

**SEMTRIO EĞİTİM VE
DANIŞMANLIK HİZMETLERİ A.Ş.****LABOR AND HUMAN RIGHTS
POLICY****1. OBJECTIVE**

The purpose of this policy is to express the way we prioritize, support, and protect human rights and social responsibilities in all Semtrio's activities. Our main objectives are to maintain the highest ethical standards and humane working conditions in our business processes, to provide a fair and respectful working environment for all employees and business partners, and to contribute to the general welfare of society.

2. SCOPE

This policy covers all operations of the company, its employees, business partners, suppliers, stakeholders, and relations with customers. Respecting human rights and fulfilling social responsibilities are prioritized at every stage of the business processes. It also includes raising awareness of social rights and humane working conditions among employees, business partners, and society at large. Semtrio reserves the right to impose legal and economic sanctions on the relevant persons and institutions as a result of violations of labor and human rights, the relevant policy, and supplier codes of conduct.

3. OUR VISION

By placing respect for labor and human rights at the core of our business strategy, we are leading positive change in the business world and contributing to a sustainable future.

4. OUR MISSION

Our mission is to help individuals and organizations achieve their goals in sustainable living and business practices by providing in-depth consultancy services to our clients on employee and human rights and social responsibility issues. One of our main tasks is to develop strategies for corporate social responsibility and human rights and to lead companies to improve their social and environmental impact.

5. SOURCE

Semtrio supports ways of working that comply with all national and international standards and legislations, including

- Republic of Türkiye Occupational Health and Safety Law No. 6331
- Republic of Türkiye Labor Law No. 4857
- UNSDG (United Nations Sustainable Development Goals)
- UN Global Compact
- UN Universal Declaration of Human Rights,
- Worst Forms of Child Labor Convention (Treaty No. 182)
- ILO (International Labor Organization)
- ILO Declaration on Fundamental Principles and Rights at Work
- Universal Declaration of Human Rights
- WEPs (Women's Empowerment Principles)
- SASB (Sustainability Accounting Standards Board)
- ETI Base Code (Ethical Trading Initiative)

The policy implemented by our company complies with the standards of B-Corp (Benefit Corporation) and the United Nations Global Compact (UNGC), which are globally-recognized standards in the field of sustainability and corporate responsibility. B-Corp is a comprehensive certification system that assesses companies' social labor, human rights and social performance, transparency, and accountability. By meeting high standards in this assessment process, our company has proven its commitment to ethical business practices, environmental responsibility, and the benefit of society. Furthermore, by fully complying with the UNGC's ten principles in the areas of human rights, labor standards, environment, and anti-corruption, we demonstrate that we have adopted sustainable and responsible business practices on a global level. This reflects our company's commitment and dedication to making a social and environmental impact both locally and globally.

6. RESPONSIBLE PERSONS, MONITORING AND REVIEW

This policy has been developed by the Labor and Human Rights Committee of Semtrio Eğitim ve Danışmanlık Hizmetleri A.Ş. by accounting for the opinions of the employees, stakeholders, suppliers, customers and business partners of the organization. It will be reviewed annually, considering stakeholder feedback, continuous monitoring, tracking of targets and KPIs, tracking awareness, innovative approaches, research, and data analysis. Necessary revisions will be made in cases such as organizational changes and changes in local and international legislation.

The effective implementation, monitoring, and continuous improvement of the Labor and Human Rights Policy are the responsibility of the Labor and Human Rights Committee established within Semtrio. This committee operates in coordination with the corporate structures that are part of the company's sustainability governance. The duties and responsibilities of the Committee are defined below:

Labor and Human Rights Committee's Duties and Responsibilities:

- Ensuring that the policy is reviewed and updated annually in line with current legal regulations, international standards, and internal needs.
- Evaluating reports of violations such as ethics breaches, discrimination, and forced labor submitted by employees via the Ethics Hotline and ensuring that necessary actions are taken.

- Developing annual training plans and monitoring the implementation of training on social rights, occupational health and safety, and inclusion aimed at 100% of employees.
- Coordinating survey and meeting processes aimed at enhancing the effectiveness of social dialogue practices in collaboration with the Human Resources, Corporate Communications, and Operations departments.
- Evaluating and approving activities related to NGO donation policies, volunteer-based social events, and employee well-being.
- Reporting annually on the progress of policy-related practices with respect to their KPIs and targets.

LABOR AND HUMAN RIGHTS COMMITTEE
CEO
Climate Solutions Director
Human Resources Executive
Sustainability Solutions Department - Project Manager
Climate Solutions Department - Project Manager
Employee Representatives

7. IMPLEMENTATION

7.1. Employee Health and Safety

Ensuring, protecting, and monitoring the psychological and physiological health, safety, and well-being of its employees is one of the top priorities for Semtrio. Through risk assessments, emergency response/action plans and continuous training programs, efforts are made to provide a safe working environment for all employees. Measures are taken against possible work accidents and near misses, and continuous improvements are made through root cause analysis. Employees are informed about appropriate sitting posture for remote work, and ergonomic chairs, tables, and equipment to support spinal health and protect the musculoskeletal system are provided for office work. Employees undergo health examinations during the recruitment phase and on a regular basis. Training on combating work-related stress, time management, proper management techniques, and effective communication is provided.

Employees are encouraged not to use tobacco products, and employees who do not use tobacco products are provided with 5 days of extra leave in addition to all leave.

7.2. Working Conditions - Working Hours, Payments, Annual Leaves, etc.

In business activities, working hours that comply with the law and respect human rights are applied. It is considered a priority for employees to take regular breaks, use their annual leaves, and establish a productive work-life balance. Wage payments and social benefit payments are paid in accordance with the law, on time, and fairly, following the scales based on numerical data obtained through market research, and each employee is informed with payrolls. Types of leave, such as maternity leave, sick leave and administrative leave, are also enacted within the framework of legal provisions.

Annual performance targets are set, and meetings are organized based on these targets. At the end of the year, performance evaluations and interviews are held, and employees are informed about what is expected of them throughout the year, what has been achieved, targets, etc. Employees reserve the right to make comments during performance interviews.

7.3. Social Dialogue

Open, honest, fair, and two-way communication is established with all employees, and their opinions and suggestions are integrated into business processes. The company adopts an open-door policy and evaluates complaints/suggestions and feedback through regular monthly business development meetings and an online platform where employees can anonymously submit their complaints and suggestions. The Company also adopts an employee representation system, organizes meetings with representatives, and evaluates their opinions and suggestions. Quarterly surveys are organized, and the results of the surveys are shared with the employees themselves, and mutual opinions are exchanged on the points open to improvement. The right of employees to bargain collectively and become a member of trade unions is respected.

7.4. Career Management

The career development of employees is actively supported, and their individual talents and professional goals are taken into consideration. Cross-skill training outside the position and job description is organized for the company. Annual performance evaluations are conducted, and feedback on positive or improvable aspects of employees' performance is shared with them during these evaluations. Employees are encouraged to follow ongoing research and innovations. Reasonable career development plans are created, and position-based leadership, coaching, and mentoring training are provided, as well as effective trainings (use of artificial intelligence, effective communication, use of software, etc.) that are not career-oriented, which are thought to be beneficial for the personal development of employees, and which they can apply and use in their daily lives.

During recruitment, employees are provided with a reasonable career plan. In this process, goals are set, in-house training, meetings, etc., are organized for full compliance with the goals, and processes are evaluated with the principle of objectivity and transparency.

7.5. Working Age

Semtrio fights against the participation of children in the labor force and does not tolerate any practice that causes psychological and physical harm to children and interferes with their right to education and training. The company verifies identity and age in its recruitment processes and is committed to full compliance with the laws regarding the age of employment.

7.6. Forced Labor

The principle of zero tolerance for forced, bonded, restrictive, coercive, or unfree labor is adopted. Employees' rights to freedom and independence are respected. Employees can leave their jobs freely. Any form of restrictive and involuntary regular and overtime work is strictly opposed.

7.7. Cruel and Inhuman Treatment

A tolerant work culture is offered. We are committed not to exposing any employee or business partner to an oppressive, stressful, discomforting, or tense work atmosphere. Reasonable and measurable targets and performance expectations are set and acted upon. Mobbing and psychological harassment are unacceptable. Respectful and supportive work environments are provided. In addition, there is absolutely no place in our company for inhumane treatment, i.e., all kinds of treatment that are humiliating, degrading, and contrary to human rights. Any case of inhumane treatment will be immediately investigated and taken seriously, and necessary steps will be taken within the relevant legal framework.

7.8. Harassment

In business processes, no form of harassment (verbal harassment, physical harassment, bullying, threats, misconduct, abuse of office, etc.) is accepted by the organization. At Semtrio, we respect the private lives of all our employees and are committed to providing them with a work environment that is peaceful, safe, and does not tolerate disruptive behavior. Harassment cases are investigated immediately and taken seriously by the relevant units of the company. Victims are provided with support, and perpetrators are dealt with fairly. Our company culture is based on respect, integrity, and equality.

7.9. Discrimination

We do not discriminate against our employees on the basis of religion, language, race, age, gender, disability, marital status, HIV/AIDS, ethnic origin, pregnancy, union membership, political opinion, sexual orientation, form of worship, family responsibilities, socioeconomic status, education type and level, unconscious bias, status of being a local or foreign immigrant or refugee, etc. in any of the recruitment, disciplinary processes, promotion and raise, training rights, and dismissal processes. Citizens of different countries who have come to our country and work with appropriate documentation in forms recognized by the law have equal rights with everyone else within the company. Our organization is against all forms of discrimination; gender or gender roles are not one of the parameters in matters such as wages, recruitment, dismissal, etc. We adopt equal work, equal pay, equal social rights, and fair wage policies, and disciplinary procedures are carried out in case of discriminatory practices.

7.10. Human Trafficking

Our organization opposes all forms of slavery and human trafficking and approaches this issue with a zero-tolerance perspective.

7.11. Diversity, Equity, and Inclusion

Semtrio recognizes the right of every individual to equal rights and equal opportunities. Semtrio supports a participatory, inclusive, and diverse work environment and living standards where different cultures and ethnicities come together and where different experiences and perspectives can be freely shared, independent of gender roles, sociocultural background, and disability status within the framework of the importance given to gender equality. The importance of women's participation in the workforce and equal opportunities are also emphasized in business relationships with stakeholders. The company is committed to providing a working environment that embraces all this diversity and where everyone can make their opinions and voices heard.

7.12. Human Rights Relations with External Stakeholders

Semtrio's Supplier Code of Conduct, which is presented to customers at the beginning of the business relationship, conveys Semtrio's perspectives and expectations regarding environmental, social, and ethical business rules and responsible purchasing and business partnerships. In addition, stakeholders' land rights are protected within the legal framework, safety and security rights are respected, sustainability awareness is raised, and employees adopt and implement ethical approaches that respect human rights.

7.13. Freedom of Association, Representation, and Expression

Employees are free to belong to and operate in structures where they feel they can express their thoughts, beliefs, and interests more freely. Semtrio supports activities at the individual and collective level without using corporate resources and outside working hours. The company respects the freedom of employees to organize/unionize without any concerns.

7.14. Unhealthy Substance Use and Betting

Prohibited substances and betting jeopardize the health of individuals and the general well-being of society. Therefore, Semtrio attaches great importance to employee awareness programs on such risks. The health of society and the well-being of individuals are our top priorities, and tackling such risks is part of our social responsibility.

8. TARGETS

8.1. Qualitative Targets

Semtrio places labor and human rights at the core of all business processes and adopts the following commitments in line with its ethical and responsible working principles:

- To uphold a zero-tolerance policy toward human rights violations such as forced labor, child labor, discrimination, harassment, and human trafficking.
- To establish safe and supportive working environments that protect employees' physical, mental, and social well-being and to systematically implement occupational health and safety measures.
- To apply the principle of equal pay for equal work within the organization, strictly prohibiting any form of discrimination based on gender, age, ethnicity, or other grounds.
- To collect and evaluate employee feedback regularly through open communication and social dialogue channels (ethics hotline, suggestions platform, surveys, representative meetings).
- To promote personal development by offering mentoring, leadership, and technical training programs to support the career growth of all employees.
- To adopt a human rights-based approach in collaborations with stakeholders and promote socially beneficial practices such as annual donations to NGOs.
- To organize regular sports and well-being activities to support physical integrity and psychological well-being.
- To support the equal participation of individuals from diverse backgrounds in corporate life with a focus on social inclusion and diversity, and to reinforce this through awareness-raising training.
- To monitor the human rights policy, committee structure, and grievance mechanisms annually, and to revise them in line with local and international regulations.

8.2. Quantitative Targets

Title	Related Material Topic*	Target Definition	Target Setting Year	Target Year
Awareness Training (Human Rights and OHS)	• Excellence in Work Conditions • Health, Safety and Well-Being	Maintain social benefits and provide occupational health and safety training to 100% of employees	2023	2026 and annually thereafter
Employee Satisfaction	• Excellence in Work Conditions	Conduct 4 employee satisfaction surveys annually and evaluate employee feedback through follow-up meetings	2024	2026 and annually thereafter
Employee Satisfaction	• Excellence in Work Conditions	Maintain employee satisfaction levels above 85%.	2023	2026 and annually thereafter
Career Management	• Career Management	Continue mentoring and providing technical and internationally recognized training that support career development to 100% of employees	2024	2026 and annually thereafter
Diversity, Equity, and Inclusion	• Diversity, Equity, and Inclusion (DEI)	Continue providing diversity, equity, and inclusion awareness training 100% of employees	2024	2026 and annually thereafter
Stock Option Rights	• Excellence in Work Conditions	Grant stock options equivalent to 2.5% of company shares to employees by 2027	2023	2027
Gender Equality	• Diversity, Equity, and Inclusion (DEI)	Maintain the overall ratio of women employees above 50%	2023	2026 and annually thereafter
Gender Equality	• Diversity, Equity, and Inclusion (DEI)	Maintain the ratio of women in managerial positions above	2024	2026 and annually thereafter

Title	Related Material Topic*	Target Definition	Target Setting Year	Target Year
		50%		

* Our Material ESG Topics are disclosed in our 2023-2024 Sustainability Impact Report.

9. DISCLOSURE AND RESPONSIBILITY FOR ETHICAL RULES AND ETHICAL VIOLATIONS

There is an ethics hotline where employees can express their opinions and complaints at any time, either anonymously or openly. This system allows for anonymous feedback and follow-up on relevant issues. At the same time, an open-door policy is in place to ensure open and comfortable communication with our managers and committee members. At the business development meetings held regularly every month, employees can discuss their suggestions and complaints anonymously or openly. The issues are evaluated, and improvements are made.

Information for contacting the Ethics Hotline to report violations that may occur in labor and human rights practices (child labor, oppression, harassment, discrimination, forced labor, inhumane treatment, human trafficking, prevention of freedom of association, practices against ethical business trade, etc.) is as follows:

Complaint and Whistleblowing Hotline: 0090 216 807 02 48

E-mail Address: ethics@semtrio.com

See also (whistleblowing procedure)

The Ethics Committee and the Disciplinary Board oversee the stages after the complaint of behaviors contrary to Semtrio Eğitim ve Danışmanlık Hizmetleri A.Ş. corporate principles or laws. Investigations are carried out within the framework of confidentiality and sensitivity. We pledge that no retaliation or labeling will be made to the persons or institutions that report.

Approved by CEO

İlker Turan
CEO