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CHILD LABOR, FORCE LABOR AND YOUTH EMPLOYMENT POLICY



1.0 PURPOSE

The purpose of this Policy is to clearly set out the principles, commitments, requirements and approach of Naturel Holding and its subsidiaries (the "Holding") regarding the prevention of child labour and forced labour, and the promotion of youth employment.

2.0 SCOPE

This Policy applies to all employees and activities of Naturel Holding and its subsidiaries.

3.0 DEFINITIONS and ABBREVIATIONS

Holding: Naturel Holding and its subsidiaries.

Child Worker: A person who has reached the age of fourteen but has not yet reached the age of fifteen and has completed compulsory primary education.

Young Worker: A person who has reached the age of fifteen but has not yet reached the age of eighteen.

4.0 RESPONSIBILITIES

The Ethics Committee is responsible for the preparation, amendment and oversight of this Policy; the Holding and the other companies that are parties to the Holding are responsible for its implementation; and Senior Management is responsible for monitoring its implementation.

The management of the Policy is under the responsibility of the Human Resources Department.

5.0 PRINCIPLES

The Holding develops procedures and practices concerning child labour, forced labour and youth employment in compliance with all applicable local laws in Türkiye and in all other countries where it conducts business, is represented or manages operations, as well as with the standards of the United Nations International Labour Organization (UN ILO) and relevant international agreements.

Labour legislation separately regulates the working conditions of child and young workers in order to protect their health and safety, ensure their physical, mental, moral and social development, enable them to continue their education, and prevent their economic exploitation.

Light Work, depending on its nature and characteristics and the specific conditions under which it is performed, refers to work that:

- is unlikely to have any harmful effect on the development or health and safety of young workers; and
- does not interfere with their attendance at school, vocational training, or participation in and benefit from an education or training programme approved by the competent authorities.

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The daily working hours of young workers shall be regulated within a 24-hour period, taking into account a continuous rest period of fourteen hours.

If the nature of the work falls within the category of “hazardous work,” young workers shall not be employed under any circumstances.

Hazardous Work refers to work in which persons under the age of eighteen may not be employed and which involves the following risks:

- Work involving a risk of physical, psychological or sexual abuse of the worker
- Work performed underground, underwater, at dangerous heights or in confined spaces
- Work requiring the use of dangerous machinery or equipment
- Work involving the handling or transportation of heavy loads and materials
- Work involving exposure to substances that may be hazardous to health
- Work involving exposure to high levels of vibration, heat or noise

Forced Labour refers to a situation in which a person is employed without their consent, under the threat of a penalty, deprived of their legal rights, or employed without being formally registered. The fact that the person receives a certain form of compensation does not, in itself, indicate that the employment is not forced labour.

Examples of situations that may constitute Forced Labour include:

- Debt bondage
- Creating circumstances in which a person is not free to refuse to work
- Employing prisoners or convicted persons without a court order establishing otherwise and without the specific supervision of a public authority

The key principles of the Holding’s Child Labour, Forced Labour and Youth Employment Policy are set out below:

- The Holding develops practices concerning child labour, forced labour and youth employment in compliance with all applicable local laws in Türkiye and in all other countries where it conducts business, is represented or manages operations, as well as with the standards of the United Nations International Labour Organization (UN ILO) and relevant international agreements.
- The Holding does not permit child labour or forced labour and does not tolerate such practices among its suppliers.
- The Holding permits the employment of young workers, provided that their working hours do not exceed the legally permitted working hours for young workers and that they are employed in part-

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time or full-time positions classified as light work that support their professional development. Young workers or interns employed by the Holding or its suppliers must be registered in accordance with applicable local legislation.

- Young workers must be provided with an intermission of 30 minutes for work lasting more than two hours and less than four hours, and a one-hour break in the middle of the working period for work lasting from four hours up to seven and a half hours.
- All suppliers employing young workers are required to comply with the standards set forth in this Policy.
- In the event that practices contrary to the principles and standards of this Policy are identified, the business relationship with the supplier shall be terminated.
- The Holding expects its suppliers to apply the principles and standards established by this Policy when selecting and working with their own suppliers.

The Holding requires all its suppliers and subcontractors worldwide to comply with the principles, requirements and standards of this Policy and to develop procedures in accordance with the Policy. Accordingly, all existing and future commercial agreements with suppliers and subcontractors shall include provisions and commitments reflecting the following principles:

- Child labour and forced labour are strictly prohibited. In the event that such practices are identified, the contract shall be terminated.
- The supplier or subcontractor undertakes that it understands the principles, standards and requirements of the "Child Labour, Forced Labour and Youth Employment Policy" and, in accordance with this Policy, shall not employ child workers, shall not engage in forced labour practices, and shall comply with applicable national legislation and the principles of this Policy regarding the employment of young workers.
- When producing goods or providing services for our company, whether currently or in the future, the supplier or subcontractor undertakes not to employ child workers, whether registered or unregistered on its own payroll or on the payroll of any of its suppliers or subcontractors, and not to employ young workers in work classified as hazardous.
- When producing goods or providing services for our company, whether currently or in the future, the supplier or subcontractor undertakes not to employ, whether registered or unregistered on its own payroll or on the payroll of any of its suppliers or subcontractors, persons who are subjected to situations of "forced labour" as defined in this Child Labour, Forced Labour and Youth Employment Policy and under applicable local and international law, including prisoners and victims of human trafficking.
- The supplier or subcontractor acknowledges and agrees that these commitments are mandatory requirements of the business relationship and the relevant commercial agreement.

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- The supplier or subcontractor agrees to indemnify and hold the Holding harmless from any legal liabilities arising from violations of applicable laws and regulations or the Holding's principles by suppliers of goods and services, and to compensate the Holding for any resulting losses or damages.
- If the Holding determines that the supplier or subcontractor has violated applicable laws and regulations or the Holding's principles and policies, the supplier or subcontractor shall be formally notified. In such case, the supplier or subcontractor must immediately take the necessary measures to remedy and cease the violation. If the Holding determines that the supplier or subcontractor has failed to cease or remedy the violation, the Holding may immediately terminate the relevant agreement.

6.0 AUDIT, REVIEW and COMPLIANCE

Compliance with the provisions of this Policy shall be audited annually as part of the internal audit process. In the event of an adverse notification or report during the year, the Ethics Committee shall carry out the necessary investigations and take a decision regarding the matter.

This Policy shall be reviewed by the Ethics Committee once a year, starting from its effective date, to ensure compliance with all applicable local and international laws to which it refers. Any other changes or revisions shall be initiated based on the Company's assessments of relevant risks. A justified proposal for such changes or revisions prepared by the Ethics Committee shall be submitted to Senior Management, and the revised version shall enter into force upon approval by Senior Management.

Compliance with this Policy may be measured and monitored through periodic surveys and audits, compliance assessment tools and self-assessment tools.

For matters concerning the content or implementation of this Policy, contact may be established via etik@margunenerji.com.tr or +90 312 467 18 33. In relation to conduct identified as being in violation of the rules of this Policy, disciplinary measures may be imposed within the framework of the Disciplinary Regulation, up to and including termination of the employment contract. Where the legal conditions are met, the matter shall be reported to the competent judicial authorities.

7.0 REVISION HISTORY

Revision No	Rev. Date	Revised Titles	Explanations
01	23.01.2023	3.0	Initial Release

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