

ANTI-BRIBERY AND CORRUPTION POLICY

1. Objective

Zetmar Commodities & International Trading Co. Ltd. has several fundamental principles and values which it believes are the foundation of ethical and honest business practice and as such are important to uphold. One such principle is a zero tolerance position in relation to bribery and corruption, wherever and in whatever form that it may be encountered.

The aim of this policy is to convey to all employees and top-level management team and interested parties of Zetmar Commodities & International Trading Co. Ltd. the rules of the company in relation to its unequivocal stance towards the eradication of bribery and their commitment to ensuring that Zetmar Commodities & International Trading Co. Ltd. conducts its business in a fair, professional, and legal manner.

2. Aim Of The Policy

This anti-bribery and corruption policy applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, remote workers, casual workers, agency staff, volunteers, interns, agents, or any other person or persons associated with us (including 3rd parties), no matter where they are located (within or outside of the Türkiye).

In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, non-governmental organizations and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

3. Definition of Bribery and Corruption

Bribery is, in the conduct of the Company's business, the offering or accepting of any gift, loan, payment, reward or advantage for personal gain as an encouragement to do something which is dishonest, illegal or a breach of trust. Corruption is the misuse of power for gain.

4. Offences

As Zetmar Commodities & International Trading Co. Ltd. we define the criminal offences in the context of bribery and corruption;

- offer a bribe
- accept a bribe
- bribe a foreign official
- as a commercial organisation, to fail to prevent a bribe

5. What is Acceptable or Not Acceptable

This section of the policy refers to 4 areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable donations.

Gifts and Hospitality

Zetmar Commodities & International Trading Co. Ltd. accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit Exchange for favours or benefits.
- It is not made with the suggestion that a return favour is expected.
- It is in compliance with local law.
- It is given in the name of the company, not in an individual's name.
- It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- It is appropriate for the circumstances (e.g. Giving small gifts around new year beginning, or as a small thank you to a company for helping with a large project upon completion).
- It is of an appropriate type and value and given at an appropriate time, taking in to account the reason for the gift.
- It is given/received openly, not secretly.
- It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- It is not above a certain excessive value, as pre-determined by the company's compliance manager

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Founder



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COMMODITIES & INTERNATIONAL TRADING CO. LTD.

- It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's compliance manager.

Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to the compliance manager, who will assess the circumstances.

Zetmar Commodities & International Trading Co. Ltd. recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed to the compliance manager. Gifts from suppliers should always be disclosed.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the compliance manager should be sought.

Facilitation Payments and Kickbacks

Zetmar Commodities & International Trading Co. Ltd. does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

Zetmar Commodities & International Trading Co. Ltd. does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

Zetmar Commodities & International Trading Co. Ltd. recognises that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put their/their family's personal security at risk. Under these circumstances, the following steps must be taken:

- Keep any amount to the minimum.
- Ask for a receipt, detailing the amount and reason for the payment.
- Create a record concerning the payment.
- Report this incident to your compliance manager.

Political Contributions

We recognise making donations, whether in cash, kind, or by any other means, to support any political parties or candidates may be perceived as an attempt to gain an improper business advantage.

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Founder

Zetmar Commodities & International Trading Co. Ltd. accepts the act of donating to charities – whether through services, knowledge, time, or direct financial contributions and agrees to disclose all charitable contributions it makes.

Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the compliance manager.

6. Responsibilities

It is prohibited, directly or indirectly, to offer, give, request or accept any bribe i.e., gift, loan, payment, reward or advantage, either in cash or any other form of inducement, to or from any person or company in order to gain commercial, contractual or regulatory advantage for the company, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical.

It is also prohibited to act in the above manner in order to influence an individual in his/her capacity as a foreign public official. A colleague should not make a payment to a third party on behalf of a Foreign public official.

If a colleague is offered a bribe, or a bribe is solicited from the colleague to another, it should not be agreed to unless the colleague's immediate safety is in jeopardy. The compliance manager should immediately be contacted so that action can be taken if considered necessary.

If a colleague or a person working on behalf of the company, suspect that an act of bribery, or attempted bribery, has taken place, even if the colleague is not personally involved, it should be reported to the compliance manager.

Appropriate checks will be made before engaging with suppliers or other third parties of any kind to reduce the risk of the Company's business partners breaching the anti-bribery rules.

The Company will ensure that all of its transactions, including any sponsorship or donations given to charity, are made transparently & legitimately.

Zetmar Commodities & International Trading Co. Ltd. takes any actual or suspected breach of this policy extremely seriously & will conduct a thorough investigation should any instances arise.

The Company will uphold laws relating to bribery & corruption & will take disciplinary action against any colleague, or other relevant action against persons working on our behalf or in connection with us, should we find that an act of bribery, or attempted bribery, has taken place. This action may result in the colleague's dismissal, or the cessation of the Company's arrangement with someone who is self-employed, an agency worker, contractor etc.