

 ALTIN RAFİNERİSİ A.Ş.	GRIEVANCE AND WHISTLEBLOWING POLICY	Document No : UYM-PLE-01 Page No : 1/5 Rev. No/Date : 6/3.04.2026 Publication : 01.11.2020 Date :
--	--	---

1. FOREWORD

ISGOLD, as an internationally recognized leader in the precious metals supply chain, is committed to operating with the highest levels of integrity, transparency, and responsibility. This policy emphasizes ISGOLD's commitment to fostering a corporate culture where stakeholders can confidently voice their concerns and all grievances are handled in a fair and honest manner.

The guiding principles of the Company's Grievance and Whistleblowing Policy are aligned with international standards such as the United Nations Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Supply Chains. This policy supports ISGOLD's dedication to the continuous improvement of ethical practices, responsible sourcing, and transparent operations.

2. PRINCIPLES

ISGOLD is committed to conducting business in accordance with the law and the highest ethical standards. In line with our Code of Ethics, the implementation of this policy further supports the following principles:

- **Legitimacy:** ISGOLD ensures that grievance and whistleblowing mechanisms are reliable, transparent, and accessible to all stakeholders.
- **Accessibility:** The mechanisms used for submitting grievances are designed to be open and easy to use for both internal and external parties.
- **Fairness and Impartiality:** All grievances will be rigorously investigated based on credible evidence and evaluated in an impartial manner.
- **Rights-Compatible Processes:** ISGOLD promotes a fair and inclusive system for all stakeholders by ensuring the grievance mechanism is aligned with human rights obligations.
- **Protection Against Retaliation:** ISGOLD takes necessary steps to protect good-faith whistleblowers and complainants from retaliation, discrimination, or adverse consequences, without prejudice to applicable legislation and disciplinary provisions.
- **Continuous Improvement:** The Company is committed to improving grievance and whistleblowing processes through regular review and updates.

3. PURPOSE

The purpose of this policy is to establish a transparent framework for the receipt, investigation, and response to grievances, fostering mutual trust with all relevant parties (affected persons or whistleblowers). This policy serves the following core objectives:

PREPARED BY: Integrated Management Systems Representative	REVIEWED BY: Internal Control and Supply Chain Compliance Officer	APPROVED BY: Board of Directors
--	--	---

 ISGOLD — ALTIN RAFİNERİSİ A.Ş. —	GRIEVANCE AND WHISTLEBLOWING POLICY	Document No : UYM-PLE-01 Page No : 2/5 Rev. No/Date : 6/3.04.2026 Publication : 01.11.2020 Date :
--	--	---

- To provide clarity on how grievances are reported and handled.
- To offer assurance of anonymity for those who fear retaliation or wish to protect their confidentiality.
- To foster a culture of accountability where employees and stakeholders feel empowered to report any irregularities or misconduct.
- To elevate ethical standards and protect the integrity of ISGOLD's business practices.

4. INTERNAL REFERENCES

The following documents are considered an integral part of this policy:

- ISGOLD Code of Ethics
- Precious Metals Supply Chain Policy

5. DEFINITIONS

- **Relevant Parties:** Affected persons and/or whistleblowers (employees, communities, customers, contractors, suppliers, NGOs).
- **Affected Person:** Any individual, group, or community constituting an affected party.
- **Grievance:** Formal expressions of dissatisfaction or low-scale concerns regarding the activities of the company or its contractors.
- **Whistleblowing:** Official and serious allegations claiming damage, impact, or irregularity as a result of company activities.
- **Whistleblower:** Any individual reporting irregularities, unethical behavior, or illegal activities within the company or the supply chain.
- **Principles of a Rights-Compatible Grievance Mechanism:** A structure that is legitimate, accessible, transparent, based on engagement and dialogue, predictable in process, fair, and a source of continuous learning.

6. SCOPE

This policy covers the following issues submitted by all internal or external stakeholders. These stakeholders include ISGOLD employees, contractors, suppliers, customers, non-governmental organizations (NGOs), and community members affected by the company's activities. The main grievance topics that may be addressed under the policy include:

- **Human Rights Violations:** Allegations of discrimination, harassment, forced labor, child labor, or other human rights abuses.

PREPARED BY: Integrated Management Systems Representative	REVIEWED BY: Internal Control and Supply Chain Compliance Officer	APPROVED BY: Board of Directors
--	--	---

 ISGOLD — ALTIN RAFİNERİSİ A.Ş. —	GRIEVANCE AND WHISTLEBLOWING POLICY	Document No : UYM-PLE-01 Page No : 3/5 Rev. No/Date : 6/3.04.2026 Publication : 01.11.2020 Date :
--	--	---

- **Health and Safety:** Unsafe working conditions or negligence in ensuring the health and safety of employees, contractors, or communities.
- **Environmental Risks:** Activities causing environmental harm, pollution, deforestation, contamination of water resources, or unsustainable resource use.
- **Financial Crimes:** Corruption, bribery, money laundering (AML), and terrorist financing.
- **Supply Chain:** Unethical sourcing of precious metals, particularly from conflict-affected and high-risk areas.
- **Compliance:** Allegations of non-compliance with legal or regulatory requirements and ISGOLD's internal policies and code of conduct.
- **Other Ethical Violations:** Behaviors or actions contrary to ISGOLD's principles of integrity, fairness, and transparency.

Grievances excluded from the scope:

- **Unsubstantiated or Groundless Grievances:** Notifications containing intentionally false information, aimed at causing deliberate harm, and lacking the element of good faith. Notifications made in good faith but lacking sufficient evidence are not considered within this category.
- **Business Decisions:** Disputes regarding business and financial decisions not related to laws or irregularities.
- **Personal Grievances:** Career-oriented complaints or personal conflicts not related to the company's legal, ethical, or regulatory obligations.

7. RESPONSIBILITY AND PROCESS

a. Communication Channels:

- **Email:** compliance@isgold.com
- **Web Form:** <https://isgold.com/en/ihbar-hatti.aspx>
- **Telephone:** +90 212 494 4810
- **Written/Mail:** Human Resources at İkitelli OSB Mah., Marmara Sanayi Sitesi, S Blok, No:5 Küçükçekmece/İST.

b. Processing of Grievances and Timeline:

- **Acknowledgement:** Within 2 weeks of receiving a grievance, an acknowledgement of receipt is provided, and the process timeline is explained.
- **Analysis:** An assessment is made to determine if the grievance falls within the scope of this policy and if there is sufficient evidence.

PREPARED BY: Integrated Management Systems Representative	REVIEWED BY: Internal Control and Supply Chain Compliance Officer	APPROVED BY: Board of Directors
--	--	---

	GRIEVANCE AND WHISTLEBLOWING POLICY	Document No : UYM-PLE-01 Page No : 4/5 Rev. No/Date : 6/3.04.2026 Publication : 01.11.2020 Date :
---	--	---

- **Closure:** The result of the investigation is communicated to the relevant party. All cases are archived in a case folder with a reference number, assigned officer, date, and status information.
- Human Resources monitors incoming internal complaints and manages the process under the knowledge of the Board of Directors. External complaints are received by IMS through the Whistleblowing Line, directed to the relevant departments according to the type of complaint, and reported to the Board of Directors. Internal Control and Supply Chain Compliance Officers monitor and evaluate only critical complaints related to Supply Chain Risks and inform the Board of Directors.

c. Responsible Assignments:

Depending on the nature of the grievance, a Senior Management department/responsible member is assigned to determine an appropriate action plan for the resolution and engagement process. Assignments are made as follows:

- Customers (commercial matters): Sales Officer
- Customers (sourcing/compliance matters): Sales Officer and Compliance Officer
- Civil Society Organization: Compliance Officer and CEO
- Certification bodies: IMS Manager
- Authorities / Associations: CEO
- Internal stakeholders: Heads of Departments / IMS / HR / CEO.

8. INCIDENT REPORTING GUIDE

- **a. Evidence and Details:** For a successful investigation; the name of the affected person/institution, details of the incident, witnesses, date, time, and location (including the identity of mineral buyers from the specified location, if known) must be provided.
- **b. Anonymity:** Whistleblowers may keep their identities confidential. ISGOLD commits to protecting this confidentiality unless there is a legal obligation and to defending good-faith whistleblowers against retaliation. In good-faith reports, no adverse action is taken against the whistleblower even if the allegation is not verified.
- **c. Criteria for CSO Reports:** Reports from CSOs are expected to include a clear research methodology, provide a variety of sources (a coding system may be used), reflect victim perspectives while ensuring protection, and provide

PREPARED BY: Integrated Management Systems Representative	REVIEWED BY: Internal Control and Supply Chain Compliance Officer	APPROVED BY: Board of Directors
--	--	---

	GRIEVANCE AND WHISTLEBLOWING POLICY	Document No : UYM-PLE-01 Page No : 5/5 Rev. No/Date : 6/3.04.2026 Publication : 01.11.2020 Date :
---	--	---

information that helps establish links with supply chain actors (traders, exporters, etc.).

9. REGULATORY FRAMEWORK AND EXTERNAL REFERENCES

This policy is based on the following international standards:

- OECD Due Diligence Guidance (2016)
- UN Guiding Principles on Business and Human Rights (2011)
- LBMA Responsible Gold (V9) and Silver (V2) Guidance
- RJC Code of Practices and Chain of Custody Standards (2019/2024)
- World Gold Council Conflict-Free Gold Standard (2012)
- BIST Responsible Sourcing Guide (2021)

Through this policy, ISGOLD reaffirms its commitment to ethical practices, corporate responsibility, and transparency in its global operations.

PREPARED BY: Integrated Management Systems Representative	REVIEWED BY: Internal Control and Supply Chain Compliance Officer	APPROVED BY: Board of Directors
--	--	---