



DOĞAN GROUP

GIFTS and HOSPITALITY POLICY



1. OBJECTIVE

The objective of the Gifts and Hospitality Policy (“Policy”) is to lay out the standards and guidelines to follow in receiving and giving gifts and business-related hospitality activities we carry out on behalf of Doğan Group companies.

2. SCOPE

All members of the Board of Directors, executives and employees within Doğan Group are required to comply with this Policy. Doğan Group expects that individuals associated with its business partners and suppliers will also adhere to this Policy to the extent applicable in their operations.

The Policy is an integral part of the Doğan Group Code of Ethics and Business Conduct, Anti-Bribery and Anti-Corruption Policy and other corporate policies approved by the Board of Directors and disclosed to the public.

3. DEFINITIONS and ABBREVIATIONS

Specific terms, expressions, concepts and abbreviations used in this Policy are briefly explained herein.

“Gifts” – Refer to benefits in the form of goods, discounts, gift certificates, promotional products, cash, loans, privileges, etc. of material value, accepted or extended directly or indirectly through intermediaries.

“Hospitality” – Refers to all kinds of cultural and sports events, including dining, accommodation and travels, hosted within the scope of commercial and corporate relations.

“Doğan Group” – Refers to the companies directly or indirectly controlled by Doğan Şirketler Grubu Holding A.Ş. (*Doğan Holding*) and the joint ventures included in Doğan Holding’s consolidated financial statements.

“Cash Equivalents” – Refer to gift certificates, flight tickets, discounts, gold, fuel cards and other documents of monetary value.

“Public Officer” – An individual appointed or elected to undertake public duties locally or in a foreign country. Political party employees or political candidates are also considered within the definition of public officers.

“Politically Exposed Person (PEP)” – High-ranking individuals entrusted with significant public duties through election or appointment, either locally or internationally. This category encompasses those currently fulfilling or having previously performed roles equivalent to board members and senior managers of international organizations.



4. ROLES and RESPONSIBILITIES

The Internal Audit, Risk Management and Compliance Group is responsible for drafting, developing, enforcing and updating the Policy, which becomes effective upon the Board of Directors' resolution, following the recommendation of the Executive Committee.

Employees and all stakeholders are strongly encouraged to report any violations of this policy, applicable legislation and the Doğan Group Code of Ethics to etik@doganholding.com.tr.

Doğan Group employees may reach out to the Internal Audit, Risk Management and Compliance Group at Doğan Holding for any inquiries regarding these policies and practices.

5. IMPLEMENTATION PRINCIPLES

At Doğan Group, specific principles are followed regarding the acceptance and offering of gifts and hospitality activities to establish and maintain commercial and corporate relations. Gifts and hospitality activities should:

- Be justifiable, for a specific purpose, non-recurring and of reasonable value.
- Align with Doğan's business culture, company policies and generally accepted corporate practices.
- Comply with applicable legislation.
- Be documented, accurate and fully entered into the records.

In principle, gifts and hospitality activities should align with the Doğan Group Code of Ethics and Business Conduct. The possibility of a conflict of interest in gifts and hospitality activities should be carefully considered. These activities should not influence the decision-making mechanisms of the parties or create the perception of such an influence.

Gift and hospitality activities are carried out in accordance with these principles and the internal procedures of the group companies, documented and recorded in a complete, accurate and transparent manner with adequate description.

Accepting and Offering Gifts

Doğan Group executives and employees are strictly prohibited from asking for gifts, assistance, special discounts or commissions of a value that may influence their professional decisions during the execution of their duties or accept offers of this nature.

It is crucial that reasonable gifts with symbolic value presented for business purposes should not recur frequently.

Accepting cash equivalent gifts is strictly prohibited under all circumstances.

At Doğan Group, the total value of gifts that may be accepted from a source (supplier, customer, business partner, etc.) is limited to 150 USD per year. In exceptional cases and when in doubt, the Chief Human Resources Officer or the Ethics Committee of the relevant company should be consulted.



Gifts without commercial value (plaques, flowers, calendars, keychains with company logos, etc.) may be accepted on behalf of the organization. Gifts with personalized inscriptions or engravings, etc. should be avoided.

Hospitality

Regarding a hospitality event as part of the commercial and corporate activities within the Doğan Group, it is possible for Doğan Group companies and business partners to cover each other's dining, accommodation or travel expenses subject to the conditions below:

- The event (dining, cultural or sports activity, etc.) should be justifiable, for a specific purpose, non-recurring and of reasonable value.
- An ongoing or potential business relationship with the other party should exist.
- The impartiality of commercial decisions should not be negatively affected or a misleading perception of such should not be formed.

The expense report documenting spending related to a hospitality activity and including the description of the business relationship with the other party should be submitted to the approvers and the department responsible for controlling and ensuring complete, clear and transparent recording of transactions. The expenses associated with a hospitality activity should be entered into the books in a timely, complete and accurate way.

Relations with Public Officers and Publicly Exposed Persons

Local legislation and international regulations significantly restrict extending gifts and hospitality to public officers and publicly exposed persons. Therefore utmost care should be taken to ensure that gifts and hospitality activities intended for such people do not raise concerns about bribery. Giving anything of value as a gift is strictly prohibited. Reasonableness and full compliance with applicable legislation should be prudently observed in hospitality activities.

6. RESOURCES

Ethics Board for Public Servants - <http://www.etik.gov.tr>

7. EFFECT

The Gifts and Hospitality Policy has become effective upon the resolution of Doğan Holding Board of Directors on 20 December 2023.