

Anti-Bribery and Anti-Corruption Policy

1. PURPOSE AND SCOPE

The purpose of this Policy is to clearly and explicitly set out the **zero-tolerance approach** of İÇDAŞ and all its affiliated companies towards bribery and corruption and to determine the principles, rules and standards to be applied within this scope.

İÇDAŞ undertakes to conduct all its activities in accordance with, primarily, the legislation of the Republic of Türkiye, as well as international regulations and the İÇDAŞ Ethics Policy.

This Policy applies to:

All employees (including senior management),

Suppliers, business partners, consultants, subcontractors and third parties.

İÇDAŞ expects all its business partners to act in compliance with this Policy and takes the necessary measures accordingly.

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2. DEFINITIONS

Bribery: The provision, directly or indirectly, of a financial or non-financial benefit to a person for the purpose of having an act performed, not performed or expedited.

Corruption: The misuse of entrusted authority and duties for the purpose of obtaining personal benefit.

Gift: Any benefit of economic value, including cash, gift cards, discounts, services and privileges.

Sınıflandırma: **Public**



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Hospitality: Benefits provided for social purposes, such as meals, travel, accommodation and events.

Business Partners: Suppliers, customers, distributors, consultants and all third parties acting on behalf of the Company.

Public Official: Persons working in public institutions, representatives of political parties and all persons performing duties on behalf of the public.

Facilitation Payment: Unofficial payments made for the purpose of expediting a lawful transaction.

3. GENERAL PRINCIPLES

- İÇDAŞ does not tolerate any form of bribery or corruption.
- Employees may not directly or indirectly offer, receive or facilitate bribes.
- Facilitation payments are strictly prohibited.
- All activities are conducted in a transparent, traceable manner and in compliance with applicable legislation.
- Violations of the Policy are subject to disciplinary sanctions and, where necessary, legal notifications.

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Any violation, suspicion or report that may arise within the scope of this Policy is evaluated by the Ethics Violation Committee. Sanctions for identified violations are decided by the Disciplinary Committee.

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4. COMBATING MISCONDUCT

İÇDAŞ and its Group companies act with a zero-tolerance approach towards bribery and all forms of corruption and undertake to conduct their activities fairly, honestly, lawfully and in accordance with ethical rules. İÇDAŞ aims to conduct its activities in compliance with the laws of the Republic of Türkiye, the legal regulations and principles relating to bribery and corruption in all countries in which it operates and is represented, all principles set out in the United Nations Global Compact, and the principles of the Partnering Against Corruption Initiative.

Prohibition of Abuse of Duty: Our employees shall never abuse their duties or allow their duties to be abused. Abuse of duty means using one's authority and responsibility for personal benefit and thereby causing harm to the Company and our business partners.

Disgraceful Offences: Company employees may not directly or indirectly participate in disgraceful offences such as theft, forgery and pickpocketing, nor may they tolerate others committing such offences.

Prohibited Activities: Employees and our business partners are prohibited from offering bribes to any person, engaging in corrupt activities, making facilitation payments, providing inappropriate gifts and hospitality, using intermediaries for such purposes, or engaging in any other unlawful activities and transactions related to their business.

Expectations from Business Partners: As an indication that we expect the same level of sensitivity from our business partners, they are expected to accept the Supply Chain Ethics Protocol before any commercial or legal relationship is established.

Aware Employee Approach: Our employees avoid conflicts of interest and know that, when they encounter a case of bribery or corruption, they must immediately report the matter to the Ethics Line. In this context, the Ethical Principles Commitment has been

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accepted by every employee commencing employment within İÇDAŞ as an “aware employee.”

5. RESPONSIBILITIES

5.1 Audit, Risk Management and Internal Control Directorate

It is responsible for the preparation, updating and coordination of the implementation of the Policy.

5.2 Human Resources Department

- Ensures compliance with the Policy in recruitment, training and performance processes.
- Organizes ethics and compliance training.

5.3 All Employees and Managers

- Are obliged to comply with the provisions of the Policy.
- Are responsible for reporting suspicious situations.

5.4 Ethics Committee

- Evaluate notifications of ethical violations.
- Conduct or ensure the conduct of necessary examinations and investigations.
- Report the findings and submit them to the Disciplinary Committee.

5.5 Disciplinary Committee

- Evaluate the results of ethical violation investigations.
- Decide on the disciplinary sanctions to be applied.
- Apply sanctions, including termination of employment where necessary.

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6. IMPLEMENTATION OF THE POLICY

6.1 General Rules

- Ethical violations are subject to disciplinary processes.
- All managers are responsible for managing risks within their respective units.
- Employees perform their duties in accordance with applicable legislation and Company rules.
- In circumstances giving rise to suspicion of a Policy violation, employees are obliged to communicate the matter to the Ethics Violation Committee through the Ethics Line or directly through their managers.

6.2 Business Partners and Due Diligence

İÇDAŞ works only with parties that meet the following conditions:

- A positive bribery and corruption risk assessment,
- Provision of a commitment to comply with the Policy,
- Inclusion of compliance provisions in contracts.

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In the event of non-compliance, the business relationship is terminated.

6.3 Anti-Bribery and Anti-Corruption Commitment

- Giving or receiving bribes is strictly prohibited.
- The principle of “zero tolerance” is applied.
- All employees adopt this matter as a personal responsibility.

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6.4 Facilitation Payments

All forms of facilitation payments are prohibited. Such requests must be reported immediately.

6.5 Gifts and Hospitality

Provided that the following conditions are met, gift and hospitality limits shall also comply with the limits specified in the İÇDAŞ Ethics Policy. Must not be cash or cash equivalents.

- Must be reasonable and proportionate.
- Must not be intended to influence decisions.
- Must be recorded.

6.6 Relations with Public Institutions

- No benefit may be provided to public officials.
- Direct or indirect bribery is prohibited.
- All transactions are conducted transparently.

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6.6 Donations and Sponsorships

- Political donations are prohibited.
- All donations must be lawful, transparent and recorded.
- They are conducted in a manner open to audit.

6.8 Employment Processes

- Candidates are evaluated according to ethical and legal criteria.
- Criminal record and reference checks are carried out.
- Recruitment processes are conducted transparently and competitively.

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6.9 Ethics Line (Whistleblowing Mechanism)

- A whistleblowing system open to all employees and business partners is available.
- Reports are evaluated on the basis of confidentiality and impartiality.

All reports made through the Ethics Line are examined by the **Ethics Violation Committee** within the framework of confidentiality principles and forwarded to the **Disciplinary Committee** for finalization.

6.10 Accounting and Record-Keeping

- All transactions are recorded accurately, completely and transparently.
- Off-the-books transactions may not be carried out.
- Documents are retained in a manner suitable for audit.

7. AUTHORITY AND IMPLEMENTATION

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- All employees are obliged to comply with this Policy.
- Violations may result in disciplinary sanctions and termination of contracts.
- In the event of a conflict with applicable legislation, the more restrictive provision shall apply.

Violations identified as a result of investigations carried out within the scope of this Policy are reported by the Ethics Violation Committee, and final decisions regarding sanctions are made by the Disciplinary Committee.

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8. REPORTING AND CONSULTATION

In the event of a suspected Policy violation, employees may submit a report directly to the **Ethics Violation Reporting Line** through the channels specified in the İÇDAŞ Ethics Policy.

Board of Directors

05.05.2026