



ANTI-BRIBERY AND CORRUPTION PROCEDURE

1. PURPOSE AND SCOPE OF APPLICATION

1.1. Purpose The purpose of this program is to define the principles of ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. and its subsidiaries regarding anti-bribery and anti-corruption, conducted in compliance with legal regulations and ethical values. It aims to identify high-risk areas, reduce or eliminate risks, outline the framework of principles and practices to ensure continuity, and establish communication.

1.2. Scope The anti-bribery and anti-corruption program applies to all employees and executives of ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. and its subsidiaries, including the Board of Directors, affiliated companies, agents, customers, dealers, suppliers, contractors, and all other parties engaged in business with the company.

1.3. Definitions

- **Ethics:** Unwritten behavioral patterns and rules adopted and followed by individuals within a society.
- **Corruption:** The act of soliciting, offering, giving, or accepting bribes or any other illicit benefits, directly or indirectly, that lead to deviations in the lawful execution of duties or necessary behaviors. Corrupt activities include providing, offering, promising, receiving, accepting, requesting, or soliciting money, gifts, or any benefits, whether tangible or intangible, in order to gain or maintain business advantages.
- **Bribery:** An agreement where an employee gains an undue advantage by performing or refraining from performing a task contrary to their job responsibilities.
- **Gift:** Any item or benefit, whether of economic value or not, accepted directly or indirectly, that may or may not influence an employee's impartiality, performance, decision-making, or job execution.

2. REPORTING BRIBERY AND CORRUPTION VIOLATIONS

All incidents and situations related to bribery and corruption should be reported to management or the Ethics and Compliance Officer via email or written petition. Additionally, reports on "Information Security Violations," "Smuggling," "Fraud," "Organized Crime," "Other Customs-Related Security Violations," and "Non-Customs-Related Security Violations" should also be

submitted to the Ethics and Compliance Officer. The identity of reporting employees will always remain confidential, ensured by the Ethics and Compliance Board. Employees who refuse to participate in bribery or corruption, report actual or attempted acts of bribery and corruption, or express concerns will not face demotion, disciplinary action, termination, or any other disadvantageous treatment as a consequence.

3. KEY PRINCIPLES

3.1. Our Commitment to Combating Corruption and Bribery As per our Anti-Corruption and Anti-Bribery Policy, we commit to acting in compliance with applicable laws, operating in alignment with corporate values, ethical behavior principles, and implementation guidelines. We pledge to enforce the necessary Anti-Bribery and Anti-Corruption Procedure and ensure that all employees are aware of these rules.

ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. and its subsidiaries adopt a zero-tolerance policy towards bribery and corruption, prohibiting all forms of bribery and corruption, whether direct or indirect. No bribery or corruption act is tolerated in commercial relations with ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. by employees or third parties. Business relations will not be established with individuals or institutions suspected or known to have engaged in bribery. If an existing relationship involves such activities, it will be immediately terminated. All business partners, representatives, suppliers, and contractors operating on behalf of ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. must comply with legal regulations and all applicable anti-bribery and anti-corruption laws.

3.2. Prohibition of Facilitation Payments ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. and its subsidiaries do not make facilitation payments to any third party and do not tolerate any requests, offers, promises, solicitations, or acceptance of such payments in business relations.

4. DUTIES AND RESPONSIBILITIES

4.1. Employees Direct offers, payments, or advantages provided to employees by customers as part of commercial bribery constitute a legal offense. Employees are strictly prohibited from accepting personal payments or bribes, either directly or indirectly. All employees and business partners must comply with the principles outlined in this program, and managers are responsible for ensuring their subordinates and business associates understand and implement these principles.

5. MAIN RISK AREAS FOR BRIBERY AND CORRUPTION

5.1. Conflict of Interest As per ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC.'s ethical principles, employees must avoid situations that could create or lead to conflicts of interest with the company. Potential areas of conflict include "Engaging in Business with Spouses, Relatives, or Friends," "Working or Holding Positions Outside the Company," and "Abuse of Authority."

5.2. Intermediaries The use of intermediaries poses a high risk of bribery and corruption. ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. and its subsidiaries must ensure that intermediaries meet the necessary qualifications and do not harm the company's reputation. No business relationships should be established with intermediaries without sufficient due diligence, which is conducted per the "Supplier Performance Evaluation Procedure."

5.3. Suppliers and Contractors High-risk areas in procurement operations include supplier selection, maintaining approved lists, tenders, and advance payments. All business partners, including suppliers, subcontractors, consultants, and customers, must not be listed on any national or international prohibited persons list. Companies with negative intelligence regarding bribery or corruption will not be engaged. Conducting necessary market research before initiating a business relationship is the responsibility of the relevant process manager. Any individual or entity working with ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. must comply with legal regulations and the company's anti-bribery and anti-corruption policies.

5.4. Political Donations In accordance with the Anti-Bribery and Anti-Corruption Procedure, restrictions imposed by the Capital Markets Law and related regulations on donations and aid are adhered to. Contributions to political activities, whether financial or moral, on behalf of the company or personally, are not permitted.

5.5. Charitable Contributions and Sponsorships Any requested charitable contributions and sponsorships must comply with laws, ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC.'s policies, procedures, and regulations. All charitable contributions and sponsorships must be transparent and clearly documented. At the ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. General Assembly meeting, the annual in-kind and cash donations to public-interest associations, foundations, and educational institutions are disclosed to shareholders, and the upper limit for donations in the following year is determined by unanimous vote.

6. ANTI-CORRUPTION PROGRAM

Our anti-corruption program consists of the following fundamental steps:

6.1. Tolerance Level The tolerance level reflects the company's stance on corruption. ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. maintains a zero-tolerance policy towards bribery and corruption.

6.2. Risk Assessment A comprehensive risk assessment is periodically conducted to identify which aspects of the business are most vulnerable to bribery and corruption. The findings are reviewed, and necessary precautions are implemented.

6.3. Action Plan Development This step involves defining objectives, strategies, and policies. An action plan is developed annually based on risk assessment reviews.

6.4. Implementation The necessary actions identified in the plan are integrated into business processes, and external stakeholders in the company's value chain are incorporated into the program.

6.5. Monitoring The implementation, impact, and achievement of objectives within the anti-corruption program are periodically monitored and reported by the ÇELİKAĞ MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. MÜHENDİSLİK MAKİNE SANAYİ TİC. Ethics and Compliance Board.