



GÜN + PARTNERS  
AVUKATLIK BÜROSU

# ETHICAL BUSINESS PRACTICES AND ANTI-CORRUPTION POLICY

# Firm Overview

We are one of the oldest and largest law firms in Türkiye and are considered internationally to be among the top-tier of legal services providers.

We are a full-service law firm providing dispute management, advisory, transactional, prosecution, investigation, and regulatory markets law services to domestic and multinational corporations.

We are based in Istanbul, with working and correspondent offices in Ankara, Izmir and the major commercial centres in Türkiye. We operate mainly in Turkish and English and also work fluently in German and French.

Our vision is to be the leader in the services we provide, sensitive to wider society, the environment, and our employees as an innovative and sustainable institution.

Our clients' success is at the heart of our own success. We closely monitor developments in the business sectors in which our clients operate and invest in accumulating industry specific knowledge to understand their changing needs. We actively participate in professional, trade and business organisations in Türkiye and internationally.

## 1. Our Commitment

Our approach is guided by ethical values, integrity, honesty, and sustainability. We aim not only to deliver high-quality legal services but also to create long-term added value for all our stakeholders.

## 2. Our People

Well-being & Development: We provide a working environment that supports the welfare, professional development, and career advancement of our staff.

Work–Life Balance: We place strong emphasis on maintaining a healthy work–life balance.

Meritocracy & Inclusion: Recruitment, promotion, and reward systems are based on merit. We embrace diversity and inclusion as key principles of our culture.

Human Rights: We respect and protect human rights to the highest degree in all our operations.

### 3. Our Environment

**Resource Efficiency:** We minimise the environmental impact of our activities by adopting resource-efficient practices and encouraging the reduction of waste.

**Sustainability in Operations:** We make sustainability a guiding principle in our daily operations and decision-making processes.

**Continuous Improvement:** We seek innovative ways to lower our ecological footprint and integrate sustainability into our long-term growth.

### 4. Our Clients and Business Partners

**Value Creation:** We reflect our ethical and sustainability values in the services we provide, thereby creating added value for our clients.

**Responsible Business Practices:** We encourage our supply chain and value chain to embrace sustainable practices and to act responsibly.

**Collaborative Growth:** We believe that sustainable economic growth is only possible through collective action with our partners.

### 5. Governance & Transparency

**Senior Management Oversight:** All sustainability strategies and activities are reviewed and approved by our senior management team.

**Transparency & Accountability:** We share our sustainability performance and practices openly with the public.

**Global Standards:** We align our efforts with international development goals, including the UN Sustainable Development Goals (SDGs).

# Code of Conduct Policy

## Anti-Corruption Ethics

Gün + Partners is committed to conducting its business with the highest standards of integrity, professionalism, and ethical behavior.

This Policy sets out the principles and standards expected of all partners, lawyers, staff, contractors, and third parties acting on behalf of our firm.

Since its establishment, Gün + Partners has built its reputation on strict compliance with laws, professional rules, and ethical norms, and on maintaining the trust of our clients, regulators, and the public.

We operate under a zero-tolerance approach to bribery, corruption, and unethical conduct. All who work with or for us are expected to understand and uphold these principles.

### Definitions

For the purposes of this Code of Conduct, the following terms are defined as follows:

- **Bribery / Bribe:** Offering, promising, giving, accepting or soliciting any financial or other advantage as an inducement for an action that is illegal, unethical, constitutes a breach of trust, or is otherwise improper. Bribes may take the form of money, gifts, loans, fees, hospitality, services, discounts, the awarding of a contract or any other benefit.
- **Facilitation Payments:** Typically, small payments made to government officials to expedite or secure the performance

of routine, non-discretionary duties — such as processing permits, releasing goods from customs, or providing routine governmental services.

### 1. Compliance with Laws and Professional Rules

In our practice, we strictly comply with the **Attorneyship Code No. 1136** and all applicable laws of the Republic of Türkiye. This includes the duty to maintain client confidentiality, avoid conflicts of interest, and ensure the proper use of firm resources and professional conduct.

We are fully committed to upholding all relevant anti-bribery and anti-corruption regulations under Turkish law, and we voluntarily align our practices with international standards, including the principles of the U.S. **Foreign Corrupt Practices Act (FCPA)** and the **UK Bribery Act 2010 (UKBA)**.

### 2. Zero Tolerance for Corruption and Bribery

As one of the first entities in Türkiye to join the **United Nations Global Compact**, we have pledged to uphold its **Ten Principles**, including the **Tenth Principle** opposing corruption in all its forms. We maintain a zero-tolerance policy towards corruption, bribery, extortion, and facilitation payments, and we actively work to prevent, detect and address such conduct. In addition, we voluntarily support non-governmental organizations engaged in anti-corruption initiatives to ensure integrity in all areas of activity.

### 3. Interactions with Public Officials & Facilitation Payments

We conduct all dealings with public officials in strict compliance with applicable laws, including the Regulation on Ethical Behavior Principals for Public Officers and Application Procedures (Official Gazette, 13 April 2005, No. 25785), and the highest ethical standards. We categorically prohibit any attempt to improperly influence public officials -including judges, prosecutors, and other individuals involved in the administration of justice - through bribery and facilitation payments, whether directly or indirect, regardless of local custom or expectation.

The use of intermediaries, agents, or consultants to engage in prohibited by this Code of Conduct is equally unacceptable. All interactions with government officials must be open, honest, and independent, and must never be compromise the impartiality of judicial or governmental processes.

### 4. Gifts, Hospitality, and Representation

We prohibit the giving, soliciting, or accepting of any gifts - whether in dealings with government entities or private companies – if intended to win business, gain an advantage, or improperly influence a decision. Gifts include not only tangible items, but also services, advertising materials, premiums, and discounts. In cases of uncertainty, staff must seek guidance from firm's partners before offering or accepting any gift.

### 5. Accurate Billing, Time Recording, and Expense Reporting

We are committed to recording time and billing clients with complete accuracy, honesty, and transparency. Time entries must reflect the actual time spent on tasks, be recorded promptly, and correspond to work genuinely performed.

All expenses-such as travel, lodging, meals, and all other-client charges, must be properly documented, incurred for legitimate business purposes, and billed in accordance with client agreements, applicable laws, and professional standards. The submission of false, misleading, or unsupported expense claims is strictly forbidden.

We uphold this Code of Conduct in all aspects of timekeeping, invoicing and expense reporting.

### 6. Accuracy of Records, Reporting, and Accounting

We always maintain complete and accurate books, records, and accounts. Financial reporting is transparent and in accordance with applicable legal, regulatory, and professional standards.

### 7. Reporting and Whistleblowing

All suspected violations of this Code of Conduct must be reported immediately to the firm's partners or via the firm's confidential reporting channel.

Reports will be investigated promptly, fairly, and without retaliation against the reporting party.

#### **8. Enforcement and Disciplinary Measures**

This Code of Conduct sets out the principles, standards, and rules governing how we conduct our business. Any breach of this policy may result in disciplinary measures, up to and including immediate dismissal and/or the initiation of criminal proceedings depending on the severity of the violation.

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