

COMPANY: SÖĞÜT İNŞAAT A.Ş.

DOCUMENT NO: SGT-GEN-POL-003

DOCUMENT TITLE: GIFT AND ENTERTAINMENT POLICY

REVISION NO: 01

DATE: December 2025

1. PURPOSE AND SCOPE

Söğüt İnşaat Gift and Entertainment Policy ("Policy") is prepared for determining the appropriate processes and criteria applicable to the Gifts and Entertainment provided on behalf of Söğüt İnşaat as well as given to Söğüt İnşaat employees.

In case of any discrepancies between the provisions of this Policy and laws applicable in the countries in which Söğüt İnşaat operates, relevant applicable laws shall prevail.

Söğüt İnşaat employees and parties acting on behalf of Söğüt İnşaat are obliged to comply with this Policy, and Third Parties with whom Söğüt İnşaat is working are expected to act in accordance with it.

Definitions and Abbreviations

- **Gift and Entertainment:** Anything of value that includes the following products and services in particular:
 - Cash or cash equivalents such as gift cards or stock;
 - Loans;
 - Tangible assets: diary, notebook, pens, souvenirs, watches, works of art, etc.;
 - Release or guarantee of loans or other obligations;
 - Entertainment organizations;
 - Event tickets;
 - Accommodation and transportation facilities; and
 - Use of the Söğüt İnşaat facility, property, or service.
- **Politically Exposed Persons (PEPs):** Individuals who are, or had been before three years of the planned transaction, entrusted with prominent public functions and their family members and close associates. Family members are individuals who are related to a PEP either directly (consanguinity) or through marriage or similar (civil) forms of partnership and close associates are individuals who are closely connected to a PEP, either socially or professionally.
- **Third Party:** The real or legal person with whom Söğüt İnşaat carries out commercial activities, including but not limited to suppliers, customers, contractors, and business

partners.

2. GENERAL PRINCIPLES

Giving Gift and Entertainment is a common practice in establishing and maintaining business relationships in many geographies in accordance with business practices. Nonetheless, making inappropriate Gifts and Entertainment, as it is seen as a tool of bribery and corruption practices, constitutes a violation of many legislations and exposes institutions to significant penalties. Therefore, Gift and Entertainment events held within Söğüt İnşaat must comply with the following principles and legal regulations such as FCPA (The Foreign Corrupt Practices Act) and UKBA (The UK Bribery Act).

2.1. Gift and Entertainment Acceptance

It is of importance that persons within Söğüt İnşaat do not accept any Gifts or benefits, whether of economic value or not, that are expressly rewarded during their duties or that affect or may affect their impartiality, performance, decisions, and behaviors.

Söğüt İnşaat encourages good relations with Third Parties. However, Employees are not allowed to directly or indirectly derive personal benefit from the procurement of any goods or services on behalf of the Company. Employees whose responsibilities involve procurement (of goods, fixed assets, services, or others) or who are in contact with suppliers should not use their position at Söğüt İnşaat for personal gain.

The principles to be considered as to the acceptance of Gift and Entertainment are as follows:

- Gift and Entertainment should not be frequent and should be of a value that can be considered modest;
- It should be acceptable in the ordinary course of business and should not be made with the intention of a payment or commission;
- Any received Gift should not lead to a conflict of interest or breach of loyalty or impact the commercial decisions;
- Gifts and Entertainment offers that come from parties that are in a tender or contract process with Söğüt İnşaat, or that are deemed to be or may be deemed to be provided in response, should not be accepted;
- Gifts of cash or cash equivalent (gift certificates, discounts, loans, stocks, stock options, etc.) should not be accepted;
- Gifts and invitations that are against general morality, have a sexual nature, and may negatively affect the reputation of Söğüt İnşaat should not be accepted;
- They should not violate applicable laws and regulations;
- Gifts from a single source with a value exceeding \$250 should not be accepted without the

approval of the relevant group company's general manager and the Compliance Team (etik@sogut-insaat.com.tr). If a Gift exceeding the specified amount is received by the general manager of the relevant company, the approval of the Company Manager should be obtained. Any Gift that does not comply with the principles herein should not be accepted even if it is within this limit.

2.2. Providing Gift and Entertainment

Gifts that may be given by Söğüt İnşaat in order to establish goodwill and strengthen business relations (calendars, pens, treats, etc.) should be of a quality that may be met as usual worldwide. In order not to create a misperception when giving gifts, the following principles should be pursued:

- Gifts and Entertainment should not be frequent and expensive;
- They should be acceptable in the ordinary course of business, and should not be made with the intention of a payment or commission;
- The Gift and Entertainment should not lead to a conflict of interest or breach of loyalty obligations or impact the commercial decisions;
- Gifts and Entertainment offers to the parties that are in a tender or contract process with Söğüt İnşaat, or that are deemed to be or may be deemed to be provided in response, should not be given;
- Gifts of cash or cash equivalent should not be provided;
- Gifts and invitations that are against general morality, have a sexual nature, and may negatively affect the reputation of Söğüt İnşaat should not be given;
- Transparency principle for all Gifts given and Entertainment should be adhered to, and the monetary equivalent of the Gift should be accurately recorded in the financials;
- No Gifts or Entertainment should be provided to spouses, relatives, and guests of Third Parties; and
- Gifts from a single source with a value exceeding \$250 should not be provided without the approval of the relevant group company's general manager and the Compliance Team (etik@sogut-insaat.com.tr).

There is no need for approval from the Compliance Team for complimentary or promotional items (wreaths, chocolates, Turkish delight, candies, books, calendars, agendas, etc.) over 250 USD regardless of whether it is purchased individually or in bulk.

2.2.1. Gifts and Entertainment Provided to Public Officials and Politically Exposed Persons

Gifts and entertainment expenditures made for PEPs should be made for a reasonable business

purpose. Appropriate examples include:

- Promotional items with the Söğüt İnşaat logo, such as agendas, pens, calendars;
- Reasonably priced cultural gifts or complimentary products (flowers, chocolate, Turkish delight, etc.);
- Reasonably priced meals or standard event/travel fees during business travel periods.

Public officials invited to an entertainment should not be selected by Söğüt İnşaat. Related expenses should be paid directly to the suppliers via bank transfer, never in cash. Expenditures must be transparent and clearly accounted for.

2.2.2. Events Organized Within the Scope of Entertainment

2.2.1.1. Events and Entertainment Activities Organized by Söğüt İnşaat

Events and Entertainment activities should have a clear and well-justified purpose conducted transparently. Entertainment or travel expenses of accompanying persons of an individual invited to a business meeting, congress, or a similar event should not be covered.

2.2.1.2. Events and Entertainment Activities Organized by Third Parties

Before attending domestic and/or international events, travels, or organizations organized and funded by Third Parties, the details of the expenses to be covered should be reported to the Compliance Team (etik@sogut-insaat.com.tr) and approval should be obtained.

2.3. Consequences of Inappropriate Transactions

In case Söğüt İnşaat's Internal Audit Department detects a case contrary to this Policy or involving abuse, various sanctions may be imposed on the relevant personnel in accordance with the Disciplinary Regulation (SGT-GEN-YNT-001).

3. REPORTING OF VIOLATIONS

Each Employee and Third Party that is engaged in a business relationship with Söğüt İnşaat is required to immediately report any actual or suspected violation in compliance with this Policy through one of the channels identified below:

- **Email:** etik@sogut-insaat.com.tr

- **Web:** sogut-insaat.com.tr/ethics
- **Ethics Hotline:** 0312 287 33 13

Söğüt İnşaat takes all reports seriously. All reports received are kept confidential unless there is a legal obligation to disclose the same.

Please refer to Söğüt İnşaat Whistleblowing Policy (SGT-KRY-POL-002) for details.

Ahmet KAPUSUZ

Company Manager / Şirket Müdürü