

ANTI-BRIBERY AND CORRUPTION DIRECTIVE

1. Purpose:

The purpose is creation and announcement of principles and rules for the detection and prevention of possible actions that can be evaluated as part of the fight against bribery and corruption.

2. Scope:

The anti-bribery and corruption directive covers all employees of Gemak Group, contractors, agents and similar persons and organizations working on behalf of Gemak Group or together, including consultants, lawyers, external auditors, as well as all business partners.

3. Descriptions:

Gemak Group companies: includes all Gemak group companies.

Bribery: giving money, goods, etc. by handing to the relevant official or officials for the illegal convenience of a job that needs to be done.

Corruption: a situation in which at least one of the actions defined below occurs.

- Enter into an agreement between two or more parties or put pressure on decision makers to achieve an unfair and irregular goal.
- Submit, receive or request proposals with all kinds of material and similar assets, directly or indirectly, to decision makers in order to create an irregular unjust effect.
- Knowingly and willingly engage in misleading actions by one party in order to obtain financial or other benefit or avoid debt or liability.
- Employees receive unfair benefits because of the necessity of their duties and/or because of the use of the authority granted by their positions.

If there is a case for conducting research on the actions mentioned above in connection with any products or services of our group: deliberate and knowing destruction of important evidence from the point of view of the investigation, modification, tampering with documents, evidence or documentation or cover up and / or withdraw from the investigation or threats and harassment and intimidation of any party to ensure that that party does not disclose information about the investigation's findings are considered as part of bribery and corruption.

4. Management Responsibility:

- All employees are responsible for acting in accordance with the instructions.
- The Human Resources and Industrial Relations Directorate is responsible for establishing the necessary communication channels for reporting complaints and notices on the subject.
- All employees are obliged to inform their managers and / or the communication channel below of behavior and suspicious situations contrary to this instruction.
- The Directorate of Human Resources and Industrial Relations takes measures to ensure the privacy and security of the notified persons.
- Employees may not be forced to act in violation of this instruction in any case and by no one. Managers obliged to inform the communication channel administration etik@gemak.com about complaints, notices and claims received from employees.

5. References and annexes:

POL.005_ Code of Ethics and Human Rights Policy

6. Implementation:

All kinds of in-kind and cash donation requests for Gemak Group Companies, Corporate Social Responsibility suggestions and requests are forwarded to the group Foreign Relations and Investments Directorate or Corporate Communications Directorate according to the issues they follow. The group's External Relations and Investments Manager or corporate communications chief submits the relevant assistance requests to the CEO for approval, along with his views on compliance with Gemak Group principles and strategies and the traceability of the donation.

All corporate support and sponsorship requests received by Gemak group companies are again forwarded to the Corporate Communications Chief. Requests that are objectively examined and positively evaluated by the unit are submitted to the approval of the CEO.

All donations and sponsorships made by Gemak Group are recorded.

In case of any notification and suspicion, etc. the authority to review belongs to the unit appointed by the Board of directors, If it is clearly determined that Gemak Group employees acted in violation of the rules contained in this instruction, penalties that may lead to termination of the employment contract are raised according to the nature of the incident.

The transmitted situation is examined by the relevant department on the basis that the employee making the notification and the content of the notification are kept confidential. At the end of the review, feedback is provided to the notified employee.

Gemak Group Employees;

- They must behave in accordance with their code of ethics, away from anti-competitive behavior.
- They cannot keep financial records and reports in a way that reflects the truth, they cannot make changes, falsifications in favor of the company.
- When they make a notification, they are sure that they are assured by the company that they will be protected from people who have engaged in inappropriate behavior due to the notification made by them.

Gemak Group;

- Updates all its applications in accordance with laws, regulations and customer expectations.
- Develops the internal control system to be deterrent in the emergence of bribery and corruption.
- Has a functioning process for reporting unethical behavior by employees, managers, suppliers and customers.
- Evaluates claims and notifications of unethical behavior through a process including disciplinary / criminal practices. By ensuring the personal safety and confidentiality of the process of those who report unethical behavior, it prevents those who report it from becoming concerned.
- It is transparent about the payments, works and records kept, received, given and requested to prevent such matters and provides this to the relevant institutions when requested.
- Keeps the situation and claims regarding unethical behavior, as well as the results and decisions related to it.
- By working together with its well-equipped employees and business partners, it evaluates this risk in a multifaceted way.
- Regularly trains and raises awareness of its employees with documents on fighting bribery and corruption in a way that they understand.
- It clearly and simply transfers its responsibilities to all its employees with its anti-bribery and anti-corruption policy.
- Disseminates the anti-bribery and corruption program to suppliers and business partners.

❖ **Gifts and invitations mentioned below may be accepted as exceptions:**

- Promotional gifts (e.g. ballpoint pen, calendar, notebook, coffee cup, shirt or other simple clothing etc.) and other gifts that usually have no material value,

- To invite and to be invited to business dinners from time to time, as long as the invitation is for business purposes (for example, it occurs within the scope of a business meeting) and the value of the business dinner corresponds to the position of the invited person,

It is strictly forbidden to accept gifts, donations, assistance and invitations if it affects the accepting employee's behavior in the wrong way. (For example, any relationship can be established between receiving a gift, donation, help or invitation and placing an order or receiving a tender).

Audits conducted annually by independent audit organizations are an integral part of the work of fighting bribery and corruption.