

**KUTES**

POLICIES

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Policy No.	SF-04
Revision No.	0
Revision Date	A
Publication No.	1
Publication Date	11.09.2022

PURPOSE AND SCOPE

At Kutes, we owe the quality and success we enjoy today to our vision of being an exemplary corporate citizen. We adopt the principle of conducting our activities in an equal, fair, accountable, transparent, legal and ethical manner. We act with a zero-tolerance approach to bribery and corruption. Within the scope of this stance, we act in compliance with the legislation in order to maintain an effective competitive environment, and we observe national and international standards while conducting our activities. This Anti-Bribery and Anti-Corruption Policy has been implemented as part of Kutes' commitment to this issue.

The Anti-Bribery and Anti-Corruption Policy ("Policy") covers all employees of our Company and all persons and organizations acting on behalf of or providing services to Kutes, including our external service providers, suppliers, contractors, consultants, external auditors and representatives. The purpose of this Policy is to set out the principles and rules to be followed within the Company as an indicator of Kutes' commitment to combating corruption and bribery, and to ensure compliance of these parties with legal regulations on anti-bribery and anti-corruption, professional and ethical principles and universal rules.

DEFINITIONS

Bribery refers to a person acting contrary to the requirements of his/her duty and providing direct or indirect cash or non-cash benefits to another person by doing, not doing, speeding up or slowing down a job within the framework of an agreement with a third party.

Corruption is the misuse of the resources and powers available due to one's position for private gain. Accordingly, corruption is the solicitation, offering, giving or accepting of bribes or any other form of illegal benefit that leads to diversion in the lawful performance of the duties or required behavior by the person who directly or indirectly accepts a bribe or obtains illegal benefit.

FUNDAMENTAL PRINCIPLES

- At Kutes, we are committed to conducting all our activities in accordance with the highest ethical standards. The main risk areas where acts of bribery and corruption may occur, in line with international practices, are;
 - gift and hospitality events,
 - donations and sponsorships,
 - facilitating payments,
 - external service providers and business partnerships,
 - misuse of title or office.

- We are committed to standing against corruption and any action that may lead to corruption, and to adopt and act in accordance with all the principles listed in the UN Global Compact.
- We comply with ethical standards in terms of gifts and hospitality. Apart from symbolic gifts, we absolutely do not accept uncustomary gifts of a nature and value that may give rise to liability,
 - We do not offer or accept hospitality or gifts that could lead to or be perceived as a conflict of interest,
 - We observe the principle that facilitating payments may not be offered, and personal payments, aid or donations may not be made within our Company to secure or expedite a routine transaction or process of any person or organization with government agencies,
 - We undertake that Company donations or sponsorships will comply with legal legislation and internal regulations of the Company,
 - We do not allow activities that may lead our employees to benefit themselves, their families or third parties directly or through intermediaries or under any name whatsoever through mutual agreement, deception or coercion by abuse of their title or position,



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- We ensure that individuals and organizations acting on behalf of or providing services to the Company, including our external service providers, suppliers, contractors, consultants, external auditors and agents, comply with legal regulations and all applicable anti-corruption laws,

- We undertake to take measures by informing the necessary authorities in case of behaviors that are found to be contrary to the rules of this Policy.

Principles Regarding Implementation

This policy is reviewed periodically and updated when deemed necessary. The Sustainability Committee is responsible for updating the policy. The Policy entered into upon the approval of the Top Management.

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CEO / General Manager

Ali Esat KUTMANGİL