PİMSER PROJE ELEKTRONİK A.Ş.
BRIBERY AND ANTI-CORRUPTION POLICY

1. PURPOSE

With this Policy, it is aimed to;

- Clearly and explicitly set out the approach and commitments of PİMSER PROJE ELEKTRONİK A.Ş. (“PİMSER” or the “Company”) regarding bribery and corruption,
- Establish rules and responsibilities for identifying and preventing possible actions that may be considered within the scope of bribery and corruption,
- Raise employee awareness on this matter,
- Protect PİMSER's integrity and reputation by ensuring maximum compliance with national and international regulations.

2. SCOPE

This policy covers PİMSER's Board of Directors members, managers at all levels, and employees. This Policy is an integral part of employees' employment contracts and a fundamental obligation of performance.

PİMSER also expects its suppliers, customers, and business partners to comply with this policy and to encourage their own employees to do the same.

3. BASIC PRINCIPLES

PİMSER complies with the legal regulations on bribery and corruption in all countries where it operates and is represented.

PİMSER acts with a “zero tolerance” approach to bribery and corruption and undertakes to conduct its activities in a fair, honest, lawful, and ethical manner.

Regardless of the purpose, giving or receiving bribes is strictly prohibited. The prohibition on bribery and corruption covers not only relations with public officials but also any commercial relationship between private legal entities and private-sector employees (commercial bribery).

Actual realization of the bribe is not required; offering, promising, or requesting a bribe, or reaching a secret agreement between the parties to this effect — even if entered into freely — (the attempt stage) is strictly prohibited and constitutes direct grounds for termination for just cause.

4. RISK AREAS WHERE BRIBERY AND CORRUPTION MAY OCCUR

Bribery is the direct or indirect provision of payment or benefit, contrary to the requirements of one's duties, in an unlawful manner, in order to do or refrain from doing something, with the intent of influencing decisions and practices.

Corruption is the misuse, contrary to the requirements of one's duties or outside the ordinary course of business, of the authority held by virtue of one's position — directly or indirectly, through the request, offer, promise, giving, or acceptance of a bribe or any other unlawful benefit — for the purpose of obtaining cash, gifts, or any other material or moral gain that can be measured in monetary terms.

PİMSER has identified the following main risk areas in which bribery and corruption may occur:

a) Receiving Gifts, Invitations, and Donations, or Accepting Them

PİMSER employees;

- may not accept or offer gifts given with the intent of compromising their independence in relationships with public officials, customers, suppliers, and other business partners.
- may not offer or accept gifts in situations that could give rise to, or be perceived as giving rise to, a conflict of interest.
- Other than direct cash payments, scholarships, provision of electronic devices, payments disguised as loan relationships, or any other indirect benefit provided under a commercial guise are strictly prohibited.

PİMSER employees may accept, subject to informing the manager they report to;

- gifts that are promotional in nature, based on hospitality or social relationships, or that arise within the ordinary course of business, that are not contrary to this policy, that are limited to the equivalent of USD 100, and that will not give rise to a conflict of interest.
- Gifts exceeding USD 100 on a single occasion, or USD 500 in total over a year, are returned.
- Gift and hospitality limits may never be used as a means of influencing business decisions, imposing a purchase requirement (tying arrangement), or restricting competition.

b) Facilitation Payments

Facilitation payments are payments made to secure or expedite routine transactions (obtaining permits, licenses, tender procedures, etc.) at public institutions and organizations.

PİMSER does not permit its employees, or third parties acting on PİMSER's behalf, to offer facilitation payments — regardless of amount — in order to secure or expedite a routine transaction or process, nor to accept such payments in connection with our Company's services. The fact that a transaction is lawful does not make it lawful to provide a benefit in order to expedite that transaction.

c) Supplier Companies and Business Partners

PİMSER conducts its business processes with supplier companies and business partners in a transparent, non-discriminatory, and objective manner.

d) Representation and Hospitality

PİMSER carries out representation and hospitality activities in order to develop its business relationships. It is essential that these activities be reasonable in scope and that all expenditures be recorded in a transparent accounting system that documents that they correspond to a genuine business purpose.

e) Accuracy of Records

PİMSER records and retains all accounting transactions, accounts, invoices, and documents completely, precisely, transparently, and accurately, in accordance with applicable legal regulations.

Falsification of the accounting or other commercial records relating to any transaction constitutes direct grounds for termination for just cause.

5. IMPLEMENTATION PRINCIPLES

a) Review and Investigation

Claims and reports concerning a violation of the Anti-Bribery and Anti-Corruption Policy are evaluated within the scope of an ethics violation.

b) Reporting of Violations

Applications regarding violations;

- shall be sent to the e-mail address “info@pimser.com.tr,” whether originating from within or outside the Company.
- Duty to Report: Employees and business partners are obliged to immediately report any offer of bribery, suspicion of corruption, or proposal of a secret agreement restricting competition that they encounter, even if no actual payment has taken place.

c) Duties and Responsibilities

Our Board of Directors members, employees, and all of our managers are expected to comply with this Policy.

d) Sanctions for Violations

Violations of the Policy result in the imposition of disciplinary penalties and legal sanctions.

- Termination for Just Cause: A breach of this policy constitutes grounds for “immediate termination for just cause,” under Article 25/II of Labor Law No. 4857 for employees, and under the general provisions for business partners.
- Penalty Clause and Reimbursement: In the event of a violation, the loss incurred by PİMSER shall be compensated, and in addition, a penalty of USD 30,000.00 shall be paid to PİMSER immediately, without any need for prior notice.

e) Entry into Force and Effect

This Policy enters into force on the date it is adopted by the PİMSER Board of Directors and becomes effective for employees and other relevant parties as of the date it is announced to them.

This Policy shall be published on the PİMSER website in a manner accessible to customers, suppliers, business partners, investors, and other stakeholders.