

İŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

GIFT AND HOSPITALITY PRINCIPLES

It is a part of the normal flow of life that Company employees have social relations with customers, business partners and suppliers. However, it is essential to ensure that these relationships do not lead to a conflict of interest.

Within the scope of the Gift and Hospitality Policy; the legitimate framework of the gifts accepted or given to strengthen business relations and the organized hospitality activities are described. Within this scope;

Gifts; refers to products that are given by and among the persons, who are engaged in business relationships in general, without necessitating a material or immaterial return and with the aim of commercial courtesy or thanks.

Representation and Hospitality Expenditure: Expenses to be made for the purposes of maintaining the Company's business activities, establishing and developing relationships with its customers, important business partners and other external stakeholders, supporting sales and profitability, ensuring and protecting the company's reputation before third parties.

The primary principles of the Gift and Hospitality policy are given below.

- Even where it complies with the law, the employees shall not give or receive gifts for business purposes in violation of the Company's Anti-Bribery and Anti-Corruption Policy and Ethical Principles and Code of Conduct.
- Precious mines such as gold and diamond, cash and products that are easily convertible to cash, gifts like discount/gift voucher and vacation shall not be accepted for any reason.
- The employees of the Company may participate in entertainment and dinner organizations with the aim of representation and hospitality, provided that these are acceptable in the business world, reasonable and modest. When the employees of the Company organize entertainments or dinners with the aim of representation and hospitality, the Representation and Hospitality Provisions provided by the Company shall be used.
- For the behaviors which are identified as violation of the principles of Gift and Hospitality Policy, required disciplinary sanctions, including termination of the contract of employment, are imposed within the framework of the related provisions and procedures of the Company Human Resources Regulation. The judicial bodies shall be notified if required by law.
- The principles in question are integral part of İş GYO's Sustainability Policy.