

GIFT AND HOSPITALITY POLICY

I. PURPOSE AND SCOPE

It is natural and acceptable for employees of İş Enerji Yatırımları A.Ş. (the Company), a subsidiary of Türkiye İş Bankası Group, to maintain social relationships with stakeholders. It is essential to ensure that these relationships do not give rise to conflicts of interest. This policy sets out the legitimate framework for gifts given or received, and hospitality activities organised, with the aim of strengthening business relationships.

II. DEFINITIONS

A gift is generally an item given between individuals within a business relationship, without requiring any material or non-material consideration in return, for the purposes of commercial courtesy or gratitude.

A conflict of interest encompasses any economic or personal interest that may be detrimental to the company or arise under changing circumstances whilst an employee is making decisions or performing their duties. Such a situation must be reported immediately to senior management, who must take immediate measures to resolve the conflict of interest. In some cases, an employee's actions that adversely affect the employer may be intended not for their own benefit, but to benefit a relative or a third party.

III. FUNDAMENTAL PRINCIPLES

1. Even where permitted by law, employees may not give or accept business-related gifts in a manner that breaches the Company's Anti-Bribery and Anti-Corruption Policy, Ethical Principles or Code of Conduct.
2. Company employees may not accept gifts from stakeholders or from suppliers from whom the unit in which they work purchases goods or services, nor from third parties with whom the Company has a business relationship, including companies within the İş Bankası Group; nor may they under any circumstances make an offer to solicit a gift.
3. Precious metals such as gold and diamonds, cash and items easily convertible into cash, as well as gifts such as discount vouchers, gift vouchers and holidays, may not be accepted under any circumstances.
4. Provided that the employee has not personally requested them, commemorative or promotional gifts of low material value—such as diaries, pens or calendars—which may be given on a seasonal basis, may be accepted.
5. In exceptional circumstances where the employee's refusal is categorically not accepted by the other party, thereby creating a risk of damaging the business relationship, a gift that is in line with commercial practice and of low monetary value may be accepted.

6. Gifts of negligible monetary value must be recorded in the relevant department, specifying details such as the date of acceptance, type, value and the customer presenting the gift. However, there is no requirement to keep records for promotional items or gifts whose value lies primarily in their symbolic significance rather than their monetary value.

7. Care must be taken to ensure that accepted gifts do not create the impression that the giver has received preferential treatment or any special privilege, nor that such a situation damages the Company's image.

8. The regulations set out above also apply to gifts given to family members within the context of relationships arising from employees' duties.

9. Company employees may attend entertainment and dining events organised for the purposes of representation and hospitality, provided that such events are acceptable, reasonable and modest within the business world. Where Company employees host entertainment or dining events for the purposes of representation and hospitality, the Representation and Hospitality Authorisations established by the Company shall apply.

10. If the Company or any party acting on its behalf hosts an event, the travel and accommodation expenses of the guests shall be borne by the guests themselves, whilst the travel and accommodation expenses incurred by Company employees in connection with the invitation and for business purposes shall be covered by the Company. In necessary, reasonable or justifiable circumstances (such as training activities, corporate communication events, etc.), expenses may be paid by the Company or by the party issuing the invitation.

11. Provided that they do not offer such gifts themselves and that they are intended solely for celebratory purposes on special occasions, managers may accept gifts of negligible monetary value, either directly or indirectly, from employees under their supervision, or employees may accept such gifts from their managers.

12. In the event that conduct is found to be in breach of the rules of this policy, disciplinary procedures, including termination of the employment contract, shall be applied. Where the legal conditions are met, the matter shall be reported to the judicial authorities.

13. In the event of any doubt as to whether a gift complies with this policy, the opinion of the Human Resources Department shall be sought.

IV. SUPERVISION/AUDIT

The implementation of this policy is carried out 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 the Human Resources Department 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 the Human Resources Department. This policy is published on İş Enerji Yatırımları A.Ş.'s corporate website.

VI. ENTRY INTO FORCE

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