GIFT AND DONATION POLICY

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1. PURPOSE AND SCOPE

Mitaş Industry aims to prevent conflicts of interest, ensure full compliance with ethical principles, and manage gift and donation processes in a transparent, fair, and corporate social responsibility framework in its relations with employees, customers, suppliers, and all business stakeholders.

This policy covers all employees, managers, interns and apprentices, personnel working under fixed-term or indefinite employment contracts, subcontractors and sub-suppliers, external service providers, suppliers, customers, and all business partners in contact with Mitaş Industry. The policy is established to ensure that gift acceptance, giving, and donation processes are conducted within an ethical, legal, and transparent framework.

2. DEFINITIONS AND ABBREVIATIONS

Gift: Items, services, hospitality, invitations, promotional products, or similar presentations of material or moral value, given by a person or organization without expectation of return.

Donation: In-kind or cash supports provided to public institutions, NGOs, or individuals/organizations providing social benefit, without a profit motive, for the purpose of ensuring social benefit.

Promotional Product: Generally low-cost and symbolic items given for promotional purposes, such as company-logoed agendas, pens, mugs, flowers, chocolates, etc.

Unethical Conduct: Any action or attitude carried out contrary to legislation, company policies, ethical principles, or general moral rules.

Conflict of Interest: The state where an employee’s duties and responsibilities conflict with their personal, familial, or external interests.

Violation Notification: A notification to be made regarding the violation of the rules within the scope of this policy. Notifications shall be made in accordance with the "Ethical Violation Notification Procedure".

Prepared by	**Approved by**
Human Resources Assistant Specialist KUTAY KÖKNEL	Human Resources Manager ZEYNEP KOMİTOĞLU ALP

Ethics Committee: Represents the unit or board within the Company responsible for evaluating violations of ethical principles and ensured of impartiality.

Third Party: Shareholders, affiliates, group companies, existing and potential business partners, customers, suppliers, and firms within the scope of support services are accepted as 3rd parties within the scope of this policy.

Representation/Hospitality: Meetings, dinners, events, travel, or social organizations for sports and cultural purposes organized by the Company or third parties.

UN Global Compact: A voluntary corporate responsibility initiative under the United Nations Global Compact, covering principles of human rights, labour standards, environment, and anti-corruption.

OECD: Organization for Economic Co-operation and Development.

3. REFERENCES

This procedure has been prepared considering international ethical rules and anti-corruption principles. The references below constitute the fundamental legal and ethical framework of Mitaş Industry's anti-bribery and anti-corruption policy:

- OECD Anti-Bribery Guidelines
- United Nations Global Compact (UN Global Compact)

4. GENERAL PRINCIPLES

It is essential that gift and donation processes within Mitaş Industry are conducted in an ethical, transparent, and accountable structure. In this regard, clear rules have been defined for gifts that can or cannot be accepted from third parties. These rules aim to ensure that employees and business partners refrain from unethical conduct and avoid conflicts of interest during gift and donation processes.

All gift and donation transactions are considered activities that must be carried out in full compliance with local and international legislation. To effectively implement the policy, compliance with these principles is encouraged for employees, business partners, and stakeholders in all facilities where operations are carried out. For the healthy functioning of the processes, all employees and relevant parties are expected to act in accordance with the rules contained in this policy.

This policy, developed in line with international standards and best practices, aims to ensure that gift acceptance, gift giving, donation processes, and related audit mechanisms are carried out in line with fair, transparent, and ethical principles. Simultaneously, cooperation is carried out with all relevant parties to ensure the corporate-level sustainability of policy implementations, active participation of employees and business partners in the process is encouraged, and the holistic implementation of the policy is secured.

5. METHOD

5.1. APPLICATION OBLIGATIONS

Adherence to ethical principles, transparency, and accountability is mandatory in carrying out the gift and donation processes within Mitaş Industry.

Regarding Gift Acceptance, employees cannot accept gifts of high material value from business partners or suppliers. High-value gifts such as cash, gift certificates, holiday invitations, accommodation expenses, valuable jewelry, and the like are prohibited. Only symbolic promotional gifts (e.g., agendas, pens, chocolates, flowers, etc.) with a total value not exceeding 1,000 Turkish Lira can be accepted. However, continuous acceptance of such gifts is not deemed appropriate. Gifts must be made in good faith, unconditionally, and without creating the impression of any conflict of interest.

In case a gift is accepted, the relevant employee is obliged to report the situation directly to the department manager. The responsibility for evaluating and auditing the suitability of the gift belongs to the relevant department manager. Gifts determined to be unsuitable must be returned to the relevant person or institution.

In the Gift Giving process, it is essential that gifts given on behalf of Mitaş Industry are limited only to symbolic products that carry brand value (e.g., agenda, pen, mug, etc.). Gifts to be given should under no circumstances be chosen to influence decision-making mechanisms and should not be of a nature that could create a sense of obligation in the recipient. Giving gifts to public officials or state representatives is strictly prohibited.

The preparation process for gift-giving practices to be carried out on behalf of the Company is conducted by the Corporate Communications unit. Within this scope, the gift type, content, and cost research are carried out, and the process is finalized with the General Manager's approval. General promotional packages for customers or stakeholders are also planned and implemented by the Corporate Communications unit.

In Donation processes, company donations can only be directed to areas that provide social benefit (education, health, environment, culture, social aid, etc.). No donation activity aiming for commercial gain is permitted. The legal compliance and adherence to ethical values of the institutions and organizations to which donations will be made must be investigated in advance; and the donations made must be recorded in writing.

No employee may request or accept any special benefit, gift, or privileged application for themselves, their family, or their immediate circle. Such behaviour is contrary to Mitaş Industry’s ethical rules and is subject to the disciplinary process.

5.2. VIOLATION NOTIFICATIONS AND EVALUATION

In case of suspicion of any nonconformity or unethical practice in the gift and donation processes, the relevant notifications are carried out within the framework of the Ethical Violation Notification Procedure.

6. CONCLUSION

All gift and donation processes carried out within Mitaş Industry are aimed to be managed in accordance with national legislation, international ethical rules, and the principles of transparency. It is essential that transactions are carried out within a fair, transparent, and accountable framework. Action is expected to be taken in line with the rules determined to prevent conflicts of interest and unethical practices. Within this scope, a commitment is made to maintain an ethical stance in the business world and to take responsibility in the fight against corruption.