

SABIRLAR FINDIK IHRACAT LTD STI

UN GLOBAL COMPACT COMMUNICATION ON PROGRESS
2019



WE HAVE BEEN A PARTY OF UN GLOBAL COMPACT
SINCE 2015

We are happy/glad to announce our commitment and support to the principles of United Nations Global Compact in the fourth report that we published under the name of Communication on Progress.

Statement of Continued Support from the CEO of Sabırlar Fındık İhracat Ltd. Sti.

To our stakeholders, business partners and organization members.

Sabırlar is family owned company in field of processing of Hazelnuts and exports 99% of its production to all business partners around the globe. Company first established in 1965 and we are very proud of being member of UN Global Compact signees. We also work with our sector partners, Government to establish sustainable hazelnut produce in Turkey. We join working groups, be part of ongoing projects and support 3rd party projects for sustainable hazelnuts production too.

I confirm that Sabırlar Fındık İhracat Ltd Sti's support to Ten Principle of UN Global Compact will continue with increasing effort. We will work on all 10 principle on the areas of Human Rights, Labor, Environment and Anti-Corruption.

We infuse all these 10 principles into our business strategy, relation with workers and suppliers and daily operations. I believe our company will be achieving both its business and social goals while actively integrating these 10 principles too. We are committed to share this information with our clients using our primary channels of communication. Sincerely Yours,

Hasan Osman SABİR
CEO



Universal Declaration Of Human Rights

The General Assembly,

Proclaims this Universal Declaration of Human Rights as a common standard of achievement for all peoples and all nations, to the end that every individual and every organ of society, keeping this Declaration constantly in mind, shall strive by teaching and education to promote respect for these rights and freedoms and by progressive measures, national and international, to secure their universal and effective recognition and observance, both among the peoples of Member States themselves and among the peoples of territories under their jurisdiction.

Article 1

All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

Article 2

Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, color, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.

Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it be independent, trust, non-self-governing or under any other limitation of sovereignty.

Article 3

Everyone has the right to life, liberty and security of person.

Article 4

No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms.

Article 5

No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment.

Article 6

Everyone has the right to recognition everywhere as a person before the law.

Article 7

All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Article 8

Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law.

Article 9

No one shall be subjected to arbitrary arrest, detention or exile.

Article 10

Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the determination of his rights and obligations and of any criminal charge against him.

Article 11

1. Everyone charged with a penal offence has the right to be presumed innocent until proved guilty according to law in a public trial at which he has had all the guarantees necessary for his defence.
2. No one shall be held guilty of any penal offence on account of any act or omission which did not constitute a penal offence, under national or international law, at the time when it was committed. Nor shall a heavier penalty be imposed than the one that was applicable at the time the penal offence was committed.

Article 12

No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honour and reputation. Everyone has the right to the protection of the law against such interference or attacks.

Article 13

1. Everyone has the right to freedom of movement and residence within the borders of each State.
2. Everyone has the right to leave any country, including his own, and to return to his country.

Article 14

1. Everyone has the right to seek and to enjoy in other countries asylum from persecution.
2. This right may not be invoked in the case of prosecutions genuinely arising from non-political crimes or from acts contrary to the purposes and principles of the United Nations.

Article 15

1. Everyone has the right to a nationality.
2. No one shall be arbitrarily deprived of his nationality nor denied the right to change his nationality.

Article 16

1. Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and to found a family. They are entitled to equal rights as to marriage, during marriage and at its dissolution.
2. Marriage shall be entered into only with the free and full consent of the intending spouses.

3. The family is the natural and fundamental group unit of society and is entitled to protection by society and the State.

Article 17

1. Everyone has the right to own property alone as well as in association with others.
2. No one shall be arbitrarily deprived of his property.

Article 18

Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.

Article 19

Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.

Article 20

1. Everyone has the right to freedom of peaceful assembly and association.
2. No one may be compelled to belong to an association.

Article 21

1. Everyone has the right to take part in the government of his country, directly or through freely chosen representatives.
2. Everyone has the right to equal access to public service in his country.
3. The will of the people shall be the basis of the authority of government; this will shall be expressed in periodic and genuine elections which shall be by universal and equal suffrage and shall be held by secret vote or by equivalent free voting procedures.

Article 22

Everyone, as a member of society, has the right to social security and is entitled to realisation, through national effort and international co-operation and in accordance with the organisation and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality.

Article 23

1. Everyone has the right to work, to free choice of employment, to just and favourable conditions of work and to protection against unemployment.
2. Everyone, without any discrimination, has the right to equal pay for equal work.
3. Everyone who works has the right to just and favourable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.
4. Everyone has the right to form and to join trade unions for the protection of his interests.

Article 24

Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay.

Article 25

1. Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.
2. Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection.

Article 26

1. Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.
2. Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations, racial or religious groups, and shall further the activities of the United Nations for the maintenance of peace.
3. Parents have a prior right to choose the kind of education that shall be given to their children.

Article 27

1. Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.
2. Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Article 28

Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realised.

Article 29

1. Everyone has duties to the community in which alone the free and full development of his personality is possible.
2. In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.

3. These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 30

Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights and freedoms set forth herein.

Human rights policy of Sabırlar Fındık takes its basis on its commitment to perform its works in compliance with the law, ethics and honesty in every place that we work. We follow this policy in our daily works with employees, suppliers and other stakeholders. Our policy complies with the practices of International Labor Organization and UN-Declaration of Human Rights.

Aim

To protect the rights of any employee in the company and other person who work with the company

Responsibility

Everybody in our organization is responsible for being respectful to human rights.

Especially:

- ☐ Board of Directors is generally responsible for the development and management of present activities and new opportunities on human rights as a whole.
- ☐ Directors, managers and responsible show noticeable leadership which promotes human rights.
- ☐ All employees are responsible for not causing any damage to the human rights of other people due to their behaviors.

Sabırlar Fındık, which has a reliable status in business life, aims to create a business environment respectful to human rights within the framework of sustainable export and to increase the awareness and consciousness of its employees, customers and stakeholder.

In addition to Labor Law, Sabırlar Fındık does its best to comply with the principles of UN-Declaration of Human Rights, of which Turkey is a party and International Labor Organization and the requirements of the international agreement of which Turkey is a party. As a signatory of United Nations Global Compact, it pays regards to comply with the principles of agreement.

“Declaration of Human Rights is hanged on our intracompany boards.”

SABIRLAR FINDIK IHRACAT LTD STI

PERSONNEL REGULATION

1.1. AIM:

Provisions of this regulation regulates the rights, obligations and working conditions of the personnel and the principles of General Personnel Policy to be applied to the personnel in our company.

1.2. SCOPE:

Provisions of this regulation are applied to the personnel working in our company.

1.3. DEFINITION:

Employer: Our Company

Board of Directors: Board of Directors of the Company which is the utmost decision maker in our company.

Personnel: Employees, who are assigned to the duties specified within our company according to the provisions of this regulation.

In-Scope Personnel: Personnel who is within the scope of an employment contract of indefinite duration.

1.4. POLICY OF HUMAN RESOURCES:

The biggest capital of our company is "human". This creates the basis of "human resources" policy.

- ▪ The right personnel is employed in the right position.
- ▪ Sharing information is essential. Manager in all levels are obliged to raise the personnel who work for them.
- ▪ Each duty is exactly and clearly explained to perform the duties in the best way in the organization. Characteristics of the personnel, who will perform this duty, are determined.
- ▪ Borders of authorities and responsibilities of the employees in all levels are clearly determined.
- ▪ Personnel get benefit from the monetary and non-monetary benefits of the group in a fair and objective way according to their education, knowledge, experience and skills.
- ▪ The managers in all levels are required to create a business environment on the basis of love and respect between the personnel in their department and in the direction of company mission. The skill to create such an environment is one of the most important features of a manager.
- ▪ It is accepted as an essential principle to fill the vacant positions in the departments with the trained personnel in the departments. If the foreign candidates have similar conditions compared to the group employees, group employees are chosen.
- ▪ All the personnel in the company is obliged to complete their duties during the working hours.
- ▪ Superior-subordinate relationship must be kept within the borders of respect and business. The personnel, who continuously and systematically tries to give damage to this principle, is suspended from the work.
- ▪ Due consideration is given to the intercorporate communication as a function providing speed and efficiency in works. Therefore, all opinions, ideas and problems which are provided by the employees are carefully monitored and evaluated by the company management.
- ▪ As an efficiency increasing factor, it is believed that the training is required and beneficial for the personnel in all levels.

2. EMPLOYMENT

2.1. EMPLOYMENT CONDITIONS:

Those who will be hired in our company should satisfy the below written conditions:

- • Having the characteristics written in the job definition (education, experience, foreign language and computer knowledge, technical information/skills, personal information/skills)
- • For the male candidates, those who have completed their military services are preferred to those who have not completed it yet under the same conditions.
- • Equal treatment shall be applied according to the articles stated in the 5th article about the language, religion, race, color, sex, political belief.
- • The personnel, whose employment agreement is canceled due to any reason written in the 25th article of Labor Law, shall not be re-employed.
- • Having the required health condition (if it is required by the company, the company may get the employee had a health examination, laboratory tests, x-rays, etc. or the company may ask him/her to do these and then pays its cost.) The employee must submit any kind of information, document and report which must be submitted about his/her health condition or employment issues during the employment process and while he/she continues working. After these examinations and test, the personnel, who has a suspicious health condition, may not be employed).

2.2. TRIAL PERIOD:

Employed personnel shall be subject to a 2-month trial period according to the employer's demand.

3. WORKING CONDITIONS

3.1. WORKING DAYS AND HOURS:

Personnel in our company works for 6 days in a week in compliance with the legal working hours. Sunday is holiday.

The employers solely reserves the right to change working conditions of the employer anytime. Legal working term is 45 hours in a week. It is under the initiative of the employer how to distribute to these hours to the days. The employers has right to differently arrange the working days for the managing personnel or the production personnel.

The employer may sent notification to each personnel or announce it by hanging the principles to the notification board in case of different arrangements to be made.

The personnel must comply with the working hours which are valid for our company and do his/her work during that time.

Entrance and exit hours of work are monitored through a computer via PDKS (Personnel Attendance Control System). Attendance should be checked duly.

3.2. OVERTIME:

Overtime should be made only when the normal working hours are not enough to complete the work. Manager should give his/her approval before making overtime.

The employer reserves his/her right to demand make-up work according to the 64th article.

If the employer requires, the personnel accepts and commits in advance to work in national holidays and general holidays according to the 44th article of Labor Law.

3.3. LEAVE OF ABSENCE:

A. Paid Annual Leave: Employees who have completed 1 year of employment with our company are granted annual leave (at the end of 12 months following the date of commencement). The length of annual leave periods depending on the length of employment in the company are as determined in the Labor Law. The length of annual leave periods depending on the length of employment are as follows:

14 days from 1st year to 5th year
20 days from 6th year to 15th year
26 days from 16th year onwards.

Guidelines for granting leaves shall be as described in the law. Pursuant to the law, Saturday is considered a business day. Leaves must be used within 12 months following being entitled to them.

No less than 20 days can be granted to staff aged 18 or younger and staff aged 50 and over.

B. Collective annual paid leave: In the event that the employees are granted collective annual paid leave, compliance with the "Annual Paid Leave Regulation" prepared by the Ministry of Labor is required.

C. Paid casual leave: Department managers may grant their employees a few hours or one-day paid leave for family emergencies or other compulsory tasks such as subpoena, test or examination. Requests for such leave shall not exceed three times a year for one person. If it exceeds, it is subject to the approval of the General Manager. Leaves in this category are granted after the Leave Form has been filled by the staff and signed by the department manager.

D. Unpaid leave : The personnel are granted unpaid leave that shall not exceed 3 days a year, provided that the personnel duly notifies the Department manager that s/he cannot come to work because of compulsory tasks that s/he has to follow with or some other justified excuse. Leaves that exceed 3 days are subject to the approval of the General Manager. Leaves in this category are granted after the Leave Form has been filled by the staff and signed by the department manager.

E. Social leaves:

3 business days for personnel getting married,
2 business days for personnel whose wife has given birth,
3 business days the death of the personnel's spouse, children, parents, siblings or relatives have died.

3.4. CASH PAYMENTS:

A. Salary payment: In Wage Payments, the basis is the monthly net wage determined. It is paid 12 times a year.

B. Legal deductions: Deductions on payments are made in accordance with applicable laws and decrees.

C. Bonus payments: The Company may apply a bonus system to some or all of the employees in terms of criteria for efficiency, diligence and success depending on the work and efficiency of the personnel. The bonus may vary each year as it depends on the efficiency and work of the staff. Bonus payment made in any year does not require a bonus payment to be made in the following years; neither does a bonus amount in a certain year constitute a basis for the following years.

D. Transportation and food payments : In the event that the personnel goes outside the company on duty, the transportation and food expenses shall be reimbursed to him/her only provided that s/he fills the expenses form and adds to it the documents of

evidence and submits them to the Accounting Department after the approval of the department manager.

3.5. ATTIRE:

All employees of our company shall be mindful of their attire and physical appearance, being full aware that they represent the company. Special clothing such as uniforms, aprons and so on can be required for company departments such as production and quality control, and service units such as security, cleaning and kitchen. The attire of the administrative staff should be fit with the culture of our company.

4. SOCIAL FACILITIES

4.1. MEALS:

The white-collar staff of our company are offered lunch during lunch breaks.

Overnight working white-collar staff are offered dinner also.

4.2. SHUTTLE:

The commute of the personnel from and to the company are facilitated with shuttles that follow determined routes. The routes are determined by the Administrative Affairs Department of the companies considering the optimum time the shuttle service can be realized. The new-coming staff will be informed of which shuttle service they are to use and the estimated time of arrival of the shuttle based on their residence address. It is essential to be at the shuttle stop earlier than the arrival time of the shuttle, taking into consideration the traffic conditions. The personnel who misses the morning shuttle shall arrive at the company with their own means.

5. TERMINATION OF EMPLOYMENT CONTRACT

All resignations and dismissals are made according to the applicable laws. The approval authorities are the request of the human resources department manager and the approval of the general manager.

5.1. Resignation:

Personnel may resign by notifying the human resources department manager in writing unless otherwise stated in the employment contract. However, it is obligatory to comply with the notification periods set forth in Article 17 of the Labor Law.

5.2. Dismissal:

In other cases, the relevant provisions of the Labor Law apply.

5.3. Time Termination (Notification Period):

According to Article 17 of the Labor Law, it is essential to comply with the notification periods. Notification periods are as follows:

- 2 weeks for those with less than 6 months' seniority,
- 4 weeks for those with seniority from 6 months to 1.5 years,
- 6 weeks for those with seniority from 1.5 to 3 years,
- 8 weeks in those with more than 3 years' seniority.

The employer may terminate the personnel's relation with the company if he so wishes, by paying in advance the amount of the notice period for the personnel he is dismissing (payment in lieu of notice).

5.4. Discharge:

For the persons who have been dismissed, who have voluntarily resigned or retired to be discharged from the company by paying them the rights arising from the law, it is

necessary that they return the company assets and the discharge letter to be sent to the Personnel Department via Internal Correspondence. In the event that the discharge letter is not sent to the Personnel Department via Internal Correspondence, the personnel's relation with the company cannot be terminated and no accrual can be realized.

Following the internal correspondence sent to the Personnel Department, the personnel is given their legal rights and receivables and their relationship with the workplace is terminated upon them signing a quittance.

5.5. Severance Pay:

Severance Pay is paid to the personnel, whose employment contract has ended, in accordance with the principles set forth in the Labor Law.

The service periods to be basis for the severance pay shall be calculated according to the provisions of the Labor Law. The principles stipulated by the labor legislation shall apply to the calculation of the fee which will be the basis for the severance pay.

6. WORK DISCIPLINE:

In order to ensure an efficient and peaceful work environment in our company, the personnel are expected to act in accordance with the principles and regulations adopted by our company and the applicable Labor Legislation and to create a disciplined work environment.

Disciplinary warnings are served to those who act and behave in ways that disrupt the work discipline.

Without prejudice to any rights of the employer arising from the labor legislation, the following disciplinary provisions shall apply to all personnel. Disciplinary penalties are notified in writing by the head of staff to the relevant personnel and stored in their personal file in the Personnel Department.

6.1. Situations that Require Warning :

- • Neglect, carelessness, irregularity at work,
- • To behave rudely and disrespectfully, and in a way that disturbs managers and colleagues,
- • To act against the interests of third parties, such as customers or applicants, and to be rude to them,
- • Not coming to work without an excuse,
- • Not complying with work hours,
- • Fractiousness,
- • To act against the seriousness of the work and our company in terms of attire and behaviors,
- • To act against the image and seriousness of our company outside work.

6.2. Situations that Require Dismissal:

- • To mislead the employer by stating that he/she has the necessary qualifications or conditions for one of the main points of the contract although he/she does not have them, or by giving incorrect information or making untrue statements during the signing of the service contract,
- • To make remarks or behave in a way that may harm the honor and dignity of the Employer or one of their family members, or to make false statements and accusations about the employer to harm his honor and dignity,
- • To harass and molest the employer, his family members, colleagues, and third parties who have direct or indirect commercial connection with the employer,
- • To behave in a way that does not comply with honesty and loyalty such as abusing the employer's trust, theft, revealing the professional secrets of the employer,
- • To commit an offense in the workplace which is punishable by imprisonment for more than seven days and cannot be postponed,
- • Not to attend work for two successive days or twice in a month, or on the business day after any holiday, or three business days in a month without a permit or justification,

- • To behave in a way that causes financial damage to the workplace and work flow,
- • To endanger the safety of the work because of his recklessness or will, to cause damage and loss to the machinery, equipment or any other goods and materials which are the property of the employer or in the employer's possession without ownership, to the extent that he is incapable of compensating for with the amount of 30 days' wages,
- • To use all kinds of tools, devices and equipment that are or are not under his responsibility, and which are or are not entrusted to him, without permission or in a way that causes harm to them,
- • To come to work drunk or drink alcohol at work,
- • To be absent from work for more than 3 working days in a row or more than 5 working days in a month due to a disease or disability caused by his/her fault or disorderly life or alcohol addiction.

7. CONDUCT OF THE REGULATION:

The Personnel Regulation prepared by the Human Resources Department takes effect upon the decision of the Board of Directors.

The Board of Directors is authorized to change or remove some articles or add new articles to the Regulation.

Changes to be made are announced by means of collective communication media (board, advertisement, journal etc.) and they are deemed to have been accepted by staff.

The amendment suggestions should be made in writing to the Human Resources Department. Suggestions which are found appropriate at the end of evaluations are announced by the Human Resources Department following the Board decision.

This Regulation is effective from 01/01/2018.

Personnel Profile of Sabırlar Fındık

Profile of Blue Collar Employees

Female: 132

Male: 5

Total: 137

Profile of White Collar Employees

Female: 8

Male: 16

Total: 24

Total number of the employees who have been retired in the last 5 years: 12

Number of employment in the Term 2017-2018: 40 Women + 5 Men

SABIRLAR FINDIK IHRACAT LTD STI

CHARGING POLICY

Department: Factory-Production

Personnel: Blue Collar/Worker

Scope

Charging policy determines the charging principles which are valid for the blue collar employees in the production department of the factory.

Profile of the employees working in the production department of the factory means the employees who work according to the employment contract of indefinite duration and scoring system of daily working.

Principles

Charging: All wages to be paid to the blue collar employees of the production department of the factory comply with the company balance and labor law nr. 4857.

Wage level and wage gap: Wages of the all blue collar employees in the production department of the factory are managed by the minimum wage system which is determined by the Republic of Turkey for each employee.

To have a fair wage payment, all the blue collar employees in the production department of the factory are paid the same minimum wage determined in the working year because they perform the same work.

Charging policy of the company is performed according to the regulation determined by the Minimum Wage Determination Committee of Ministry of Labor and Social Security. Different wages are paid to the department chief working in the technical department after the wages are improved for them.

Determination of Charging Policy:

Internal Factors;

- Internal wage balance of the company and the limits of budget,
- Duty definition of the employees and responsibility levels (same work-performance, department responsibility)
- Department where the employee works (production department of the factory)
- Status of the employee according to his/her work (blue collar-worker)
- Internal and external regulations of the company are taken into consideration.

External Factors;

- Sectoral position of the company and sectoral data are taken into consideration.
- 32nd article of the Law nr. 4857 is applied.
- Income level of the company, inflation ratio and the annual minimum wage increases determined by the government are taken into consideration.

Employees differently paid in 2018,

PERSONNEL LIST	DUTY PLACE	TL/MONTH
ESMA DURMUŞ	1ST NATURAL LINE CHIEF	200
SİBEL YILMAZ	2ND NATURAL LINE CHIEF	200
SEMRA ÖZKAN	PRODUCTION LINE CHIEF	200
HİLMİYE SAKİ	PHYSICAL LABORATORY STAFF	200
DİLEK KUDUBAN		200
FATMA SEVİM		200
YASEMİN KARA AHMET	WAREHOUSE RESPONSIBLE	300
SEVAL ÖZCAN	STOREHOUSE RESPONSIBLES	100
ELİF YANIK		100
ÖZGÜ UZUN	ROASTING OVEN RESPONSIBLES	150
		150
SERAP ZENGİN		150
SEVİM TORLAK	DISINFECTION RESPONSIBLE	150
MELEK BEKAR	DISINFECTION RESPONSIBLE	150
SELDA ÇAKIR	LASER AND SORTEX RESPONSIBLE	150
ZEYNEP KÜÇÜK OSMAN	CLEANING FACILITY RESPONSIBLE	200
PINAR ÇOLAK	GROUNDING SIEVING	100
FATMA KEÇECİ		100
REYHAN TURNAGÖL	METAL DETECTOR	100
HAVVA ÖZÇAVDAR	METAL DETECTOR	100
MEVLÜDE KARA AHMET	VACUUM RESPONSIBLE	200
EMİNE KENAN(SABIRLAR)	VACUUM RESPONSIBLE	100
CAHİDE ÇAKIR	PHYSICAL-CHEMICAL LABORATORY	200
ARZU EMRAL		200
FATMA BAYRAKTAR		200
SEHER FETTAHOĞLU	PACKING RESPONSIBLE	200

Normal minimum day wage: 48,36 tl.

200 tl increase: 55,03 tl day wage

300 tl increase: 58,36 tl day wage

100 tl increase: 51,70 tl day wage

150 tl increase: 53,36 tl day wage

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Hourly rate in the daily working system for the blue collar employee

Hourly rate is multiplied with each actual working hour of the employees and then the payment is made.

The result is calculated by multiplying the working hours in the payment term with the hourly rate.

In this method, the employee must complete the 45-hour works to be entitled to the weekend holiday.

Premium payment of the employees who are paid according to the hourly rate is determined by converting working hours to the day. In this content, total working hours of the insured is divided into "7,5", the legal daily working hours, and the premium date is calculated.

7,5-hour wage payment is made to the employees for the weekends and general holidays.

Overtime is calculated for the works exceeding 45 hours in one week.

According to the regulations and business principles of Sabırlar Fındık İhracat Ltd, when an employee comes to work after 10:30, this day is considered as half working day. 1:30 hour working is included into their wages.

When the employees comes to works after 15:30, this day is not accepted as a working day but their 1:30 hour working is included into their wages.

Other entrance and exits are accepted as a whole day and they are paid according to their working hours.

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2018 Wage Definition for the Blue Collar Employees Who Work According to the Daily Working System

Wage: Minimum Wage (including the minimum living allowance)

Net Wage: 1.450,91 YTL

Gross Wage: 2.029,50 YTL

Hourly Net Wage: 6,45 YTL

Hourly Gross Wage: 9,02 YTL

Daily Net Wage: 48,36 YTL

Daily Gross Wage: 67,65 YTL

Weekly Net Wage: 338,52 YTL

Weekly Gross Wage: 473,55 YTL

2019 Wage Definition for the Blue Collar Employees Who Work According to the Daily Working System

Wage: Minimum Wage (including the minimum living allowance)

Net Wage: 2.020,58 YTL

Gross Wage: 2,558,00 YTL

Hourly Net Wage: 8,98 YTL

Hourly Gross Wage: 11,37 YTL

Daily Net Wage: 67,35 YTL

Daily Gross Wage: 85,27 YTL

Weekly Net Wage: 404,10 YTL

Weekly Gross Wage: 511,62 YTL

NAME AND SURNAME	GENDER	EDUCATION	BIRTH DATE	EMPLOYMENT DATE	OCCUPATION
SEVİM GENÇTÜRK	Female	HIGH-SCHOOL	10/10/1974	01/10/1990	Data Processing Supportive Responsible
KÖKSAL ŞEN	Male	UNIVERSITY	20/06/1978	11/07/2006	Electrician
ILKNUR ÇOLAK	Female	UNIVERSITY	15/09/1977	01/11/2008	Food Laboratory Personnel
NECATİ DEMİR ASLANTURK	Male	PRIMARY SHOOOL	21/07/1963	04/09/2009	Machine service man
TEMEL CANSIZ	Male	PRIMARY SCHOOL	01/12/1959	06/02/2010	Driver (Passenger Transport)
TARIK BOSTAN	Male	UNIVERSITY	04/05/1987	15/03/2011	Production Manager
BERAT BAYRAK	Man	HIGH-SCHOOL	05/05/1985	17/05/2012	Watcher
SENA KORAL	Woman	UNIVERSITY	29/09/1966	09/10/2012	Responsible of Production Quality System
MÜRSEL CANSIZ	Male	PRIMARY SCHOOL	17/10/1981	07/03/2014	Electrician
İLKAY BOSTAN	Man	SECONDARY SCHOOL	26/05/1981	11/05/2015	Assistant of Machine Maintenance
EMRE ŞAHİN	Male	UNIVERSITY	01/04/1979	01/02/2016	Production Chief
HİLAL BOSTAN	Female	UNIVERSITY	16/01/1992	18/08/2016	Food Engineer
SAMET GÜNAYDIN	Male	SECONDARY SCHOOL	02/06/1985	24/10/2016	Forklift Operator
ESRİN ERGİN KUL	Female	HIGH-SCHOOL	15/09/1972	01/11/1993	Accounting Officer
SULEYMAN SEBETCI	Male	HIGH-SCHOOL	12/06/1971	02/12/1996	Driver (Passenger Transport)
BEYDULLAH TURAN	Male	SECONDARY SCHOOL	05/04/1977	01/03/1999	Export-Import Responsible
İSMAİL ÇAKIR	Male	HIGH-SCHOOL	08/06/1976	01/03/2001	Finance Services Employee
HUSEYİN GONDEN	Male	HIGH-SCHOOL	31/05/1983	01/11/2007	Computer Information Management Officer
Nur ŞAHİN	Female	UNIVERSITY	22/02/1986	05/10/2010	Export-Import Responsible
COŞKUN ŞAHİN	Male	HIGH-SCHOOL	04/10/1963	04/01/2011	Finance Responsible
MUSTAFA AYDIN	Male	HIGH-SCHOOL	16/08/1963	30/08/2012	Pre-Accounting Officer
BÜŞRA TÜRKER	Female	UNIVERSITY	15/12/1989	01/11/2018	Foreign Trade Office Service Personnel
ERDİNÇ AYDIN	Male	HIGH-SCHOOL	08/01/1982	20/10/2007	Watcher
Sevgi BARUT	Female	UNIVERSITY	15/11/1994	01/11/2018	Foreign Trade Office Service Personnel

ENVIRONMENT

According to our principle “Discharging the responsibility on environment protection and environment in line with the legal necessities”, we make a commitment that the below written conditions shall be performed in our facility.

- ☐ To meet the legal requirements and obligations about the environment
- ☐ To develop our environment management system and increase environmental performance
- ☐ To prevent the pollution at the source, to minimize the waste, to decrease the negative effects of our activities on the environment, to provide human, technology and finance sources for these activities.
- ☐ To effectively use the natural resources
- ☐ To inform everybody, primarily our employees, about our aims and targets about the environment and our environmental activities and to popularize the environmental consciousness



Arif Hacıoğlu
Aydın Hacıoğlu
Kimyager

SARILAR
FINDIK HIRACAT
LIMITED SİRKETİ
Pazarkapı Mh., Kalka Çolu Cd. No: 3
61040 - TRABZON - TÜRKİYE
Hızırbey V.D. / 06 001 644



Ayla HACI NİMETOĞLU
Klinisyen

SABIRLAR
FUNDIK İHRACAT
LİMİTED ŞİRKETİ
Pazarkapı Mh. Kaşıkçıoğlu Cd. No: 34
61040 - TRABZON - TÜRKİYE
Hızırbey Vd. 734 001 6440

ENVIRONMENTAL DIMENTION EVALUATION TABLE

ACTIVITY	NO	DIMENTION EXPLANATION	Legal Obligations	CONTROL/PREVENTION PRACTICES
Offices	1	NOISE	Noise Regulation (HSE)	
	2	PAPER AND USED PET WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	3	WASTES OF CARTRIDGE AND TONER OF PHOTOCOPY MACHINES/COMPUTER AND USED PENS (DANGEROUS WASTE)	SOIL POLLUTION CONTROL REGULATION WASTE MANAGEMENT REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	4	POWER SUPPLIERS, BATTERIES AND WASTES	WASTE BATTERY AND ACCUMULATOR CONTROL REGULATION WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	5	DOMESTIC SOLID WASTES	WASTE MANAGEMENT REGULATION	SOLID WASTES COLLECTED IN THE TRASH BINS ARE SENT TO THE SOLID WASTE STORAGE AREAS.
	6	ELECTRICITY CONSUMPTION		
	7	WATER CONSUMPTION AND WASTE WATER	WATER POLLUTION CONTROL REGULATION SOIL POLLUTION CONTROL REGULATION	WATER CONSUMPTION AND WASTE WATER AMOUNTS ARE RECORDED.
	8	WORKING ENVIRONMENT		WORKING ENVIRONMENT IS CLEANED DAILY
	9	AIR CONDITIONERS	REGULATION ON THE REDUCTION OF OZONE- DEPLETING SUBSTANCES	MINIMUM USAGE LEVEL IS PROVIDED. F12 GAS IS NOT USED IN THE AIR CONDITIONERS.
	10	FLUORESCENT WASTES	WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE

DINING HALL/CHANGE ROOM	1	NOISE	Noise Regulation (HSE)	
	2	PAPER AND USED PACKING WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	3	DOMESTIC SOLID WASTES	WASTE MANAGEMENT REGULATION	SOLID WASTES COLLECTED IN THE TRASH BINS ARE SENT TO THE SOLID WASTE STORAGE AREAS.
	4	ELECTRICITY CONSUMPTION		
	5	WORKING ENVIRONMENT		WORKING ENVIRONMENT IS CLEANED DAILY
	6	AIR CONDITIONERS	REGULATION ON THE REDUCTION OF OZONE-DEPLETING SUBSTANCES	MINIMUM USAGE LEVEL IS PROVIDED. F12 GAS IS NOT USED IN THE AIR CONDITIONERS.
	7	FLUORESCENT WASTES	WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE

PRODUCTION AREA	1	NOISE	Noise Regulation (HSE)	Supply of required equipment for the protection of the employees and make them used.
	2	PAPER AND USED PACKING WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	3	DOMESTIC SOLID WASTES	WASTE MANAGEMENT REGULATION	SOLID WASTES COLLECTED IN THE TRASH BINS ARE SENT TO THE SOLID WASTE STORAGE AREAS.
	4	ELECTRICITY CONSUMPTION		
	5	WORKING ENVIRONMENT		WORKING ENVIRONMENT IS CLEANED DAILY
	6	FUEL CONSUMPTION	REGULATION ON THE CONTROL OF INDUSTRIAL AIR POLLUTION	
	7	ELECTRICITY CONSUMPTION		
	8	ENVIRONMENT EMISSION		ANNUAL EMISSION MEASUREMENTS ARE MADE.
	9	FLUORESCENT WASTES	WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE

LABORATORY	1	NOISE	Noise Regulation (HSE)	
	2	PAPER AND USED PACKING WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	3	CHEMICAL MATERIAL AND WASTES	SOLID WASTE MANAGEMENT REGULATION WATER POLLUTION CONTROL REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	4	ELECTRICITY CONSUMPTION		
	5	WORKING ENVIRONMENT		WORKING ENVIRONMENT IS CLEANED DAILY

STOREHOUSE	1	PAPER AND USED PACKING WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	2	IRON/METAL ETC. WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE
	3	SCRAP PLASTIC PALLETS	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE
	4	WORKING ENVIRONMENT		WORKING ENVIRONMENT IS CLEANED DAILY

MAINTENANCE AND REPAIR PROCESSES	1	PAPER AND USED PACKING WASTES	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	2	POWER SUPPLIERS, BATTERIES AND WASTES	WASTE BATTERY AND ACCUMULATOR CONTROL REGULATION WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	3	MACHINE OIL	WASTE MANAGEMENT REGULATION WASTE OIL CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE.
	4	ELECTRICITY CONSUMPTION		
	5	ACCUMULATOR WASTES	WASTE BATTERY AND ACCUMULATOR CONTROL REGULATION WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE INTERIM STORAGE CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE
	6	WASTE OIL FILTER	WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE
	7	FLUORESCENT WASTES	WASTE MANAGEMENT REGULATION SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE DISPOSAL CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE
	8	MACHINE PARTS, METAL SECTIONS, ETC. WASTER (MAINTENANCE REPAIR)	SOIL POLLUTION CONTROL REGULATION	ARE SENT TO THE RECYCLING CENTER AFTER THEY ARE COLLECTED IN ANOTHER PLACE

DANGEROUS WASTE AREA	1	DANGEROUS WASTES	SOIL POLLUTION CONTROL REGULATION WASTE MANAGEMENT REGULATION WATER POLLUTION CONTROL REGULATION	IN ORDER NOT TO LET DANGEROUS WASTE PENETRATES INTO THE SOIL AND WATER, THE GROUNDS WERE THE WASTES ARE STORED MUST BE ISOLATED AND THE CANALS ARE OPENED AND THESE ARE AUDITED AT SPECIFIED INTERNALS.
	1	FIRE	SOIL POLLUTION CONTROL REGULATION	FIRE EXTINGUISHERS ARE PLACED IN THE FIELD AT SPECIFIED AREAS AND FIRE DRILL IS MADE TWO TIMES IN A YEAR. EMERGENCY ACTION PLAN SHALL BE APPLIED.
	2	EARTHQUAKE	SOIL POLLUTION CONTROL REGULATION WASTE MANAGEMENT REGULATION WATER POLLUTION CONTROL REGULATION	EMERGENCY ACTION PLAN SHALL BE APPLIED.
	3	CHEMICAL SUBSTANCE LEAKAGE	SOIL POLLUTION CONTROL REGULATION WASTE MANAGEMENT REGULATION WATER POLLUTION CONTROL REGULATION	DRILL IS MADE FOR TWO TIMES IN A YEAR ABOUT THE LEAKAGE AND THE TRAININGS ARE GIVEN.

WASTE DECLARATION FORM

YEAR: 2018

FACILITY NAME: SABIRLAR FINDIK İHRACAT LTD ŞTİ

FACILITY ADDRESS: TRABZON, Akoluk Mahallesi, Cumhuriyet Caddesi No:24 A
Ortahisar.

FACILITY MANAGE: HASAN OSMAN SABIR

Declarati on Control Nr:	Waste Code	WASTE NAME	Amount	Measur ement Unit	PROCESSI NG AREA	WASTE PROCESSI NG METHOD	WASTE PROCESSING METHOD
4540996	150101	Paper and cardboard packing	1500	kg	Out of facility	R12	Çakıroğlu Katı Atık Geri DönüşümHafriyatİnşaat Nak.ve TicaretLtd.Şti.
4540999	150102	Plastic packing	1180	kg	Out of facility	R12	Çakıroğlu Katı Atık Geri DönüşümHafriyatİnşaat Nak.ve TicaretLtd.Şti.
4540992	150106	Mixed package	12320	kg	Out of facility	R12	Çakıroğlu Katı Atık Geri DönüşümHafriyatİnşaat Nak.ve TicaretLtd.Şti.
4540914	150110	Packing which has the residues of dangerous substances	170	kg	Out of facility	R12	ArdamAtıkYönetimi ve DepolamaSanayi ve TicaretAnonimŞirketi
4540912	160506	Laboratory chemicals	420	kg	Out of facility	R12	ArdamAtıkYönetimi ve DepolamaSanayi ve TicaretAnonimŞirketi

ANTI-CORRUPTION

Our Anti-Bribery and Anti-Corruption Policy

1. Purpose and Scope

The purpose of Sabırlar Findık's Anti-Bribery and Anti-Corruption Policy ("Policy") is to ensure compliance with the anti-bribery and anti-corruption legislation, ethical principles and other relevant international standards in all countries where the company's employees operate. As Sabırlar Findık, we adopt a zero tolerance policy against bribery and corruption. Our Company's Anti-Bribery and Anti-Corruption Policy applies to,

- All company employees, including the Board of Directors,
- All subsidiaries and affiliates of our company and their employees,
- Outsourcing companies and business partners and their employees. This Policy is an integral part of our company's Corporate Governance Principles, Ethical Principles, Personnel Regulations, Purchase and Sell and legal regulations.

2. Definitions

Corruption: to demand, offer or accept bribery or any other unlawful interest that may lead to deviations from laws in the performance of the duties or acts performed by a person who obtains bribe and an illegal interest directly or indirectly. Bribery is when a person obtains benefit through an agreement made with a third party in order to act against the requirements of the person's duties, such as doing, not doing, accelerating or slowing down a task.

Bribery and corruption can take place in many different forms and areas:

- Gift
- Political donations
- Entertainment Policy
- Outsourcing companies and business partners
- Facilitation payments.

3. Duties and Responsibilities

Anti-Bribery and Anti-Corruption Policy was approved by the Board of Directors. The implementation and updating of the policy will be realized through the assignments made by the Board of Directors.

Within the scope of the Anti-Bribery and Anti-Corruption Policy, the necessary processes, systems and organizational structures have been established in our company in order to comply with the legal regulations and ethical principles, and the related duties and responsibilities have been written down.

Accordingly;

- Regulating and amending the ethical principles are under the authority of Sabırlar Fındık Board of Directors, and disciplinary action is taken if the company personnel act in violation of these principles. The authority to examine such cases was given to the Disciplinary Board upon the appointment by the Board of Directors.
- The managers of all the units of our company are responsible for taking the necessary measures within the scope of their respective duties to evaluate the potential risks, and to ensure the compliance of employees, outsourcing companies and business partners with the policy principles.
- Our company's employees are responsible for compliance with the policies determined by the senior management, carrying out their duties as defined by the legal regulations and the company's duty regulations, and to work in harmony.

4. Bribery and Corruption

Sabırlar Fındık is against all kinds of bribery and corruption, and is determined to comply with the relevant laws, regulations and principles. Offering or accepting bribe is unacceptable regardless of its purpose.

It is essential that the business relationship with third parties (outsourced firms and business partners) who wish to get service from Sabırlar Fındık through bribery not continued.

5. MAJOR RISK AREAS FOR CORRUPTION ACTIONS

In our company, in order to provide effective fight against bribery and corruption, potential risks are identified in advance, and services and activities are categorized and necessary analysis studies are carried out by the relevant units. According to the results of the analysis studies, necessary precautions are taken by taking into consideration the possible risks within the framework of risk based approach. Measures taken at this stage are determined by considering the sensitivity or access levels of the current employees' positions.

a) Gift

A gift is a product that does not require a material payment and is usually given as a means of business courtesy or saying thank you by persons in a business relationship or by customers.

All kinds of gifts given by the company to the third parties are offered openly in good faith. Although the same conditions are valid for accepting a gift and in accordance with these conditions, no gift is accepted except for the symbolic gifts which are not of high value given to the company and not given to the personnel himself.

In such cases, no gifts shall not offered or accepted which may lead to a conflict of

interest or cannot be perceived as such, even if they are in compliance with the requirements of the policy.

b) Political Donation

It is essential that no government official or political party candidate is paid, given a gift, granted any aid or donation in order to influence any decision in the service receiving and rendering stage which may be of benefit to the continuation of the activities of the company or for the benefit of the company.

c) Outsourced Companies and Business Partners

Outsourcing companies and business partners, including support services, must comply with Policy guidelines and other relevant regulations. For this purpose, compliance with the policies of our company, comprehension and implementation of these matters by the employees of the company and its business partners are included in all agreements and contracts made with outsourcing companies and their business partners. These principles eliminate potential risks. Business with individuals and organizations that violate the Anti-Bribery and Anti-Corruption Policy shall be terminated.

No business shall be realized with any company, and its business partners, which has a negative intelligence on bribery and corruption and is listed on any watch list in this matter. While selecting outsourcing companies and business partners, it is necessary that they have a positive history, and policies which are equivalent of the policies and ethical principles of our company, in addition to the usual technical criteria. It is also checked whether the payments to be made as a result of outsourcing are legitimate and proportionate to the service.

Relevant units in all processes related to outsourcing is subject to internal auditing of Our company and in these audits, it is evaluated whether the principles mentioned above are complied with.

6. Faultless Recording

Matters related to the accounting and registration system which the company has to comply with are regulated by legal regulations, Ethical Principles and company regulations, and in this context, it is essential to record and keep all kinds of accounts, invoices and documents related to relations with third parties (customers, suppliers, etc.) in a complete, clear and accurate manner, and there must be no forgery on the accounting or similar business records of any transaction and the facts should not be distorted.

7. Reporting of Situations and Behaviors that are Against the Policy

Company employees or persons acting on behalf of the Company are obliged to immediately and directly report to the Chairman of the Board of Directors any person or institution acting in violation of these policy rules or any situation which constitutes a breach of these rules. Reports are kept completely confidential. During

the examination and investigation to be carried out after the report, the utmost attention is paid to the confidentiality rules and action is taken observing the principle that the personnel who reported shall not be harmed.

8. Sanction

In case of violation of Anti-Bribery and Anti-Corruption policy, disciplinary penalties which may go as far as the termination of the employment contract according to the nature of the incident become relevant. In situations that are against this policy, the issue is examined by the Board Chairman, and if it is found that there is non-compliance with the legislation, necessary sanctions are applied in accordance with the legislation.

In addition, there may be criminal liability for those who do not comply with the relevant legislation.

Risks and Audit Activities

Risks

Bribery and corruption expose organizations to a wide variety of risks, including the access to established transactions, reporting and compliance goals. Organizations should assess the likelihood, impact and weakness of each identified risk. It should be noted that the impact on the reputation risk of bribery and corruption may be serious even when the financial impact is low (materiality may not be relevant or relevant at secondary level). Comprehensive checks are required to combat the risks of bribery and corruption. Developing effective controls requires in-depth knowledge of an organization's internal and external activities.

Risk Areas

Most bribery and corruption includes cash payments, treats, gifts, travel and employment. However, there are other incentives in many areas of the organization. High risk areas for bribery and corruption include geography and industry; recruitment/employment; third party/vendor management; gifts, entertainment and political contributions; supply; sales; finance; IT; top management and government relations.

Third Party/Vendor Management

Risk Area Overview

Relations with vendors, agents, lobbyists, contract workers, consultants and other mediators can be exploited with bribery and are often in the center of corruption. Third parties engaged in bribery and corruption expose the institution to risks of compliance, finance and reputation.

Possible Risks

- ☐ Inefficient or suspicious interviews with employees, agencies and contractors.
- ☐ Close personal or family relations between employees and vendors.
- ☐ Lack of tender procedures for vendors and customers.
- ☐ Use of agents or third parties to bribe.

Internal Audit Activities

- ☐ Review of agency and other third party selection and elimination processes and due diligence practices.
- ☐ Review of protection of up-to-dateness practices in third party ownerships, company mergers and company acquisitions.

- ☐ Review of recruitment and retention of agencies and contractors, and training policies on anti-bribery and anti-corruption programs for these.
- ☐ Ensuring that expectations of compliance with rules of conduct and anti- bribery and anti-corruption regulations are stated in agreements.
- ☐ Review of contracts to ensure the presence of audit right clauses.
- ☐ Review of reimbursed costs to third parties. Interviews with third party employees.
- ☐ Evaluating the use of agencies and other third parties (ie, whether the use of a third party selected for a particular task is reasonable) taking into account the necessity and reasonableness.

Gifts, Entertainment and Political Contributions

Risk Area Overview

Travel, entertainment and gifts given or received by the organization or its employees may be bribery methods.

Possible Risks

- ☐ Excessive travel and entertainment costs, especially those made to entertain civil servants.
- ☐ Gifts or entertainment that are often or excessively given to customers, suppliers, or government officials.
- ☐ Frequent or excessive charity donations and political donations.
- ☐ Inappropriate or meaningless gift/hosting/entertainment policies and/or guidance.

Internal Audit Activities

- ☐ Review of appropriateness of entertainment and gift policies.
- ☐ Review of payments related to travel, entertainment and gifts.
- ☐ Review of approvals required to give gifts.
- ☐ Making word-based searches for improper travel/gifts on travel and expense reports.
- ☐ Review of compliance with charity policy.
- ☐ Review of payments to charities and political organizations.
- ☐ Consideration of relations between charities and other parties (eg, civil servants and organization management).
- ☐ Verification of whether the charities are bona fide organizations.

Supply

Risk Area Overview

The supply of high-value goods and services may be an area of corruption.

Possible Risks

- ☐ Presence of imaginary suppliers.
- ☐ Improper conduct as in accepting the gifts, money or payment of entertainment expenses in return for privileged treatment to suppliers offering goods and services.
- ☐ Conflicts of interest between the members of the evaluation groups (for large procurement) and the vendors making proposals, including vendors associated with government officials.
- ☐ Purchase in installments with the same supplier in order to avoid the organization's authorization levels and spending limits (configuration).
- ☐ Excessive extension of contracts "without examining the market" for better conditions.
- ☐ Making a high-value purchase with a single or exclusive supplier.
- ☐ Purchase of goods that are not suitable for the needs of the business and overpayment for services and products.

- ☐ Inappropriate spending data and inappropriate data in systems related to vendor data or supply.
- ☐ The use of single source suppliers not properly inspected and inadequate observance of the company's preferred procurement procedures.
- ☐ Creating and managing inappropriate vendors, and the same vendor appearing more than once in the master file.
- ☐ Double payments.
- ☐ No clear distinction between the duties involving payments and loans, and agreement between the suppliers and suppliers.

Internal Audit Activities

- ☐ Review of checks on supplier selection and vendor plan.
- ☐ Review of vendor plan in payment system.
- ☐ Review of the tender process.
- ☐ Testing whether the goods and services are at real and market prices.
- ☐ Visiting suppliers and interviewing suppliers.
- ☐ Verification of vendor addresses.
- ☐ Verification of vendor companies through public records.

Sales

Risk Area Overview

Bribery is a way of achieving specific sales contracts.

Possible Risks

- ☐ Providing gifts, money or entertainment to make an agreement, increase sales, or gain any other advantage.
- ☐ Insufficiency of policies or guidelines providing details of acceptable gifts, accommodation and entertainment expenses.
- ☐ Making a deal with suppliers to fix prices or make sales or make a contract.
- ☐ New or repeated sales or long-term contracts with the same government agency without appropriate offers and negotiations.

Internal Audit Activities

- ☐ Review of sales unit expense reports and compliance with related policies and procedures.
- ☐ Review of entertainment and gift policies and the suitability of relevant training and participation records for sales staff.
- ☐ Review of the sales agreement, and the approvals, terms and conditions of the contract.
- ☐ Review of compliance with state contract and agreement procedures.

Finance

Risk Area Overview

Most bribes involve cash spending, and this expenditure appears in financial records.

Possible Risks

- ☐ Cash payment to facilitate agreements and transactions.
- ☐ Lack of supporting documents for cash transactions.
- ☐ Lack of appropriate separate assignment of duties for cash control, non-routine payments, or other transactions.
- ☐ Lack of supporting documents for expense reports or the existing document is weak.
- ☐ Use of cash to bribe.
- ☐ Existence of off-balance sheet bank accounts.

- ☐ Using credit letters and discounts as a bribery method.
- ☐ Inadequate book records in defining bribery exchange.
- ☐ Increasing or frequent uncollected debts in receivable accounts.

Internal Audit Activities

- ☐ Review of expense transactions for reimbursement of check/transfer/EFT, petty cash, personnel payroll and personnel expenses.
- ☐ Review of checks to create bank accounts and signature authorizations.
- ☐ Review of implementation of bank reconciliation checks and monthly reconciliations.
- ☐ Review of the checks in the petty cash.
- ☐ Review of travel and leisure payments and reimbursements as they are common methods of bribery.
- ☐ Review of financial information, detailed accounts, bank accounts and payment records to identify off-balance sheet accounts that may be used for bribery purposes.
- ☐ Review of tests and checks of transactions related to credit letters and discounts.
- ☐ Verification of the compliance of nature and amount of credit letters and discounts with business practices.
- ☐ Review of accounting policies and practices to assess compliance with regulations.
- ☐ Reconciliation between sub-ledger and ledger.
- ☐ Evaluation of accounts to determine whether parallel books are kept in certain countries in order to hide illegal or illegal transactions.

Information Technology

Risk Area Overview

Access controls are a vital area for the separation of cash duties and detection of abnormal transactions.

Possible Risks

- ☐ No distinction is made between duties related to payments, loans and the reconciliation of vendors and suppliers.

Internal Audit Activities

- ☐ Review and test of IT access controls related to vendor management, debt account and receivables account.
- ☐ Testing of process-level controls for the separation of tasks.
- ☐ Review of vendor master file for additions, removals and changes.
- ☐ See section on supply

POSSIBLE HAZARDS

Persons gaining benefit, Non-compliance with the principle of separation of duties

Failure to conduct transactions in accordance with the legislation, not assigning the personnel who knows the job

Lack of or insufficiency of technical specifications; outdated technology in devices

Failure to obtain approval, Not providing training and technical support

Getting 4 devices although not necessary, Paying more than the real value for the devices

No adequate market price research, having purchasing transactions made by random persons

Work intensity Timing, hurriedness, carelessness

Lack of supervision and control, Works being performed by the same persons

Extreme confidence, indecisiveness

METHODS OF RESPONDING TO RISKS

The risks that cannot be overcome by their own means and simple methods are fought against with the methods shown below. This is also called responding to risks.

☐ ☐ **IGNORING THE RISK "It will be fine"** you may say and ignore the risk.

☐ ☐ **POSTPONING OR CANCELING THE RISK "We'll see to it later"** you may say and postpone the risk or cancel it altogether.

☐ ☐ **REARRANGING THE RISK "Let's have a look at it."** you may say and reassess the risk and rearrange it.

☐ ☐ **ACCEPTING THE RISK "It's very costly. I am ok with the results."** you may say and accept the risk.

☐ ☐ **ASSIGNING, TRANSFERRING, AVOIDING THE RISK "It's not our business. Let's leave it to the experts."** you may say and transfer the risk.

☐ ☐ **REPLACING THE RISK WITH A LOWER RISK "Isn't there a cheaper, easier one?"** you may say and choose the cheaper one with smaller risk.

☐ ☐ **TAKING ON THE RISK, FIGHTING IT "We'll overcome it."** you may say and fight the risk, reducing its impact.

o **Keeping employees away from risky areas**

o **Using new technology machines and devices**

o **Providing personal protective equipment:** Buying appropriate protective materials for the job and ensuring that they are used.

o **Training :** Providing training to employees on health, safety, legislation, first aid and hardware.

o **Taking administrative measures:** You can apply organizational measures such as changes in organizational structure, new job descriptions, renewal of procedures and instructions, review of working times, and considering the male and female situation.

o **Increasing monitoring and audit:** You can measure performance by constantly checking, auditing and monitoring employees and work on-the-spot, face-to-face.

REPORT ON THE MEASUREMENT RESULTS OF THE EFFICIENCY OF THE TRAINING

Name of the Training:	Anti-Bribery and Anti-Corruption
Training Date:	16.01.2018
Trainer:	Zahide Nur SABIR ŞAHİN
Training Place:	AKOLUK-FACTORY
Subject of training:	<i>Our anti-bribery and anti-corruption policy, Main risk areas for the corruption actions, Possible dangers, Risks and Auditing Actions, Risk Response Methods</i>
Participants to the Training:	WHITE COLLAR EMPLOYEE (MANAGING PERSONNEL)
Aim of Training:	PREVENTION OF CORRUPTION AND BRIBERY IN AND OUT OF THE COMPANY
Explanation: <i>(Practice, monitoring details, measurement principles, etc.=</i>	Oral training is given with the help of documents. Documents are sent to the e-mail addresses of each employee. Documents are hanged on the board.
Result of Efficiency Measurement:	Full participation is provided to the training. The training is completed in an effective way.
Approval of the Authorized Person:	Zahide Nur SABIR ŞAHİN Human Resources Responsible

“In the term 2018-2019, our company was not mentioned in any corruption action in and out of the company.”

SOCIAL RESPONSIBILITY

We celebrate the Mother's Day and Women's Day of our woman employees by broadcasting special messages for them in our boards and giving them small decoration gifts.

Hazelnut products of Sabırlar Fındık is produced with the patience, care and trust which are required by the sensibility of women. Contribution of women to our quality is high.

Women are not only valuable for Sabırlar Fındık but every day.

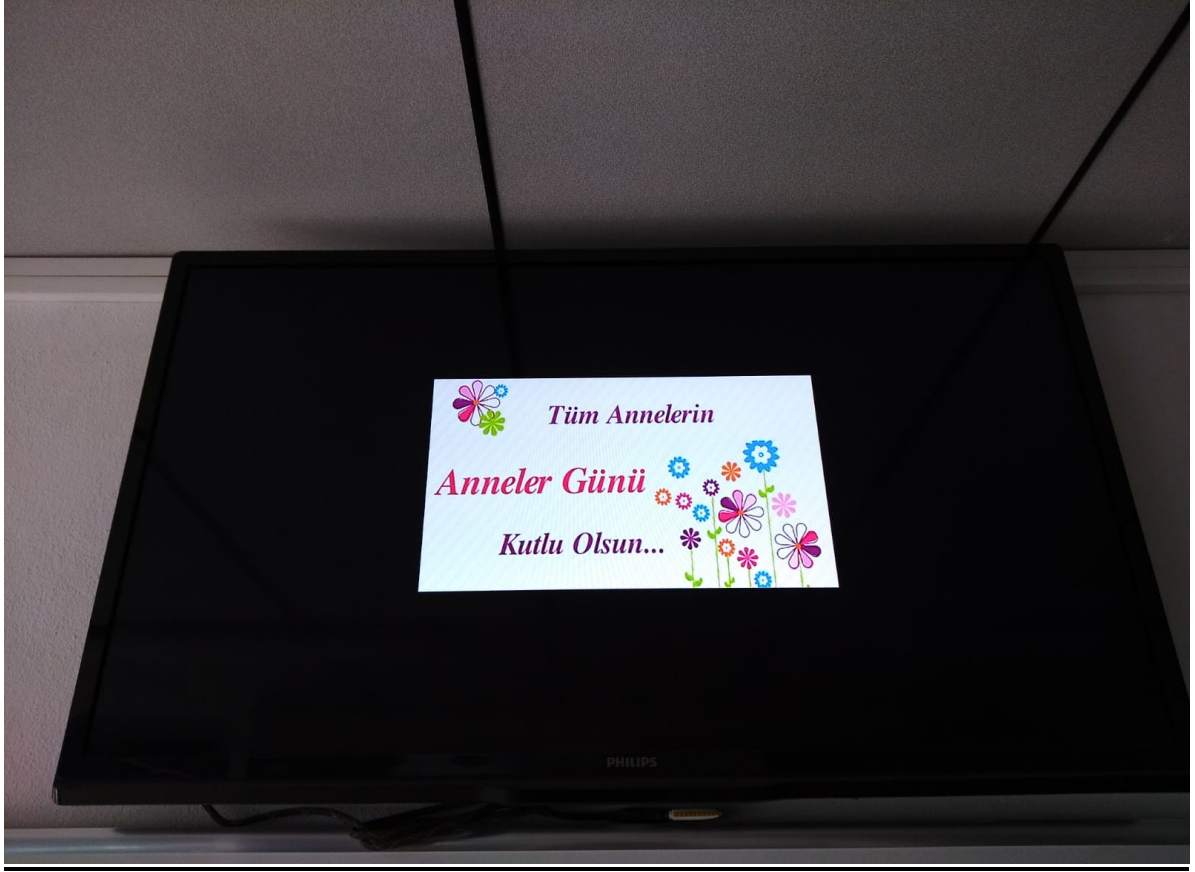
Sabırlar Fındık carries a torch for its women employees for their values and valuable labor.

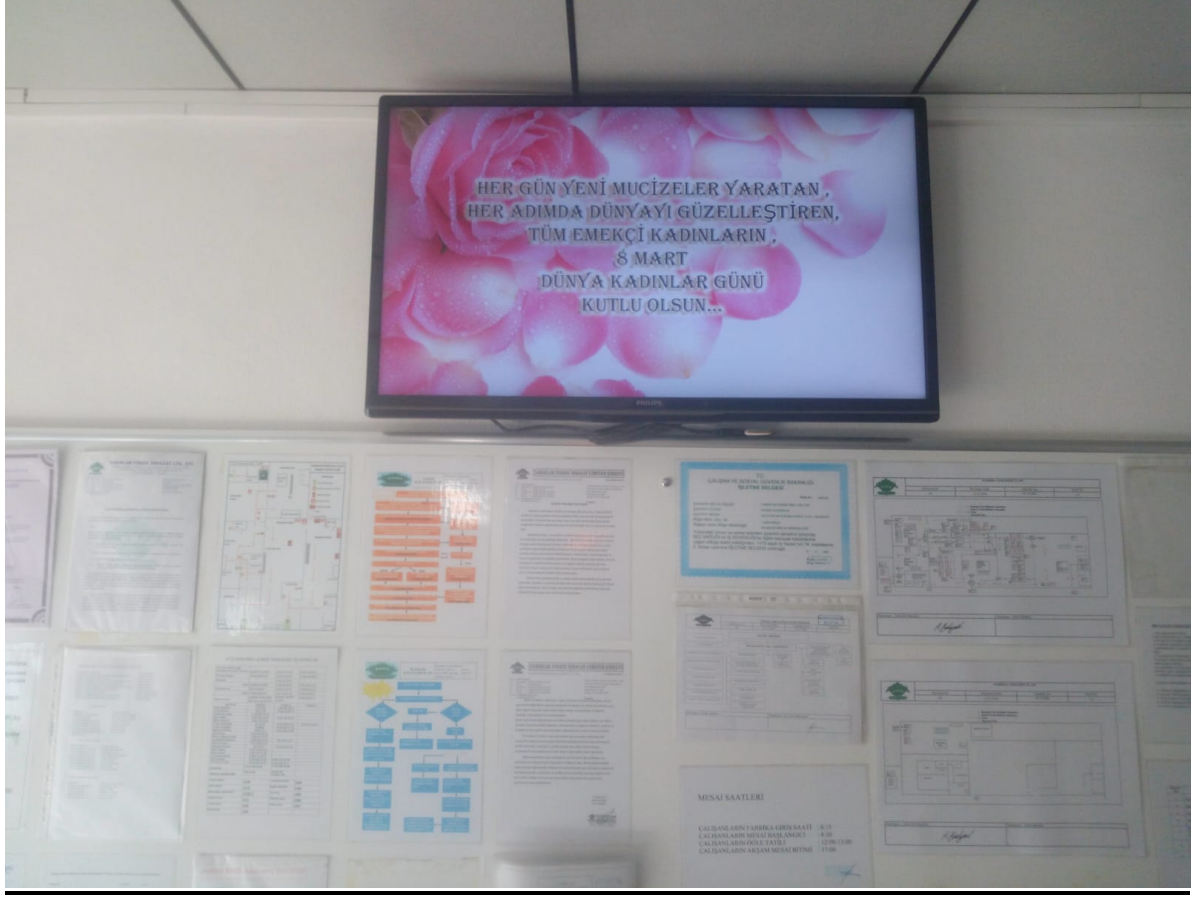




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We have still had the Silver Wing membership of UNICEF since 2017.



UNICEF Türkiye Milli Komitesi'nin
çocuk hakları konusundaki
çalışmalarının destekçisi.

Sayın

SABIRLAR FINDIK İHRACAT LTD. ŞTİ.

UNICEF'in çocuk hakları konusundaki çalışmalarını destekleyerek Gümüş Kanat Destekçimiz
oldunuz.

Değerli katkılarınızdan dolayı en derin şükranlarımızı sunarım.

Prof. Dr. Tezer Kutluk
UNICEF Türkiye Milli Komitesi
Başkan

NİSAN 2018





UNICEF Türkiye Milli Komitesi'nin
çocuk hakları konusundaki
çalışmalarının destekçisi.

Sayın

SABIRLAR FINDIK İHRACAT LTD. ŞTİ.

UNICEF'in çocuk hakları konusundaki çalışmalarını destekleyerek
3. Kez Gümüş Kanat Destekçimiz oldunuz.
Değerli katkılarınızdan dolayı en derin şükranlarımızı sunarım.

Prof. Dr. Tezer Kutluk
UNICEF Türkiye Milli Komitesi
Başkan

Eylül 2018 – Ağustos 2019



Contact Information

Trade Name	Sabırlar Fındık İhr.Ltd.Şti.
Factory Address	CumhuriyetcaddesiAkolukmahallesi No:24 AkolukBeldesi Ortahisar-TRABZON
Telephone	0462 272 53 53
Contact Mail	hsabir@sabirhazelnut.com.tr

Our Trade Information:

Trade Name	: Sabırlar Fındık İhracat Ltd. Şti.
Address	: PazarkapıMahallesiKalkanoğluCaddesi No:34 Ortahisar/TRABZON
Phone	: 0462 321 52 38
Tax Office	: Hızıbey Tax Office
Tax Number	: 7360016440
Web Address:	www.sabirhazelnut.com.tr
Registry Number	: 3584
Mersis Number	: 0736001644000012
Kep Address	: sabirlarfindik@h01.kep.tr

Working Hours in the Workplace

Akoluk Factory:

Blue Collar Employee: (08.30-17.00 (Monday-Saturday)
(12.00-13.00 Lunch Brake)

White Collar Employee: (08.30-17.00 (Monday-Saturday)
(12.00-13.00 Lunch Brake)

Uzunsokak Export-Accounting Department:

White Collar Employee (08.30-18.00 (Monday-Saturday half-day)
(12.00-13.00 Lunch Brake)

Pazarkapı Central Office:

White Collar Employee: (08.30-17.00 (Monday-Saturday)
(12.00-13.00 Lunch Brake)



