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PURPOSE

As RE&UP Geri Dönüşüm Sanayi ve Ticaret A.Ş., we consider our environmental and social responsibilities as one of the cornerstones of our corporate governance approach. In all our activities, we act in line with the principles of sustainability, ethical values, environmental sensitivity, respect for human rights and continuous improvement.

Our company policies are structured by setting targets that not only meet legal requirements, but also comply with international good practice.

In this context; Full compliance with the IFC Performance Standards, ILO Basic Labour Principles, United Nations Business and Human Rights Guiding Principles (UNGPs) with international frameworks is aimed; At the same time, it continues its activities within the framework of Integrated Management Systems and certification programs specified within the scope of ISO Standards:

This document brings together the environmental and social policy commitments of RE&UP Geri Dönüşüm Sanayi ve Ticaret A.Ş. and all its affiliated branches; It is a transparent, understandable and auditable reference for our employees, business partners, customers and all other stakeholders. All of our policies have been prepared in accordance with both legal regulations and the above-mentioned standards, and continuity, effectiveness and accountability are based on implementation.

Based on the principles of sustainable and circular economy, RE&UP; It aims to minimize environmental impacts, prioritize occupational health and safety, and create a working environment that respects human rights and ethical principles. We aim to lead the recycling industry with an innovative, traceable and responsible production approach.

RE&UP is not just today's; It is also committed to being an active part of the business world shaped for a fair and inclusive future where resources are used efficiently.

POLICY PROMULGATION AND ENFORCEMENT AUTHORITY

RE&UP's corporate policies come into effect with the approval of the Board of Directors. Policy documents; It is conveyed to all employees, subcontractors and suppliers in a clear, accessible and understandable way. The relevant unit managers and the Environmental and Social Management System Team are responsible for the implementation of each policy title.

CONTINUOUS IMPROVEMENT AND REVIEW

All policy contents are reviewed at least once a year. Necessary updates are made in case of legislative changes, changes in international standards that we have taken as our guide, audit findings, operational needs or strategic direction changes. The principle of continuous improvement is applied in line with the results of internal and external audits.

TRAINING & CAPACITY BUILDING

Regular training programs are carried out for the effective implementation of policies. Policies are conveyed to newly recruited personnel within the scope of orientation, and to existing personnel through periodic

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updates. At the same time, our supply chain is disseminated by taking a commitment to comply with these standards.

SCOPE AND BINDING

This document is valid for all activities carried out within RE&UP Geri Dönüşüm Sanayi ve Ticaret A.Ş. and all affiliated branches and is binding on employees, contractors, stakeholders and business partners. Policies; It is valid in all locations, processes and operational decisions of the company.

ENVIRONMENTAL POLICIES

Sustainability Policy

RE&UP embraces sustainability as an integrated value not only with its environmental but also its social and economic dimensions. In line with the principles of circular economy, a sustainability approach based on long-term environmental balance, social benefit and economic efficiency is followed in all our operations.

Our Core Commitments:

- Incorporating environmental, social and governance (ESG) criteria into decision-making processes,
- To encourage circular economy models in all production processes,
- Measuring and reducing our carbon footprint and investing in climate-friendly technologies,
- Working with business partners that comply with sustainability criteria throughout the supply chain,
- To establish open and transparent sustainability communication with stakeholders,
- Promoting gender equality, equal opportunities and local employment.

Environmental Policy

RE&UP is committed to reducing the environmental impact of its operations. Our company adopts the efficient use of natural resources, prevention of pollution and reduction of waste as basic principles in all production and management processes. This approach is carried out in an integrated manner with the circular economy model.

Core Commitments:

- To minimize the consumption of natural resources and to disseminate efficiency-enhancing practices in resources such as energy and water,
- To prevent and control air, water and soil pollution caused by our activities,
- To carry out waste management in line with the principles of prevention-reduction-reuse and recycling,
- To comply with the relevant national legislation and international environmental standards in all activities,
- To ensure that our suppliers also act in accordance with environmental principles.

Ecosystem and Biodiversity Policy

As RE&UP, we are committed to the protection of natural life and the sustainability of ecosystem services in all areas in which we operate. When assessing the environmental impact of our production processes, we

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analyze not only resource use and emissions, but also direct and indirect impacts on biodiversity. This approach is intrinsic to our environmental management system and integrated sustainability strategy.

Core Commitments:

- To observe the principle of sustainable and responsible sourcing in procurement processes,
- To pay attention to the protection of natural species and aquatic ecosystems in recovery and recycling processes,
- In order to protect soil health, to prevent erosion and to prevent the destruction of arable lands,
- To ensure that biodiversity and ecosystem-oriented awareness trainings are carried out regularly for our employees and suppliers.

This policy is also shaped within the framework of the United Nations Convention on Biodiversity, IFC Performance Standard 6 (Biodiversity Conservation) and local environmental legislation.

Resource Efficiency and Energy Policy

RE&UP, by adopting the principle of protecting natural resources and increasing energy efficiency in all its operations; It is committed to reducing its carbon footprint, optimizing water and energy consumption, and prioritizing renewable energy investments.

Core Commitments:

- To ensure continuous monitoring, measurement and optimization of energy consumption
- To implement closed-loop systems and recovery solutions that will reduce water consumption,
- To prefer products with high energy efficiency in equipment and infrastructure investments,
- To develop resource efficiency practices with continuous improvement methodologies in production lines.

Climate Change Policy

RE&UP sees climate change as an urgent threat to all humanity and has made it a strategic priority to align its operational activities with the transition to a low-carbon economy. In this context, our main goal is to reduce greenhouse gas emissions, manage climate risks and develop sustainable solutions based on opportunities.

Core Commitments:

- To measure and reduce Scope 1, Scope 2 and Scope 3 emissions from our activities,
- To make annual performance evaluations by establishing carbon footprint monitoring systems in operational processes,
- To encourage our suppliers to set emission reduction targets,
- Prioritizing investments in green energy, green logistics and climate-friendly technology in line with the goal of decarbonization.
- To determine our risks within the scope of climate change and to carry out preventive and remedial studies in this context.

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Integrated Management System Policy

RE&UP adopts an integrated management approach by combining quality, environmental, occupational health and safety, and energy management processes into a single system; ensuring effective, transparent, and continuously improving management. The company commits to full compliance with all relevant legal requirements and international standards, proactively identifying and controlling risks, and meeting stakeholder expectations. This policy ensures the implementation of a holistic management system based on efficient use of resources, employee safety, and reduction of environmental impacts in line with our sustainable growth objectives.

Core Commitments:

- Ensure full compliance with legal and regulatory requirements,
- Regularly monitor and improve the performance of the integrated management system,
- Proactively manage environmental, social, and health & safety risks arising from operations,
- Ensure participation and awareness of all employees,
- Enhance the effectiveness of the management system through continuous training and awareness programs,
- Provide transparency and accountability through internal and external audits,
- Prioritize resource efficiency and energy conservation.

Quality Policy

As RE&UP Geri Dönüşüm Sanayi ve Ticaret A.Ş., we are committed to producing at a quality level that meets the current demands and expectations of our customers, continuously increasing customer satisfaction, and becoming a consistently preferred and trusted business partner. We aim to continuously develop our corporate identity and company culture by integrating our quality approach into all our processes with an integrated and proactive management perspective.

Our quality management approach is implemented within the integrated management system based on the principles of sustainability, process orientation, and risk-based thinking.

Our Core Commitments:

- To produce at a high-quality level in line with current customer demands and expectations, ensuring full customer satisfaction,
- To adopt a customer-oriented development strategy to enhance customer loyalty,
- To continuously improve the Quality, Environment, Energy, and Occupational Health and Safety Management Systems in accordance with international standards,
- To focus on enhancing quality, efficiency, and creativity while reducing production costs,
- To identify internal and external contexts that affect the ability to achieve integrated management system objectives and proactively reduce associated risks,
- To strengthen the knowledge, skills, and awareness of our employees through ongoing training and participation mechanisms,
- To ensure full compliance with applicable legal regulations, customer requirements, and international quality standards,

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- To ensure transparency and traceability through data-driven performance monitoring, internal/external audits, and continuous improvement processes.

Water Management Policy

RE&UP does not only use water resources as a production input; It is considered as the cornerstone of natural life, community health and circular economy. In this context, all our operations are carried out with the principles of water conservation, reuse and responsible management, in line with the Water & Soil Stewardship category of the Cradle to Cradle Circularity Certified® Standard.

Core Commitments:

- To design our water use in accordance with circular principles, to develop projects at the process level in order to reduce, reuse and recycle consumption,
- Treating wastewater using environmentally safe methods and, according to Cradle to Cradle, on the principle of "benign by design"; To reintroduce it to the process with reuse scenarios,
- Requesting region-specific water management plans and ecosystem impact analyses from suppliers operating in areas with high water risk,
- Develop watershed-based management and collaborative water strategies with local communities and stakeholders.

Compliance with the Cradle to Cradle Circularity Standard:

Within the framework of Cradle to Cradle Circularity Certified®, RE&UP defines water as a source of life that needs to be protected and recycled, rather than a production input. Our water policy;

- In accordance with the C2C Circularity certification objectives of Level 3 and above,
- Non-toxic solutions in water treatment processes,
- With technologies and processes that will minimize the effects of discharges on the ecosystem,
- It is carried out by transparently monitoring all water use and quality data.

Waste Management Policy

RE&UP's approach to waste management is a circular system based on the principles of prevention, reuse, recycling and energy recovery. All wastes generated in our production processes are separated at the source and managed in a traceable manner.

Core Commitments:

- To manage hazardous and non-hazardous wastes separately, to ensure their recycling in accordance with legal regulations and best practices,
- To develop closed-loop systems for the recyclable waste to the material stream,
- To ensure that all wastes are digitally monitored according to quantity, type and management method,
- Requesting waste reduction and segregation practices from suppliers and subcontractors as well.

Emission Management Policy

RE&UP manages all air, water and noise emissions with the principle of prevention and control. We evaluate the impacts of our emissions not only with legislation, but also with the principles of social and ecological sustainability.

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Core Commitments:

- To keep the appropriate treatment systems for process water and wastewater up-to-date,
- To stay within the legal limits by making periodic measurements at all emission points,
- To report emission data transparently and to implement a transition plan to environmentally friendly technologies,
- To identify all emission sources and to establish monitoring and improvement targets to reduce the emissions that occur.

Chemical Management Policy

RE&UP manages all chemical usage processes in a way that is sensitive to human health, environment and occupational safety. All of the chemicals used are selected from pre-evaluated and approved substances.

Core Commitments:

- To manage chemicals in a traceable way from entry to use, from storage to disposal,
- To purchase only in the required amount and with safe packaging,
- To carry out chemical risk assessments in accordance with EU REACH, MRSL, KKDIK (Registration, Evaluation, Authorization and Restriction of Chemicals in Turkey), ZDHC, OEKO-TEX and ISO 45001 standards,
- To provide MSDS training and emergency practices to all personnel to prevent chemical accidents.
- To carry out improvement studies to ensure that all chemicals used are Bluesign, Eco-Passport certified or ZDHC Level-3 level.

Responsible Purchasing Policy

RE&UP does not only focus on quality and cost; It carries out with a holistic understanding that covers environmental, social and ethical responsibility criteria. Our supply chain is based on the principles of sustainability, respect for human rights, resource efficiency and circular economy. In this direction, not only affordable price and performance; Long-term environmental and social cohesion is also a criterion for evaluation.

Core Commitments:

- To give priority to suppliers that minimize environmental impacts and provide traceable and recyclable materials,
- Suppliers; obliging it to fulfill basic social criteria such as human rights, occupational health and safety, anti-discrimination and prohibition of child labor,
- Requesting environmental data such as chemical safety, waste management and carbon footprint throughout the supply chain,
- To promote supplier development by establishing long-term relationships and to strengthen their capacities in the direction of sustainability.

Implementation and Monitoring

The implementation and monitoring of environmental and social policies within RE&UP is carried out within the framework of an integrated Environmental and Social Management System (ESMS). Monitoring is provided through performance indicators (KPIs) in all policy areas, and accuracy checks are carried out

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through internal and external audits. While chemical products are tracked through the inventory system and taken under control with risk assessments; Waste is managed by licensed companies and monitored in digital systems. Energy, water and natural resource use is recorded with digital platforms and evaluated in proportion to production, and improvement targets are determined every quarter. Ecosystem and biodiversity commitments are secured through pre-activity analyses and habitat impact monitoring reports. Emission and noise levels are measured regularly, and corrective plans are put in place if necessary. The supply chain is controlled by sustainable procurement assessments, while development plans are created for non-compliant suppliers. The Sustainability Department ensures the implementation of strategies, the preparation of annual performance reports and integrated work with circular economy-based external evaluation systems such as Cradle to Cradle. In all these processes, training programs and awareness activities for employees are continuously implemented in order to increase the effectiveness of the policy.

SOCIAL POLICIES

Human Rights Policy

RE&UP respects and is committed to the protection of internationally recognized human rights in all areas of activity and in the supply chain. Ensuring decent working conditions, preventing discrimination and abuse, and establishing transparent and safe working environments are among the cornerstones of our corporate values.

Core commitments:

- Forced labor, child labor, discrimination and inhumane treatment are strictly not allowed,
- Equal and fair evaluation of all employees,
- Keeping open and accessible mechanisms for employees to express their rights confidentially and securely,
- Organizing periodic trainings to raise awareness of human rights,
- Promoting a human rights-respecting approach in all our business relationships.

Employment Policy

RE&UP is committed to providing an inclusive, safe, fair and respectful work environment for all employees. Our employment practices; It is based on diversity, equity, and inclusion and is built on a structure in which individuals can realize their potential.

Core commitments:

- Providing equal employment opportunities to everyone, regardless of age, gender, disability, ethnicity, belief or social status,
- Making special arrangements for young workers, pregnant women and people with disabilities,
- All recruitment, remuneration and promotion processes are based on objective and fair criteria,
- Ensuring safe, hygienic and ergonomic working conditions,
- Supporting training, development and career opportunities from the moment of employment.

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Complaint and Feedback Policy

RE&UP offers a secure and accessible complaints and feedback system where employees and stakeholders can freely express their views. This mechanism; It works within the framework of the principles of transparency, confidentiality and fairness.

Core commitments:

- Providing channels for all employees and interested parties to convey their opinions and complaints, even without revealing their identity,
- Timely and impartial evaluation of all notifications,
- No discrimination, exclusion or punishment is applied to people who report complaints,
- Active use of feedback in process and system improvements,
- Introduction of the grievance mechanism and regular assessment of its accessibility.

Equal Opportunity and Anti-Discrimination Policy

RE&UP has adopted equal opportunities for all employees and the prevention of discrimination as a core corporate value. This policy guarantees an approach based on the principle of equality at every stage, from recruitment processes to career development.

Core commitments:

- Not to discriminate on the basis of race, color, gender, age, language, religion, ethnicity, marital status, disability, political opinion or social status,
- Implementing a zero-tolerance policy against all kinds of harassment, intimidation (mobbing) and exclusion,
- Ensuring equal treatment in recruitment, training, promotion, remuneration and dismissal processes,
- Supporting practices that promote diversity,
- Providing open and secure channels for reporting behaviors contrary to the principle of equality.

Occupational Health and Safety Policy

RE&UP is committed to protecting the health and safety of its employees at the highest level. Occupational health and safety is an indispensable priority of the company in line with its sustainability and ethical principles.

Core commitments:

- Ensuring a safe and healthy working environment,
- Prior identification, analysis and elimination of all risks,
- Creating emergency plans for possible hazards and regular testing of applications,
- Providing regular training on OHS to all employees,
- Carrying out continuous improvement activities for the prevention of occupational accidents and occupational diseases.

Anti-Harassment and Violence Policy

RE&UP aims to provide a safe, respectful and dignified work environment for all employees. A zero-tolerance approach has been adopted against harassment, abuse and all forms of violence.

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Core commitments:

- Prevention of harassment and violence based on gender, sexual orientation, age, disability or other personal characteristics,
- All complaints are handled seriously, confidentially and impartially,
- Providing the necessary social and psychological support for the protection and support of victims,
- Raising awareness of all managers and employees on the subject,
- Initiation of disciplinary processes without delay when necessary.

Employee Relations Policy

RE&UP aims to create a transparent and participatory work culture that supports employees' participation and self-expression. Open communication, mutual trust and cooperation are the basis of this policy.

Core commitments:

- Receiving and taking into account the opinions and suggestions of the employees,
- Establishing a continuous dialogue with managers by adopting an open-door policy,
- Recognition of employees' collective bargaining and union rights,
- Dissemination of feedback culture,
- Monitoring employee satisfaction through internal surveys and meetings.

Implementation & Monitoring:

HR , and Training departments regularly collect employee interaction data. Development areas are identified and improvement plans are created and implemented in these areas.

Women's Empowerment Policy

RE&UP is committed to gender equality at all operational levels. Supporting women's empowerment in economic, social and managerial life is not only a fair approach, but also a part of our sustainability vision.

Core commitments:

- Encouraging practices that will increase women's representation in management levels,
- Ensuring the principle of equal pay for equal work for women and monitoring wage analyses on a gender-based basis,
- Developing training and mentoring programs to support the professional development of female employees,
- Implementation of flexible and inclusive working models for work-life balance,
- Carrying out awareness-raising activities within the scope of combating violence, harassment and discrimination against women,

Anti-Bribery and Anti-Corruption Policy

RE&UP is committed to transparency, honesty and ethical behaviour in its business processes. All employees and business partners must fully comply with these principles; bribery, conflict of interest and unethical practices should be avoided.

Core commitments:

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- Ensuring transparency and accountability in all business relationships,
- Establishment of in-house guidelines based on a clear prohibition on bribery and corruption,
- Providing regular training to all employees on ethical codes and anti-bribery,
- Monitoring suspicious transactions and keeping the reporting paths open when necessary,
- Controlling financial processes through internal and external audits.

Corporate Social Responsibility Policy

RE&UP acts with a sense of social responsibility towards all the communities in which it operates. It considers it a corporate obligation to contribute in the fields of education, environmental awareness and social development.

Core commitments:

- Supporting projects for education, recycling awareness and local development,
- Cooperation with local communities and dissemination of volunteering activities,
- Carrying out projects that ensure that company resources are used for social benefit,
- Adopting social responsibility criteria in the supply chain,
- Development of transparent reporting and impact assessment practices.

Information Security Policy

RE&UP ensures the confidentiality, integrity and accessibility of all information assets in order to protect business continuity and corporate reputation. This policy aims to provide an environment of trust to all stakeholders in the digitalized business structure.

Core commitments:

- Protection of information systems against unauthorized access,
- Effective implementation of data backup, access control and cyber security measures,
- Providing periodic trainings to increase the information security awareness of all employees,
- Processing of personal data in accordance with KVKK (Law No. 6698 on the Protection of Personal Data-Turkish) and international data protection standards,
- Creation of emergency and rescue plans for rapid response in case of possible violations.

Implementation and Monitoring

RE&UP's social policies are monitored in cooperation with the Human Resources and Ethics Committees and developed with the principle of continuous improvement. Our human rights policy is integrated into all HR processes and supported by internal audits, employee feedback and transparent management mechanisms. Within the framework of the employment policy, recruitment, orientation, performance evaluation and career development processes are regularly reviewed. Complaints and feedbacks are recorded and evaluated through confidential mechanisms. Our anti-discrimination policy, which is carried out in line with the principle of equal opportunity; It is monitored through awareness trainings and internal audits. Occupational health and safety practices are carried out by expert teams in the fields; Risk analyses are updated, equipment utilization and safety performance are regularly reported to senior management. All notifications received within the scope of combating harassment and violence are handled by ethics committees; Confidentiality, fairness and preventive trainings are observed throughout the process. Performance indicators for women's empowerment (such as representation rate, promotion, pay equality,

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training participation) are evaluated by senior management. Within the scope of our anti-bribery and anti-corruption policy, financial transactions are regularly subjected to internal control and ethical audit processes. Information security is measured through system tests, access analysis and penetration tests, protecting the integrity of information assets. Corporate social responsibility activities are monitored annually, analyzed with social impact reports and future projects are directed.

References

The procedures referenced in this document are application manuals specifically designed for RE&UP's facilities that produce for different product groups. Since the production processes of both facilities are unique in terms of the technologies, raw materials and operational approaches used, the procedures are differentiated and customized on a product basis in parallel with this originality. In this context, it is quite natural that the content of each procedure does not coincide exactly with the other facility. Because the production characteristics, technical infrastructure, process sequence and application practices of each facility differ significantly from each other. These differences have made it necessary for RE&UP to adopt flexible facility-specific application models to ensure holistic compliance with environmental and social management systems.

Procedures, instructions, plans and all other documents created in all activities carried out within RE&UP; It is prepared within the scope of the corporate documentation system, and all of these documents are structured on the basis of compliance with the basic principles, objectives and commitments specified in the company policies. This ensures that all practices are implemented in a manner consistent with RE&UP's sustainability vision and values.

- ❖ Corrective and preventive action procedure
- ❖ Internal / External Audit Procedure
- ❖ Integrated Management System Procedure
- ❖ Customer satisfaction and complaint procedure
- ❖ Employment Management Procedure
- ❖ Chemical Management Procedure
- ❖ Facility Security Procedure
- ❖ Disciplinary Committee Management Procedure
- ❖ Working hours and overtime procedure
- ❖ Child and Young Worker Employment Procedure
- ❖ Fair Remuneration Procedure
- ❖ Discrimination Procedure
- ❖ Freedom of Association and Collective Bargaining Procedure
- ❖ Forced or Compulsory Labor Procedure

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- ❖ Employee Procedure in Special Risk Group
- ❖ Annual Paid Leave Procedure
- ❖ Harassment and Abuse Procedure
- ❖ Code of Ethics Regulation Procedure
- ❖ Social Compliance Risk Analysis Evaluation
- ❖ Internal/external wishes and complaints procedure
- ❖ Legal and Other Terms Procedure
- ❖ Communication Procedure
- ❖ Workplace Work and Code of Conduct Procedure
- ❖ Human Resource Management Plan Procedure
- ❖ Near Miss Procedure
- ❖ External Supplier Evaluation and Monitoring Procedure
- ❖ Performance Evaluation Procedure
- ❖ Gender-Based Harassment, Violence and Abuse Procedure
- ❖ Outsourcing Procedure
- ❖ Business Development Proposal Procedure
- ❖ Stakeholder Analysis and Management Procedure
- ❖ Instalment Debt Regulation Procedure
- ❖ Remote Work Protocol
- ❖ Employment of Immigrant and Foreign Workers