

## ANTI BRIBERY AND ANTI CORRUPTION POLICY

### 1.Purpose

The purpose of the Anti-Bribery and Anti-Corruption Policy ("Policy") is to present Nadir Döviz ve Kıymetli Maden Ticareti Yetkili Müessese A.Ş. (Nadir Döviz) complies with anti-bribery and anti-corruption law and regulations, ethical and professional principles and universal rules in its sector.

### 2.Scope

The Anti-Bribery and Anti-Corruption Policy covers;

- All employees, including the Board of Directors of Nadir Döviz
- Companies from which we purchase goods and services and their employees and persons and organizations (business partners) acting on behalf of Nadir Döviz, including suppliers, consultants, lawyers and external auditors.

This Policy is an integral part of the Act on Declaration of Property and Fight with Bribe and Corruption No 3628 and Relevant Regulations.

### 3.Definition

**Corruption:** is abuse of entrusted power / authority for directly or indirectly for the purpose to gain profit.

**Bribery:** is benefits of an agreement with a third party in order to make a person to perform a task that is not under his/her duty, by passing legal framework of processes to speed up the processes or slow down the ordinary processes against the law.

**Public Authority :** as described within the Turkish Criminal Law covers persons who participates permanently or temporarily to execute public activity by appointment or election, or in any other way by government.

**Public:** refers to all organs of the state that benefits from the public services.

**Board of Directors:** covers the authorization of management and legal representation of the company.

Bribery and corruption can take place in many different ways, including:

- Cash payments,
- Political or other donations,
- Commissions,
- Gifts, entertainment,
- Other benefits

### 4. Responsibilities

All employees of Nadir Döviz are obliged to;

- Comply with the legal requirements related to the policies determined by the Board of Directors
- Manage risks associated with their areas of activity effectively,
- Report any act, activity or practice contrary to the Policy to the email address [etik@nadirdoviz.com.tr](mailto:etik@nadirdoviz.com.tr),
- They are responsible for complying with the decisions and practices taken by the Board of Directors on implementation of the Bribery and Anti-Corruption Policy.

Monitoring of the compliance of the Policy principles and other relevant legislative regulations is under the responsibility of an employee who has conducted the necessary research and evaluations before entering into any business relationship. Nadir Döviz will not work with companies or business partners with a negative history or criminal record of bribery or corruption, even if they meet other criterias.

### 5. Policies and Procedures

#### 5.1. Bribery and Corruption

Nadir Döviz never tolerates any kind of bribery and corruption. Receiving or giving any bribe is absolutely unacceptable whatever its purpose. Business relationships with the third parties who wishes to do business with Nadir Döviz through bribery or corruption must be discontinued and if necessary notified to the related authorities.

### **5.2. Gifts**

Gift is a product that does not require any financial payment and is usually given out of appreciation or commercial courtesy by people or customers with whom the Company has business relationships. Any gifts offered or given to third parties by Nadir Döviz must be offered publicly, in good faith and unconditionally. In this context, it is prohibited to accept gifts or benefits that are implicitly or explicitly linked to a consideration.

The same principles apply to accepting gifts, no gifts should be accepted where the material value included in these principles does not exceed 250 TL other than the symbolic gifts. Also, gift accepting should not occur frequently even if the same is within this scope, and the employee who accepted the gift must report it to the Top Management through his/her immediate supervisor for the gifts accepted.

### **5.3. Hospitality Policy**

Hospitality events/activities includes:

- Social activities
- Accommodation
- Dinner invitation

Nadir Döviz, can offer or bid hospitality for the third parties to develop its commercial relationships or establishing a normal commercial communication network. It may cause conflict of interest, even if it complies with the policies mentioned in the policy, or it should not give rise to situations that can be perceived as such, and in such cases, offer of hospitality should not be offered or accepted.

### **5.4. Record Keeping**

Nadir Döviz considers that all kinds of accounts, invoices and documents relating to relationships with the third parties (customers, suppliers, etc.) must be recorded and kept in a reliable, complete, precise for its legal period and correct manner, accounting or similar commercial records relating to any transaction must not be falsified and misrepresented.

### **6. Training and Communication**

The Anti-Bribery and Anti-Corruption Policy has been announced to the employees of Nadir Döviz and is continuously and easily accessible through its web-site. Nadir Döviz is responsible for training in order to raise employees' awareness.

### **7. Reporting of Policy Violations**

Any belief or suspicion that an employee or any person acting on behalf of Nadir Döviz violates this Policy should be reported to [etik@nadirdoviz.com.tr](mailto:etik@nadirdoviz.com.tr). In this scope, Nadir Döviz promotes an honest and transparent approach, supports any employee or any person acting on behalf of Nadir Döviz who expresses his or her concerns in good faith and keeps reports confidential.

### **8. Policy Violations**

In situations that are or may be contrary to the policy, the matter shall be examined by the Top Management and necessary sanctions shall be applied in case of determination of the inappropriate behaviour.