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## 1. PURPOSE AND SCOPE OF THE POLICY

The purpose of this General Policy on the Personal Data Processing and Protection ("Policy") is to set forth the general principles and procedures to be followed regarding the processing and protection of personal data by Vitsan Mümessillik ve Müşavirlik A.Ş. ("Company") in accordance with the provisions of the Law on the Protection of Personal Data No. 6698 and other applicable legislation ("Law").

## 2. DEFINITIONS

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| <b>Explicit Consent</b>               | Consent given on a specific matter, based on information and expressed with free will.  |
| <b>Data Subject</b>                   | A natural person whose personal data is processed; the person to whom the data relates.   |
| <b>Destruction</b>                    | The overarching concept for the deletion, destruction, or anonymization of personal data.   |
| <b>Law</b>                            | Law No. 6698 on the Protection of Personal Data.  |
| <b>Recording Medium</b>               | Any environment in which personal data processed wholly or partially by automated means, or non-automated means provided that it is part of a data recording system, is kept.   |
| <b>Personal Data</b>                  | Any information relating to an identified or identifiable natural person.   |
| <b>Processing of Personal Data</b>    | Any operation performed on personal data wholly or partially by automated means or by non-automated means which forms part of a data recording system, such as obtaining, recording, storing, retaining, altering, reorganizing, disclosing, transferring, taking over, making available, classifying, or preventing its use. |
| <b>Anonymization of Personal Data</b> | Rendering personal data impossible to link with an identified or identifiable natural person in any way, even when matched with other data.   |
| <b>Deletion of Personal Data</b>      | Making personal data inaccessible and unusable in any way for the relevant users.   |
| <b>Destruction of Personal Data</b>   | The process of making personal data inaccessible, unrecoverable, and unusable by anyone in any way.   |
| <b>Board</b>                          | The Personal Data Protection Board.   |
| <b>Authority</b>                      | The Personal Data Protection Authority.   |
| <b>Sensitive Personal Data</b>        | Data relating to a person's race, ethnic origin, political opinion, philosophical belief, religion, sect or other beliefs, attire, membership of associations, foundations or trade unions, health, sexual life, criminal convictions and security measures, and biometric and genetic data.                                  |
| <b>Company</b>                        | Vitsan Mumessillik ve Musavirlik A.Ş.   |
| <b>Personal Data Inventory</b>        | An inventory created in accordance with the Regulation, specifying the personal data processing activities, purposes of processing, groups of data subjects, categories and types of personal data processed, retention periods, groups of  |

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|                        | recipients to whom personal data is transferred (domestic and abroad), and the technical and administrative measures taken for data security, including data transfers.  |
| <b>Data Controller</b> | The natural or legal person who determines the purposes and means of processing personal data, and is responsible for the establishment and management of the data recording system. Vitsan Mumessillik ve Musavirlik A.Ş. is the data controller. |
| <b>Regulation</b>      | The Regulation on the Deletion, Destruction, or Anonymization of Personal Data, published in the Official Gazette dated 28.10.2017.  |

### 3. PROCESSING OF PERSONAL DATA IN ACCORDANCE WITH THE GENERAL PRINCIPLES OF THE LAW

Our Company processes Personal Data in compliance with the general principles set forth in Article 4 of the Law. Accordingly, Personal Data is processed only:

- In accordance with the law and the rules of good faith,
- Accurately and, where necessary, by making efforts to ensure it is up to date,
- For specific, explicit, and legitimate purposes, and
- In a manner that is relevant, limited, and proportionate to these purposes.

We process Personal Data in accordance with the above-mentioned fundamental principles and for the periods determined based on the purposes listed below. In this regard, we generally retain the data for the periods stipulated in the relevant legislation or as long as necessary for the purposes for which they are processed. Our data retention periods and destruction methods are regulated in our Personal Data Retention and Destruction Policy.

### 4. PROCESSING OF PERSONAL DATA BASED ON LEGAL GROUNDS SET OUT IN THE LAW

Our Company processes Personal Data in accordance with the general principles mentioned above and based on the legal grounds (conditions for lawful processing) specified in Articles 5 and 6 of the Law, for the processing activities listed in Section 6 of this Policy.

Accordingly, our Company processes Personal Data under Article 5 of the Law according to the following conditions:

- It is explicitly prescribed by law,
- It is necessary due to actual impossibility of obtaining consent from a person who is incapable of giving consent or whose consent is not legally valid, in order to protect the life or bodily integrity of the data subject or another person,
- It is necessary for the performance or establishment of a contract, provided that the processing relates directly to the parties of the contract,
- It is necessary for the data controller to fulfill its legal obligations,

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- e. The personal data has been made public by the data subject and the processing is consistent with the data subject's intention,
- f. It is necessary for the establishment, exercise, or protection of a right,
- g. It is necessary for the legitimate interests of the data controller provided that it does not violate the fundamental rights and freedoms of the data subject,, and
- h. Where required, by obtaining the data subject's explicit consent.

In this respect, the legal basis for a Personal Data processing activity may rely on one or more of the above-mentioned conditions.

Our Company processes *Sensitive Personal Data* only in cases where one of the processing conditions listed under Article 6 of the Law is met:

- i. The data subject has given explicit consent,
- j. It is explicitly prescribed by law,
- k. It is necessary to protect the life or physical integrity of the data subject or of another person who is unable to express consent due to physical impossibility or whose consent is not legally valid,
- l. The data has been made public by the data subject and the processing is consistent with the data subject's intention,
- m. It is necessary for the establishment, exercise, or protection of a right,
- n. It is necessary for the protection of public health, preventive medicine, medical diagnosis, treatment and care services, or the planning, management, and financing of healthcare services, and is carried out by persons or institutions under a confidentiality obligation,
- o. It is necessary for the fulfillment of legal obligations in the fields of employment, occupational health and safety, social security, social services, and social assistance,
- p. It is carried out by foundations, associations, or other non-profit organizations established for political, philosophical, religious, or trade union purposes, provided that it is in accordance with their legislation and objectives, limited to their fields of activity, and not disclosed to third parties; and directed only at their current or former members or individuals who are in regular contact with these organizations.

## 5. CATEGORIES OF DATA SUBJECT GROUPS PROCESSED BY THE COMPANY, METHODS OF PERSONAL DATA COLLECTION AND CATEGORIES OF PERSONAL DATA PROCESSED

### 5.1 DATA SUBJECT GROUPS AND METHODS OF PERSONAL DATA COLLECTION

The data subject groups whose personal data we process include customers, suppliers, job applicants, shareholders, executives and relevant employees of our customers and suppliers, and workplace visitors.

The table below provides a general overview of the methods through which personal data belonging to these data subject groups is collected by our Company.

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| DATA SUBJECT GROUP  | SOURCE AND METHOD OF PERSONAL DATA COLLECTION   |
|---|---|
| Job Applicants  | Personal data of job applicants is collected through information and documents provided verbally, in writing, or electronically during job interviews and, if applicable, during onboarding. It is also collected via digital communication methods, internal references, or through information and documents (CVs) submitted by the applicants themselves or by online career platforms we receive services from. Additionally, personal data may be collected from responses to questions asked during face-to-face or phone interviews.   |
| Referees of Job Applicants  | Data belonging to individuals providing references for job applicants is collected from information and documents provided by the applicant verbally, in writing, or electronically, during job interviews, and, if applicable, during onboarding. It may also be collected from information conveyed by the applicant during face-to-face or telephone conversations.  |
| Employees' Family Members and Relatives                             | Personal data belonging to the family members and close relatives of our employees is collected verbally, in writing, or electronically through the employee who is the relative or family member.  |
| Suppliers / Business Partners and Their Employees / Representatives | Data is collected verbally, in writing, or electronically—usually through face-to-face meetings, by cargo, courier, or mail, or electronically via email communications, phone calls, or messaging applications—from the individual themselves, from third parties with whom the individual or our Company has a relationship.  |
| Customer Employees / Representatives                                | Data is collected verbally, in writing, or electronically—usually through face-to-face meetings, by cargo, courier, or mail via business cards, data included in or attached to contracts, signature circulars, signature declarations, powers of attorney, certificates of activity, documents such as special requests, complaints, notices, surveys, or event forms submitted to our Company, or electronically via email communications, phone calls, or messaging applications—from the individual themselves or from third parties and institutions with whom our Company has a relationship. |
| Workplace Visitors (Guests)   | Personal data of our visitors may be collected from the individual themselves and from the device used to connect, in case they request access to the workplace's internet network.   |

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## 5.2. CATEGORIES OF PERSONAL DATA PROCESSED

The categories of data we process for the data subject groups listed above are outlined below:

- Identity data
- Contact data
- Personnel data
- Professional experience and education data
- Transaction security data
- Financial data
- Customer transaction data
- Marketing data
- Personal habits, body, profile, and experience data
- When necessary, special categories of personal data when necessary, such as health data and criminal conviction data.

## 6. PURPOSES OF PERSONAL DATA PROCESSING

The Personal Data collected by our Company is processed for legitimate purposes required by our activities and operations, primarily based on one or more of the legal grounds specified under Articles 5/2 and 6/3 of the Law. Accordingly, our purposes for processing Personal Data are first evaluated within the framework of the lawful bases stipulated in these articles, and the explicit consent of the Data Subject is sought only when necessary, in accordance with Articles 5/1 and 6/3-a of the Law.

Considering the nature of our Company's activities and operations, the purposes for which Personal Data is processed include the following:

- Execution of emergency management processes
- Execution of information security processes
- Execution of employee candidate selection and placement processes
- Execution of job application processes for candidates
- Management of access authorizations
- Execution of activities in compliance with the legislation
- Execution of financial and accounting processes
- Execution of processes related to loyalty to the company, products, and services
- Execution of assignment processes
- Execution of communication activities
- Planning of human resources activities

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- Execution and supervision of business activities
- Execution of occupational health and safety activities
- Execution of business continuity processes
- Execution of goods or services procurement processes
- Execution of goods or services production and operational processes
- Execution of goods or services sales processes
- Execution of customer relationship management processes
- Execution of customer satisfaction activities
- Tracking of requests and complaints
- Execution of data retention and archiving activities
- Ensuring the security of data controller operations
- Provision of information to authorized persons, institutions, and organizations

## 7. PERSONAL DATA SECURITY

As a Data Controller, our Company takes necessary technical and administrative measures, within the scope of its capabilities and based on the nature of the data to be protected, in order to prevent the unlawful disclosure, access, transfer, or other security deficiencies regarding personal data.

The administrative and technical measures we implement while processing Personal Data are outlined in our Personal Data Processing Inventory and our Data Retention and Destruction Policy. These measures are also listed below under two separate headings:

### 7.1 CATEGORIES OF PERSONAL DATA PROCESSED

- Our Company implements technical measures to the extent permitted by technology for the processing and protection of personal data, and these measures are updated and improved in line with technological developments.
- External support services are procured under confidentiality agreements for technical matters.
- Information systems designed to ensure security (such as firewalls and anti-virus software) are in place.
- The security of personal data stored in cloud systems is ensured.
- Network security and application security are provided.
- An user account management and authorization control system is implemented and monitored.
- Existing risks and threats have been identified.
- Personal data is minimized as much as possible.

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- Access to personal data processed within our Company is granted based on the defined purpose of processing and in accordance with the job descriptions of relevant employees. Access to personal data is allowed only to authorized units and individuals.
- Access rights of employees who change positions or leave the Company are revoked.
- Access logs are regularly kept.
- Personal data is backed up, and the security of backed-up data is also ensured.
- Encryption is applied.
- To ensure the security of our Company's IT systems, equipment, software, and data, physical measures are taken against environmental threats (e.g., ensuring physical security, fire extinguishing systems).
- With regard to the protection of Special Categories of Personal Data, our Company complies with the measures set forth in the Law and other relevant legislation.

## 7.2 CATEGORIES OF PERSONAL DATA PROCESSED

- The Personal Data processed by our Company has been identified and analyzed based on our business processes and relevant sub-units, and a "Personal Data Processing Inventory" has been prepared.
- In line with the data subjects whose personal data we process and our personal data processing purposes, we have prepared Privacy Notices in accordance with the content required by the legislation. If explicit consent is required as a condition for processing, it is obtained from the data subject based on the privacy notice.
- In cases where personal data is subject to transfer, our Company ensures that data transfer agreements include provisions requiring the recipient party to fulfill their obligations regarding data security.
- There are internal disciplinary regulations for employees that include provisions on data security.
- The personal data processing activities conducted by our Company are examined in detail, and actions required to ensure compliance with the conditions specified in the Law are identified.
- Personal data is minimized to the greatest extent possible.
- Our Company determines the practices required for compliance with the Law and regulates and implements these practices through internal policies.
- Files and folders containing personal data are stored in locked cabinets, drawers, and/or archives of the relevant departments, in a manner that prevents access by unauthorized persons. The cabinets and archive rooms where personal data is stored are kept locked, and the keys/passwords are only held by employees authorized to access such data.

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- Our Company provides awareness training on the protection and security of Personal Data to sub-unit managers and relevant employees.
- The security of personal data is monitored regularly.
- Our Company has an active Data Breach Response Plan in place.

## 8. ADMINISTRATIVE AND TECHNICAL MEASURES TAKEN TO ENSURE THE SECURITY OF SENSITIVE PERSONAL DATA

In processing data classified as Sensitive Personal Data, we base our actions on the lawful grounds set out in Article 6 of the Law. These grounds include:

- Obtaining the explicit consent of the data subject,
- Explicit provision by law,
- Necessity due to actual impossibility of obtaining consent from a person who is incapable of giving consent or whose consent is not legally valid, in order to protect the life or bodily integrity of the data subject or another person,
- Relating to personal data made public by the data subject and in accordance with their publicizing intent,
- Necessity for the establishment, exercise, or protection of a right,
- Necessity by persons under confidentiality obligations or authorized institutions for the protection of public health, preventive medicine, medical diagnosis, treatment and care services, as well as the planning, management, and financing of health services,
- Necessity for the fulfillment of legal obligations in employment, occupational health and safety, social security, social services, and social assistance fields,
- In relation to foundations, associations, and other non-profit organizations established for political, philosophical, religious, or union purposes, provided they comply with relevant legislation and their objectives, limited to their area of activity, and not disclosed to third parties; and concerning current or former members and affiliates or persons in regular contact with these organizations.

Sensitive Personal Data is processed with sufficient security measures in accordance with the decision of the Board dated 31.01.2018 and numbered 2018/10 titled "Sufficient Measures to Be Taken by Data Controllers in the Processing of Sensitive Personal Data". In addition to the technical and administrative measures listed above, the following are applied:

For employees involved in the processing of Sensitive Personal Data:

- Training is provided.
- Confidentiality clauses are added to employment contracts and/or separate confidentiality undertakings are obtained from employees.
- Access rights to data are clearly defined in terms of scope and duration.

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- Periodic access control checks are conducted.
- Access rights of employees who change roles or leave the company are immediately revoked.

In electronic environments where Sensitive Personal Data is processed, stored, and/or accessed:

- Security updates for the environments where data is stored are continuously monitored; necessary security tests are regularly conducted, and test results are documented.
- Security tests for software accessing the data are regularly performed.

In physical environments where Sensitive Personal Data is processed, stored, and/or accessed:

- Measures are taken against electrical faults, fire, flooding, theft, and similar risks.
- Unauthorized access is prevented; data is stored in locked drawers and cabinets.

Regarding the transfer of Sensitive Personal Data:

- When data must be transferred via email, it will be sent encrypted using corporate email addresses.
- If transfer via portable media such as USB drives, CDs, or DVDs is necessary, data will be encrypted using cryptographic methods, and keys will be kept separately.
- When transferring data between servers in different physical locations, data transfer will be conducted over VPN connections.
- If Special Category Personal Data must be transferred in paper form, the documents will be sent with a “high confidentiality” classification.

## 9. TRANSFER OF PERSONAL DATA

### 9.1 CATEGORIES OF PROCESSED PERSONAL DATA

The explicit consent of the Data Subject is only one of the conditions under which personal data may be transferred to Third Parties. However, personal data may be transferred to domestic Third Parties without the explicit consent of the Data Subject if one of the following conditions applies:

- The relevant activity involving the transfer of personal data is explicitly prescribed by law,
- The transfer of personal data by the Company is directly related and necessary for the establishment or performance of a contract,
- The transfer of personal data is mandatory for the Company to fulfill its legal obligations,
- The personal data has been made public by the Data Subject and is transferred by the Company limitedly for the purpose of publicizing,
- The transfer of personal data by the Company is necessary for the establishment, exercise, or protection of the rights of the Company or third parties,

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- The transfer is necessary for the legitimate interests of the Company provided that fundamental rights and freedoms are not violated,
- The transfer is necessary for the protection of the life or bodily integrity of the Data Subject, who cannot express consent due to actual impossibility or legal incapacity.

## 9.2 TRANSFER OF SPECIAL CATEGORY PERSONAL DATA TO DOMESTIC THIRD PARTIES

Special Category Personal Data may be transferred to Third Parties under the following conditions:

- The explicit consent of the Data Subject,
- Explicit provision by law,
- Necessity due to actual impossibility of obtaining consent from a person who is incapable of giving consent or whose consent is not legally valid, in order to protect the life or bodily integrity of the data subject or another person,
- The data subject has made the personal data public and the transfer complies with the intent of publicizing,
- The transfer is necessary for the establishment, exercise, or protection of a right,
- The transfer is necessary by persons under confidentiality obligations or authorized institutions for public health protection, preventive medicine, medical diagnosis, treatment and care services, and the planning, management, and financing of health services,
- The transfer is necessary to fulfill legal obligations in employment, occupational health and safety, social security, social services, and social assistance,
- The transfer relates to foundations, associations, and other non-profit organizations established for political, philosophical, religious, or union purposes, provided they comply with their applicable legislation and purposes, limited to their activity areas and not disclosed to third parties; concerning current or former members and affiliates or persons regularly in contact with these organizations.

## 9.3 TRANSFER OF PERSONAL DATA AND SPECIAL CATEGORY PERSONAL DATA TO FOREIGN THIRD PARTIES

If personal data and/or special category personal data is to be transferred to Third Parties located abroad, the conditions set forth in Article 9 of the Law shall apply. When one or more of the conditions in Article 5 (for personal data) and Article 6 (for special category personal data) of the Law are met, personal data (including special category personal data) may be transferred abroad:

- If there is adequate protection in the recipient country, or
- If our Company and the data recipient in the relevant country have provided written assurances of adequate protection, or

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- If Binding Corporate Rules are established and approved by the Board, or
- Through standard contracts published by the Board and signed between our Company and foreign data recipients.

If these conditions are not met, incidental, irregular, one-time or few-time, non-continuous, and non-ordinary transfers are only possible under the following conditions:

- The explicit consent of the Data Subject, after being informed about the possible risks of the transfer,
- The transfer is necessary for the performance of a contract between the Data Subject and our Company or to take pre-contractual measures at the request of the Data Subject,
- The transfer is necessary for the establishment or performance of a contract concluded in favor of the Data Subject between our Company and another real or legal third party,
- The transfer is necessary for an overriding public interest,
- The transfer is necessary for the establishment, exercise, or protection of a right,
- The transfer is necessary to protect the life or bodily integrity of the Data Subject who cannot express consent due to actual impossibility or legal incapacity.

#### 9.4 CATEGORIES OF RECIPIENTS TO WHOM PERSONAL DATA IS TRANSFERRED

In this context, personal data may be transferred within the country orally, in writing, or electronically to:

- Audit firms,
- Contracted law firms for the follow-up and management of legal affairs in potential legal disputes,
- Authorized persons, institutions, and organizations as required by legal and administrative obligations, and judicial authorities,
- Customers for the execution of goods/services production and operational processes,
- Third parties and organizations such as ports, shipyards where services are provided,
- Business partners providing IT system support,
- Suppliers.

Our Company may also transfer personal data abroad to customers and group companies located overseas for the purposes of conducting and supervising business activities, goods/services production and operation processes, and customer relationship management, as well as to servers of IT systems located abroad used for information security processes, communication, and business operations, in compliance with the conditions set forth in Article 9 of the Law.

Personal data may be shared with authorized persons, institutions, and organizations as necessary to fulfill legal obligations, public order responsibilities, and legal or official requests.

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When personal data is transferred, transfers will be carried out with technical and administrative measures and, wherever possible, confidentiality commitments will be obtained from the receiving parties.

## 10. PERSONAL DATA DESTRUCTION OBLIGATION

When all purposes and conditions for processing personal data specified in Articles 5 and 6 of the Law and included in this Policy cease to exist, our Company shall destroy the Personal Data either on its own initiative or upon request from the Data Subject.

The retention periods determined according to the purpose of processing personal data and our destruction methods, as well as explanations and details related to handling destruction requests received from the Data Subject, are included in our Personal Data Retention and Destruction Policy prepared in accordance with the Regulation on Deletion, Destruction, or Anonymization of Personal Data.

## 11. RIGHTS OF THE DATA SUBJECT AND EXERCISE OF THESE RIGHTS

Data Subjects have the following rights under Article 11 of the Law:

1. To learn whether their personal data is being processed,
2. To request information if their personal data has been processed,
3. To learn the purpose of processing personal data and whether it is used accordingly,
4. To know the third parties to whom personal data is transferred domestically or abroad,
5. To request correction if personal data is processed incompletely or inaccurately,
6. To request deletion or destruction of personal data under the conditions specified in Article 7 of the Law,
7. To request notification of the actions taken pursuant to items (5) and (6) above to third parties to whom personal data has been transferred,
8. To object to the emergence of a result against them by exclusively automated systems analyzing personal data,
9. To request compensation for damages in case of loss due to unlawful processing of personal data.

Requests can be submitted to our Company by:

- 1) Sending a signed written application along with a photocopy of a valid identity document to the address: Ömer Avni Mah. Bilezik Sok. No:4 Fındıklı, Beyoğlu 34427 İstanbul,
- 2) Applying in person with a valid identity document,
- 3) Sending to our registered electronic mail (KEP) address vitsanmumessillik@hs03.kep.tr using registered electronic mail and secure electronic signature,

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| <b>CREATED BY:</b> | <b>AUTHORIZED BY:</b> | <b>REVISION NO: 0</b> | <b>REVISION DATE:</b> |
| PDPL Legal Advisor | Board of Directors    |                       |                       |

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- 4) Sending an e-mail from the electronic mail address previously notified by the Data Subject and registered in our system to kvkk@vitsan.com.tr.

Relevant information and documents should be attached to the application. Our Company reserves the right to request information and documents to verify the identity of the applicant and to clarify the requests and information included in the application by asking the Data Subject questions. Requests will be answered and finalized as soon as possible and no later than 30 days.

This Personal Data Processing and Protection General Policy is approved by our Company's Board of Directors and published on our website at <https://www.vitsan.com.tr/>. In case of any conflict between this Policy and the applicable legislation, including the Law, the provisions of the Law and relevant legislation shall prevail. Our Company reserves the right to unilaterally amend the Policy in parallel with legal regulations.

#### Data Controller

#### VITSAN MUMESSİLLİK VE MUSAVİRLİK A.Ş.

Address: Omer Avni Mah., Bilezik Sok. No:4, Findikli, Beyoglu, 34427, Istanbul

Mersis Number: 0925 0021 240 019

Phone: +90 212 252 06 00

KEP Address: vitsanmumessillik@hs03.kep.tr

E-mail: [vitsan@vitsan.com.tr](mailto:vitsan@vitsan.com.tr)

#### 12. EFFECTIVE DATE:

This policy comes into effect as of the date of its publication. All personnel will be informed and the policy will be implemented accordingly.

#### 13. RECORDS

Personal Data Commitment

#### 14. REVISION HISTORY

| Revision Number    | Date       | Description     |
|--------------------|------------|-----------------|
| Revision Number: 0 | 21.08.2025 | Initial Release |

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| CREATED BY:        | AUTHORIZED BY:     | REVISION NO: 0 | REVISION DATE: |
| PDPL Legal Advisor | Board of Directors |                |                |