ANTI-BRIBERY & ANTI-CORRUPTION PROCEDURE

1. PURPOSE

Definition of Polisan Holding and its subsidiaries' anti-bribery and anti-corruption principles, in accordance with the relevant regulations and ethical values.

2. SCOPE

Covers all employees of Polisan Holding and its subsidiaries.

3. RELATED DOCUMENTS

Polisan Holding Ethical Principles Booklet
PH.014 Disciplinary Procedure
PH.098 Irregularity and Security Violations Management Procedure
PH.025 Corrective And Preventive Activities Procedure
PH.SRDB.POL Polisan Holding Sustainability Policy

4. DEFINITIONS

Bribery: To present, give, receive or insist on something valuable to influence a result.

Corruption: To offer, offer, promise, receive, accept or demand any kind of benefit, money, gifts, money or not measurable to obtain or sustain benefits during business activities.

Gift: Any kind of benefits or goods that accepted directly or indirectly, whether having economic value or not that influence impartiality, performance, decision or performance of employee.

Anti-Bribery and Anti Corruption Program: The program is definition of the principles that comply with the legal regulations and ethical values that are anti-bribery and anti-corruption, identification of risky areas, reduction or elimination of risk, framework of the principles and practices, realization and continuity of communication.

5. APPLICATION STAGES

In accordance with our Anti-Bribery and Anti-Corruption Policy, we sustain all our activities according to the fundamental of our institutional values stated in the Polisan Holding Ethical Principles Booklet and properly as stated in the rules and requirements of Disciplinary Procedure, Irregularity and Security Violations Management Procedure, Turkish Criminal Law No. 5237, Misdemeanors Law No. 5326. The general principles of implementation in the scope of Anti-Bribery and Anti-Corruption, risky areas and risk management steps are defined in the FPH.104-01.00 Anti-Bribery and Anti-Corruption Program. The program is published on the Polisan Holding website at least once a year by filling the template of FPH.104-01.00 by the members of the committee specified in the FPH.104-02.00 Anti-Bribery and Anti-Corruption Committee Members List. The following steps are taken regarding the events that can take place in the risky areas determined in the program for the Polisan Holding risk assessment:

- Probability and frequency are scored,
- Probability and frequency values are summed and internal risk factors are found.
- Precautions / control activities taken and to be taken are determined,
- After the precaution / control activity, the probability and frequency values are recalculated and the remaining amount of risk is determined.
- Scores are made as specified in the FPH.104-03.00 Anti-Bribery and Anti-Corruption Risk Assessment Form.

5.1. RULES

- None of our suppliers, contractors, consultants, customers, employees, nor potential business partners should be included in any national or international Restricted Party Lists.

- The companies which have a negative information with regard to bribery or corruption are not collaborated. Responsibility for making necessary market research before starting to work belongs to related process manager.

- Employees can not enter into an indirect private business relationship for his or her benefits, borrow money or lend money to clients, which may cause the institutional client to demand any service, money or other provision.

- Direct proposals, payments and miscellaneous possibilities granted by the clients to the employee within scope of commercial bribery are criminal and punishable. In this direction, it is definitely forbidden to accept personal payments or bribes directly or indirectly by employees of the Institution.

- Donations can not be accepted from any person or organization connected to the Institution.

- Employees shall not accept gifts, various concessions, gifts etc. from the employees, customers or individuals and institutions that we have purchased services from, also we can not have any requests which may be put the Institution and the area under any obligation. However, gifts within the framework of tradition and / or ceremony principles and values not exceeding the limit stated in the Ethical Principles Booklet may be accepted.

- Any kind of gift that is required to be given to third parties by Polisan should be given intentionally, kindly and unconditionally. Even if it is compatible with certain issues in Anti-Bribery and Anti-Corruption Policy, it may cause conflict of interest or situations that can be perceived when it is heard in public. In such cases, any gifts should be offered or accepted.

- Representation and hospitality; social activities; accomodations and invitations; Institution may offer third parties entertainment intentionally, kindly and unconditionally to improve business connections and establish normal commercial networking efforts. Representation and hospitality expenses are subject to approval process within the limits set out in the Ethical Principles Booklet.

  Should not be caused any situation that may cause conflict of interest or to be perceived in such acceptance while hospitality offers or acceptance. In that case, hospitality should not be offered or accepted.

- Compliance with the donations and grants of Capital Market Law and related legislation, this shall be ensured by the approval of the Board of Directors. No financial or moral aid shall be granted to the Institution or political activities on its behalf.

5.2. VIOLATION NOTIFICATIONS

Notifications of all events and circumstances related to bribery and corruption are communicated to Board of Directors by mail (polisan_yönetim_kurulu@polisan.com.tr) or petition.

Polisan's employees and managers are able to make their reports against irregularities and security breaches to 7575. The identity information of the notifying personnel will always be kept confidential, and this confidentiality is at the disposal of the Board of Directors.

5.3. EVALUATION

It is the duty and responsibility of the Board of Directors to evaluate reports of violations of bribery and corruption; also, Human Resources Directorate carries out the secretarial function.

In the case of detection and notification of incidents and situations that are not in compliance with the Customs and Foreign Trade Legislation, the process is carried out by the Evaluation Committee on Irregularities and Security Violations defined in the PH.098 Irregularity and Security Violations Management Procedure

5.4. CORRECTIVE ACTIONS

In the case of violations, all the procedures applied, control frequency and protection measures are determined and remedial actions are carried out. In accordance with the PH.025 Corrective and Preventive Activities Procedure, corrective and preventive actions (CAPA) records are created. The process is followed up through the QDMS to determine the root causes to eliminate nonconformity and prevent the repetition, then actions are created.

5.5. DISCIPLINARY CRIMES

Employees in breach of the rules are treated in accordance with PH.014 Disciplinary Procedure.

6. ATTACHMENTS

FPH.104-01.00 Anti-Bribery and Anti-Corruption Program
FPH.104-02.00 Anti-Bribery and Anti-Corruption Committee Member List
FPH.104-03.00 Anti-Bribery and Anti-Corruption Risk Assessment