



Cengiz Holding A.Ş.

Gift and Hospitality Policy

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1. Purpose and Scope

Cengiz Holding Inc. and its Group Companies (“Cengiz Holding”, “Holding” or “Group”) may engage in gift and hospitality activities in order to strengthen business relationships with third parties and reinforce mutual trust. The purpose of the Gift and Hospitality Policy (“Policy”) is to establish standards for gift and hospitality activities concerning Cengiz Holding employees, representatives, consultants, and third parties, to ensure compliance with applicable legal regulations, and to prevent conflicts of interest.

This Policy applies to all employees of Cengiz Holding as well as to individuals and entities acting on behalf of the company. Third parties are also expected to act in accordance with this Policy. Group companies may adopt stricter rules than those set out in this Policy, taking into account their areas of activity or the legislation of the countries in which they operate; however, they may not adopt more lenient rules.

2. Definitions

Unless otherwise defined under this section, the terms, words, and expressions used in this Policy shall take their meaning from applicable legislation, regulations, and sectoral usage.

Gift: Refers to anything of value, given or received directly or indirectly, such as cash, gift cards, shopping vouchers, discounts, shares, job/internship guarantees, or memberships.

Hospitality: Refers to the participation of employees, customers, or other third parties in activities including but not limited to cultural, sporting, or corporate events, meal invitations, accommodation, or travel.

Government Official: Refers to persons, whether domestic or foreign, holding a position in public administration or government through election or appointment, including but not limited to political party representatives, military personnel, and municipal officers.

FCPA: The “Foreign Corrupt Practices Act,” in force in the United States to combat corruption.

UKBA: The “UK Bribery Act,” in force in the United Kingdom to combat bribery.

Third party: Refers to any supplier, contractor, subcontractor, dealer, distributor, intermediary, or any representative and consultant acting on behalf and account of the Holding.

3. General Principles

3. Gifts and hospitality may be accepted or provided in reasonable measure to strengthen relationships with Third Parties. “Reasonable Measure” is determined by taking into account the social, cultural, and economic conditions, as well as market values, of the country of operation and with the approval of the relevant unit manager. Engaging in gift and hospitality activities outside the defined rules or in violation of laws may harm the reputation of Cengiz Holding.

When engaging in gift and hospitality activities, Group employees must consider the company’s ethical values—such as integrity, efficiency, customer orientation, quality, reliability, fairness, business ethics, and good faith—and must protect the company’s image.

Gifts and hospitality must not be continuous in nature and must be recorded in a transparent, detailed, understandable, and verifiable manner. Cengiz Holding employees must obtain

approval from their unit managers for gifts and hospitality they provide or accept. Employees must not use personal credit cards for gift and hospitality purposes without the knowledge of the accounting department.

Gift and hospitality activities must not be conducted with the intention of influencing decision-making processes or securing an undue advantage for Cengiz Holding or relevant parties. Examples of undue advantage include:

- Facilitating processes
- Tax exemptions
- Obtaining licences, permits, or authorisations
- Gaining commercial profit
- Securing a favourable evaluation report
- Requesting access to or non-disclosure of confidential information
- Avoiding or mitigating penalties

For gift and hospitality activities involving Government Officials, the laws of the relevant country, as well as limitations and additional approval requirements set forth in international regulations such as the FCPA and UKBA, must be strictly observed.

The principles set out in this Policy apply to gifts received or given, and to hospitality offered or accepted, by Cengiz Holding employees or Third Parties. In cases of any questions, doubts, or violations regarding the gift and hospitality process, the Legal Department must be consulted.

4. Gifts & Hospitality

Gifts

Gifts must not take the form of cash, cash equivalents such as gift cards, shopping vouchers, or shares, nor should they include the provision of jobs/internships or memberships.

Gifts given or received may be considered acceptable provided they meet the following conditions:

- They fully comply with local and international legislation,
- They do not create the impression of bribery, corruption, or undue influence,
- They are given in an open, transparent, and documented manner to avoid misunderstandings,
- They do not place Cengiz Holding in a difficult position if disclosed to the public

Within a single year, the upper limit for gifts received from or given to one source shall be determined by senior management or the relevant manager. However, any gifts that conflict with the principles of this Policy may not be accepted or given, even if their value is within or below this limit.

Corporate gifts bearing the Company logo may be accepted provided they are of reasonable value and modest in nature.

Hospitality

Hospitality activities such as meals, travel, events, or transportation may be carried out, or hospitality invitations from third parties may be accepted, within defined rules to strengthen business relationships.

The following must be observed in hospitality activities:

- They must be legitimate for the business purpose, reasonable in value, and limited only to the relevant third party,
- They must not be provided with the aim of securing an advantage or influencing decision-making processes,
- Hospitality provided or accepted must not include any unlawful, improper, or reputationally damaging elements,
- They must comply with local laws and relevant international regulations,
- They must not place Cengiz Holding in a difficult position if disclosed to the public,
- Prior approval from senior management must be obtained,
- They must be recorded in a transparent, detailed, and verifiable manner, with supporting documents retained and submitted to the relevant department

Hospitality provided by or to Cengiz Holding employees and third parties may be accepted if it meets the above conditions. If any hospitality not in line with this Policy occurs, the matter must be reported to senior management without delay.

Relations with Government Officials

Cengiz Holding employees or Third Parties must not provide any form of gift or hospitality to Government Officials for the purpose of obtaining personal or commercial benefits.

Even gifts given as part of cultural traditions must:

- Comply with the principles set out in this Policy,
- Not create a negative impression on behalf of Cengiz Holding if evaluated by a third party,
- Be given only with prior approval from senior management.

Any gifts or hospitality provided to Government Officials must comply with the relevant country's laws as well as international anti-bribery regulations such as the FCPA and UKBA. In particular, gifts or hospitality must not be offered during sensitive processes such as tenders, licensing, tax audits, inspections, or authorisations.

The definition of Government Official, whether domestic or foreign, includes but is not limited to:

- Officials and employees of a government, any state institution, or local authority (e.g., members of parliament, soldiers, police officers, tax inspectors, customs officers),
- Members of the board of directors and employees of state-controlled companies,

- Officials and employees of international public organisations (e.g., the United Nations “UN”, World Trade Organization “WTO”),
- Politicians or candidates,
- Persons performing public duties on behalf of the above (e.g., an auditor appointed by the state).

5. Roles and Responsibilities

All Cengiz Holding employees are obliged to comply with this Policy. If an employee becomes aware of a situation that conflicts with the rules set out in the Policy or suspects a possible violation, the matter must be promptly reported to at least one of the following units:

- Human Resources Department,
- Corporate Communications Department,
- Legal Department

The joint responsibility of the Corporate Communications, Human Resources, and Legal Departments is to ensure that this Policy is communicated to employees, that awareness is raised, and that internal control mechanisms are established to ensure compliance with the Policy.

In the countries where Cengiz Holding operates, if local legal regulations relating to the matters covered by this Policy are stricter than the provisions of the Policy, the local legislation shall prevail.

Failure to comply with this Policy may result in disciplinary sanctions, including termination of employment. In addition, depending on the nature of the violation, legal and/or criminal proceedings may be initiated against the relevant employee.

6. Revision History

This Policy has been approved and enacted by the relevant Resolution of the Company’s Board of Directors, and the joint responsibility of the Corporate Communications, Human Resources, and Legal Departments is to update it periodically in line with changes in legal regulations and Group processes.

Revision No.	Revision Date	Description
01	15.09.2025	Revised to enhance alignment with applicable legislation, international standards, and company practices.