

GIFT GIVING, RECEIVING, AND HOSPITALITY POLICY

1. PURPOSE

The Gift Giving and Receiving Policy of SUB IQ YAZILIM ÇÖZÜMLERİ TİCARET LİMİTED ŞİRKETİ (SUB IQ) aims to establish a transparent, honest, and trustworthy business environment in full compliance with ethical principles and legal regulations. This policy is designed to regulate gift-giving and receiving processes, protect our company's reputation, prevent bribery, corruption, and conflicts of interest, and encourage ethical behavior and employee commitment.

2. SCOPE

This policy applies to all gift-giving and receiving activities of SUB IQ employees, suppliers, group companies, and business partners. It also extends to relationships with business partners, customers, public institutions, and other third parties. All employees, managers, laborers, interns, and consultants are required to comply with this policy.

3. LIMITATIONS ON RECEIVING GIFTS

3.1 Employees may receive gifts from customers, suppliers, or business partners only under conditions defined by the company.

3.2 Received gifts must be reasonable and modest in value and must not influence business processes or relationships.

3.3 Gifts must be accepted on behalf of the company, not in a personal capacity.

3.4 Gifts must not serve the purpose of influencing business decisions, misleading parties, expediting processes, or providing personal or corporate benefits. They must not be of a nature that may constitute bribery, corruption, or conflicts of interest.

4. LIMITATIONS ON GIVING GIFTS

4.1 Employees may offer gifts to customers, suppliers, or business partners under conditions defined by the company.

4.2 Gifts must be given on behalf of the company and reflect our corporate brand value.

4.3 Gifts must comply with national and international ethical standards.

4.4 Gifts must not be intended to expedite business processes or constitute bribery, corruption, or conflicts of interest.

4.5 The monetary value of gifts exchanged between employees must not exceed \$100; likewise, gifts given to institutions or organizations on behalf of the company must not exceed \$100 in value. If employees believe a gift received on behalf of the company exceeds this threshold, they should kindly decline the gift by referring to this policy.

5. CONFLICT OF INTEREST AND LEGAL COMPLIANCE

5.1 SUB IQ employees must avoid any situations in gift exchanges that may result in a conflict of interest.

5.2 All gift-giving and receiving activities must fully comply with legal regulations and

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ethical rules. Bribery and corruption are strictly prohibited by our company. Therefore, any violations or unlawful activities must be reported immediately. Violations may be reported directly through our Ethics Line (ethics@subiq.com.tr).

5.3 The company strictly prohibits and rejects any gifts that are intended to serve personal interest or may lead to bribery or corruption. Any engagement with legal entities offering such unethical proposals is immediately terminated.

5.4 Our company is responsible for organizing the scope of any hospitality it extends. Unless otherwise stated, travel expenses of invited persons or institutions must be borne by themselves. However, in cases where work is carried out jointly, related expenses such as meals or transport may be covered by the company.

6. SCOPE OF HOSPITALITY AND HOSTING

6.1 Hosting activities including entertainment, meals, invitations, and travel for individuals with whom we have or may establish business relations fall within the scope of corporate hospitality.

6.2 All hospitality events must be organized within the limits defined by the company.

6.3 Hospitality activities must be conducted transparently, in good faith, without expecting any personal benefit, and without attempting to influence the decision-making responsibilities of the individuals or institutions involved.

6.4 Our company and employees may participate in modest and acceptable hospitality activities, provided they are not intended to serve personal interests.

6.5 If the invitation does not cover accommodation or travel expenses, such costs will be borne by the company for employees attending on behalf of SUB IQ.

7. RESPONSIBILITIES AND ENFORCEMENT

7.1 The monitoring and revision of the Gift Giving, Receiving, and Hospitality Policy is under the responsibility of the Board of Directors.

7.2 In the event of any violation, disciplinary procedures will be jointly conducted by the Ethics Committee, Disciplinary Committee, and the Board of Directors.

7.3 Our company ensures that all gift-giving, receiving, and hospitality activities comply with applicable laws and regulations. These processes are conducted with utmost care and in accordance with our ethical business principles to avoid any potential bribery, corruption, or conflicts of interest.

Date: 01.01.2025

Chairman of the Board of Directors, SUB IQ: Yusuf Yiğit AKKUŞ



Signature: