery, and corruption, extending these commitments across all subsidiaries, suppliers, and subcontractors. Freedom of association and the right to collective bargaining are fully respected, with unionized employees actively represented in management boards. Occupational health and safety (OHS) is ensured by integrating subcontractors into our HSE and process safety management systems, subject to regular audits and third-party inspections. Customer and stakeholder engagement is strengthened through independent satisfaction surveys, customer visits, trainings, and university collaborations, feeding into our R&D processes to deliver innovative and sustainable solutions. In 2024, no incidents of customer privacy breaches or cybersecurity violations were recorded. Supplier compliance is monitored via procurement specifications and random audits; in 2024, subcontractors operating on our sites underwent external third-party audits covering ethical issues such as wages and overtime. These measures underpin our targets of zero tolerance, zero incident, and zero complaint across relevant human rights and labour rights topics.

Response and Reporting

HR/L5. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following human rights & labour topic(s)?

(Select one answer per line)

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Freedom of association and the right to collective bargaining	✓	○	○	○
Child labour	✓	○	○	○
Forced labour	✓	○	○	○
Non-discrimination in respect of employment and occupation	✓	○	○	○

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Safe and healthy working environment	✓	○	○	○
Gender equality and women's rights	✓	○	○	○
Wages	✓	○	○	○
Digital security and privacy	✓	○	○	○
Product and service end-user rights	✓	○	○	○
Security arrangements	✓	○	○	○
Raw material sourcing	✓	○	○	○

HR/L5A. (Optional) Please provide additional information:

No adverse impacts were identified during the reporting period. Polisan Holding applies zero tolerance to child and forced labour, discrimination, and corruption, while respecting freedom of association. OHS, gender equality, fair wages, and supplier compliance are monitored through audits. Digital security was further strengthened with the updated ISO 27001 standard and revised compliance with KVKK.

HR/L6. What was the average gender pay gap (comparing jobs of equal value) during the reporting period?ⓘ

(Please enter only whole numbers from 0 to 100, inclusive, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.)

Guidance for Gender Pay Gap: For each job level or category, companies are to calculate the gap of gross hourly earnings paid to female and male employees and report the average gap of earnings across job categories as a percentage. Please refer to the CoP guidebook for additional information on the average gender pay gap formula.

		Unknown	Choose to not disclose
Average Gender Pay Gap (%) - (Please input answer as a whole number e.g., 95% = 95)	97	○	○

HR/L6A. (Optional) Please provide additional information:

Overall, across Polisan Holding group companies, women's base salaries range from 87% to 121% of men's salaries, depending on the company and job category. While in some entities and levels women earn slightly less, in others—such as Polisan Kimya and senior positions at Polisan Holding—female employees earn equal or higher salaries than their male counterparts.

HR/L7. Within the reporting period, what was the rate of recordable work-related accidents for employees? ⓘ

(Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, commas, fractions, special characters, spaces, or leading zeros.)

Guidance for work-related accidents rate: companies should calculate the work-related accidents rate by dividing the total number of work-related accidents in the reporting year by the total number of hours worked by all employees during the same period. The result should then be multiplied by 200,000. Please refer to the CoP guidebook for additional information on the work-related accidents rate formula.

		Unknown	Choose to not disclose
Rate of work-related accidents (Please input a whole number):	3	○	○

HR/L7A. (Optional) Please provide additional information:

The rate of recordable work-related accidents (frequency)for employees during the reporting period was 3 (rounded from 2.66) per 200,000 hours worked.

HR/L8. (Optional) Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the human rights and labour principles, including goals set and any challenges faced and actions taken towards prevention and/or remediation.ⓘ

All details are given in our sustainability report.

Environment

Commitment

E1. Does the company have a policy commitment in relation to the following environmental topics?

(Select one answer per line, if 'Yes', include the value)ⓘ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant environmental policy was last reviewed (YYYY)
Climate change	○	○	☑	○	2025
Water	○	○	☑	○	2025

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Please input the year the relevant environmental policy was last reviewed (YYYY)
Oceans	○	☑	○	○	
Nature and biodiversity	○	○	☑	○	2025
Air pollution	○	○	☑	○	2025
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	○	○	☑	○	2025
Energy & resource use	○	○	☑	○	2025
Other environmental topic(s) (Please provide additional information)	☑	○	○	○	

E1.1. For each environmental policy commitment, is it:

(Select all that apply for each line) ⓘ

	Aligned with international environmental standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and suppliers	Applied to the company's own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)	Developed involving environmental expertise from inside and/or outside the company	Other (Please provide additional information)
Climate change	☑	☑	☑	☑	☐	☐	☑	☐
Water	☑	☑	☑	☑	☐	☐	☑	☐
Nature and biodiversity	☑	☑	☑	☑	☐	☐	☐	☐
Air pollution	☑	☑	☑	☑	☐	☐	☑	☐
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	☑	☑	☑	☑	☐	☐	☑	☐
Energy & resource use	☑	☑	☑	☑	☐	☐	☑	☐

Prevention

E2. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following environmental topics?

(Select all that apply for each line)

	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Climate change	☐	☑	☐	☐	☐	☐	☐
Water	☐	☑	☐	☐	☐	☐	☐
Oceans	☑	☐	☐	☐	☐	☐	☐
Nature and biodiversity	☑	☐	☐	☐	☐	☐	☐
Air pollution	☐	☑	☐	☐	☐	☐	☐
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	☐	☑	☐	☐	☐	☐	☐
Energy & resource use	☐	☑	☐	☐	☐	☐	☐
Other environmental topic(s)	☑	☐	☐	☐	☐	☐	☐

E2A. (Optional) Please provide additional information:

During the reporting period, Polisan Holding engaged with stakeholders such as customers, subcontractors operating on our sites, and transportation suppliers on key environmental topics including climate change, water, air pollution, waste management, and energy efficiency. Engagement took place through meetings, trainings, and site-based discussions aimed at better understanding and addressing related risks and impacts.

E3. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following environmental topics?

(Select all that apply)ⓘ

	No action within reporting period	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g. suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Climate change	☐	☑	☑	☑	☐	☐	☐
Water	☐	☑	☑	☑	☐	☐	☐
Oceans	☐	☑	☐	☐	☐	☐	☐
Nature and biodiversity	☐	☑	☐	☑	☐	☐	☐
Air pollution	☐	☑	☐	☑	☐	☐	☐
Waste (e.g., chemical spills, solid waste,	☐	☑	☑	☑	☐	☐	☐

	No action within reporting period	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g. suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
hazardous, plastic, etc.)							
Energy & resource use	☐	☑	☑	☑	☐	☐	☐
Other environmental topic(s)	☑	☐	☐	☐	☐	☐	☐

E3.1. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?

(Select one answer option per line)ⓘ

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Climate change	○	○	○	●	○
Water	○	○	○	●	○
Oceans	●	○	○	○	○
Nature and biodiversity	●	○	○	○	○

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Air pollution	○	○	○	✓	○
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	○	○	○	✓	○
Energy & resource use	○	○	○	✓	○

E3.1A. (Optional) Please provide additional information:

Polisan Holding prepares its corporate carbon footprint report annually in line with the GHG Protocol and ISO 14064-1, with external verification completed and results disclosed to stakeholders. Since 2018, Polisan Kimya has regularly reported and verified its GHG emissions under national regulations, with data assured by accredited third parties in accordance with ISO 14064-3. Energy consumption is also verified under this process. Waste, water, and other sustainability targets are monitored through internal audits, and all these parameters are subject to limited assurance under TSRS(Türkiye Sustainability Report Standarts)

E3.1.1. (Optional) For relevant environmental topics for which the company sets timebound goals/targets, what targets has the company set?

(Please provide a description of targets (e.g., what is the target, absolute vs. intensity, externally verified, on track, etc.)ⓘ

Climate change	including a 45% reduction in Scope 1 and 2 emission intensity by 2025 (vs. 2012) and a 15% absolute reduction by 2025 (vs. 2019).
Water	Some water reduction targets have been set separately at the operational

	level
Air pollution	100% compliance with air pollution regulations
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	reduction targets have been set separately at the operational level
Energy & resource use	reduction targets have been set separately at the operational level

E3.1.1A. (Optional) Please provide additional information:

45% reduction in Scope 1 and 2 emission intensity by 2025 (vs. 2012) and a 15% absolute reduction by 2025 (vs. 2019). Since 2012, we have reduced emission intensity by 60% and Scope 1 and 2 absolute emissions by 25%. In 2023, 80% of our electricity came from renewable sources, with a target of 100% by 2025. Our corporate carbon footprint has been externally verified for the past three years, and we aim to achieve carbon neutrality by 2053.

E3.1.2. For each environmental topic in which the company sets timebound goals/targets, how is progress against goal/target tracked?

(Select all that apply for each line)ⓘ

	Progress is not tracked	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information)
Climate change	☐	☐	☐	☑	☐
Water	☐	☐	☐	☑	☐

	Progress is not tracked	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information)
Air pollution	☐	☐	☐	☑	☐
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	☐	☐	☐	☑	☐
Energy & resource use	☐	☐	☐	☑	☐

E4. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following environmental topics?

(Select one answer option per line)ⓘ

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Climate change	◉	○	○	○
Water	◉	○	○	○
Oceans	◉	○	○	○
Nature and biodiversity	◉	○	○	○
Air pollution	○	◉	○	○
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	◉	○	○	○

	No adverse impact identified or caused	Yes, adverse impact(s) identified, but no remedy provided/enabled	Yes, adverse impact(s) identified, and remedy provided/enabled	Choose not to disclose
Energy & resource use	☑	○	○	○
Other environmental topic(s)	☑	○	○	○

E4A. (Optional) Please provide additional information:

An administrative fine of TRY 464,585 was imposed to Poliport Kimya, Group company of Polisan Holding, due to environmental pollution caused during a ship unloading operation. All necessary corrective measures were implemented, and no recurrence has been observed

Climate Action

E5. Does the company have a target(s), validated by a third-party, relating to the reduction of greenhouse gas (GHG) emissions?

(Text box with option for "No targets set')ⓘ

	Known	Baseline year (YYYY)	Target year (YYYY)	No targets set
Scope 1 targets validated by a third-party	☑	2012	2025	○
Scope 2 targets (market-based) validated by a third-party	☑	2019	2025	○

	Known	Baseline year (YYYY)	Target year (YYYY)	No targets set
Scope 2 targets (location-based) validated by a third-party	☑	2012	2025	○
Scope 3 targets validated by a third-party	☑	2021	2025	○
Set targets are not validated by a third-party	☑	2021	2025	○

E5A. (Optional) Please provide additional information:

Polisan Holding has set emission reduction targets in line with GRI and TSRS standards, including: reducing Scope 1 and 2 emission intensity by 45% by 2025 (vs. 2012); reducing Scope 1 and 2 absolute emissions by 15% and emission intensity by 25% by 2025 (2019); fully eliminating Scope 2 emissions by 2025 (2019); and reducing Scope 1, 2, and 3 emission intensity by 10% by 2025 (2021). In addition, the company targets 100% renewable energy use by 2025 and carbon neutrality by 2053.

E5.1. Within the reporting period, did the company measure Scope 1 and/or Scope 2 global greenhouse gas (GHG) emissions?

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.)ⓘ

	Known	Measured Total Emissions (tCO2e)	We did not measure our gross emissions
Scope 1 emissions	☑	9836	○

	Known	Measured Total Emissions (tCO2e)	We did not measure our gross emissions
Scope 2 (market-based) emissions	☑	1190	○
Scope 2 (location-based) emissions	☑	187801	○

E6. Within the reporting period, did the company measure Scope 3 global greenhouse gas (GHG) emissions?

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.) ⓘ

	Known	Measured total emissions (tCO2e)	Yes, partially measured	We did not measure Scope 3 emissions (Please provide additional information)
Scope 3 emissions	☑	187801	○	○

E6.1. Which Scope 3 categories are included in the company's Scope 3 emissions calculation?

(Select all that apply) ⓘ

☑	Purchased goods and services
☑	Capital goods
☑	Fuel- and energy-related activities

☑	Upstream transportation and distribution
☑	Waste generated in operations
☑	Business travel
☑	Employee commuting
☐	Upstream leased assets
☑	Downstream transportation and distribution
☐	Processing of sold products
☐	Use of sold products
☐	End-of-life treatment of sold products
☐	Downstream leased assets
☐	Franchises
☑	Investments
☐	Other - upstream
☐	Other - downstream

E7. Does the company have a climate adaptation plan?

(Select all that apply)ⓘ

☐	Yes, and it includes physical risk assessments
☑	Yes, and it includes a physical climate risk scenario analysis

☐	Yes, and it includes actions to increase adaptation and resilience in the communities in which we operate
☐	No, but we plan to within the next two years
☐	No

Energy/Resource Use

E8. Has your company taken steps to reduce its fossil fuel consumption within the reporting period?

(Select one that applies)ⓘ

☑	Yes
○	No

E8A. Please provide additional information:

To reduce fossil fuel consumption, hybrid vehicles have been introduced into our procurement processes, and in 2024 all company vehicles rented were selected as hybrid models, helping to lower carbon emissions and fuel use. In addition, our R&D activities focus on low-impact alternatives to fossil-based raw materials, including bio-based inputs(1570 tonnes) w in 2024

E9. Has the company increased its direct/indirect investment in low-carbon technologies (e.g., renewable energy, nuclear energy, carbon capture and storage (CCS)) during the reporting period?

(Select all that apply)ⓘ

☑	Yes, we have increased direct/indirect investment in renewable energy
☐	Yes, we have increased direct/indirect investment in nuclear energy
☐	Yes, we have increased direct/indirect investment in carbon capture and storage (CCS)
☐	Yes, we have increased direct/indirect investment in other low-carbon technologies
☐	No change – direct/indirect investment in low-carbon technologies remained the same
☐	No, we have decreased direct/indirect investment in low-carbon technologies

E9A. (Optional) Please provide additional information:

As of 2024, 80% of our electricity consumption was sourced from renewable energy, with a total of 15.85 GWh of I-REC certified green electricity procured

Additional Topic-specific Questions

E10. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)?

(Select all that apply)ⓘ

☑	Climate change
☐	Oceans
☑	Energy & resource use

☑	Water
☐	Nature and biodiversity
☐	Air pollution
☐	Waste
☐	None of the topics have been identified as material by the company

E10A. (Optional) Please provide additional information:

The 2024 prioritization analysis enabled us to align our sustainability strategy with stakeholder expectations and resulted in the identification of 33 material topics across environmental, social, product stewardship, and governance dimensions. The most significant topics are highlighted above.

Additional Topic-specific Questions: Water

E11. Please provide details regarding the company's water withdrawal and consumption (own operations) within the reporting period.

(Select one answer per line, if "Known', include the value. Please enter only whole numbers, rounded to the nearest whole number. Do not use decimals, fractions, special characters, spaces, or leading zeros.)ⓘ

	Known	Unknown	Not applicable (Please provide additional information)	Number
Total water withdrawal (Volume of water in megaliters):	●	○	○	2580

	Known	Unknown	Not applicable (Please provide additional information)	Number
Percentage of water withdrawn in regions with high or extremely high water stress (%):	☑	○	○	100
Total water consumption (Volume of water in megaliters):	☑	○	○	183
Percentage of water consumed in regions with high or extremely high water stress (%):	☑	○	○	100

E11A. (Optional) Please provide additional information:

The total water withdrawal includes seawater used for cooling purposes. In our closed-loop cooling systems, the seawater is returned to the receiving environment without contact, and the discharge is monitored online by the Ministry.

Anti-Corruption

Commitment

AC1. Does the company have an anti-corruption compliance programme?

(Select one that applies) ⓘ

○	No, this is not a current priority
○	No, but we plan to within the next two years
●	Yes

AC1A. (Optional) Please provide additional information:

https://www.polisanholding.com/pdf/PolisanHolding_AntiBriberyandAntiCorruptionProgram.pdf

AC1.1. Is the anti-corruption compliance programme:

(Select all that apply) ⓘ

☑	Publicly available
☑	Approved at most senior level of the company
☑	Applied to the company's own operations
☑	Applied to the company's own operations and suppliers
☑	Applied to the company's own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
☐	Other (Please provide additional information)

AC1.2. Does the company monitor its anti-corruption compliance programme?

(Select all that apply) ⓘ

☑	Yes, through review on an adhoc basis
☑	Yes, through internal employee self-evaluations
☑	Yes, through automated controls monitoring
☐	Yes, through external independent monitoring
☐	Yes, through other mechanisms (Please provide additional information)
☐	No, we do not monitor the anti-corruption compliance programme (Please provide additional information)

AC1.2A. (Optional) Please provide additional information:

The company's anti-corruption compliance programme is monitored through ad hoc reviews, internal employee self-evaluations, and automated controls. In addition, risk assessment results are reviewed by the Early Detection of Risk Committee. Potential issues such as information security breaches, smuggling, fraud, organized crime, and customs-related or non-customs security violations are reported and managed in line with our PH.098 Fraud and Security Violations Management Procedure, via the Polisan eBA Workflow System, our web platform, and the 7575 hotline.

AC2. Does the company have policies and recommendations for employee procedures in case of doubt and/or in situations that may represent a conflict of interest, e.g. with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?

(Select one that applies) ⓘ

○	No, and we have no plans to develop any policy/recommendation
○	No, but we plan to within the next two years

☑	Yes, included within a broader policy or as a standalone policy

AC2A. (Optional) Please provide additional information:

www.polisanholding.com/pdf/PolisanHolding_Anti-BriberyandAnti-CorruptionPolicy_20231206_76e9c.pdf

AC3. Does the company engage in collective action against corruption?

(Select one that applies) ⓘ

○	No, this is not a current priority
☑	No, but we plan to in the next two years
○	Yes (Please provide additional information)

AC3A. (Optional) Please provide additional information:

Polisan Holding is a member of the Ethics and Reputation Society (TEİD).

Prevention

AC4. Who receives training on anti-corruption and integrity?

(Select all that apply) ⓘ

☐	Selected employees (Please provide additional information)
☑	All employees
☐	Third-party suppliers, contractors and/or consultants
☐	No training provided

AC4A. (Optional) Please provide additional information:

ANTI-BRIBERY AND ANTICORRUPTION trainings & Ethics and compliance trainings are delivered to all employees through our Learning Management System (LMS).

AC4.1. How often is such training provided?

(Select one answer option per line)ⓘ

	One time only	Every two or more years	Every year	Unknown
All employees	○	○	●	○

Performance

AC5. Within the reporting period, have there been any suspected incidents of corruption?

(Select one that applies)ⓘ

○	Yes

No