



# Forvis Mazars Türkiye Ethics Policy

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As Forvis Mazars Türkiye, we adopt the conduct of all our activities in line with the principles of integrity, transparency, independence and accountability as our fundamental approach. Our commitment to ethical values forms the foundation of our corporate reputation, the trust-based relationships we establish with our stakeholders and our ability to create sustainable value.

We regard this approach not merely as compliance with legal requirements, but as an integral part of our sustainable business model and corporate culture.

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.

This Policy covers employees, suppliers, business partners and other stakeholders and aims to promote ethical business conduct throughout the value chain.

## **Ethical Management Approach**

We manage our ethical approach systematically, assess ethical risks and integrate them into our business processes. This approach is supported by the rules, control mechanisms and disciplinary processes defined in the Forvis Mazars Türkiye Ethics Procedure.

Ethical violations may be reported securely and confidentially through the Ethics Hotline. Reports are assessed by the Ethics Committee, and the necessary actions are taken. These mechanisms are structured to enable employees to report ethical violations without fear of retaliation.

Within this scope :

- Regularly assess ethical risks and integrate them into our processes.
- Monitor and audit compliance with ethical rules.
- Provide regular ethics training to all employees.
- Ensure that ethical violations are managed effectively.
- Measure our ethical performance and continuously improve it

## **Anti-Corruption**

Combating corruption is one of the fundamental elements of our ethical approach.

Accordingly,

- Apply zero tolerance to bribery, kickbacks and the provision or acceptance of improper benefits.
- Manage gifts and hospitality practices in line with the principles of transparency and independence.
- Proactively assess corruption risks.
- Ensure that suspicious circumstances are reported and investigated immediately.

## Conflicts of Interest

We expect our employees to avoid situations that may create a conflict between their personal interests and the interests of the Company.

Within this scope,

- Ensure that potential conflicts of interest are disclosed transparently.
- Regularly assess conflict-of-interest risks.
- Treat undisclosed conflicts of interest as disciplinary violations..

## Anti-Fraud

Fraud is the misuse of Company assets through deceptive means and is strictly prohibited.

Accordingly,

- Apply zero tolerance to fraud, forgery and falsification.
- Operate internal control and audit mechanisms effectively.
- Ensure that suspicious transactions are reported immediately.
- Initiate disciplinary proceedings and, where necessary, legal action in relation to identified violations.

## Anti-Money Laundering

We fully comply with national and international legislation concerning money laundering and illegal financial activities.

Within this scope,

- Apply the necessary controls during client acceptance processes.
- Assess suspicious transactions and report them to the relevant functions and authorities, where applicable.
- Do not tolerate activities that violate applicable legislation under any circumstances.

## Ethical Conduct

All our employees are expected to act with integrity, fairness, respect and accountability, both within and outside the Company.

Accordingly,

- Base our decision-making processes on ethical values.
- Act transparently and openly in our relationships with stakeholders.
- Adhere to confidentiality and data protection principles.
- Support the development and promotion of an ethical culture.

## Prevention of Harassment and Discrimination

We are committed to providing an inclusive, respectful and safe working environment.

Within this scope,

- Apply zero tolerance to discrimination, workplace bullying and harassment.
- Integrate the principle of equal opportunity into all our processes.
- Ensure that violations are assessed confidentially.
- Prioritise the protection of affected persons.
- Conduct awareness-raising and training activities.
- Provide a safe reporting environment through ethical violation reporting mechanisms.

Cases of harassment and discrimination are assessed in accordance with the processes defined in the Ethics Procedure, and disciplinary sanctions are applied depending on the nature of the violation.

## Independent Whistleblowing

We provide effective mechanisms to enable ethical violations to be reported safely.

Accordingly,

- Ensure that reports can be submitted confidentially and securely.
- Protect employees who make reports in good faith.
- Strictly prohibit retaliation.
- Ensure that all reports are assessed independently

## Information Security Incidents

We consider the protection of information assets to be one of our fundamental responsibilities.

Within this scope,

- Fully comply with information security rules.
- Take the necessary measures against unauthorised access and data breaches.
- Act in accordance with applicable personal data protection legislation.
- Ensure that incidents are reported and managed immediately.

## Disciplinary Measures and Sanctions

Conduct that violates the rules set out in this Policy is subject to disciplinary procedures.

Appropriate sanctions are applied depending on the nature of the violation, and matters are reported to the competent legal authorities where necessary.

Ethical violations are assessed in accordance with the processes defined in PRD-021 Forvis Mazars Türkiye Ethics Procedure.

## Monitoring and Continuous Improvement

We measure and monitor our ethical performance and continuously improve it.

Within this scope,

We monitor performance through key performance indicators (KPIs), including:

- Provision of ethics and compliance training to 100% of newly hired employees. The ethics training covers all topics addressed in this Policy.
- Percentage of ethics reports taken into the assessment process, with a target of 100%.
- Closure rate of ethics reports.
- Number of information security incidents.
- Closure rate of high-risk actions.

This Policy is reviewed regularly and updated as necessary.

## References

- POL-02 Information Security Policy
- GRD-01 Forvis Mazars Türkiye Supplier Code of Conduct
- PRD-021 Forvis Mazars Türkiye Ethics Procedure
- B Corp (Benefit Corporation)
- United Nations Global Compact (UNGC) / Priority Principles 6, 7, 8 and 10
- Global Reporting Initiative (GRI) Standards
- Universal Declaration of Human Rights (UDHR)
- ILO Fundamental Principles 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
- Turkish Sustainability Reporting Standards (TSRS)

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