



SAFE REPORTING POLICY

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1. Purpose and Scope of the Policy

This Safe Reporting Policy (“Policy”) aims to ensure the secure reporting of any justified and reasonable suspicion of violations of Enerjisa’s internal company policies, primarily the Enerjisa Code of Conduct, and, following such reporting, to prevent any victimization of the individuals who make the report and any witnesses, to establish employees’ trust in the ENETİK reporting channels, to protect the right to reputation against reports that are clearly contrary to the principle of honesty, and to set out the confidentiality obligations during the reporting and investigation processes.

This Policy covers Enerjisa Enerji A.Ş. and all its subsidiaries.

2. Definitions

Retaliation:

Refers to any direct or indirect adverse action taken in response to an employee’s report or participation in an investigation. Retaliation includes, but is not limited to, acts such as exclusion, threats, discrimination, harassment, psychological pressure (mobbing), reassignment, obstruction of career opportunities, negative performance evaluation, disciplinary action, or termination of employment.

Employee:

Refers to all permanent and temporary personnel and real persons accepted as interns employed by Enerjisa Enerji A.Ş. and its subsidiaries. Employees covered under a Service Agreement to which Enerjisa is a party are also included within the scope of this Policy, provided that they perform duties at Enerjisa workplaces, work in continuous services, and one of the parties to the incident subject to the report is Enerjisa personnel.

Enerjisa:

Within the scope of this Policy, the term “Enerjisa” refers to Enerjisa Enerji A.Ş., together with all its subsidiaries and affiliates that it directly or indirectly controls.

Report:

Refers to notifications or disclosures made by employees or third parties regarding situations considered to be violations of the Enerjisa Code of Conduct, company policies, or applicable legislation, as well as complaints made under the internal grievance mechanism to the extent applicable. Although it is essential that reports are made through the ENETİK reporting lines, they may also be submitted directly through channels such as line managers, the Compliance Department, or the People and Culture Department.

Confidentiality:

Refers to the non-disclosure of the content of the report, the identity of the reporting person, and any other information and documents obtained during the assessment process to unauthorized persons, and to the sharing of such information only with those who have a “need to know” due to their role. It is essential that both the information provided and the identities of the reporting person and those involved in the investigation are protected throughout the investigation process.

3. Prevention of Retaliation within Enerjisa

Under this Policy:

- No retaliation may be taken against employees or witnesses who report a violation and/or a suspected violation, or who seek information regarding the Enerjisa Code of Conduct.
- The prevention of retaliation not only covers protection against explicit threats of sanctions but also against any direct or indirect behavior that may adversely affect an employee’s working conditions without an objectively justified reason. In this regard, actions such as the arbitrary alteration of a job description, restriction of authority or responsibilities, verbal or written threats, use of humiliating or degrading expressions, social or professional isolation, intimidation or harassment, reassignment, unjustified negative performance evaluation, obstruction of deserved bonuses, benefits, or promotions, limitation of career development, coercion to resign, dismissal, or termination of employment—particularly when systematically directed toward the reporting

employee or those cooperating with review or investigation processes—may be considered acts of retaliation.

- Even if the review or investigation conducted based on a reasonable or bona fide concern does not result in evidence of any illegal act or rule violation, no action may be taken against the reporting person or witnesses. This Policy guarantees that employees who report suspected cases in good faith will not be subjected to any retaliation, pressure, or sanction.
- In cases where retaliation is directed against persons working under service agreements to which Enerjisa is a party, the application of this Policy shall be determined by the Conduct Evaluation Boards of the relevant group company.

4. Reporting of Retaliation

If the reporting person or witness believes that they have been subjected to retaliation by an Enerjisa employee due to making a report, they must immediately report this situation. The report concerning retaliation may be submitted through the Enerjisa ENETİK Reporting Lines, or alternatively, to the Compliance Department or the People and Culture Department.

5. Protection of Reporters and Measures for the Prevention of Retaliation

5.1. Measures to Be Taken in Case of Suspected Retaliation

In the event that a case of retaliation arises during any investigation process, or if such a suspicion is reported, appropriate preventive measures shall be taken immediately, depending on the nature of the situation, to protect the rights of the reporting employee and witnesses. The determination and implementation of these protective measures shall be carried out by the People and Culture Department. The People and Culture Department may seek the opinion of the Compliance Department and the Internal Audit Department when deciding on preventive measures. The opinion of the reporting employee shall also be taken into consideration when determining and implementing such measures.

Taking into account the requests of the employee, the following measures, among others, may be implemented as necessary:

- Temporary reassignment of the employee's position

- Remote working during the investigation process if the employee's position and duties allow; if remote working is not possible, granting of leave
- Separation or removal from the direct supervisor/employee alleged to have committed retaliation
- Provision of psychological support
- Implementation of security measures
- Suspension of the action or decision alleged to constitute retaliation

The above-listed measures may be applied individually or in combination. The scope and extent of the measures to be applied shall be assessed separately according to the specific circumstances of each case.

5.2 Review and Investigation Process Regarding Allegations of Retaliation

In the event that a report concerning retaliation is received, a review and/or investigation shall be conducted by the Internal Audit Department to clarify the matter in line with the content of the report.

5.3 Measures to Be Taken When Retaliation Is Confirmed

If it is confirmed that retaliation has occurred, corrective actions shall be implemented to remedy the victimization suffered by the reporting person or witness. The determination and implementation of these measures are the responsibility of the People and Culture Department of the relevant group company. Corrective actions in the event of a confirmed retaliation may include, but are not limited to, the following:

- Reinstatement of the employee's previous position, if organizational conditions allow,
- Reevaluation of deserved performance bonuses, promotions, or other employment rights,
- Activation of psychosocial support mechanisms,
- Departmental reassignment or provision of remote working opportunities, taking into account the employee's request, organizational conditions, and qualifications.

The People and Culture Department determines and implements these corrective actions at its discretion, taking into account the specific circumstances of each case.

5.4 Monitoring and Protective Measures

In the period following the investigation, managerial decisions that may raise a suspicion of retaliation shall be reviewed by the People and Culture Department before being implemented. Depending on the nature of the retaliation, the position, duties, other characteristics of the employee concerned, and similar considerations, for sensitive matters and decisions that require consultation, the People and

Culture Department may, if deemed necessary, seek the opinion of the Ethics Committee. The Ethics Committee shall make the final decision as to whether such decisions constitute retaliation. If, based on its assessment, the People and Culture Department determines that there was no intent of retaliation, the opinion of the Ethics Committee shall not be sought.

In the assessment and determination of whether an act was carried out with retaliatory intent, the People and Culture Department may take into account, individually or collectively, the following criteria, among others:

- A termination decision made shortly after the report,
- A significant reduction in the performance rating without an objectively justified reason, considering the employee's previous performance,
- The employee being subjected to different practices compared to peers without an objectively justified reason.

The People and Culture Department is responsible for the operation of this control mechanism. The People and Culture Department shall inform the Ethics Committee on a quarterly basis regarding the decisions taken under this article.

In cases where the person subjected to retaliation is an employee working under a Service Agreement to which Enerjisa is a party, the necessary measures shall be implemented by the employee's primary employer, and the relevant Enerjisa People and Culture Department shall be informed accordingly.

5.5 Sanctions Against Those Who Commit Retaliation

Necessary disciplinary sanctions shall be imposed on any person or persons who engage in acts of retaliation, in accordance with the Disciplinary and Conduct Evaluation Procedure.

6. Malicious Reports

In cases where it is determined that reports containing allegations of retaliation have been made maliciously, an investigation shall be initiated by the Internal Audit Department against the reporting employee on the grounds of abuse of rights and violation of the principles of honesty. If malicious intent is confirmed as a result of the disciplinary investigation, the Internal Audit Department shall submit its report to the Conduct Evaluation Board of the relevant company for a decision. If a malicious report is determined, the reporting person shall not benefit from the protections set forth in Article 5.

In cases where any preventive or protective measures have been applied in favor of the reporting employee, such protection shall be terminated immediately upon confirmation that the report was made maliciously.

Administrative sanctions or measures specified in Article 5.5 for persons committing retaliation may also be applied to those who make malicious reports.

7. Confidentiality

Enerjisa adopts confidentiality as a fundamental principle in reporting processes to enable employees and other stakeholders to make reports without fear of retaliation.

Within this scope, during the evaluation of reports or complaints, the content of the report, the identity of the reporting person, and all information and documents obtained during the process shall be shared only with those who need access to such information due to their official duties. These individuals are obliged to maintain the confidentiality of such information.

The identity of the reporting person may be disclosed only upon their explicit consent or upon a duly authorized request from competent judicial or administrative authorities. Except for these exceptional cases requiring disclosure, the identity of the reporting person shall remain confidential under all circumstances.

The confidentiality commitment covers not only the reporting persons but also witnesses who support the report, individuals who contribute to the investigation process, those who seek ethical guidance, and other relevant parties.

Enerjisa considers any breach of confidentiality obligations to be a serious policy violation and shall take necessary actions, including the initiation of a disciplinary process, in such cases.

8. Review of the Policy

This Policy constitutes an integral part of the Enerjisa Code of Conduct.

The Enerjisa Ethics Committee shall review this Policy and the practices carried out under it at least once a year and develop necessary improvement recommendations. This Policy has been approved and enacted by the Board of Directors.