

Anti-Bribery and Anti-Corruption Policy

Soysal International İç ve Dış Ticaret Limited Şirketi

Version	1.0 (October 2026)
Approved by	Emrullah Soysal, CEO
Effective date	5 October 2026
Policy owner	CEO
Review	Annually
Applies to	Directors, employees and all third parties acting for us or supplying to us (agents, freight forwarders, customs brokers, consultants, suppliers, subcontractors)

1. Zero tolerance

Soysal International does not tolerate bribery or corruption in any form, in Türkiye or abroad, with public officials or private persons. We would rather lose a deal than win it improperly.

This policy reflects the Turkish Criminal Code (Law No. 5237, including Articles 252 on bribery and 282 on laundering), and the foreign laws that can apply to international trade, such as the UK Bribery Act 2010 and the US Foreign Corrupt Practices Act, and the OECD Anti-Bribery Convention, to which Türkiye is a party.

2. What is prohibited

- Offering, promising, giving, requesting or accepting **anything of value** to improperly influence a decision — cash, gifts, travel, jobs, donations, discounts, commissions, loans or favours.
- Facilitation payments** ("speed money") to officials to speed up routine actions such as customs clearance, permits or inspections — even where locally common. The only exception is a payment demanded under threat to someone's safety; it must be reported to the CEO immediately and recorded.
- Paying through third parties: no agent, forwarder, broker or supplier may do on our behalf what we may not do ourselves.
- Off-book accounts, false invoices, or describing a payment as something it is not.
- Splitting, inflating or routing payments to hide their purpose or recipient.

3. Gifts and hospitality

	Allowed without approval	Needs CEO's written approval	Never
Give / receive	Promotional items and modest meals, value up to EUR 50 per person per occasion, no more than twice a year with the same party	Anything above EUR 50, any travel or accommodation	Cash or cash equivalents (gift cards, vouchers); anything during a live tender or negotiation with the counterparty; anything to a public official without CEO approval

All gifts and hospitality given or received above EUR 50 are recorded in the **gifts and hospitality register**.

4. Third parties and suppliers

- Before appointing an agent, representative, customs broker or freight forwarder, we carry out **due diligence**: identity, ownership, reputation search, sanctions screening, the reason for using them, and whether the fee is reasonable for the service.
- Commissions are paid only under a written contract, against an invoice, to an account in the third party's own name in the country where the service is performed.
- Contracts with agents and suppliers include an **anti-bribery clause** and the right to terminate for breach. Suppliers agree to the same standard through our **Supplier Code of Conduct (05)**, so this policy applies to our supply chain.

5. Public officials and tenders

- When bidding for contracts funded by governments, the UN, the World Bank or similar bodies, we follow the procurement rules of the buyer, including their anti-fraud, anti-collusion and conflict-of-interest provisions.
- We do not hire or pay current officials, or their relatives, in connection with business they can influence.

6. Controls

- Every payment requires an invoice, an approved purchase order or contract, and payment to the counterparty's own named bank account.
- The CEO reviews commissions, gifts and hospitality, and unusual payments **quarterly**.
- Corruption risk is part of the Company risk register (Policy 08).

7. Training

All employees receive anti-bribery training when they join and **every year** after that, as part of the annual ethics and compliance training. Employees who deal with agents, customs or public buyers receive specific guidance. Attendance is recorded.

8. Reporting

Report any request for a bribe, any suspicion, or any concern to the CEO or through the **Speak-Up Procedure (09)** (ethics@soysalinternational.com, anonymous reports accepted). No one will suffer any disadvantage for refusing to pay a bribe or for reporting a concern in good faith — even if this costs us business.

9. Consequences

Breach of this policy is a serious disciplinary matter and may lead to dismissal. Third parties in breach will have their contracts terminated. Where the law requires it, we report to the competent authorities.

Approved by Emrullah Soysal, Chief Executive Officer, on 5 October 2026. A signed copy is held by the Company.