



ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

TRIO Integration Information
Technologies Education Trade Inc.

1) Purpose and Scope

This policy aims to prevent bribery and corruption in the activities of Trio Integration Information Technologies Education Trade Inc. (hereinafter referred to as “TRIO”), to maintain ethical business practices, and to establish binding rules for all employees.

The policy applies to TRIO’s distributors, resellers, suppliers, consultants, and subcontractors. All parties are obliged to comply with these rules. In the event of a violation, contracts may be terminated, and legal sanctions may be imposed.

The scope of the policy is not limited to cash payments; travel, gifts, donations, sponsorships, or other benefit-providing gestures are also considered within this scope. All potential bribery and corruption activities are strictly prohibited.

2) Definitions

- **Corruption:** The abuse of entrusted power for private gain.
- **Bribery:** Offering, giving, receiving, or soliciting something of value to influence the actions of an official or another person in a position of authority.

3) Anti-Bribery and Corruption (ABC) Compliance Program Obligations and Policy Statement

TRIO has zero tolerance for bribery and corruption. All forms of corruption and bribery are strictly prohibited. Employees, distributors, and all business partners may not offer, accept, or provide improper benefits through third parties.

- All parties are obliged to ensure transparency in business processes and to report any benefit-providing transactions. Providing false or incomplete information is also considered a violation of anti-bribery obligations.
- Values considered as bribery are not limited to cash payments; they include any benefit-providing advantages such as travel, accommodation, gifts, donations, sponsorships, and business opportunities. Such offers are strictly prohibited.
- Partners must comply with the U.S. FCPA, the UK Bribery Act, and the anti-bribery regulations of their own countries. Violations may result in heavy fines, imprisonment, and termination of business partnerships.
- TRIO expects its business partners to establish internal control systems to prevent bribery risks, formalize their anti-bribery policies in writing, and regularly audit the effectiveness of these systems. The policy is binding at all stages of business relationships. TRIO reserves the right to audit the effectiveness of these systems.
- Employees and business partners must exercise extra caution in dealings with public officials. When conducting transactions with government institutions, offering any payment or gift is strictly prohibited.

- TRIO requires its business partners to provide regular ABC training to their employees and to conduct awareness programs. Personnel who have not received training are prohibited from participating in high-risk business processes.

4) Basic ABC Laws

- TRIO and its business partners are required to comply with the provisions of the U.S. Foreign Corrupt Practices Act (FCPA). The FCPA prohibits giving bribes, directly or indirectly, to public officials and requires accurate recordkeeping.
- The UK Bribery Act prohibits bribery in both the public and private sectors. TRIO's business partners must comply with this regulation when operating in the UK or in related markets.
- TRIO must fully comply with the national anti-corruption laws in every country in which it operates. Violations of local laws may result in legal sanctions as well as termination of TRIO's business partnership.
- International agreements, including the OECD Anti-Bribery Convention and the UN Convention against Corruption, are also binding on TRIO's business partners. Compliance with these standards forms the foundation of ethical business relationships.

5) ABC Program Elements and Responsibilities

TRIO implements a written Anti-Bribery Policy. This policy covers all risks related to bribery and corruption, is binding for employees and business partners, and must be communicated transparently across the entire organization.

Commitment from senior management is essential for the implementation of the policy. The board of directors and senior executives must make anti-bribery efforts a strategic priority and set an example in all business decisions. Management is responsible for providing training and resources to support compliance.

TRIO conducts regular risk assessments. Risk levels are determined based on the country, sector, and business partners involved, and appropriate control mechanisms are implemented in response to these risks. Internal control mechanisms are established to reduce bribery risks. Pre-approval processes are required for gifts, hospitality, donations, sponsorships, third-party payments, and consultancy fees.

Training and awareness programs are held regularly. Employees, distributors, consultants, and contractors are informed about ABC rules. Training courses are documented and tracked.

Disciplinary and sanction processes are enforced to ensure deterrence of violations. Contracts with business partners who violate the policy are terminated, employees are subject to disciplinary action, and in serious cases, legal proceedings are initiated. Continuous monitoring and auditing are carried out. TRIO conducts regular internal and external audits to measure the effectiveness of the ABC program, identify gaps, and make necessary updates, while establishing transparent reporting channels. Suspicions of violations or red flag cases must be

reported to the Ethics & Compliance team without fear of retaliation. Confidentiality is fundamental, and whistleblowers are protected.

6) Compliance Requirements

TRIO incorporates anti-bribery and anti-corruption provisions into all contracts with its business partners. Partners are required to pass these provisions on to their subcontractors as well. Otherwise, the partnership may be terminated, and legal sanctions may arise.

- All payments to third parties must be documented, transparent, and consistent with the true value of the work. Commissions, consultancy fees, or brokerage charges cannot be paid secretly. Incorrect payments are considered a compliance violation.
- All financial documents, contracts, gifts, donations, and sponsorship records must be kept complete and retained for at least 7 years. The absence or concealment of documents is regarded as a serious compliance violation.
- TRIO reserves the right to audit its business partners whenever deemed necessary. Partners are required to open their records and employees to audits. Refusing an audit is considered a compliance violation and triggers the sanction process.
- Employees and business partners must disclose to TRIO in advance any relationships that may create conflict of interest. Secret agreements, family ties, or benefit-providing connections are considered compliance violations and are subject to sanctions.
- TRIO requires its business partners to comply with the anti-bribery laws of their own countries. Business partners acting contrary to local regulations will be held accountable both before TRIO and the relevant legal authorities.

All business partners are obliged to communicate the ABC policy to their employees and subcontractors and to ensure their compliance as well. Compliance is not only a contractual obligation but also an operational responsibility.

7) Gifts and Entertainment

Employees must not offer or accept gifts, hospitality, or other benefits that could influence, or appear to influence, their professional judgment. All gifts or hospitality offered or received must be reported to the Compliance Officer. The details of the gifts and hospitality policy are outlined below:

- Partners may not offer expensive gifts to TRIO employees or public officials that provide personal benefits. Gifts exceeding USD 150, luxury trips, or inappropriate hospitality are strictly prohibited and constitute non-compliance.
- All gifts and hospitality must be reasonable, transparent, and consistent with the nature of the business relationship. Gestures made for hidden or improper purposes are considered unethical behavior and may jeopardize the partnership.

- Gifts or event tickets offered through the Marketing Development Fund (MDF) must comply with the rules established by TRIO, and necessary notifications must be made, particularly for government customer events.
- Partners must establish internal approval mechanisms regarding gifts and hospitality and maintain transparent records. These practices will be reviewed during compliance audits, and deficiencies will be considered violations.

8) Examples of Prohibited Behavior

- Offering cash payments, gifts, travel, or hospitality to public officials or their family members is strictly prohibited. Such payments are considered bribery and carry severe consequences for both TRIO and its business partners.
- Providing improper benefits to third parties in the form of consultancy fees, sponsorships, donations, or commissions with the intent to influence business decisions is prohibited. Such indirect payments are also considered bribery.
- It is forbidden to obtain improper advantages through intermediaries, distributors, or consultants acting on behalf of TRIO. Illegal payments made through intermediaries are regarded as the direct responsibility of TRIO.
- Gifts and hospitality may only be accepted if they are reasonable in nature and justified by business necessity. Expensive gifts, luxury travel, or high-value meal invitations are prohibited and increase bribery risks.
- Business partners may not engage in gestures that provide personal benefits in order to strengthen customer relationships. Gift cards, cash equivalents, expensive entertainment events, or privileged discounts are strictly prohibited.
- TRIO employees or business partners may not bypass official approval processes, make facilitation payments, or provide benefits to public officials to expedite transactions. Such payments are defined as “facilitation payments.”

9) Red Flag Examples

- If a third party has a history of bribery, fraud, or ethical violations, this constitutes a serious red flag. Negative reports from reliable sources are grounds for TRIO to reconsider the business relationship.
- If the owner, manager, or employee of a company is a public official or a Politically Exposed Person (PEP), it is considered a red flag. Persons connected to public authorities cannot become business partners without special approval.
- If a third party refuses to participate in the due diligence process or avoids providing required documents, this constitutes a red flag. Business partnerships must be built on transparency; parties that refuse cooperation are not reliable.
- Providing misleading, incomplete, or false information is considered a red flag. An unclear ownership structure, contradictory company documents, or the use of suspicious addresses creates trust issues and poses a risk for TRIO.

- Unusual payment methods are considered red flags. Cash payments, offshore accounts, transfers through intermediary companies, or unexplained high commissions are serious risk indicators and must be rejected.
- If there is a disproportion between the services offered by the third party and the fee to be paid, or if the fee is significantly above normal market value, this is a red flag. Excessive commission demands may indicate improper purposes.
- If a customer or third party avoids explaining the intended end use of a product, or if there is inconsistency between the declared purpose and the business field, this is considered a red flag. A concealed purpose indicates bribery risk.
- No products, services, technology transfers, or similar commercial activities may be conducted with countries or regions under international sanctions, including Cuba, Iran, North Korea, Syria, Russia, Belarus, and Ukraine's Crimea, Donetsk, and Luhansk regions. Violating this prohibition may result in severe administrative and criminal penalties under national and international law. To verify sanction statuses, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) sanctions list (<https://sanctionssearch.ofac.treas.gov/>) must be checked regularly.

10) Communication and Reporting

Employees are encouraged to report any suspicions or concerns regarding corruption or bribery. Reports may be made anonymously and without fear of retaliation. The Compliance Officer will investigate all reports promptly and thoroughly.

- TRIO's business partners and employees are obliged to report any suspected bribery or corruption without delay. Reports may be made in writing, orally, or electronically; however, written reports are preferred to ensure documentation of the process. All reports are handled confidentially.
- The identities of whistleblowers are protected and disclosed only where required by law. TRIO enforces zero tolerance for retaliation against individuals who report violations. Whistleblowers are safeguarded under all circumstances.
- The TRIO Ethics & Compliance Team is the first point of contact for reporting suspected violations. Business partners should submit reports to info@triobilisim.com or via other official channels designated by TRIO.
- TRIO carefully reviews every report. If a violation is identified, the partnership may be terminated immediately, and legal proceedings may be initiated against those responsible. Disciplinary procedures and sanctions are carried out transparently.

11) Education

TRIO will provide regular training on corruption and bribery laws and this policy. The policy will be communicated to all employees and relevant third parties.

- TRIO provides regular training to ensure that its business partners and employees understand the obligations outlined in the policy. For certain partners, participation in

these trainings is mandatory, and failure to complete them may jeopardize participation in the partnership program.

- Partners must organize periodic training courses covering their employees and subcontractors. These training courses should include topics such as anti-corruption, trade compliance, data protection, and human rights.
- TRIO provides business partners with guidelines and due diligence assistance that outline the documents expected during audits. It also offers red flag checklists and trade compliance guides to provide practical direction.
- TRIO makes updated resources on anti-bribery and anti-corruption, trade compliance, and data protection available to its business partners. Partners must regularly review these resources and integrate them into their own compliance programs.

12) Violation Consequences

- Any bribery or corruption violation results in the immediate termination of the partnership with TRIO. The violating partner is liable for compensating for all damages arising from the breach of contract.
- Violations of the FCPA and the UK Bribery Act may result in fines of millions of dollars and imprisonment of up to 20 years. TRIO business partners bear both corporate and individual legal liability.
- Violations of local laws may lead to serious sanctions such as the revocation of operating licenses in the relevant country, trade bans, exclusion from public tenders, and denial of access to financial institutions.
- TRIO employees and managers, whether knowingly or unknowingly involved in violations, are subject to disciplinary proceedings. This process may result in dismissal, legal sanctions, and penalties involving personal liability.