

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 KoçMedikal, to report any activity that is considered or suspected to be illegal or misconduct and therefore in violation of applicable laws and/or the Koç Group Code of Ethics and relevant policies. It also aims to clearly and explicitly state how the employees who have made a notification in good faith will be protected against any retaliation.

All employees and directors of KoçMedikal shall comply with this Policy, which is an integral part of the KoçMedikal and Koç Group Code of Ethics.

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 KoçMedikal has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of KoçMedikal, as well as their employees, representatives, execution assistants or deputies.

“**Dashboard**” means the term defined in Article 4.3.

“**Dashboard Users**” means the term defined in Article 4.3.

“**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 KoçMedikal Code of Ethics, related policies, procedures, guidelines, circular notes, and all applicable regulations.¹

“**HR**” means People and Culture Department.

“**Investigation**” refers to the conduct of a scrutiny over ascertaining facts where detailed or attentive examination is performed for related actions and behaviors to ascertain the accuracy.

“**KoçMedikal**” means Koç Medical B.V., Bıçakçılar Tıbbi Cihazlar Sanayi ve Ticaret A.Ş. and all companies that Bıçakçılar Tıbbi Cihazlar Sanayi ve Ticaret A.Ş. directly or indirectly, individually or jointly are under its control.

“**KoçMedikal Board of Directors**” refers to the members of the board of directors of Bıçakçılar Tıbbi Cihazlar Sanayi ve Ticaret A.Ş.

“**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.

¹ See KoçMedikal companies' Disciplinary Policies for details.

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

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

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

“**Retaliation**” means any negative action against the employee based on his/her notification, including but not limited to demotion, disciplinary action, firing, salary reduction, job or shift reassignment as a punishment.

“**The UN Global Compact**”² 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 KoçMedikal, KoçMedikal clients, Business Partners and all other stakeholders.

3. GENERAL PRINCIPLES

KoçMedikal attaches great importance to being in full compliance with the applicable laws, international conventions of the countries in which the respective KoçMedikal 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, KoçMedikal encourages its employees who directly or indirectly witness an illegal or unethical activity performed by a KoçMedikal 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.

KoçMedikal 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 Notification³.

i. Unfair Practices Against Employees:

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

ii. Acts against the interest of the Company:

² <https://www.unglobalcompact.org/what-is-gc/mission/principles>

³ Customer complaints about the products and services of KoçMedikal companies are not covered by this Policy if they are not a Reportable Matter at the same time.

While performing their duties, all KoçMedikal 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 KoçMedikal company that they work for. This can only be achieved when all employees internalize and maintain integrity, honesty, responsibility, trust and respect, which are KoçMedikal's fundamental values. Therefore, any action by KoçMedikal employees that violates our fundamental values shall not be tolerated, regardless of the employee's seniority or roles.

iii. Noncompliant actions of Business Partners:

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

iv. Regulatory Breaches:

KoçMedikal 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 Koç Group and KoçMedikal 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 KoçMedikal 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.

KoçMedikal Ethics Hotline can be reached by:

- A national toll-free telephone number; ⁴
- A web-based reporting system via 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 KoçMedikal at the time of the complaint.
- He/She may contact the Internal Audit Department or the officer or Legal and Compliance Department.⁵

If an employee, manager 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 Koç Holding Internal Audit Department, or to Koç Holding 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. The data in the Dashboard reported by a Whistleblower cannot

⁴ Please refer to "koc.com.tr/hotline" for telephone numbers, covered countries and service languages.

⁵ If a Report is sent to the internal audit department or officer or department in charge of compliance in a KoçMedikal company, it must be ensured that the notifications are recorded in Global Incident Dashboard

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 Koç Group 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, except for the cases specifically regulated in the Koç Group Whistleblowing Policy, access to the Dashboard is granted only to authorized personnel of the Internal Audit Department or the officers who works in Legal and Compliance Department. ("**Dashboard Users**"). Dashboard Users have an independent duty and the reports shall be reviewed by persons who do not have any conflict of interest.

Legal and Compliance Department, 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.

KoçMedikal Legal and Compliance Department report the procedures carried out and the activities performed in this scope including the disciplinary board decisions to the Board of Directors and Koç Holding Legal and Compliance Department every six months.

4.4. Confidentiality, Anonymity and Integrity

KoçMedikal respects Whistleblower's wish to remain anonymous. In this context, all information reported through the KoçMedikal Ethics Hotline and other alternative channels will be kept confidential to the extent permitted by law.⁶

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) Withhold their name and contact information in order to remain anonymous,

⁶ See "4.2 Whistleblowing Methods" for alternative whistleblowing channels.

- (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.

4.5. Zero Tolerance to Retaliation

KoçMedikal encourages and supports individuals to feel comfortable reporting their concerns. It is essential that an employee who makes a Notification should feel comfortable and safe and should not fear that his/her professional life will be adversely affected as long as he/she acts honestly and in good faith. Therefore, the employment contract of an employee who reports an incident without remaining anonymous cannot be terminated with or without cause, he/she cannot be suspended, dismissed, forced to take paid or unpaid leave, or his/her position cannot be changed, or any similar action cannot be taken. KoçMedikal does not tolerate any Retaliation against a Whistleblower under any circumstances. Retaliation will be considered an explicit violation of this Policy and will be subject to Disciplinary Penalty.⁷

KoçMedikal protects the Whistleblowers even if the accuracy of the incident could not be proven by an Investigation, as long as the Notification is made in good faith, with reasonable grounds and without the intent to victimize or cause harm to others or to gain a personal advantage. However, those who deliberately make false Notifications may be subject to Disciplinary Penalties. It is therefore extremely important that the Notifications are based on observations and, where possible, can be substantiated.

4.6. Investigation Process

All reports submitted through the Hotline and other alternative channels are evaluated as soon as possible by the KoçMedikal Internal Audit Department and/or Legal and Compliance Department 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 regulated in the Koç Group Whistleblowing Policy, as a result of the preliminary assessment, if the relevant subject is within the authority of KoçMedikal, the Dashboard User 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, the relevant KoçMedikal will conduct the Investigation in accordance with its internal procedures. If the matter does not fall under the authority of KoçMedikal, actions will be taken in accordance with the Koç Group Whistleblowing Policy.

In this process, any information obtained by the Whistleblower through illegal means, if any, will not be considered in the Investigation.

Unless otherwise specifically stated in the Koç Group Whistleblowing Policy, if the Investigation is conducted by the authorized functions of KoçMedikal, 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.

If deemed necessary for the integrity and efficiency of the Investigation, the employees subject to the Notification may be temporarily suspended or dismissed. If the Investigation is conducted by the authorized functions of KoçMedikal, opinion of the KoçMedikal Internal Audit Leader and Chief Legal and Compliance Officer and the approval of the CEO, are required for such decision.

In the case of Investigations conducted within KoçMedikal, 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

⁷ See KoçMedikal Disciplinary Policy for details.

comprehensive Investigation, or if the Investigation is conducted in a location different from the country where the KoçMedikal is headquartered (e.g need for quick and efficient Investigation, special expertise, language barriers etc.), the Investigations in KoçMedikal 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 Koç Holding Internal Audit Department (depending on the subject of the Disclosable Matter) or Koç Holding Legal and Compliance Department (in the case of a violation of private law).

If the Investigation results in a recommendation for Disciplinary Penalty, the matter shall be brought to the attention of KoçMedikal HR or Ethics/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 subject;
 - o When/where/with whom did the incident take place?
 - o How many times has it happened? Is it recurring? When did it happen for the first time?
 - o If it has not happened before, when is it likely to happen?
 - o When did the Whistleblower become aware of the issue?
 - o Who else is aware of the problem? If the managers are aware of the problem, have they taken any action to prevent it?
 - o Did the Whistleblower directly witness the incident, or hear about it from someone else?
 - o Did the Whistleblower inform his/her line managers? If not, why?
 - o Is there any evidence of the reported concern?

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of KoçMedikal are responsible for complying with this Policy, implementing and supporting the relevant KoçMedikal company’s procedures and controls in accordance with the requirements of this Policy. Each KoçMedikal company 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 KoçMedikal operates, and this Policy, the stricter of the two shall prevail, unless such practice is in violation of the relevant local regulations.

If you become aware of any actions that you believe violate this Policy, applicable regulations, or the KoçMedikal Ethical Principles and the Koç Group Ethical Principles, you may consult or report this matter to the KoçMedikal Legal and Compliance Department or to a senior manager. Alternatively, notifications to the Ethics Hotline can be made via the following link: [“koc.com.tr/hotline”](http://koc.com.tr/hotline)

KoçMedikal employees may contact the KoçMedikal Legal and Compliance Department 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. EFFECTIVE DATE

This Policy takes effect on 01.10.2024 as of the date approved by the Board of Directors and Legal and Compliance Department is responsible for updating the Policy.