

	ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	Document Code	HOL-SUR-POL-14
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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

ARTICLE 1. PURPOSE AND SCOPE

The purpose of this Anti-Bribery and Anti-Corruption Policy (the “Policy”) is to clearly set out the approach of Akfen Holding Anonim Sirketi (“Akfen Holding” or the “Company”) and its subsidiaries (Akfen Holding and its subsidiaries collectively referred to as the “Companies”) to bribery and corruption.

The Policy aims to ensure compliance with anti-bribery and anti-corruption laws and regulations, the legal requirements applicable in the countries where the Companies operate, and ethical principles, and to establish the responsibilities and rules in this regard.

All employees and managers of the Companies are required to act in accordance with this Policy, which forms an integral part of the Akfen Business Ethics Rules and Codes of Ethics. Each Akfen Holding company expects its controlling shareholders, Suppliers and Business Partners to act in accordance with this Policy to the extent applicable to the relevant party and/or transaction, and takes the necessary steps to ensure such compliance.

Akfen Holding considers diversity to be one of the fundamental elements of corporate success and adopts equality and inclusion as an integral part of its way of doing business. This Policy applies to Akfen Holding’s employees, governing bodies, subsidiaries, business partners and all stakeholders within the value chain.

ARTICLE 2. DEFINITIONS

The specific terms and concepts used in this Policy are briefly defined below.

Employee refers to the managers and personnel of the Companies.

UN refers to the United Nations.

United Nations Global Compact (UN Global Compact) refers to the voluntary corporate sustainability initiative launched by the United Nations, which aims to ensure that companies comply with the ten universally accepted principles in the areas of human rights, labour standards, the environment and anti-corruption and integrate these principles into their business processes.

Bribery refers to the act of a person, within the framework of an agreement reached with a third party, acting contrary to the requirements of their duties and obtaining a specific benefit by performing, refraining from performing, expediting or delaying an act.

Corruption refers to the solicitation, offering, giving or acceptance of a bribe or any other unlawful benefit that directly or indirectly arises from a person’s position and results in deviations from the lawful performance of the duties or required conduct of that person.

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Donation refers to monetary assistance or products provided free of charge in accordance with a sense of social responsibility, for the purpose of raising awareness of corporate responsibility among stakeholders and employees, meeting social and community needs, and providing a benefit to the public.

Gift refers to products and services that do not require monetary payment and are generally provided by persons with whom business relationships are maintained or by suppliers as a gesture of appreciation or business courtesy.

Hospitality includes social activities organized for dining, short- or long-term accommodation, travel and transportation, sporting, cultural or other purposes.

Suppliers and Business Partners refer to all persons, suppliers, business partners, consultants, institutions and organizations with which the Companies have a relationship for the supply of goods or services, as well as their employees and all stakeholders with whom they have business relationships.

ARTICLE 3. PRINCIPLES AND GUIDELINES

Akfen Holding adopts as a fundamental principle the conduct of all its activities in accordance with the highest ethical standards. Accordingly, as a signatory to the United Nations Global Compact, Akfen Holding adopts all the principles set out therein, including the principle of “opposing corruption in all its forms”, and ensures that its companies act in accordance with these principles.

3.1. Bribery and Corruption

- 3.1.1.** Bribery and corruption may take many different forms, including cash payments, political or other donations, commissions, facilitation payments, social benefits, hiring relatives, promotions and other benefits.
- 3.1.2.** Within the scope of the principles set out in this Policy, the Companies undertake to conduct their activities in a fair, transparent, accountable and honest manner, in compliance with legal and ethical rules.
- 3.1.3.** The Companies adopt a zero-tolerance approach to bribery and all forms of unlawful practices based on conflicts of interest. Under no circumstances is the provision of any direct or indirect benefit to public officials, private-sector representatives or third parties permitted. This approach applies both to practices within the Companies and to relationships with all stakeholders with whom the Companies cooperate, and everyone representing the Companies is expected to act on the basis of transparency, accountability and integrity.
- 3.1.4.** As a matter of principle, business relationships with third parties seeking to engage with the Companies through bribery shall not be maintained.
- 3.1.5.** Employees shall not be subject to any penalty for delays or loss of business resulting from their refusal to give or accept a bribe.

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3.1.6. The Companies comply with local laws, regulations and principles relating to the prevention of bribery and corruption, as well as those applicable in the countries where they operate. Within the scope of their activities, the Companies comply with the Council of Europe Civil Law Convention on Corruption and Criminal Law Convention on Corruption, to which Türkiye is also a party, and the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

3.2. Relations with Public Authorities

3.2.1. It is unacceptable to promise or imply that any gift, anything of value or payment will be provided, directly or indirectly, to a public official for the purpose of influencing an official action or decision.

3.2.2. Employees shall not offer bribes, directly or indirectly, to public officials in order to obtain an advantage in public affairs.

3.3. Agreements and Tenders

The Companies shall act in accordance with this Policy in the agreements to which they are party, in the processes of initiating and maintaining business relationships, and in public or private-sector tenders. In addition, compliance with this Policy shall be observed in mergers and acquisitions and joint venture processes; in this context, the Companies expect target companies and all third parties with which they cooperate to act in accordance with this Policy.

3.4. Donations and Gifts

Employees shall not accept or give donations or gifts in any business relationship.

3.5. Record-Keeping

The requirements applicable to the Companies in relation to their accounting system are established in accordance with the applicable legislation and regulations.

Due care shall be exercised to ensure that all accounts, invoices and documents relating to relationships with third parties (such as customers, suppliers and other service providers) are recorded and maintained in a complete, transparent, accurate, fair and reliable manner; that internal control systems are established to prevent off-the-books transactions; and that no changes are made to accounting or similar business records relating to any transaction and the facts are not distorted.

3.6. Representation and Hospitality

Representation and hospitality activities may include social events, accommodation and invitations to meals.

The Companies may engage in representation and hospitality activities to develop business relationships and establish business networks. However, efforts shall be made to ensure that such activities remain reasonable in scope. Due care shall be exercised to ensure that representation and hospitality do not take place immediately before a fundamental or significant decision-making process.

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ARTICLE 4. DUTIES AND RESPONSIBILITIES

All employees and managers are responsible for complying with the Policy and for implementing and supporting the procedures and controls of the relevant Companies in accordance with the requirements set out in the Policy. Each of the Companies expects all of its business partners to act in compliance with the Policy to the extent applicable to the relevant party and transaction, and takes the necessary steps to ensure such compliance.

In the event of any discrepancy between the Policy and the local legislation applicable in the countries where the Companies operate, the more restrictive of the Policy or the applicable legislation shall prevail, provided that the relevant practice does not constitute a violation of local legislation.

A violation of the Policy may result in significant disciplinary sanctions pursuant to the Disciplinary Regulation, including termination of employment. In addition, if it is determined that any third party expected to act in compliance with the Policy has acted in violation of the Policy, the relevant agreements may be terminated.

ARTICLE 5. CONTACT

E-mail: surdurulebilirlik@akfen.com.tr

Address: Ankara Merkez Ofis Kazım Ozağ Mahallesi, Koza Caddesi No:22 Çankaya Ankara / Türkiye 06700

ARTICLE 6. REPORTING AND NOTIFICATION

If any action that is considered to be in violation of the Policy, applicable legislation or the Company's ethical principles comes to the attention of an employee, the matter shall be escalated to a higher-level manager or reported through the relevant reporting channels. Employees may contact the relevant departments with any questions regarding the Policy and its implementation.

The Companies encourage the reporting of conduct that violates the principles and rules set out in the Policy. In this context, employees and relevant stakeholders may submit their reports and notifications through the ethical reporting channels.

Reports and notifications may be submitted via etik@akfen.com.tr.

Reports and notifications received shall be assessed in accordance with the principle of confidentiality. The identities of reporting persons shall be protected, and no retaliation shall be taken against them.

The Companies shall assess all reports and notifications submitted to them in accordance with the applicable legislation and internal regulations and shall take the necessary actions.

ARTICLE 7. EFFECTIVE DATE

This Policy was adopted pursuant to the resolution of Akfen Holding's Board of Directors dated 10.09.2026 and entered into force on the date of its publication.

This Policy shall remain in force unless repealed or amended by the Board of Directors.

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ARTICLE 8. RELATED POLICIES AND PROCEDURES

Business Ethics Rules and Codes of Ethics
 Human Rights Policy
 Human Resources Policy
 Donations and Aid Policy