

RE&UP GERİ DÖNÜŞÜM SAN. VE TİC. A.Ş.

CODE OF ETHICS

Date: 28 July 2025

1. Purpose and Scope

The Code of Ethics of RE&UP Geri Dönüşüm Sanayi ve Ticaret A.Ş. (“RE&UP”) outlines the ethical standards, principles, and expectations that direct the actions of our employees, executives, directors, and business partners. This Code is based on our core values: integrity, respect, transparency, and responsibility. It supports and enhances our Code of Conduct by establishing the moral foundation that underpins our operational commitments.

2. Ethical Values

a. Respect for Human Rights

RE&UP is strongly committed to respecting internationally recognized human rights. We aim to uphold the dignity of every individual, in line with the Universal Declaration of Human Rights, ILO Conventions, and the UN Guiding Principles on Business and Human Rights.

b. Zero Tolerance for Exploitation

We reject all forms of forced labor, human trafficking, and child labor. Ethical behavior at RE&UP requires that all work is voluntary, fairly compensated, and performed in safe conditions.

c. Fairness and Non-Discrimination

We are committed to promoting diversity, inclusion, and equal opportunity in all aspects of employment. Discrimination, harassment, or abuse of any kind is strictly prohibited.

d. Commitment to Gender Equality and Women’s Empowerment

RE&UP is committed to advancing gender equality and empowering women across all areas of our business. We embrace the highest standards in promoting equal opportunities, inclusive leadership, and a respectful workplace for all. We ensure that our policies and practices support equal participation at all levels. We believe that empowering women is essential not only to social justice, but also to the long-term success and sustainability of our company and the communities we serve.

e. Transparency and Honesty

All employees must act with honesty and integrity in internal and external dealings, ensuring that communications, records, and reports are truthful, accurate, and complete.

f. Health, Safety, and Well-being

We prioritize a safe, healthy, and supportive work environment. Everyone has a responsibility to follow safety rules, report hazards, and promote well-being in the workplace.

g. Environmental Stewardship

RE&UP commits to environmentally responsible operations and continuous improvement of our sustainability practices, in line with national and international environmental standards.

h. Anti-Corruption and Fair Business Practices

Bribery, corruption, and unethical business conduct are not tolerated under any circumstances. We comply fully with anti-corruption laws and expect all stakeholders to follow suit.

3. Workplace Conduct

- Treat others with dignity, courtesy, and fairness.
- Maintain professional behavior in all internal and external interactions.
- Use company resources responsibly and only for legitimate business purposes.
- Respect confidentiality and protect personal data and trade secrets.
- Avoid conflicts of interest and disclose any potential issues promptly.

4. Compliance with Laws and Regulations

All employees must comply with applicable local and international laws, including but not limited to labor, environmental, occupational health and safety, anti-corruption, and data protection regulations.

5. Reporting and Accountability

Employees are encouraged and expected to report any behavior that violates this Code. Reports can be made through Human Resources, the Social Performance Team, or directly to senior management. RE&UP enforces a strict non-retaliation policy and will protect anyone who raises a concern in good faith.

All violations of this Code will be investigated, and appropriate disciplinary measures will be taken, up to and including termination of employment or business relationships.

6. Implementation and Review

RE&UP ensures awareness and understanding of this Code of Ethics through training and continuous communication. The Social Performance Team is responsible for monitoring compliance and recommending updates to the Code as necessary.

Acknowledgement

All RE&UP employees and relevant stakeholders are expected to read, understand, and comply with this Code of Ethics. By adhering to these principles, we contribute to a responsible, ethical, and sustainable future.

SIGNED ON THE 28th DAY OF JULY, 2025.

For and on behalf of:

RE&UP Geri Dönüşüm San. ve Tic. A.Ş.