



ANTI-BRIBERY & CORRUPTION POLICY

PL.19 | Issue Date: 1.08.2023 | R.00 | Revision Date: - | Review Date: 07.07.2025

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Scope: Modeling And Design Of Jewelry With Gold, Silver Precious Metals And Precious Stones (Diamonds), Production, Sale And Export

1. PURPOSE

This policy sets out Sözer Kuyumculuk's strict prohibition of all forms of bribery, corruption, illegal payments, and unethical conduct in all activities, and details our commitment to transparency, integrity, and compliance with RJC COP and all applicable national/international regulations.

2. SCOPE

This policy applies to all employees, managers, business partners, suppliers, subcontractors, consultants, agents, and any third parties acting on behalf of Sözer Kuyumculuk.

3. DEFINITIONS

- **Bribery:** The offering, giving, receiving, or soliciting of any advantage, payment, gift, hospitality, or privilege to or from any person, public or private, directly or indirectly, to influence an act or decision.
- **Corruption:** The abuse of entrusted power for personal or corporate gain.
- **Intermediaries/Gifts/Hospitality:** Invitations, entertainment, or gifts provided beyond legal and ethical limits for the purpose of gaining improper advantage.

4. RESPONSIBILITIES

- **Top Management:** Ensures implementation and effectiveness, allocates resources, applies sanctions for violations, and conducts reviews.
- **Quality-Compliance Manager:** Coordinates training and awareness, manages risk analysis, reports suspicious acts or tips, and audits third parties.
- **All Employees:** Must comply with this policy at all times and promptly report any suspicious or improper acts to management or the whistleblowing channel.

5. POLICY STATEMENTS AND COMMITMENTS

5.1 Core Prohibitions

- No employee, representative, or third party may offer, give, solicit, or accept a bribe in connection with any business transaction, public or private.
- No suspicious, secret, or unlawful payments, gifts, donations, or advantages can be offered or accepted beyond legal limits.
- No bribes, payments, or incentives may be made to public officials, political parties, or election campaigns.

5.2 Risk Analysis and Preventive Systems

- All business processes and the supply chain are analyzed for bribery and corruption risks at least annually.
- Enhanced controls apply for high-risk countries, customers, suppliers, or transactions (special contract terms, additional audits, extra approvals).
- All use of intermediaries, agents, or distributors is subject to special due diligence and approval procedures.

5.3 Gifts, Hospitality, and Donations

- Gifts, hospitality, entertainment, or donations may only be offered or accepted if lawful, reasonable, symbolic, and in accordance with ethical rules.
- All such activities are recorded; any value exceeding a certain threshold requires top management approval.
- Acts outside customary business practice or sector standards are prohibited.

5.4 Third Parties and Intermediaries

- All suppliers, subcontractors, consultants, agents, and distributors must sign an anti-bribery and corruption commitment.
- Selection and ongoing relationships with third parties are risk-based and monitored; any suspicious behavior is promptly reported.

5.5 Accounting and Record-Keeping

- All financial transactions must be recorded transparently and completely; side accounts, off-the-books payments, or unrecorded transactions are strictly prohibited.



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- All payments, invoices, and expenses are clearly documented in the accounting system.

5.6 Training and Awareness

- Annual anti-bribery and corruption training is provided to all employees, managers, and business partners.
- Orientation programs are mandatory for all new hires.

5.7 Whistleblowing, Complaints, and No Retaliation

- Anyone can confidentially, safely, and without fear of retaliation use the whistleblowing or complaints mechanism for suspected bribery or corruption.
- Whistleblowers and witnesses are protected; retaliation is strictly forbidden.

5.8 Investigations, Sanctions, and Remediation

- Any suspected or identified violation triggers immediate investigation.
- Confirmed bribery or corruption results in disciplinary action and, if necessary, reporting to authorities.
- Corrective and preventive actions are planned and followed up for all systemic risks.

5.9 Monitoring and Review

- The policy's effectiveness is reviewed at least annually by management and updated if necessary.

6. PUBLICATION OF THE POLICY

- This policy is distributed to all employees and business partners, posted on noticeboards, and published on the company website.

APPROVED BY THE CEO AND THE BOARD OF DIRECTORS

Sözer Kuyumculuk Sanayi ve Ticaret Anonim Şirketi



PREPARED AND APPROVED BY SÖZER KUYUMCULUK BOARD OF DIRECTORS