

ECZACIBAŞI GROUP

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Prepared by:	Audit Group
Approved by:	Eczacıbaşı Holding AŞ Board of Directors
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1. Purpose, Scope, and Definitions Responsibilities

1.1. Purpose and Scope

The purpose of the Anti-Bribery and Anti-Corruption Policy (“Policy”) is to establish a clear framework for combating bribery and corruption within the Eczacıbaşı Group (“Group”), and to ensure that all Group Employees and Business Partners adhere to high ethical standards and principles of integrity. The Eczacıbaşı Group rejects all forms of bribery and corruption and adopts a zero-tolerance policy against such acts. Through transparency, accountability, and legal compliance, the Policy aims to protect the reputation of the Eczacıbaşı Group and promote ethical conduct in all its operations.

All employees and managers of the Eczacıbaşı Group are obligated to act in compliance with this Policy—which is an integral and complementary part of the Eczacıbaşı Group Code of Conducts—as well as with all applicable local and international anti-bribery and anti-corruption laws and regulations. Each entity operating within the Eczacıbaşı Group expects its Employees and Business Partners to comply with this Policy and all applicable local and international legislation related to anti-bribery and anti-corruption and takes the necessary steps to establish anti-bribery and anti-corruption policies.

1.2. Definitions

Subsidiary	A person or entity that is directly or indirectly controlled by the Holding, or that controls it, or that is subject to the same (joint) control, or whose shares are 50% or more owned by the Holding.
United Nations Global Compact	An agreement based on United Nations (UN) declarations, universally recognized in the field of corporate social responsibility and sustainability, which addresses 10 core principles in the areas of human rights, labor standards, environment, and anti-corruption.
Employee	Personnel working in Eczacıbaşı Group.
Item of Value	Any item to which value is attributed or perceived, including but not limited to: cash and cash equivalents, gifts and hospitality, inventory, extraordinary discounts on goods or services, political donations, and the assumption or forgiveness of debt—whether tangible or intangible, direct or indirect, and regardless of form.
Eczacıbaşı Group	Eczacıbaşı Holding AŞ and subsidiaries
Ethics Committee	The board authorized to evaluate the results of the examination of the notifications received under the Regulation and to decide on the sanctions to be imposed in case of violation
Holding	Eczacıbaşı Holding AŞ
Business Partners	All stakeholders with whom Eczacıbaşı Group has commercial or social relations, including but not limited to suppliers, distributors, dealers, authorized service providers, any representatives acting on behalf of and/or in the interest of Eczacıbaşı Group, subcontractors, providers of audit or consultancy services, and lawyers.
Public Officials	Individuals who participate in the performance of a public function through appointment, election, or in any other capacity, on a permanent, temporary, or contractual basis. This generally includes, but is not limited to: • Employees of public institutions or state-owned enterprises in any local or foreign country, • Employees of political parties and all political candidates in any local or foreign country, • Individuals serving in legislative, executive, or judicial bodies in any local or foreign country, • Judges, jurors, or other judicial officers serving in national, international, supranational, or foreign courts, • Officials or representatives working in international or supranational parliaments and • National or foreign arbitrators assigned to resolve legal disputes.

Politically Exposed Person (PEP)	Individuals who currently hold or have previously held prominent public functions, including senior politicians, high-level officials in administrative or judicial bodies and/or armed forces or state-owned enterprises, individuals with significant roles in political parties, executives working in international organizations, as well as individuals holding equivalent positions, and all family members and close associates of such persons.
Investigation	Investigations carried out by the Special Investigations Unit assigned by the Ethics Committee Secretariat upon learning of a complaint, denunciation, notification or any other situation that gives the impression that a violation of the Code of Conduct or an act of misconduct has been committed.
Senior Management	Members of the Board of Directors, CEOs, Group Presidents, Coordinators, and General Managers.
Corruption	The abuse of one's position and/or authority, either directly or indirectly, for the unlawful gain of any kind. Acts of corruption include offering, promising, giving, receiving, accepting, requesting, or soliciting anything of value—whether monetary or non-monetary—for the purpose of obtaining or retaining business or any other undue advantage.

2. Anti-Bribery and Anti-Corruption

The Senior Management, Employees, and Business Partners of the Eczacıbaşı Group shall not offer, give, promise, or authorize the giving of anything of value, either directly or indirectly, to any public official, politically exposed person, or any private individual or legal entity for the purpose of improperly obtaining an advantage for the Eczacıbaşı Group or facilitating the acquisition or retention of any business or advantage.

The Eczacıbaşı Group makes no distinction between public officials, politically exposed persons, private individuals, or legal entities regarding bribery and corruption. In this context, regardless of the position or role of the recipient, bribery is not tolerated under any circumstances.

Persons and entities within the scope of this Policy shall not request, solicit, or accept anything of value from a public official, politically exposed person, or private party that may lead to an improper commercial advantage, nor shall they attempt to do so.

This Policy prohibits the offering, provision, promise, authorization, solicitation, or receipt of any good or benefit (regardless of monetary value) that constitutes an undue advantage or improper inducement or reward.

By signing the United Nations Global Compact, which includes the principle of anti-bribery and anti-corruption, the Eczacıbaşı Group commits to integrating these principles into its corporate strategy and culture. The Eczacıbaşı Group adopts a “ZERO TOLERANCE” approach to bribery and corruption and endeavours to conduct its operations in a fair, honest, transparent, lawful, and ethical manner.

3. Duties, Authorities and Responsibilities

The Senior Management, Employees, and Business Partners of the Eczacıbaşı Group are responsible for complying with this Policy and for implementing and supporting the procedures and controls within the relevant Eczacıbaşı Group entity in accordance with the requirements of this Policy. Each affiliated Eczacıbaşı Group entity is expected to ensure, to the extent applicable, that all its Business Partners act in compliance with this Policy and with all applicable local and international anti-bribery and anti-corruption laws and regulations, and to take necessary steps to that end.

If any Business Partner, expected to act in accordance with this Policy and with all applicable anti-bribery and anti-corruption legislation, violates the Policy, the relevant agreement may be terminated.

Accordingly, the following is expected from the Senior Management, Employees, and Business Partners:

- To internalize and act in accordance with this Policy and all applicable local and international anti-bribery and anti-corruption laws,
- To report any concerns related to potential violations of this Policy or applicable legislation via the Eczacıbaşı Group reporting channels, and
- To complete Eczacıbaşı Group trainings related to the Policy in a timely manner.

4. Relations with Public Officials and Politically Exposed Persons

4.1. Customers

As part of its business operations, Eczacıbaşı Group may engage in business relationships with individuals affiliated with domestic and foreign public institutions and organizations, as well as Politically Exposed Persons (PEPs). In this context, all tender and bidding processes in which Eczacıbaşı Group participates for sales purposes must be conducted in a fair, transparent, and accountable manner. These processes must fully comply with all applicable local and international anti-bribery and anti-corruption laws and regulations, as well as with this Policy. The bidding process must be open to scrutiny regarding all outcomes, and submitted bids must be readily available for review at any time.

In cases of doubt or uncertainty, the matter shall be reported to the Ethics Committee, and further action shall be taken only with the approval of Senior Management.

4.2. Payments

In countries where the Eczacıbaşı Group operates, payments to public institutions should primarily be made via bank transfer. Any payments made outside the banking system (e.g., in cash or by cheque), must be in compliance with the applicable laws and must be supported by proper documentation.

5. Accurate and Transparent Record-Keeping

To ensure compliance with local and international anti-bribery and anti-corruption legislation, this Policy requires the Finance Department to maintain accounting records that clearly, accurately, and fairly reflect the commercial transactions of the Eczacıbaşı Group in reasonable detail, and to design an internal accounting control system to ensure that the Group's financial statements are presented in an accurate and fair manner.

Accordingly:

- The nature and purpose of all payments must be recorded in the books and records with reasonable detail and accuracy.
- Risk assessments and situational analyses must be retained and regularly reviewed for a minimum of five years, unless a longer period is required under applicable laws.
- "Off-the-books" accounts and false or misleading entries are strictly prohibited in all business records and accounting documentation.
- All financial transactions must be properly documented, regularly reviewed, and accurately accounted for in the financial records.

Unless a longer retention period is specified by applicable law, all records and reports, along with supporting documentation, shall be retained for at least five years from the date of creation and must be easily accessible in the event of an audit.

6. Representation and Hospitality

6.1. Gifts

Eczacıbaşı Group Employees may offer or accept small gifts as a token of appreciation or courtesy, including to/from public officials or politically exposed persons. However, such gifts must not violate any applicable legislation and must not exceed the limits stated in the "Expense and Travel Policy and Per Diem Guidelines" document annexed to the Eczacıbaşı Group Human Resources Hand Book.

No gift, representation, or hospitality that may create a conflict of interest, appear unethical, or be perceived as unethical should be offered or accepted.

6.2. Hospitality

Business meals and entertainment events organized by Eczacıbaşı Group Employees for third parties, including public officials and politically exposed persons, must comply with the following conditions:

- Attendance of Eczacıbaşı Group Employee(s) is essential.
- Expenses should not be excessive or disproportionate (e.g., the value or nature of the event must be proportionate to the business relationship).
- The venue must be suitable, secure, and aligned with the prestige of the Eczacıbaşı Group.

- The purpose of the event must be the promotion of Eczacıbaşı Group’s business and services or, in the case of meals or receptions for third parties including public officials, be directly related to the performance of a contract with a government or government-controlled entity.
- The frequency and total value of such events must be appropriate and always reasonable, both individually and cumulatively.

6.3. Travel and Accommodation

Travel and accommodation expenses covered by Eczacıbaşı Group on behalf of third parties, including public officials or politically exposed persons, must comply with the following conditions:

- Expenses must be reasonable, safe, and aligned with the prestige of the Eczacıbaşı Group.
- The applicable limit shall be determined based on the “Domestic and International Per Diem Limits” annexed to the "Expense and Travel Policy and Per Diem Guidelines" in the Eczacıbaşı Group Human Resources Hand Book.
- The purpose of the travel and accommodation must be the promotion of the Eczacıbaşı Group’s business and services or, in the case of public officials or third parties, must be directly related to the performance of a contract with a government or a government-controlled institution.

In the course of business relations with the Eczacıbaşı Group, reasonable travel expenses incurred during official visits by delegations from public institutions and organizations may be covered by the Eczacıbaşı Group, provided they are in line with the ordinary course of business. In cases of uncertainty, the matter shall be reported to the Ethics Committee and proceeded with only upon the approval of Senior Management.

The Eczacıbaşı Group and its Employees shall not provide gifts, entertainment, meals, travel, or accommodation to any family member or guest of a Public Official or third party. For delegation visits from public institutions within the scope of business relations with the Eczacıbaşı Group, the expenses of accompanying family members or guests shall not be covered by the Eczacıbaşı Group during the official trip. This must be communicated in writing to the delegation prior to their travel, and a written declaration confirming their understanding of the Policy must also be obtained.

In case of doubt, the matter shall be reported to the Ethics Committee and only proceed upon approval by Senior Management.

The travel expenses of Third Parties and Employees during business trips shall be subject to the “Domestic and International Per Diem Limits” annexed to the “Expense and Travel Policy and Per Diem Guidelines” included in the Eczacıbaşı Group Human Resources Hand Book.

7. Cash Expenditures

All cash expenditures made by Eczacıbaşı Group Employees must be supported with an expense form and a payment receipt. The “Expense and Travel Policy and Per Diem Guidelines” shall apply in matters concerning cash expenditures.

8. Violations of the Anti-Bribery and Anti-Corruption Policy

Any violations of this Policy shall be investigated by the Special Investigations Unit. If a violation is confirmed, findings regarding either Eczacıbaşı Group Employees or the relevant Third Party shall be reported to the Ethics Committee, and appropriate sanctions shall be applied.

If an investigation is initiated against an Eczacıbaşı Group Employee due to a potential violation, or if the Employee is requested to provide information, it is the duty of all Eczacıbaşı Group Employees to cooperate fully and respond honestly to all questions and requests.

Any act, behavior, or activity by an Eczacıbaşı Group Employee that is contrary to this Policy or to any applicable local or international anti-bribery and anti-corruption legislation shall be subject to a disciplinary investigation. The results of such investigations shall be submitted to the Ethics Committee, which shall decide on the applicable sanction in accordance with the Code of Conduct, the Disciplinary Regulation, and other relevant internal regulations, and shall issue an official report.

The decision of the Ethics Committee shall be communicated to the Chairman of the Board and the CEO of the relevant Eczacıbaşı Group company to be implemented by the company’s Disciplinary Board in accordance with the Disciplinary Regulation, the relevant policies and procedures, and applicable legal provisions. If the Ethics Committee's decision is not implemented by the Disciplinary Board of the relevant company, the matter shall be escalated to the company’s Board of Directors, and actions shall be taken in line with their resolution.

9. Enforcement

The Audit Group shall be responsible for the administration, revision, interpretation, and implementation of this Policy. This Policy shall be reviewed annually and revised as necessary. Any amendments to the Policy shall enter into force upon approval by the Board of Directors.

10. Approval

This Policy shall enter into force upon approval by the Board of Directors.

	Unit	Date
Prepared by	Audit Committee	15.5.2025
Approved by:	Board of Directors	15.5.2025

Version	Date	Reason for Revision
1.0	15.5.2025	Initial Release