



# **Cengiz Holding A.Ş.**

## **Anti-Bribery and Anti-Corruption Policy**

*Revision No. : 01*

*Revision Date : 15.09.2025*

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## 1. Purpose and Scope

Cengiz Holding A.Ş. and its Group Companies (“Cengiz Holding”, the “Holding” or the “Group”) adopt a zero-tolerance principle against bribery and corruption in the conduct of their operations. The purpose of this Policy is to establish anti-bribery and anti-corruption standards that are binding on all employees, members of the Board of Directors, affiliates, joint ventures, and third parties; to ensure compliance with national and international legal regulations; and to protect the reputation of the Group.

This Policy applies to employees, contractors, consultants, suppliers, business partners, intermediaries, and all third parties acting on behalf of or in the name of the Group.

In implementing this Policy, in addition to the applicable local legislation, the UK Bribery Act (UKBA), the U.S. Foreign Corrupt Practices Act (FCPA), the requirements of international financial institutions such as the IFC and EBRD, and international best practice standards are taken as reference.

Cengiz Holding undertakes to prevent bribery and corruption in all geographies where it operates, to uphold ethical values, and to adhere to the principles of transparency and accountability in its business processes.

## 2. Definitions

Unless otherwise defined under this Policy, the terms, words, and expressions used herein shall have the meanings given under the applicable laws, regulations, and sectoral practices.

**Donation:** Refers to monetary or in-kind contributions (such as the provision of products or services) made without expecting any return, to various individuals, institutions (such as associations, foundations, and other non-profit organisations), and other private or public institutions and organisations within the scope of social responsibility projects, for the purpose of serving the public interest.

**Bribery:** Refers to the solicitation or offer of a material or immaterial benefit to a public official (or on behalf of a public official) or any third party, on behalf of a natural or legal person, in order to perform, delay, accelerate, or refrain from performing a duty; the mediation of such transactions; and the direct or indirect receipt of benefits through such conduct.

**Corruption:** Refers to obtaining any monetary or non-monetary gain by requesting, offering, giving, or accepting any unlawful benefit to or from an authority-holder, in violation of the requirements of their position.

**Facilitation Payment:** Refers to typically small and unlawful payments made to expedite an official task or procedure.

**Benefit:** Refers to any tangible or intangible, direct or indirect advantage of economic or non-economic value, such as cash, gifts, hospitality, discounts, travel, employment/internship opportunities, donations, sponsorships, loans, or preferential business transactions.

**Politically Exposed Person (PEP):** Refers to individuals holding prominent public positions, including but not limited to:

- Heads of government, ministers, and deputy ministers,

- Members of parliament,
- Judges of high courts, constitutional courts, or other supreme judicial bodies,
- Ambassadors,
- Members of central bank boards,
- Senior officers in the armed forces,
- Members of the administrative, management, or supervisory bodies of state-owned enterprises,
- Persons holding equivalent positions, as well as family members and close business associates of all such persons.

**Third Party:** Refers to any supplier, contractor, subcontractor, dealer, distributor, intermediary, agent, or any other representative or consultant acting on behalf of or in the name of the Holding.

**Sanctions and Prohibited List:** Refers to the lists issued by the United Nations, the European Union, the United States, and other national or international authorities concerning countries, organisations, and individuals subject to trade restrictions or prohibitions.

### 3. General Principles

Cengiz Holding adopts a zero-tolerance policy towards bribery and corruption. Employees of the Holding and related Third Parties are strictly prohibited from engaging in, offering, or accepting any activity that constitutes or may be perceived as bribery, whether directly or indirectly. This prohibition applies regardless of cultural habits, traditions, or business practices in the countries of operation. Under no circumstances shall employees provide, offer, or accept facilitation payments, inappropriate gifts, or any form of benefit to or from public officials or private sector representatives.

All employees and Third Parties acting on behalf of Cengiz Holding are required to comply with applicable local laws as well as international anti-corruption regulations, including the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA), and other relevant international standards. This obligation covers not only direct acts of bribery but also indirect provision of benefits. All transactions conducted within the scope of anti-bribery and anti-corruption efforts must be transparent, accurate, properly recorded in accordance with accounting standards, and open to audit when necessary.

Cengiz Holding recognises that the risks of bribery and corruption may be higher in business relationships with Third Parties. Therefore, due diligence procedures are conducted in all engagements with business partners, suppliers, subcontractors, or consultants, and relationships are maintained only with parties whose compliance has been duly verified.

Employees whose job responsibilities require engagement with Third Parties must attend anti-bribery and anti-corruption training at least once a year. The planning, implementation, and record-keeping of such training programmes are the responsibility of the Human Resources Department. In addition, all new employees are provided with information and awareness training on this Policy during the onboarding process.

In any situation that may give rise to suspicion of bribery or corruption, employees and Third Parties are encouraged to report via the Ethics Hotline or other whistleblowing channels. Cengiz

Holding strictly prohibits retaliation against whistleblowers and is committed to ensuring the protection and safety of those who report concerns.

#### **4. Third Party Relationships**

Cengiz Holding assesses compliance risks before entering into business relationships with third parties and at regular intervals throughout the relationship. Prior to the commencement of any engagement, the contracting unit conducts a due diligence process, including adverse media screening, checks against international sanctions and restricted party lists, and an assessment of whether any of the company's shareholders or executives are Politically Exposed Persons (PEPs). If the third party is expected to interact with public institutions, the process is escalated to the Legal Department of Cengiz Holding. The Legal Department may request additional information or documents where necessary.

If the due diligence process identifies a risk, the decision to proceed with the business relationship may only be taken by the Board of Directors following the opinion of the Legal Department. Where a decision is made to proceed despite identified risks, an action plan to mitigate such risks must be developed and implemented jointly with the Legal Department. All due diligence reports, assessments, and related decisions must be properly documented and retained. In the event of changes in the management, ownership, or activities of the third party during the course of the relationship, the due diligence process must be renewed periodically. Contracts must explicitly state that any changes regarding authorised persons of the third party must be reported to the relevant unit of the Holding.

#### **Donations and Sponsorships**

Cengiz Holding may engage in donation and sponsorship activities in the regions where it operates for the purpose of social responsibility. However, such activities shall under no circumstances be conducted to secure undue advantage. No donations or sponsorships may be used as a means to promote corruption towards public officials or Politically Exposed Persons. All donations and sponsorships must comply with the rules set forth in the Cengiz Holding Donations and Sponsorships Policy and be transparently documented.

#### **Gifts and Hospitality**

Gifts and hospitality may be accepted or offered solely within reasonable limits for the purpose of strengthening third-party relationships. These activities must never be carried out to influence decision-making processes or create an expectation of reciprocity. Gifts and hospitality must not be continuous in nature, must be verifiable through proper records, and must be conducted in compliance with the Cengiz Holding Gifts and Hospitality Policy.

#### **Political Activities**

Cengiz Holding respects and supports employees' rights to participate in political activities. However, such participation must be voluntary, personal, and carried out outside of working hours using employees' own resources. The use of company resources (e.g., funds, vehicles, offices, staff time) for political purposes is strictly prohibited. No direct or indirect financial or equivalent support may be provided to any political party or its representatives on behalf of Cengiz Holding.

## Employment Requests from Politically Exposed Persons and Public Officials

Cengiz Holding upholds the principle of equal and fair opportunity in all recruitment processes. Requests for employment or internships from public officials or Politically Exposed Persons are not evaluated differently from standard applications. All recruitment is conducted transparently, and candidates' suitability is assessed strictly in line with established procedures.

### 5. Roles and Responsibilities

All Cengiz Holding employees are required to comply with this Policy. In the event of encountering any situation contrary to the rules set forth herein, employees must promptly report the matter through at least one of the following channels:

- Legal Department,
- Business Development Department, or
- Finance Department

The Legal, Business Development, and Finance Departments share joint responsibility for communicating the requirements of this Policy to employees and for establishing an internal control environment to ensure compliance.

In jurisdictions where the applicable local regulations impose stricter requirements than those of this Policy, such local regulations shall prevail.

Failure to comply with this Policy may result in various disciplinary measures, including termination of employment, as well as potential legal consequences.

### 6. Revision History

This Policy has been approved and enacted by the relevant Resolution of the Company's Board of Directors, and it is the joint responsibility of the Legal, Business Development, and Finance Departments to update it periodically in line with changes in legal regulations and Group processes.

| Revision No. | Revision Date | Description   |
|--------------|---------------|---|
| 01           | 15.09.2025    | Revised to enhance alignment with applicable legislation, international standards, and company practices. |