



Forvis Mazars Türkiye

Labor and Human Rights Policy

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As Forvis Mazars Türkiye, we consider respect for human rights in all our activities and the provision of a fair, safe and inclusive working environment for our employees to be our fundamental responsibility. We regard this approach not merely as compliance with legal requirements, but as an integral part of our sustainable business model and our approach to value creation.

The protection of human rights is one of the fundamental elements of employee engagement, corporate trust and long-term value creation. Accordingly, we manage our impacts on all stakeholders with a holistic approach, not only within our own operations but also throughout our value chain.

The principles and practices set out in this policy apply to all activities carried out within Forvis Mazars Türkiye and are binding on all employees and third parties acting on behalf of the company.

The policy covers employees, suppliers, business partners and other stakeholders and aims to promote respect for human rights throughout the value chain.

Respect for Human Rights and Management Approach

We systematically manage our approach to human rights, assess risks and integrate them into our business processes. This approach is considered together with the Forvis Mazars Türkiye Supplier Code of Conduct. Compliance with human rights and ethical principles is supported by the rules, control mechanisms and disciplinary processes defined under the Forvis Mazars Türkiye Ethics Procedure. Ethical violations may be reported through the Ethics Hotline and are assessed by the Ethics Committee, which takes the necessary actions. These mechanisms are structured to enable employees to report ethical violations securely, confidentially and without the risk of retaliation.

Within this scope:

- We comply with international human rights standards and the United Nations Global Compact.
- We apply zero tolerance to discrimination, forced labor, child labor and human rights violations.
- We regularly assess human rights risks and integrate them into the relevant processes.
- We expect our suppliers to comply with these principles and ensure such compliance through contracts.
- We measure, monitor and continuously improve our human rights performance.
- We ensure that reports concerning human rights and ethical violations are submitted through the Ethics Hotline and assess these reports within the scope of the Ethics Procedure.

Supplier Code of Conduct (GRD-01): respect for human rights, due diligence and value chain responsibility

Ethics Procedure (PRD-021): management of ethical violations, disciplinary processes and reporting mechanisms

Target: We aim to ensure that all employees complete human rights and ethics awareness training.

Working Conditions and Employee Well-Being

We approach the working environment not only within the framework of legal compliance but also as a holistic structure that supports employee well-being.

Accordingly:

- We apply fair, equal and transparent remuneration practices.
- We ensure that wages and benefits are at a level that meets employees' basic needs.
- We manage working hours in compliance with legal regulations and international standards.
- We safeguard employees' rights to leave and rest.

- We support work-life balance and the right to disconnect.
- We regularly measure and improve employee satisfaction.

Supplier Code of Conduct (GRD-01): fair wages, working hours and leave entitlements

Target: We aim to regularly improve employee engagement scores by measuring employee satisfaction on a regular basis and developing action plans.

Occupational Health and Safety

We approach occupational health and safety in a manner that encompasses both physical and psychological well-being.

Within this scope:

- We provide a safe and healthy working environment.
- We regularly assess occupational health and safety risks and take preventive action.
- We provide regular occupational health and safety training to all employees and monitor participation.
- We develop practices that support psychological health and employee well-being.

Supplier Code of Conduct (GRD-01): safe working environment and training obligation

Target: We aim to maintain the occupational health and safety training participation rate at 100% and continuously improve preventive practices aimed at reducing occupational health risks.

Social Dialogue and Employee Participation

We prioritise the creation of a transparent, inclusive and trust-based communication environment.

Accordingly:

- We create environments in which employees can freely express their views.
- We respect the rights to unionisation and collective bargaining.
- We collect employee opinions through feedback mechanisms and surveys.
- We develop systems that encourage employee participation.

Supplier Code of Conduct (GRD-01): freedom of association and employee participation

Target: We aim to keep employee feedback mechanisms accessible to all employees and regularly increase the participation rate in employee feedback surveys.

Career Management and Training

We consider employee development to be a fundamental element of sustainable success.

Within this scope:

- We provide equal access to training and development opportunities.
- We systematically plan technical and personal development training.
- We encourage career development and internal mobility.
- We provide opportunities that enable employees to develop their competencies.

Training Procedure (PRD-013): internal training, international training and orientation

Target: We aim to increase annual training hours per employee and maintain the mandatory training completion rate at 100%.

Child Labor, Forced Labor and Human Trafficking

We take a clear stance against the most fundamental violations of human rights.

Within this scope:

- We do not accept any form of child labor or forced labor.
- We apply zero tolerance to human trafficking.
- We assess and monitor these risks within the supply chain.

Supplier Code of Conduct (GRD-01): modern slavery and prohibition of forced labor

We consider the monitoring and assessment of these risks throughout the value chain to be a priority area for action.

Target: We aim to increase the proportion of critical suppliers assessed against human rights criteria.

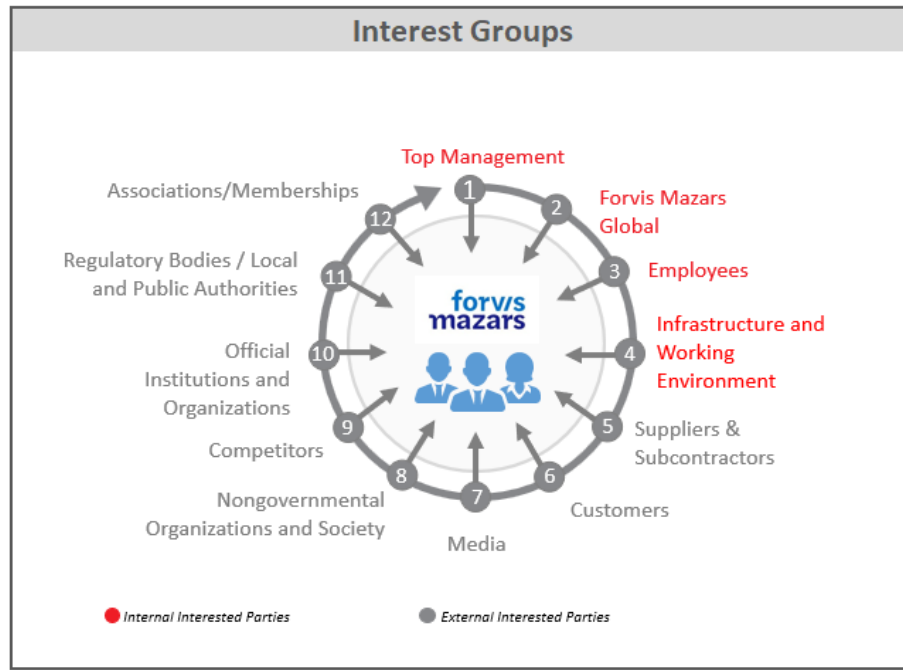
Human Rights of External Stakeholders

As Forvis Mazars Türkiye, we address the human rights impacts of our activities on external stakeholders through a holistic approach.

Accordingly:

- We identify, assess and manage the potential human rights impacts of our activities on these stakeholders.
- We respect the rights of local communities in the regions where we operate.
- We ensure that all our stakeholders can submit human rights-related complaints and feedback through secure, confidential and accessible mechanisms.

- We promote respect for human rights within our supply chain and conduct assessment processes where necessary.
- Suppliers' human rights performance is monitored through assessment processes and audits where necessary.



Supplier Code of Conduct (GRD-01): value chain responsibility and monitoring

Target: We aim to regularly expand the scope of human rights assessment processes throughout the value chain and increase the assessment of critical suppliers against human rights criteria.

Monitoring and Continuous Improvement

The implementation of the principles and commitments established under this policy is carried out under the oversight of the relevant functions and senior management. Risks related to human rights and ethical matters are regularly assessed, and the necessary actions are implemented by the relevant departments. The Ethics Committee is responsible for assessing ethical violations and carrying out the necessary disciplinary processes.

We measure, monitor and continuously improve our human rights performance. Within this scope:

- We regularly monitor the targets specified above under each heading as key performance indicators (KPIs) and track performance.
- Based on the results obtained, we develop action plans and continuously improve our practices.

Our policy is reviewed and updated once a year or whenever necessary.

References

- GRD-01 Forvis Mazars Türkiye Supplier Code of Conduct
- PRD-021 Forvis Mazars Türkiye Ethics Procedure
- United Nations Global Compact (UNGC) / Principles 6, 7, 8 and 10
- Global Reporting Initiative (GRI) Standards
- Universal Declaration of Human Rights (UDHR)
- ILO Fundamental Principles and Rights at Work and Conventions
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- OECD Guidelines for Multinational Enterprises
- ISO 45001 Occupational Health and Safety Management System
- TSRS (Turkish Sustainability Reporting Standards)

