

COMPLIANCE

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY



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1. PURPOSE AND SCOPE

Through this Anti-Bribery and Anti-Corruption Policy ("Policy"), Egebant declares its commitment to preventing bribery and corruption and to complying with anti-bribery laws, and aims to establish guidance for identifying and preventing potential bribery and corruption activities in order to protect its reputation and integrity.

This Policy is binding for Egebant employees, managers, and all Business Partners acting on behalf of or providing services to Egebant, and Egebant expects all such persons to act in compliance with this Policy. Policies determined by Egebant form an integral part of this Policy.

2. DEFINITIONS

UN Global Compact refers to the agreement based on universally accepted United Nations declarations addressing ten fundamental responsibility areas of the business world in the fields of human rights, labor standards, environment, and anti-corruption, aimed at social responsibility and sustainability practices.

Public Official means persons defined to include, but not limited to:

- Employees of government bodies (civil servants, police officers, etc.),
- Employees of state-owned enterprises,
- Employees of political parties and political candidates,
- Persons serving in legislative, executive, or judicial bodies in a country,
- Persons performing public services for a country,
- Judges, jurors, or other judicial officials working in international or supranational courts or foreign state courts,
- Members of international or supranational parliaments; persons performing public duties for a foreign country, including public institutions and organizations,
- Domestic or foreign arbitrators appointed to resolve a legal dispute,
- Officials or representatives working in international or supranational organizations established under an international agreement.

Charitable Contributions mean voluntary monetary or non-monetary contributions made to any organization without expecting any benefit in return.

Facilitation Payment means unofficial, improper, low-value payments made to expedite or secure routine governmental actions or services to which the payer is legally entitled.

Types of Benefits: The following examples may be perceived as potentially improper benefits:

- Gifts and hospitality,
- Employment of family members of Public Officials,
- Donations and sponsorships and other benefits (such as tickets to sports events, discounts, samples, free products, and other commercial or sales programs).

Bribery means giving, receiving, offering, or promising anything of value in order to obtain improper benefit from or improperly influence a commercial transaction or relationship.

- **Improper benefit** refers to an advantage to which Egebant and/or its Business Partners are not legally or contractually entitled.
- **Improper influence** means attempting to benefit Egebant or its Business Partners by making an offer, promise, or payment to a third party and taking advantage of their official position.

Politically Exposed Person (PEP) means persons who currently or formerly held prominent public functions, senior politicians, senior officials in administrative or judicial bodies and/or armed forces or state-owned enterprises, persons holding significant positions in political parties, executives working in international organizations, and persons in equivalent positions, as well as their family members and close associates.

Sponsorship means any monetary or non-monetary contribution made with the expectation of benefit to Egebant, to an event or activity organized by an individual, professional organization, or institution.

3. GENERAL PRINCIPLES

Egebant does not permit or accept bribery in any form. Regardless of local practices or regulations, no party involved in the business cycle may offer or accept bribes, facilitation payments, improper payments, or inappropriate gifts or hospitality.

Non-compliance with this Policy may result in various sanctions, including but not limited to revocation of licenses issued by public authorities, confiscation of assets used in or obtained through criminal activities, administrative and/or criminal sanctions imposed on Egebant employees, and serious reputational damage to Egebant.

Where obligations imposed by local laws are more comprehensive and stricter than the provisions of this Policy, relevant local regulations shall prevail.

4. RULES

a. Gifts, Meals, Travel, and Hospitality

Providing or accepting gifts, meals, travel, or hospitality, directly or indirectly, especially to or from a Public Official, for the purpose of improperly influencing any party or providing unjust benefit is strictly prohibited.

Under certain special conditions specified in the Gifts and Hospitality Policy, providing gifts to Public Officials or accepting gifts from third parties may be permitted.

b. Employment of Public Officials and Politically Exposed Persons or Interaction with Them

Recruitment decisions must be based on qualifications and must not aim to improperly influence Public Officials. If Politically Exposed Persons or Public Officials apply for employment at Egebant, required approvals must be obtained before proceeding with recruitment.

Public Officials and Politically Exposed Persons may be employed or engaged to serve Egebant's legitimate business purposes only if:

- There is no expectation of obtaining commercial advantage from public authorities in return for employment,
- The individual objectively meets the qualifications required for the position,
- Salaries and compensation are reasonable and consistent with the job and professional qualifications.

c. Grants, Donations, and Sponsorships

Providing grants, donations, or sponsorships in exchange for improper influence or benefit to Public Officials or Politically Exposed Persons is prohibited under this Policy.

d. Third-Party Relationships

Anti-bribery and anti-corruption laws prohibit improper payments made directly by company employees or indirectly through representatives, consultants, distributors, or other third parties acting on behalf of Egebant ("third parties").

Third parties must comply with this Policy under all circumstances. To reduce bribery and corruption risks, risk-based due diligence must be conducted on third parties both before and during the business relationship. Risk-based due diligence must also be conducted for potential partnerships, acquisition targets, and strategic investments.

Egebant establishes business relationships with third parties only if:

- There is a legitimate business need for the products or services,
- Prices are not above market value,
- Due diligence from an anti-corruption perspective yields positive results.

No business relationship shall be established with third parties who are believed to have influence over Public Officials without thorough background checks of their history, qualifications, and reputation.

Contracts with third parties acting on behalf of Egebant must comply with all applicable anti-bribery and anti-corruption laws.

e. Transparency and Accuracy of Accounts and Records

Even if no bribery occurs, failure to keep accurate and transparent books and records violates the laws of many countries. Therefore, for every transaction, internal controls, financial reporting standards, and document retention principles must be observed, and compliance with Egebant's anti-bribery regulations and all applicable laws prohibiting bribery and corruption must be ensured.

Accordingly:

- All accounts, invoices, and documents arising from business relationships with third parties (customers, suppliers, etc.) must be recorded in commercial books in a timely, accurate, and transparent manner with clear explanations reflecting the true nature of the transactions.

Any alteration that misrepresents the nature of a transaction in accounting or commercial records is prohibited.

5. AUTHORITY AND RESPONSIBILITIES

Egebant is responsible for ensuring that all employees comply with this Policy. Egebant's stance on corrective and/or preventive actions against non-compliance must be taken into consideration by all relevant parties. Violation of this Policy may result in various sanctions, including termination of employment as a last resort.

If you become aware of any action that you believe violates this Policy, applicable legislation, or the Egebant Code of Business Ethics, you should report it through the Company's ethics channels listed below:

Ethics Line WhatsApp
or through the Ethics Reporting Form at:
<https://www.egebant.com.tr/tr/kurumsal/etik-form>

In the event of any conflict between this Policy and local legislation in countries where Egebant operates, the more restrictive provision shall apply, provided that the relevant practice does not violate local law.

If any third party expected to comply with this Policy acts in violation of it, relevant contracts may be terminated by Egebant, subject to contractual terms and applicable legal regulations, while reserving Egebant's legal rights.

This Policy shall be periodically reviewed by Compliance Officers to ensure compliance with new or updated laws and regulations.