



GIFTS AND HOSPITALITY POLICY

Policy Revision Date: 24.12.2025

Gift and Hospitality Policy

1. Purpose

The purpose of this Gifts and Hospitality Policy (“Policy”) is to establish the framework governing the principles and procedures related to the giving and receiving of gifts and the conduct of hospitality activities within the social relationships of Enerjisa Enerji A.Ş. and all its subsidiaries (“the Company”) with its Business Partners and Customers; to prevent conflicts of interest; to ensure compliance with anti-bribery and anti-corruption laws in all countries where the Company operates; and to reflect the Company’s anti-bribery and anti-corruption approach as outlined in the Code of Conduct and the Anti-Bribery and Corruption Policy.

2. Scope

This Policy applies to all Company employees, including the Board of Directors, as well as contractors, suppliers, and service providers who have a contractual relationship with the Company. These parties are expected to act in accordance with the provisions of this Policy.

This Policy constitutes an integral part of:

- The Corporate Governance Principles approved by the Company’s Board of Directors and publicly disclosed,
- The Code of Conduct, and the Anti-Bribery and Corruption Policy, and
- The Company’s human resources practices.

3. Definitions

Gift: A gift refers to a product or service given as a gesture of gratitude or business courtesy, without expecting anything in return, between individuals or entities with whom a business relationship exists or is anticipated.

Hospitality Activities: Hospitality activities refer to invitations, meals, corporate communication events, and training activities organized for representation and hosting purposes between parties who have or may have a business relationship.

Third Party: Refers to any individual, organization, or entity with whom the Company has, or may potentially have, a business relationship, including but not limited to suppliers, dealers, authorized distributors, service providers, and consultants.

Conflict of Interest: Refers to situations in which the personal interests of an employee and/or their family members or close relatives positively or negatively influence, or appear to influence, the interests of the Company.

4. Procedures and Principles Regarding Gift and Hospitality Processes

The procedures and principles of the Gift and Hospitality Policy set forth the rules to be followed in accepting gifts, offering gifts, and conducting representation and hospitality activities.

4.1. Procedures and Principles to Be Followed in Accepting Gifts

Accepted gifts must not create the impression that the gift giver has gained preferential treatment or any kind of privilege, nor should they harm the Company's reputation.

Company employees may accept or offer gifts for reasons such as promoting products or services, celebrating or congratulating, or demonstrating respect and appreciation.

Regardless of its monetary value, if an employee believes that a gift offered to them could influence their judgment or decision-making responsibilities, or constitutes a benefit intended to gain an undue advantage, they must not accept such a gift.

Under no circumstances may a Company employee accept a gift with a monetary value exceeding 100 USD. In such cases, the employee should politely decline the gift and clearly state that they are unable to accept it due to the Company's Gift and Hospitality Policy.

The total value of all gifts accepted from or given to a single person or entity within a calendar year must not exceed 200 USD. Company employees must notify the Compliance Function through the designated Company channels for each accepted gift that falls within the specified limits.

Cash gifts, precious metals such as gold or diamonds, or gift/discount vouchers must never be accepted.

Items of low or symbolic value—such as chocolates, flowers, cologne, local/regional products, or promotional items—are excluded from the scope of this Policy. Gifts that are shareable in nature should be distributed among employees where possible. For gifts that are not suitable for sharing, the employee to whom the gift was addressed or their Manager must report the gift to the Compliance Function and act according to the response received.

Gifts must not be given or accepted at times that may influence decision-making processes, must not be sent repeatedly, must not be concealed, and must be shared transparently.

In cases where a gift is declined or returned after acceptance, a “Return Letter” (Annexed) must be sent to the counterparty. The letter shall also be submitted to the Compliance Function for information purposes.

Gifts that cannot be returned shall be recorded and monitored through the digital systems developed within the Company to ensure traceability.

Gifts or hospitality exchanged among employees (including those in subordinate/superior relationships) within the scope of recognition, appreciation programs, or personal social interactions are excluded from this Policy. Employees must act in accordance with the relevant provisions set out in the ENETİK and Conflict of Interest Policy regarding such matters.

4.2. Procedures and Principles to Be Followed When Giving Gifts

When offering a gift, Company employees shall follow the principles and procedures related to the use of representation and hospitality authorizations established by the Company.

Gifts of low or symbolic value—such as chocolates, flowers, or promotional items—may only be offered within the limits of corporate courtesy and under specific circumstances, except for exceptional cases. The monetary value of any gift to be given by employees must not exceed 100 USD under any circumstances. Gifts given within this scope shall be recorded and monitored through digital systems developed within the Company to ensure traceability.

Gifts must be offered in good faith and without conditions. They must not create the impression that the recipient bears any responsibility or that the gift could influence their decision-making process, nor should they be perceived as being given in exchange for a favor.

Care must be taken to ensure that the gift appropriately represents the Company and is presented at a time that will not cause any misunderstanding or misperception.

4.3. Procedures and Principles to Be Followed in Hospitality Activities

For events hosted by Company employees or any party authorized by the Company, unless explicitly stated otherwise in the invitation, travel and accommodation expenses of the guests shall be borne by the guests themselves. However, in cases justified by business purposes such as training activities, corporate communication events, or similar occasions, these expenses may be covered by the Company. In such cases, all relevant approval processes must be completed, and the budget availability must be confirmed in writing prior to incurring any expenses.

Hospitality activities conducted by employees acting on behalf of and representing the Company must be transparent, made in good faith, and unconditional.

Such activities must not create, for the hosted party or any third party, the impression of favoritism, obligation, or influence over a decision-making process.

Hospitality activities must not be carried out on a continuous or regular basis. These activities should only take place in exceptional, business-justified circumstances.

Hospitality activities may only be conducted if they are directly related to an existing or potential business relationship. Hospitality for personal, private, or non-business-related reasons is strictly prohibited.

In hospitality activities conducted within the scope of an existing or potential business relationship, the timing, content, and purpose must be consistent with the business rationale and remain within the boundaries of professional courtesy.

If there is any doubt as to whether a hospitality activity falls within this framework, the employee must consult their manager and, where necessary, obtain a written opinion from the Compliance Management function.

Third parties are not permitted under any circumstances to conduct hospitality activities on behalf of the Company; such activities must be carried out directly by the Company and under its control. The only exception to this rule is for event agencies that have been expressly authorized in writing by the

Company to organize events within a predefined scope and solely for the purpose of event management services.

Any contractor, consultant, intermediary, or service provider acting on behalf of the Company is prohibited from organizing hospitality activities for third parties, even on their own initiative or at their own expense, in representation of the Company.

4.4. Procedures and Principles to Be Followed in Receiving Hospitality

Hospitality activities accepted by Company employees must be transparent, made in good faith, reasonable, and unconditional. It is essential that such activities do not create the impression of influencing employees' impartiality or the Company's decision-making processes.

Company employees may participate in invitations and meal events held for representation and hospitality purposes, provided that such practices are acceptable, reasonable, and modest within the standards of the business environment.

Unless otherwise stated in the invitation, travel and accommodation expenses related to business activities shall be covered by the Company. In necessary, reasonable, or justified cases (such as training activities or corporate communication events), these expenses may be covered by the inviting party.

Enerjisa employees and managers may accept travel and accommodation offers from third parties (such as suppliers, contractors, consultants, business partners, etc.) only if such offers comply with the rules set forth in this Policy. Otherwise, the offer must be strictly rejected.

The offer must not have the potential to influence employees' professional decision-making processes. It must not create pressure, guidance, or influence over the employee, nor should it compromise the impartiality of the decision-making process.

Travel and accommodation offers must not create, or appear to create, an expectation of reciprocity. The offer must be made solely within the framework of a business relationship and for a clear, honest, and legitimate purpose.

During ongoing business decision-making processes—such as tenders, procurement, contract negotiations, or similar evaluation periods—any travel or accommodation offer must not be accepted under any circumstances.

Repeated offers from the same third party must not be accepted. Continuous invitations or hospitality offers may create a perception of dependency or undue closeness between the employee and the third party.

The content of the offer must be proportionate and remain within the scope of ordinary business practices. Offers that exceed the limits of business courtesy—such as luxury accommodation, first-class flights, or high-cost events—must not be accepted.

The travel offer must have a clear and justified business purpose. Examples include market research, industry conferences, or high-value business-related training programs. Offers that include vacation, entertainment, or touristic activities cannot be considered within this scope.

In the following cases, before accepting a travel or accommodation offer, the employee must inform their manager. The situation must then be reported in writing to the Compliance Management function, and written approval is mandatory:

- (i) the offer originates from a political actor or a politically connected party,
- (ii) there is a suspicion regarding the independence of the offering party,
- (iii) the offered event, even if business-related, includes entertainment elements (e.g., concerts, sports events, social gatherings, etc.),
- (iv) the offer is made specifically and personally to the employee,
- (v) the offer poses a conflict of interest risk.

In all other cases where there is any uncertainty about whether an offer may be accepted, employees must contact Compliance Management and obtain a written opinion before proceeding.

5. Relations with Public Officials / Politically Exposed Persons

Relationships with public officials and politically exposed persons (PEPs) require special sensitivity under both national legislation and international ethical and anti-corruption regulations.

In this context, offering gifts or providing hospitality to public officials or politically exposed persons carries the risk of being perceived as an attempt to offer a bribe or gain an improper advantage. Such activities are acceptable only under the following conditions:

- They must comply with applicable laws, regulations, and corporate policies,
- They must be based on a clear, reasonable, and business-related justification,
- They must be carried out in good faith, proportionately, and without conditions,
- They must not take place at a time that could influence decision-making processes, and
- All internal approval and record-keeping procedures must be fully completed.

Enerjisa employees must inform their managers and obtain written advice and approval from Compliance Management before engaging in any activity involving offering gifts or providing hospitality to public officials or politically exposed persons.

Any gift or hospitality activity that does not meet the above criteria is strictly prohibited.

6. Training and Communication

This Policy has been communicated to all Company employees and is continuously and easily accessible through the Company's internal systems.

Regular training sessions are an important tool for enhancing employee awareness. In this regard, to raise awareness among employees about the provisions set out in this Policy, the Compliance Function, in cooperation with the People and Culture Function, designs training programs in which the participation of all employees is mandatory.

7. Reporting of Policy Violations

If there is a concern or suspicion of a violation of this Policy, it must be reported through the reporting channels specified in ENETİK.

8. Policy Violations

In cases where a violation or potential violation of this Policy is identified, the matter shall be reviewed by the Internal Audit Department, and necessary disciplinary actions shall be taken if any misconduct is confirmed.

9. Final Provisions

This Policy has been prepared in both Turkish and English and is available on the Enerjisa website and within the Document Management System (QDMS).

This Policy has been approved and enacted by the Board of Directors.