

**SABANCI HOLDING**

**HUMAN RIGHTS DUE DILIGENCE**

**PROCEDURE**

## 1. Purpose and the Scope

This Procedure is designed as an integral part of the Sabancı Holding Human Rights Guidance. Sabancı Holding applies the principles outlined in this Procedure to guide its Human Rights Due Diligence processes. As stated in the Guidance, Group companies may also benefit from the relevant sections of this Procedure should they require support beyond their own policy and procedure documents.

## 2. Definitions and Abbreviations

**“Sabancı Holding” or “Company”:** Hacı Ömer Sabancı Holding Anonim Şirketi

**“Sabancı Group Companies” or “Group Companies”:** Sabancı Holding and all subsidiaries, joint ventures, and affiliates specified in its consolidated financial statements.

## 3. Roles and Responsibilities

All individuals responsible for carrying out Human Rights Due Diligence under the Sabancı Holding Human Rights Guidance are accountable for applying the principles defined in this Procedure.

## 4. General Principles

### 4.1. Human Rights Due Diligence Process

Sabancı Holding ensures that both its own operations and those of its Group Companies comply with applicable legislation and the [Sabancı Group Responsible Investment Policy](#). Group Companies are expected, to the maximum extent possible, to comply with the legal regulations, procedures, and other obligations they are subject to, by establishing their own human rights policies and conducting due diligence on their suppliers, business partners, dealers, and other stakeholders to identify and mitigate human rights-related risks, ensuring alignment with these standards. Sabancı Holding integrates human rights principles into its operations and governance, fostering a responsible business environment across its ecosystem.

#### Key principles:

##### a) Monitoring and Support:

Sabancı Holding ensures that its own operations implement robust human rights due diligence processes while also encouraging its Group Companies. While Group Companies may adopt their own monitoring methodologies in line with their human rights policies, these approaches are encouraged to align with international good practices and the [Sabancı Group Responsible Investment Policy](#).

##### b) Risk Identification:

Sabancı Holding conducts due diligence process to identify human rights risks alongside with other sustainability risks as per the provisions of the [Sabancı Group Responsible Investment Policy](#). Each Group Company is also responsible for identifying human rights-related risks within its operations and prioritized supply chain as per the [Sabancı Group Responsible Investment Policy](#). These risks, including but not limited to forced labor, human trafficking, child labor, freedom of association, the right to collective bargaining, equal remuneration, and discrimination, are assessed based on sector-specific needs and operational dynamics. This approach ensures compliance with the [Sabancı Group Responsible Investment Policy](#) and promotes a targeted and effective risk management framework.

**c) Human Rights Integration into Assessments:**

Sabancı Holding and Group Companies are encouraged to integrate human rights considerations into their overall risk assessment frameworks. This includes addressing issues outlined in this Human Rights Guidance and ensuring alignment with the industries' best practices.

**d) Mitigation and Remediation:**

Sabancı Holding and Group Companies are expected to conduct proactive studies to mitigate any identified risks and implement measures to prevent potential human rights violations. In cases where human rights violations have occurred, immediate remediation steps must be taken to address the situation and prevent ongoing or future impacts.

While deciding on mitigation and remediation measures, it is expected to be guided by the [Sabancı Group Responsible Investment Policy](#) as well as [the Sabancı Group Code of Business Ethics](#), ensuring that their actions align with the principles of sustainability, ethical governance, and respect for human rights as well as compliance with local and international regulations. This Guidance serves as a foundational framework, enabling companies to identify, address, and resolve human rights-related risks effectively while promoting long-term value creation and responsible business practices.

**e) Accountability and Reporting:**

Group Companies are required to report on their human rights due diligence efforts to Sabancı Holding, ensuring transparency and accountability. Sabancı Holding provides oversight and guidance to ensure that all due diligence activities are consistent with its broader sustainability and ethical business objectives.