

	BUSINESS ETHICS INSTRUCTION	Document No/ Doc. No	ST02-T002
		Publication Date/ Print Date	03.07.2018
		Rev. No-Date/ Rev. No-Date	10/02.11.2023

1. PURPOSE

The purpose of the instruction is to establish the framework of basic ethical rules to be followed in accordance with IATF 16949:2016 Automotive Quality Management System, ISO 14001:2015 Environmental Management System, ISO 27001:2013 Information Security Management System and other management systems implemented in Mata Automotive as well as the provisions of the Labour Law and other laws, statutes and regulations relating to working life and to prevent any disputes and conflicts that may arise between employees, business partners, customers and related institutions in order to ensure the continuity of the ethical working order.

All employees are required to comply with the business ethics rules set out below. Head of the departments are also responsible for the ensuring that staff conduct themselves in accordance with the rules of business ethics.

2. SCOPE

This instruction applies to all Mata Automotive companies, including Mata Turkey and Mata Slovakia. The Code of Business Ethics is established by Mata Turkey and all Mata companies are obliged to act within the scope of the determined business ethics rules. The code of business ethics includes the principles and rules regarding the working order that our company employees and third party personnel must comply with while performing their duties.

3. DEFINITIONS

Breach : Any attitude, behaviour or event that has the potential to compromise in any way the confidentiality and integrity of the organisation's information and the continuation of an ethical working environment as defined in the business ethics instruction.

HR : Human Resources

BYGS : Information Security Management System

Information Security : Confidentiality, integrity and accessibility of Mata Automotive's asset is to preserve their characteristics.

Third Party : Legal entities providing services to MATA Automotive under contract and staff

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4. RESPONSIBILITIES

Top management	:Responsible for establishing, adopting and maintaining a code of business ethics throughout the organisation.
Global HR Director	Provides on Business Ethics to all employees. Evaluates the reports of Business Ethics violations.
HR Manager / HR Manager	; In the event of breach, Human Resource Director shall report them to the state institutions within the legal time limit.
HR Responsible	Responsible for the announcement of the Business Ethics instruction to all personnel.
HR Specialist	Responsible for supporting the HR department regarding Business Ethics practices.
Staff	The employee is obliged to know the rules clearly stated in the Business Ethics Instruction to comply with the ethical rules of the company and to inform the Human Resource Directorate if he/she is aware of any violation. In addition, all employees are primarily and truly responsible for the detecting incidents of information security breaches. However, all users are responsible for notifying the ISMS Management Representative by completing the ST10-F20 Security Violations Notification form and sending it to the e-mail address bilgiguvenligi@mataauto.com
Third Party Employee	:To know the rules clearly stated in the Code of Business Ethics, the company.

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The employee is obliged to comply with the Code of Ethics and to inform the HR Directorate if he/she is aware of any violation.

ISMS Management Representative : ISMS, appointed by the management of Mata Automotive

processes are carried out in accordance with the standard within

the company.

The ISMS Management Representative will work with the relevant units on evidence gathering, taking precautions, lessons learned and discipline management, which are the processes that follow the detection of incidents. The records of breach incidents shared with ISMS responsible persons at information security meetings.

The ISMS Management Representative is responsible for taking the information obtained approved by others in the detection of incidents and deciding whether it is an information security breach incident.

ISMS Responsible

: ISMS assigned by Mata Automotive management processes and review them.

The ISMS Responsible Persons are responsible for reviewing the records of non- compliance incidents in order to prevent recurrence of non-compliance incidents or to intervene when they occur.

5. WORKFLOW, APPLICATION

This instruction is prepared by the HR Director. HR Director is responsible for updating and improving this instruction when necessary. This instruction becomes effective upon approval by the CEO. It will be reviewed at least once a year. All employees will be are informed of the Code of Ethics.

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5.1. Being a MATA Automotive

5.1.1. Our Values

- We take ownership of our work
- Customer Focused
- We are experts in our business
- We are innovative
- Result Orientated

5.1.2 Our principles

MATA Automotive adopts the policy of "Our most valuable resource is human resources".

We act in accordance with the laws, regulations and rules of the Republic of Turkey and the countries in which we operate.

We respect the environment and nature.

We are determined to realise our business ideas with confident steps.

We meet the requirements of our customers according to their needs, even if it is difficult.

We keep internal and external customer satisfaction at an optimal level.

We strengthen to the country's economy by making investments in the interest of our country.

We adopt ethical and moral values of a global dimension.

5.1.2. Our Strategies

To serve the upper segment of the automotive industry;

We attach are committed to quality and work to provide the highest quality products and services and to constantly renew ourselves.

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We offer products and services that enable our customers to become our permanent customers.

We complete the work that takes time, effort and money with innovative solutions that are faster, more appropriate and completed in a short time.

While meeting the needs of our customers, we complete our delivery by adding to their requirements and making our customers permanent customers.

5.2. Our General Principles

MATA Automotive Code of Business Ethics has been prepared in accordance with universal values and beliefs, taking into account the laws and regulations of our country and the countries in which we operate. This Code of Business Ethics does not constitute an employment contract. On the other hand, employees at all levels of the company are required to act in accordance with the MATA Code of Business Ethics as well as the legal employment contract.

Managers and employees must act in a manner that does not damage the reputation of MATA Automotive and its shareholders by adhering to the basic principles in this document in all their relationships and work. Our employees must act on the basis of care and loyalty in situations and conditions not covered by these rules. They must avoid any personal behaviour and attitude that may damage the image and reputation of the Company inside and outside the company. We must be respectful and restrained in our dealing with customers, supervisors, colleagues and subordinates, refrain from rude and offensive behaviour, and avoid disruptive and disturbing behaviour and actions.

As employees, we act with the awareness that we are personally liable for any damage that we may cause to the company, other employees or third parties through our negligence or misconduct at work and that the company has a legal right of recourse for any damage it may suffer for this reason.

With the code of business ethics, staff will adhere to the following basic principles in the performance of their duties and in the exercise of their powers.

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5.2.1. Principle of Acting in Accordance with Directives and Principles

In all our decisions and activities, we do not compromise our core values, respect for the laws and ethical rules. In accordance with all relevant laws the company's accounting records, the company must ensure that all financial transactions are complete, complete, accurate and that appropriate information is processed in a timely manner.

Our employees are expected to observe to the principles set out in the Code of Business Ethics. In this direction;

5.2.2. Obligation to Notify

If our code of business ethics is violated, knowingly or unknowingly, if we are aware of a potential violation, in the case of a negative situation in accounting records, internal audit issues, in matters that we may know affect our behaviour, practices or decisions, if we have a concrete suspicion or knowledge, we are obliged to immediately notify the Human Resources Directorate in writing or verbally.

It is the primary duty of employees and third parties to report violations. It is clearly understood that notifications will be treated confidentially, that the personal details of the notifier will be kept confidential and that he/she will be provided with job and confidentiality guarantees.

Personnel who are aware of breach fail to report it will be treated way as those who committed the breach.

Those who violate the rules specified in the Business Ethics Instruction are dealt with in accordance with the provisions of the Labour Law and other relevant laws and internal policies, regulations and procedures. If we have questions on issues that are not covered by the legislation, we are required to consult the experts in our company or our specialist institutions that provide advice.

The notification can be made orally, but in order to be processed, it must be presented in a clear, understandable language, together with concrete evidence, if there is concrete evidence, is available written. In addition, an e-mail address etikkurul@mataauto.com has been established for employees to report unethical incidents and violations anonymously if they

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prefer. Messages sent to this e-mail address can be viewed by the members of the ethics committee.

The Human Resources Directorate is responsible for handling the evaluation process of the reported violation within 6 working days after the notification. In the event that the violation requires a legal criminal prosecution, it is acted in accordance with the guidance of the Company's Legal Counsell. A violation that has been prosecuted in a criminal court does not prevent the examination, evaluation and necessary legal proceedings within the company.

In case the breach falls within the scope of the ISMS;

Breaches within the scope of the ISMS must also be reported, and the personnel who detect and/or witness the breach are responsible for reporting the information security breaches to the ISMS Management Representative in accordance with the ST10-T18 Information Security Breach Incidents Management Instruction, by completing the ST10-F20 Breach Incidents Form and sending it to the email adress bilgiguvenligi@mataauto.com

The ISMS Management Representative will work with the relevant units on evidence collection, taking precautions, gaining experience and discipline management, which are the processes that follow the detection of incidents. The records of the breach incidents will be shared with ISMS responsible persons at Information Security Meetings.

The ISMS Management Representative is responsible for taking the information obtained or approved by others in the detection of incidents and deciding whether these are an information security breach incident. The ISMS Management Representative shall communicate the information security incident. The notification can be made orally, but in order to be processed, it must be presented in a clear, understandable language, with

concrete evidence, if there is concrete evidence, with a written petition.

The Human Resources Directorate is responsible for processing the evaluation process regarding the reported violation within 6 working days after the notifications. In the event that the violation requires a legal criminal prosecution, it is acted in accordance with the guidance of our company's Legal Counselling. A violation that has started prosecution in a criminal court does not prevent the examination, evaluation and necessary legal processes within the company.

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Within the scope of ST10-T18 Information Security Breach Incidents Management Instruction, violation situations and **legal sanctions and penalty procedures are specified in Table I.

Table I

<input type="checkbox"/> Some of the information and IT systems were found to be missing / stolen. Sanction: TERMINATION OF EMPLOYMENT	Unauthorised access to server systems and network systems was detected. Sanction TERMINATION OF EMPLOYMENT
Some of the information and IT systems were found to be damaged. Sanction WRITTEN NOTICE	It was detected that unlicensed software was used. Sanction WRITTEN NOTICE
Identification devices such as ID card / electronic ID / OTP etc. were found to be lost / stolen. Sanction WRITTEN NOTICE	It was detected that the user account (server and network systems passwords, etc.) allocated to any of the system administrators was used by other people. Sanction WRITTEN NOTICE
A virus has been detected on the servers. VERBAL WARNING	<input type="checkbox"/> Unauthorised hardware connections to organisation systems was found to have been made. Sanction WRITTEN NOTICE
<input type="checkbox"/> Virus detected in clients used by system administrators. VERBAL WARNING	<input type="checkbox"/> Determined by the Information Security Policy and Procedures violations of the rules of use were detected. Sanctions (Major Violations) Termination of Employment Contract
Confidential documents (hard copy / electronic) was found to be in an uncontrolled state. Sanction WRITTEN NOTICE	It was detected that unauthorised equipment was taken out of the organisation. Sanction WRITTEN NOTICE

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<p>Confidential documents (hard copy / electronic) It was determined that it was taken out of the organisation uncontrolled.</p> <p>Sanction WRITTEN NOTICE</p>	<p><input type="checkbox"/> It was detected that physical connection changes were made that would neutralise the security measures taken for server systems and network systems.</p> <p>Sanction WRITTEN NOTICE</p>
<p>Confidential documents (printed/electronic) were found to have been lost or destroyed.</p> <p>Sanction WRITTEN NOTICE</p>	<p><input type="checkbox"/> It was found that technical information and details regarding the MKK systems were announced in electronic, visual or printed media or similar public media.</p> <p>Sanction TERMINATION OF EMPLOYMENT</p>
<p><input type="checkbox"/> Confidential documents (hard copy / electronic) were found to be accessed by unauthorised parties.</p> <p>Sanction WRITTEN NOTICE</p>	<p><input type="checkbox"/> It was determined that the security audit was carried out by persons other than the System Network and Communication Department.</p> <p>Sanction WRITTEN NOTICE</p>
<p><input type="checkbox"/> Loss of information / unauthorised modification of data was detected in server systems and network systems.</p> <p>Sanction WRITTEN NOTICE</p>	<p><input type="checkbox"/> Loss of function and service was detected in server systems and network systems.</p> <p>Sanction WRITTEN NOTICE</p>

**In case of violation, according to the results of the systematic review in case of violation, ST10-F20 INCIDENT VIOLATIONS NOTIFICATION FORM is filled out by the ISMS Officers within the approval of the ISMS Manager and the person who committed the violation, his/her senior manager, group or department managers, Human Resource Director and Human Resources Manager are notified via e-mail and the original forms are delivered to Human Resources.

The sanctions to be applied in case of non-compliance are specified below.

- a. Verbal Warning (After two consecutive verbal warnings for the same violation, a written warning is given for the third violation)
- b. Written Warning,
- c. Termination of employment contract

5.2.3. Principle of Freedom of Labour

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Mata Automotive informs all its stakeholders that under no circumstances should any employees through pressure, forced or bonded labour, debt, violence and threats during the recruitment management process, and that it will have zero tolerance for such actions. .

Mata also expects the companies in its supply chain to comply with the rule of no forced labour of any form, and reserves the right to audit the company and terminate the business partnership in case of non-compliance.

As part of the recruitment process, all workers are provided with a written employment contract in their own language setting out the terms and conditions of their employment. Company managers or representatives may not retain or destroy, store or confiscate identity or immigration documents, such as government-issued identification, passports or work permits. Documents may only be retained if required by law. Even then, workers must have access to their documents at any time. Workers may not be required to pay any employment remuneration to the employer's representatives or sub-agents in return for their employment. Where any such payments are found to have been made by workers, they shall be reimbursed to the worker.

All workers are free to terminate their relationship with the workplace within the terms of their contract with Mata Automotive and the laws of the country in which they work.

5.2.4. Principle of No Child and Young Labour

Child labor* and juvenile labor** are not permitted at any Mata Automotive location. The Human Resources Department will verify the age of workers through identity checks and barcode checks of birth certificates. The procedures and principles of the scope conditions based on this principle are made taking into account the principles regarding the definition of young and child workers in the "Regulation on the Procedures and Principles of the Employment of Child and Young Workers" prepared by Article 71 of the Labour Law No. 4857.

**Child labor; a person who has completed 14 years of age, has not completed 15 years of age and has completed primary education.*

***Young labor a person who has completed 15 years of age but has not completed 18 years of age.*

In case child labor is detected, the situation will be investigated immediately, the child's family will be contacted, and assistance and support will be provided.

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In addition, within the framework of the "National Programme to Combat Child Labour" prepared by the Ministry of Labour and Social Security with the participation of relevant public institutions and organizations, social partners, and non-governmental organizations, the "ALO 170" of the "Working Life Communication Centre" of the Public Order Department of the General Directorate of Security is contacted and informed of the situation.

5.2.5. Working Hours Policy

Mata undertakes to comply with all applicable laws and obligations regarding the determination of working hours and, to respect with the principle of voluntary overtime, to pay the overtime wages calculated the higher rate established by law and, where applicable by the collective labour agreement in force.

5.2.6. Wages and Benefits Principle

The wages paid to employees are regulated in accordance with all applicable wage laws, including those relating to the minimum wage, applicable Collective bargaining agreement in force, overtime and legally mandated and collectively bargained benefits. In accordance with local laws and collective bargaining agreements, workers are paid for overtime at rates the higher than their regular hourly rates. For each pay period, workers receive a timely and understandable pay slip that and contains sufficient information to verify the correct wage for the work performed.

5.2.7. Principle of Freedom of Assembly and Freedom of Association

All workers have the right to freely associate, join an union, appoint representatives or participate in a council, in accordance with applicable laws. MATA respects the right of all workers to form and join trade unions of their own choosing and to assemble peacefully in accordance with local law, as well as the right of workers to refrain from such activities. Workers and/or their representatives can openly communicate their views and concerns about working conditions and management practices to management without fear of discrimination, pressure, threats or harassment.

5.2.8. Humanitarian Approach Principle

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MATA treats all employees honestly and fairly and provides a non-discriminatory, safe and healthy working environment.

The company's employment and working practices comply with all applicable laws and regulations. In this context, there will be no conduct that is far from humane, including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, psychological or physical coercion, intimidation, embarrassment and verbal harassment against employees, and no threat of such treatment will be made under any circumstances. In case of such and similar behaviour, the relevant articles and regulations in the Labour Law and company disciplinary rules will be applied.

5.2.9. Prohibition of Discrimination, Equal Opportunity and Maintenance of a Fair Working Environment

Within MATA, human resource practices such as recruitment, promotion, transfer, compensation, rewards and benefits are offered fairly to all employees. Discrimination or harassment based on race, colour, age, gender, sexual orientation, gender identity and expression, ethnic or national origin, disability, pregnancy, religion, creed, political affiliation, trade union membership or marital status will not be tolerated under any circumstances.

Mata Automotive treats all employees and applicants with different religions, political views, ethnic origins, thoughts and opinions fairly in a work environment where equal opportunities are created without discrimination on any grounds and offers equal employment and development opportunities to all. Accordingly, we will never use discriminatory terms such as age, race, gender, ethnic origin, religious beliefs, etc. in advertisements published on career portals, except as required by the job, and we are committed to ensuring that no candidate's application is evaluated negatively in this context. We apply the same sensitivity in our recruitment activities with private and public institutions.

While Mata's policy is to respect all religions, sects and beliefs, appropriate places and facilities are provided for employees to practise their religion.

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5.2.10. Zero Tolerance for Physical, Sexual or Emotional Harassment in the Workplace

In addition to all kinds of immunities of employees, their physical, sexual and emotional immunities are observed. The purpose of this practice is to ensure that employees work in a peaceful work environment where physical, sexual and emotional immunities are protected.

In addition to all types of immunities of employees, their physical, sexual and emotional immunities are respected. The purpose of this practice is to ensure that employees work in a peaceful working environment where physical, sexual and emotional immunities are protected.

Mata Automotive will not tolerate this in any way. It is strictly forbidden to violate anyone's physical inviolability or to harass anyone for sexual purposes without physical contact, or to engage in any behaviour that can be defined as such. Retaliation, negative attitudes and behaviour towards those who complain and report harassment or assist in the investigation will also not be tolerated.

5.2.11. Principle of Reporting Incidents of Discrimination and Harassment

In the event of discrimination or physical, sexual or emotional harassment, or if it becomes apparent that another employee is being discriminated against or harassed, the matter should be reported to a senior manager, etikkurul@mataauto.com e-mail address and/or the HR department. The person making the report is kept confidential and the incident is investigated immediately. In accordance with Labour Law No. 4857 and Mata Code of Ethics, all necessary measures and practices are implemented.

5.2.12. Principle of Confidentiality and Protection against Retaliation

All Mata Automotive employee may raise a complaint orally or in writing, as appropriate, with their supervisor, other managers and/or the Human Resources Department. The complaint can be made by a named complainant or anonymously. If they prefer to share the complaint anonymously, an e-mail address etikkurul@mataauto.com has been set up for employees to report their complaints without revealing their identity. Communications to this email address will be handled by the members of the Ethics Committee. created for employees to report their complaints by hiding their identities. Notifications to this e-mail address will be handled by the members of the ethics committee.

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Ideally, MATA AUTOMOTIVE would like to contact a complainant and verify the details of an allegation, but it is anticipated that from time to time individuals may wish to make an anonymous complaint. The more information we have about the matter, the better we can investigate the facts and provide solutions or support. Open and transparent handling of the complaint means that it will involve open engagement, social dialogue or other forms of dispute resolution where all information received will be made available to all other parties to the complaint..However, the identity of the complainant will remain confidential unless the complainant explicitly agrees to the transparent handling of the complaint. MATA OTOMOTIV is aware of and accepts the risk of retaliation against workers who complain about employment conditions or individuals who raise issues related to human rights violations, ethical violations or environmental damage.

MATA OTOMOTIV protects complainants against retaliation for filling a complaint through its Non-Retaliation Policy*:

***MATA AUTOMOTIVE Non-Retaliation Policy:** MATA AUTOMOTIVE prohibits any form of retaliation against anyone who makes a complaint. It does not matter whether the complaint is justified or not. If an individual, group or organisation believes that they have been subjected to retaliation for making a complaint to MATA AUTOMOTIVE, they should immediately contact their manager or the HR Department and with specific details of the matter. We will investigate the matter and if there is evidence of retaliation against them, we will take action to remedy the situation. This may include, for example, issuing a warning to those responsible if it is found that a worker or worker representative has been retaliated against for disclosing workplace issues, or it may involve judicial action if legal and/or administrative remedies are required. As retaliation can take many forms (job loss, pressure, harassment, threats, intimidation, etc.), each case is handled on a case-by-case basis and tailored solutions are sought.

5.2.13. Open Door Policy

Many issues can be resolved before they become a problem for employees. The "open door" policy provides an environment that encourages our employees to express their opinions and ideas, voice their concerns and complaints, and ask questions, especially regarding legal and ethical issues, requests and complaints regarding the work environment, and issues related to work quality.

All Mata Automotive Employees are free to report their concerns and complaints to their senior managers, executives and/or the HR department verbally or in writing if needed. The person

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making the report will be treated in confidence and the incident will be promptly investigated and the appropriate process followed.

In addition, an e-mail address etikkurul@mataauto.com has been created for employees to report unethical incidents and violations anonymously if they prefer. Notifications to this e-mail address can be viewed by the members of the ethics committee. Employees are informed about which situations will be considered unethical or violations and which means of communication can be shared in case of violations in the Mata handbook, as well as through the boards throughout the workplace. For all violations reported by e-mail and/or in writing, and the report is evaluated.

5.2.14. The Principle of Ensuring a Healthy and Safe Workplace Environment

Mata Automotive is committed to ensure full occupational health and safety in the workplace and on the job. It is ensured that the physical working environment and conditions of the workplace are healthy and safe for all employees. Necessary measures are taken for the physical safety of employees.

Occupational health and safety is the common responsibility of all employees. For this purpose, every employee has responsibilities. Employees must comply with health and safety rules. They know that they should come to work without being under the influence of alcohol, drugs or stimulants, which are recognised as harmful to safe and conscious work. It is a duty to inform the management immediately if they become aware of a hazardous situation.

5.2.15. Respect for Private Life

The privacy and personal space of our employees and their families will be respected. Communicatios between individuals cannot be violated by those who are not parties to the communication. Since the communication tools provided by the company are under the responsibility of the company, the confidentiality of private communication may not be ensured under all circumstances and is known by these persons.

The privacy and personal space of our employees and their families will be respected. Communication and exchanges between individuals must not be violated by those who are not parties to the communication. As the communication tools provided by the Company are the

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responsibility of the Company, the confidentiality of private communications may not be guaranteed in all circumstances and is known to those individuals.

Personal information about individuals that arises from the nature of the business relationship in the workplace and that may be necessary for the continuation of the business relationship will not be used for purposes other than its intended use and will not be disclosed to third parties without the consent of the individuals.

5.2.16. The Principle of Representing Our Company in the Best Way Outside the Workplace

Mata Automotive employees are responsible for representing our company in the best possible way to third parties and institutions with whom they deal in their activities outside the workplace. For this reason, the above-mentioned rules and obligations apply not only to the workplace, the employer and colleagues, but also to all third parties and institutions we encounter in the course of our work.

5.2.17. The Principle of Completeness and Accuracy of Books, Records and Accounts

All activities and transactions in Turkey and abroad shall be carried out within the framework of the laws of the Republic of Turkey and international law, and accurate, complete and understandable information shall be provided to the institutions and organisations addressed by the laws.

In all activities and transactions, all types of public institutions, administrative formations, non-governmental organisations and political parties are treated with equal distance without any expectation of benefit and obligations are fulfilled with this sense of responsibility.

The Company's books, records and accounts, whether computerised, paper or otherwise, shall at all times reflect fully and accurately the financial position of the Company. Timesheets, receipts, vouchers, receipts, invoices, expense and payroll records and other records of personnel payments and performance appraisals are also Company records.

No transaction or arrangement may be structured to circumvent Mata Automotive's internal and external audit systems. No unrealistic records may be kept, regardless of the purpose.

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Every employee who, in the course of his or her work, is involved in the creation or recording of any type of document in the company's records is aware of his or her responsibilities.

No payment may be made knowing that all or part of the payment will be used for purposes other than those stated on the invoice or similar document. Anyone who suspects such a situation should immediately inform the appropriate senior manager within the Company.

5.2.18. Privacy Policy

Confidential and private information includes information that could cause a competitive disadvantage to Mata Automotive, agreements with business partners, trade secrets, financial and other information that has not yet been disclosed to the public, information regarding personnel rights and information under "non-disclosure agreements" with third parties. All types of information belonging to the Company are confidential and disclosure of such information is prohibited.

No confidential information belonging to customers, whether or not related to its duties, shall be disclosed directly or indirectly to unauthorised persons and authorities outside the company, except to authorities expressly authorised by law. As employees of Mata Automotive, we take care to protect the confidentiality and private information of our customers, employees and other relevant individuals and organisations with whom we work. Confidential information relating to our activities will be protected, used only for Mata Automotive's purposes and shared only with appropriate persons as authorised.

Information learned as a requirement of the job and the documents and attachments to which they belong, confidential information and documents that we have due to our duties within the institution or in case of leaving the institution for any purpose whatsoever and works such as projects and regulations cannot be taken out.

5.2.19. Principle of Protection of Company Information

Information is one of the most important assets Mata Automotive uses to achieve its vision. To this end, it is the shared responsibility of all employees to use information effectively, to share it appropriately and to ensure its confidentiality, integrity and accessibility.

Proprietary trade secrets, financial information, customer and personnel information and all information, materials, programmes and documents, computer and telecommunications

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systems, hardware and software, all other arrangements and applications, and all works, arrangements and products developed by employees during their employment with the Company are confidential and the property of the Company. It is strictly forbidden to use such documents, information or tools for personal and private use, for the benefit of third parties, institutions and organisations, during or after the period of employment with the Company, except as permitted and required by the duties of the Company.

Relevant records, "Confidential Information" includes, but is not limited to, Mata Automotive's trademarks, intellectual property rights, databases, computer software, printed communications, licence files, research, marketing and sales information, supplier names and addresses, prices and terms obtained from suppliers, including all types of innovations written, discovered, developed, made or implemented by employees, any written, graphic or machine-readable information such as, but not limited to, the following any written, graphic or machine-readable information such as plans for future requirements, workplace inspections and their results, processes, know-how, specifications, advertising, product packaging and label designs, plans (marketing, product, technical), business strategies, strategic partnerships and information about partners, financial information, personnel data and information, wages and benefits, customer lists, identity of potential and actual customers.

This information may not be disclosed or transferred to third parties, except at the request of the public authorities and in the event of a legal obligation to notify.

This information may not be altered, copied or destroyed. Necessary measures will be taken to ensure that the information is carefully stored and not disclosed. Changes to the information will be recorded along with its history.

Confidential files must not be removed from the organisation. Senior management approval must be obtained for confidential information to be taken outside the organisation.

Passwords, user codes and similar identifying information used to access Company information shall be kept confidential and shall not be disclosed to anyone other than authorised users.

Company confidential information is not discussed in dining rooms, cafeterias, elevators, smoking areas, service vehicles and similar public places.

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When it is necessary to share information with third parties or organisations for the benefit of Mata Automotive, a non-disclosure agreement will be signed or a written non-disclosure commitment will be obtained from the other party to ensure the responsibilities of those individuals and organisations regarding the security and protection of the shared information.

Unsubstantiated statements or rumours of dubious origin about individuals or institutions must not be made.

It is essential that internal correspondence and documents are not disclosed to third parties.

Fees, information access passwords, user codes, some projects, some personnel policy information, most HR correspondence and minutes of internal meetings fall into this category.

"Confidential" includes documents and information that should only be shared with those who have a need to know. Documents and information that the company would benefit from keeping confidential in order to compete are also included in this classification. Depending on the nature of the information, department heads may share all or part of a confidential document sent to them with their subordinates, specifying the level of confidentiality. Company strategic plans, annual sales budgets, procurement plans, personnel policies, bonuses, costs, personnel files, work plans, monthly sales budgets are generally included in this classification.

5.2.20. Patents, Trade Marks and Copyright Principle

The protection of the company's intellectual property, such as patents, trade secrets, copyrights, trademarks and know-how, content of the licence file, know-how and experience or developed practices acquired in the course of the company's activities is of great importance in maintaining the company's competitiveness.

It is the responsibility of every employee to protect and defend intellectual property rights. Patent rights of inventions belong to the company. While protecting the intellectual property rights of Mata Automotive, we also respect the legal intellectual property rights of other individuals and organisations. Knowingly or unknowingly using other companies' intellectual property rights without permission may expose the company to lawsuits and compensation claims. An unauthorised copy of a computer system can put the company in a difficult situation. Unauthorised reproduction of copyrighted works (by photocopy or electronic means) may expose both the company and the individual to substantial fines and imprisonment. In such cases, we are personally liable for the damages we may cause to individuals and institutions

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and the company has the right of legal recourse for the damages that the company may suffer as a result.

5.2.21. Principle of Protection of Personal Information of Employees

Compensation, benefits and similar personal information that reflects company policy and is personalised is confidential and may not be disclosed to anyone other than government agencies. Personnel information is sent in a personalised manner. It is strictly forbidden for employees to disclose such information to others or to put pressure on other employees to disclose such information.

The information provided by employees when they join the company is also defined as confidential information under the KVKK. This information will not be disclosed to others without the employee's consent, except in response to requests from legal authorities.

Personal information shall be collected, processed, stored and transmitted by taking appropriate measures to ensure the necessary confidentiality, and only persons with legitimate and lawful grounds shall be allowed to see or learn such information.

5.2.22. Protection of Customers' and Suppliers' Information Principle

The protection of suppliers' and customers' information under confidentiality policies is as important as the protection of our own information. Care must be taken to ensure that legal confidentiality requirements are not breached when obtaining and disclosing this information provided to us by third parties.

5.2.23. Commercial Information Collection Rules Principle

Collecting information about competitors is part of doing business. We collect customer, competitor and market data through commercial channels as well as through research companies and our own employees. When we collect data and information, we must avoid legally disadvantageous situations and access data and information in a lawful manner.

Adherence to our practices under the "Confidentiality Principle" is also a legal responsibility and is subject to legal and criminal sanctions under the law. Employees' obligations are not limited to their employment with the Company but continue even if they leave the Company for

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any reason. Otherwise, the Company reserves the right to take legal action against the offending employee for the damages suffered by the Company.

5.2.24. Conflict of Interest Policy

5.2.24.1. Avoidance of conflict of interest

"conflict of interest" can occur when we use the Company's name and facilities, the authority and opportunities afforded by our position in the Company for our own personal, family, social, financial or political interests. It is also defined as a conflict of interest when employees damage the name or image of the company through their behaviour and decisions. Even if there is no conflict of interest, the perception of one can damage the reputation of the individual or our company. As Mata Automotive employees, we must avoid conflicts of interest. We do not take personal advantage of our current position; we do not take personal advantage of people and organisations with whom we do business personally, through family or third parties.

Employees must not use their position and authority in the company in any way to benefit themselves, their family or third parties. Mata Automotive should not use its name and authority for personal gain.

In the event of a potential conflict of interest, if we believe that the interests of the parties involved can be safely protected by legal and ethical methods, these methods should be used. When in doubt, the Human Resources Director should be consulted.

Every effort should be made to avoid conflicts of interest in relationships with customers. Where conflicts of interest between customers arise, customers must be treated fairly and impartially. Employees must not make personal investments in a way that creates a potential conflict of interest with their duties and responsibilities in the Company.

5.2.24.2. Principle of Activities that May Create Conflicts of Interest

Employees should not enter into any business relationship with family members, friends or other third parties with whom they have a relationship that provides mutual or gratuitous benefits. For example, an employee with purchasing authority should avoid doing business with a supplier where a family member works. Exceptions may be made with the knowledge and approval of the CEO of Mata Automotive.

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Employees should also be aware of conflicts of interest that may arise from close family members working for a competitor.

Employees must not gain commercial advantage by disclosing insider information and must not be instrumental in enabling others to gain advantage.

Mata Automotive employees lending money to each other and acting as guarantors can lead to conflicts of interest. Care should be taken in this regard and monetary relationships between subordinates and superiors in the Company, other than very short-term and small amounts, should be reported to the Human Resources Department.

5.2.24.3. Principle of Non-Misconduct

It is unacceptable for employees to damage the company by using their authority for their own benefit or for the benefit of their relatives and without the care expected from them.

Employees must not directly or indirectly obtain personal gain from Mata Automotive's buying and selling activities or from any transaction or contract to which Mata Automotive is a party.

5.2.25. Principle of Correct Use of Resources

When using resources on behalf of Mata Automotive the interest the company must be taken into account. Company assets, facilities and personnel may not be used outside the company without the approval of senior management under any name and on behalf of or for the benefit of anyone without the approval of senior management.

Company employees use their time during working hours and do not spend time on personal matters during working hours. Managers may not use employees for personal business. Cannot accept private visitors during working hours.

5.2.26. Principle of Relations with Media and Public Opinion

Where we speak on behalf of our company, we express only our company's views, not our own.

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5.2.27. Principle of Political Activities

Mata Automotive does not permit political activity within the company or the use of company facilities for political purposes.

Voluntary work with non-governmental organisations is encouraged, but it is expected that such social activities will not interfere with work performance.

5.2.28. Giving and Receiving Gifts, Meals and Hospitality Principle

Mata Automotive employees are prohibited from accepting benefits or gifts of any kind, whether of monetary value or not, which may influence or appear to influence their impartiality, performance or decision-making in the performance of their duties.

Employees may provide or receive entertainment, hospitality, invitations and meals to a standard acceptable in the business world, provided that they comply with all applicable laws, do not reflect poorly on Mata Automotive and are consistent with business objectives.

It is forbidden to accept gifts or benefits that are implicitly or explicitly linked to a quid pro quo.

It is unacceptable to accept, give or offer bribes or kickbacks under any circumstances.

Employees are prohibited from accepting unrequited or loaned money from subcontractors, suppliers, consultants, competitors or customers, as well as travel expenses, event expenses and similar payments.

Gifts and promotional materials to be given to customers and other third parties with whom Mata Automotive has a business relationship may not be accepted or distributed without management approval.

Regardless of the value of the gift received or given, it cannot be money or convertible value such as cheques or gold. Acceptable gifts should be sent to business addresses only. Mata Automotive employees are required to give the necessary warning to third parties and organisations about the address of the gift.

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5.2.29. Bribery and Corruption Principle

We should pay special attention to bribery and corruption issues in our activities. No payments, gifts or services should be given to public officials with the intention of influencing their decisions or which could be perceived to do so. In every country, there are laws that make it illegal to make or offer, directly or indirectly, any payment or valuable gift to a public official, in particular to influence an official act or decision or to obtain or retain employment. Mata Automotive cannot give anything or make any payment to any person with the intention giving them an advantage in the purchase or sale of goods and services or with the intention of obtaining an improper advantage for the company through government agencies.

5.2.30. External Complaint Notification Policy

In terms of the business, there is a deficiency that does not satisfy the customer in the goods and services it offers to its customers, and in terms of the customer; it is the situation that the business does not meet its expectations in the goods and services offered by the business. It is also seen that the complaint is a situation of the business. Thanks to complaints, businesses will be able to improve their products to meet the expectations of their customers. In addition, in order to ensure the communication of supplier-based complaint processes, the e-mail address mataethic@mataauto.com has been specified in the "Social Responsibility Policy Area" in the "Certificates" section of the Mata Automotive website (www.mataauto.com). External supplier-based complaints sent to this e-mail address will be evaluated by the authorities and necessary actions will be taken.

5.2.31. Principle of Compliance with Competition Laws

Competition law is a set of rules designed to protect the free market. Although difficult to summarise, these laws and regulations prohibit cooperation between companies that prevents competition and the functioning of the free market. In order to prevent illegal or improper agreements, or even the appearance of such agreements, our company prohibits the following:

Negotiating prices with competitors.

Negotiations with customers that unfairly or improperly restrict free trade or exclude competitors from the market are prohibited.

Negotiating with competitors to divide the markets where products are sold.

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Do not negotiate with other companies to boycott customers or suppliers.

5.2.32. Principle of Request for Information and Visits by Official Authorities

Our company co-operates with all governmental authorities and officials in information requests or facility visits that may arise in connection with an official investigation. In such cases, the company represents the financial and administrative affairs directorate. In the event that an official authority or official contacts our employee in any way, the manager to whom he/she reports should be consulted for guidance on how to respond.

5.2.33. Social Responsibility Principle

We should be sensitive to the needs of the society in which we live. It is important for us to improve life and health in our country and our environment. Environmental issues will be approached with sensitivity, employees will be provided with the necessary information, their awareness will be raised and they will be expected to act accordingly. Issues that may have a negative impact on the environment, human health or the nature of our operations will be considered and the necessary precautions will be taken. Our employees should use natural and energy resources in the most efficient and economical way.

5.2.34. The Principle of Correct Use of Electronic Media

To enhance employee productivity and accessibility, Mata Automotive provides electronic mail, voice mail, intranet and internet access, as well as the use of electronic media and equipment such as mobile phones, computers and laptops.

These facilities provided by Mata Automotive must not be used in violation of applicable laws, rules, regulations and relevant company standards and procedures. This includes the transmission of material that is considered harassing, racist, threatening, humiliating or offensive, particularly to the recipient. As long as it does not involve illegal, unethical or unlawful matters, Mata Automotive employees may use these media for limited personal purposes so as not to interfere with their duties and responsibilities.

Communication in these media, for which the Company is also responsible for the content because it is provided by the Company, may be monitored to the extent permitted by law, or the Company may restrict the use of these media as it deems necessary.

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5.2.35. Principle of No Borrowing and Commercial Relationship between Employees

Our employees may not under any circumstances, enter into any debt, credit, investment , commercial (buying - selling) guarantee or surety relationship with our other employees may not benefit from solicit such a relationship.

5.3. Responsibility for Compliance with the Regulation and Resolution of Non-Compliance with Business Ethics Rules

Those who violate the Code of Business Ethics and the Company's policies and procedures may be subject to disciplinary action, up to and including termination of employment. Disciplinary action may also be taken against those who authorise, direct or have knowledge of inappropriate behaviour and disruptive activities and fail to report them appropriately.

5.4 Tracking Records

The storage periods and method of the records created during the implementation of this instruction in the department, archive and archive are defined in ST05-P02 Document and Records Management Procedure. Records can be accessed by department managers through custodians.

6. RELATED DOCUMENTS AND ANNEXES

ST02-P01 Human Resources Procedure

ST10-T18 Information Security Breach Incidents Management Instruction

ST10-F20 Safety Violations Notification Form

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ANNEX-1: BUSINESS ETHICS and MATA ETHICS PRINCIPLES NOTICE

BUSINESS ETHICS and MATA ETHICS PRINCIPLES

MATA Automotive Code of Business Ethics has been prepared by adhering to universal values and beliefs, taking into account the laws and legislation of our country and the countries in which we operate. This code of business ethics does not constitute an employment contract. On the other hand, all employees are required to act in accordance with this code of business ethics as well as the legal employment contract. Managers and employees must act in a manner that does not damage the reputation of Mata Automotive and its shareholders by observing the basic principles in this document in all their relations and work. Our employees must act on the basis of care and loyalty in situations and conditions not covered by these rules. They must avoid any personal behaviour and attitude that may damage the image and reputation of the Company inside or outside the company. Behave in a respectful and restrained manner towards customers, managers, colleagues or personnel under their management, refrain from rude and offensive behaviour, and avoid disruptive and disturbing behaviour and actions.

With the rules of Business Ethics, the personnel must adhere to the following basic principles while fulfilling their duties and using their powers. Any attitude, behaviour and interest that may violate these principles fall within the scope of "Ethical Violation".

- PRINCIPLE OF ACTING IN ACCORDANCE WITH REGULATIONS AND PRINCIPLES
- PRINCIPLE OF NOTIFICATION RESPONSIBILITY
- PRINCIPLE OF FREEDOM OF LABOUR
- PRINCIPLE OF NOT EMPLOYING CHILD AND YOUNG LABOUR
- WORKING HOURS POLICY
- WAGES AND SOCIAL BENEFITS PRINCIPLE
- THE PRINCIPLE OF FREEDOM OF ASSEMBLY AND FREEDOM OF ASSOCIATION
- PRINCIPLE OF HUMANE APPROACH
- PRINCIPLE OF NON-DISCRIMINATION, EQUAL OPPORTUNITIES AND MAINTENANCE OF A FAIR WORKING ENVIRONMENT
- PRINCIPLE OF ZERO TOLERANCE FOR PHYSICAL, SEXUAL OR EMOTIONAL HARASSMENT IN THE WORKPLACE
- THE PRINCIPLE OF REPORTING INCIDENTS OF DISCRIMINATION AND HARASSMENT
- THE PRINCIPLE OF CONFIDENTIALITY AND PROTECTION AGAINST RETALIATION
- OPEN DOOR POLICY
- THE PRINCIPLE OF PROVIDING A HEALTHY AND SAFE WORKPLACE ENVIRONMENT
- PRINCIPLE OF RESPECT FOR PRIVATE LIFE
- THE PRINCIPLE OF REPRESENTING OUR COMPANY IN THE BEST WAY OUTSIDE THE WORKPLACE

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- THE PRINCIPLE OF COMPLETENESS AND ACCURACY OF BOOKS, RECORDS AND ACCOUNTS
- CONFIDENTIALITY PRINCIPLE
- PRINCIPLE OF PROTECTION OF COMPANY INFORMATION
- PATENTS, TRADEMARKS AND THE PRINCIPLE OF COPYRIGHT
- THE PRINCIPLE OF PROTECTION OF PERSONAL DATA OF EMPLOYEES
- PRINCIPLE OF PROTECTION OF CUSTOMERS' AND SUPPLIERS' INFORMATION
- PRINCIPLE OF CONFLICT OF INTEREST
- PRINCIPLE OF CORRECT USE OF RESOURCES
- PRINCIPLE OF RELATIONS WITH THE MEDIA AND THE PUBLIC
- PRINCIPLE OF POLITICAL ACTIVITIES
- THE PRINCIPLE OF GIVING AND RECEIVING GIFTS, MEALS AND HOSPITALITY
- BRIBERY AND CORRUPTION PRINCIPLE
- EXTERNAL COMPLAINT REPORTING POLICY
- PRINCIPLE OF COMPLIANCE WITH COMPETITION LAWS
- PRINCIPLE OF INFORMATION REQUESTS AND VISITS OF OFFICIAL AUTHORITIES
- SOCIAL RESPONSIBILITY PRINCIPLE
- PRINCIPLE OF CORRECT USE OF ELECTRONIC MEDIA
- THE PRINCIPLE OF NO BORROWING AND COMMERCIAL RELATIONS BETWEEN EMPLOYEES