



# HAS GÜMÜŞ

Değerli Madenler Dış Tic.ve San. A.Ş.

## ANTI BRIBERY AND ANTI CORRUPTION POLICY

### 1.Purpose

The purpose of the Anti-Bribery and Anti-Corruption Policy is to present complies with anti-bribery and anti-corruption law and regulations, ethical and professional principles and universal rules in all countries where operates.

### 2.Scope

The Anti-Bribery and Anti-Corruption Policy covers;

- All employees, including the Board of Directors of
- Subsidiaries and affiliates and employees
- Companies from which we purchase goods and services and their employees and persons and organizations (business partners) acting on behalf of Has Gümüş Değerli Madenler A.Ş including suppliers, consultants, lawyers and external auditors,

### 3.Definition

**Corruption:** is abuse of entrusted power / authority for directly or indirectly for the purpose to gain profit.

**Bribery:** is benefits of an agreement with a third party in order to make a person to perform a task that is not under his/her duty, by passing legal framework of processes to speed up the processes or slow down the ordinary processes against the law.

**Public Authority :** as described within the Turkish Criminal Law covers persons who participates permanently or temporarily to execute public activity by appointment or election, or in any other way by government.

**Public:** refers to all organs of the state that benefits from the public services.

**Board of Directors:** covers the authorization of management and legal representation of the company.

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**Internal Audit:** It is the person or unit that has the authority to audit the company's activities in accordance with legal regulations, practices and policies.



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## 5. Companies and business partners from / to which goods and services are purchased / sold

Companies and business partners from / to which goods and services are purchased / sold must comply with the Policy principles and other relevant legislative regulations, and contracts with individuals and organizations that fail to comply with the same shall be terminated.

In this context, monitoring of the compliance of the company or business partners is under the responsibility of an employee who has conducted the necessary research and evaluations before entering into any business relationship.

Has Gümüş Değerli Madenler A.Ş. will not work with companies or business partners with a negative history or criminal record of bribery or corruption, even if they meet other criterias. The Internal Audit Department assesses whether the above-mentioned matter is applied.

## 6. Policies and Procedures

### 6.1. Bribery and Corruption

Has Gümüş Değerli Madenler A.Ş. never tolerates any kind of bribery and corruption.

Receiving or giving any bribe is absolutely unacceptable whatever its purpose.

Business relationships with the third parties who wishes to do business with Has Gümüş Değerli Madenler A.Ş. through bribery or corruption must be discontinued and if necessary notified to the related authorities.

### 6.2. Record Keeping

Principles that Has Gümüş Değerli Madenler A.Ş. is required to follow relating to the accounting and record-keeping system are set out by statutory regulations. Accordingly;

- All kinds of accounts, invoices and documents relating to relationships with the third parties (customers, suppliers, etc.) must be recorded and kept in a reliable, complete, precise and correct manner,
- Accounting or similar commercial records relating to any transaction must not be falsified and misrepresented.

## 7. Policy Violations

In situations that are or may be contrary to the policy, the matter shall be examined by the Risk Committee and necessary sanctions shall be applied in case of determination of the inappropriate behaviour.

Has Gümüş Değerli Madenler A.Ş takes the necessary measures for the implementation of this policy within the company and by all its employees.