

SİNPAŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

HUMAN RIGHTS AND HUMAN RESOURCES POLICY

As Sinpaş Gayrimenkul Yatırım Ortaklığı A.Ş. (Sinpaş GYO), we regard **respect for human rights** as one of our core values. We are committed to protecting, advancing and supporting the rights of our employees, business partners, stakeholders throughout our supply chain and the communities affected by our activities. Our Policy has been updated to ensure full alignment with international human rights standards, particularly the **United Nations Guiding Principles on Business and Human Rights (UNGPs)**, the **International Labour Organization (ILO) Fundamental Conventions**, the **OECD Due Diligence Guidance for Multinational Enterprises**, and the **Universal Declaration of Human Rights published by the United Nations**, which constitute global reference frameworks for human rights in business. This Policy has been prepared on the basis of the comprehensive human rights framework established by these international organisations and has been structured in line with the **double materiality** approach to assess both our Company's impacts on human rights and the financial impacts of human rights risks on our Company. Our Policy is reviewed at least once a year, **subject to the approval of the Board of Directors**, and effectively implemented not only across our own operations but also **throughout our value chain (including our own workforce, value chain workers and affected communities)**.

1. Policy Commitments and Scope

Sinpaş GYO undertakes to respect and protect all internationally recognised human rights throughout its activities, investments, supply chain and all business relationships. Within this scope, our commitments include the following:

Fundamental Human Rights: This covers all fundamental rights defined under international human rights standards, including, in particular, the right to life, personal liberty and security, the principle of equality and prohibition of discrimination; fair and favourable working conditions, freedom of association, the right to collective bargaining, prevention of child labour and forced labour, fair remuneration and a safe working environment.

Respect for National, Moral and Cultural Values: We respect the historical, cultural, social and moral values of the geographies in which we operate (history, patriotism, family structure, traditional customs and traditions); and support social responsibility initiatives that contribute to preserving the Republic of Türkiye's understanding of national unity and solidarity, cultural heritage and social values. This approach is pursued in full alignment with universal human rights principles.

Vulnerable / At-Risk Groups: Particular importance is attached to protecting the rights of vulnerable groups, including primarily women, persons with disabilities, young people, the elderly, ethnic and religious minorities, migrant workers and local communities; and all necessary measures are taken to prevent and mitigate potential adverse impacts on these groups.

The Policy covers all operations, subsidiaries, suppliers and business partners of the Company. The **Human Rights Due Diligence (HRDD)** process includes the steps of identifying, preventing, mitigating, remediating and reporting risks. Our Company systematically conducts human rights due diligence processes in order to identify, prevent and mitigate human rights risks.

2. Respect for Human Rights and National Values

- ✓ We respect, protect and promote the rights of all employees, workers and stakeholders.
- ✓ We reject and prevent all forms of discrimination (including gender, ethnicity, religion, language, age, disability, political opinion, social status, etc.).
- ✓ We prohibit violence, harassment (including sexual harassment, psychological harassment and mobbing) and retaliation in the workplace; and provide support mechanisms for victims.
- ✓ We respect our national and moral values and protect the cultural and historical heritage of our country; in this regard, we support educational initiatives, cultural activities and social projects.

3. Employee Rights, Safety and Working Conditions

- ✓ **Fair recruitment, promotion and remuneration:** We apply processes based on competence, performance and merit. We provide equal opportunities and implement positive discrimination, particularly for persons with disabilities and disadvantaged groups.
- ✓ **Occupational health and safety (OHS):** We take proactive measures beyond legal requirements. We conduct risk assessments, provide training and implement emergency plans. We adopt a zero-accident target.
- ✓ **Fair working conditions:** We provide reasonable working hours, fair remuneration (living wage approach), pay equity, breaks and leave entitlements (parental leave, flexible working). We support work-life balance.
- ✓ **Freedom of association and collective bargaining:** We recognise and support employees' right to freely organise and engage in collective bargaining. We do not have a trade union.
- ✓ **Prohibition of child labour and forced labour:** We apply zero tolerance across our operations and supply chain; and conduct due diligence in high-risk areas.

4. Diversity, Equity and Inclusion – DEI

Our Company places the principles of diversity, equity and inclusion (DEI) at the centre of all human resources processes.

- ✓ We regard and promote diversity (gender, age, disability, cultural background, etc.) as a strength. We increase diversity on the Board of Directors and in senior management.
- ✓ We create an inclusive working environment: disability accessibility, reasonable accommodations for special needs and anti-discrimination training.
- ✓ We set targets (for example, a 50% target ratio for female employees/managers and a 4% ratio for employees with disabilities) and monitor progress through KPIs.

5. Employee Engagement, Communication and Development

- ✓ We establish open, transparent and two-way communication channels; regularly collect the opinions, expectations and feedback of our employees through employee surveys, focus group studies and suggestion systems, and integrate them into decision-making processes.
- ✓ To support the continuous development of our employees, we offer training and development programmes covering human rights, ethics, diversity and inclusion (DEI), occupational health and safety (OHS), as well as technical and behavioural competencies.
- ✓ We base our performance evaluation processes on objective, transparent and measurable criteria; and support career development and internal promotion mechanisms in line with the principle of equal opportunity.
- ✓ We regularly measure employee engagement and satisfaction and develop and implement continuous improvement actions based on the results obtained.

6. Business Ethics, Compliance and Supply Chain Responsibility

- ✓ We apply ethical codes of conduct (**Code of Conduct**) to all employees and suppliers. We encourage mechanisms for reporting unethical conduct (ethics hotline/whistleblowing/anonymous complaint channels) and provide protection against retaliation.
- ✓ We systematically implement human rights **due diligence** processes throughout our supply chain; incorporate social criteria such as human rights, prevention of child labour, prohibition of forced labour and combating discrimination into our supplier selection and evaluation processes; conduct regular audits; and establish corrective and improvement action plans for identified risks.
- ✓ We establish a supply chain that respects workers' rights and conduct human rights assessments for high-risk suppliers.

7. Human Rights Due Diligence and Grievance/Violation Reporting Mechanisms – Due Diligence Process and Grievance Mechanisms

- ✓ **Risk and impact assessment:** We regularly identify potential and actual human rights impacts (**saliency assessment**) across our operations, investments and value chain. High-risk areas (construction sites, suppliers and local communities) are prioritised.
- ✓ **Prevention and mitigation:** We implement policies, procedures and training to prevent risks.
- ✓ **Remediation:** In the event of a violation, we provide effective remedy to affected parties, including compensation, rehabilitation or restoration.
- ✓ **Grievance mechanisms:** We establish accessible, reliable, independent and effective grievance mechanisms. We provide anonymous access, multilingual support, confidentiality and protection against retaliation. We monitor, resolve and report grievances.
- ✓ **Investments and contracts:** Within our investment and contracting processes, we include binding human rights provisions in material investment agreements and commercial contracts; assess (**screen**) the relevant parties against human rights criteria; and systematically perform compliance checks.

8. Training, Awareness and Implementation

- ✓ We provide mandatory training to all employees (including new employees) on human rights, policies and procedures. Training hours and the percentage of personnel covered are monitored.
- ✓ We communicate our policy commitment to suppliers and business partners and expect compliance.
- ✓ The Board of Directors and senior management oversee the implementation of the Policy; responsibilities are clearly defined.

9. Monitoring, Reporting, Review and Continuous Improvement

- ✓ We monitor progress through KPIs: training rates, number of grievances and resolution rates, discrimination cases, OHS indicators (accident rates, lost days), diversity metrics, supplier audit results and the scope of human rights impact assessments.
- ✓ We review the Policy and its implementation annually and take stakeholder feedback into consideration.
- ✓ We ensure transparent reporting: In the annual sustainability report, we disclose the Policy, management approach, progress and performance data to the public in accordance with GRI and TSRS.
- ✓ We take corrective measures in the event of violations and draw lessons from them. We set targets and implement action plans to achieve them.

As **Sinpaş Gayrimenkul Yatırım Ortaklığı A.Ş.**, by adopting this Policy:

- ✓ We regard respecting human rights and protecting the rights of employees/stakeholders as one of our highest-priority responsibilities.
- ✓ We undertake to create a fair, safe, inclusive and ethical working environment.
- ✓ We embrace diversity as a strength, due diligence as a standard, and continuous improvement as a principle.
- ✓ While remaining committed to our national, moral, cultural and social values, we contribute to a sustainable future.

This Policy is made publicly available on the Company's website and in relevant reports. The responsible unit(s) for implementation are designated, and all employees are required to comply with this Policy.

Review Frequency: At least once a year or whenever required by legislation or changing circumstances.

Prepared by: Sustainability Committee / Human Resources Department **Approved by:** Board of Directors