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**OUR VALUES AND BEHAVIORS FORM THE** 





## CONTENTS

### **CEO's Message**

- Code of Conduct / Our Responsibility
- Those Who Must Comply with Code of Conduct
- Responsibility of Employees
- Additional Responsibilities of Managers
- When to Speak Up
- Zero Tolerance for Retaliation
- Teknopanel Ethics and Legal Compliance Lines

### Vision & Mission



### **Core Values**

- One Team
- Courage
- Excellence
- Safety

### **Sustainable Business Principles**

- Our Employees
- Our Business Partners

### Manifest



Operating in a Safe, Responsible and Reliable Manner

Our Company Partners, Companies We Serve and Society

Our Assets and Financial Integrity





## CEO's Message

### **Dear T-Team Members;**

apply these principles in our daily responsibilities.

At Teknopanel, doing the right thing is of the utmost importance. common sense. You should not hesitate to question any decision if you are ever uncertain about the right course of action.

#### You can always seek advice from our managers or other internal resources when you need support.

uphold Teknopanel's reputation and the trust that fuels our success.

#### Familiarize yourself with the Code of Conduct and consistently act in a manner that aligns with its expectations, embodying and sustaining our values every day.

Please have the courage to speak up and report any actions that seem to violate our Code of Conduct.

#### Our Code of Conduct serves as a guide to ensure we act with integrity in our work. It is crucial that we all read and

- We have full confidence that Teknopanel employees are equipped to make sound decisions in challenging situations, guided by
- Our values and behaviors form the core of our Code of Conduct. These principles outline how each of us must conduct ourselves to

- Your concerns will be treated seriously, and Teknopanel strictly prohibits retaliation against anyone who raises a report.



## **CODE OF CONDUCT**

**TEKNOPANEL** CODE OF CONDUCT GUIDELINE

To be a company that earns trust, we must consistently operate to high standards and adhere to our Code of Conduct in everything we do.





## **CODE OF CONDUCT/ OUR RESPONSIBILITIES**

The Code of Conduct publicly affirms Teknopanel's commitment to ethical conduct. They help employees and others make well-informed and ethical decisions.

Our Code of Conduct is supported by relevant Teknopanel policies, instructions, procedures, and other helpful tools.

Since no guide can cover every scenario, use your best judgment or raise questions if you're ever unsure. Teknopanel trusts you to apply your common sense and speak up if you have concerns.

Do not adhere to practices that contradict our Code of Conduct.



## **THOSE WHO MUST COMPLY WITH CODE OF CONDUCT**

The Code of Conduct applies to all Teknopanel employees, officers, and members of the Board of Directors.

We expect and encourage all our contractors, vendors and their employees to act in a manner consistent with the Code of Conduct.

Where we believe that our expectations or contractual obligations have not been met, we will take appropriate action.

Our business partners, including operated joint ventures and third parties, can have a direct impact on our reputation through their behavior. Therefore, we want to work with business partners who share our commitment to ethical values, legal regulations, company culture and safety culture.



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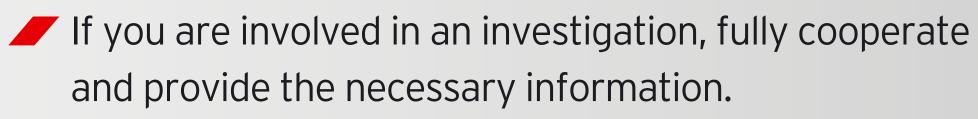
HOW WE DO **IT IS JUST** — AS — — **IMPORTANT AS WHAT** 

**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



## RESPONSIBILITY **OF EMPLOYEES**

- Familiarize yourself with the information in the Code of Conduct.
- Act in accordance with ethical rules, applicable laws and regulations, Teknopanel requirements, values, occupational health and safety goals.
- If you notice any behavior that conflicts with laws, regulations, or our Code of Conduct, or if you become aware of any violations, raise your concerns immediately.





### ADDITIONAL RESPONSIBILITIES **OF MANAGERS**



### Lead by example and support your team members by;

- Creating a respectful and inclusive environment,
- Encouraging employees to raise questions and concerns,
- Listening and responding to concerns when they are raised,
- Making sure no one faces retaliation for voicing concerns or cooperating with investigations,
- Help your teammates understand the Code of Conduct, Teknopanel requirements, and relevant laws,
- Be consistent in our requirements and in holding people accountable for their behavior at work.



## WHEN TO SPEAK UP?



It is our shared responsibility to speak up if we notice anything unsafe, unethical, or potentially harmful. If you have questions, need support, or want to report an issue, use the Teknopanel Ethics Line.

**TEKNOPANEL** CODE OF CONDUCT GUIDELINE





## **ZERO TOLERANCE FOR RETALIATION**

- Teknopanel has a zero-tolerance policy for retaliation. Retaliation is considered misconduct and is treated seriously. It can take various forms, such as threats, intimidation, exclusion, humiliation, or reporting issues with malicious intent.
- If you believe you or someone you know has experienced retaliation, reach out to the Ethics and Legal Compliance Officer through the **Teknopanel Ethics Line.**

TEKNOPANEL CODE OF CONDUCT GL







## **TEKNOPANEL ETHICS AND LEGAL COMPLIANCE LINES**

- One way to make your voice heard is through the Teknopanel Ethics Line. The Teknopanel Ethics Line is a confidential helpline that provides discreet assistance for your questions and concerns.
- Teknopanel's Ethical Principles are outlined in the Teknopanel Code of Conduct guideline.
- Our company, which places great importance on ethical standards and values, has partnered with an independent Ethics and Legal Compliance Officer.
- Notifications received from employees and other stakeholders are reviewed by the Ethics and Legal Compliance Officer and securely forwarded to the Ethics and Legal Compliance Committee, which is made up of Board of Directors members.
- The Ethics and Legal Compliance Officer categorizes incoming reports based on their content and manages them through effective communication with relevant company officials.

#### You can submit your notifications via Teknopanel's independent ethics email address and/or landline.



## **TEKNOPANEL ETHICS AND LEGAL COMPLIANCE LINES**

- without disclosing your identity.
- everyone and promote responsible and respectful behavior.
- No part of the Code of Conduct can be waived. Waivers will only be considered under extraordinary circumstances.

Teknopanel's independent email address is etikteknopanel@gmail.com. You also have the option to send emails anonymously,

The analog/landline for Teknopanel is +90 324 357 80 80. This number connects to the office of the independent Ethics and Legal Compliance Officer, located offsite from Teknopanel's addresses. A voice answering system is activated when you call the ethics line.

The Code of Conduct does not alter the terms and conditions of your employment. These principles specify what is expected of

Non-compliance with the Code of Conduct may lead to disciplinary action, up to and including termination of employment.





## TEKNOPANEL ETHICS LINE **SAFEGUARDING ETHICAL VALUES**

**The Teknopanel Ethics Line** is an independent and impartial system enabling employees, suppliers, subcontractors, dealers, agents, and customers to report any unethical behavior or misconduct that affects the company.



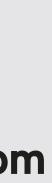


### Teknopanel Ethics Line +90 324 357 80 80 etikteknopanel@gmail.com









ALL INFORMATION YOU PROVIDE WILL BE KEPT CONFIDENTIAL IN ACCORDANCE WITH THE LAW. **99** 







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE





**BOASTING THE HIGHEST BRAND VALUE AND** AWARENESS AT REGIONAL LEVEL AS A **TURKISH INSULATION MATERIAL PRODUCER.** 

## MISSION

**ADDING VALUE TO CUSTOMERS AND SOCIETY** AT THE HIGHEST LEVEL WITH **QUALITY AND SUSTAINABLE TECHNOLOGICAL INSULATION PRODUCTS.** 

**TEKNOPANEL** CODE OF CONDUCT GUIDELINE







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE

# **ONE TEAM RESPECT COURAGE**



## ONE TEAM



No matter our individual strengths, we are stronger together. For this, we must put our team ahead of our personal achievements, dedicate ourselves to increasing the success of our team, and trust and support each other in fulfilling our responsibilities.

**TEKNOPANEL** CODE OF CONDUCT GUIDELINE







## RESPECT

We hold ourselves to Teknopanel's ethical standards, striving to earn and maintain everyone's trust. Our respect starts with adherence to the laws, regulations, procedures, and guidelines of our company. **At Teknopanel, we respect each other and everyone we work with. We value diversity and the unique perspectives of our employees. We consider the impact of our decisions and actions on those around us.** 





# COURAGE

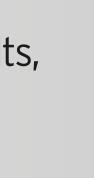
Our job is no easy feat. Ac we must communicate op This means asking for he feedback from others.





Our job is no easy feat. Achieving excellence in production is not always easy. To achieve strong results, we must communicate openly, be transparent, confront challenges head-on, and uphold our values.

This means asking for help when needed, being honest with ourselves, and being receptive to

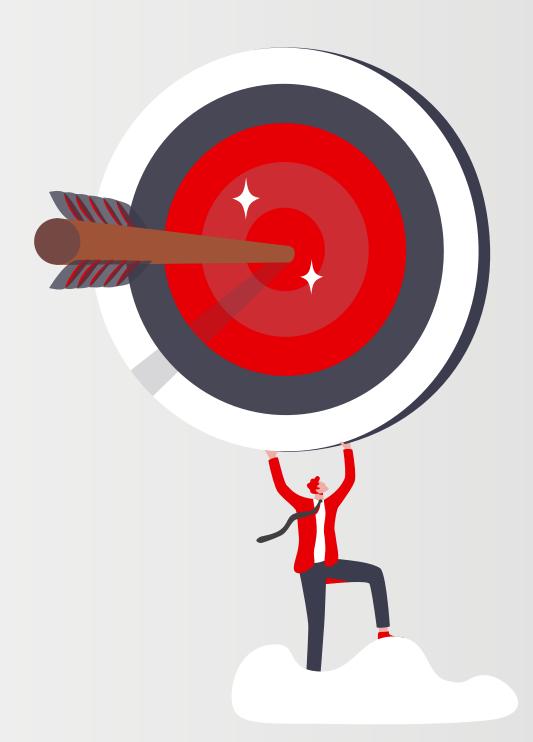




## EXCELLENCE

We are dedicated to achieving excellence through systematic and disciplined work. We adhere to and support the rules and standards set for Teknopanel. We strive for quality outcomes and are committed to continuous learning and improvement. When we identify problems, we address and correct them.





## SAFETY



At Teknopanel, the safety of our employees is our top priority. We are committed to working safely and ensuring our practices reflect this value. **The value of safety applies to everyone, regardless of which unit we work in, whether or not we have leadership responsibilities by title. Safety is a fundamental business principle.** 





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# SUSTAINABLE BUSINESS PRINCIPLES

TEKNOPANEL CODE OF CONDUCT GUIDELINE





## **OPERATING IN A SAFE, RESPONSIBLE AND RELIABLE MANNER**









#### **OPERATING IN A SAFE, RESPONSIBLE** AND RELIABLE MANNER **Our Principles**

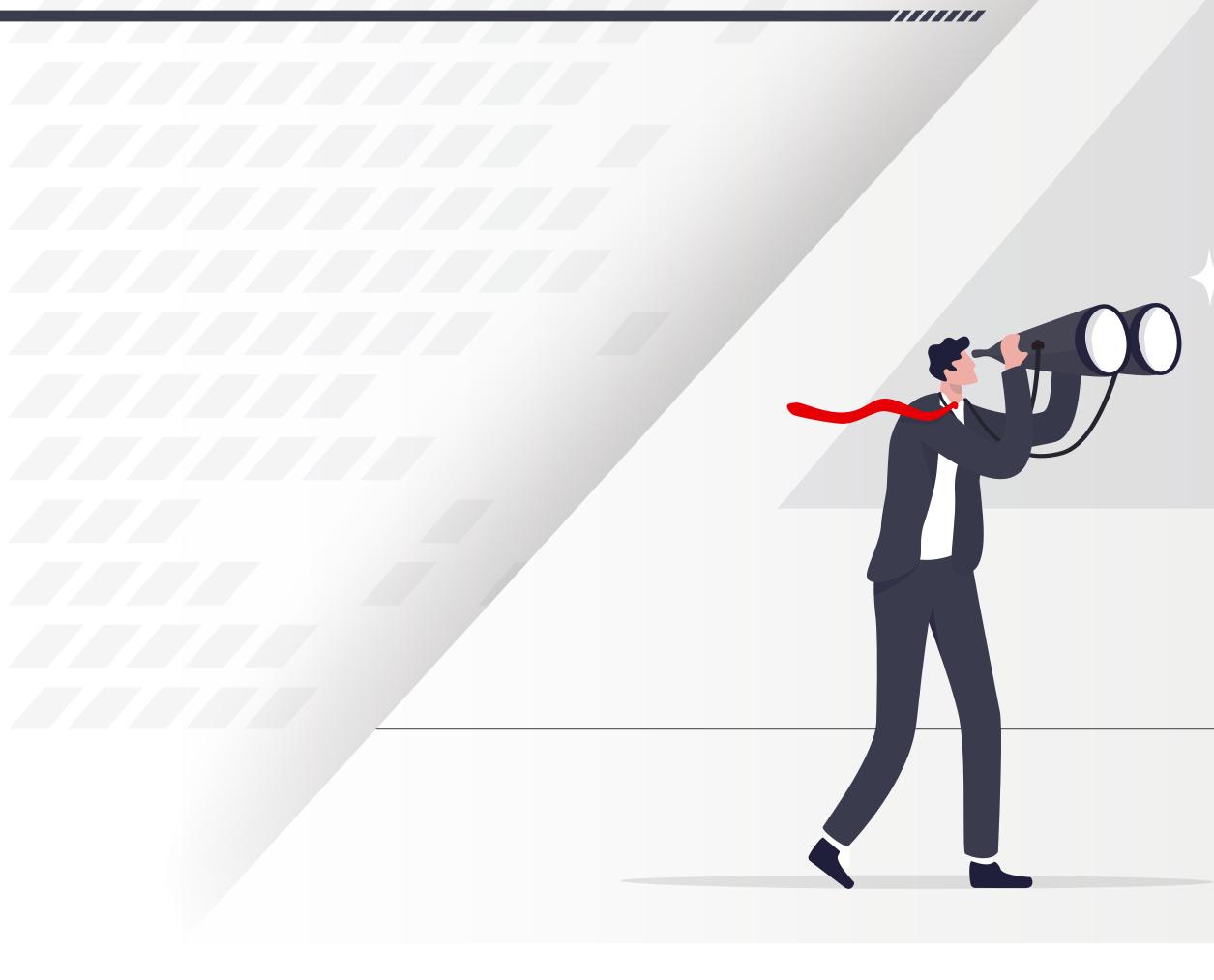


- We are dedicated to working safely, protecting the environment, and respecting the communities we serve.
- We aim to minimize environmental damage and reduce societal impact.
- Our health, safety, environment, security, and quality goals are: Preventing workplace accidents and minimizing

harm to people and the environment.



### **OPERATING IN A SAFE, RESPONSIBLE** AND RELIABLE MANNER **Our Expectations**



#### Always operate in a safe and secure manner.

Nothing is more important to us than the health, safety and security of our workforce and the communities in which we operate, responsible behavior and quality for our shared environment. We must remain alert, disciplined, and watchful, looking out for one another. We do not tolerate threats, intimidation, or violence. Each of us should exemplify ethical and safe work practices.



### **OPERATING IN A SAFE, RESPONSIBLE** AND RELIABLE MANNER **Our Expectations**



Do not undertake work you are not qualified to perform.

If you believe something is unsafe, stop the work immediately, whether it involves your own task or someone else's.

Take responsibility for protecting the environment and make it a personal priority.

Ensure that your performance is never impaired due to lack of sleep, alcohol, or any prescription or over-the-counter medication.

If you notice an unsafe or unhealthy work environment, speak up, and also listen to those who raise concerns.





### **OPERATING IN A SAFE, RESPONSIBLE** AND RELIABLE MANNER **Our Expectations**



Expect and actively encourage contractors and others we collaborate with to adhere to all applicable safety requirements.

Report any accident, injury, illness, or unsafe condition immediately without delay. Never assume that someone else has reported or will report a risk or concern-take action yourself.

Familiarize yourself with and understand the emergency procedures relevant to your workplace.





## **OUR EMPLOYEES**

TEKNOPANEL CODE OF CONDUCT GUIDELINE











**TEKNOPANEL** CODE OF CONDUCT GUIDELINE

Our employees are the key to Teknopanel's success.

We thrive as individuals and as a company when we respect and value one another.

Each of us has a responsibility to sustain a corporate culture grounded in respect and fairness.





Diversity and inclusion are essential for fostering teamwork and achieving success.

We appreciate and value everyone's unique contributions to Teknopanel. We excel when our diverse workforce, equipped with different talents and ideas, works in an environment that allows everyone to contribute fully and reach their potential.

Treat everyone with respect.

Encourage open dialogue by raising questions and concerns, and actively listen to those who speak up.

Respect cultural differences.





EQUAL OPPORTUNITY **IS A MATTER OF** FAIRNESS, RESPECT AND DIGNITY.





We treat everyone with fairness, respect, and dignity. We expect our partners and collaborators to align with our commitment to fairness and equal opportunity.

- Base employment decisions on merit, not on race, color, national origin, religion, sex, gender, age, sexual orientation, gender identity, marital status, disability, or any other legally protected characteristic.
- Offensive messages, derogatory remarks, or inappropriate jokes are never acceptable.







Maintain a work environment that is free from harassment and intimidation. We have zero tolerance for any form of abuse or harassment. This includes all acts that are clearly offensive, defamatory, or discriminatory, as well as any type of sexual harassment.

Harassment does not have to occur in the workplace or involve a Teknopanel employee to violate the Code of Conduct or the law.

- Contribute to a work environment that is free from any form of harassment.
- Inappropriate sexual comments or any behavior of a sexual nature will not be tolerated.





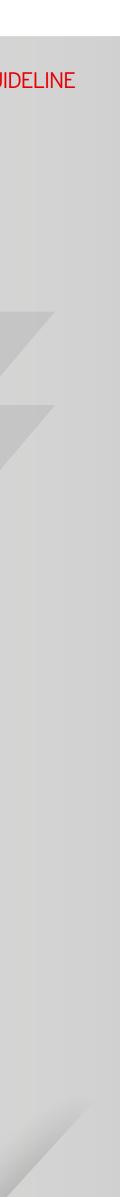


### **Protection of Personal Information**

Teknopanel respects employee privacy and will only be concerned with off-duty conduct if it affects the company's reputation or legitimate business interests.

Use personal information only when necessary for effective operation or legal compliance.

- Label all personal information as confidential and treat it accordingly.
- If you are unsure, consult with your data protection officer.







# **OUR BUSINESS** PARTNERS





**TEKNOPANEL** CODE OF CONDUCT GUIDELINE







OUR BUSINESS PARTNERS Our Principles



Work with our business partners honestly, respectfully, and responsibly.

We are a company that others can trust.

Teknopanel achieves its competitive edge through strong performance, not unethical or illegal practices.







Build and sustain strong relationships with suppliers and business partners.

Suppliers and business partners are crucial to our operations and to meeting the expectations of our stakeholders. We carefully select our suppliers and apply an objective selection process.

We seek to work with partners who share our commitment to safety, ethics, and legal compliance.







- Clearly communicate our expectations to our suppliers and business partners and, where applicable, establish these in contractual agreements. Take appropriate measures if suppliers or partners fail to meet expectations or obligations.
- Report any indication that a supplier or business partner is violating laws or contractual obligations.
  - Ensure that you understand and comply with all
    requirements related to Teknopanel suppliers and partners relevant to your business activities. This includes requirements for public procurement and joint ventures.







## **Proper Gift Giving and Hospitality**

Do not accept or offer gifts or hospitality as a means of securing business, services, or confidential information, or if intended to influence a decision.

- If there is a conflict between Teknopanel's gift and hospitality policy and the policies of other external institutions, apply the strictest one.
- Some gifts and hospitality are strictly unacceptable, especially if they are illegal or harmful to our reputation. (This includes gifts and hospitality perceived as bribes or considered immoral or inappropriate.)
- Obtain your manager's approval before covering travel expenses for government officials or accepting a per diem related to their travel.







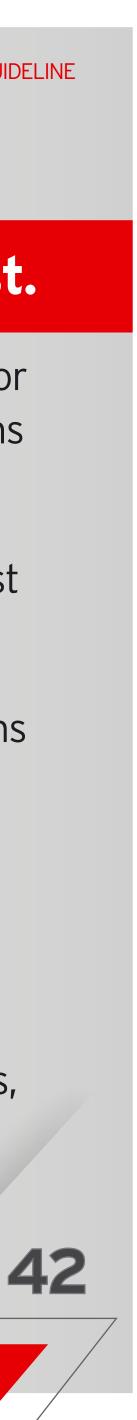
#### Be proactive and manage conflicts of interest.

A conflict of interest may arise when your personal interests or activities interfere with your ability to make objective decisions on behalf of Teknopanel.

Be aware of the various situations in which conflicts of interest may occur. Examples include:

- Engaging in external business activities or forming connections with competitors, customers, or suppliers.
- Working with relatives, especially if they hold public office or positions that could influence company dealings.
- Having a close relationship with another employee that could influence decisions regarding salary, performance evaluations, or promotions.

Investments, including those made by close relatives, that could impact or appear to impact your judgment.







Report any potential conflict of interest or any situation that could even give the appearance of a conflict to your line manager and/or the Ethics and Compliance Officer. Once reported, we have the opportunity to address and manage the situation appropriately.







## Avoid any form of anti-competitive behavior.

Competition and antitrust laws are complex and often require case-specific analysis. If you have questions or uncertainties, consult the Teknopanel Ethics and Legal Compliance Officer.

Never engage in the following activities: Any agreements or understandings with competitors that involve fixing prices, rigging bids, allocating customers, or restricting supply.









### **Anti-Money Laundering**

Money laundering refers to the process of concealing or disguising illicit funds to make them appear legitimate. This also includes the use of legitimate funds to support criminal activities or terrorism.

- Never participate in money laundering.
- Ensure you know who you are doing business with by following our counterparty due diligence (CDD) and Teknopanel purchasing procedures.

Raise concerns when you identify issues that may pose a risk.







## Respect international trade laws at all times.

We comply with all regulations and practices applicable to our business relationships, including economic sanctions and import and export laws.

Trade sanctions, like financial sanctions, are complex and require careful consideration.
 If you are involved in transactions, such as business dealings with a sanctioned country, business, or individual, ensure full compliance with relevant trade laws.

Products scheduled for import or export, including equipment, software, and technologies, must be pre-classified, and all necessary labeling, documentation, licenses, and approvals must be completed.

If you have any doubts or questions, contact the Ethics and Compliance Officer.





# OUR COMPANY PARTNERS, THE COMPANIES WE **SERVE AND SOCIETY**









OUR COMPANY PARTNERS, THE COMPANIES WE SERVE AND SOCIETY **Our Principles** 



TEKNOPANEL CODE OF CONDUCT GUIDELINE

We are committed to contributing to sustainable development, creating job opportunities, and investing in people.







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



We aim to be a trusted partner in the communities where we operate and live. We strive to maintain an open and ethical stance in all our operations.

- Work for the common good and treat everyone with respect and dignity.
- Before engaging with community or non-governmental organizations (NGOs), inform your line manager or the appropriate personnel.





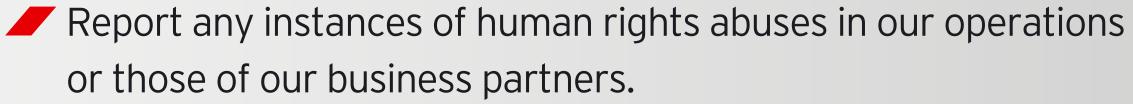


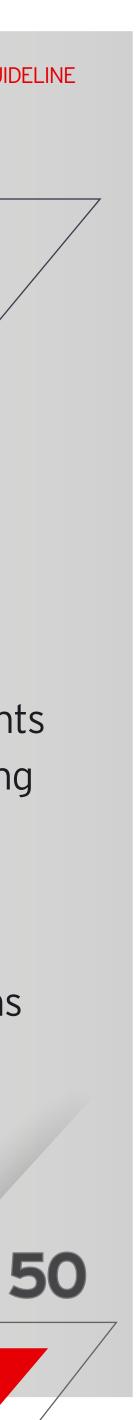
**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



## **Commitment to Human Rights**

We aim to conduct business in a way that respects human rights and the dignity of individuals. Everyone has a role in eliminating human rights abuses, such as child labor, human trafficking, gender discrimination, and forced labor.









**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



# Take a strong stand against bribery and corruption.

We have zero tolerance for any form of bribery or corruption in our business practices.

We comply with all anti-bribery and corruption laws and regulations and actively support efforts to combat these issues.

We work to ensure our business partners share this commitment.







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



- Do not offer or accept bribes, kickbacks, or any other improper payments, including facilitation payments.
- Maintain accurate and honest records to ensure all payments are transparent and company funds are not used for illegal purposes.
- Ensure you know who you are doing business with by following our counterparty due diligence (CDD) and Teknopanel purchasing procedures.







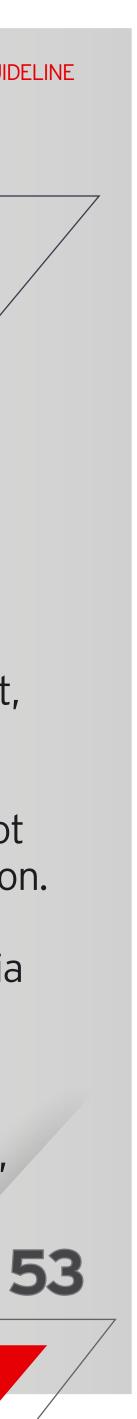
**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



### **Public Relations and Protecting Teknopanel's Reputation**

Our public relations efforts must be clear, accurate, consistent, and responsible.

- Remember that your social media posts and comments are not anonymous and could potentially harm Teknopanel's reputation.
- Only authorized personnel are permitted to speak to the media or investment community. If necessary, contact corporate communications/media communications officers.
- External presentations are a great way to share our expertise, but make sure to obtain all necessary approvals and get executive content approval before accepting any invitation.







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



## **Our Position on Political Activities:**

Under applicable laws, Teknopanel is exercising its right and responsibility to communicate its position on relevant issues. As an individual, you have the right to personally participate in the political process, including making personal political donations. However, you must clearly state that your personal views and actions are not those of Teknopanel.







**TEKNOPANEL** CODE OF CONDUCT GUIDELINE



- Do not use company funds or resources to support any political candidate or party.
- Before participating in lobbying activities, discuss it with your department manager and obtain legal counsel approval.
- Personal political activities could sometimes conflict with Teknopanel's reputation. If you or a close relative is considering public office or engaging in any political activity that could affect Teknopanel or your work, consult your line manager.





# **ASSETS AND OUR** FINANCIAL INTEGRITY



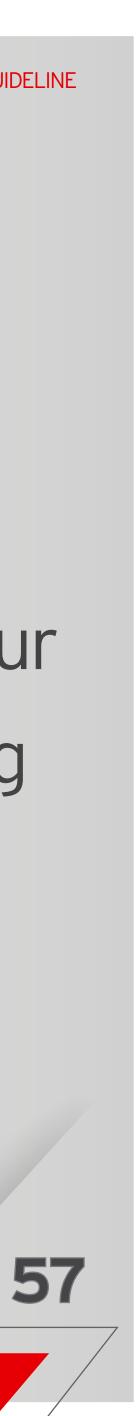
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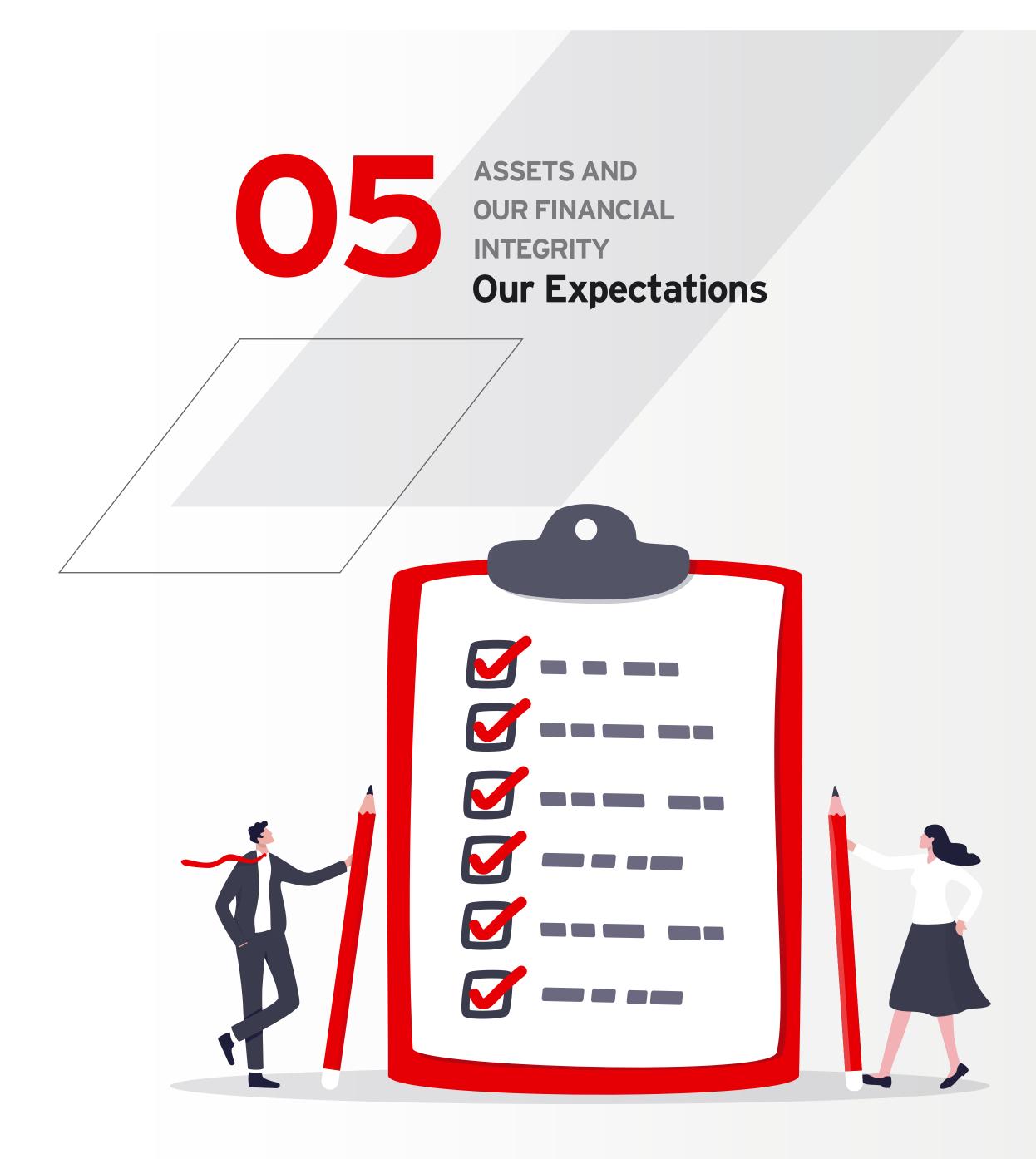






We are committed to protecting shareholder value, safeguarding our assets and resources, and ensuring honesty and transparency in our operations and performance.





### Maintain accurate and complete records at all times.

Each of us plays a part in accurately recording both financial and non-financial information. We must be transparent about our performance and actions, whether positive or negative, while also protecting our interests.

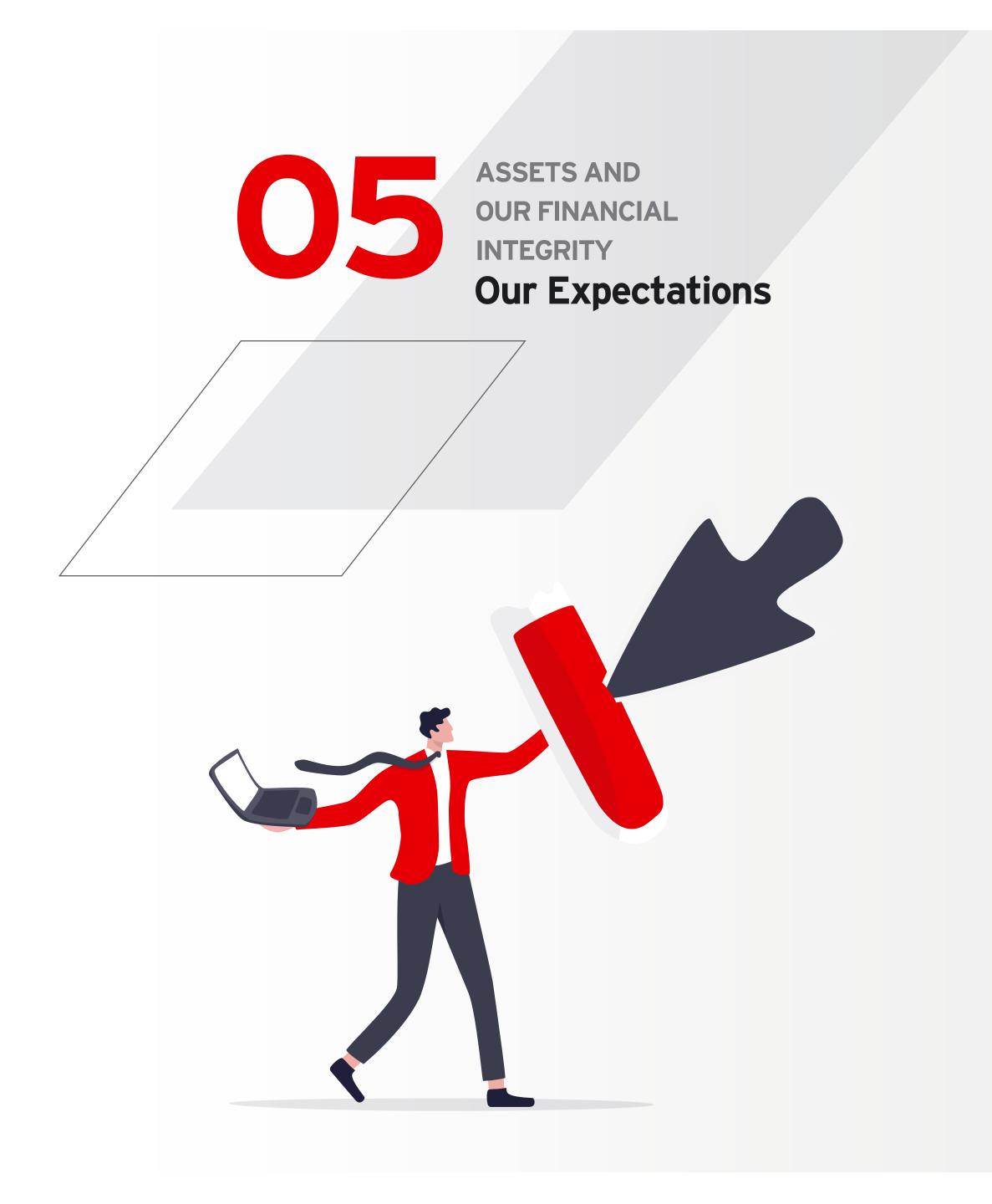
Accurate and complete disclosures and business records are essential to our business partners, public authorities, and the public. This information is essential for us to make good decisions within Teknopanel as well.





- Ensure that all transactions are processed in accordance with procedures and are approved, recorded, and reported as required.
- Follow applicable laws and Teknopanel policies when creating, maintaining, storing, or disposing of documents, including digital formats.
- Make sure to obtain the necessary approvals when responding to an information request from the government or a regulatory body.





### Safeguard Teknopanel's assets.

We all share the responsibility of protecting Teknopanel's assets. These assets include facilities, real estate, equipment, computers, information systems, proprietary information, business opportunities, and company funds.



**ASSETS AND OUR FINANCIAL** INTEGRITY **Our Expectations** 

- Be conscientious and act appropriately to ensure that the company's assets are not damaged, misused, or lost.
- Make sure your user IDs and passwords are secure.
- Computer equipment, phones, email, and internet access are provided for business purposes and are regularly monitored to protect Teknopanel from cyberattacks and malicious activities. Limited personal use is generally acceptable. Social media use is not appropriate during working hours.

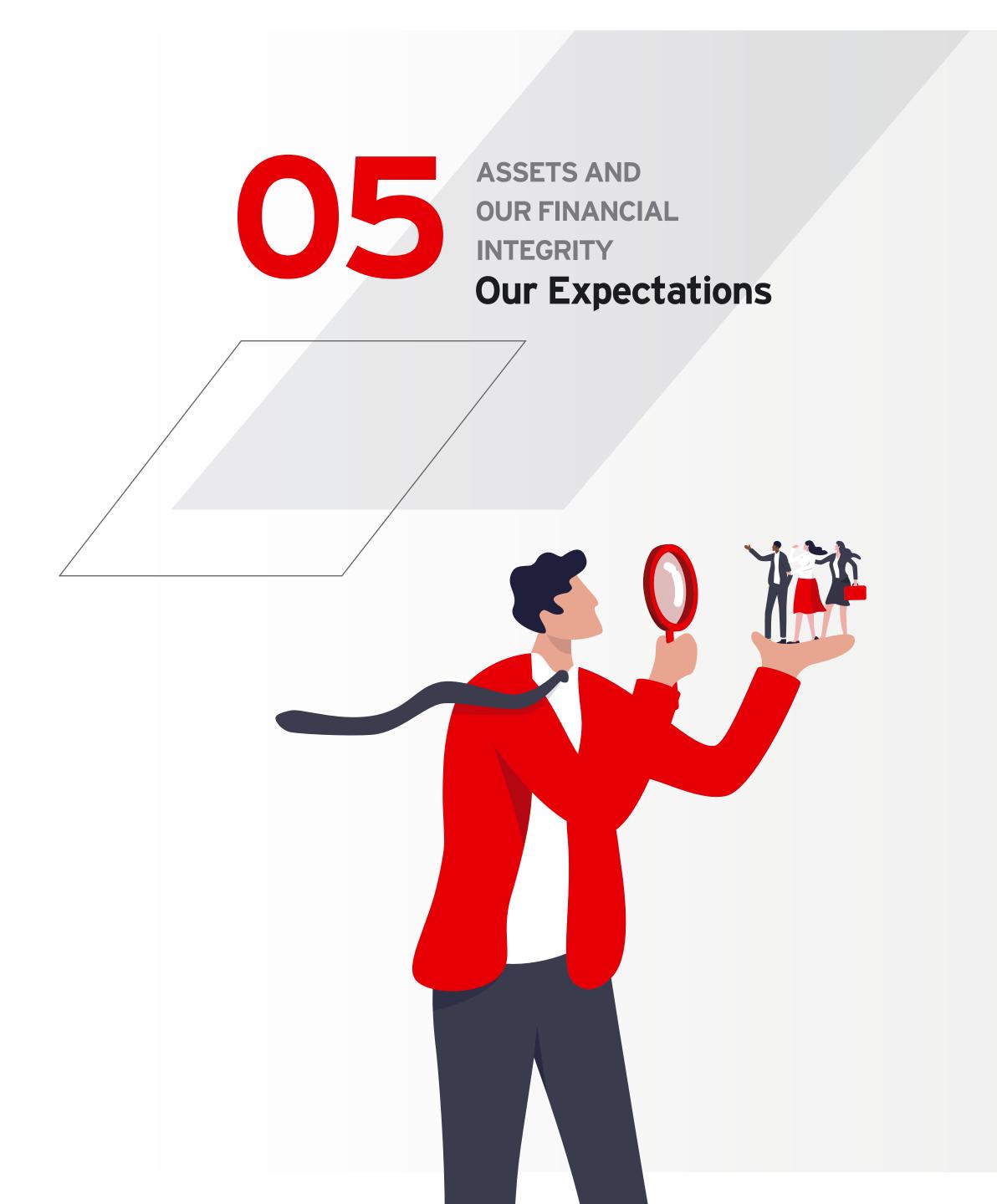




- Protect Teknopanel's information. When dealing with confidential or proprietary information, comply with data protection laws, encrypt data when necessary, and share it only with authorized personnel. Do not disclose Teknopanel's information on social media or public forums.
- Stay alert to scams and cyberattacks, such as phishing attempts. Report any instances of potential or actual loss of Teknopanel information or assets immediately.
- Protect our intellectual property and respect the rights of others.







### Do not engage in insider trading.

You may become aware of potential information about Teknopanel (referred to as confidential and proprietary information). When you possess confidential and proprietary information, it is illegal to trade Teknopanel's commercial value or share this information with others, and it may result in severe penalties.



**ASSETS AND OUR FINANCIAL** INTEGRITY **Our Expectations** 

- Trading or giving "tips" while in possession of inside information, for example through family members or others, is also prohibited.
- Apply the same insider trading rules when dealing with other publicly listed companies.
- Remember, these rules continue to apply even after you leave Teknopanel.

When in doubt, consult the Teknopanel Ethics and Compliance Officer via the Teknopanel Ethics Line.















#### WE EMBARKED ON THIS JOURNEY WITH A DREAM. WHAT DO WE BUILD WALLS FOR?

THE FIRST ANSWER WOULD BE BUILDINGS. BUT WHAT REALLY MATTERED WERE THOSE WITHIN. THESE ARE WHAT MAKE OUR JOB A WORK OF PASSION, AND GIVE LIFE TO THE PANELS, ROOFS AND WALLS WE PRODUCE.

ALTHOUGH WE BUILD SPACES SURROUNDED BY WALLS, WE HAVE ALWAYS SOUGHT IDEAS THAT WENT OUTSIDE THE BOX. WE STRUGGLED, WE LABORED, AND WE FELT EXHAUSTED AT TIMES, BUT WE NEVER GAVE UP. IN THE END, WE HAVE GATHERED OUR IDEAS UNDER A SINGLE ROOF, AND MADE OUR DREAMS A REALITY, ONE BY ONE.

#### THIS IS WHY WE ARE THE LEADING PRODUCER OF INSULATED PANELS IN TÜRKİYE, WHY WE ARE RAPIDLY GROWING IN THE PRODUCTION OF EPS PRODUCTS EVERY DAY,

AND WHY WE WORK TIRELESSLY DAY AND NIGHT TO BECOME A HOMEGROWN GLOBAL PLAYER.

BECAUSE FOR US, DOING OUR JOB WELL, TAKING OUR PLACE AT THE TOP AND HAVING THE STRENGTH TO COMPETE WITH ANYONE ARE INDISPENSABLE PARTS OF OUR BUSINESS. AND YOU ONLY BECOME A LEADER WHEN YOU UNDERSTAND WHY YOU WORK, AND WHOM YOUR WORK TOUCHES.

WE DO NOT SIMPLY PROTECT BUILDINGS; WE PROTECT THOSE WHO LIVE AND WORK WITHIN, THEIR FORTUNES AND CAPITAL, THEIR IDEAS AND HARD WORK, AND THEIR VALUES AND ASPIRATIONS.

#### AND THIS UNDERSTANDING OF OUR WORK AND PRODUCTION,

IS HOW WE CARRY THE FLAG OF LEADERSHIP WITH PRIDE. AND WE PLEDGE TO FLY THIS FLAG AND REPRESENT OUR COUNTRY TO THE BEST OF OUR ABILITY, WHEREVER WE PROVIDE OUR SERVICES.

BECAUSE WE WANT THE WHOLE WORLD TO KNOW;



**TEKNOPANEL** CODE OF CONDUCT GUIDELINE

#### **SANDWICH PANEL AND EPS MEAN TEKNOPANEL**



# TEKNOPANEL ETHICS LINE **SAFEGUARDING ETHICAL VALUES**

**The Teknopanel Ethics Line** is an independent and impartial system enabling employees, suppliers, subcontractors, dealers, agents, and customers to report any unethical behavior or misconduct that affects the company.

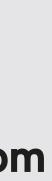


### Teknopanel Ethics Line +90 324 357 80 80 etikteknopanel@gmail.com









I received a copy of the Teknopanel Çatı ve Cephe Panelleri Üretim San. ve Tic. A.Ş.'s Code of Conduct Guideline in person.

#### NAME & SURNAME :

- REG. NO :
- DEPARTMENT :
- JOB POSITION :
- DATE :



#### SIGNATURE:





## +90 850 777 0850 teknopanel.com