BUSINESS CONTINUITY POLICY

Koton is committed to conducting the activities related to the products and services it provides to its customers and stakeholders in an effective and uninterrupted manner. To ensure the continuity of the products and services that create value for its customers and stakeholders, Koton is committed to identifying at an early stage the risks that may threaten the continuity of its business processes and operations and to developing appropriate mitigation measures. In line with this commitment, Koton implements its business continuity program in accordance with the following policy principles. The protection of human life and health is the highest priority in all business continuity activities.

- Resources are allocated and initiatives are undertaken to meet and comply with applicable legal, regulatory, and contractual business continuity requirements.

- The Business Continuity Management System (BCMS) is planned, implemented, and continually improved in accordance with the requirements of ISO 22301:2019, the internationally recognized standard for business continuity management.

- To ensure the continual improvement of the BCMS, management and the teams designated by management to oversee business continuity are responsible for conducting internal audits, management reviews, corrective actions, and the activities necessary to identify risks and opportunities.

- Roles and responsibilities relating to business continuity are clearly defined, and the necessary authorities are assigned by management.

- Management provides the resources necessary to implement and maintain the Business Continuity Management System.

- Training and awareness programs are developed and implemented to ensure that all employees understand their roles and responsibilities within the Business Continuity Management System.

The establishment, implementation, maintenance, and continual improvement of the Business Continuity Management System are achieved by setting objectives and planning the actions necessary to achieve them. The Business Continuity Policy set out above outlines the approach to achieving the objectives of the Business Continuity Management System. The following high-level objectives have been established to guide the development of measurable business continuity objectives:

- Ensure the fulfillment of legal and contractual obligations arising from applicable legislation and/or contractual commitments;

- Ensure the long-term resilience of our business by proactively identifying potential threats to our operations and implementing the most cost-effective response measures and business continuity plans;

- Minimize the costs associated with business disruptions by restoring normal operations as quickly as possible following an incident or emergency, while preserving our reputation as a trusted and reliable business; and

- Ensure that business continuity activities are aligned with the Company's commercial and business objectives and are embedded as an integral part of our organizational culture.