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Revision No	0.0
Revision Date	-
Page No	1/3

HUMAN RIGHTS DUE DILIGENCE PROCEDURE



1.0 PURPOSE

The purpose of this procedure is to identify, prevent, mitigate and remedy actual and potential adverse human rights impacts arising from the activities, business relationships and value chain of Naturel Holding A.Ş. and its subsidiaries (the Holding), and to make respect for human rights an integral part of the corporate governance approach.

2.0 SCOPE

This procedure covers:

- Naturel Holding A.Ş. and its subsidiaries,
- Employees and managers,
- Contractors, suppliers and business partners,
- Local communities, stakeholders and all affected parties.

3.0 LEGAL BASIS

This procedure has been prepared in accordance with the following national and international frameworks:

- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- OECD Guidelines for Multinational Enterprises
- ILO Conventions
- National labor legislation and relevant regulations
- ESG, sustainability and corporate governance principles
- UNGC Human Rights Principles

4. DEFINITIONS AND ABBREVIATIONS

Human Rights Due Diligence: A systematic process through which an organization identifies, assesses, prevents and monitors risks related to human rights arising from its activities and business relationships.

Holding: Naturel Holding A.Ş. and its subsidiaries

5. RESPONSIBILITIES

Senior Management: Ensures the implementation of the process and allocates necessary resources.

Sustainability Unit: Coordinates the process.

HR, Procurement, Project and O&M Units: Identify and implement risk mitigation actions.

All Employees: Act in accordance with the principle of respect for human rights.

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Privacy	Unclassified
Document No	PR.İK.003
First Release	09.02.2026
Revision No	0.0
Revision Date	-
Page No	2/3

HUMAN RIGHTS DUE DILIGENCE PROCEDURE



6. IMPLEMENTATION

6.1 Policy Commitment

- A Human Rights Policy is published.
- The policy is communicated to all employees and stakeholders.
- Compliance commitments are obtained from suppliers.
- Projects related to human rights are developed.

6.2 Risk Identification

Actual and potential risks are identified in the following areas:

- Working conditions (overtime, wages, leave)
- Discrimination and harassment
- Occupational health and safety
- Forced labor and child labor
- Supply chain practices
- Impacts on local communities (especially in GES/JES projects)

Risk identification methods include:

- Document reviews
- Stakeholder consultations
- Employee feedback
- On-site observations
- Complaint and grievance records

6.3 Risk Assessment and Prioritization

Identified risks are assessed based on the following criteria:

- Severity of impact
- Number of affected persons
- Reversibility
- Likelihood

High-risk areas are prioritized.

6.4 Prevention and Mitigation Actions

- Updating procedures and instructions
- Training and awareness activities
- Supplier audits
- Corrective action plans

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Revision No	0.0
Revision Date	-
Page No	3/3

HUMAN RIGHTS DUE DILIGENCE PROCEDURE



- Inclusion of human rights clauses in contracts

6.5 Monitoring and Performance Tracking

- Human rights indicators are defined.
- Internal audits and periodic reviews are conducted.
- The effectiveness of actions is monitored.

6.6 Grievance and Complaint Mechanisms

- Accessible, confidential and secure reporting channels are provided for employees and stakeholders.
- Complaints are handled without discrimination.
- A non-retaliation principle is applied.

6.7 Remedy and Improvement

In case a human rights violation is identified:

- Corrective actions are initiated.
- Necessary remediation and compensation are provided.
- Measures are taken to prevent recurrence.

6.8 Reporting and Transparency

- Human rights performance is included in internal and external reporting.
- Evaluated during management reviews.
- Transparent communication with stakeholders is ensured.

7. CONTINUAL IMPROVEMENT

This procedure is reviewed at least once a year and updated in line with legislation, risks and organizational needs

8. REVISION HISTORY

Revision No	Rev. Date	Revised Titles	Explanations
0.0	09.02.2026	-	Initial Release

Prepared By:	Controlled By:	Approved By:
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