



POLİTİKA EL KİTABI**POLICY MANUAL**

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Policy Contents

Anti-bribery policy	2
Whistleblower Policy	12
Delegation Of Authority Policy	18

POLİTİKA EL KİTABI**POLICY MANUAL**


Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	2/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Anti-bribery policy

1. Introduction
2. Application
3. Objective
4. Bribes
5. Political Contributions and Charitable Contributions/ Sponsorships
6. Gifts and Hospitality
7. Dealing with and through Third Parties
8. Consequences of Breaching this Policy
9. Responsibilities and Reporting
10. Training
11. Communication

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	3/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

1. Introduction

1.1 Honesty, integrity and fairness are considered integral to the way our businesses operate, and conduct associated with bribery and corruption is inconsistent with these values.

1.2 DENETİK is committed to operating in a manner consistent with the laws of the jurisdictions in which its businesses operate, including laws relating to bribery and corruption.

1.3 This Policy outlines:

- (1) DENETİK' position of zero tolerance on bribery and other forms of corrupt behaviour; and
- (2) the responsibilities of DENETİK' managers, employees, contract staff and agents in observing and upholding DENETİK' position on such issues.

This Policy also provides guidance on how to recognise and deal with instances of bribery and corruption.

1.4 This Policy is an important part of the DENETİK Way. The DENETİK Way is a fundamental set of behaviours and principles that underpins all of our activities. DENETİK is committed to ensuring that everything we do reflects the DENETİK Way.

1.5 The DENETİK Way includes each of the following:

- (1) our code of conduct;
- (2) our policies;
- (3) our structures and systems; and
- (4) our work practices and allocations.

1.6 This Policy is intended to supplement all applicable laws, rules and other corporate policies including, without limitation, **DENETİK' Code of Conduct, DENETİK' Whistleblower Policy and DENETİK' Delegated Authority Policy.**

2. Application

2.1 This Policy applies to all of DENETİK':

- (1) committee members, managers, employees (whether permanent, fixed-term, casual or temporary) and contract staff (together, Employees); and
- (2) agents and distributors (together, Agents).

2.2 This Policy also reflects the standards to which DENETİK expects its consultants, vendors, service providers and suppliers' business associates to adhere.


3. Objectives

3.1 DENETİK promotes and supports the adoption of the principles on the prevention of corruption published by the World Economic Forum's Partnering Against Corruption Initiative (PACI). In doing so, DENETİK prohibits all forms of bribery and corruption.

3.2 The objectives of this policy are to:

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No Document No	PEK-01	Yayın Tarihi Release Date	08.12.2017	Hazırlayan Prepared	Yönetim Temsilcisi Management Representative	
Sayfa No Page No	4/21	Revizyon No Revision No	0	Onaylayan Approver	Genel Müdür General Manager	

- (1) outline DENETİK' zero tolerance of bribery and other forms of corruption; and
- (2) ensure that all Employees and Agents:
 - (a) observe and uphold DENETİK' position on bribery and corruption; and
 - (b) monitor the conduct of Business Associates for consistency with this policy.

4. Bribes

Zero tolerance.

4.1 DENETİK takes a zero-tolerance approach to bribery and corruption. **0 tolerans**

4.2 The fact that bribery and corruption may be tolerated or encouraged in any jurisdiction in which DENETİK does business does not affect DENETİK's commitment to best business practice. **Başka ülkelerde varsa DENETİK şaşmaz**

What is bribery?

4.3 Acts of bribery are designed to improperly influence an individual in the performance of their duty or function, whether in the public or private sector. **Kişinin işini yapmasını kötü etkileyen etki**

4.4 Bribery is the offering, promising, giving, requesting, accepting or authorising of a benefit (in each case, directly or indirectly) with the intention of influencing a person who is otherwise expected to act in good faith or in an impartial manner to do or omit to do anything in the performance of their role or function in order to obtain or provide an improper business advantage. **İş avantajı sağlamak**

For the purposes of this Policy, the offering, promising, giving, requesting, accepting or authorising of a facilitation payment will also be considered bribery, regardless of whether such payments are legal in the jurisdiction in which DENETİK is operating. **Politikanın amacıkolaylaştırıcı ödemenin rüşvet sayılması**


- (1) **A benefit** can be anything of value, and is not limited to money or property. E.g. shares, an offer of employment, payment of travel expenses, a lavish gift or excessive corporate hospitality.
- (2) **An improper business advantage** is an advantage gained that assists in the conduct of the business and which is **not legitimately due**. E.g. a tax concession, the granting of a licence or permit in circumstances where it may not otherwise be granted, or the acceleration of a government action. **Meşru olarak hak edilmemiş**
- (3) A **facilitation payment** is typically a small payment made to secure or expedite the performance of a routine or necessary action by a government official or employee. E.g. a payment made to a government or regulatory authority for the purposes of securing a licence or permit. **İşini yapması veya hızlandırması için...**

Breach of anti-bribery laws – A serious offence

4.5 The breach of an anti-bribery law is a serious offence. Both companies and individuals that breach such laws can be fined, and individuals can be imprisoned. **Ciddi suç.**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	5/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

4.6 It is irrelevant if the Bribe is accepted or ultimately paid. Merely offering the Bribe may be sufficient for an offence to be committed under the relevant law, and will constitute a breach of this Policy. **Rüşveti önerilmesi veya sonunda verilmesi fark etmez**

What to do if you receive a request for a Bribe **Rüşvet teklifi alırsan**

4.7 If you receive a request for a Bribe, you must report the matter as soon as possible using the reporting procedure set out in the this Policy. **Rapor et.**

5. Political Contributions and Charitable Contributions/ Sponsorships

Political contributions

5.1 Political contributions must not be made, or permitted to be made, as a subterfuge for bribery. **Politik katkı**

5.2 In order to avoid any perception of a political contribution being made, in breach of the principle set out in paragraph 5.1, must: **Siyasi katkı algısının engellenmesi:**

- (1) be transparent and made in accordance with applicable law; **saydam ve yasalara uygun**
- (2) be approved by the General manager; **Yetkilendirilmiş ol**
- (3) be accurately recorded in DENETİK' business records; and **Kayıt al**
- (4) not be made in cash or to a private account. **Özel hesap veya nakit kullanmama**

Charitable contributions/ sponsorships

5.3 Charitable contributions and sponsorships must not be made as a subterfuge for bribery. A charitable donation may pose a risk of corruption if, for example, it is made to an artificial charitable organisation, or it ultimately benefits a third party such as a government official. **Bağışlar riske neden olabilir.**

5.4 In order to address the risk in paragraph 5.3, charitable contributions and sponsorships by or on behalf of DENETİK are subject to DENETİK' Delegated Authority Policy and must: **Bağışların risk yaratmaması için;**

- (1) be made only to approved not-for-profit organisations whose goals reflect DENETİK' values; **Onaylanmış ve kar amacı gütmeyen;**
- (2) be accurately recorded in DENETİK' business records; and; **Kayda al.**
- (3) not be made in cash or to a private account. **Özel hesap ve nakit kullanma.**


6. Gifts and Hospitality

Zero tolerance for the gift and/or hospitality supporting conflict of interest and/or exceeding approved limit as the value. **çıkarcı çatışmasını destekleyen ve / veya onaylanmış limiti değer olarak aşan hediye ve / veya misafirperverlik için sıfır tolerans.**

General prohibition on gifts and hospitality

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	6/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

6.1 DENETİK recognises that accepting or offering gifts or hospitality of moderate value is in our cultures customary and in accordance with local business practice. However, the offering or acceptance of gifts or hospitality, may compromise the exercise of objective business judgment. It may also give rise to conflicts of interest between the personal interests of, on the one hand, DENETİK, and on the other hand, the Employee or Agent (if applicable). **İş kararını engellemeyecek.**

6.2 This policy prohibits the offering or acceptance of gifts or hospitality unless the it meets the requirements set out in paragraph 6.1,

6.3.

Conditions

6.3 The offering or acceptance of a gift will be permitted if it meets the following requirements:

Kabul koşulları

- (1) it is consistent with customary business practices, and does not violate applicable laws or ethical standards, in the jurisdiction in which the expenditure is made; **Yasalara uygun**
- (2) it does not include cash, loans or cash equivalents (such as gift certificates or vouchers);
- (3) it is not excessive in value; **Nakit borç vb kapsamaz.**
- (4) it cannot reasonably be perceived as an attempt to improperly influence the performance of the role or function of the recipient; **Alicının başarımını etkilemez**
- (5) it is given in an open and transparent manner; and **Açık ve saydam**
- (6) public disclosure of it would not embarrass DENETİK. **Kamuya açıklaması Denetik'i zarlamaz**

A matter of judgment

6.4 The practice of giving business gifts and taking part in corporate hospitality events varies between countries, regions and industries, and what may be normal and acceptable in one may not be in another. It is a matter to be approached conservatively and prudently by DENETİK and its Employees and Agents (if exist). **Ülkeden ülkeye değişen koşullar**


6.5 If you have any doubts as to whether the offering or acceptance of a gift or hospitality is permitted under this Policy, please contact your Manager, the Vice President of People & Culture or the General Counsel. Alternatively, if you would like to submit your query anonymously, you may do so using the independent hotline service referred to in DENETİK' Whistleblower Policy. **Şüpheye düşersen DENETİK'i ara**

Things to think about when considering whether the gift or hospitality is acceptable:

- Is the gift or hospitality offered with the intention of influencing, inducing or rewarding a third party in order to gain any improper business advantage?
- Is it appropriate in the circumstances? (e.g. it may be customary in some cultures for gifts to be given at certain times in a religious calendar).

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No Document No	PEK-01	Yayın Tarihi Release Date	08.12.2017	Hazırlayan Prepared	Yönetim Temsilcisi Management Representative	
Sayfa No Page No	7/21	Revizyon No Revision No	0	Onaylayan Approver	Genel Müdür General Manager	

- Taking into account the reason for the gift, is it of an appropriate type and nature, and is it given at an appropriate time? (e.g. gifts or hospitality must never be offered to or accepted from customers or suppliers (existing or potential) if you are involved in a tendering or contracting/negotiation process with them).

- Is it given openly, not secretly? **Verilirken düşünülmesi gerekenler...**

7. Dealing with and through Third Parties

Overview of DENETİK' requirements for dealing with and through third parties

7.1 DENETİK uses vendors, consultants, suppliers, service providers, contractors, distributors, advisors, and agents in the normal course of carrying on its business. In circumstances where a third party is acting on behalf of DENETİK, DENETİK can be held responsible for the activities of the third party. In addition, if a third party acts in a manner which is inconsistent with this Policy, such actions can cause DENETİK to suffer serious reputational harm. **3. Tarafların sorumluluğu DENETİK'te**

7.2 For the reasons outlined in paragraph 7.1:

(1) all agents and distributors of DENETİK are required to agree in writing to comply with the terms of this Policy; and **3. Taraflar DENETİK politikasına uyar**

(2) Employees and Agents are required to monitor the conduct of all consultants, vendors, service providers and suppliers (Business Associates) for consistency with this Policy. **Çalışan ve acentalar beraber çalıştıklarının tavırlarını politikaya göre gözler.**

Communication

7.3 DENETİK' prohibition on bribery and corruption, and requirements for dealings with and through third parties (as summarised above in paragraph 7.2), must be communicated to all such third parties at the outset of business relationship. **DENETİK kurallarının 3. Şahıslara bildirilmesi**

Agents

7.4 In dealing with an Agent, sufficient **due diligence** must be undertaken before the Agent is appointed, and on an on-going basis as circumstances warrant. **Acentalara ön inceleme**

7.5 In conducting such due diligence, Employees should: **Yapılması gerekenler**

(1) evaluate the background, experience and reputation of the Agent; **değerlendirme**


(2) understand the services to be provided, and methods of compensation and payment; and **ödeme koşulları**

(3) evaluate the business rationale for engaging the Agent. **İş mantığı**

DENETİK' legal team can provide guidance for 3rd parties, on understanding the due diligence obligations under this paragraph 7.5. **Hukuk takımının katılımı**

7.6 Employees must ensure that the appointment of an Agent meets the following requirements: **Agentanın tayini**

POLİTİKA EL KİTABI**POLICY MANUAL**

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	8/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

(1) the appointment must be in writing and signed by the Agent and the relevant DENETİK entity (Agency Agreement); **İmzalı Acenta anlaşması**

(2) all proposed Agency Agreements must be submitted to the senior management of the DENETİK entity with which the Agent proposes to do business for approval; **Onay alınmalı**

(3) the Agency Agreement must contain an undertaking on the part of the Agent to comply with DENETİK' Code of Conduct and this Policy; **Denetik davranış kuralları ve AR politikasına uyum**

(4)the Agency Agreement must contain a right of termination in favour of DENETİK in the event the Agent breaches the undertaking referred to in sub-paragraph (3); **Anlaşmayı Bozmak için Denetik'in tek taraflı karar hakkı**

(5) the Agent should be given any material which it reasonably requires for the purpose of understanding its obligations under the Policy; and **Acentaya sorumluluklarını anlaması için gereken dokümanların verilmesi**

(6) any compensation payable to an Agent for their services should be appropriate and justifiable remuneration for the services, and should be paid through bona fide channels. **Bir Acenteye verdikleri hizmetler için ödenmesi gereken herhangi bir para, hizmetler için uygun ve haklı ücret olmalıdır ve iyi niyetli kanallar yoluyla ödenmelidir**

DENETİK' legal team can provide guidance to agents on understanding the contractual obligations referred to in this paragraph 7.6. **Denetik hukuk birimi acentalara rehberlik eder.**

7.7 Employees must take reasonable steps to monitor the transactions of the Agent.

Business Associates: Consultants, vendors, service providers and suppliers **Çalışanlar acenta işlerini takip eder.**

7.8 Employees and, where applicable, Agents, must ensure that procurement is conducted fairly and in a transparent manner, and must take all necessary steps to ensure that DENETİK' procurement activities are perceived as being fair and transparent. **Satınalmaların dürüst ve saydam olması**

7.9 In dealing with a Business Associate, Employees and, where applicable, Agents must:

(1) undertake due diligence as appropriate to determine whether the Business Associate has an effective anti-bribery policy; **İş ortaklarının AR poltikasındaki etkili olmalarından emin olma**


(2) provide the Business Associate with a copy of this Policy; **AR Politikasının paylaşılması**

(3) monitor the conduct of the Business Associate for consistency with this Policy; and **İş ortaklarının AR poltikasındaki davranışlarının gözlenmesi**

(4) ensure that any contract entered into between DENETİK and the Business Associate contains a right of termination in favour of DENETİK in the event the Business Associate acts in a manner which is inconsistent with this Policy. **İş ortaklarıyla yapılan anlaşmanın feshii Denetik'in kontrolünde olmalı**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No Document No	PEK-01	Yayın Tarihi Release Date	08.12.2017	Hazırlayan Prepared	Yönetim Temsilcisi Management Representative	
Sayfa No Page No	9/21	Revizyon No Revision No	0	Onaylayan Approver	Genel Müdür General Manager	

Joint Ventures and Acquisitions

7.10 Where a joint venture is proposed, a due diligence report, which is available through the DENETİK legal team, must be completed before entering into contractual relations. If any issues of concern or 'red flags' are identified by this due diligence, the DENETİK legal team must be informed immediately. **Müşterek girişimden önce yasal anlamda durum analizi yapılması...**

7.11 Contracts with proposed joint venture partners must include standard terms concerning the issues addressed by this Policy. **AR politikasını uyumsuzlukların adreslenmesi**

7.12 Where DENETİK effectively controls a joint venture, that joint venture entity must comply with this Policy. Additionally, where it is not in effective control of a joint venture, DENETİK is committed to exercising its influence to assist the joint venture entity to avoid improper conduct. **AR politikasının müşterek girişimde uygulanmasının Denetik'in etkisinden bağımsız olması**

7.13 Any Employee engaged with a joint venture partner should pay attention to signs of improper conduct. **Bir ortak girişim ortaklığı ile iştigal eden herhangi bir Çalışan, uygun olmayan davranış işaretlerine dikkat etmelidir.**

7.14 On acquisitions, DENETİK must conduct and keep detailed records of anti-bribery due diligence investigations on any proposed merger or acquisition target prior to entering into contractual arrangements with the entity concerned. **Devralmalardan önce durum tespiti yapılmalıdır.**

Accounting and Record Keeping

7.15 DENETİK is committed to maintaining the integrity of all company records so that they provide an accurate and complete account of all transactions. **DENETİK, tüm şirket kayıtlarının bütünlüğünü korumayı taahhüt eder ve böylece tüm işlemlerin doğru ve eksiksiz bir şekilde anlatılmasını sağlarlar**


7.16 All accounts, invoices, memoranda and other documents and records relating to dealings with Third Parties should be prepared and maintained with strict accuracy and completeness. No accounts may be kept "off-book" to facilitate or conceal improper payments. **3. partilerle ilgili tüm kayıtların doğruluğunun sağlanması**

The following is a list of indicators of bribery or corruption to look out for when dealing with third parties: **3. Partilerde bakılması gerekenler.**

- You learn that a third party has a reputation for paying bribes, or has a reputation for having a "special relationship" with government officials; **Rüşvet verme ve/veya hükümetle özel ilişki**
- A third party requests that payment is made to a country or geographic location different from the third party's place of business where we suspect such a place has a reputation for money laundering. **3. Tarafın ödemenin para aklamayla ünlü Bir ülkeden yapılmasını talep etmesi**
- A third party requests that a payment is made to "overlook" potential legal violations; **Üçüncü bir taraf, olası yasal ihlalleri "gözden kaçırmak" için bir ödeme yapılmasını ister**
- A third party requests that you provide employment or some other advantage to a friend or relative; **Yakınlarına ayrıcalık isteme...**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No Document No	PEK-01	Yayın Tarihi Release Date	08.12.2017	Hazırlayan Prepared	Yönetim Temsilcisi Management Representative	
Sayfa No Page No	10/21	Revizyon No Revision No	0	Onaylayan Approver	Genel Müdür General Manager	

8. Consequences of Breaching this Policy

8.1 The breach of an anti-bribery law or an anti-corruption law is a serious offence. **Rüşvetçiliğe karşı yasanın veya yolsuzlukla mücadele yasının ihlali ciddi bir suçtur.**

8.2 If DENETİK is found to have taken part in bribery or any other related improper conduct addressed by this Policy it could face a fine and suffer serious reputational harm. Individuals may be subject to significant financial penalties or lengthy terms of imprisonment. **Eğer Denetik böyle bir ihlale karşırssa ciddi olarak ününü zedeler ve çalışanları parasal ve yasal olarak cezalandırılır.**

8.3 A breach of this Policy will be regarded as serious misconduct. Disciplinary action will be taken against any Employee or Agent who breaches this Policy. **İhlal suistimaldir ve çalışanlara disiplin cezası uygulanır.**

(1) Employees: In the case of Employees, disciplinary action may include termination of employment. **Çalışanlara işten çıkarmaya kadar disiplin cezaları**

(2) Agents: In the case of Agents, disciplinary action may include blacklisting and/or contract termination. **Acentalara kontrat feshi ve/veya kara listeye alma.**

8.4 Disciplinary action, including blacklisting and/or contract termination, may also be taken against a Business Associate who acts in a manner which is inconsistent with this Policy. **Aynı ihlal durumunda iş ortaklarına da kontrat feshi ve/veya kara listeye alma uygulanabilir.**

8.5 The consequences for non-compliance with this Policy, near with the criminal activities and termination of employment, other potential sanctions for individuals include: **Bu Politikaya uyulmaması, cezai faaliyetler ve istihdamın sona erdirilmesinin yanı sıra bireyler için diğer potansiyel yaptırımları da içerir:**

-difficulty finding employment in a similar industry, **benzer bir endüstride istihdam bulmakta zorlanma,**

-disqualification from management positions, and; **Yönetim kademelerindeki görevden uzaklaştırma ve;**

-restrictions on international travel. **Uluslararası seyahat konusunda sınırlamalar.**

9. Responsibilities and Reporting

9.1 All Employees and Agents must understand and comply with this policy. **AR politikasının anlaşılması**


9.2 All Business Associates must be provided with a copy of this Policy. **AR politikasının her iş ortağıyla paylaşılması**

9.3 If an Employee or Agent knows, or has reason to suspect, that a breach of this Policy has occurred, the Employee or Agent must immediately report the breach or the suspected breach in accordance with the procedure set out in DENETİK' Whistleblower Policy.

9. If a Business Associate has a reason to suspect that a breach of this Policy has occurred, DENETİK strongly encourages the Business Associate to report the breach or suspected breach. **Bir İş**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	11/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Ortağının, AR Politikasının ihlal edildiğinden şüphelenmek için bir sebebi varsa, DENETİK, İş Ortağını ihlali veya şüphelenilen ihlali bildirmesini kuvvetle önerir.

10. Training

10.1 Training on this Policy gives for all relevant Employees. Relevant existing Employees will receive regular training on the implementation of and compliance with this Policy. Bu Politikayla ilgili eğitim, ilgili tüm Çalışanlara verilir. Bunlar Politikanın uygulanması ve Politikaya uyum konusunda düzenli eğitim alacaklardır


10.2 Training on this Policy may be provided to Agents and Business Associates, where appropriate. Uygunsa eğitim iş ortaklarına ve acentalara da verilir.

11. Communication

11.1 The Employee with responsibility for managing DENETİK' relationship with a Business Associate or Agent will be responsible for communicating this Policy to the Business Associate or Agent. Denetik'in iş ortakları ve acentalarıyla ilişkisini yöneten çalışan bu politikayı onlarla paylaşmaktan sorumludur.

11.2 If anybody has any comments or questions on this Policy, including any suggestions for improvement or other feedback, please send those comments or questions to DENETİK. AR Politikasının iyileştirilmesi konusunda herhangi bir bildirim olan bunu ivedikle DENETİK'e bildirmelidir.

POLİTİKA EL KİTABI**POLICY MANUAL**

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	12/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Whistleblower Policy

Contents

- 1 1. Introduction
- 1 2. Scope
- 2 3. Definitions
- 2 4. Reporting .
- 3 5. Protection
- 3 6. Investigation of Disclosures .
- 4 7. Confidentiality
- 4 8. Communication

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	13/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

1. Introduction

1.1 Denetik is committed to ensuring that its employees and business partners can raise concerns regarding bribery, corruption or other “Improper Conduct” without being subjected to victimisation, harassment or discriminatory treatment, and to have such concerns properly investigated.

Denetik, mağdur etme, taciz veya ayrımcı muameleye maruz kalmadan çalışanlarının ve iş ortaklarının rüşvet, yolsuzluk veya diğer "Uygunsuz Davranış" konusundaki endişelerini üstlerine bildirmelerini ve bunların doğru bir şekilde araştırılmasını sağlamayı taahhüt eder.

1.2 The purpose of this Policy is to:

- (1) promote the importance of detecting Improper Conduct; **Uygunsuz tavrın tespitinin önemini vurgulama**
- (2) encourage the reporting of Improper Conduct and any other matters that may cause financial or non-financial loss to Denetik or damage to Denetik' reputation; and **Uygunsuz tavrın raporlanmasını cesaretlendirme**
- (3) provide an independently run disclosure line which can be used for the reporting of Improper Conduct; **Bağımsız olarak yönetilen açıklama hattı sağlama**
- (4) help to protect people who report Improper Conduct in good faith from discrimination, harassment and retaliation. **Uygunsuz tavrı raporlayan personeli koruma**

1.3 Whistleblowing is not about airing grievances. It is about reporting real or perceived Improper Conduct. A report may damage the career or reputation of the person who is the subject of an allegation. Therefore, if a report is not made in good faith or the report is found to be malicious, deliberately misleading or frivolous, the person responsible for making the report may be subject to disciplinary action.

İhbar, şikayet bildirme değildir. Gerçek veya algılanan Yanlış Davranışı bildirmekle ilgilidir. Bir rapor, bir iddianın hedefi kişinin kariyerine veya itibarına zarar verebilir. Dolayısıyla, bir rapor iyi niyetle yapılmış değilse veya kasıtlı olarak yanıltıcı veya saptırılmışsa, rapor hazırlayan kişi disiplin işlemlerine tabi olabilir

1.4 Denetik is committed to promoting a culture of ethical behaviour. Denetik will ensure that protection is offered to anyone who reports concerns in good faith in accordance with this Policy. **Denetik ihbarcıya koruma sağlar.**


1.5 This Policy is an important part of the Denetik Way. The Denetik Way is a fundamental set of behaviours and principles that underpins all of our activities. The Company is committed to ensuring that everything we do reflects the Denetik Way.

Bu Politika, Denetik Yolunun önemli bir parçasıdır. Denetik Yolu, tüm faaliyetlerimizin temelini oluşturan temel bir davranış ve ilkeler dizisidir. Şirket, yaptığımız her şeyin Denetik Yoluna yansıtmasını sağlamayı taahhüt etmektedir

1.6 The Denetik Way includes each of the following: **Denetik Yolu;**

- (1) our code of conduct; **Davranış Prensipleri**

POLİTİKA EL KİTABI
POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	14/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

(2) our policies; **Politikalar**

(3) our structures and systems; and **Yapı vs sistem**

(4) our work practices and allocations. **İş pratikleri ve imece alışkanlığı**

1.7 This Policy is intended to supplement all applicable laws, rules and other corporate policies including, without limitation, Denetik' Code of Conduct and Denetik' Anti-Bribery Policy.

Bu Politika, sınırlama olmaksızın Denetik'in Davranış Kuralları ve Denetik'in Rüşvete Karşı Olma Politikası da dahil olmak üzere tüm geçerli yasalar, kurallar ve diğer kurumsal politikaları tamamlamak üzere hazırlanmıştır.

2. Scope

2.1 This Policy applies to, with respect to Denetik Corporation Limited and each of its whollyowned subsidiaries, all of Denetik': **Denetik'e ve sahip olduğu alt yüklenicilere**

(1) directors, employees (whether permanent, fixed-term, casual or temporary) and contract staff (together, Employees); and **Her tür çalışanlara**

(2) agents and distributors (together, Agents). **Agentalara**

2. If a Business Associate (consultant, vendor, service provider or supplier), acting in good faith, believes that Denetik or any of its Employees or Agents has engaged in Improper Conduct, it should report the matter to Denetik.

İyi niyetle hareket eden bir İş Ortağı (danışman, satıcı, hizmet sağlayıcısı veya tedarikçi) Denetik'in veya herhangi bir çalışanın veya Aracısının Yanlış Davranışa girdiğine inanırsa, konuyu Denetik'e bildirmelidir.

3. Definitions

3.1 In this Policy:

(1) **Compliance Committee** consists of the General Manager of People & Culture, Atorney, Compliens officer, management representative, and the coflict of interest committee leader. **Uyum Komitesi tesisi**


(2) **Detrimental Treatment** includes dismissal, disciplinary action, threats or other unfavourable treatment. **Zararlı Muamelesi; işten çıkarmayı, disiplin işlemini, tehditleri veya diğer olumsuz muameleyi içermektedir.**

(3) **Disclosure** means any good faith communication that discloses information that may evidence Improper Conduct. **Kötü tavra delil olacak bilginin dürüstçe açıklanması**

(4) **Disclosure Officer** means Denetik' atorney, or person (Compliance officer at Denetik) authorized to do this.. **Açıklama personeli.**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No Document No	PEK-01	Yayın Tarihi Release Date	08.12.2017	Hazırlayan Prepared	Yönetim Temsilcisi Management Representative	
Sayfa No Page No	15/21	Revizyon No Revision No	0	Onaylayan Approver	Genel Müdür General Manager	

(5) **Improper Conduct** means the conduct according to the view of a Whistleblower acting in good faith: **Doğru olmayan tavır**

(a) amounts to bribery or some other form of corrupt activity; **Rüşvet veya diğer bozulmanın miktarı**

(b) is fraudulent; **Sahtekarlık**

(c) is illegal (including theft, drug sale/use, violence or threatened violence, and criminal damage against property); **Yasadışılık**

(d) is unethical; **Etik olmayan**

(e) amounts to a material misappropriation or misuse of Denetik' resources; **Kötü veya onaylanmayan kullanım**

(f) involves a substantial risk to safety, health, the environment or the community; or **güvenlik, sağlık, çevre veya toplum için önemli bir risk oluşturma.**

(g) is in breach of any of Denetik' policies including, without limitation, Denetik' Code of Conduct and Denetik' Anti-Bribery Policy. **Denetik politikalarının ihlali**

(6) **Whistleblower** means a person who makes, or attempts to make, a report in connection with Improper Conduct. **Kötü davranışı ihbar eden kişi**

4. Reporting

Responsibility to report

4.1 Denetik will not tolerate Improper Conduct. All Employees and Agents have a responsibility to report Improper Conduct by making a Disclosure in accordance with this Policy. **Kötü tavrı ihbardan bütün personel sorumludur.**

Disclosure Line

4.2 Denetik recognises that Employees and Agents may not feel comfortable making a Disclosure to a Denetik Manager and that they might wish to report a matter anonymously. For that reason, **Denetik has engaged an independent organisation, STOPline, to run a disclosure line for Denetik (Disclosure Line). Bağımsız idare edilen bir telefon hattı**

4.3 Disclosures can be made to the Disclosure Line by telephone, by email or by mail to the number/address set out below:

Telephone (Disclosure Line)	Within Turkey: 0216-4712969 International: +90 216-4712969 The telephone line is open from Monday to Friday (excluding public holidays) during the hours of 0800 to 1800 (Turkish Eastern Standard Time).
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POLİTİKA EL KİTABI
POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	16/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

	If you call the Disclosure Line outside of these hours, you will be invited to leave a recorded message, or to use one of the other reporting channels referred to below
e-mail	bilgi@denetik.com
mail	Denetik Uluslar arası denetim şirketi Bayar Cad. Gülbahar Sk. Ege Yıldız Sitesi A Blok Kat: 6 D: 22 Kozyatağı - İstanbul

What happens when contact the Disclosure Line? **Açık hatla temasa geçince ne olur?**

4.4 When contact the Disclosure Line, a trained investigator will make a record of all of the relevant data provided by you and endeavour to obtain sufficient information to conduct an investigation. It is optional of either identifying personlity or remaining anonymous. **İhbarın kayda geçirilmesi**

4.5 Subject to any whistleblower protection requirements set out in any relevant law (e.g. **Whistleblower Protection Act????**), the investigator will promptly provide a report to the Disclosure Officer. for anonymous Disclosure, whistleblower identity will not be disclosed to the Disclosure Officer andit will be given a "Caller Code" for the purpose of report to the Disclosure Officer.

İlgili herhangi bir kanunda açıklanan koruma şartına (örn. ??? Yasası) tabi tutularak, araştırmacı derhal bir rapor sunacaktır. Gizli Bilgilendirme için, İhbar Görevlisi'ne ihbarcı kimliği açıklanmaz ve rapor vermek amacıyla bir "Arayan Kodu" verilir.

5. Protection

5.1 An Employee who wishes to raise a concern or report regarding Improper Conduct may be worried about possible repercussions. Denetik encourages openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. **Çalışan davranış bozukluğunu üstüne iletmekten yan etkiler yüzünden çekinebilir. Denetik açıklığı cesaretlendirir ve yanlışlıkla verilse bile destekleyecektir.**

5.2 Denetik is committed to ensuring that no one suffers Detrimental Treatment as a result of their refusal to take part in improper Conduct or their actions in reporting Improper Conduct. **Denetik, uygun olmayan Davranışlara katılmayı reddetmeleri veya uygun olmayan davranışlarını bildirmedeki eylemlerinden dolayı kimsenin Zarar Verici Muameleye maruz kalmamasını sağlamayı taahhüt eder.**

5.3 If a Whistleblower suffers Detrimental Treatment, it must be informed own Manager immediately. If the matter is not remedied promptly by the Manager, the Whistleblower should raise the matter to the Compliance Committee.


Bir ihbarcı 'Zararlı Muamele' ye maruz kalırsa, kendi yöneticisineye derhal haber verilmelidir. Mesele derhal telafi edilmezse, ihbarcı konuyu Uyum Komisyonuna bildirmelidir

6. Investigation of Disclosures

6.1 All Disclosures are taken seriously and are subject to investigation. **Her bildirim ciddiyle ele alınmalıdır.**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	17/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

6.2 Denetik will investigate all Disclosures made under this Policy as soon as possible after the matter has been reported from hotline. The investigation will be conducted in a timely, thorough, confidential and fair manner. **Denetik açıklama hattına bildirimde bulunulduktan sonra konuyu ivedilikle gizli kalacak ve dürüst bir şekilde ele almalıdır.**

6.3 Where necessary and following the approval of the general manager, an independent external investigator may be appointed. **Gerektiğinde Genel müdürün onayıyla bağımsız harici incelemeciler kullanılır.**

6.4 Any investigations and proceedings arising from this Policy must follow the proper processes of Denetik (e.g Denetik' Workplace Grievances Policy). If, after the completion of the investigation, it is determined that improper conduct has occurred, that person will make recommendations to the Manager of the person involved in the improper conduct and must communicate those recommendations to the Compliance Committee.

Bu Politikadan kaynaklanan her türlü soruşturma ve dava, Denetik'in uygun süreçlerini takip etmelidir (ör. Denetik'in İşyeri Şikayet Politikası). Soruşturma tamamlandıktan sonra uygunsuz davranışın meydana geldiği tespit edilirse, o kişi uygun olmayan davranışta bulunan kişinin Müdürü'ne tavsiyelerde bulunur ve bu önerileri Uyumluluk Komitesine bildirmelidir

7. Confidentiality

7.1 The identity of the Whistleblower, and the contents of the Disclosure will be kept confidential and no details of the Whistleblower's participation in this process will be included in his or her personnel file or performance review.

İhbarcının kimliği ve açıklama içeriği gizli tutulacak ve bu sürece katılımıyla ilgili hiçbir ayrıntı, kendi personel dosyasına veya performans gözden geçirmesine dahil edilmeyecektir

7.2 The Disclosure will not be disclosed to anyone except those who need to know for the purpose of investigating the matters referred to in the Disclosure.

Açıklama kimseye açıklanmayacaktır.


8. Communication

8.1 As a general rule, Whistleblowers will be informed of the results of an investigation as soon as possible after the concern is resolved or acted upon. However, in some circumstances, privacy, confidentiality or other legal constraints may limit the feedback that can be provided to the Whistleblower.

Genel olarak sorun çözüldükten sonra sonuç en kısa zamanda ihbarcıyla paylaşılır.

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	18/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Delegation Of Authority Policy

PURPOSE:

This Delegation of Authority Policy is established to define the limits of authority designated to specified positions of responsibility within DENETİK and to establish the types and maximum amount of Company obligations that may be approved by executives.

All employees should be aware that conduct contravening these policies is subject to appropriate disciplinary action by the Company, including possible termination of employment.

Politikalara uymamanın cezalanırılacağıını herkes bilmeli

SCOPE:

This policy is applicable to the Company each of its subsidiaries (if exist), and any ventures (if exist) that are controlled by the Company.

POLICY:

Executives who have employees reporting to them need to take all necessary steps to ensure their employees know and follow the policy. Consequently all executives should periodically consult with their staff members to determine appropriate procedures for implementation of the policy have been developed and are being followed.

Yöneticiler kendine rapor veren çalışanların politikayı takip etmesini sağlar ve onlara danışır.

PROCEDURES:

SECTION 1 GENERAL

1.1 Combining Transactions

Dividing a commitment or transaction into two or more parts or payments to evade a limit of authority is prohibited and is a contravention of the policy. **Daha düşük yetkili onayıyla işi yürütmek için bir ödeme ve tahhüt ikiye bölünemez**

1.2 Compliance Documentation

The person executing contracts and approving transactions are required to ensure that all appropriate approvals and reviews have been adhered. **Sözleşmeler yürürlüğe koyan ve işlemleri onaylayan kişinin, tüm uygun onayların ve incelemelerin yapıp yapılmadığından emin olması gerekir**


2 BANKING AND INVESTMENT MATTERS

2.1 Borrowing Funds

Only bank signatories (Gn. Man in DENETİK) are authorized to draw down funds under the Company's credit facilities. **Kredi alma**

2.2 New Credit Facilities / Borrowings

POLİTİKA EL KİTABI**POLICY MANUAL**

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	19/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Approval by General Manager in DENETİK is required prior to establishing any credit facility or borrowing arrangement. **Borçlanma yetkisi**

2.3 Opening / Closing Bank Accounts

Only the General Manager and the Company executive Secretary may open or close bank accounts. **Banka hesabi açma.**

2.4 Investor Relations / External Communications

Only the Executive Secretary, the General Manager or their respective designees are authorised to contact, disclose, or share information regarding the Company with the public, i.e. analysts, portfolio managers, or reporters. **Bilgi paylaşımını yetkisi**

3 EXPENDITURE AUTHORITY

3.1 Disbursement Authorization

Commitments and transactions will not be processed that are not approved in accordance with this policy. **Only when the obligation is due**, according to the the **underlying** transaction, contract or agreement that has been properly approved , shall disbursement of Company funds be permitted. **Ödeme yetkisi**

3.2 Capital Operating and Administrative Expenditures

All expenditures must be approved and made in compliance with this policy. Expenditure authorization is as follows. All amounts are in TL: **Masraf otoritesi**


Title Authority Level

Executive Secretary	Up to General Manager approved Budget
Managers	Up to 1,000 TL for any item within budget and for any one out of budget item per month with general manager approval
Project Director	Up to \$20,000 for any item within budget and for any one out of budget item per month
General Manager Operations	Up to 10,000TL for any item within budget and for any one out of budget item per month

3.5 Business Expense Reports

Reimbursement of every expense declaration is subject to the General Manager or the Executive secretary's review and approval.

POLİTİKA EL KİTABI**POLICY MANUAL**

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	20/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

Reimbursement of the General Manager's expense report is subject to the Executive secretary, the financial consultant's review and approval.

Reimbursement of approved items shall not be withheld while unapproved items are pending. **Geri ödeme.**

4 SALE OF ASSETS AUTHORITY

4.1 Sale of Plant, Property and Equipment

The sale (of Property and Equipment) authorization is on General Manager. **Satış yetkisi.**

4.2 Share Trading

Approval of the company founder is required prior to the execution of any share purchases, issuance or disposals, and must be within the guidelines of the relevant company policy. **Hisse satışı**

5 PROPERTY MATTERS

5.1 Sales and Purchases

The sale and purchase of real estate authorization is on General Manager. **Taşınmaz alım satım**

5.2 Leases

Real estate and equipment leases authorization is on General Manager. **Lising**

6 EMPLOYMENT RELATED MATTERS

6.1 Hiring and Terminating of Employees

All hiring and firing of employees must be approved by the General Manager. **Elman alma çıkarma**

6.2 Employee Agreements and Certain Offers of Employment

Unless otherwise authorised in writing, only the General Manager may execute an employment agreement.

All bonuses, any grant of shares or options to employees must be approved by the General Manager. **sadece Genel Müdür bir iş sözleşmesi yapabilir. İkramiyeleri onaylar.**

6.3 Severance Agreements

All severance agreements shall be approved by the general Manager. **Kıdem Anlaşmaları**

6.4 Consulting Agreements / Contract Employees


The engagement of a consultant or contract employee for a period of more than three months (consecutively or within a 12-month period) shall be approved by the General manager. **Danışman ve kontratlı çalışan.**

6.5 Recruiting Services

The engagement of a recruiting/search firm to assist in finding and interviewing potential candidates for employment must be approved by the General manager. **Eleman alma şirketinin kullanılması**

POLİTİKA EL KİTABI

POLICY MANUAL

Doküman No <i>Document No</i>	PEK-01	Yayın Tarihi <i>Release Date</i>	08.12.2017	Hazırlayan <i>Prepared</i>	Yönetim Temsilcisi <i>Management Representative</i>	
Sayfa No <i>Page No</i>	21/21	Revizyon No <i>Revision No</i>	0	Onaylayan <i>Approver</i>	Genel Müdür <i>General Manager</i>	

7 LEGAL MATTERS

7.1 Settling Claims:

Litigation Claims and Commercial Disputes – Approval of the General Manager is required prior to the Company commencing or settling any litigation claims or commercial disputes. **Ticari davalarda yetki:**

7.2 Formation / Dissolution of New Legal Entities and Branch Offices

Only the Company founder may authorize the formation/dissolution of a new entity. **Yeni varlık oluşumu**

7.3 Powers of Attorney

Approval of the General Manager is required prior to the execution of any power of attorney.

A power of attorney designated to a specific officer, in writing and specific to the relevant subject, cannot be remain in effect for a period greater than 30 days. **Vekaletname.**

8 DONATIONS

Approval by the General Manager is required for donations No political donations are to be made. **Bağışlar**

9 ACQUISITION / RELINQUISHMENT OF TENEMENTS

Approval of the Company Founder is required prior to the Company purchasing, selling or relinquishing any tenements. **Gayrimenkul**

10 SEAL REGISTER

The Company Secretary shall maintain a Seal Register which records all contracts, agreements, commitments or the like entered into by or on behalf of the Company. The Register shall show what the contract, agreement, commitments or the like entered into is and who entered into or authorised the arrangement. The Register shall be presented to the Management Review. **Mühür Sicili...**

12 REVIEW OF POLICY

The Policy will be reviewed as required and at least annually. Any amendments to the Policy will require approval from the General manager. **Gözden geçirme**