

Overview

At Yesaş, we are committed to complying with all legal obligations to prevent, detect, and eliminate corrupt practices within our operations. We strive to uphold the highest ethical standards and expect all employees, partners, and third-party associates to conduct business with integrity, honesty, and in the best interests of Yesaş and its stakeholders.

This policy applies to all Yesaş team members worldwide, including full-time, part-time, temporary, and seasonal employees, as well as contractors, suppliers, business partners, and other third parties acting on behalf of Yesaş.

Purpose and Practices

The purpose of this policy is to:

1. Provide clear guidance on compliance with applicable anti-bribery and anti-corruption laws.
2. Encourage and facilitate the reporting of suspected violations.
3. Ensure that all individuals associated with Yesaş avoid even the appearance of impropriety.

Yesaş does not tolerate any form of corruption, including the giving or receiving of bribes. All instances of suspected corruption will be thoroughly investigated, and appropriate actions will be taken, such as disciplinary measures, reporting to authorities, prosecution, and recovery efforts.

What is Corruption?

Corruption, as defined in this policy, refers to the improper abuse of a position for personal or business benefit, including benefits for family, friends, or acquaintances. Common forms of corruption include:

- **Bribery:** The act of offering, soliciting, or accepting anything of value to improperly influence decisions.
- **Facilitation Payments:** Unofficial payments made to expedite routine actions by government officials.
- **Kickbacks:** Payments returned by a seller to a buyer as an incentive for improper business decisions.
- **Fraud:** Deceptive practices for personal or business gain.

All Yesaş employees and third parties are strictly prohibited from engaging in any form of corruption, either directly or indirectly.

Forms of Corruption

1. Government Bribery

Yesaş prohibits offering, soliciting, or accepting "anything of value" from government officials with the intent to improperly influence their duties or gain a business advantage.

Examples of "anything of value" include:

- Cash or cash equivalents (e.g., gift cards).
- Gifts, meals, or entertainment.
- Assumption or forgiveness of debt.

2. Commercial Bribery

Bribery involving non-governmental parties is also strictly prohibited. Employees and third-party representatives are not permitted to solicit, give, or accept inducements to secure improper

advantages or business relationships.

3. Facilitation Payments

Yesaş prohibits all facilitation payments, which are unofficial payments made to expedite routine government actions. Legitimate payments of official fees directly to governments or agencies, in accordance with established schedules, are permitted.

4. Kickbacks

Yesaş does not allow any kickbacks, which are payments returned by sellers to buyers to improperly influence purchasing decisions.

Reporting Violations

All Yesaş employees and associates are encouraged to report suspected cases of corruption to their managers or through the company's reporting mechanisms. Reports can be submitted confidentially through Yesaş's **Ethics Hotline**, ensuring protection for whistleblowers.

Via online: <https://https://www.yesgold.net/hotline>

Via Email: compliance@yesgold.net

Reports will be investigated thoroughly, and corrective action will be taken as necessary.

Consequences for Non-Compliance

Failure to adhere to this policy or report misconduct may result in:

- Disciplinary actions, including termination of employment.
- Legal consequences, such as civil or criminal charges.

Policy Updates

Yesaş reserves the right to modify this policy at any time to ensure alignment with evolving legal and regulatory requirements.

Resources and Support

For questions or concerns about this policy, please contact the **Yesaş Ethics and Compliance Team** at compliance@yesgold.net

APPROVED BY THE CEO AND THE BOARD OF DIRECTORS

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