

POLICY ON COMBATING BRIBERY AND CORRUPTION

I. PURPOSE AND SCOPE

This policy applies to all employees of İş Enerji Yatırımları A.Ş. (the 'Company'), a subsidiary of Türkiye İş Bankası Group, as well as its affiliated companies, firms from which the Company purchases external services, suppliers, consultants, external auditors and representatives, including any individuals or organisations acting on behalf of the Company or providing services to the Company. The purpose of this policy is to ensure that the aforementioned parties comply with anti-bribery and anti-corruption legislation, as well as with the İş Enerji Yatırımları A.Ş. Code of Ethics and Rules of Conduct.

II. DEFINITIONS

Corruption is the solicitation, offering, giving or acceptance of any undue advantage or benefit contrary to the law by any stakeholder, which causes a deviation from the lawful performance of the duties for which they are responsible. Bribery refers to the provision of a benefit, either directly or indirectly, to a person in order to induce them to perform, refrain from performing, expedite or delay an act related to the performance of their duties.

III. FUNDAMENTAL PRINCIPLES

1. The Company identifies high-risk areas where acts of bribery and corruption may occur, in line with international practices,

- gift-giving and hospitality activities,
- donations and sponsorships,
- facilitation payments,
- external service providers and business partnerships,
- abuse of position or authority

. In establishing the principles covered by this policy, high-risk areas have been taken into account.

2. Under no circumstances may any direct or indirect payment be made to any public official, individual, institution or organisation; no gifts may be given; and no personal payments, assistance or donations may be made with the aim of influencing any decision relating to the continuation of the Company's activities or which may be in the Company's interest.

3. The Company is prohibited from making any payment of a political nature, such as donations, contributions or expenditure, or from using its resources and means to support any political party, candidate or organisation engaged in political activities.

4. Gifts given by the Company must not be intended to influence the parties involved in any tender or agreement to which the Company is a party.

5. No tolerance will be shown for Company employees offering facilitation payments in any form, including in relation to their dealings with third parties.

6. It is essential that the Company's donations or sponsorships comply with applicable legislation, the İş Enerji Yatırımları A.Ş. Donation and Aid Principles, and the Company's internal regulations.

7. Employees of İş Enerji Yatırımları A.Ş. must not request or accept gifts from third parties in contravention of the provisions of the Company's Gifts and Hospitality Policy; nor may they engage in such conduct. Any employee who believes that their life or freedom is at risk due to a request for an improper payment may accept or make the relevant payment; however, they are obliged to report the matter immediately to their line manager.

8. Company employees may not, under any circumstances, use their duties and powers to secure personal or private gain for themselves, their families or third parties.

9. Company employees may not, knowingly or wilfully, abuse their title or position to secure or promise benefits—whether directly or through an intermediary, or under any pretext whatsoever—for themselves, their families or third parties, by means of mutual agreement, deception or coercion.

10. Prior to establishing a business relationship with the parties specified in the 'I. Purpose and Scope' section of this policy, the Company shall conduct research and a situation assessment regarding matters relating to bribery and corruption. The Company shall not enter into a relationship with any person or organisation in respect of whom it is understood that allegations of involvement in bribery or corruption have been referred to the relevant legal authorities. Should allegations of bribery or corruption arise concerning persons or organisations with whom the Company has a relationship, and should such allegations be confirmed by a court ruling, the business partnership shall be terminated immediately.

11. In accordance with the legal regulations to which it is bound regarding its accounting and record-keeping system, the Company records and retains all accounts, invoices and documents relating to transactions carried out with third parties.

12. It is essential that all individuals and organisations acting on behalf of the Company or providing services to it – including external service providers, suppliers, consultants, external auditors and representatives – comply with legal regulations and all applicable anti-corruption laws.

13. The Company provides regular training to its employees on the Anti-Bribery and Anti-Corruption Policy. Employees sign a document declaring their compliance with

the provisions of the Anti-Bribery and Anti-Corruption Policy and their acceptance of the consequences of any breach. Employees should contact the Human Resources Department for guidance on reporting breaches of the regulations or seeking advice in cases where they have concerns.

14. Employees who refuse to offer bribes or who, acting in good faith and in accordance with the principles of integrity and transparency, report actions or attempts that contravene the principles of this policy shall not be subject to any penalty and/or adverse treatment as a result.

15. In respect of conduct found to be in breach of the rules of this policy, the necessary disciplinary measures, which may extend to the termination of the employment contract, shall be applied in accordance with the Company's regulations and procedures. Where the legal conditions are met, the matter shall be reported to the judicial authorities.

IV. MONITORING/AUDIT

The implementation of this policy is carried out by the relevant Managers under the supervision of Human Resources. Compliance with the provisions of this policy is audited as part of the internal audit process. The principles governing the implementation of action plans to address findings identified as a result of such audits are determined by Human Resources.

V. REVIEW

This policy is reviewed by Human Resources at least once a year in line with changes in requirements and operating conditions. Any updates and amendments deemed necessary come into force following approval by the Board of Directors upon the recommendation of Human Resources. This policy is published on the corporate website of İş Enerji Yatırımları A.Ş.

VI. ENTRY INTO FORCE

This policy was adopted by the Board of Directors on 06.03.2026 and has come into force.