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OPET

NON-RETALIATION POLICY

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1. Purpose and Scope

The purpose of this Non-Retaliation Policy (“the **Policy**”) is to ensure the protection of Opet employees and Business Partners from any form of retaliation they may face after reporting, in good faith, any action suspected to be in violation of the Opet Code of Ethics, relevant internal policies, or applicable legislation.

All employees and managers of Opet are required to act in accordance with this Policy. Opet is expected to take necessary measures to ensure that all Business Partners act in compliance with this Policy, to the extent applicable to the relevant parties and/or transactions.

This policy has been prepared in accordance with the Code of Ethics and Values of Opet's Principal Shareholders.

2. Definitions

“**Business Partners**” includes suppliers, distributors, retailers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

“**Disciplinary Offense**” means any action that may damage Opet’s reputation, disrupt workplace harmony, or violate applicable legislation, Opet Code of Ethics, internal policies, procedures, regulations, circulars, or other internal arrangements, as well as employment contract breaches, as defined under Opet’s Disciplinary Policy.

“**Disciplinary Penalty**” means the type of sanction imposed for a violation defined as a Disciplinary Offense.

“**Investigation**” means a detailed and careful examination of relevant actions and behaviors conducted to ascertain the facts of a matter, including but not limited to cases where a disciplinary offense is alleged.

“**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 Opet Code of Ethics, relevant internal policies, procedures, and regulations according to this Policy.

“**Opet**” means all companies controlled solely or jointly by Opet Petrolcülük A.Ş. and Opet Petrolcülük A.Ş., either directly or indirectly by holding 50% or more than 50% of their shares.

“**Principal Shareholders**” refers to Türkiye Petrol Rafinerileri A.Ş. and Öztürk Yatırım ve Turizm A.Ş.

“**Retaliation**” means any negative act—such as demotion, disciplinary action, dismissal, salary reduction, job or shift reassignment—carried out to penalize a Whistleblower or any individual who contributes to an Investigation (e.g., by providing information or acting as a witness), as a result of their involvement in the reporting or investigation process.

“**Whistleblower**” means the person who reports notification. This definition covers persons who are or have been employed at Opet, Opet clients, Business Partners and all other stakeholders.

3. General Principles

Opet encourages its Employees and Business Partners to raise¹ their concerns without fear of Retaliation. In this regard, Opet is committed to protecting Employees and Business Partners who make a Notification in good faith and with reasonable grounds and/or contribute to an Investigation, ensuring that their professional life or ongoing business relationship with Opet is not adversely affected.

This Policy, which has been prepared in line with Opet’s “Zero tolerance to Retaliation” approach, is based on the following international standards and principles:

¹ Please refer to Opet Whistleblowing Policy for further details.

- UN Guiding Principles on Business and Human Rights (2011)
- UN Global Compact (2000)
- ILO Declaration on Fundamental Principles and Rights at Work (1998)

Accordingly:

- Any form of Retaliation shall be considered a direct violation of Opet Code of Ethics, Opet Whistleblowing Policy, and this Policy, and shall be subject to Disciplinary Penalties².
- Opet makes proactive efforts to protect Whistleblowers and individuals supporting Investigations—even if the facts could not be confirmed—provided that the Notification was made in good faith, with reasonable grounds, and not with intent to harm, gain advantage, or cause damage.
- Necessary measures are taken to identify and protect individuals who have been subjected to or are at risk of Retaliation, including Whistleblowers and those contributing to Investigations (e.g., witnesses).
- Unless formally requested by judicial or administrative authorities, the identity and identifying information (such as location, department, or project details) of the Whistleblower, the reported individual, and others involved in the Investigation process shall be kept confidential.
- The contracts signed with Business Partners are expected to align with the principles set forth in this Policy to the extent necessary and applicable.

4. Application of the Policy

4.1. Measures Against Retaliation

If, during a Notification or an Investigation, there is a concern that a Whistleblower or other related individuals may be subjected to Retaliation, and the relevant department (Opet Internal Audit Leadership and/or Opet Legal and Compliance Leadership) deems it necessary, the following protective measures—among others—may be implemented. These measures will be coordinated by Opet People and Culture Leadership with the consent of the Whistleblower or related individuals, while ensuring confidentiality of the Investigation process:

- **Right to Administrative Leave:** Whistleblowers or other relevant individuals may be granted a period of administrative leave during the Investigation process to ensure they do not feel under pressure.
- **Right to Change of Work Location or Department:** Whistleblowers and other relevant individuals may have the right to be temporarily or permanently reassigned to another role or department in cases where they feel unsafe or to alleviate pressure in the work environment.
- **Remote Working Option:** To ensure physical safety or psychological comfort, Whistleblowers and other relevant individuals may be allowed to work remotely during the Investigation process. This helps them avoid workplace pressure or direct contact.
- **Psychological Support and Counseling Services:** Providing psychological support to Whistleblowers and other relevant individuals helps them cope with stress and pressure.
- **Enhanced Security Measures:** Security measures at the workplace may be increased to ensure the physical safety of Whistleblowers and other relevant individuals.
- **Defining Flexible Working Hours:** Whistleblowers and other relevant individuals may be entitled to flexible working hours if they feel under psychological pressure. Adjustments to working hours can help establish a more comfortable working routine.

² Please refer to Opet Disciplinary Policy and Working Life Policy for further details.

- **Workplace Adjustments:** Modifications may be made to the work environment to help Whistleblowers and other relevant individuals feel more comfortable and secure. For example, desk or seating arrangements may be changed.

If deemed necessary for the integrity and effectiveness of the Investigation, employees suspected of engaging in Retaliation may be temporarily removed from their duties with the opinion of the Opet People and Culture Leadership and Opet Legal and Compliance Leadership, and with the approval of the Opet Leader.

Following the completion of the Investigation, if deemed necessary Opet Internal Audit Leadership and/or Opet Legal and Compliance Leadership may conduct the following assessment activities to determine whether individuals at risk of Retaliation have indeed been subjected to any adverse treatment:

- **Employee Interviews and Surveys:** Periodic one-on-one interviews or anonymous surveys may be conducted with individuals identified as being at risk of Retaliation. These aims to assess whether they have been subjected to any form of adverse treatment.
- **Review of Performance and Compensation Changes:** Performance evaluations, promotions, salary increases, bonuses, and role changes of Whistleblowers and other involved individuals are monitored to ensure they have not been treated less favorably compared to other employees.
- **Monitoring of Roles and Responsibilities:** Any negative changes in the job descriptions, responsibilities, or working conditions of Whistleblowers and other involved individuals are examined. Role changes, adjustments in working hours, or project assignments are reviewed carefully.
- **Regular Review Meetings with Managers:** Regular meetings with managers are held to evaluate whether decisions regarding Whistleblowers and other involved individuals are objective and appropriate. These meetings ensure that all decisions are based on legitimate and objective justifications.
- **Prompt Review of Retaliation Allegations:** Any Notification that includes allegations of Retaliation is promptly addressed under Opet Whistleblowing Policy, and an Investigation is launched if necessary.

To evaluate the effectiveness of these measures, Opet Internal Audit Leadership and/or Opet Legal and Compliance Leadership shall maintain a list of Whistleblowers and other relevant individuals, and report the protective measures taken and assessment activities conducted to the Ethics Committee on a regular basis, at least once per year.

4.2. Rights and Obligations of Whistleblowers and Other Involved Individuals

To ensure the protection of Whistleblowers and other relevant individuals from potential acts of Retaliation due to their Notifications or contributions to Investigation processes conducted in accordance with the Opet Whistleblowing Policy, the following rights are guaranteed under this Policy:

- **Right to Report Without Fear of Retaliation:** Employees and other relevant individuals are expected to report any unlawful and/or unethical conduct in line with company policies without fear of Retaliation³. Whistleblowers and other involved individuals shall be protected even if the reported incident cannot be proven through an Investigation, provided that the Notification was made in good

³ If it is determined during an Investigation that a Whistleblower or any other related individual has deliberately and maliciously provided false information, such individuals may be subject to disciplinary proceedings and Disciplinary Penalties. Therefore, it is extremely important that Notifications are based on observations and, where possible, supported by evidence.

faith, based on reasonable grounds, and not with the intention to cause harm, create victimization, or gain personal benefit.

- **Right to Job Security:** If a Notification is made in good faith and not anonymously, the employment contract of the Whistleblower or any other individual who contributed to the Investigation process cannot be terminated without valid cause. They cannot be suspended, removed from their position, forced to take paid or unpaid leave, or reassigned. Whistleblowers and involved individuals are entitled to protection against actions such as salary reduction, denial of promotion, or reduction of responsibilities that may be considered retaliatory.
- **Right to Confidentiality and Anonymity:** Whistleblowers have the right to keep their identity confidential or to submit a report anonymously. In this regard, any information reported through the Koç Group Ethics Hotline or other reporting methods will be kept confidential to the extent permitted by law. Whistleblowers and all others providing information during an Investigation are obligated to maintain the confidentiality of the information they provide or acquire during the Investigation and to protect the existence, confidentiality, and participants of the process.
- **Right to a Fair and Impartial Investigation:** Complaints raised by Whistleblowers are examined fairly and impartially. Whistleblowers have the right to be informed⁴ about their complaint and to request transparency throughout the Investigation process.
- **Right to Equal Treatment and Protection of Working Conditions:** The working conditions, roles, and responsibilities of Whistleblowers and other involved individuals must be evaluated according to the same criteria applied to other employees. No negative changes to job descriptions, performance evaluations, or salaries shall be made based on the Notification.
- **Right to Psychological and Physical Safety:** Whistleblowers and other relevant individuals have the right to continue working in a safe environment free from physical or psychological harassment or mobbing. They may also request access to internal or external psychological support when necessary.
- **Right to Report Retaliation:** Whistleblowers and other involved individuals who believe they have been subjected to Retaliation have the right to report such incidents under the Opet Whistleblowing Policy.
- **Right to Be Informed:** Whistleblowers are entitled to be informed about the Investigation process and any measures taken. This information is shared in accordance with the progress of the process and, where necessary, the Investigation may be kept entirely confidential to ensure the safety of the Whistleblower and other involved individuals.
- **Right to Career Protection:** A Whistleblower's job security and career development cannot be threatened or hindered due to their report.

This Non-Retaliation Policy does not offer protection to individuals who report their own unethical or unlawful behavior or who act in violation of the law or ethical principles. While good faith Notifications are protected under this Policy, reporting one's own misconduct is not considered grounds for Retaliation protection.

Additionally, employees must not attempt to avoid dismissal or disciplinary action by using the Notification mechanism to report their own ethical violations or performance-related deficiencies. Employees undergoing a dismissal or disciplinary process are not granted special protection solely because they have made a Notification. Protection is only applicable when the report is made honestly and in good

⁴ While it is recommended that the department conducting the Investigation informs the Whistleblower about the progress and outcome of the Investigation, it may be decided, if deemed necessary, to conduct the process in complete confidentiality.

faith. Attempts to conceal performance or behavioral issues through reporting are not covered by this Policy.

5. Authority And Responsibilities

All employees and managers of Opet are responsible for complying with this Policy, implementing and supporting the relevant Opet's procedures and controls in accordance with the requirements of this Policy. Opet 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 Opet 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 action that you believe is inconsistent with this Policy, the applicable law or the Opet Code of Ethics, you may seek guidance or report the incident to your line manager. Alternatively, you may report the incident to Koç Holding's Ethics Hotline, which is managed by independent service providers and operates 24/7, by calling 0850-577-1926 and 0850-220-3845⁵, or via the web-based reporting system at: "koc.com.tr/hotline"

Opet employees may contact Opet Legal and Compliance Leadership 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 that are expected to act in compliance with this Policy, their contracts may be terminated.

6. Revision History

This Policy entered into force with the Board of Directors' Resolution dated 06.02.2026 and Opet Legal and Compliance Leadership is responsible for updating the Policy.

⁵ Information on phone numbers, the countries covered, and the languages in which services are provided is available at 'koc.com.tr/ihbarbildirim'.