



IC ENTERRA

Renewable Energy

ANTI-BRIBERY AND CORRUPTION POLICY

As IC Enterra Renewable Energy, we strictly reject, under any circumstance and regardless of the objective, any act of offering or accepting bribes, or engaging in corruption, including the abuse of authority by officials—either directly or indirectly—for the purpose of personal gain in all regions where we operate or are represented. As all IC Enterra employees and executives, we are responsible for implementing and enforcing all requirements related to anti-bribery and anti-corruption when carrying out procedures and controls within the scope of our duties and responsibilities—first and foremost by applying them ourselves and then by ensuring their adoption by external stakeholders.

As IC Enterra, through this Anti-Bribery and Corruption Policy, we adopt the following principles as a general framework.

- IC Enterra employees can report unethical situations they witness or suspect—especially bribery and corruption—through the IC Synergy system, in a way that ensures only the Ethics Officer has access to their personal information and the content of the report. Employees who prefer to remain anonymous can also submit their reports through the communication form located under the "Contact" section of IC Holding's corporate website, by selecting the IC Holding Ethics Line, again ensuring that only the Ethics Officer has access to the report. External stakeholders may also submit reports anonymously, without the obligation to disclose their identity, as outlined on the corporate website for such matters.
- Since the main risk areas where bribery and corruption may occur have been identified as gifts and hospitality, sponsorships and donations, conflicts of interest, and facilitation payments, actions in these areas must be carried out in accordance with IC Holding's Code of Conduct and Ethics:
 - Gifts and Hospitality: Any gift given to or received from third parties by IC Enterra must be offered or accepted in good faith and without any expectation of benefit. Such gifts should be symbolic in nature, of low value, infrequent, and within the limits specified in IC Enterra's Code of Conduct and Ethics. For any hospitality activities offered to or received from third parties, IC Enterra's Code of Conduct and Ethics shall also apply.
 - Sponsorships and Donations: IC Enterra may provide sponsorships or make donations only in circumstances deemed legal and ethical. IC Enterra will not make any payments or contributions to support any political entity or individual.
 - Conflicts of Interest: IC Enterra employees at all levels shall avoid engaging in activities driven by personal interests, such as entering into business relationships with relatives or friends that could cause a conflict of interest with the company, abusing their position, or taking on external jobs.
 - Facilitation Payments: IC Enterra strictly prohibits any facilitation payments that are offered to secure or expedite routine actions or processes. Likewise, employees and business partners are not permitted to make facilitation payments on behalf of IC Enterra.

bilgi@icenterra.com.tr

Tel: (0312) 285 83 63

Kocatepe Mah. Kızılırmak Cad. No: 31-33 İç Kapı No: 20 Çankaya / Ankara



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- This policy has been communicated through all existing communication channels of IC Enterra and is made easily accessible via the company's internal intranet and corporate website. Training programs are organized to enhance stakeholders' understanding of the policy.

All activities carried out within IC Enterra are recorded in the accounting records in accordance with the applicable legal provisions and relevant principles and standards, and all such records and documents are presented transparently during audits conducted by independent audit firms.

Purpose of the Policy

This policy aims to set forth the principles and rules to be applied in the fight against bribery and corruption, primarily for our employees and all relevant stakeholders.

Scope of the Policy

This policy applies to all IC Enterra employees, including the IC Enterra Board of Directors, as well as all suppliers, contractors, consultants, lawyers, auditors, and any other individuals or entities acting on behalf of IC Enterra from whom goods or services are procured.

Implementation of the Policy and Relevant Legislation

This policy has been established by concretizing and organizing the rules set out in the applicable legislation and similar regulations within the framework of IC Enterra practices. In case of any inconsistency between the applicable legislation and this policy, IC Enterra acknowledges that the provisions of the applicable legislation shall prevail.