

AKIŞ REIT CODE OF CONDUCT

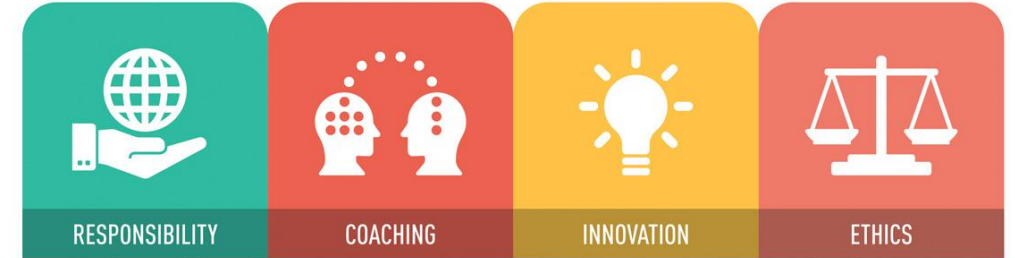


Purpose and Scope

Akiş REIT Supplier Code of Conduct supports the effective identification and handling of important sustainability risks and opportunities faced by Akiş REIT. The Code of Conduct is a collection of rules and principles aimed at helping employees, managers, and suppliers make decisions about the firm's business conduct.

The Code of Conduct is based on the fundamental understanding that we are all responsible for doing business ethically and legally wherever we operate.

"Akiş REIT Supplier Code of Conduct", which shares the rules that Akiş REIT undertakes to comply with and expects from its suppliers, has been prepared in accordance with law and regulations.



CODE OF CONDUCT





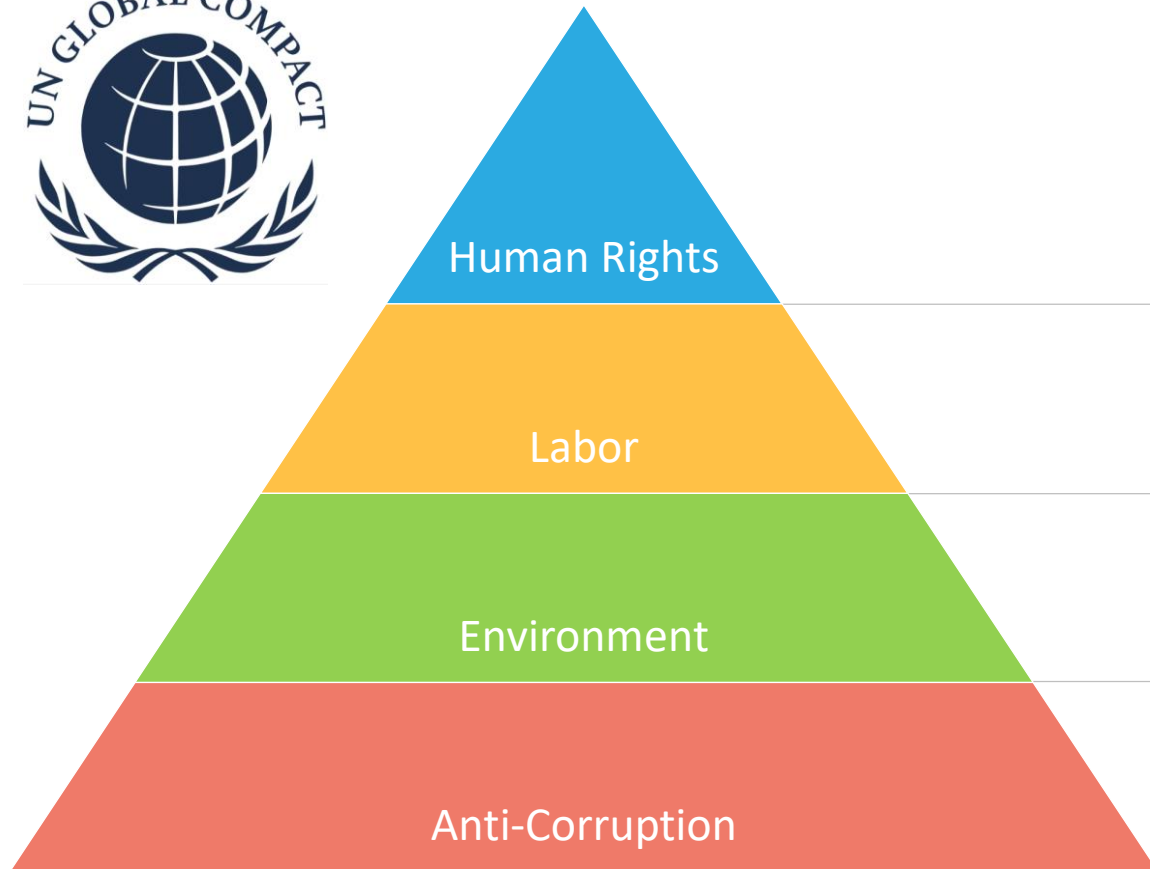
Within the framework of sustainability management, we take into account the economic, environmental and social impacts we create while managing our operations, and take steps to ensure that our impact in these areas becomes more positive. We aim to continuously improve our performance in line with our sustainability priorities and to spread awareness on these issues throughout our company and value chain.

Corporate Sustainability Management

As Akiş REIT, we adopt a management approach based on corporate governance values. While performing our operations in line with the principles of transparency, accountability, fairness and responsibility; We focus on creating shared value for our stakeholders and reducing our environmental impact.

The Ten Principles of the UN Global Compact

As Akiş REIT, we have declared that we will carry out our activities in line with the United Nations Global Compact and Sustainable Development Goals, of which we are a member. The 10 principles in the contract form the basis of Akiş REIT Sustainability Policy. Within the scope of our sustainability report, we transparently present the relevant developments to our stakeholders on an annual basis..



Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: make sure that they are not complicit in human rights abuses.

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: the elimination of all forms of forced and compulsory labor;

Principle 5: the effective abolition of child labor; and

Principle 6: the elimination of discrimination in respect of employment and occupation.

Principle 7: Businesses should support a precautionary approach to environmental challenges;

Principle 8: undertake initiatives to promote greater environmental responsibility; and

Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Supplier Code of Conduct

As a member of the UN Global Compact, Akiş REIT is a party to the United Nations Global Compact Agreement and is based on compliance with the principles set forth in this Agreement. Akiş REIT supports human rights, labor, environment and anti-corruption issues specified in the United Nations Declaration of Human Rights and International Labor Organization (“ILO”) Conventions.

Akiş REIT takes care to respect the rights of all its stakeholders by fulfilling the principles of the United Nations Global Compact, the Universal Declaration of Human Rights, the ILO Declaration of Fundamental Principles and Rights at Work and similar regulations.

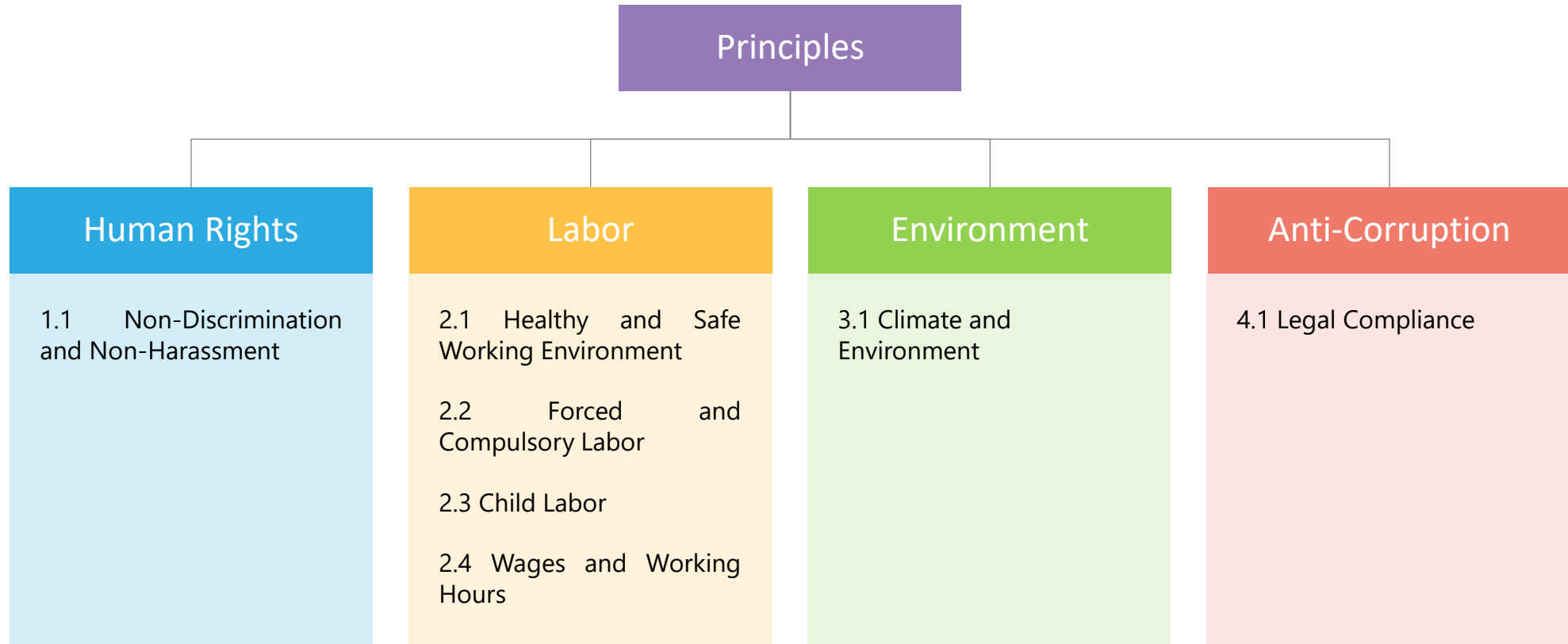
Akiş REIT carries out its activities in order to fully comply with the relevant legislation on Corporate Governance, to implement mandatory principles as well as to implement non-mandatory principles as much as possible. Akiş REIT expects its suppliers to comply with corporate governance principles and carry out their activities within this scope.

Akiş REIT Supplier Code of Conduct includes the basic principles that Akiş REIT undertakes to comply with regarding environmental, social, managerial and ethical practices and its expectations from its suppliers, contractors and other suppliers (“Suppliers”).

All Suppliers – and their sub-suppliers – are obliged to comply with the Akiş REIT Supplier Code of Conduct. Akiş REIT is responsible for communicating the obligations of all suppliers set forth herein to their own organizations and supply chains and ensuring that they are complied with.

Before starting to work with any potential business partner, we ask you to sign the Akiş REIT Supplier Code of Conduct. The Principles define and lay out what we expect from you and what you can expect from us in return, both in your company and in your supply chains.





1.1 Non-Discrimination and Non-Harassment



Akiş REIT has a working environment that supports cooperation, includes mutual respect, is free from harassment and unprofessional behavior, and offers equal opportunities without discrimination. Discrimination, harassment and abuse are unacceptable. For this reason, Akiş REIT expects its suppliers to comply with the following clauses:

- ❑ Measures are taken to prevent discrimination based on race, religion, language and gender among employees.
- ❑ Measures such as procedures, trainings, awareness raising, targets, monitoring and complaint mechanisms are taken to prevent discrimination among employees and to protect employees against physical, mental and emotional ill-treatment within the company.
- ❑ Equal employment and development opportunity is offered regardless of language, race, color, nationality, gender, age, sexual orientation, physical disability or other elements protected by law.
- ❑ Any form of discrimination or harassment, including sexual harassment, will not be and will not be tolerated.
- ❑ Beliefs, views and political considerations are strictly separated from the work environment and the duties and responsibilities performed.
- ❑ Any discrimination based on gender, age, religion, marital status, race, caste, social background, illness, disability, pregnancy, ethnic or national origin, political opinion or sexual orientation is not supported or tolerated.

- ❑ A safe and fair working environment is provided where equal opportunities are provided in all business processes, combating all forms of discrimination, differences are accepted and inclusive, and different development opportunities are offered to employees.
- ❑ Any behavior or action that will prevent the employee from feeling valued and disturbing, and in particular any form of harassment or physical violence, is not accepted.
- ❑ There is no negative attitude or behavior towards people who make complaints and notifications about any harassment or who assist during the investigation.
- ❑ Measures are taken to prevent race, religion, language and gender discrimination among company employees and to protect employees against internal physical, mental and emotional abuse.
- ❑ In the workplace, humiliating behaviors such as psychological violence, harassment, intimidation, threats, bullying, harassment and ignoring and that will damage the dignity of the person in the society are avoided.
- ❑ Human rights are respected, gender equality, diversity and inclusion is supported and advocated in the supply chain.



2.1 Healthy and Safe Working Environment

The most important part of the value created by Akiş REIT is its employees. With this understanding, it is among the important corporate objectives to continuously develop and maintain a democratic, participatory, human rights-respectful and human-oriented work culture adopted for employees.

Akiş REIT's priority is to ensure that employees work in working conditions suitable for protecting their health and safety. For this reason, Akiş REIT expects its suppliers to comply with the following clauses: :

- Occupational Health and Safety activities are managed in accordance with the relevant legislation requirements and the Company's Occupational Health and Safety Policy.
- Appropriate, safe and healthy working conditions are provided for employees.
- Necessary actions are taken to prevent accidents and injuries.
- Necessary personal protective equipment is provided.
- Occupational Health and Safety training is given to every employee who is employed and awareness is raised on this issue.
- Within the scope of occupational health and safety, zero occupational accident is targeted, all relevant requirements are fully fulfilled and precautions are taken completely.
- Unacceptable and potentially dangerous behavior is tackled.
- It acts in a way that promotes a culture of occupational health and safety.



2.2 Forced and Compulsory Labor

Akiş REIT does not accept forced and compulsory labor as stated in the United Nations Global Compact. For this reason, Akiş REIT expects its suppliers to comply with the following clauses:

- ❑ An environment is provided for the employees to perform their duties on a consensual basis.
- ❑ Recourse to forced or compulsory labor is avoided.
- ❑ Employees' right to leave with reasonable notice is respected.
- ❑ Employees' right to leave the workplace after work is respected.
- ❑ Forced, bonded, convicted or illegal employment is not accepted.



2.3 Child Labor

Akiş REIT does not use and does not support the use of child labor and forced labor, as stated in the personnel regulation. For this reason, Akiş REIT expects its suppliers to comply with the following clauses :

- Child labor is not allowed and children are not abused in any way.
- Necessary measures are taken against child labor.
- Minimum age rules for employment are respected.
- If child labor is witnessed in its own suppliers -subcontractors-, it is reported to the relevant authorities.
- There is a special provision in the contracts made by the company stating that child labor is not used.



2.4 Wages and Working Hours

Akiş REIT attaches importance to the compliance of working hours and employee wages with applicable laws, labor laws, regulations, international labor and industry standards. For this reason, Akiş REIT expects its suppliers to comply with the following clauses :

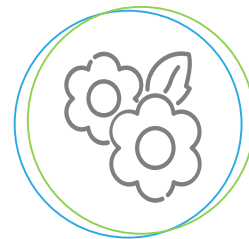
- ❑ It is ensured that the work performed is based on an accepted employment relationship, which is regulated in accordance with the relevant laws, regulations and practices and international labor standards.
- ❑ All employees are paid by providing, at a minimum, wages, overtime wages, fringe benefits and paid leave that meet the requirements set out in the relevant laws, regulations and collective bargaining agreements.
- ❑ All applicable laws, regulations and mandatory industry standards regarding working hours are complied with.
- ❑ No employee is employed for more than six consecutive days and is prevented from working.
- ❑ Equal pay is given for equal work without any inequality of religion, language, race or gender.
- ❑ In the wage management system, a fair and competitive wage policy is implemented with regular wage market analyzes every year.
- ❑ Job levels, which are the basic part of the wage management system, are determined as a result of the evaluation of the work done.
- ❑ Legal fees and benefits are paid in full and on time.



3.1 Climate and Environment

Akiş REIT aims to maintain its operations by keeping the environmental impacts at minimum levels. Operations are carried out in line with nationally and internationally accepted quality systems, investments are made in environmentally friendly technologies, and better performance is constantly targeted by monitoring and supervising environmental performance. For this reason, Akiş REIT expects its suppliers to comply with the following clauses:

- ❑ All measures are taken to prevent environmental pollution and protect the environment.
- ❑ Resources are used in the most efficient way in all processes. Actions are taken to reduce the carbon footprint.
- ❑ Trainings are organized to increase environmental sustainability awareness among employees.
- ❑ Projects are being developed to minimize the damage to the environment.
- ❑ All environmental laws and regulations are complied with.
- ❑ It is essential to fully comply with the applicable environmental legislation in our country during operational activities.



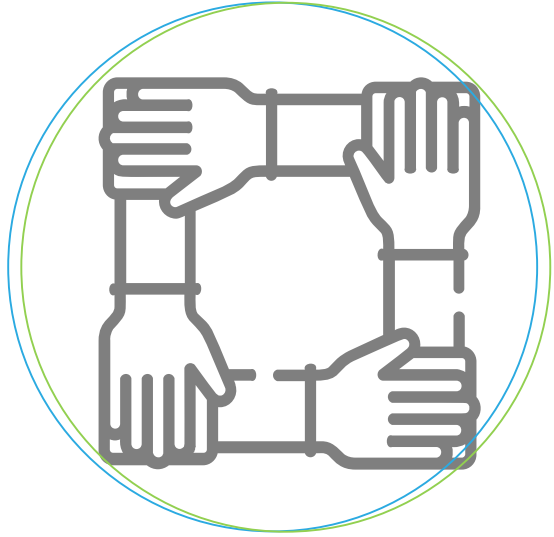
4.1 Legal Compliance

Akiş REIT adopts a business style that adheres to high business ethics, has an accountable, transparent and fair management approach, aims at full compliance with laws and regulations, supports universal human rights principles, and sees social responsibility as a basic understanding:

- ❑ Business ethics and compliance with relevant laws and regulations are at the center of all Akiş REIT's activities.
- ❑ Being a party to the United Nations Global Compact, Akiş REIT aims to achieve the UN Sustainable Development Goals by adhering to the 10 principles of the UN Global Compact in the fields of human rights, labor standards, environment and anti-corruption.
- ❑
- ❑ For this reason, Akiş REIT expects its suppliers to comply with the following items.
- ❑ Corruption and bribery are not tolerated, and all applicable laws and regulations are complied with, including competition, data privacy and anti-bribery laws and regulations.
- ❑ Conflict of interest is avoided. In case of a personal relationship that may lead to a conflict of interest (blood relations, business partnership or friendship), the supplier must disclose the conflict of interest by making a written statement to the person in contact with Akiş REIT and avoid any activity with Akiş REIT until the conflict is evaluated and approved.
- ❑ Protection of personal data is evaluated within the scope of human rights approach.
- ❑ Transparency is ensured by informing and enlightening the persons whose personal data are processed by the company.
- ❑ Confidential information is not disclosed to third parties unless disclosure is required in accordance with Official Authorities and Legislation.



Supervision and Termination of Supplier Agreement



Akiş REIT; expects its suppliers, with whom it cooperates, to comply with this Supplier Code of Conduct, and at the same time, to prioritize and evaluate the compliance of their supply chain, which consists of their own subcontractors and sub-suppliers, with these rules. In this direction, Akiş REIT has the right to verify expectations and commitments in accordance with this Supplier Code of Conduct by auditing its suppliers.



If Akiş REIT exercises this right, the relevant Supplier will not prevent the audits and even assist the audits. If it is determined that the suppliers (and even their subcontractors or sub-suppliers) do not comply with the Supplier Code of Conduct and the obligations committed in this regard are not fulfilled, and if the detected non-compliances are not resolved within the 1 (one) month period to be given to the supplier, Akiş REIT will have the right to terminate its entire relationship with its supplier unilaterally and without compensation.

As explained above, the Suppliers with which Akiş REIT cooperates undertake to ensure environmental, social and managerial sustainability and that their performance will be audited and reported by independent audit firms, as explained in detail in this Supplier Code of Conduct.

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