

ONSA RAFİNERİ A.Ş.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. OBJECTIVE

The purpose of the Anti-Bribery and Anti-Corruption Policy ("Policy") is to comply with the applicable anti-bribery and anti-corruption laws and regulations, ethical and professional principles and universal rules in all countries where Onsa Rafineri A.Ş. operates.

2. Coverage

Our anti-bribery and anti-corruption policy covers the following;

- All employees of Onsa Rafineri A.Ş, including the Board of Directors,
- Companies and their employees from whom we purchase goods and services, persons and organizations (business partners) working on behalf of Onsa Rafineri A.Ş, including suppliers, consultants, lawyers, external auditors.

This Policy;

- Onsa Rafineri A.Ş's Corporate Governance Principles and Code of Business Ethics approved by the Board of Directors,
- Human Resources codes of practices

3. Definitions

Corruption is the misuse of the authority it has due to its position for the purpose of gaining direct or indirect gain.

Bribery is when a person obtains benefits within the framework of an agreement with a third party in order to act contrary to the requirements of his duty, such as doing something that should not be done in the performance of his duty, not doing something that should be done, unlawfully speeding up ordinary processes by bypassing the law, slowing down ordinary processes.

Bribery and corruption can take place in many different ways, including cash payments, political or other donations, commissions, benefits, gifts, entertainment, promotions, and other benefits.

4. Duties and Responsibilities

Implementation and updating of the Anti-Bribery and Anti-Corruption Policy is under the authority, duty and responsibility of the Board of Directors. In this framework, necessary processes, systems and organizational structures have been established in order to comply with Onsa Rafineri A.Ş. All

personnel are responsible for complying with the policies determined by the Board of Directors of Onsa Rafineri A.Ş., carrying out their duties determined by the legal legislation and the regulations of Onsa Rafineri A.Ş., and working in harmony. If Onsa Rafineri A.Ş personnel act in violation of these principles, necessary penal sanctions are imposed.

5. Companies and Business Partners from which Goods and Services are Purchased and Sold

Considering the compliance of the companies and business partners, from which goods and services are bought and sold, with the principles of the Policy and other relevant legal regulations, work is terminated with persons and organizations that do not comply. It is the responsibility of the employee, who is concerned with his field of activity, to monitor the compliance of the company or its business partners with the aforementioned issues and to make the necessary research and evaluations before entering into any business relationship in this context. Even if they meet the other criteria, it is not allowed to work with companies or business partners who have negative intelligence about their managers even though they have criminal records related to bribery or corruption. The Internal Audit Department evaluates whether these matters are acted upon in their audits.

Onsa Rafineri A.Ş is against all kinds of bribery and corruption. It is absolutely unacceptable to take or give bribes, regardless of their purpose. It is a definite rule not to continue the business relationship with third parties who want to do business with Onsa Rafineri A.Ş through bribery or corruption. The business relationship with third parties who want to do business with Onsa Rafineri A.Ş through bribery or corruption is terminated.

A gift is a product that does not require monetary payment and is generally given as a thank you or commercial courtesy by people or customers in business relations. All kinds of gifts offered or given to third parties by Onsa Rafineri A.Ş are offered publicly, in good faith and unconditionally. In this context, it is prohibited to receive gifts or benefits that are implicitly or explicitly tied to a provision. In order for a gift to be accepted, the same principles apply, and gifts cannot be accepted except for symbolic gifts whose monetary value does not exceed 250 TL as stated in these principles. In addition, even within this scope, the acceptance of gifts should not be frequent, and the acceptor should notify the Board of Directors about the accepted gifts through his/her first supervisor.

Onsa Rafineri A.Ş may offer or receive hospitality (accommodation, dinner invitations, social events) to third parties in order to develop commercial relations and to establish a normal commercial communication network. Approval from the Board of Directors is required when a high-value hospitality offer is received that complies with company principles. Even if it complies with the matters specified in the policy, situations that may lead to or be perceived as a conflict of interest should not be caused, and hospitality offers should not be offered or accepted in such cases.

6. Accurate Bookkeeping

The issues that Onsa Rafineri A.Ş has to comply with regarding the accounting and recording system are regulated by legal regulations. Accordingly;

- Recording and keeping all kinds of accounts, invoices and documents regarding relations with third parties (customers, suppliers, etc.) in a complete, precise and accurate manner,
- Accounting or similar commercial records of any transaction should not be tampered with and the facts should not be distorted.

7. Training and Communication

Our Anti-Bribery and Anti-Corruption Policy has been announced to Onsa Rafineri A.Ş employees and is constantly and easily accessible via the website.

Trainings are an important tool to increase the awareness of the employees. In-company trainings should be organized by the relevant units with the aim of raising the awareness of the employees regarding the Fight Against Bribery and Corruption.

8. Notice of Policy Violations

If there is an opinion or suspicion that an Onsa Rafineri A.Ş employee or a person acting on behalf of the company is acting against this policy, the issue should be conveyed to the e-mail address etik@onsarafineri.com or the Internal Audit Department.

Onsa Rafineri A.Ş. encourages an honest and transparent approach, supports any employee or person acting on behalf of Onsa Rafineri A.Ş who expresses their sincere concerns in good faith and keeps the notifications confidential. It is unacceptable for Onsa Rafineri A.Ş to expose any employee to ill-treatment (disciplinary action, dismissal, threats, mobbing, etc.) for refusing to participate in a bribery or corruption case, or for reporting in good faith an actual or potential bribery or corruption case. If the reporting person is exposed to such treatment, it is expected to convey this to Human Resources. In cases that are or may be against the policy, the issue is examined by the Risk Committee and informs the Board of Directors in order to apply the necessary sanctions in case of inappropriate behavior.