



**PREVENTION OF VIOLENCE AND REHABILITATION
ASSOCIATION
(IMDAT)**

**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY
IMDAT/CO/POL/001 (Ver. 1.0)**

Istanbul - July 15, 2021

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ANTI-BRIBERY ANTI-CORRUPTION POLICY

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ANTI-BRIBERY ANTI-CORRUPTION POLICY

1. EXECUTIVE SUMMARY

IMDAT is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee, volunteer and individual acting on IMDAT's behalf is responsible for maintaining our reputation and for conducting IMDAT's activities honestly and professionally.

IMDAT takes a zero-tolerance approach to bribery and corruption practices, and is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever IMDAT operates.

The prevention, detection and reporting of bribery and any other forms of corruption is the responsibility of all those working for IMDAT, or providing services to IMDAT, or under IMDAT's control.

2. OBJECTIVE

The purpose of this Policy is to:

- (a) set out IMDAT members' responsibilities and of those working or providing services for the Company, in observing and upholding IMDAT's position on bribery and corruption;
- (b) provide information and guidance as to how IMDAT expects those working for IMDAT to conduct themselves and how to recognize and deal with bribery and corruption issues; and
- (c) Provide guidance how to raise concerns including reporting of possible breaches of this Policy.

Compliance with this Policy is mandatory. All IMDAT members shall have the responsibility to ensure that they are aware and comply with this Policy. Failure to do so may result in disciplinary actions, including termination of membership and/or termination of business relationship with IMDAT.

This Policy is not intended to provide a comprehensive and prescriptive guide that covers all possible scenarios in managing situations involving bribery and/or corruption. Dealing with bribery and corruption related matters may be contentious and subjective, as such discretion, professional judgement and experience should be applied in determining the extent of applicability of this Policy. Any questions concerning anti-bribery and anti-corruption laws and regulations, or interpretations and coverage of this Policy should be addressed to BoD of IMDAT.

3. SCOPE

This Policy applies to all IMDAT members and volunteers, as well as third parties engaged in activities in connection with IMDAT and/or any other parties with a business relationship with IMDAT. Also, this Policy applies to all operations, dealings and transactions in all countries where IMDAT operates.

This Policy defines a mandatory minimum standard. Specific countries, industries, or markets as well as dealings with specific business partners may require adherence to stricter rules than those described in this Policy. In such cases, subsidiaries should assume that the stricter standard applies.

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4. DEFINITIONS

| Term | Definition |
|-------------------------------------|--|
| IMDAT | Prevention of Violence and Rehabilitation Association (Şiddeti Önleme ve Rehabilitasyon Derneği) |
| Board of Directors (“Board”) | <ul style="list-style-type: none"> • Provide oversight over IMDAT’s management; • Responsible for approving this Policy and for ensuring that the Anti-Bribery and Anti-Corruption Framework outlined in this Policy is established and maintained; and • Assess the implementation of the approved Anti-Bribery and Anti-Corruption Policy. |
| Bribery | <p>Bribe is a specific offence which concerns the practice of offering something, usually money, to gain an advantage:</p> <ul style="list-style-type: none"> • Offering, promising, giving or receiving a financial or any other kind of advantage, either directly or through intermediaries, in connection with the “improper performance” of a function which is expected to be performed impartially, independently, or in good faith; and • Bribery can take many forms and does not have to involve cash or an actual payment and can take many forms such as gifts, invitations, travels, tickets for events, or a lavish treatment during a business meeting or business trip. |
| Concern | <p>Report raised by a whistleblower about an actual/ suspected irregularity or misconduct within IMDAT that leads or could lead to a violation of this policy; and/or any law, regulation..</p> <p>Unless a set of procedures have been established for certain type of complaints, in such case the specific procedures must be followed.</p> |
| Corruption | <p>The abuse of a position of trust to gain undue advantage. Corruption may be committed by any person who is directly or indirectly:</p> <ul style="list-style-type: none"> • accepts or agrees to accept gratification from any other person whether for personal gain or for the benefit of another person; and • gives or agrees to give any person any gratification, whether for the benefit of that person or for another person, in order to act, personally or by influencing another to act, in a manner that amounts to: <ul style="list-style-type: none"> ▪ illegal, dishonest or unauthorized accumulation of information; ▪ abuse of position or authority; ▪ breach of trust; and ▪ any other improper inducement to do or not to do something. |
| Members | All persons engaged in the regular membership of IMDAT. Memnbers of IMDAT are expected to report incidents of bribery and/or corruption or suspected bribery and/or corruption. There will be no reprisal, retaliation or disciplinary action against employees or representatives for their good faith reporting of suspected bribery and/or corruption incidents. |
| Policy | This Anti-Bribery and Anti-Corruption Policy |
| Third Parties | Regulators, vendors, advisors, consultants, government agencies, etc. |

5. POLICY

The prevention, detection and reporting of bribery and/or other forms of corruption are the responsibility of all members of IMDAT, or providing services to IMDAT, or under IMDAT's control. All IMDAT employees are required to avoid any activity that might lead to, suggest, a breach of this Policy.

5.1. PREVENTION

IMDAT is committed with complying will all applicable anti-bribery and anti-corruption laws. If applicable laws are stricter than this Policy, IMDAT will comply with the stricter requirements.

Risk Assessment - Risk Prevention and Mitigation

The key principles of managing bribery and corruption risks in IMDAT are as follows:

- BoD is responsible for identifying, implementing controls and managing bribery and corruption risks;
- All IMDAT members shall be responsible for the bribery and corruption risks in their respective areas. They are to manage their respective functions on a day to day basis and support BoD in the management of bribery and corruption risks;
- Risks identified shall be analysed, treated and monitored. Where current controls are deemed ineffective and warrant an action, appropriate control improvement and action plans shall be prepared by the BoD.

BoD shall perform risk assessment at least on an annual basis to identify and prioritise all relevant bribery and corruption risks. Mitigating controls shall be developed for new or unaddressed risks, including where controls are non-compliant with regulatory requirements, or falls short of this Policy.

Training and Communication

All awareness and training programmes, including importance of reporting unethical behaviour shall be coordinated by BoD. Regular training shall be available to all members in relation to anti-bribery and anti-corruption measures.

Due Diligence

Appropriate risk-based due diligence should be undertaken on third party agents and consultants before hiring or contracting with them or renewing existing relationships or contracts with them.

BoD will have in place processes and controls that are sufficient to provide reasonable assurance that the provisions of this Policy are applied to IMDAT's dealings with its partners and that appropriate and proportionate processes are in place within the relevant partnerships.

Accounting and Record Keeping

Procedures and controls must be in place to maintain books, records and accounts, with reasonable details, accurately and fairly reflect the transactions that fall under this Policy, including the purpose and recipient of the payment. No accounts or transactions shall be kept off-the-books to facilitate or conceal improper payments.

5.2. DETECTION

Identification of bribery and corruption incidents and reporting.

All members must report violations of this Policy as soon as possible. Proper reporting is necessary to promptly and consistently address concerns and/or systemic issues.

Members can seek guidance and report acts of criminal conduct, including bribery and corruption. All communications through the IMDAT's whistleblowing mechanism are confidential.

All suspected acts of bribery and corruption should be investigated. Certain or all aspects of investigations may be conducted by BoD.

Appropriate action must be taken where necessary, including making changes to business processes and enforcing disciplinary processes and sanctions for breaches of this Policy.

5.3. RESPONSE

Investigation and Resolution

All bribery and corruption incidents should be investigated. BoD shall be notified of all instances of bribery and corruption and shall determine the extent of investigation required.

All incidents of bribery and corruption discovered or reported shall be investigated in a prompt, consistent and appropriate manner. The purpose of such an investigation is to gather facts leading to a credible assessment of the suspected violation and ensure that all relevant laws and regulations are not violated, so that BoD can decide on the next course of action.

The investigation shall include the identification of the root cause of the incident and any control deficiencies, including recommendations on amendments to existing processes, procedures and policies or the implementation of new processes and procedures.

Disciplinary Actions - any disciplinary action taken following an investigation shall be determined by the BoD, which shall be in line with the relevant laws and regulations.

Corrective Actions - where control enhancements are necessary to prevent further incidents of similar types, BoD is accountable for ensuring that the implementation of these enhancements are tracked and reported to the BoD.

5.4. RAISING CONCERNS

Members are encouraged to notify IMDAT, as soon as possible if it is believed or suspected violation has occurred, or may occur in the future, or if they were offered a bribe, or asked to make one, suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity.

Any member that breaches this Policy may face disciplinary action, which could result in dismissal for misconduct. IMDAT reserves its right to terminate membership/business relationship with third parties who breach this Policy.

6. ADMINISTRATION OF THIS POLICY

BoD shall be responsible for the administration, interpretation and revision of this Policy.

The Policy will be reviewed at least once a year by BoD to ensure that it is in line with the industry leading practices and caters for other applicable changes/guidelines introduced by the regulatory authorities.

7. APPENDICES

None.