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5. **PURPOSE**
	1. At Tezer Gümrük Müşavirliği Limited Şirketi (**“Company”**), our commitment to corporate responsibility is founded on adherence to legal regulations and corporate governance principles.
	2. The Anti-Bribery and Anti-Corruption Policy (“Policy”) has been developed as an integral part of the Company’s ethical principles and sustainability goals. The purpose of this Policy is to establish the principles and rules to be implemented within the Company, reflecting the Company’s commitment to combating bribery and corruption.
	3. This Policy aims to clearly and transparently outline the principles and rules maintained in accordance with legal regulations and ethical values for identifying and preventing bribery and corruption in all of the Company’s activities. It also guides the continuous implementation of these practices, ensuring communication and the identification of high-risk areas, along with efforts to mitigate or eliminate such risks.
6. **SCOPE**

This Policy applies to all managers, employees, subsidiaries, and affiliates of the Company, including its partners. It also covers all business partners, agents, firms, and their employees who act on behalf of or provide services to the Company, as well as customers, suppliers, contractors, and any other parties with whom the Company conducts business.

1. **DEFINITIONS**

|  |  |  |
| --- | --- | --- |
| **Company** | : | Refers to Tezer Gümrük Müşavirliği Limited Şirketi. |
| **Employee** | : | Refers to an employee of Tezer Gümrük Müşavirliği Limited Şirketi. |
| **Partner/Manager** | : | Refers to the partners and managers at all levels of Tezer Gümrük Müşavirliği Limited Şirketi. |
| **Management** | : | Refers to the partners and responsible managers of Tezer Gümrük Müşavirliği Limited Şirketi. |
| **Business Partners:** | : | Includes suppliers, distributors, dealers, authorized service providers, and other third parties engaged in business relationships with the Company, as well as any representatives, subcontractors, consultants, etc., acting on behalf of the Company, including their employees and representatives.  |
| **Government/Public Official:** | :  | * In the broadest sense, refers to any official or employee of a government or government organization or institution, as well as individuals who can act with official authority from the government. Public officials are listed with the examples as below:
* Employees at any public institution or public economic enterprise in a local or foreign country, or private individuals providing services on behalf of government institutions,
* Employees of any political party in a local or foreign country, and all political candidates,
* Individuals holding positions in any legislative, executive, or judicial body in a local or foreign country,
* Judges, jurors, or other judicial officials serving in national, international, or foreign courts.
* Officials or representatives working in national or international parliaments,
* Arbitrators appointed in arbitration proceedings for resolving legal disputes,.
* Healthcare authorities,
* Licensing or permitting authorities,
* Customs officials,
 |
| **Public/Politically Exposed Person** | : | Refers to high-level individuals who have been given significant public roles through election or appointment, within the country or abroad and who are currently active in the duty. This includes members of international organizations' boards of directors, senior executives and executive assistants, high-level politicians, senior officials in political parties, senior judicial, administrative, or military officials, and senior managers in public economic enterprises, as well as their spouses, immediate family members (parents and children), and close relatives. |
| **Bribery** | : | Refers to providing material or immaterial benefits, offering or promising valuable things, directly or indirectly, to a public official (or another person they designate) or any third party to influence their performance of duties, including accelerating, delaying, or otherwise manipulating their tasks to gain a competitive advantage or other benefits. "Valuable things" include anything useful to the recipient and/or typically not given for free, such as money, cash, discounts, free services, event tickets, clothing, food and alcohol, favors, promises, debt forgiveness or assumption, travel, gifts, and entertainment. It covers actions that:* Affect or could affect impartiality, performance, or decision-making,
* Could damage reputation if made public,
* May violate applicable regulations,
* Could lead to the perception of a bribery crime, or
* Cause preferential treatment in performing a specific duty.
 |
| **Hospitality** | :  | Refers to banquet and reception. |
| **Donation** | : | Refers to monetary or in-kind (such as provision of products or services) contributions made to individuals, institutions (e.g., associations, unions, and other non-profit organizations), universities, schools, and other private or official organizations without expecting any return. |
| **Improper Benefit** | : | Refers to benefits obtained by a party through improper means by violating their duties and responsibilities to benefit another party. |
| **Facilitation Payments (or “facilitation”, “expediting”):** | : |  Refers to unofficial, improper payments made to secure or expedite routine government procedures that the payer is already entitled to. |
| **Cash and Cash Equivalents:** | : | Includes, but is not limited to, money, gift vouchers, gift cards, discounts, negotiable instruments, precious metals (e.g., gold, silver, or jewelry), or coupons used for purchasing fuel, and any tickets or similar documents of value. |
| **Sponsorship** | : | Refers to financial or in-kind support (such as provision of products or services) for artistic, social, sports, or cultural events undertaken to achieve corporate benefits, under a sponsorship agreement or other agreements with sponsorship conditions. |
| **Corruption** | : | The misuse of authority for personal gain, directly or indirectly, due to one’s position. |
| **Encouragement of Corruption** | : | Refers to improperly motivating a party to misuse their position or authority in violation of regulations. |
| **Gifts** | : | Refers to any material items or benefits of value given or received directly or through intermediaries, including discounts, gift cards, promotional items, promises of employment, cash and cash equivalents, credit, memberships, services, privileges, etc. |
| **Anti-Bribery and Anti-Corruption Legislation** | : | Includes all laws and international agreements related to bribery and corruption, including those from other countries relevant to the transaction (e.g., FCPA - Foreign Corrupt Practices Act, UKBA - United Kingdom Bribery Act). |
| **UN Global Compact** | : | Refers to the agreement based on universally accepted United Nations (UN) declarations on human rights, labor standards, the environment, and anti-corruption, addressing the core responsibilities of businesses in social responsibility and sustainability practices. |

1. **GENERAL PRINCIPLES**
	1. Our company has implemented the Anti-Bribery and Anti-Corruption Policy as a reflection of our commitment to business ethics. Since bribery and corruption are not only unethical but also legally punishable acts, employees are expected to show sensitivity in this area and to consider it as part of their personal duties and responsibilities, regardless of their professional environment.
	2. Our company is committed to complying with laws and regulations related to bribery and corruption, universal legal standards, and ethical and professional principles. In line with this principle, our company adopts a “zero tolerance” approach to bribery and corruption and is committed to conducting its activities in a fair, honest, legal, and ethical manner.
	3. The ethical rules, regulations, procedures, and other arrangements within our company support the legal, accurate, fair, and honest conduct of activities, and we adopt a more sensitive attitude towards combating bribery and corruption to protect the rights of all our stakeholders. The Anti-Bribery and Anti-Corruption Policy is an implementation of the importance given to this issue.
	4. Our company explicitly and clearly prohibits bribery and corruption. It is forbidden for individuals covered by the Anti-Bribery and Anti-Corruption Policy to offer payments or anything of value to gain a legal or unethical advantage for the company, or to obtain similar benefits from other organizations or individuals, even if such practices are widespread in the country or industry where the activities are conducted. Any legal or unethical behavior that could be considered bribery or corruption is prohibited.
	5. Regardless of the monetary value of the benefit involved in bribery and corruption or whether anything has been done in return, actions that are contrary to the Anti-Bribery and Anti-Corruption Policy are considered violations even if the value of the benefit is very low or if a commitment was made but has not yet been fulfilled.
	6. Our company ensures the protection of the legal rights of government institutions, suppliers, customers, employees, and other stakeholders.
	7. Accounting transactions are recorded fully, accurately, and fairly, and internal control mechanisms are established to prevent off-the-books transactions.
	8. Regardless of local regulations or practices, our company does not tolerate the offering or acceptance of bribery, corruption, facilitation payments, or inappropriate gifts to or from anyone.
	9. No employee may offer, accept, or be authorized to engage in any form of bribery, either directly or indirectly through a business partner or any third party.
	10. A violation of this Policy by an employee may result in significant disciplinary actions, including termination. Additionally, if such actions are found to be in violation of applicable laws, the Management and/or responsible individuals will report them to legal authorities.
2. **DUTIES AND RESPONSIBILITIES**
	1. The implementation and updating of the Anti-Bribery and Anti-Corruption Policy, the establishment and operation of review and sanction mechanisms, and the formation of the execution team are the responsibility of the Management. In this context:
* The Management is responsible for approving this Policy document and providing the necessary environment for its implementation, conducting risk assessments to prevent bribery and corruption, and creating and improving internal control systems.
* The Management is also responsible for ensuring the establishment of communication channels for reporting behaviors that violate our Policy and taking measures to protect the confidentiality and security of those who report such issues.
* The Management must ensure that complaints, reports, and allegations of non-compliance with the Policy are thoroughly investigated and that audits are conducted to ensure compliance with legal regulations, regulations, procedures, and policies, and corrective actions are taken.

Additionally, a**ll Company employees** are required to:

* Accept and adhere to our Anti-Bribery and Anti-Corruption Policy and act in accordance with the principles outlined in the Policy.
* Managers ensure that the principles in this Policy are understood, implemented, and upheld by their subordinates and business partners and report any complaints, reports, or allegations received to the Company's communication channels.
* Manage risks related to their areas of activity effectively.
* Work in compliance with relevant legal regulations and Company practices.
* Responsible for reporting any behaviors, activities, or practices that are contrary to the Policy and/or any suspicions to Management, their supervisor, and/or the Company's relevant communication channels.
	1. Employees cannot be coerced by anyone into acting in violation of this Policy under any circumstances.
	2. Any illegal or unethical behavior by individuals or organizations associated with the Company, including suppliers and contractors, poses a risk to the Company. Therefore, our business partners are expected to comply with laws and regulations, adopt the Company's rules, and act in accordance with the relevant regulations, procedures, and this Policy.
1. **IMPLEMENTATION OF THE ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

**Third Parties and Due Diligence**

* 1. To mitigate bribery and corruption risks, the execution of transactions under the guise of “commissions” or “consultancy fees,” aimed at creating the appearance of lawful transactions while hiding the actual transaction, is strictly prohibited.
	2. Since a corrupt act by third parties may still be considered as an act committed by our Company, sufficient and diligent review must be conducted to ensure that the third parties involved in intermediary roles meet the necessary qualifications. Partnerships should be established only with entities that comply with our Company policies and do not damage our reputation.
	3. We expect individuals acting on behalf of our Company, such as suppliers or contractors, to agree to comply with all legal regulations and existing anti-bribery and anti-corruption laws. In this context, our Company will only establish business relationships under the following conditions:
* Completion of a Due Diligence Study of the Business Partner with a positive outcome.
* No transactions are conducted that violate Anti-Bribery and Anti-Corruption Laws.
* Contracts should not include unusual terms (e.g., payment terms significantly above or below market conditions) that could create an impression of concealing the true nature of the transaction.
	1. Relationships with third parties, such as those engaged in accounting, payroll, information technology, or facilities management, should avoid engaging with entities or individuals suspected of or reported to be giving bribes. If such relationships already exist, they should be terminated or suspended based on the date when such information or suspicion was received.

 **Gifts**

* 1. Our employees are obliged to comply with the laws and regulations and refuse any form of commission or gratuity, including money, goods, services, cash or checks, real estate, or personal support, regardless of value, from any third party that could influence or attempt to influence the Company’s decisions or preferences to perform the work within their area of responsibility. Employees must not offer gifts, hospitality, or other rewards that could influence or attempt to influence decisions made by other institutions regarding our Company, nor should they make such requests.

**Representation and Hospitality**

* 1. It refers to dinner invitations and social events. The Company may offer a dinner invitation to third parties to develop commercial relationships and establish normal business communication networks, provided the dinner invitation is offered openly, in good faith, and unconditionally. The hospitality offered in the form of a dinner invitation is held at the Company headquarters or at the opposite company headquarters. Large-scale hospitality events must be conducted with prior notice to the Management.
	2. The same principles apply to accepting dinner invitation offers on behalf of personal or closely connected individuals (family members, friends, etc.). When a high-value hospitality offer is received, it must be reported to the respective unit manager, who will inform the Management if necessary. When offering or accepting a dinner invitation, situations that may lead to a conflict of interest or be perceived as such should not be given rise to; in such cases, the offer should not be made or accepted.

 **Donations to Political Parties**

* 1. It is prohibited to make payments or provide any material or in-kind contributions to political parties, politicians, or any organizations for facilitating any process related to the Company.

**Sponsorships and Other Donations**

* 1. Donations and sponsorships may never be used as incentives to gain any advantage or as a form of indirect bribery.
	2. All donations and sponsorship activities must be conducted in good faith and should not aim to gain a business advantage or inappropriate benefits. All donations and sponsorships must be conducted openly and transparently.
	3. Donations and sponsorship payments cannot be made to personal accounts. They must be made with the approval of the Company’s management and documented transparently.
	4. If there is a risk of bribery or corruption associated with donations or sponsorships, a corruption risk assessment must be conducted before proceeding. Donations and sponsorships must not be made to individuals or organizations suspected of or known for bribery or corruption.

 **Facilitation Payments**

* 1. Facilitation payments made to expedite or secure routine government processes are considered bribery. Facilitation payments of any amount are strictly prohibited.
	2. Our Company and employees must not make facilitation payments to any third party or tolerate offers, promises, requests, or acceptance of such payments in their dealings with third parties.

**Employment of Public Officials and Establishing Business Relationships with Public/Political Figures**

* 1. Employment and business decisions must be made ethically and should never be used as a method for inducing bribery or obtaining undue benefits from public officials.
	2. In accordance with this policy, only former public officials or politically exposed persons who are not currently serving in an active role can be employed or enter into a business relationship (e.g., as a customer or business partner). This must be done without the intention of encouraging corruption or providing improper benefits.

 **Training and Monitoring**

* 1. Mandatory training programs are conducted to raise awareness among all employees and managers about anti-bribery and anti-corruption issues, clearly conveying the Company’s “zero tolerance” message. Business partners and employees of external service providers must also comply with the anti-bribery and anti-corruption policy, understand and follow these principles, and participate in periodic training sessions.
	2. The content of the training will be reviewed by Turan Şeker and completion of the training by employees will be monitored and reported to the Management.

 **Accuracy of Accounting and Company Records and Transparency of Transactions**

* 1. All transaction records must be accurate, detailed, transparent, complete, and timely, and all transactions must be documented and recorded in accounting accounts in accordance with applicable regulations and standards.
	2. Transactions recorded in the accounting books must have full and clear explanations, avoiding ambiguous statements. They should be supported by documentation (e.g., invoices) when necessary. Records and supporting documents should be clear and precise enough for a third party reviewing them to understand the purpose and nature of the transactions.
	3. Transactions must not be performed without recording, assets must be recorded, and recorded transactions must not be altered or misused. Tampering with accounting or business records, distorting facts, misrepresenting information, misclassifying transactions, or maintaining any form of "off-book" funds is strictly unacceptable. Recorded transactions will be subject to periodic risk-based audits.
1. **POLICY VIOLATIONS AND REPORTING OF VIOLATIONS**
	1. All employees are responsible for promptly reporting any suspected or actual cases of bribery and corruption to Company management or via Company communication channels. Employees are required to report the following types of situations:
* Offers of bribery made to them or their colleagues,
* Observed or known conflicts of interest and/or relationships,
* Any irregularities found in Company records,
* Favoritism or influence peddling encountered in procurement and bidding processes,
* Provision of benefits to any of our clients or suppliers in violation of legal or Company regulations,
* Any coercion by institutions or individuals, inside or outside the Company, to act against Company rules.
	1. Our clients and business partners can report issues related to bribery and corruption by sending emails to **coskun@tezergumruk.com.tr** and/or **hakan@tezergumruk.com.tr.**
	2. If any violations or suspicions of bribery or corruption occur, they will be communicated to clients and business partners by the Company.
	3. Employees may hesitate to report incidents of bribery or corruption due to concerns about potential personal harm. It is fundamental that employees who report violations in good faith and without malicious intent are protected from any harm resulting from their report. To promote a transparent and honest approach, all reports will be kept confidential, and the investigation process will be conducted discreetly. Every claim of bribery and corruption will be thoroughly investigated.
1. **SANCTIONS**
	1. The Anti-Bribery and Anti-Corruption Policy must be adopted and implemented by all individuals covered by this Policy. Lack of knowledge of the rules is not an acceptable excuse for violations.
	2. The Company will address violations of these rules by employees through relevant managers and report them to the Management. Disciplinary actions, including termination of employment, may be imposed depending on the nature of the violation. Additionally, those who do not comply with relevant legal regulations and anti-corruption laws may face legal liabilities.
	3. If a violation of the Anti-Bribery and Anti-Corruption Policy is found during an investigation, appropriate sanctions will be applied.
	4. Failure to report or ignoring violations of bribery and corruption is also considered a breach of the Anti-Bribery and Anti-Corruption Policy.
	5. If vendors or individuals working on behalf of the Company are found to be engaging in activities contrary to the Policy, their contracts may be unilaterally terminated or suspended by the Company for cause.
2. **REVIEW**

If necessary, this Policy will be updated to meet the Company’s needs, and related procedures will be prepared. All changes will be communicated via email, and the most current version of the Policy will be accessible through internal communication channels.

1. **EFFECTIVE DATE**

This Anti-Bribery and Anti-Corruption Policy will come into effect upon approval by the Management and publication on <http://www.tezergroup.com>. [www.tezergumruk.com.tr](http://www.tezergumruk.com.tr)

**Tezer Gümrük Müşavirliği Limited Şirketi**

**Genel Müdür Genel Müdür**

**Coşkun DEMİRTAŞ Hakan AKTAŞ**

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