

SMART GÜNEŞ ENERJİSİ TEKNOLOJİLERİ ARGE ÜRETİM SAN. TİC. A.Ş.

("SMART")

EMPLOYEE CODE OF CONDUCT

Smart Solar Technologies is committed to providing a workplace built on trust, ethics, respect for human rights, fairness, and sustainability. This Employee Code of Conduct outlines the fundamental principles that all Smart employees are expected to follow, as well as the company's obligations toward its employees.

This document is prepared in line with the Universal Declaration of Human Rights, the ILO Core Labor Standards, Turkish labor legislation, and Smart's corporate values.

These rules are binding for all employees, interns, temporary staff, and managers.

I. Fundamental Human Rights Principles

1. Prevention of Child Labor

- The employment of any child under the age of 15 is strictly prohibited in all organizations within Smart under any circumstances.
- Employee age is verified during recruitment, and official documentation is recorded. Smart has written policies, regulations, and instructions regarding age verification, and all such mandatory documents are publicly communicated to employees.
- Young workers aged 15 to 18 may only be employed in internship positions in accordance with labor legislation and shall not be assigned to regular operational work. Employees under the age of 18 (young workers) are not assigned to night shifts, hazardous tasks, or heavy work that may endanger their health or safety.

2. Prohibition of Forced or Compulsory Labor

Smart ensures that all employees work of their own free will:

- Employees shall not be subjected to coercion, threats, punitive practices, or any form of forced labor.
- Employees have the right to voluntarily terminate their employment contract in accordance with legal notice periods.
- Employees have the right to leave the workplace and the worksite freely after completing their standard working hours.
- Accommodation, transportation, or facilities provided by the employer shall not restrict employees' freedom of movement.
- No fees, deductions, or recruitment-related payments shall be requested from employees during hiring.

3. Zero Tolerance for Discrimination and Harassment

Smart provides equal opportunities to all employees and strictly prohibits discrimination on the basis of gender, gender identity, sexual orientation, race, color, ethnicity, religion, belief, language, culture, age, disability, pregnancy, political opinion, social status, economic situation, union membership, or any other similar grounds.

All discrimination-related complaints are reviewed impartially and appropriate actions are taken.

Smart does not tolerate any form of harassment, including violence and/or sexual harassment.

Smart maintains written and approved policies, regulations, and instructions regarding discrimination and harassment, which are clearly communicated to all employees.

4. Respect for Human Rights

- Employees shall not be subjected to any form of physical, psychological, sexual, verbal, or emotional abuse.
- Disciplinary procedures are carried out transparently, fairly, and with proper documentation.
- Disciplinary rules and measures to be taken accordingly are listed in the Disciplinary Regulations to ensure fair evaluation in case of violation of the rules. All disciplinary practices are executed in accordance with legal standards and with respect for human dignity.

II. Working Conditions and Employee Rights

5. Working Hours and Overtime Principles

Smart prioritizes employee health, safety, and work–life balance when planning working hours and fully complies with all legal regulations.

The company commits to:

- Planning weekly working hours not to exceed **45 hours**. Regular or excessive work beyond 45 hours per week (exceeding 60 hours) is strictly prohibited.
- Ensuring that overtime payments are made fully and within legal timelines.
- Prohibiting any form of pressure, threat, performance-related intimidation, or coercion to force employees into overtime.
- Providing **at least 24 hours of uninterrupted rest** after six consecutive working days.
- Recording working hours, entry–exit times, and overtime accurately through **transparent electronic systems (PDKS)**.

6. Compensation, Benefits, and Transparency

- Employee wages shall never be below the legally determined minimum wage.
- Compensation is managed fairly and equitably for all employees.
- Salaries—including overtime, benefits, supplemental payments, and social rights—are paid fully, transparently, and on time in compliance with legal requirements and collective bargaining agreements.
- Employees have the right to access and review their payroll information.

7. Freedom of Association and Collective Bargaining

- Employees have the right to establish a trade union, join or not join a union and to engage in union activities. Smart respects this freedom and shall not interfere under any circumstances.
- Union representatives may access employees and meet privately in designated union rooms/areas.
- No employee shall face pressure, discrimination, or adverse treatment due to the exercise of these rights.

8. Recruitment Practices

- All employees are provided with a clear and understandable employment contract outlining their duties, responsibilities, working hours, rights and obligations. Employment contracts are signed by both the employer and the employee.
- Recruitment processes are conducted transparently and without discrimination.

III. Health, Safety, and Environment

9. Occupational Health and Safety (OHS)

- Smart is responsible for providing a safe and healthy work environment for all employees.
- Smart regularly assesses all OHS risks in the workplace.
- All employees are provided with the necessary Personal Protective Equipment (PPE) free of charge, and employees are responsible for using the PPE provided correctly.
- Unsafe conditions and near-miss incidents must be reported and documented.
- All employees must receive OHS training before starting their duties.
- Workplaces are maintained in a clean, orderly, and healthy manner.

10. Emergency Management

- All employees must comply with emergency procedures.
- Participation in evacuation drills is mandatory.
- Employees must follow the instructions related to the use of fire safety equipment.

11. Accommodation (Only for employees provided with company housing)

- Accommodation facilities must maintain safety, hygiene, and healthy living conditions.
- Separate areas must be provided for male and female employees.
- Accommodation facilities must be cleaned regularly, and basic needs must be accessible.

12. Environmental and Sustainability Responsibility

- Smart is committed to complying with all national environmental regulations.
- Employees must follow procedures in any activity that may impact the environment.
- Internal rules regarding waste management, chemical use, and emissions must be observed.
- Employees must immediately report environmental risks, spills, leaks, or non-compliance issues.
- Smart implements energy-saving, resource-efficiency, and environmental-impact reduction plans, and employees are required to comply with these practices.

IV. Ethics, Reporting, and Compliance

13. Ethical Conduct, Integrity, and Anti-Corruption

Smart strictly adheres to ethical values and ethical principles. Anti-bribery and anti-corruption policies are enforced, and all employees are required to comply with these policies. Any acts of bribery, corruption, extortion, or embezzlement are strictly prohibited. Our ethical principles can be accessed through the Corporate Policies (<https://www.smartsolar.com.tr/en/companypolicies.html>) section on our company website.

Employees shall:

- Avoid bribery, conflicts of interest, and improper personal gain.
- Use company resources solely for business purposes.
- Protect confidential information.

Smart maintains zero tolerance toward ethical violations.

14. Protection of Personal Data and Confidentiality

Smart respects the privacy and personal data of employees and business partners. Personal data is processed only to the extent permitted by legislation and solely for business-related purposes.

Employees must take necessary care to protect and keep confidential all third-party information obtained during Smart's commercial activities.

15. Employee Participation, Complaints, and Reporting Mechanisms

Smart supports structures enabling employees to express their views on OHS, working conditions, and social practices. Meetings may be held with employee representatives when necessary, and feedback is incorporated into processes.

- All employees may submit suggestions, complaints, violation reports, or ethical concerns through secure channels. (oneri@smartsolar.com.tr, sikayet@smartsolar.com.tr, etik@smartsolar.com.tr, and the corporate website).
- Complaints can be submitted anonymously and will be handled with strict confidentiality.
- Employees who report issues are **protected against retaliation**.
- Complaints are reviewed impartially, confidentially, and within reasonable timelines.
- Cases involving gender-based violence, harassment, or abuse are handled with special attention and sensitivity.

16. Implementation, Communication, and Responsibilities

- Smart monitors the implementation of this Code of Conduct, conducts internal audits when necessary, and ensures regular communication of these rules to employees.
- This Code of Conduct is binding for all Smart employees.
- Managers are responsible for ensuring compliance with these rules within their teams.
- The policy is reviewed regularly by the Human Resources Department and updated when necessary.
- This Employee Code of Conduct, consisting of 16 articles, is signed in two copies at the time of recruitment as an annex to the employment contract.—one copy retained by the employee—after the employee has been informed by Smart, has read each article individually, and has acknowledged full understanding of all provisions.