

## GIFT AND HOSPITALITY POLICY

### 1. OBJECTIVE AND SCOPE

This policy is designed to describe the procedures and principles related to the legitimate framework of the gifts accepted or given in order to strengthen the business relations of our company's employees with customers, suppliers and other third parties, participation in the representation/hospitality activities organized by other organizations and the representation/hospitality activities to be organized by our company.

Within the scope of this policy, the legitimate framework of the gifts given and/or received in order to strengthen the business relations and the organized hospitality activities are described. The policy applies to all locations of the company.

### 2. DEFINITIONS and ABBREVIATIONS

- **Gift:** Products that are generally given or accepted for commercial courtesy or thanks, which do not require any material or moral consideration among persons in a business relationship.
- **Conflict of Interest:** It refers to the situation where the employee has all kinds of benefits or personal interests, whether measurable with money or not, provided to himself/herself, his/her relatives, friends or persons or organizations with whom he/she is in a relationship during the decision-making process or the fulfillment of his/her duty.
- **Hospitality:** It is the cases where at least one of the company employees is hosted or in the position to be hosted. It covers topics such as hospitality, eating and drinking, cultural or sporting activities.

### 3. RESPONSIBLE

Responsibility for the preparation, modification and supervision of this policy belongs to the Ethics Committee; responsibility for the implementation belongs to all company employees and the board of directors; responsibility belongs to the senior management.

All company managers are responsible for managing the business processes in the administrative and commercial functions they are responsible for in accordance with the policy.

### 4. POLICY

It is part of the normal course of life that company employees have social relationships with individuals with whom they have business relationships, such as customers, business partners and suppliers. However, it is essential to ensure that these relationships do not lead to a conflict of interest. Employees may not receive gifts in violation of our company rules, even if they are in compliance with the law.

Company employees may not accept gifts from customers or business partners or suppliers from whom the company purchases goods or services, and may not make offers to request gifts in any way.

In exceptional cases where the will of the employees not to accept is not accepted by the other party and therefore there is a risk of damage to the business relationship, a gift that is in accordance with commercial practices and has no high financial value can be accepted. The basic condition here should be the knowledge and permission of the Ethics Committee to which it is affiliated.

Cash gifts, precious metals such as gold or gifts that are easy to exchange for cash cannot be accepted under any circumstances.

Non-cash offers such as free holidays, discount vouchers, gift vouchers, unusual high rate discounts are also evaluated and not accepted within the scope of gifts and benefits.

Provided that it is not requested by the employee, promotions that can be given periodically such as calendars, pens, calendars and have more nominal value than their monetary value can be accepted.

Gifts with no high material value are recorded in the relevant unit/department by indicating the employee name, accepted date, type, amount, and presentation party. The gift with no high financial value was determined by our Ethics Committee as a gift **corresponding to 100 US Dollars**.

There is no need to keep records for products with no material value.

It is observed that the accepted gifts do not create an impression that the giver has obtained a priority treatment, any privilege, or this situation does not damage the image of the company.

The above-mentioned regulations also apply to the gifts given to the family members within the framework of the relationships formed due to the duties of the employees.

Provided that they do not offer it themselves and it is only for celebration purposes on special occasions, managers may accept gifts that are not of high financial value directly or indirectly from their employees or managers to whom they are affiliated.

Company employees can participate in entertainment and dining organizations for the purpose of representation and hospitality provided that they are acceptable, reasonable and modest in the business world.

In the event that entertainment and meals are organized by the employees of the company for the purpose of representation and hospitality provided that they are acceptable, reasonable and modest in the business world, the **limit determined by the management at that moment** is used. **The representation hospitality limit is limited to one limit per person hosted. This limit is 1000 TL per person for senior management personnel. For department managers, it is 500 TL, provided that a maximum of 4 people are hosted outside the company.**

In cases where overspending is required, a top management approval is obtained by stating the reason after the expenditure.

The limit is determined by the management within the company and in the organizations that the management will offer to its employees.

If the company or any party acting on behalf of the company hosts an invitation, the travel and accommodation expenses of the guests shall be borne by the guests. The travel and accommodation expenses of the employees of the company shall be paid by the company. In both cases specified, it is possible for the invitee to bear the full cost of travel and accommodation if there is a reasonable reason.

## 5. AUDIT, REVIEW AND COMPLIANCE

The audit of compliance with the provisions of this policy is carried out every year within the scope of internal audit. In case of an undesirable notification within the year, the Ethics Committee carries out the necessary studies and decides on the relevant notification.

In terms of compliance with all local and international law to which this policy refers, it is reviewed annually from the date of its entry into force, under the coordination of the Company Ethics Committee.

Compliance with this policy can be measured and monitored through periodic surveys and audits, compliance assessment and self-assessment tools.

For matters related to the content or implementation of these policies, contact is made at the e-mail address [etik@naturelenerji.com.tr](mailto:etik@naturelenerji.com.tr) or by phone at 0 312 467 18 33.

Disciplinary penalties may be imposed within the framework of the Disciplinary Regulation regarding the behaviors that are found to be contrary to the rules of this policy until the termination of the employment contract. It is notified to the judicial authorities in case of legal conditions.