

NUROL HOLDING INC.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Nurol Holding adopts a "zero tolerance" policy against bribery and corruption in all areas in which it operates. We closely follow local and international legislation and developments in this respect. As a result, we elaborated and improved our policy on this issue and started to implement our new Anti-Bribery and Anti-Corruption Policy as of January 2025. With this policy, we aim to prevent accepting or offering bribes in any situation, obtaining personal benefit through the abuse of authority or engaging in any corrupt activity. All Nurol Holding employees and directors are expected to act with awareness on anti-bribery and anti-corruption issues by implementing the procedures and checks laid down in the policy.

With the Policy, we commit to adopt the following principles in general:

- To ensure that violations related to bribery and corruption are effectively monitored, to apply necessary disciplinary measures when violations are detected, take necessary legal actions and report to the relevant authorities in accordance with existing legislation,
- To ensure that all employees act with the principles of honesty and integrity and refrain from any actions that may damage the company's reputation due to bribery and corruption,
- In the event any situation contrary to the policy is detected, to apply the sanctions specified in the relevant contracts with employees, suppliers, and business partners, and terminate business and/or labor relations, if necessary,
- To refrain from making all payments that may constitute bribes or kickbacks, and avoid obtaining business advantages or providing them to others directly or indirectly,
- To refrain from accepting gifts or entertainment in the form of bribes from customers, suppliers or subcontractors,
- To refrain from making donations or providing in-kind/cash contributions to any political party,
- To provide a safe environment for employees and stakeholders to report their suspicions of bribery or corruption, establish anonymous reporting mechanisms, and conduct investigations in a transparent manner,
- To raise awareness among employees and ensure their compliance with the Anti-Bribery and Anti-Corruption Policy through regular training programs,
- To inspect and evaluate the efficiency of the policy through relevant internal and external audits and update it as required,



- To take disciplinary actions, including laying off responsible personnel, in case of policy violations by employees, as well as to conduct necessary legal processes if it is determined that the violation breaches the relevant legislation.