



Forvis Mazars Türkiye

Sustainable Procurement Policy

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1. Purpose

The purpose of this Policy is to define Forvis Mazars Türkiye's sustainability approach to supply chain management and to ensure the effective management of environmental, social (working hours, remuneration, employee well-being, etc.) and ethical risks within procurement processes.

Our Company is committed to considering not only traditional criteria such as price, quality and reliability in its procurement decisions, but also sustainability performance.

2. Scope

This Policy covers all procurement activities and supply chain processes of Forvis Mazars Türkiye. All employees, departments involved in procurement processes and relevant stakeholders are required to act in accordance with this Policy.

3. Our Commitments

3.1 Environmental Responsibilities

- We are committed to identifying potential environmental impacts within the supply chain and managing the risks arising from these impacts.
- We encourage responsible practices in areas such as resource efficiency, energy use, waste management and carbon emissions.
- We prioritise working with suppliers that demonstrate strong environmental performance and adopt sustainable practices.
- We assess the energy consumption and efficiency criteria of equipment procured from suppliers as part of our procurement processes.
- We encourage our suppliers to use energy-efficient equipment and systems.
- We support the increased use of renewable energy throughout the supply chain.
- We give priority to local suppliers to support the local economy and reduce logistics-related emissions.

3.2 Social Responsibility and Human Rights

- We support respect for human rights throughout our supply chain.
- We adopt a zero-tolerance approach to forced labour, child labour, discrimination and human rights violations.
- We expect our suppliers to provide safe and healthy working environments.
- We encourage due consideration of social matters such as reasonable working hours and employee well-being throughout our supply chain.

- We expect our suppliers to provide their employees with statutory rights, social security coverage and equal opportunities.
- As part of identifying and managing social risks, we are committed to monitoring our suppliers' performance and requesting corrective or improvement actions where necessary.
- We prioritise cooperation with women-owned businesses.
- We support the inclusion of businesses owned by minorities and vulnerable groups in the supply chain.
- We expect our suppliers to have diversity, equity and inclusion (DEI) policies in place.

3.3 Business Ethics

- We adhere to the principles of transparency, integrity and accountability in our procurement processes.
- We adopt a zero-tolerance approach to corruption, bribery and unethical practices.

4. Supplier Selection and Evaluation

In addition to price, quality and delivery criteria, suppliers' sustainability performance is taken into consideration during supplier selection and evaluation processes. Within this scope, the following criteria are included in the evaluation process:

- Environmental impacts, including energy use and waste management.
- Social practices, including labour rights, human rights, and occupational health and safety.
- Ethical compliance, including anti-bribery practices, data security and business ethics rules.

Before establishing a business relationship with the Company, all suppliers, particularly those engaged within the scope of outsourced services, are expected to sign GRD-01 Forvis Mazars Türkiye Supplier Code of Conduct.

Critical suppliers are subject to the FR-007 Supplier Evaluation and FR-008 Supplier Audit Questionnaire every two years. The questionnaire results form part of the supplier evaluation process.

Suppliers for which non-conformities or areas for improvement are identified are required to submit corrective or improvement action plans, and the relevant processes are regularly monitored.

5. Our Qualitative and Quantitative Targets

- To monitor and increase the number of suppliers in the supply chain that have signed GRD-01 Supplier Code of Conduct.
- To conduct on-site supplier audits and increase the number of suppliers audited.
- To monitor and increase the number of women-owned suppliers and suppliers owned by members of minority groups.

- To effectively manage risks arising from adverse environmental and social impacts within the supply chain, including working conditions, remuneration and employee rights.
- To develop long-term collaborations with suppliers that are environmentally and socially responsible and that adopt ethical practices.
- To systematically assess the environmental and social performance of our suppliers and expand the scope of sustainability assessments, particularly for critical suppliers.
- To measure supply-chain-related environmental impacts, develop strategic improvement plans to reduce these impacts and expect suppliers to reduce their emissions.
- To improve the knowledge and awareness of employees involved in procurement processes regarding sustainable procurement and to provide regular training within this scope.
- To provide Supplier Code of Conduct and Sustainable Procurement training to all suppliers, particularly critical suppliers within the supply chain.
- To support improvements in the level of compliance of supply chain stakeholders with fair working conditions and social compliance criteria.

6. Governance and Monitoring

The implementation of this Policy is regularly monitored and evaluated by the relevant departments.

Performance relating to sustainable procurement practices is reviewed as part of the Company's sustainability activities, and a continuous improvement approach is adopted.

The targets set out in this Policy are periodically reported and monitored, and actions are taken to improve performance.

7. References

- GRD-01 Supplier Code of Conduct
- INS-035 Procurement Technical Specification
- POL-06 Ethics Policy
- POL-07 Labour and Human Rights Policy
- INS-008 Procurement and Supplier Development Instruction
- FR-007 Supplier Evaluation
- FR-008 Supplier Audit Questionnaire
- Global Reporting Initiative (GRI) Standards
- United Nations Global Compact (UNGC) / Priority Principles 6, 7, 8 and 10

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