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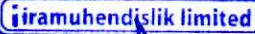
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Continuous Improvement ISO 45001 Occupational Health and Safety management system manual has been prepared to introduce IRAMUHENDISLIK's management system to its customers and interested parties within and outside the organization.

Within the scope of the ISO 45001 management system handbook, ISO 45001 Occupational Health and Safety Management System conditions, processes, relationships between conditions and processes, and connections between the processes that make up the management system are included.

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0.Introduction

0.1. General: Implementation of ISO 45001:2018 Occupational Health and Safety systems is a strategic decision taken to help improve the performance of IRAMUHENDISLIK and provide a solid basis for sustainable development initiatives.

With the implementation of the ISO 45001:2018 Occupational Health and Safety system, it is aimed to enable our organization to provide a safe and healthy workplace environment, to prevent work-related injuries and diseases and to continuously improve OHS performance.

0.2. OHS Management Principles: This standard is based on the quality management system principles described in ISO 9000. These explanations include an explanation of each principle, a rationale for why the principle is important to the organization, some examples of benefits associated with the principle, and examples of typical activities to improve the organization's performance when applying the principle.

Quality management principles:

- ❖ Customer Focus
- ❖ Leadership
- ❖ Participation of Contacts
- ❖ Process Approach
- ❖ Healing
- ❖ Evidence Based Decising Making
- ❖ Relationship Management

0.3 Process Approach:

0.3.1. General: As IRAMUHENDISLIK, we take the process approach as a basis in establishing, implementing and improving the effectiveness of the quality management system in order to increase customer satisfaction by meeting customer requirements.

In order to continue its work effectively, IRAMUHENDISLIK has defined all its activities and the connections between these activities. Activities are managed in accordance with the definitions made. This approach allows our organization to control the relationships and interdependencies of processes. Thus, it is aimed to increase the overall performance of the organization.

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The process approach is used in the IRAMUHENDISLIK quality management system to achieve the following objectives:

- ❖ Understanding and consistency of fulfillment of the requirements,
- ❖ Considering processes in terms of adding value,
- ❖ Access to effective process performance,
- ❖ Improving processes based on the evaluation of data and information.

0.3.2. Plan-Do-Check-Take Action Cycle: The “Plan-Do-Check-Take Action” cycle is applied in all processes of IRAMUHENDISLIK.

Plan: Creating the resources needed to achieve results in accordance with the system's goals, processes, customers' conditions and the organization's policies, and identifying and determining risks and opportunities. It is the evaluation and determination of OHS risks, OHS opportunities and other risks and other opportunities, and the determination of OHS targets and necessary processes that will ensure results in accordance with the OHS policy.

Do: It is the implementation of what is planned.

Check: Monitoring, measuring (where applicable) and reporting the results of processes and resulting products and services in terms of policies, objectives, conditions and planned activities. It is the monitoring and measuring of activities and processes according to the OHS policy and OHS objectives and reporting the results.

Take Action: Taking actions to improve performance when necessary. It is taking the necessary measures to continuously improve OHS performance in order to achieve the expected results.

0.3.3 Risk-Based Thinking: Risk-based thinking is an essential concept to achieve an effective quality management system in IRAMUHENDISLIK applications. IRAMUHENDISLIK plans and implements activities to identify risks and opportunities. Identifying risks and opportunities forms the basis for increasing the effectiveness of the quality management system, achieving improved results and preventing negative effects.

0.4. Relationship with Other Management System Standards: This standard provides our

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organization with the use of a combined process approach with the PDCA cycle and risk-based thinking, and the compliance and integration of the quality management system with the requirements of other management system standards.

1.Scope: This handbook has been prepared for all activities of IRAMUHENDISLIK based on ISO 45001:2018 Occupational Health and Safety systems conditions. With this quality manual, we aim to convey IRAMUHENDISLIK's legal conditions, health and safety issues such as the well-being/well-being of its employees thanks to the OHS management system, and the way it follows in meeting customer requests to its customers, company employees, company owners, suppliers, auditors and all other relevant parties.

IRAMUHENDISLIK scope of activity:

2.Referenced Standards and/or Documents:

TS EN ISO 9001:2015 – Quality Management Systems – Conditions

3.Terms and Definitions:

For occupational health and safety systems, the terms and definitions given in the ISO 45001:2018 standard apply.

Organization: IRAMUHENDISLIK

4.Context of the Organization:

4.1. Understanding the Organization and Context: Identifies the internal and external elements that are relevant to the IRAMUHENDISLIK's purpose and strategic direction and that affect the quality management system's ability to achieve its intended results. It is aimed to facilitate the understanding of the external context by taking into account issues arising from legal, technological, competitive, market-related cultural, social and economic environments.

It is aimed to facilitate understanding of the internal context by taking into account issues related to the organization's values, culture, knowledge and performance. Details are explained in the “INTEGRATED MANAGEMENT SYSTEM SCOPE AND CONTEXT DOCUMENT”.

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4.2. Understanding the Needs and Expectations of Relevant Parties: The organization monitors and reviews the parties concerned with the quality and OSH management system and the conditions of these interested parties regarding the quality management system.

Reference Documents on the Subject

INTEGRATED MANAGEMENT
SYSTEM SCOPE AND CONTEXT
DOCUMENT

4.3. Determining the Scope of the OHS Management System: When determining the scope of the IRAMUHENDISLIK, the following was taken into account:

- **Internal and External Issues:**

Internal Environment of the Organization; determined as owners, managers and employees.

Sectoral (External) Environment of the Organization; consumers (external customers), suppliers, substitute products/services and competitors.

National Environment of the Organization; determined as state, society and institutions.

International Environment of the Organization; Relations with the markets and consumers of the supplier IRAMUHENDISLIK's, relations with the official institutions in the country from which the goods are purchased, economic and commercial agreements with foreign suppliers, multinational manufacturers are determined.

- **Terms of Related Parties:** Related parties are explained in the "INTEGRATED MANAGEMENT SYSTEM SCOPE AND CONTEXT DOCUMENT".

Organization's Products and Services:

4.4. OHS Management System and Processes: IRAMUHENDISLIK follows up the required processes as follows:

- a) It monitors the desired inputs and expected outputs of the processes with the relevant "Process Flow Charts" and relevant "Process Cards".
- b) It follows the order of the processes and their interaction with each other with the "Process Interaction Diagram".
- c) It has determined the criteria and methods needed to ensure the effective operation and

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control of processes.

- d)** Determined the resources needed for the processes and ensured their existence.
- e)** Authorities and responsibilities for the processes have been determined.
- f)** Assigned risks are determined separately by the relevant process owners. Tracking is done with "Hazard and Risk Assessment Analysis Tables".
- g)** Processes are evaluated and changes are implemented as needed to ensure the processes achieve the desired results. It is carried out with the “CHANGES PLANNING INSTRUCTIONS”.
- h)** Processes and OHS management system continuity are ensured and constantly improved. Processes, quality and processes are controlled by monitoring and measuring, analyzing the monitoring and measurement results and carrying out corrective, preventive and improvement activities when necessary, reviewing and revising policies and targets when necessary and providing the necessary resources (personnel workplace, infrastructure and working environment) by the top management. The OHS management system is constantly improved.

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5. Leadership:

5.1 Leadership and Commitment:

5.1.1. General: IRAMUHENDISLIK senior management demonstrates its leadership and commitment by fulfilling the following regarding the quality and OHS management system:

- Accountability for the effectiveness of the OSH management system, overall responsibility for ensuring safe and healthy workplaces and activities, as well as for the prevention of work-related injuries and ill health,
- Establishing the OHS policy, relevant quality and OHS objectives, and ensuring their compatibility with the strategic direction and context of the organization,
- Ensuring that OHS management system requirements are integrated with the organization's business processes,
- Ensuring the availability of the necessary resources to establish, implement, maintain and develop the OHS management system,
- Communicating the importance of effective OHS management and compliance with system conditions,
- Developing, leading and encouraging a culture that supports the intended outcomes of the OHS management system,
- Protecting employees from retaliation when reporting incidents, hazards, risks and opportunities,
- Establishing health and safety committees and supporting their activities,
- Promoting the use of process approach and risk-based thinking,
- Ensuring that the OHS management system achieves its intended outputs,
- Ensuring the participation, guidance and support of people who will contribute to the effectiveness of the OHS management system,
- Encouraging improvement and ensuring continuous improvement,
- Supporting other relevant managers to demonstrate their leadership in their areas of responsibility.

5.1.2. Costumer Focus: IRAMUHENDISLIK's main principle is to carry out its activities in a "customer-oriented" manner. It is guaranteed that customer demands and expectations are understood accurately and completely at the beginning and customer satisfaction is ensured:

- a) Customer requests and applicable primary and secondary legislation requirements are determined.

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- b) All orders are handled on the basis of increasing customer satisfaction with risks and opportunities that may affect the suitability of products and services in fulfilling customer requests.
- c) Survey results are measured at the frequencies determined by the "Customer Satisfaction Monitoring Table" and necessary corrective, preventive and remedial actions are taken according to the results obtained.

5.2. Policy:

5.2.1. Policy Formulation Our Mission:

To offer the best production products to our customers and to achieve a sustainable development momentum by using the latest technological opportunities in production, improving our employees and processes. For this purpose, our main goals are to reach a leading position in the sector, create a corporate culture and take the necessary steps to develop corporate memory. between. İRA is committed to taking all measures to protect the health and safety of its employees.

Our vision:

To ensure working conditions compatible with the ever-increasing technology needs and requirements, to support the growth and employment-increasing policies needed by the country's economy, to offer quality products at international standards to the market, to ensure on-time delivery and starting from the perspective of valuing people, national legislation on Occupational Health and Safety and Environment To support its policies uncompromisingly with our practices. Our IRAMUHENDISLIK works with a conscious approach to eliminate occupational accidents completely by eliminating occupational hazards at their source and minimizing risks. IRAMUHENDISLIK derives its strength from the value it gives to its employees and customers.

- a) **Creating of IMS Policy:** IRAMUHENDISLIK senior management created the IMS policy. While determining the policy; It is primarily addressed to meet the legal and other requirements for determining OHS targets, in accordance with the purpose, context, size, OHS risks and opportunities of the organization, to eliminate hazards and reduce OHS risks, to include commitments to the continuous improvement of the OHS management system, to include consultation and participation of employees. is taken.

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IRAMUHENDISLIK INC. IMS POLICY

IRAMUHENDISLIK Inc. aspect;

Being customer focused, ensuring continuity in meeting expectations and handling customer complaints effectively,

Consciously conducting risk analyzes at all levels to eliminate sources of error,

Reducing costs, increasing efficiency, improving performance and increasing our capital,

Ensuring that our workplace is ahead of its peers in a competitive environment,

Identifying, evaluating, monitoring and taking actions when necessary, according to impact and probability, within the scope of the corporate risk management approach, of risk elements and opportunities that may affect the achievement of company goals,

The quality system is considered and implemented as a responsibility towards laws, regulations and consumers rather than an obligation,

Continuous improvement of process and product reliability and quality management system,

Our shipments are made on time and in the desired quantity,

Establishing long-term relationships with our suppliers,

Developing systems to ensure occupational health and safety and prevent work accidents in our activities,

Structure in a way that allows immediate intervention in emergency situations,

Giving importance to the protection of the natural environment and energy saving in all our activities,

Reducing waste, increasing the recycling rate, reducing the use of natural resources,

We are committed to implementing and continuously improving the requirements of ISO 9001, ISO 14001 and ISO 45001 standards with the participation of all our employees.

5.2.2. Announcement of IMS Policy: IMS policy is announced through billboards located in appropriate places and documents distributed to all employees, and it is aimed for employees to adopt it. The public folder is accessible to all employees. It is also accessible

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to interested parties on the website. During periodic internal audits, employees are asked questions about the essence of the SMS policy to ensure understanding.

5.3. Corporate Duties, Authorities and Responsibilities: IRAMUHENDISLIK senior management has defined the necessary assignments and responsibilities for the establishment and operation of the OHS Management System. Process managers, those responsible and all relevant personnel have assumed all necessary responsibilities in terms of the processes affecting each other and the processes of which they are suppliers and/or customers. These responsibilities are given in the job descriptions of the employees. The organizational structure regarding the distribution of authority is specified in the organization chart, and the limits of authority are specified in the job descriptions. Although it determines responsibility and authority, top management is responsible for accountability in the operation of the OHS management system.

5.4. Obtaining Employee Opinions and Participation of Employees:

IRAMUHENDISLIK LTD. has created, implemented and ensured the continuity of processes that include consultation and participation of employees at all levels and employee representatives in the development, planning, implementation, performance evaluation and improvement activities of the OHS management system.

6. Planning:

6.1. Activities to Identify Risks and Opportunities:

6.1.1. While planning the OHS management system, IRAMUHENDISLIK takes into account the matters referred to in Article 4.1 and the conditions referred to in Article 4.2. Risks and opportunities;

- To ensure that the quality and OHS management system can achieve its intended output(s),
 - Increasing the desired effects,
 - To prevent or reduce undesirable effects,
 - It is determined with

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the aim of ensuring continuous improve.

6.1.2. IRAMUHENDISLIK OHS management system plans and implements risk and opportunity identification and evaluation activities as follows;

- These risk and opportunity identification activities are followed annually by risk analysis by the relevant process owners. SWOT analyzes are made by process owners depending on the risk analysis performed.
- The results and effectiveness of these activities are discussed at the Management Review Meeting.

IRAMUHENDISLIK OHS management system plans and implements risk and opportunity identification and evaluation activities as follows;

- Taking into account hazards, OHS risks and other risks, OHS opportunities and other opportunities, legal conditions and other conditions, the relevant risk assessment team (Employer/Employer Deputy, OHS Expert, Workplace Physician, knowledgeable employee, chief employee representative, employee representative, support Hazard and risk assessments are made and monitored by the personels.
- The results and effectiveness of these activities are discussed at the Management Review Meeting.

Reference Documents on The Subject

HAZARD AND RISK ASSESSMENT TABLE: ISGYS-T3

6.1.2.1. Hazard Identification: IRAMUHENDISLIK considers the following elements when identifying hazards:

- How work is organized, social factors (workload, working hours, victimization, harassment, bullying), leadership and culture within the organisation,
- Routine and non-routine activities and situations;
- Infrastructure, equipment, materials, substances and physical conditions of the workplace,
- Research, development, testing, production, assembly, installation/construction, service delivery, maintenance and disposal,
- Human-induced factors,
- The way the work is done,
- Past relevant events and their causes, including emergencies, within or outside the organization,
- Potential emergencies,

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- Contacts;
 - Those who have access to activities at the workplace, including employees, contractors, visitors and others,
 - Those who are near the workplace and may be affected by the activities of our organization,
 - Those who work in a place that is not under the direct control of our organization,
- Other topics;
 - Design of work areas, processes, facilities, machines/equipment, operating procedures and work organization in accordance with the needs and abilities of the relevant employees,
 - Situations occurring near our workplace resulting from activities related to work carried out under the control of our organization,
 - Situations that cannot be controlled by our organization and occur near our workplace, which may cause injury and deterioration of health of people in our workplace,
- Existing or proposed changes in our organization, operations, processes, activities and OHS management system,
- Changes in knowledge and experience about hazards.

6.1.2.2. Evaluation of OHS Risks and Other Risks Related to the OHS

Management System: The method and criteria for evaluating OHS risks are defined, documented and maintained.

Reference Documents on The Subject

HAZARD AND RISK ASSESSMENT TABLE: ISGYS-T3

6.1.2.3. Evaluation of OHS Opportunities and Other Opportunities Related to the OHS Management System: OHS risks and OHS opportunities may cause other risks and opportunities for our organization. The method and criteria for evaluating OHS risks and opportunities are defined, documented and maintained.

Reference Documents on The Subject

HAZARD AND RISK ASSESSMENT TABLE: ISGYS-T3

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6.1.3. Determination of Legal Conditions and Other Conditions: Our organization fulfills the legal and other conditions, ensures and maintains the continuity and follow-up of these conditions with the "External Document Tracking List" and ensures that the list is updated. Legal and other requirements may result in other risks and opportunities for our organization.

Reference Documents on The Subject

EYS Legal Legislation Tracking Table: EYS-TBL-01

6.1.4. Planning Activity: IRAMUHENDISLIK plans the following activities:

- Addressing risks and opportunities,
- Addressing legal and other requirements,
- Emergency preparedness and response,
- Integrating and implementing our activities into OHS management system processes or other business processes,
- Evaluating the effectiveness of these activities.

Reference Documents on The Subject

Emergency Action Plan: ISG-PLN003

6.2. OHS Goals and Planning to Achieve Them:

6.2.1. IRAMUHENDISLIK has determined the process quality targets needed for the quality management system, taking into account the following conditions;

- Compliance with quality policy
- Measurability
- Applicable terms
- Increasing the suitability of products and services and customer satisfaction
- Traceability
- Announcement
- Properly updated

IRAMUHENDISLIK has determined the OHS targets needed for the OHS management system, taking into account the following conditions;

- Compliance with OHS policy
- Competence to evaluate measurability or performance
- Applicable terms
- Evaluation results of risks and opportunities

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- Employees, employee representatives and consultant results
- Traceability
- Announcement
- Properly updated

6.2.2. In order to achieve quality and OHS targets, IRAMUHENDISLIK plans by taking into account the following conditions;

- What to do?
- What resources will be required?
- Who will be responsible?
- When will it be completed?
- How to evaluate the results?
- How activities to achieve OHS targets will be integrated into our organization's business processes. The results and effectiveness of these activities are discussed at the Management Review Meeting.

Reference Documents on the Subject

OHS Management Plan: ISGYS-03

6.3.Planning Changes: If the organization detects the need for changes in the quality management system, the changes are carried out in a planned manner. The organization takes into account the following;

- Purposes and potential consequences of changes
- Integrity of the quality management system
- Availability of resources
- Determination or redetermination of authorities and responsibilities,

Planning and follow-up of all changes are discussed at the Management Review Meeting.

Reference Documents on the Subject:

INSTRUCTIONS FOR PLANNING

CHANGES

KP.6.3

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7.Support:

7.1. Resources: IRAMUHENDISLIK determines the resources needed for the establishment, implementation, maintenance and continuous improvement of the quality and OHS management system at budget times and provides the appropriate budget within the relevant period.

7.1.1. General: All resources (human resources, special skills, organizational infrastructure, financial resources and technology) needed to establish, implement, maintain and continuously improve the quality management system are determined and provided by the top management.

7.1.2. Contacts: The selection of employees at IRAMUHENDISLIK is carried out by the human resources department according to the relevant workflow chart and procedure, in line with the determined competencies. The organizational chart showing the sub-organizational distributions of the departments and the duties, authorities and responsibilities of the personnel in this chart are determined by "Job Descriptions".

Reference Documents on the Subject

Job Description: ORG-1
Organization Chart: ORG-2

7.1.3. Infrastructure: In order to sustain IRAMUHENDISLIK activities, the necessary infrastructure, buildings, installations, hardware, software, transportation resources, information and communication technology resources are provided and planned by the senior management.

Reference Documents on the Subject

Laboratory Device List: EYSL-1
İRA LTD.Fixed Asset List : EYSL-2

7.1.4. Environment for the Operation of Processes: IRAMUHENDISLIK determines and manages the working environment necessary to operate the processes and ensure the suitability of the services. The following human and physical issues have been taken into account to ensure a suitable working environment:

- Social

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- Psychological
- Physically

Environmental measurements are made and the results are recorded.

Reference Documents on the Subject

Monitoring, Measurement and Analysis Tracking Table: ISG-TBL002

7.1.5. Monitoring and Measurement Resources:

7.1.5.1. General: The organization has determined monitoring and measurement methods in order to verify the compliance of products and services with the requirements and ensures valid and reliable results.

7.1.5.2. Measurement Traceability: Measurement Traceability: Since there is no production or accredited analysis within the organization, there is no calibration obligation.

7.1.6. Corporate Information: The organization determines the information needed to operate its processes and achieve conformity of its products and services. Institutional knowledge is organization-specific knowledge and is generally gained through experience. This is information that the organization uses and shares to achieve its goals. It is accessible in the "Corporate Identity Book" folder in the public folder.

7.2. Competence: IRAMUHENDISLIK has determined in its job descriptions the competencies that employees who affect or may affect the performance of the OHS management system must have. It ensures that employees develop their competencies based on their appropriate education, training, skills and experience. Conducts training needs and effectiveness assessments to obtain and maintain required competencies.

Reference Documents on the Subject

Job Description: ORG-1

Training Plan: EP-20

Personel Training Registry

Card: PE.01...

7.3. Awareness: People working within IRAMUHENDISLIK;

- IMS policy,
- Relevant quality and OHS targets,
- Their contribution to the effectiveness of the quality and OSH management system,

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including the benefits of improved quality and OSH performance,

d) The effects and potential consequences of failure to fulfill quality and OHS management system requirements,

e) Incidents and related research outputs,

f) Hazard, OHS risks and activities determined regarding them, ensures that they are aware of the arrangements to protect themselves and of the ability to remove themselves from work situations that they consider to pose an absolute and serious danger to their life and health.

All this awareness is supported by orientation, internal and external training, and internal audits.

References Documents on the Subject

Training Plan: EP-20

Education Record

Card:PE.01...

7.4. Communication: IRAMUHENDISLIK has established, implements and ensures the continuity of the processes required for internal and external communication regarding the quality and OHS management system, covering the following issues:

- a) What you will communicate about,
- b) When to communicate,
- c) Who to contact,
- d) How to communicate,
- e) Who to contact.

Regarding the OHS management system, internal communication between different departments of the organization is carried out through controlled documents, correspondence, telephone, IT network, communication boards, internal communication forms and meetings. Information regarding the OHS management system coming from relevant parties outside the organization is recorded by the person receiving the information through forms, if necessary. Answering this communication and all related transactions are followed under the responsibility of the IMS Officer.

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Reference Documents on the Subject

INTEGRATED MANAGEMENT SYSTEM PARTICIPATION CONSULTANCY AND
COMMUNICATION PROCEDURE: EYS-P3

EMERGENCY PROCEDURE:

EYS-P2

INTERNAL COMMUNICATION

SYSTEMATICS: EYS-7.4.2

EXTERNAL

COMMUNICATION

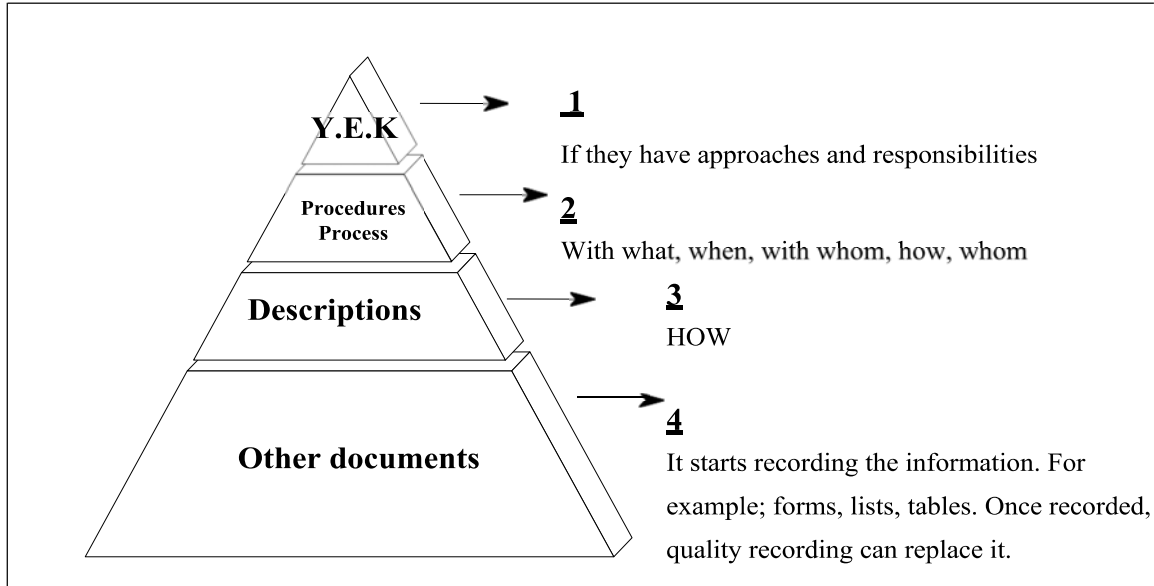
SYSTEMATICS: EYS-7.4.3

7.5. Documented Information:

7.5.1. General: In this quality manual, the quality and OHS management system is defined and documented in detail in various procedures/process flow charts that constitute the quality and OHS management system. This manual, procedures, and process flow charts have been created to ensure that the needs of our business and customers are met. They are kept up to date by regularly reviewing them. Control and coordination responsibility and follow-up regarding this issue belongs to the IMS Officer.

The relationships between the documents in our OHS management system have a pyramidal structure.

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The red “CONTROLLED COPY” stamp indicates that the quality management system manual and all other documents are “controlled” documents. If this stamp is not present when printed, the document is invalid. The uncontrolled quality management system manual and all other documents are photocopied and given to customers, external suppliers and similar third parties. All relevant documents are in computer environment.

Reference Documents on the Subject

Documented Information Control Procedure: EYS-7.5.3

IMS Records List: KKL-1

7.5.2. Creating and Updating: When creating and updating documented information, the organization has appropriately ensured that;

- a) Identification and description (for example, a title, date, author or reference number)
- b) Format (e.g. language, software version, graphics) and media (e.g. paper, electronic)
- c) Review and approval for suitability and adequacy

Reference Documents on the Subject

Documented Information Control Procedure: EYS-7.5.3

7.5.3. Control of Documented Information:

7.5.3.1. IRAMUHENDISLIK checks the documented information required by the quality and OHS management system and these standards to ensure the following items:

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- It is ready and suitable for use wherever and whenever it is needed.
- Is adequately protected (e.g. from loss of confidentiality, improper use or loss of integrity).

7.5.3.2. IRAMUHENDISLIK has considered the following activities as applicable for the control of documented information:

- Distribution, access, discovery and use
- Storage and preservation, including preservation of readability
- Control of changes (e.g. version control)
- Preservation and disposal

The main purpose of the system in document control is to ensure that all documents that need to be used are identified and that up-to-date copies of these documents are in force. The original copies of all documents are available on the computer, and assurance regarding document changes is provided by the Quality Unit Chief in a common folder on the server. Users can access the documents they need from the relevant folder in the public folder on the server, under the relevant heading.

Access is organized in such a way that the documented information is only allowed to be viewed depending on the type of document or to be recorded in the document based on the work performed by the IT unit and its title.

In cases where a document needs to be distributed in printed form to any point of the business, the IMS Officer is notified by the relevant person. The distribution process is carried out by the IMS Officer by printing a red "Controlled Copy" stamp on the copies.

The up-to-date status of documents is monitored by the revision date on the documents. All this follow-up responsibility belongs to the IMS Officer. All process owners are obliged to define and keep records of evidence of compliance with the quality and OHS management system. In addition, process owners are responsible for maintaining complete and accessible records.

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To keep IRAMUHENDISLIK documents under control;

- Documents are checked and approved before publication.
- Documents are reviewed and updated annually and as necessary.
- Any changes are recorded as revisions in the document and it is ensured that current revisions are always available at distribution points.
- Up-to-date tracking, appropriate distribution and control of all external documents required for the quality and OHS management system are ensured.

Reference Documents on the Subject

Documented Information Control Procedure : EYS-7.5.3

Document Distribution Form: KYF-5

IMS Records List: KKL-1

EYS Legal Legislation Monitoring Table: EYS-TBL-01

8.Operation:

8.1. Operational Planning and Control:

- 8.1.1. General:** IRAMUHENDISLIK plans, implements, controls and ensures the continuity of the processes needed to meet the requirements of the quality and OHS management system and the requirements for the provision of products and services. Process cards, process flow charts, criteria and control parameters of each process are prepared by the relevant process owners and personnel and published by the IMS Officer. The organization maintains documented information to the extent it needs to ensure that processes are carried out as planned.
- It discusses the results of undesirable changes at the Management Review meeting by controlling planned changes and, when necessary, carrying out activities that will reduce their negative effects.

The organization does not have any outsourced processes.

Reference Documents on the Subject

Process Flow Diagrams:
SR.01...

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8.1.2. Eliminating Hazards and Reducing OHS Risks: IRAMUHENDISLIK has created, implemented and maintained its processes using the following control hierarchy:

- Eliminate hazards.
- Relocate less hazardous processes with operations, materials or equipment.
- Implement engineering controls and restructure the work.
- Use administrative controls, including training.
- Use adequate personal protective equipment.

8.1.3. Change Management: IRAMUHENDISLIK has established processes to implement and control planned, temporary or permanent changes that affect OHS performance:

- New products, services and processes or changes to existing products, services and processes, including::
 1. The location of the workplace and its surroundings,
 2. Work organization,
 3. Working conditions,
 4. Hardware,
 5. Workforce
- Changes in legal terms and other conditions,
- Knowledge or changes in knowledge about hazards and OSH risks,
- Developments in information and technology.

8.1.4. Buy:

8.1.4.1. General: Our organization has created, implemented and monitored the continuity of the relevant instructions to control the purchasing of products and services in order to ensure compliance with the OHS management system.

8.1.4.2. Contractors: IRAMUHENDISLIK does work with contractors.

8.1.4.3. Outsourcing: Our organization does not have any outsourced processes.

8.2. Emergency Preparedness and Response (TS ISO 45001 Standard Article): IRAMUHENDISLIK has created, implements, ensures continuity and maintains the relevant process regarding preparation for possible emergencies and how to respond to them.

Reference Documents on the Subject

Emergency Plan: ISG-PLN-01

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9. Performance Evaluation:

9.1. Monitoring, Measurement, Analysis and Performance Evaluation:

9.1.1. General: IRAMUHENDISLIK evaluates the performance and effectiveness of the quality and OHS management system. Performance and evaluations include the following:

- ❖ What needs to be monitored and measured, including:
 - ❖ To what extent legal and other conditions are fulfilled,
 - ❖ Its activities and operations regarding identified hazards, risks and opportunities,
 - ❖ The organization's progress towards achieving its OHS objectives,
 - ❖ Effectiveness of operational and other controls,
- Where applicable, monitoring, measuring, analyzing and performance evaluation methods to ensure valid results,
 - When monitoring and measurement should be carried out,
 - When monitoring and measurement results should be analysed, evaluated and communicated,
 - Criteria to evaluate OHS performance

"Process Flow Charts" for each process were prepared by the relevant process owners and personnel. In the process cards, it is determined what should be monitored and measured, how often the monitoring and measurement will be done, and in which tables the monitoring and measurement results will be monitored. The results are monitored, measured and controlled by the designated process owners.

All these stages are created and followed in line with the relevant plan.

All results are evaluated as agenda items in Management Review meetings.

Reference Documents on the Subject

Process Flow Diagrams:
SR.01....

9.1.2. Conformity Assessment (TS ISO 45001 Standard Clause): IRAMUHENDISLIK has created, implemented, ensured and maintained a process for assessing compliance with legal and other conditions.

Reference Documents on the Subject

CONFORMITY ASSESSMENT TABLE – İSGYS-TBL-02

9.2. Internal Audit:

9.2.1. General: IRAMUHENDISLIK quality, environment and OHS management system is in accordance with our organization's own quality, environment and OHS policy, the

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conditions for the management system including quality, environment and OHS targets, the conditions of the ISO 9001:2015 standard, the conditions of the TS ISO 45001:2018 standard. It carries out internal audits at planned intervals to check whether the system is effectively implemented and maintained in accordance with the requirements of the TS 14001:2015 standard.

9.2.2. Internal Audit Program: IRAMUHENDISLIK has created an internal audit plan and ensures its continuity by evaluating the frequency, methods, responsibilities, consultation, planning conditions and reporting regarding internal audits, the importance of relevant processes, changes affecting the organization and previous audit results. Examination for each examination.

The criteria and scope are determined in the "Internal Audit Procedure". It ensured the objectivity and impartiality of the audits. Auditors are selected from certified personnel. Each audit result is reported with an internal audit report form. Reporting of audit results to relevant parties and employee representatives is guaranteed. An internal audit nonconformity form is prepared for the nonconformities encountered during the audit. In case of non-conformance, appropriate corrections, corrective, remedial and preventive actions are carried out without any delay, in order to continuously improve quality and OHS performance.

The results of internal audits are retained. The results are evaluated under relevant item headings at Management Review Meetings.

Reference Documents on the Subject

Internal Audit Procedure: EYS-P4
Annual Internal Audit Plan: ITP-0
ISO 45001:2018 Internal Audit Question List:
ISGYS-L1

Internal Quality Auditor List: KDL-1
Internal Audit Report Form:
KYF-10

9.3. Management Review:

9.3.1. General: Top management reviews the quality and OHS management system at least once a year to ensure the continuity of the quality and OHS management system's suitability for its purpose, adequacy, effectiveness and compatibility with the strategic direction of the organization. Issues under relevant headings are evaluated at the planned Management Review Meetings.

Reference Documents on the Subject

Management Review Procedure: EYS-P10
YGG Meeting Minutes Form: KYF-20

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9.3.2. Management Review Inputs: The topics of the management review meeting are determined by the "YGG Meeting Minutes Form". These agenda items consist of the following topics:

- Review of Quality Policy,
- Review of the Organizational Chart,
- Reviewing Quality Targets and Creating a Target Action Plan for the Next Period,
- Evaluation of the Degree of Achievement of Quality Objectives,
- Evaluation of OHS Policy and the Degree of Achievement of OHS Goals,
- Evaluation of Inspection Results,
 - ❖ Evaluation of Internal Audit Results,
 - ❖ Evaluation of External Audit Results,
- Review of Nonconformities, Corrective and Preventive Activities,
- Review of Customer Complaints, Customer Feedback and Customer Satisfaction,
- Review of Employee Satisfaction and Requests,
- Review of Training Needs,
- Determination of Resource Needs-Adequacy-Supply-Management Human Resources Assessment for the Continuity of the OHS Management System,
- Evaluation of Information Regarding the Performance and Effectiveness of the OHS Management System,
- Assessing Information About OHS Performance, Including Trends Related to:
 - ❖ Incidents, nonconformities, corrective actions and continuous improvement,
 - ❖ Monitoring and measurement results,
 - ❖ Results of evaluating compliance with legal and other conditions,
 - ❖ Inspection results,
 - ❖ Consultation and employee participation,
 - ❖ Risks and opportunities
- Monitoring and Evaluation of Changes in Internal and External Issues Related to the OHS Management System (including the following),
 - ❖ Needs and expectations of relevant parties,
 - ❖ Legal terms and other conditions,
 - ❖ Risks and opportunities
- Planned Changes That Will Affect the OHS Management System, Evaluation of Other Decisions and Implementations,
- Evaluation of Process Performance and Compliance, Monitoring and Measurement Results of Products and Services,
- Evaluation of Opportunities for Improvement in the Light of Changing Situations and Commitment to Continuous Improvement,
- External Supplier Evaluations,
- Evaluating the Effectiveness of Activities Carried Out for Risk and Opportunity Identification Activities,
- Reviewing the Changes in the Activities of our IRAMUHENDISLIK,
- Following Current Legislation and Reviewing Legislative Changes,
- Review of Accident Statistics,

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- Evaluation of Communication/s with Relevant Parties,
- Follow-up and Evaluation of the Results of the Previous Management Review Meeting Decisions in the Implementation Phase,
- Evaluation of the General Status of the OHS Management System,
- Topics that Participants Want to be Discussed During the Meeting.

9.3.3. Management Review Outputs: Management review outputs cover the following topics, activities and decisions:

- Continuity of the suitability, adequacy and effectiveness of the OHS management system in achieving the intended outputs,
- Continuous improvement opportunities,
- Any need for changes regarding the quality and OHS management system,
- Required resources, activities,
- Opportunities to improve the integration of the OHS management system with other business processes,
- Implications regarding the strategic direction of the organization.

10.Improvement:

10.1. General: IRAMUHENDISLIK identifies and selects opportunities for improvement, implements all necessary activities to meet customer requirements and increase customer satisfaction and achieve the intended outcomes of the OHS management system. These activities include:

- a) A To improve products and services in order to meet future needs and expectations as well as meet the requirements,
- b) To correct, prevent or reduce undesirable effects,
- c) To increase the performance and effectiveness of the quality management system.

10.2. Incident, Nonconformity and Corrective Action:

10.2.1. When a nonconformity occurs within the IRAMUHENDISLIK quality management system, including situations arising from complaints;

- a) Respond to nonconformity and, as applicable:
 - i. Takes action to control and correct nonconformity.
 - ii. Evaluates the results.
- b) Evaluates the activities required to eliminate the causes of the nonconformity so that it does not occur again or elsewhere, taking into account the following:
 - i. Reviews and analyzes nonconformance.
 - ii. Identifies the reasons for nonconformity.
 - iii. It determines whether similar nonconformities exist or have the potential to

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occur.

iv.

- c) Performs all kinds of activities needed.
- d) Reviews the effectiveness of corrective actions taken.
- e) When necessary, updates the risks and opportunities identified during planning.
- f) When necessary, makes changes to the quality management system.

When a nonconformity or incident occurs within the IRAMUHENDISLIK OHS management system;

- a) Respond to the incident or nonconformity and, where applicable:
 - i. Takes action to control and correct nonconformity.
 - ii. Evaluates the results.
- b) Evaluates the need for corrective actions to eliminate the root causes of the incident or nonconformance so that it does not occur again or elsewhere, involving the participation of employees and other relevant parties, taking into account the following:
 - i. Investigates the incident and reviews non-compliance.
 - ii. Determines the causes of the incident or nonconformity.
 - iii. Whether similar events occur determines whether nonconformities exist or could potentially occur.
- c) Where applicable, reviews existing assessments of OHS risks and other risks at regular intervals.
- d) Determines and implements any action needed, including corrective action, in accordance with the control hierarchy and change management.
- e) Evaluates OHS risks related to new or changed hazards before carrying out activities.
- f) Reviews the effectiveness of the action taken, including corrective actions.
- g) When necessary, makes changes to the OHS management system.

Issues under relevant headings are evaluated at Management Review Meetings.

10.2.2. IRAMUHENDISLIK maintains documented information including the following:

- a) The nature of the nonconformities and any subsequent activities.
- b) Results of corrective actions.

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Corrective Action Procedure: EYS-P6

Corrective Action Form: KYF-8

Corrective Action Tracking Form: KYF-9

10.3. Continuous Improvement: IRAMUHENDISLIK constantly improves the suitability, adequacy and effectiveness of the quality and OHS management system.

Improvements related to the OHS management system include the following elements:

- Increasing OHS performance,
- Promoting a culture that supports the OSH management system,
- Encouraging employee participation in the implementation of activities for the continuous improvement of the OSH management system,
- Communicating the relevant results of continuous improvement to employees and employee representatives, if any, where they are located.

It considers and examines all results of what has been done as the outputs of the management review to determine whether there are needs or opportunities to be addressed as part of continuous improvement.

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IRAMUHENDISLIK COMPANY POLICY STATEMENT

COMPANY POLICY STATEMENT

IRAMUHENDISLIK LIMITED

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IRAMUHENDISLIK

Iramuhendislik specialises in the supply of pressure equipment and piping works for major projects. We offer high quality craftsmanship for the oil, gas, chemical, mining and energy sectors.

Iramuhendislik aspires to achieve and maintain a solid position in the higher market segment. We want to prove ourselves within this market as a strategic business partner that distinguishes itself through its quality and reliability. The primary objective of our service is to meet the market demand for technical solutions and high quality products in order to forge a sustainable relationship with our customers and ensure a high level of customer satisfaction. Moreover, we consider the welfare and safety of our employees and preserving the environment as an important aspect of our company activities. This vision serves not only the interest of Iramuhendislik but also an individual and civil interest.

Iramuhendislik has set its methods into a management system based on the requirements of ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 and relevant law and regulation. A structured and organised working method is embedded in this management system to avoid, as much as possible, deviations from the standards and the demands and expectations of the client. Iramuhendislik creates the right conditions for a well-functioning and the optimisation of the management system. Targets for quality, health & safety and the environment are set every year.

With regard to the requirements of interested parties, the management ensures that;

- Their requirements are identified, understood and continuously implemented within the framework of the applicable legal and regulatory requirements
- The opportunities and risks that can influence the quality of the products/services are identified and taken into account
- The ability to determine and improve customer satisfaction is used and further developed as a guarantee for the sustainable successful development of the company.

At the same time, we are committed to our corporate responsibility in the areas of quality, occupational safety, health and environmental protection. We want to comprehensively protect our employees from hazards and impairments in the work process and ensure the safety of third parties involved, residents and surroundings. Furthermore, it is our declared goal to prevent damage to property and the environment. To achieve this goal, we are committed to systematically recording and evaluating existing risks through the application of a comprehensive occupational safety management system and to minimizing or eliminating them through appropriate measures.

The following principles of quality, occupational safety, health and environmental protection, to which the Iramuhendislik is committed, are the goal and basis of our

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work in all areas of the company.

- We are committed to the quality and on-time delivery requirements of our customers including reliable project management and delivery of the products.

- During the planning process, we take into account the expectations of interested parties, the process-oriented approach and risk-based thinking. We ensure the quality of our products through reliable planning of our in-house processes and ongoing quality checks of our traded products and their suppliers. By establishing appropriate communication structures, we create transparency between interacting processes.

- Occupational safety in the company, the health protection of our employees, the protection of involved third parties and environmental protection enjoy the highest priority together with customer orientation and the fulfilment of our business results

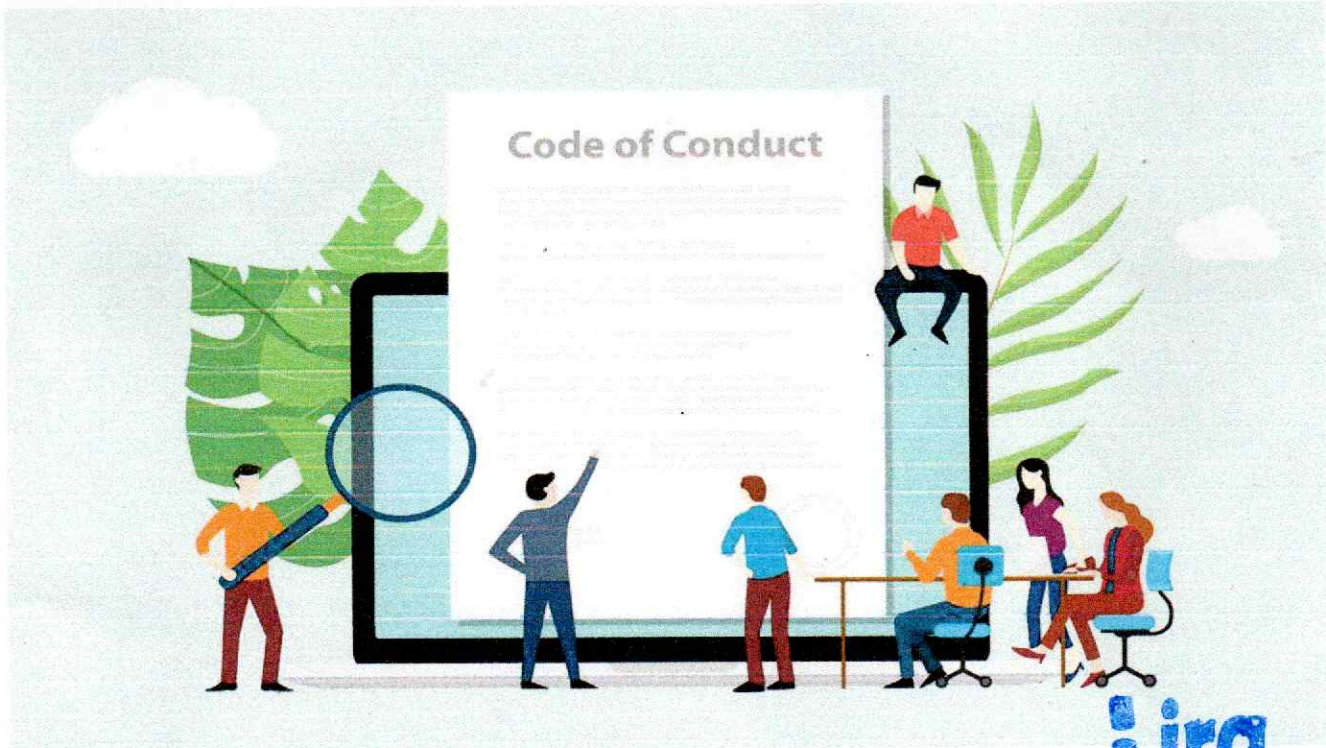
- By continuously defining quantifiable corporate goals, planning and realizing them, and reviewing their implementation, we ensure targeted corporate development. Our goals are targeted to the continuous improvement of process reliability and product quality, occupational safety, health and environmental protection, and the resource-saving use of energy.

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IRAMUHENDISLIK CODE OF CONDUCT		

CODE OF CONDUCT

IRAMUHENDISLIK LIMITED

Control Number



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I. INTRODUCTION

WHAT IS THE COMPANY IRAMUHENDISLIK CODE OF CONDUCT

The IRAMUHENDISLIK Code of Conduct is the core standard of conduct that the Company wishes to have observed throughout its corporate activity. This is a standard of conduct that is usually more demanding than the standard defined by applicable legislation in the various countries where the Company operates.

It is the expression of a series of principles/values for corporate behaviour, as well as for Company executives and employees. The Corporate Code of conduct is also a written statement of the public commitment made by the Company to these principles/values.

The Code of Conduct was defined by the Governing Board/Board members as the maximum governing entity and it is a commitment of the highest level.

WHAT THE IRAMUHENDISLIK COMPANY CODE OF CONDUCT IS NOT.

The Code of Conduct is no replacement for the legal regulations that are applicable in each case and in each territory, nor can they contradict the obligations validly undertaken in each specific case in a contract or collective negotiation.

It is not a fully comprehensive internal regulation of the company. The company has internal rules and regulations other than the Code of Conduct, although they are both compatible, which have been duly approved and published within the organisation and which therefore must be known and complied with.

WHO IS IT AIMED AT?

The IRAMUHENDISLIK Code of Conduct is aimed for the people and entities that are direct intended recipients (recipients) and also for those who are or may become familiar with it (people familiar with).

People under the IRAMUHENDISLIK Company Code of Conduct are firstly all those who render services with the Company as administrators, executives and employees, who must adapt their conduct to the standards set forth therein.

The Code of Conduct is also for representatives, agents, mediators and other individuals and legal entities that usually collaborate with the company in operations linked to its corporate object, or who act in the interest or in name and on behalf of the Company.

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These persons or entities must behave pursuant to the Code standards whenever they represent or manage interests for IRAMUHENDISLIK.

The main people who are familiar with the IRAMUHENDISLIK Code of Conduct are clients, suppliers, advisors and other persons or entities that have professional or business relations with IRAMUHENDISLIK. All of these people, in addition to being informed by IRAMUHENDISLIK on the Code, must accept that they and their companies shall be governed by the Company Code of Conduct in all professional or business relations with IRAMUHENDISLIK.

IRAMUHENDISLIK will determine the contract mode by which these persons will accept the Code, in each case.

Lastly, the Code of Conduct is aimed at any person who does not have direct relations with IRAMUHENDISLIK, but who has interest in becoming familiar with the principles/values governing the corporate conduct, or who has interest in informing the company of a breach of the rules contained in this Code of Conduct.

WHAT IS THE EXPECTED EFFECT?

The main effect expected from this Code is that it will provide all of its target people and people familiar with it with the knowledge of the standards of conduct that they must respect or observe, as the case may be. Lastly, it is expected that both the target people/entities and the people familiar with it will cooperate in preventing its breach.

WHAT IS THE EFFECT IT IS EXPECTED NOT TO HAVE?

We expect the IRAMUHENDISLIK Code of Conduct not to lead any or all of its target people to believe that they are exempt from the obligation to know and to comply with all of the company's legal or internal regulations that they are subject to. We also do not expect that the existence of the content of the Code will be used by its target people to create confusion and/or discrepancies regarding its interpretation, leading to impeding its compliance in any way.

Another effect that is also not expected of the Code of Conduct is for it to resolve by itself all of the cases and all of the questions that may arise in order to fulfil the principles/values of the IRAMUHENDISLIK Corporate Code of Conduct.

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II. CORPORATE CONDUCT PRINCIPLES AND VALUES

These are the corporate conduct principles/values that IRAMUHENDISLIK is committed to upholding to the maximum degree and which inspire this Code:

- I.** Compliance with the law
- II.** Integrity and objectivity in corporate operations
- III.** Respect for people
- IV.** Protection of health and physical integrity
- V.** Correct operations in international markets
- VI.** Use and protection of information
- VII.** Efficient management
- VIII.** Quality
- IX.** Environmental protection

Each of these principles translates into a set of rules of conduct. Below is an explanation of the main content of these rules of conduct. In most cases these rules are developed into more specific regulations in the company's internal rules or in contract clauses.

I. COMPLIANCE WITH THE LAW

The first corporate commitment in the IRAMUHENDISLIK Code of Conduct is to always comply with applicable legislation in all countries where it operates. Special consideration is given to the commitment to pursue any breach and to cooperate with the judicial system in the event of possible breaches of the law that could entail direct criminal responsibility for the company as set forth in the current International Civil Code, or in any other provision that may replace and/or complement it in the future, as well as in any other applicable criminal regulation.

RELATIONS WITH PUBLIC AUTHORITIES AND REPRESENTATIVES

IRAMUHENDISLIK will always act respectfully and in accordance with applicable legislation to promote and defend its legitimate corporate interests in all of its relations with International and third country public authorities and representatives.

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The persons under this Code of Conduct will always cooperate with public authorities and representatives when they are performing in their legal capacities.

MONEY LAUNDERING

IRAMUHENDISLIK is especially committed to pursuing money laundering and to the criminal prohibition of financing terrorism. The persons under this Code of Conduct shall abstain from promoting, facilitating, participating in or covering up any type of money laundering operations, and in all cases they will report any money laundering operation that they become aware of.

II. INTEGRITY AND OBJECTIVITY IN CORPORATE OPERATIONS

Integrity and objectivity in corporate operations entails that the actions of all people and persons under the Code of Conduct must always pursue a single objective within certain limits.

The object is to pursue, only and exclusively in the interest of IRAMUHENDISLIK, the alternative that is best suited to the interests of the company from among those possible (the object) allowed by applicable legislation, by this Code of Conduct, by the IRAMUHENDISLIK internal regulations and by the applicable contracts or collective agreements (the limits).

DISMISSAL OF ARBITRARINESS

No one may act arbitrarily nor in any case may they put first their own interest or the interest of third parties, whether to favour or to harm them, by taking a decision other than that which is objectively most favourable to the interests of IRAMUHENDISLIK.

CONFLICT OF INTERESTS

There is a conflict of interest when one of the people/persons under this Code of Conduct must make a decision that affects both the interests of IRAMUHENDISLIK and the interests of the target person themselves and related persons. To purposes of this Code of Conduct, persons related to the employee are parents, siblings, under-age children, spouses or people with an equivalent affective relationship, as well as representatives, agents or held companies.

For example, the following are considered conflicts of interests:

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- To decide or to recommend the awarding of an IRAMUHENDISLIK contract to a company that is the workplace of a family member of the person in charge of making the decision.
- To make a business decision that could directly benefit a person related to the person in charge of deciding, either because that person makes money with that decision or because the company they work for will benefit from that decision.

When a person under this Code of Conduct is in a conflict of interests, they must notify their supervisor and Compliance, and they must abstain from making any decisions on the matter where there is a conflict. If their supervisors authorise the action or operation in question, having looked into the conflict of interests, the person under the code may then make the decision that is objectively most convenient to the interests of IRAMUHENDISLIK.

When allowing a person under the Code of Conduct who is in a conflict of interests situation to make a decision where there is a conflict, their supervisors will bear in mind not only the integrity and objectivity of the person deciding, but also whether the company's image of objectivity can be affected in the eyes of third parties.

When the person under the Code of Conduct that is in a conflict of interest situation is part of a group of people collectively in charge of making the decision (such as committees or working groups) this person shall notify the other persons in charge of the decision when it is a collective decision and he/she shall abstain from participating in any vote.

Any operation linked between the company and the employee or people linked to the company must be expressly authorised by the pertinent hierarchical superior, who will inform Compliance. A linked operation is any operation or contract where the employee or person involved has a direct or indirect interest.

GIFTS AND HOSPITALITY DONATIONS

In relations with third parties, institutions and companies, the people/persons under this Code of Conduct will never make gifts or invitations the economic value of which exceeds what may be considered reasonable and moderate (one hundred euros), depending on the circumstances of the matter and the country where they are located.

When the rules of conduct applicable to third parties or companies forbid or limit gifts or invitations under the threshold of what is reasonable and moderate, the people under this Code of Conduct will abstain from issuing any invitations or from making any gifts that breach the rules of conduct applicable to possible recipients.

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In accordance with the above, in relations with third parties and companies, the people under the Code of Conduct will not accept any gifts or invitations the economic value of which exceeds what may be considered reasonable and moderate (one hundred euros), depending on the circumstances of the matter and the country where they are located. The refusal will always be done gently and with good manners, explaining that it is due to the IRAMUHENDISLIK Company Code of Conduct.

In those exceptional cases where due to business practices in foreign countries gifts must be accepted that exceed the value that is considered moderate or reasonable in Spain, the gift will be accepted but always on behalf of the company, who will be its sole owner. In these cases, employees shall inform their supervisor.

All donations or benefits by the Company must be authorised by the Board of Directors or, if it delegates, by Compliance. They must be duly recorded in the accounts and may not be used as a means to cover an inappropriate payment or bribe.

IMAGE AND COMMUNICATIONS

The IRAMUHENDISLIK executives and employees shall abstain from any activity that may harm the company image and reputation. They shall also abstain from holding any type of relation with the media, which shall be channelled exclusively through the entities and persons who are assigned these roles within the Company.

RESPECT FOR FREE MARKET COMPETITION

IRAMUHENDISLIK is firmly committed to free market competition and to fair market conduct. Therefore, whenever IRAMUHENDISLIK participates in a tender with one or more competitors to win a business operation, the Code of Conduct target persons shall abstain from performing any practice that goes against free market competition to favour the interests of IRAMUHENDISLIK.

These are considered practices that go against free market competition:

- o Illegal sourcing of information on the competitor's product or proposal.
- o Agreements with one or more competitors to fix prices or other elements that will determine the tender they are bidding for.
- o Dissemination of false or misguided information that is harmful to one or more competitors.
- o Misleading publicity on their business or any other behaviour that may constitute abuse or illegal restriction of the competition.

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RELATIONS WITH PARTNERS

In relations with partners, agents, collaborators and third parties, as well as in the negotiations and operations to restructure or acquire companies, partnerships with third parties or takeovers of company shares, these people or entities shall comply with the behaviours and professional ethics that are aligned and coherent with those contained in this Code of Conduct.

CONTRACT FULFILMENT

Whenever IRAMUHENDISLIK formalises a contract, it does so with the will and the commitment to the contract coming into force and to fulfilling it in its entirety. The persons under this Code of Conduct may not unduly prevent nor impede the fulfilment of the company's contracts.

RELATIONS WITH SUPPLIERS

The supplier selection procedures will be carried out impartially, objectively and with full transparency.

HONEST NEGOTIATION

When the persons under this Code of Conduct negotiate on behalf or in the interest of IRAMUHENDISLIK, they will always abstain from dishonest or unfair practices.

REJECTION OF CORRUPT PRACTICES AND BRIBES

IRAMUHENDISLIK rejects any type of corrupt practice, whether public or private, especially bribes. The persons under the IRAMUHENDISLIK Code of Conduct shall abstain from promoting, facilitating, participating in or covering up any type of corrupt practices and in all cases they will report any corrupt practice that they become aware of.

When operating its international businesses, IRAMUHENDISLIK shall follow the recommendations and guidelines issued by the Organisation for Economic Cooperation and Development.

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III. RESPECT TOWARDS PEOPLE

Respect towards people is a fundamental principle/value in all IRAMUHENDISLIK operations.

RESPECTFUL TREATMENT

The people/persons under this Code of Conduct shall always treat the people they deal with the utmost respect, whether they are under this Code of Conduct or not or whether they are familiar with it or not. No disrespectful verbal or written actions or statements will be allowed against any person or group of persons, whether they are present or not.

VIOLENCE AND AGGRESSIVE CONDUCT

IRAMUHENDISLIK strictly forbids the persons under this Code to engage in any type of violent and aggressive behaviour, including aggression, threats of physical aggression or verbal aggression.

EQUALITY AND NON-DISCRIMINATION

IRAMUHENDISLIK guarantees all of its employees equal and non-discriminatory treatment, regardless of their ethnicity, colour, religion, gender and sexual orientation, nationality, age, pregnancy, degree of disability and other legally protected circumstances.

IRAMUHENDISLIK has a firm commitment to its equality policies and all of the persons under this Code of Conduct must act accordingly, knowing and favouring these policies.

HARASSMENT

IRAMUHENDISLIK also forbids and penalises harassment in the workplace, including sexual harassment.

PERSONAL-FAMILY-WORK LIFE BALANCE

The company undertakes a commitment to facilitate personal-family-work life balance for its employees, according to legal regulations and to the content of the Collective Agreement.

RESPECT FOR HUMAN RIGHTS

Notwithstanding the above specific commitments, IRAMUHENDISLIK has a general commitment to respect the human rights of all individuals.

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IRAMUHENDISLIK also has special interest in the control and monitoring of the fulfilment of human rights regarding company employees, with special emphasis on those linked to company operations such as the right to association (freedom to join union and right to collective agreements), children's and minors' rights (elimination of child exploitation and forced work) or the right to equal and satisfactory job conditions.

IV. PROTECTION OF HEALTH AND PHYSICAL INTEGRITY

OCCUPATIONAL HAZARD PREVENTION

IRAMUHENDISLIK affords the utmost priority to protection of people's physical integrity and health and to the prevention of any type of risk for them at the workplace. The company will at all times comply with applicable laws in each country where it operates and it will implement a comprehensive workplace hazard prevention policy suited to the activity of each workplace.

IRAMUHENDISLIK is fully committed to informing its workers of the corporate rules and procedures in matters of occupational hazard prevention.

DRUGS AND FORBIDDEN SUBSTANCES

IRAMUHENDISLIK is committed to a workplace free of drugs and of the influence of other forbidden substances that may alter people's behaviour.

As long as the persons under this Code of Conduct are at the IRAMUHENDISLIK facilities or perform their job outside of them, they shall abstain from consuming drugs or forbidden substances. They shall also abstain from consuming alcohol or any other substance that may affect their behaviour, whether allowed or not by law.

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V. CORRECT OPERATIONS IN INTERNATIONAL MARKETS

LICENSES AND PERMITS FOR IMPORTS AND EXPORTS

In all import and export operations of any type of goods or services, including the import and export of information, IRAMUHENDISLIK will always operate pursuant to applicable legislation in each operating country.

The persons under this Code of Conduct must be familiar with and comply with the applicable legislation for each export and import operation, providing the competent authorities with the information they legally require and obtaining from them all of the permits and authorisations that are required in order to perform international commercial operations.

ANTI-TRUST AND ANTI-MONOPOLY LAWS

When operating in international markets, IRAMUHENDISLIK undertakes to always comply with the laws on anti-monopoly and anti-trust practices of the relevant territories. The people/persons under this Code of Conduct who are involved in the various operations must be familiar with and comply with the laws on anti-trust and anti-monopoly matters of the countries they operate in.

VI. USE AND PROTECTION OF INFORMATION

PROTECTION OF SENSITIVE AND CONFIDENTIAL INFORMATION

In general, the persons under this Code of Conduct may not use the information they hold as consequence of their relations with IRAMUHENDISLIK to obtain personal benefits, and in no case will they reveal that information to third parties.

Through its business, IRAMUHENDISLIK has access to client and supplier information that is provided under the contract commitment to confidentiality. The company undertakes not to disclose this confidential information, and to protect it. This commitment must be undertaken and fulfilled by all of the people/persons under this Code of Conduct.

As all companies in their operations, IRAMUHENDISLIK generates sensible or confidential, technical or commercial information that is valuable to the company or the disclosure of which could harm the interests of its clients and suppliers, or of its operations on the market. IRAMUHENDISLIK undertakes to regulate in a clear and

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reasonable manner the identification, handling and protection of its sensible, confidential or secret information. Persons under this Code of Conduct must be familiar with and comply with these regulations.

PERSONAL DATA PROTECTION

Many countries' laws protect the most sensitive information for people, especially for individuals, preventing it from being disclosed or handled through computer systems that have no guarantees.

IRAMUHENDISLIK takes special care to protect the personal information that it has access to in the course of its business, always complying with applicable legislation. The people/persons under this Code of Conduct in charge of handling or filing the legally protected personal information are under the obligation to be familiar with applicable legislation and to ensure its due application and compliance.

COMMITMENT TO TRANSPARENCY

Always in observance of the restrictions to free disclosure of technical or commercial information that is classified as sensible or confidential information, IRAMUHENDISLIK is fully committed to transparency in its operations.

VII. EFFICIENT MANAGEMENT

OBTAINING PROFIT

The purpose of the IRAMUHENDISLIK corporate activity is to obtain profit in its business operations, which must be carried out observing the principles established in this Code of Conduct. All of the persons under this Code shall endeavour to obtain this profit within the allowed limits.

SUITABLE MANAGEMENT OF RESOURCES

In order to obtain corporate profit, the persons under this Code of Conduct shall at all times endeavour to manage the company resources in the most efficient manner, avoiding all type of unnecessary expenditures.

USE AND PROTECTION OF THE COMPANY RESOURCES AND ASSETS

Except in those cases where legislation or company regulations authorise the use of company means for personal purposes, the persons under this Code of Conduct shall abstain from using any of the means of the company for their own purposes.

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The Company is the owner of the property and of the rights to use and exploit software and hardware, equipment, telephones, computers, storage devices, email and internet access systems or internal and external databases, manuals, videos, projects, studies, reports and other works and rights created, developed, perfected or used by its employees.

In any case, the use of the assets, resources and means of the company must comply with the safety and protection protocols established by the company.

VIII. QUALITY

Quality Principles are part of the IRAMUHENDISLIK corporate culture, in order to achieve maximum client satisfaction, suitably complying with the requirements set forth in existing contracts.

IX. ENVIRONMENTAL PROTECTION

Environmental protection governs the IRAMUHENDISLIK company operations, always in accordance with the laws and other regulations on environmental protection.

IRAMUHENDISLIK will implement for itself an environmental protection framework, and will ask its suppliers of services and goods to have a suitable system of environmental management in place as well and compliant with current legislation in each case. This environmental framework shall identify and minimize environmental hazards, especially regarding waste disposal, handling of hazardous materials and prevention of spills and leakages.

The persons under this Code must guarantee their fulfilment and notify their supervisors or the heads of environmental management of all the risks and breaches of this framework that they become aware of.

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III. CONTROL OF CRIMINAL LIABILITY

The IRAMUHENDISLIK Board of Directors reaffirms its opposition to any practice that could entail a risk of criminal or Code of Conduct violations, both in Spain and in any country where the company operates.

Internal control of criminal liability is a priority goal for IRAMUHENDISLIK It is committed to preventing, detecting and excluding from any illegal action carried out within the scope of its responsibilities, on its behalf or on its own and for its profit, its legal representatives, factual or legal administrators, executives, employees, agents and collaborators.

In any case, the persons under this Code shall abstain from any actions and omissions that entail the risk of incurring in any of the criminal violations that may affect IRAMUHENDISLIK

The persons under this Code who become aware of a conduct that violates criminal law, any other compulsory regulation, this Code of Conduct or other IRAMUHENDISLIK internal supervision and control rules, shall notify Compliance through the reporting channel or any other means which are valid to this purpose.

Any person who, during their job in management, control or auditing, detects or becomes aware of an allegedly illegal conduct must notify Compliance through the beforementioned channels.

No employee shall be under the obligation to follow orders or instructions that contravene the law or this Code of Conduct. If such a situation should occur, the employee must notify Compliance through the beforementioned channels.

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IV. CODE OF CONDUCT PUBLICATION AND APPLICATION

TRAINING ACTIVITIES

IRAMUHENDISLIK will carry out the necessary training activities so that all of its employees are familiar with this Code of Conduct and its contents. Training shall include criteria and guidance to answer questions in accordance with previous experience.

Along with general training, IRAMUHENDISLIK will provide specialised training for those groups of executives or employees who, due to their job, must have a more in- depth and detailed knowledge of the rules of conduct applicable to their job function.

SUPPORT AND CONSULTANCY

All of the people/persons under this Code of Conduct will have these channels to communicate their questions regarding the Code of Conduct in their respective fields:

- Their supervisors
- Their respective Human Resources department

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V. VERIFICATION AND CONTROL

VERIFICATION AND INTERNAL CONTROLS: REGULATORY COMPLIANCE

IRAMUHENDISLIK shall establish a suitable monitoring and control system that verifies Code of Conduct compliance without having to wait until an incident happens.

In addition to the entities in charge of ordinary management, the Human Resources Manager will monitor and control Code of Conduct compliance and will directly report to the Compliance Entity.

ETHICS CHANNEL

The purpose of this communication Channel is to prevent, investigate and correct conducts that are against the law, against the Corporate Code of Conduct and against the values and procedures of society.

The addressees of this Code may inform the company of a potential breach of the Code or of the law. The informant may directly address the Human Resources Manager or report it through the Ethics Channel. This Channel is available online, on the company's website, and by post, at the following address: Av. Pablo Garnica 20, 39300 Torrelavega, addressed to the Compliance Manager. The informant may also request an in-person meeting through the online channel.

The users of this Channel are employees, executives, Board of Director members, external collaborators (subcontractors, commission agent, agents or others), customers and suppliers. They may report on any irregularity that they learn of, without fear of being dismissed or of retaliation, and with full confidentiality.

The communications will be processed by the Ethics Committee. This Committee is comprised of the Regulatory Compliance Manager and the Human Resources General Management Office.

INDEPENDENCE, CONFIDENTIALITY AND ANONYMITY

IRAMUHENDISLIK guarantees the informant of the confidentiality of their identity, except when they must be identified for the authorities, in accordance with the law. The company also allows for the possibility of reporting events anonymously, with full guarantee of anonymity.

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Confidentiality is a basic pillar of the Ethics Channel and it guarantees the informants that their identities shall be protected. This facilitates and encourages the safe communication of alleged irregularities.

The members of the Ethics Channel are under the obligation to maintain professional secrecy on the informants' identity. This obligation also extends to any third party who participates in investigating the facts.

RETALIATION IS FORBIDDEN

IRAMUHENDISLIK guarantees that retaliation will never be brought against the informant who in good faith notifies the company of a potential breach, cooperates in its investigation or helps to resolve it. Direct and indirect retaliation are forbidden.

Any type of retaliation against any informant in good faith will be penalised. The informant who considers that any retaliation was taken against them may report this to the Ethics Committee through the Channel.

This guarantee does not apply to those acting in bad faith, with the intent to spread false information or to harm others. Appropriate legal or disciplinary measures will be taken against these illegal behaviours.

INVESTIGATION OF POTENTIAL BREACHES

The Ethics Channel Manager will receive the report and will consider whether it should be accepted or not. If it should be accepted, the facts will be notified to the Ethics Committee, who will take care of the investigation, decision and closure stages.

This Committee will analyse the facts that are reported and may ask for information from other company departments. These departments will always be under the obligation to provide said information, unless there is a legal prohibition on its provision. Except when otherwise stated by law, the facts will be reported to the people who are involved, so that they may provide additional information and, where applicable, argue or justify the reasons for their actions. When the Committee has completed the investigation, it will decide whether measures should be taken or not, and it will file the report.

REACTION TO A BREACH OF THE CODE OF CONDUCT

If there is proof of a breach of the Code of Conduct that is persecuted by law, IRAMUHENDISLIK shall report it to the relevant authorities when it is required by law to do so.

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If the breach of the Code of Conduct justifies the company taking disciplinary measures against its executives, employees or workers, including dismissal, the company shall begin the pertinent proceedings to do so.

Lastly, if the breach was by representatives, agents and mediators of IRAMUHENDISLIK, the company will act in accordance with the contents of their respective contracts, and in accordance with the principles of this Code of Conduct, and may terminate relations.

PERSONAL DATA PROTECTION

The Ethics Channel complies with Organic Law 15/1999 of 13 December on Personal Data Protection and its implementing regulations. This Channel was also designed in accordance with the Legal Report 0128/2007 issued by the International Data Protection Agency, "Creation of internal reporting systems in companies (whistleblowing schemes)", and with the "Report 1/2006 on the application of EU data protection rules to internal whistleblowing schemes in the fields of accounting, internal accounting controls, auditing matters, fight against bribery, banking and financial crime" by the European Commission Article 29 Working Group.