HUMAN RIGHTS AND HUMAN RESOURCES POLICY

I. PURPOSE AND SCOPE

This policy sets out the responsibilities and principles regarding human rights and human resources practices at İş Enerji Yatırımları A.Ş., a subsidiary of the Türkiye İş Bankası Group.

II. DEFINITIONS

Human rights are the inviolable, inalienable and supreme moral values that define what it means to be human, and which every person possesses by birth, regardless of any condition or status.

Equal opportunities require treating people fairly and without prejudice, promoting diversity both in the workplace and in society at large, and safeguarding human dignity. Equal opportunities also aim to eliminate the negative effects of any injustices that may have occurred in the past, whilst ensuring a constructive and inclusive approach that does not lead to discrimination.

Diversity aims to ensure that an organisation, the people it works with, and its employees benefit from an inclusive working environment and practices. The principle of diversity is based on the premise that people differ from one another in many ways.

Understanding, valuing and effectively managing these differences leads to more productive participation, which is of great benefit in achieving success at the individual, team and organisational levels.

III. FUNDAMENTAL PRINCIPLES

1. The Company takes care to fulfil the requirements of international treaties to which our country is a party, particularly the fundamental principles of the United Nations, such as labour rights, children's rights, human rights and social justice, as well as the United Nations Universal Declaration of Human Rights and those of the International Labour Organisation.

2. The Company makes all decisions concerning its employees without regard to race, origin, religion, language, denomination or any other belief, sexual orientation, gender, mental or physical disability, age, cultural or social class, or differences in opinion or thought. It rejects any form of discrimination directed at or between its employees and managers. It takes the necessary measures to increase workforce diversity, promote equal opportunities and reduce all forms of discrimination.

3. The Company applies a remuneration system that is independent of factors such as religion, language, race, age, class and gender. Within this framework, it adopts the principle of equal pay for equal work.

4. The Company takes gender equality into account in all its activities and aims to create opportunities to raise awareness of the issue. It works to ensure that this approach is

adopted by all stakeholders in the value chain . The Company sets out its principles and guidelines regarding gender equality in its Gender Equality Policy.

5. The company respects the right to organise and the right to collective bargaining. All employees are free to join a trade union and act of their own free will. The company supports the effective and free exercise of the right to engage in trade union activities and collective bargaining.

6. Providing all employees with open, transparent and sincere channels of communication to gather their views, suggestions and feedback forms an integral part of a human resources management approach that encourages employee participation and creativity.

7. The company supports the establishment of a balance between employees' work and private lives and implements measures aimed at improving this balance.

8. The company consistently encourages its employees to report any workplace-related matters, including potential breaches, whilst maintaining an open communication environment. Every issue raised by employees is addressed promptly, investigated thoroughly and resolved with due regard for all sensitivities. The Company does not tolerate any activity, implication or opinion motivated by retaliation, revenge or a desire for retribution, or which prevents the reporting of potential breaches. Employees who make reports in good faith through the communication channel shall not be subjected to any adverse treatment as a result of such reports.

9. The Company shares key human resources processes—such as recruitment, career management, remuneration management, performance management and termination of employment—with employees in an open and transparent manner.

10. By embracing a high-performance culture, the Company supports employees' professional and personal development through training and continuous feedback.

11. The Company regularly organises training programmes designed to develop employees' skills and enhance their personal development, covering topics such as sustainability, human rights, business ethics, the fight against bribery and corruption, gender equality, and the prevention of discrimination and harassment in the workplace.

13. In accordance with the relevant legislation and practices on health and safety at work, the Company provides its employees with a healthy and safe working environment and continuously improves its processes in this area through preventive, corrective and protective approaches.

14. Making false statements that undermine the honour and integrity of individuals, institutions or organisations; making unfounded reports or complaints intended to damage their honour or dignity; or making baseless allegations of criminal conduct that constitute an attack on the legally protected rights and/or reputation of individuals or institutions,

constitutes a serious disciplinary offence within the Company and, where the legal conditions are met, may be reported to judicial and official authorities.

15. Company employees shall refrain from any conduct in the workplace that could lead to mistreatment, discrimination, gender-based violence or harassment. In such cases, employees are obliged to report the matter to Human Resources.

16. Filing a complaint or report against employees or managers who engage in the actions set out in clause 15 shall not be used against the person making the complaint or report; such complaints or reports shall be treated with the utmost seriousness and resolved accordingly. The necessary administrative sanctions shall be imposed for any form of mistreatment, discrimination or harassment, as well as for any actions aimed at concealing such behaviour.

17. Employees are responsible for internalising and applying the above principles in their relationships with colleagues and third parties, within a framework of trust and integrity, on behalf of İş Enerj Yatırımları A.Ş.

18. The Company opposes the employment of child labour by any person or organisation acting on its behalf or providing services to it, including stakeholders, external service providers, suppliers and representatives.

19. In the event of conduct found to be in breach of the rules of this policy, appropriate disciplinary action, which may extend to the termination of the employment contract, shall be taken in accordance with the Company's regulations and procedures. Where the legal conditions are met, the matter shall be reported to the judicial authorities.

20. This policy is implemented under the responsibility of the Deputy General Manager overseeing the human resources function.

IV. MONITORING/SUPERVISION

The implementation of this policy is carried out under the supervision of Human Resources within the framework set out in Article 20 of the "III. Fundamental Principles" section. 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

7. It supports a fair remuneration policy that takes into account the employee's contribution to success, encompassing a collective work culture aligned with its ethical values and strategic objectives.

10. It is committed to developing the qualified workforce required for all managerial and specialist positions at various levels, based on the principle of equal opportunities.

8. It shows absolutely no tolerance for bribery and corruption; it punishes such actions most severely.

9. It organises training programmes to raise employee awareness regarding the internalisation and management of sustainability.

10. It selects suppliers in a manner that is in accordance with commercial practice, and is fair, honest and impartial. It conducts procurement and supply operations in accordance with the Procurement Policy and the Supplier Management Principles established in line with this policy, taking into account factors such as professionalism, the quality, durability, reliability and cost of the product or service.

11. It adopts medium- and long-term strategies that also take into account customer rights and interests, as well as the public interest.

12. It is committed to continuously improving its sustainability practices and regularly sharing its targets and performance in these areas with its stakeholders.

13. Employees or those representing İş Enerji shall conduct their relations with all parties in accordance with İş Enerji's Gifts and Hospitality Policy.

I. ROLES AND RESPONSIBILITIES

1. Sustainability initiatives at İş Enerji are managed by the Sustainability Committee. The Director responsible for the Sustainability and Corporate Communications function, who also serves as the Sustainability Lead, is responsible for representing İş Enerji in sustainability communications and steering the company's sustainability initiatives. The coordination of

sustainability activities is provided by the Sustainability and Corporate Communications Department, and the Director of Sustainability and Corporate Communications acts as the Sustainability Coordinator. The Sustainability Management System is structured around processes and job descriptions, and is subject to regular audits, the results of which are presented to senior management.

2. Sustainability action plans are tracked within documents that form part of İş Enerji's business programme and strategic plans.

3. İş Enerji prepares regular reports on its sustainability activities and makes them available on its corporate website.

II. SUPERVISION/AUDIT

The implementation of the Sustainability Policy is carried out by the relevant teams under the supervision of the Sustainability Committee. 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 these audits are determined by the Sustainability Committee.

III. REVIEW

This policy is reviewed by the Sustainability Committee 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 Sustainability Committee.

Relevant policies are made available to all stakeholders via İş Enerji's corporate website and to employees via İş Enerji's corporate intranet.

IV. ENTRY INTO FORCE

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