



ETHICAL BUSINESS PRACTICES & ANTI-BRIBERY AND ANTI-CORRUPTION POLICY GUIDELINES

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).

Ethical Business Practices & Anti-Bribery and Anti-Corruption Policy Guidelines

I. Vision

Gün + Partners is committed to strict compliance with legislation, professional and ethical standards, and to safeguarding the trust placed in the Firm by its clients, regulatory state authorities and the general public.

The Firm operates with a zero-tolerance approach to bribery, corruption and unethical conduct and provides voluntarily support to civil society organisations engaged in anti-corruption initiatives.

As one of the first organisations in Türkiye to sign the United Nations Global Compact, Gün + Partners applies the Ten Principles in its practices (including the Tenth Principle, which opposes all forms of corruption).

II. Objective

Gün + Partners aims to deliver its services to the highest standards of quality and ethical conduct. The firm strives to comply with national and international legislation, as well as examples of best practice, regulations, principles, recommendations and criteria published by international bodies.

III. Scope

This policy applies to all partners, all lawyers (including trainees), directors, administrative staff, service providers and their employees, suppliers and consultants.

IV. Definitions:

For the purposes of this Guideline, the relevant terms are defined as follows:

1. **Ethics Committee:** This Committee comprises of Att. Mehmet Gün, Att. Özge Atılğan Karakulak and Att. Selin Sinem Erciyas.
2. **Bribery/Offering Bribes:** Refers to the offering, pledging, giving, accepting or soliciting of any financial or other advantage with the intention of encouraging an act that is unlawful and/or unethical, which constitutes a breach of trust, or is otherwise inappropriate. A bribe may take the form of money, gift, loan, fee, acts of hospitality, a service, discount, signing of a contract or any other benefit.
3. **Facilitation Payments:** These are generally small scale payments made to public officials to expedite or ensure the performance of routine, obligatory tasks, such as the processing of approvals and the provision of routine public services.

V. Code of Conduct

1. Compliance with Laws and Professional Standards

Gün + Partners strictly adheres to the Attorneys' Act No. 1136 and all applicable laws of the Republic of Türkiye. In this context, the Firm fulfils its obligations regarding the protection of client confidentiality, the avoidance of conflicts of interest, the appropriate use of Firm resources, and professional conduct.

The Firm is fully committed to complying with all relevant anti-bribery and anti-corruption regulations under local legislation and aligns its operations with international standards, including the principles of the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act 2010 (UKBA).

2. Principles of Ethical Conduct in Client Relations

Gün + Partners is committed to the principles of honesty, transparency, independence and professionalism in its relationships with its clients. The primary objective in representing clients is to provide the highest quality service in accordance with the law and professional ethical standards.

- i. **Fair and Transparent Fee Policy:** All matters relating to billing are explained to the client in a transparent manner. The Firm undertakes to keep accurate time records and to bill clients with absolute accuracy, fairness and transparency. Time records reflect the actual time spent on tasks, are recorded in a timely manner and correspond to the work performed.
- ii. **Zero Tolerance for Bribery and Corruption:** No person, organisation or public official may be granted any direct or indirect benefit on behalf of the client or even at the client's request. Any requests of this nature

will be categorically rejected and reported to the Ethics Committee.

3. Principles of Ethical Conduct in Relations with Public Institutions and Officials

The Firm conducts all its dealings with public officials in strict compliance with applicable laws, including the Regulation on the Principles of Ethical Conduct for Public Officials and the Practice of Procedures and Principles (Official Gazette No. 25785, 13 April 2025), and at the highest ethical standard. All interactions with public officials are open, independent and with integrity; in no manner shall they cast doubt on the impartiality of judicial proceedings or execution.

i. Facilitation Payments

Any attempt to improperly influence public officials, including judges, prosecutors and other persons involved in the administration of justice, directly or indirectly through bribes or facilitation payments is strictly prohibited, regardless of local customs or expectations.

ii. Gifts, Hospitality and Representation

In dealings with public organisations and institutions, it is strictly prohibited to offer, request or accept any gift with the purpose of securing business, gaining advantage or unduly influencing a decision. Gifts are considered to be any amounts of money and also services, promotional materials,

special offers or discounts. In cases of doubt, employees must seek guidance from the Ethics Committee and the relevant partner before offering or accepting a gift.

iii. Donations and Sponsorship Payments

Donations or sponsorship are strictly prohibited in the following circumstances: where there is an expectation of receiving any means of commercial advantage, contract, permit, license, incentive, etc. in return; or where the intention is to influence a public official, a political figure or their relatives.

VI. Monitoring and Control Measures within the Framework of Anti-Corruption and Anti-Bribery Activities

1) Training Activities

The purposes of in-house training is to raise awareness among staff members regarding anti-corruption and anti-bribery, to strengthen a culture of ethical conduct, and to ensure appropriate guidance in the event of potential breaches.

2) Communication and Culture

Reports of misconduct are received via the anonymous ethics reporting line and assessed by the Ethics Committee.

3) Internal Control

Gün + Partners is committed to ensuring that financial transactions are conducted in a transparent, traceable and

recordable manner. All payments received from clients or third parties are collected exclusively via bank transfer. All revenue and expense can be traced in the accounting records. Any informal transactions, payments or collections are strictly prohibited. Cash payments are not accepted. Any request or suggestion regarding cash payments shall be rejected and, where necessary, reported to the Ethics Committee.

Expenses incurred on behalf of the Firm are managed in accordance with the Expenses Policy. All expense claims and payments are subject to a two-stage approval process. All expenses (i.e. travel, accommodation, meals or other client-related expenses) shall be incurred for legitimate business purposes, be appropriately documented and invoiced in accordance with client agreements, applicable laws and professional standards. The submission of false, misleading or unsubstantiated expense claims are strictly unacceptable.

The Firm's records are subject to regular external audits to ensure compliance with tax legislation. All information and documents requested during these audits are duly provided.

4) Documentation and Record-Keeping Obligations

Every expense is supported by a document with legal standing, such as an invoice, statement, receipt or contract. The Ethics Committee may review documented

expenses three times a year using a method of random sampling.

VII. Disciplinary Measures

This **Code of Conduct** sets out the principles, standards and rules governing the activities of Gün + Partners. Any breach of this policy may result in disciplinary measures, including a written warning, immediate termination of employment or the initiation of criminal proceedings, in accordance with the nature of the breach. In the event of any suspicion of impropriety, irregularity or “off-the-book” transactions in financial processes, the matter shall be reported to the financial officer and, where necessary, to the Ethics Committee. An internal investigation procedure may be initiated, as required.



Kore Şehitleri Cad. 17
Zincirlikuyu 34394
İstanbul, Türkiye

T: + 90 (212) 354 00 00
F: + 90 (212) 274 20 95
E: gun@gun.av.tr

www.gun.av.tr