



DUYGU CONTRACTING AND CONSTRUCTION INC.

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Anti-Bribery and Anti- Corruption Policy

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1. Purpose and Scope

Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company adopt a zero-tolerance approach to bribery and corruption in the conduct of their activities. The purpose of this Policy is to establish binding anti-bribery and anti-corruption standards for all employees, board members, subsidiaries, joint ventures and third parties; ensure compliance with national and international legal requirements; and protect the Company's reputation.

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

In applying this Policy, reference is made to applicable local legislation, the UK Bribery Act (UKBA), the US Foreign Corrupt Practices Act (FCPA), requirements of international financial institutions such as the IFC and EBRD, and international best-practice standards.

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

2. Definitions

Terms, words and expressions used in the Policy that are not otherwise defined under this heading shall have the meanings assigned to them under applicable legislation, relevant regulations and industry practice.

Duygu Construction: Refers collectively to Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company. All such companies are collectively referred to as "Duygu Construction" under this Policy.

Donation: Cash or in-kind assistance, including the provision of products or services, made without expectation of return to persons and organisations such as associations, foundations, other non-profit organisations and other private or public institutions and organisations for public-benefit purposes within social responsibility projects.

Bribery: Requesting or offering a financial or non-financial benefit to a public official, to a person acting on the official's behalf, or to any third person, on behalf of a natural or legal person, in order to secure, delay, accelerate or prevent the performance of a duty; facilitating such transactions; or obtaining a direct or indirect benefit through them.

Corruption: Obtaining any measurable financial or non-financial gain by requesting, offering, giving or accepting an unlawful benefit to or by a person holding authority by virtue of their office, contrary to the requirements of that office.

Facilitation Payment: A generally low-value and unlawful payment made to accelerate an official act or procedure.

Benefit: Any direct or indirect advantage, whether or not of economic value, including cash, gifts, hospitality, discounts, travel, employment or internship opportunities, donations, sponsorships, loans or favourable commercial transactions.

Politically Exposed Person: A person entrusted with a prominent public function. Politically exposed persons include, without limitation:

- ◆ Heads of government, ministers and deputy ministers,
- ◆ Members of parliament,
- ◆ Judges of supreme courts, constitutional courts or other senior judicial bodies,
- ◆ Ambassadors,
- ◆ Members of the boards of central banks,
- ◆ Senior military officers,
- ◆ Members of the administrative, management or supervisory bodies of state-owned enterprises,
- ◆ Persons holding equivalent positions, as well as the family members and close business associates of all persons listed above.

Third Party: Any supplier, contractor, subcontractor, dealer, distributor, intermediary, agent, representative or consultant acting in the name and on behalf of the Company.

Sanctions and Prohibited Parties Lists: Lists issued by the United Nations, European Union, United States and other national or international authorities identifying countries, organisations and persons with whom trade is restricted or prohibited.

3. General Principles

Duygu Construction applies a zero-tolerance policy toward bribery and corruption. Company employees and associated Third Parties are strictly prohibited from directly or indirectly engaging in, offering or accepting bribery or any activity that could be perceived as bribery. This prohibition applies regardless of cultural customs, traditions or business practices in the countries in which activities are conducted. Employees must never provide, offer or accept facilitation payments, inappropriate gifts or any benefit to or from public officials or private-sector representatives.

All employees and Third Parties acting on behalf of Duygu Construction must comply with applicable local legislation, the US Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA) and other international anti-corruption regulations. This obligation covers not only direct acts of bribery but also the provision of benefits through indirect means. All transactions within the scope of anti-bribery and anti-corruption compliance must be recorded transparently, accurately and in accordance with accounting standards, and must be available for audit where required.

Duygu Construction recognises that bribery and corruption risks may be higher in relationships with Third Parties. Necessary due diligence is therefore conducted in all business relationships with business partners, suppliers, subcontractors and consultants, and relationships are maintained only with parties whose suitability has been confirmed.

Employees who establish business relationships with Third Parties as part of their duties must receive anti-bribery and anti-corruption training at least once a year. The Human Resources Department is responsible for planning and delivering training and retaining attendance records. All new employees are also informed about this Policy and provided with awareness training.

Employees and Third Parties are encouraged to report any circumstance that may give rise to suspicion of bribery or corruption through the Ethics Line or other whistleblowing channels. Duygu Construction prohibits retaliation against reporting persons and undertakes to protect the safety of employees who make reports.

4. Third-Party Relationships

Duygu Construction assesses compliance risks before entering into a business relationship with a third party and at regular intervals throughout the relationship. Before the relationship begins, the unit signing the contract conducts due diligence, including adverse-media searches, screening against international sanctions and prohibited-party lists, and research to determine whether any shareholder or manager is a politically exposed person. Where the third party is expected to interact with public institutions, the process is brought to the attention of the Legal Department, which may request additional information and documents where necessary.

If due diligence identifies a risk, the decision to cooperate with the third party may be taken by the Board of Directors after obtaining the Legal Department's opinion. If a relationship is approved despite the risks, an action plan must be prepared and implemented jointly with the Legal Department to mitigate those risks. All due-diligence reports, assessments and decisions are documented and retained. Due diligence is refreshed periodically where there are changes in the third party's management, ownership or activities during the relationship. Contracts must expressly require third parties to notify the relevant Company unit of changes to their authorised representatives.

Donations and Sponsorships

Duygu Construction may make donations and provide sponsorships for social responsibility purposes in the regions where it operates. Such activities must never be used to obtain an improper advantage. No initiative intended to promote corruption may be directed at public officials or politically exposed persons under the guise of a donation or sponsorship. All donations and sponsorships are made in accordance with the Duygu Construction Donations and Sponsorships Policy and recorded transparently.

Gifts and Hospitality

Only reasonable gifts and hospitality may be accepted or provided to strengthen relationships with third parties. Such activities must never be intended to influence decision-making or create an expectation of return. Gifts and hospitality must not be recurring, must be recorded in a verifiable manner and must be conducted in accordance with the Duygu Construction Gifts and Hospitality Policy.

Political Activities

Duygu Construction respects and supports employees' right to participate in political activities. Participation must, however, be entirely voluntary and based on the employee's personal decision, take place outside working hours and use the employee's own resources. Use of Company resources, including money, vehicles, offices and personnel time, for political purposes is strictly prohibited.

No cash or cash-equivalent support may be provided directly or indirectly on behalf of Duygu Construction to any political party or its representative.

Employment Requests from Politically Exposed Persons and Public Officials

Duygu Construction applies the principle of equal and fair opportunity in all recruitment processes. Employment and internship requests from public officials or politically exposed persons are not treated differently from ordinary Human Resources processes. All recruitment is conducted according to transparent criteria, and candidates' suitability is assessed through standard procedures.

5. Authority and Responsibilities

All Duygu Construction employees must comply with this Policy. If employees encounter conduct contrary to the rules set out in the Policy, they must report it without delay through at least one of the following channels:

- Ethics and Compliance Committee,
- Legal Department,
- Human Resources Department, or
- Finance Department.

The Ethics and Compliance Committee is responsible for communicating the requirements of this Policy to employees and establishing an internal control environment demonstrating that employees act in accordance with the Policy.

Where the laws applicable in countries in which Duygu Construction operates are stricter than this Policy, the applicable legal requirements shall prevail.

Employees who fail to comply with this Policy may be subject to various disciplinary sanctions, including termination of employment, or legal consequences.

6. Revision History

This Policy has entered into force following approval by the Ethics and Compliance Committee pursuant to the relevant resolution of the Company's Board of Directors. The Ethics and Compliance Committee is responsible for reviewing the Policy at least annually in parallel with changes in legislation and international standards and updating it where necessary.