



PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

POLICY FOR COMBATING BRIBERY AND CORRUPTION

1. PURPOSE

The purpose of this Anti-Bribery and Anti-Corruption Policy ("**Policy**") is to clearly state our approach to bribery and corruption as Peker Gayrimenkul Yatırım Ortaklığı A.Ş. ("**Company**") and its subsidiaries. As the Company, with this Policy, we aim to comply with anti-bribery and anti-corruption laws and regulations, international regulations and legal regulations and ethical principles in the countries of operation, and to set forth the responsibilities and rules in this regard.

In this context, the purpose of this Policy is

- to define the principles and rules for identifying and preventing potential acts of corruption in order to protect the integrity and reputation of the Company,
- to provide information to all our employees to identify, mitigate and manage corruption risks.

2. SCOPE

As the Company, we expect all our subsidiaries and business partners to act in compliance with the Anti-Bribery and Anti-Corruption Policy. This Anti-Bribery and Anti-Corruption Policy covers our basic principles regarding the scope of anti-bribery and anti-corruption.

The persons/organizations to which the Anti-Bribery and Anti-Corruption Policy will be applied include the following:

- Members of the Board of Directors of the Company,
- Company Officers and Employees,
- Our subsidiaries, joint ventures and associates and their employees,
- Third party companies, consultants, lawyers, external auditors, including those working on behalf of or with the Company, subsidiaries and similar persons and organizations from whom we receive services.

This Anti-Bribery and Anti-Corruption Policy is an integral part of the Corporate Governance Policy, Human Resources Policy, Ethics and Conduct Regulations, Disciplinary Regulations, Environment, Occupational Health and Safety and Employee Handbook (Human Resources Regulations) and other regulations, directives and/or policies approved by the Board of Directors.

Our personnel and business partners are provided with this Anti-Bribery and Anti-Corruption Policy, Corporate Governance Policy approved by the Board of Directors, Human Rights Policy, Ethics and Conduct Regulations, Disciplinary Regulations, Environment, Occupational Health and Safety and Employee Handbook (Human Resources Regulations) and other regulations, directives and/or policies at the beginning of the business relationship, and updates are communicated without delay. In addition, these documents are also available to the public on our corporate web page.

3. DEFINITIONS

Special terms and phrases, concepts and abbreviations used in this Anti-Bribery and Anti-Corruption Policy are briefly explained:

Company: Peker Gayrimenkul Yatırım Ortaklığı A.Ş. ("the Company") and its subsidiaries (subsidiaries, associates and joint ventures).

Senior Management: Members of the Board of Directors and executives of the Company.

Employee: Company employees

Service Provider: Companies (suppliers, customers, etc.) and their employees from which the Company receives and/or provides services.

Public Officer: It includes persons who participate in the conduct of public operation by appointment or election or in any other manner, permanently, temporarily or for a period of definite time. "Public" means all organs of the state providing public services.

Corruption: It is the misuse of the authority due to the position held, directly or indirectly, for the purpose of gaining any kind of profit.

Corruption includes, but is not limited to, embezzlement, breach of trust and other financially improper behavior:

- Forgery or falsification of any document or account belonging to the Company,
- Forgery or fraudulent assessment on any valuable securities or financial documents
- Irregularities in the use of any funds, shares, and/or other assets of the Company,
- Non-compliance in the execution or reporting of cash or financial transactions,
- Profiting from confidential information about the company's activities,
- Intentional misrepresentation of all kinds of transactions, events and important information in financial reports,
- Intentionally performing complex transactions designed to misrepresent the financial performance of the company,
- Intentional misuse of accounting principles in terms of quantification, classification, presentation and disclosure,
- For the avoidance of doubt, it should be noted that the act of corruption also includes bribery.

Bribery: It refers to the acts aimed at enabling a person to benefit himself/herself or the party requesting this, or another person due to this relationship, within the framework of the agreement he/she has reached with another person to act contrary to the requirements of his/her duty by means of providing, offering or promising benefits, demanding or accepting them, or mediating them, directly or through intermediaries, for the purpose of performing, having performed, not performing, accelerating or slowing down a work related to the performance of his/her duty.

Bribery and corruption can take many different forms, including the following examples:

- Cash payments,
- Political or other donations,
- Commission,
- Social rights,
- Gifts,
- Invitation to Event
- Debt Relief

4. RESPONSIBILITIES

Board of Directors

The Board of Directors is responsible for the approval of the Anti-Bribery and Anti-Corruption Policy and the supervision and oversight of the determination and operation of reporting, investigation and sanction mechanisms in case of non-compliance with the rules and regulations.

Audit Committee

The duties and responsibilities of the Audit Committee have been documented in writing in accordance with the relevant legal regulations, approved by the Board of Directors and disclosed to the public on our website (www.pekergyo.com).

Audit Committee is responsible for

- Assisting in the audit and supervision activities performed by the Board of Directors,
- Overseeing the functioning and effectiveness of the accounting and reporting system and internal control system,
- It is responsible for the risk assessment of the companies receiving support services, monitoring the competence of these companies and auditing them when necessary.

The Audit Committee is tasked and authorized to make an independent assessment of the adequacy of the anti-bribery policy and/or systems.

Corporate Management Committee

The duties and responsibilities of the Corporate Governance Committee have been documented in writing, approved by the Board of Directors and disclosed to the public on the Company's website. According to this, the duties and responsibilities include

- Ensuring, monitoring and communicating compliance with Corporate Governance Principles within the Company,
- Ensuring and overseeing the establishment of an honest and transparent communication platform with the Company's stakeholders,
- Determination of ethical values and monitoring of compliance,
- Ensuring and overseeing that necessary actions are taken to protect the Company's brand and reputation is among its duties and responsibilities.
- It also includes the responsibilities of advising the Board of Directors to establish an ethical, reliable, lawful and controlled working environment,

In addition, periodically reviewing and improving the Company's Anti-Bribery and Anti-Corruption Policy of the Corporate Governance Committee and regularly monitoring its implementation, including bribery and corruption issues in the general risk assessment processes and conducting regular risk assessments in this area on an annual basis.

Senior Management

Senior Management is responsible for the preparation, development, execution and updating of this Policy. The Board of Directors is responsible to the Board of Directors for ensuring that this Policy is established, published, updated and revoked when necessary.

The Senior Management is responsible for the implementation and supervision of the practices related to the Anti-Bribery and Anti-Corruption Policy. The Senior Management is also responsible for taking the necessary measures for the compliance of employees and external service providers with this Policy and for reporting any issues contrary to this Policy to the Compliance and Internal Audit Department for examination.

Senior management consists of the Board of Directors, General Manager, Asst. General Manager and Group/Department Head/Director.

Employees and Officers

- All employees and officers accept the Anti-Bribery and Anti-Corruption Policy and act in accordance with the principles in the policy text and relevant laws and regulations and all applicable anti-corruption laws.
- Employees are responsible for adhering to and complying with Company policies, regulations and procedures and working in compliance with applicable legislation.
- All employees are responsible for notifying the contact points specified in the CONTACT POINTS section or **Anti-Bribery and Anti-Corruption Notification E-mail line** in case of any behavior, operation or practice contrary to the Policy.
- Employees cannot be forced to act contrary to this Policy under any circumstances and by anyone. Employees who do not pay bribes will not be retaliated against and will not be penalized.
- Officers ensure that the principles in the Policy text are understood, implemented and maintained by the business partners they are responsible for and the employees under their management.
- Officers are obliged to report grievances, notices and allegations received by the employees under their supervision to the contact points specified in the CONTACT POINTS section.

Outsourcers Providers and Business Partners

Firms and business partners from which outsourced services are procured must comply with the principles of the Anti-Bribery and Anti-Corruption Policy and other relevant regulations, and work with individuals and organizations that do not comply with them will be terminated. When dealing with subcontractors, suppliers, customers, joint ventures and other partners, it is essential to select business partners who act in accordance with our Anti-Bribery and Anti-Corruption Policy. It is essential that our Company conducts audits on the implementation principles of this Anti-Bribery and Anti-Corruption Policy and compliance with the relevant legislation.

The Anti-Bribery and Anti-Corruption Policy is communicated to contractors, subcontractors, suppliers, customers, joint ventures and other partners.

Corporate Communication Department

The Corporate Communication Department is responsible for publishing this Policy on the corporate portal.

Human Resources Department

The Human Resources Department is responsible for taking the necessary measures in human resources processes (recruitment, communication, training, etc.) for compliance with the policy and for the internal distribution of this Policy.

Investor Relations Department

As part of this Policy, Investor Relations Department is responsible

- organizing the Company's relations with institutional investors, portfolio managers, analysts, current and potential shareholders,
- conducting public disclosure practices in a transparent manner to all relevant parties simultaneously,
- publishing the prepared document on the website.

5. OUR PROGRAM AND COMMITMENTS TO COMBAT CORRUPTION AND BRIBERY

As a company, we adopt the principle of complying with the laws and regulations on bribery and corruption in all countries where we operate and are represented, universal legal rules, especially the **OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions**, and ethical and professional principles.

As part of the Anti-Bribery and Anti-Corruption Policy, we undertake to perform activities and take necessary measures to fulfill the following issues.

Giving or Receiving Bribes

- The Company opposes all forms of bribery and corruption and is committed to compliance with relevant laws, regulations and principles. It is strictly forbidden to give or receive bribes, regardless of the purpose.

Zero Tolerance

- As a company, we act with a "**ZERO TOLERANCE**" approach against bribery and corruption within the scope of this principle and we are committed to performing our activities in a fair, honest, transparent, legal and ethical manner. This Anti-Bribery and Anti-Corruption Policy has been implemented as a requirement of the importance attached to this issue.
- We expect our employees to be sensitive to this issue and to consider it as part of their personal duties and responsibilities, regardless of their working life, as it is a legally punishable act in addition to business ethics.

Facilitating Payments

- The Company prohibits any payment for the facilitation and expediting of any business.
- The Company employees do not tolerate that the other party offers, promises, requests, demands, gives or accepts this in their relations with third parties.

Representatives, Suppliers, Customers, Affiliates and Business Partnerships

- Business relationships are entered into with Representatives, Customers, and Business Partners who are believed to protect the Company's reputation and work in compliance with the Company's Anti-Bribery and Anti-Corruption Policy.
- No discounts or benefits of any kind, which may be perceived as improper, should be requested, offered or, if offered, accepted from any third parties.
- The Company does not get involve with business with persons or companies on blacklists created in line with information received from public authorities, international data provider organizations and social media sources in order to ensure compliance with applicable regulations and the Company's own rules. The company creates and discloses a blacklist of who not to do business with.

Gifts and Hospitality

- In the execution of relations with private or official persons and organizations wishing to establish or maintain a business relationship with the Company, no gifts, hospitality that may create the impression of the existence of an irregularity, cause or be perceived as a dependency relationship, other than generally accepted promotional materials, may be accepted or offered.

Relations with Public Institutions

- It is not permitted to offer, promise or give gifts, hospitality, hospitality or other benefits, directly or indirectly, to foreign or local public institution employees, unless there are necessary approvals (gifts, hospitality, etc.).
- In addition, our employees may not bribe public officials directly or indirectly in order to gain

benefits in public affairs. For this reason, our employees are obliged to act in accordance with our Company's Anti-Bribery and Anti-Corruption Policy.

Recruitment Process:

- Any job offer made by the Company must be carried out within the competitive recruitment processes determined by the Company procedures in order to avoid the impression of bribery and corruption.

Donations, Aid and Sponsorships:

- Political donations cannot be made on behalf of the Company. If it is detected during the compliance audit, internal audit or independent audit that donations/political donations have been made in violation of the policy, this situation is disclosed to the public.
- Charitable contributions and sponsorships to be made by the Company must be legal and in compliance with the Company's by-laws, policies, directives and regulations, and must also comply with applicable local laws.

Record Keeping

The issues that our subsidiaries within our Company must comply with regarding the accounting system are regulated within the framework of the relevant legislation and regulations.

- We take care to record and maintain all kinds of accounts, invoices and documents related to relations with third parties (customers, suppliers, other service providers, etc.) in a complete, transparent, accurate, fair and reliable manner,
- to establish internal control systems to prevent unregistered transactions,
- not to alter the accounting or similar business records relating to any transaction and not to distort the facts.

Training:

- It is ensured that all Company employees and business partners are informed about anti-bribery and anti-corruption issues and that the relevant parties receive training in order to internalize the principles contained in this Policy.
- Training and awareness-raising programs are conducted for employees and business partners on the legal requirements related to the anti-bribery and anti-corruption program.

Contact

Secure and accessible communication channels are provided where employees can report suspicious situations.

6. REPORTING OF BRIBERY AND CORRUPTION VIOLATIONS

In order to protect the reputation of our company, it is the responsibility of everyone listed above to report any violations of anti-bribery and anti-corruption rules.

Failure to report bribery and corruption to the relevant authorities or ignoring bribery and corruption acts even though they are recognized will also be considered as a violation of anti-bribery and anti-corruption rules.

Below is our confidential and anonymous communication channel to report questions about the Anti-Bribery and Anti-Corruption Policy, violations of the rules set out in this Policy, or suspicious situations that may damage our reputation and trust.

Anti-Bribery and Anti-Corruption Reporting Email Line: yatirimci.iliskileri@pekergyo.com

In cases where the applications are not made anonymously, it is the responsibility of the Company

Management to keep the information of the persons making the notification confidential and to take the necessary measures to prevent any adverse situation related to the notification. The whistleblowing employee will not be retaliated against.

7. VIOLATIONS OF ANTI-BRIBERY AND ANTI-CORRUPTION RULES AND CONSEQUENCES

All our employees and all business partners described in the scope above are obliged to be aware of the rules contained in this Policy and to act in accordance with these rules and the applicable anti-bribery and anti-corruption legislation while conducting their business.

Failing of being aware of the rules contained in this Policy may not be accepted as an excuse for their violation.

In case of violation of this Policy, disciplinary penalties that may lead to termination of the employment contract are applied depending on the nature of the incident.

In addition, those who fail to comply with relevant legal regulations and all applicable anti-corruption laws may be subject to criminal liability.

Employees or business partners are not exposed to any negative consequences as a result of refusing to participate in a bribery or corruption case or reporting a bribery or corruption case. In such a case, it is necessary to apply to the notification channels specified in this Policy.

8. MONITORING, AUDITING and IMPROVEMENT PROCESS

This Anti-Bribery and Anti-Corruption Policy is reviewed periodically by the Corporate Governance Committee and the practices are regularly monitored and evaluations are reported annually. It is aimed to include Bribery and Corruption issues in the general risk-based assessment processes and to carry out regular risk assessments in this area on an annual basis. Controls to eliminate bribery and corruption risks are implemented in the required areas and processes according to the risk assessment results.

The Corporate Governance Committee regularly reports to the Board of Directors on the effectiveness of the anti-corruption program.

9. PUBLIC DISCLOSURE AND REPORTING OF THE COMBATING AGAINST BRIBERY AND CORRUPTION

The Company aims to ensure transparency regarding its corporate management, measures and practices taken against risks by disclosing to the public the following issues related to its combating against bribery and corruption.

It aims to create the Company's stakeholder value based on information.

In this context, the Company;

- discloses the methods of communication of this Policy to the personnel and business partners and the details of the training provided to the personnel regarding this Policy.
- In the Corporate Governance Report, it discloses in detail the monitoring and auditing systems regarding this Policy and its implementation.
- It discloses reporting, verification, and other compliance mechanisms regarding compliance with this Policy and provides detailed information to the public about non-compliance and violations related to bribery and corruption, including suppliers, business partnerships.
- It discloses the details of the risk assessment related to bribery and corruption and the possible hazards in business processes and the controls applied against them.
- It ensures broad stakeholder engagement during the development and review of this Policy, consults with relevant non-governmental organizations when necessary, and publicly discloses

stakeholder engagement in detail, including its contribution to the development of reporting. It provides an independent validation of stakeholder engagement in the formation of public disclosures and disclosure systems.

- It discloses the anti-bribery systems established to prevent the occurrence of violations that may turn into corruption when appointing affiliates and making payments to affiliates.
- It discloses to the public in detail its performance and progress in combating bribery and corruption and endeavors to take creative initiatives in relation to public disclosure.
- It discloses numerical information about the warning system.
- It makes public statements against unfounded accusations.