

	ANTI BRIBERY AND ANTI CORRUPTION POLICY	Document Name	Policy
		Document No.	ESG-POL-11
		Publish Date	05.01.2024
		Revision Date	-
		Revision No.	-

Anti Bribery and Anti Corruption Policy

1. Purpose

The purpose of Anti-Bribery and Anti-Corruption Policy (“The Policy”) is to disclose in written Anti-Bribery and Anti-Corruption Policies in line with ethics rules taking into account national/international legislation and the fundamental standards published by international organizations in view of fair, honest and ethical principles by **INTEC ENERGY**.

2. Scope

The Policy covers:

- The **IE** employees including the Executive Board.
- All real/legal persons working on behalf of IE including current companies from which we outsource goods and services and their employees, suppliers, subcontractors, contractors, consultants, lawyers and external auditors.

This Policy is an integral part of:

- Corporate Governance Principles approved by Executive Board and Disclosed to the public and **Code of Ethics of GE**
- Human Resources Codes of Practice

3. Definitions

Corruption, is the misuse of the authority and/or resources held due to the position for the purpose of gaining advantage directly or indirectly.

Bribery is a person’s gaining advantage or providing advantages to others within the framework of an agreement reached with a third person so that person acts in breach of the equipment of his/her duty by doing or not doing a work, speeding up or slowing down thereof, etc.

Bribery and corruption may occur in various different ways such as,

- Cash payments
- Political or other donations
- Illegal and non-contractual commissions
- Illegal and non-contractually obtained social benefits
- Unequal social rights violating internal regulations
- Facilitation payments
- Gift, hosting

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- Hiring privilege

Offered/given/made to the person their self, their family, their relatives and/or designated 3rd parties at cetera.

4. Duties and Responsibilities:

Implementation and revision of this Policy are in the responsibility and with in the duties of Executive Board. In this context:

- The Corporate Sustainability Committee is required to advise the Executive Board to establish an ethical and legal working environment in order,
- Senior management is required to evaluate risks and establish the necessary control mechanisms in compliance with the principles determined by the Executive Board.
- Internal Audit Department, Legal Department, ESG Department, QHSE Department, HR Department,, **Sustainability Committee** shall evaluate whether operations are carried out safely and in compliance with legal regulations and international performance requirements each within the scope of their duties
- Reporting, reviewing, sanction mechanisms must be implemented and operated in case of non-compliance with policies, rules and regulations.

Moreover, all **IE** employees are responsible for;

- Ensuring compliance with established policies of Executive Board,
- Effectively managing the risks associated with their business operations
- Working in a manner consistent with the applicable legal regulations and the practice of **IE**.
- Informing **Ethic and Compliance Sub-Working Group under the Sustainability Committee** if they face with a conduct, activity or practice which are in breach of the Policy.

5. Suppliers, Customers and Business Partners

The companies from which goods and services are bought to whom goods and services are sold and Business Partners must comply with the Policy principles and other relevant regulations. Relations with persons and institutions falling to comply with these conditions shall be terminated.

5.1 Selection of Companies and Business Partners

In addition to criteria such as experience, financial performance and technical sufficiency, ethical standards and a positive background in the same field is considered during the selection of the companies from which goods and services are bought and to whom goods and services are sold, sub-contractors and the Business Partners. The companies and the Business Partners which have a negative reputation with regard

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to bribery or corruption and learned to be on the black list based on the information received from public authorities, international organizations on the media are not collaborated even if they meet other criteria.

IE Internal Audit Departments audits whether or not such conditions are followed and met.

5.2 Reaching Agreement with Companies and Business Partners

In agreements to be made with companies and business partners having positive intelligence and meeting other criteria, the following shall be considered:

- Ensuring full compliance with the principles indicated in the Policy and other relevant regulations,
- Employees' internalizing these principles and acting accordingly,
- Ensuring its employees to develop awareness and informing about the Policy,
- Reminding its employees of notification obligations and IE's anti-bribery provisions with an additional document and encouraging them to notify through IE's ethics line in case they encounter such situations,

6. Key Points of the Policy

6.1 Bribery and Corruption

IE is against all kinds of bribery and corruption. Accepting bribes or bribing can never be accepted under any circumstance.

Business relationships with 3rd parties wishing to get business, through bribery or corruption have to be terminated.

6.2 Giving /Receiving Gifts and Hosting

A gift is a product generally given by customers or persons with which a business relationship is established as a means of thanking or commercial courtesy and which does not required a financial payment.

All kinds of gifts to be given to third persons by IE must be offered with good faith and unconditionally. Principles regarding gifts which can be given within this scope and recording thereof have been made written in the **IE Code of Ethics**.

The same principles apply for accepting a gift and no gift must be certainly accepted apart from the symbolic gifts (promotional products with fair value or awards / plaques that have no monetary value, flowers, etc.) The limit for accepting gifts is determined as 50 USD or equivalent for one time only. In addition regardless of the relevant monetary limit gift acceptance must not become frequent and violate the general commercial applications. **Ethic and Compliance Sub-Working Group** under the umbrella of Sustainability Committee has to be informed about the gift by the employee who accept gift.

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Modest hospitalities (meals, events, entertainment, cultural/support activities, etc.) that eligitly with the business practices organizing for the purpose of establishing trust building and commercial courtesy without expecting any personal material or moral return within the scope of relations with business partners can be provided under the conditions of not be continuous and comply with the local regulations and **IE Code of Ethics**.

Regardless of compliance with the provisions regarding gift and hospitality in the Policy, the groups to which this Policy pertains should not engage in any situation that may lead to a conflict of interest or that may be perceived as contrary to ethical principles when heard in the public and under such circumstances, gifting and hosting should not be accepted or offered.

6.3 Facilitation Payments

The persons and institutions within the scope of this Policy must not offer unofficial and inappropriate facilities payments to guarantee or speed up a routine transaction or process (obtaining authorization and license, obtaining a document, etc.) with government agencies.

6.4 Donations

Some legal restrictions have been imposed on donations and aids according to the related legislation which **IE** is subject to. The donations made by **IE** employees to the charity organizations with the amounts they collect apart form and independent of their Works.

7. Risk Assessment on Anti-Bribery and Anti-Corruption

The Risk Assessment conducted by **IE** is included under “Anti-Bribery and Anti-Corruption” subheading under the **Code of Ethics**. The risks related to **IE** employees are defined according to their duties and their areas of activity. Businesses risks are also defined according to the degree of vulnerability to bribery and corruption and risk assessment. In this sense, the methods of eliminating the risks are determined as well.

The results of the risk management are reviewed by **Ethic and Compliance Sub-Working Group under Sustainability Committee** which regularly evaluates whether the Anti-Bribery and Anti-Corruption Policy and systems are adequate and prepares a report on this matter accordingly. **IE** informs the public through its annual Sustainability Reports that will be published in line with **IE** sustainability goals.

8. Correct Recording

Issues with **IE** must comply with in relation to accounting and recording system are regulated with legal regulations. Accordingly,

- All kinds of accounts, invoices and documents belonging to relations with third parties (customers, suppliers, etc.) must be recorded and kept in a complete, accurate and reliable manner.

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- Falsification and distortion must not be made on accounting or similar commercial records related to any transaction.

9. Training and Communication

Our Anti-Bribery and Anti-Corruption Policy has been announced to employees of **IE** and it can be continuously and easily accessed to e-mail and to its business partners and all stakeholders via website of **IE**. Trainings are important instruments for increasing awareness of employees. Within this scope, Human Resources Department and ESG Department designs training programs which are compulsory for all employees.

10. Notification of Policy Breaches

If opinion or suspicious exists that an employee or a person acting on behalf of **IE** is acting in breach of this Policy, the issue must be submitted to the **Ethic and Compliance Sub-Working Group**. **IE Codes of Ethics** is reminded to **IE** employees in certain periods.

IE encourages an honest and transparent approach; supports any employee or person acting on behalf of **IE** who expresses his/her sincere concerns with good faith and keeps notification secret. None of the employee shall be subject to pressure or punishment and damage for the notification of **IE Ethic and Compliance Sub-Working Group under Sustainability Committee** about a violation of **IE Codes of Ethics** and refuse to giving and/or accepting a bribe or comply with the rules stated in this Policy, the scope of the duties or place of job shall be changed for this reason without written consent of the Ethic and Compliance Sub-Working Group.

In case the notifying person is subject to such treatment, he/she is expected to notify this to the **IE Ethic and Compliance Sub-Working Group under the Sustainability Committee**.

The companies and Business Partners from which goods and services are outsourced must be informed about the **IE Ethic and Compliance Working Group under Sustainability Committee** and Ethic line and be encouraged to notify in case they encounter such situations.

11. Policy Breaches

In cases of Policy breach, the matter is reviewed by **IE Ethic and Compliance Sub-Working Group** and necessary sanctions are implemented if inappropriate acts are determined.

In agreements made with the companies from which goods and services are bought and to whom goods and services are sold and with persons and institutions carrying out duties on behalf of **IE**, Provisions stating that the business relations/agreements will be unilaterally terminated of the conducts, attitudes or activities are determined to be in breach of Policy, are included. In case of Policy breach, the same rules apply without exception.

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12. Enforcement

The Policy hereby has been approved and become effective with Executive Board decision dated 05.01.2024 and numbered ESG-POL-11.

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