

İŞ GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Article 1

PURPOSE AND SCOPE

This Policy applies to all Company employees and any persons and entities that act on behalf of or provide services to the Company, including the Company's outsourced firms, suppliers, consultants, external auditors, and representatives. The purpose of this Policy is to ensure that any relevant parties act in accordance with the applicable anti-bribery and anti-corruption regulations and the ethical and occupational principles in this respect.

Article 2

DEFINITIONS

Corruption refers to requesting, offering, giving or accepting any unfair advantage or any unlawful benefit that causes deviations from the fulfillment of the duties that any of the stakeholders are responsible for in accordance with the law.

Bribery refers to the direct or indirect provision of benefit by a person for themselves or for another to do or not do a job related to the performance of their duty. The benefit considered to be a bribe can come in many different forms such as cash, vehicles that are easy to convert into cash, gifts, event invitations or tickets, debt forgiveness, and charitable donations.

Article 3

FUNDAMENTAL PRINCIPLES

1. Within the framework of international practices, the Company defines the main risk areas where bribery and corruption may occur as follows;
 - gifts and accommodation events,
 - donations and sponsorships,
 - facilitation payments,
 - outsourced companies and business partners,
 - misuse of title and role.

While establishing the principles within the scope of this Policy, risk areas were taken into consideration.

2. No payment, gift, personal payment, aid or donation can be provided to any government official or person in any manner to influence any decision regarding the continuation of the company's activities or for the benefit of the organization.
3. Political donations cannot be made by the Company and/or the Company cannot use its means and facilities to support any political candidate or institution.
4. Gifts given by the Company cannot be intended to influence the parties involved in any tender or agreement to which the Company is a party.
5. Company employees are not allowed to offer any form of facilitation payment in their dealings with third parties.
6. Company donations or sponsorships should comply with legal regulations and Company's internal regulations.

7. Company employees cannot request or accept gifts from third parties, including İşbank Group companies, in violation of the provisions of the Gifts and Entertainment Policy, and cannot engage in behaviors that will lead to such perception. If any Company employee believes that their life or freedom is in danger due to an improper payment request, they should receive or make the payment and immediately report the situation to their manager.
8. Company employees cannot use their duties and powers for the benefit of themselves, their families or third parties to gain personal and private benefit in any manner.
9. Employees of the company cannot knowingly or willfully abuse their title or position, provide or make promises to themselves, their families or third parties, directly or through an intermediary or under any name, by mutual agreement, deception or coercion.
10. Employees who refuse to give bribe, or report acts or attempts contrary to the principles of this Policy in good faith, acting within the framework of honesty and transparency principles, are not subject to any penalties and/or ill-treatment.
11. Regarding the behaviors found to be in violation of the rules of this Policy, the necessary disciplinary penalties, up to the termination of the employment contract, are implemented within the framework of the relevant provisions and procedures of the Company's Human Resources Regulation. In case of legal conditions, it is reported to the judicial authorities. (Before establishing a business relationship with the parties specified in the "I. Purpose and Scope" section of this Policy, it conducts research and due diligence in terms of bribery and corruption issues. The Company does not establish relations with persons or institutions that are understood by legal authorities to have been involved in bribery or corruption cases. In the event that bribery or corruption allegations arise about the persons/institutions with which the Company has relations and these allegations are finalized by a judicial decision, the business partnership is terminated immediately.
12. It is essential that individuals and organizations acting on behalf of the Company or providing services to the Company, including the companies, suppliers, consultants, external auditors and representatives, from which the Company outsources, comply with legal regulations and all applicable anti-corruption laws.
13. The Company provides regular training to its employees on the Anti-Bribery and Anti-Corruption Policy. Employees sign a document declaring that they comply with the Anti-Bribery and Anti-Corruption Policy and accept the consequences of any violations.

Article 4

AUDIT

The compliance with the provisions of this Policy is audited within the scope of internal audit.

Article 5

ENFORCEMENT AND REVIEW

This Policy enters into force on the date it is approved by the Company's Board of Directors.

This Policy is reviewed regularly, at least once a year, in line with changes in requirements and operating conditions. Updates and changes deemed necessary take effect after being approved by the Board of Directors.