

	Laundrying of Crime Revenues, Financing of Terrorism, Anti-bribery and Anti-corruption Policy	Effective Date:	31.12.2024
		Revision Date:	-
		Revision No:	0

1. PURPOSE and SCOPE

Fighting corruption and bribery, preventing laundrying of crime revenues and financing of terrorism and taking all responsibility for such purposes are some of the most fundamental values of ATAŞ. This laundrying of crime revenues, financing of terrorism, anti-bribery and anti-corruption policy ("Policy") includes ATAŞ's commitments on these matters.

This policy covers all ATAŞ employees, directors and stakeholders.

This Policy constitutes an integrity with ATAŞ Ethical Principles, values and work culture.

2. DEFINITIONS

- **ATAŞ or Company:** Avrasya Tüneli İşletme İnşaat ve Yatırım A.Ş.
- **ATAŞ Ethics Line:** Independent reporting line for reporting violations, irregularities or suspicions regarding ATAŞ Ethical Principles (E-mail: avrasyatuneli@speak-hub.com, Telephone: 02128006588)
- **ATAŞ Ethical Principles:** Ethical principles with which ATAŞ, its employees and stakeholders are required to comply, specified by the document entitled Ethical Principles / Code of Conduct issued by ATAŞ
- **Bribery:** An agreement made by a person to act contrary to the requirements of his duty, such as providing, offering or promising benefits, directly or indirectly or through intermediaries, in order to obtain a benefit for another person, to do or not to do, to have or not to have done, to speed up or slow down a task related to the performance of his duty.
- **Laundrying of Crime Revenues:** Concealing or hiding financial assets obtained through illegal means, attempting to legitimize proceeds of crime through illegal means
- **Financing of Terrorism:** Activities that provide material support to declared or undeclared terrorists, individuals, groups, organizations or supporters of terrorism (Financing of terrorism may involve the use of legally obtained funds or may involve financing terrorism through other illegal activities.)
- **Top Management:** CEO (General Manager), CFO (Deputy General Manager), CTO (Deputy General Manager) or management personnel to be designated by ATAŞ's board of directors from time to time
- **Corruption:** Abuse of a person's own position in order to acquire earnings directly or indirectly.

In this Policy, meanings written in definitions shall also apply to the terms written in lowercase.

3. PRINCIPLES AND UNDERTAKINGS

ATAŞ:

- ◇ takes fight with bribery and corruption in every sense, laundrying of crime revenues, financing of terrorism and similar crimes as basic principle in line with the statutory provisions and acts in accordance with such purpose in all its acts and deeds.
- ◇ makes necessary checks and takes actions in order to prevent bribery and corruption under national statutory provisions and international practices.

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- ◇ requires its employees to implement the know-your-business-partner principle to avoid laundering of crime revenues or other suspicious transactions.
 - Expects its employees to obtain information about the business environment, targeted goals, general activities of its existing or candidate business partner and to make media investigation about their other business relationships, management staff and shareholders.
 - Expects its employees to describe its expectations on compliance with this Policy to its existing or candidate business partner and to obtain confirmation on such matters.
 - takes care that neither its suppliers nor its subcontractors, consultants, third parties with which it is likely to be involved in a business relationship in any manner have been included in national or international lists of banned people and companies (the United Nations Security Council Sanction List, OFAC – SND List, EU Sanction List, MASAK Lists of Suspects, etc.).
- ◇ maintains all financial and business records in accordance with the legislation and international standards. Accordingly, it commissions an independent audit.
- ◇ does not engage in any act that may be deemed as bribery or corruption during its activities.
- ◇ ensures that none of its employees become involved in a situation that would benefit themselves or their relatives. It ensures that all employees avoid situations and personal relationships that may make it difficult for them to be objective.
- ◇ Does not allow its employees to use ATAŞ's name, their positions and titles at ATAŞ, ATAŞ's resources, business partners or business relations in order to derive personal benefits.
- ◇ Forbids any persons or entities with which ATAŞ deals to make direct payments to an ATAŞ employee, offer any bribes, aids, donations, entertainment and similar things to him and/or the employee to accept such offers.

4. AUTHORITY AND RESPONSIBILITY

All ATAŞ employees, including Top Management, must comply with this Policy.

All ATAŞ employees are responsible for ensuring that the Company's procedures and practices comply with this Policy and avoiding any activities and practices that are contrary to the principles and commitments of this Policy.

ATAŞ expects and demands that all its stakeholders, including its suppliers, act in compliance with the principles and commitments set forth in this Policy.

ATAŞ undertakes that this Policy is binding for all business processes in which it operates and that it will act in accordance with this Policy.

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5. AGAINST VIOLATIONS

You should report any acts or actions you think are violating this Policy to [ATAŞ Ethics Line](#). All applications to ATAŞ Ethics Line, including suspected violations, will be reviewed confidentially and with great care in accordance with ATAŞ's policies, procedures and operational rules.

ATAŞ protects the people who report to this line, and within this scope, works with independent third parties to operate this line. Those reporting to this line shall not be disclosed. Except for intentionally false statements, ATAŞ does not retaliate against any employee or stakeholder or take any counter-action for any notifications made within this scope.

Violation of this Policy by an employee may result in disciplinary action up to and including termination of employment. In the event that any stakeholder expected to act in accordance with this Policy acts in violation of this Policy, this may result in termination of the business relationship with ATAŞ or termination of relevant contracts.

6. EFFECTIVE DATE and APPLICATION

This Policy was adopted by Top Management on the effective date stated above and entered into force as of this date. ATAŞ may revise or amend this Policy after its effective date if any need is identified.

ATAŞ employees may consult the Human and Culture Department for any questions related to the application of this Policy.

ATAŞ regularly reviews and reports its commitments, efforts and declarations within the scope of this Policy as part of its periodic sustainability report.

This Policy is available to all employees, stakeholders and the public in Turkish and English on the ATAŞ website and the internal documentation system.