

## Anti-Bribery and Corruption Policy

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V03

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## 1. Objective

With this policy, the aim of Isgold Gold Refinery is to ensure that its approach to bribery and corruption is clearly identified, to protect the public opinion of the company and to comply with anti-bribery and anti-corruption regulations, ethical and professional principles and universal rules. With this policy, it is aimed to provide necessary information to prevent bribery and corruption in all company activities and to determine the responsibilities and rules in this regard.

## 2. Scope

The Anti-Bribery and Corruption Policy covers not only the employees of the company, but also all of the business partners.

In this direction;

- All company employees,
- Employees and companies of consulting, advocacy, etc.
- External service companies (suppliers, subcontractors, etc.) and their employees are also covered by this policy.

## 3. Definitions

**Bribery:** Financial or moral benefit to a person or to another person, directly or indirectly, within the framework of an oral or written agreement, either directly or indirectly, in the means of providing. Benefit as a bribe; cash, gift, event invitation or ticket, debt forgiveness, charitable donations can be in many different ways.

**Corruption:** It refers to the abuse of the power that is acquired due to the position in question, either directly or indirectly, in order to provide personal material or moral benefit.

Bribery and corruption can be occurred in many different ways, including:

- Cash payments,
- Political or other donations,
- Commission,
- Social rights,
- Gift, entertainment,
- Recruitment of relatives or friends
- Promotion
- Other interests countable.

#### **4. Authority and Responsibilities**

The Board of Directors is responsible for establishing, implementing and updating the Anti-Bribery Policy.

Administrators should consider the principles in this policy to ensure that they are understood, implemented and maintained by the business partners and employees under their management. All employees and business partners must comply with the principles in this policy. Employees and business partners cannot be compelled to act in violation of this policy by anyone and in any case. It is everyone's responsibility to report any case of breach of anti-bribery and anti-corruption rules.

#### **5. Policy**

##### **5.1. Bribery and Corruption**

Isgold is against all kinds of bribery and corruption. No matter what the purpose of bribery is not acceptable. Through bribery or corruption, business relations with the third parties that want to do business with Isgold should not be maintained.

##### **5.2. Gifts**

A gift is a product that does not require a material payment and is usually given a business or business courtesy. Any gifts offered or given to third parties by Isgold must be offered in good faith and unconditionally. The same principles apply in order for the gift to be accepted and no gifts other than symbolic gifts with high material value should not be accepted. In addition, even if this is the case, the acceptance of gifts should not be frequent, and the acceptor of the

accepted gifts should be notified to the company's HR and senior management via the first supervisor.

### **5.3. Facilitation Payments**

Facilitation payments are not offered for individuals and organizations within the scope of this Policy to secure or speed up a routine operation or process (such as obtaining licenses, obtaining documents, obtaining documents, etc.) with government agencies.

### **5.4. Donations**

Isgold can make donations and donations to people, non-governmental organizations, associations or foundations, universities, public institutions and organizations operating in the fields of education, culture, art, environment and sports with its social responsibility understanding.

## **6. Bribery and Corruption**

All company employees are responsible for informing the manager of the situations they encounter or suspect about bribery. The following examples can be given regarding such cases:

- Bribing you or your colleagues
- Interest relations or conflicts of interest that you know or know about
- Any irregularities you notice in company records
- Providing benefits to any customer or supplier in violation of legal regulations
- Any organization or person inside or outside the company to force you or your colleagues to act contrary to the policy text.

## **7. Sanctions Related to Misconduct and Attitudes**

Anti-Bribery Policy should be adopted and implemented by employees. In the case of breach of Anti-Bribery Policy, it should be kept in mind that the sanctions against the termination of

employment can be faced according to the internal regulations and the issue is regulated by important sanctions including imprisonment in many countries.

## **8. Training and Review**

Informing all employees about bribery issues and ensuring that relevant parties receive training in order to assimilate the principles contained in this policy. The policy is reviewed at regular intervals to make the necessary updates and all changes are announced by announcement. The current version of these rules can be accessed continuously and easily through the company website.

## **9. Failure Record Keeping**

Isgold accounting and registration system related issues; regulated by legal regulations.

According to this;

- Reliable recording and preservation of all accounts, invoices and documents regarding to third parties (customers, suppliers, etc.) in a complete and accurate manner,
- No falsification of the accounting or similar business records related to any transaction and no distortion of the facts

is required.