



**SUNEL TICARET
TURK A.S.**

CODE OF CONDUCT

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ETHICAL VALUES

1. SOCIAL RESPONSIBILITY

- Sunel aims to be the number one choice of its customers continually with the concept of informing customer by performing social and environmental responsibilities.
- It moves with the principle “Education everywhere, every time” to contribute to design of future and development of people and society.
- It has an aim to decrease negative effects of its activities on environment and human health. For protection of the natural environment, it supports projects about that issue and studies for protection of natural balance.
- It makes an effort to protect the natural life in all places it works, to provide work health and security, to prevent the child labor, to create new business fields and employment respect the environment, to make a competition for protecting environment and to be a model company with its social responsibility manner.

2. ENVIRONMENT

- It prefers technologies, not harmful for the environment, in its all investments. It encourages its producers to use methods, which does not give harm to environment and creatures in tobacco production.
- It has a principle to make recycling as far as possible by decomposing the waste materials correctly and to prevent all kinds of contamination.
- It controls wastes and any kind of contamination resulting from production activities. It moves as per the determined standards and regulations in this sector. It is a struggle for complying with international applications and their comments.
- It updates the studies of environmental accident prevention consistently.
- It informs all shareholders, employees, customers and society about its environmental consciousness and aims to create awareness by virtue of training activities about this subject.
- Determining usage of Natural Resources efficiently and economically, it does business according to the principle of protection and sustainable usage of natural resources.

3. HEALTH & SECURITY

- It complies with all health and security laws and regulations in force.
- It determines company policies related to health and security in work places.
- It is intent on providing a healthy and confident work place.
- It determines occupational accidents by using statistical data and take precautions to prevent accident and diseases related to work or plant.
- It makes provisions to prevent vocational risks, to provide security and put away the accident factors. It provides to use personal protective equipment.

4. ACCEPTING AND GIVING PRESENT

- Presents are given to third parties on special days such as New Year, Feast etc. on behalf of the Company according to the principals determined by General Directorate. It is taken care not to use for special relationships such as relatives, family, and friends.
- It depends on the approval of General Directorate to relieve and donate on behalf of Company.
- The presents, delivered to Company not within the employee's knowledge, are kept by Administrative Affairs Manager and given to employees in the New Year by drawing.

5. HONESTY

- The title of our Company is source of pride for us. Honesty and probity are prior values in our all business processes and relationships.

6. OBEY THE LEGAL AND INTERNAL REGULATIONS

- It carries out all the current activities and transactions domain and abroad in accordance with national and international law and regulations required.
- It represents correct, exact and comprehensible data to legal regulatory foundations in time.
- The priority of Sunel employees is to obey the legal and internal regulations and avoid from the case, which may cause risks.
- It supports internal supervision activities to monitorize the conformity of Company activities to legal laws and internal regulations by cooperating with all employees.

7. CONFIDENTIALITY AND KEEPING COMMERCIAL SECRETS

- “Confidential information” involves information, commercial secrets, which are acquired by employees during work and can create disadvantage for competition in case of disclosed, and all confidential data, which can give loss to suppliers and customers, and personal information and data under “confidentiality agreements” made with third parties. The employees keep this information; use it in accordance with Company purposes and shares with related parties in frame of determined authorities.
- *The following precautions are taken not to come out information.*
 1. The tables are tidied at the end of work and secret documents are not left on it. They are kept in a safe place. The confidential files are not allowed to go out. It is possible with the approval of senior management.
 2. The cyphers and user codes are kept secret and are not given to anybody.
 3. It is not allowed to talk about confidential information.
 4. The private information about personnel is confidential and cannot be unclosed apart from the authorities.
 5. All the electronic mails on behalf of the Company are registered by Data Processing Department. This information is only used according to the company purposes by authorized person under determined authority if necessary. It is not allowed to interfere to personal information and private life.
 6. If someone leaves the job, it is necessary to protect all kinds of confidential information, which have been acquired during his/her work and to prevent it to use against the Company in the future.

8. KEEPING BOOK AND RECORDS OF ACCOUNT

- Accounting books, records and calculations (issued both on computer and on paper) of the Company must always indicate the financial transactions of the Company in correct and

complete manner. Company records are documents, in which there is information developed and used by the Company, no matter how they are issued.

- SUNEL financial table prepares all its records as per the related standards and legal regulations in correct and complete manner. The transactions between foundations and persons out of Company are performed as per all the statute (law, regulation, directives etc.) in correct and complete manner.
- Our employees are expected to cooperate exactly with our internal and external supervisors. Information must not be kept secret and changed in any circumstances.
- There is a special archiving method to keep the Company records according to the law, regulation and directives in force and to annihilate in order if necessary.

9. ACCORD WITH COMPETITION LAWS

- The transactions related to precaution, determination, regulation and supervisory aimed at limiter agreements, applications and resolutions preventing competition, enterprises on market abusing their power, all kinds of legal operations and behaviors in point of association and takeover to reduce the competition are subject to competition law.
- SUNEL obeys the provisions of competition law and directives and contracts of competition regulatory agency as well as all competition laws and regulations in force about how the business can be carried out.

10. PREVENT BRIBE, CORRUPTION AND LAUNDER

- It is forbidden to provide advantage related to selling goods and service in our Company and to give or pay something to any person to capitalize via official authorities. SUNEL pays attention to bribery and corruptions during its activities.
- Laundering money is a movement used by persons doing illegal activities to launder, to hide or legitimate their money. SUNEL employees must be learned how to notice various indications pointing to launder activities. They must perform their jobs with respectable customers in legal business activities and with legal funds. The title, honesty and completeness of SUNEL may be damaged if transactions and customer relationship causing a risk for SUNEL are determined.

- SUNEL is determined to obey the law against national and international launder and terrorism.

11. CONFLICT OF INTEREST

- Conflict of interest occurs in case the private interests of employees and interest of SUNEL conflict. Obtaining personal benefits via the status of the employee is a kind of conflict of interest.
- Company employees avoid from activities resulting conflict of interest and pay attention to protect the interests of Company during work. They avoid from any kind of activity and behaviors, which can mean capitalizing to themselves and their people. It is not allowed to take personal interests and to capitalize their people and third parties due to the conflict of interest between the employee and the Company and status of employees.
- The Company does not support second job beside the customer, the Supplier Company or supplier of a good and service. This kind of relationship is only possible with the approval of management. The employee must not forget that all contracts with the Company is binding even if he/she gets a permission to do business outside.
- Prestige or name of SUNEL must not be affected because of any kind of activity done during work or leisure time. Considering their behaviors, it is really important not to cause a perception such as conflict of interest.
- Employees must not use SUNEL's sources, intellectual property, time and buildings for personal purposes.
- Any kind of opportunity, which may be an interest of SUNEL, must not be used by utilizing SUNEL's location, information and property.

12. OUR RESPONSIBILITIES

121. Related to the Customers;

Reaching our purposes is only possible by evaluating the requirements and expectations of our customer faster and better comparing our rivals and by replying. Meeting requirements of our customers entirely and products and services we provide as per the ethical values gain us long term relationship with our customers and commitment of our customer to us.

- To evaluate the requirements of our customer entirely and to meet in shortest time correctly.

- To provide our services on time and as like we promise and to make effort to perform our responsibilities.
- To keep the reliance of the customer in top level by producing fast and permanent solutions and to be sensitive for problems of our customers.
- Not to seek profit by giving deficient and wrong information to the customer.
- To provide service to the customers in frame of irritability, loyalty, impartiality and confidentiality according to the provisions of law and directives in force.
- To increase the quality of product behind the expectation of customer.
- To be customer oriented consistently; to behave to all customers in an honest, objective and fair manner are part of company's objects and culture.
- It is not allowed to make a private relationship with customers of Company and to borrow and loan money.
- SUNEL performs its activities as per international quality and environment standards such as ISO 9001 and 14001 and protects its employees.

122. Related to the Employees;

- *Forced Labor and Child Labor:* Forced labor and child labor is contrarian to our principal. SUNEL supposes that child labor is a crucial matter and tries to make this a current issue. Child labor is not acceptable thing. SUNEL does not employ child under the age limit determined by national and international laws and does not permit this application. It does not employ people less than 18 ages. It is insistent to support training of new employees and to contribute to put away the child labor in tobacco agriculture.
- *Discrimination and Harass:* Managers and employees behave everyone in an fair and equally. Nobody can be treated due to age, language, race, physical obstacle, health status, sex, sexual choice, marital status, religion and communion, membership of union, political opinion, belief etc. Same opportunities are provided to the people in same conditions. SUNEL provides a working place where differences are tolerated and accepted. It does not condone harass to an employee due to sexual, psychological and physical issues. There are various discipline punishment including termination of contract of employment for employees, getting involved in harass events and behaving in a discriminatory manner.
- *In Recruitment:* There is no discrimination during the processes such as application forms, selection period, technical evaluation, recommended work hours and terms.

- *Independence of Meeting and Collective Bargaining:* It accepts the rights of employees such as organization and industry wide bargaining.
- It provides healthy and reliable work conditions in accordance with laws and terms and makes effort to develop it as much as possible.
- It is attentive to perform the rights of employees due to the statute on time and completely.
- It trains about first aid, earthquake, fire and the other natural disaster as well as personal and vocational issues.
- It is attentive to employ appropriate number of employee for each work and operates employees as per the work hours. It aims to realize the annual leave usage of each employee on a regular basis.
- It supports social activities based the voluntary participation principal of employees.
- It expects that its employees make communication and cooperation each other in the frame of reliance, respect and kindness.
- The employees are required to give information to their managers when they have a business relationship with the companies, which their family members work or are partner or owner.
- The employees are expected to pay attention while performing their works and to make an effort for a more qualified, faster and more economic business.
- The employees must avoid from any kind of activities, damaging the prestige and image of the Company and must place emphasis on wearing and behaving styles determined before or accepted generally at workplaces.
- SUNEL supports their employees to be a candidate in civil service in suitable conditions; but the employees cannot perform political activities in normal work hours and cannot use the sources of the Company for this purpose.
- It regards a work place free from alcohol, drug and stuff in the point of health and safety of the employees as a crucial matter.

123. Related to Suppliers and Rivals;

- Product/service agreements with the suppliers are made under the law and policy and procedures of the Company. Objective principals and benefit/cost criteria are base to choice the supplier Company.
- There is no comment on the products of our rivals without a strong reference.

- It obeys all statutes (law, regulation, directives etc.) and resolutions of authorities related to protection of competition.

124. Relationship with Media;

- Making a statement, having an interview, participating in a seminar, conference etc. as a speaker, determining a fee for the speech depends on the approval of the General Manager. It is not allowed to earn income through this kind of activities.

125. Relationship with Public Authorities;

- Relationship with Public Authorities is performed according to the laws and policy/procedures of Company. The information required by official authorities is provided on time and correctly.