

OneIngage Compliance Policy

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1. OBJECTIVE AND SCOPE

The purpose of this Compliance Policy ("Policy") is to establish a comprehensive and effective Compliance framework specifically designed for The term “OneIngage” refers to and encompasses “OneIngage” refers to and encompasses OneIngage Pazarlama ve Teknoloji Çözümleri A.Ş., Intechno360 Pazarlama Teknolojileri A.Ş.,Ingage Dijital Pazarlama Hizmetleri A.Ş., OneIngage International Media Marketing ve Technology Solutions FZ-LLC and Digital Panorama Bilgi ve İletişim Teknolojileri Sistem ve Hizmetleri A.Ş

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("OneIngage") and to demonstrate OneIngage's commitment to comply with legal regulations, internal policies, good corporate governance practices and ethical rules.

All employees and managers of OneIngage are obliged to act in accordance with this Policy, which is an integral part of the OneIngage Code of Ethics.

2. DEFINITIONS

The "**Legal Counsel and Compliance Officer (LCO)**" is the person primarily responsible for the management and oversight of the OneIngage Compliance Program.

"**Business Partners**" include suppliers, customers, all kinds of representatives, subcontractors and consultants acting on behalf and account of the company.

"**Committee**" refers to the Compliance Committee.

"**Retaliation**" means any adverse action taken against an employee, including but not limited to demotion, disciplinary action, dismissal, proposed reduction in pay, proposed reduction in salary, proposed change in assignment or shift, or proposed change in duties or shift assignment, as punishment for engaging in an activity within the scope of the employer's protection, such as reporting a workplace victimization, safety concern, management weakness, abuse of duty or authority, or violation of legislation, or reporting harassment, bullying or discriminatory behavior.

"**Systematic Risk Analysis**" refers to the process of identifying, assessing and monitoring key Compliance risks.

"**Compliance**" is defined as adhering to the requirements of laws and regulations, industry and organizational standards, internal policies, procedures and generally accepted ethical standards.

3. COMPLIANCE OBLIGATIONS

3.1. General Explanations on Obligations

Effective Compliance management can only be achieved by adopting a well-designed Compliance structure, taking into account the needs of the relevant organization. The compliance structure can only be sustainable if it is integrated into all processes and activities and reflected in the corporate culture and employee behavior.

OneIngage's Compliance obligations are not limited to compliance with mandatory regulations (legislation, permits, licenses, guidelines and guiding principles issued by regulatory authorities, court decisions, customs, etc.) or contractual obligations, but also include organizational standards or voluntary Compliance commitments undertaken by OneIngage, such as contracts with third parties, policies and procedures.

3.2. Compliance Impact Areas and Risk Analyses

OneIngage Legal Counsel and Compliance Officer, together with the business units, conduct periodic risk assessments for compliance impact areas and in this respect, analyze (through surveys, workshops, one-on-one interviews, etc.) the Compliance risks that OneIngage's activities, personnel and/or Business Partners may be exposed to. Once this process is completed, if necessary, policies and procedures are prepared or documents in force are updated to create an effective control and risk management environment for specific Compliance impact areas.

OneIngage-specific characteristics, including but not limited to the risks that may be exposed, risk-taking tendency, management mechanism, fields of activity, products and services, sectors of activity, competitiveness of the market, legal environment, potential customers and Business Partners, transactions and payments made within the scope of commercial activities carried out in other countries, use of third parties and suppliers, gifts, travel and hospitality expenses, contributions to charities, are taken into account in the assessment of Compliance risks. In addition, this study aims to assess all relevant Compliance impact areas based on their probability of occurrence and the impact of their consequences, and to recommend actions to minimize the identified Compliance risks, and the issues listed below are prioritized in all studies to be carried out to achieve this goal:

1) Anti-Bribery and Anti-Corruption
2) International Sanctions
3) Prevention of Laundering Proceeds of Crime
4) Protection of Data Privacy
5) Competition
6) Human Rights.

OneIngage shareholders may, if necessary, monitor these activities carried out at OneIngage and take into account the relevant risk indicators, internal audit reports and investigations carried out on a case-by-case basis, sample Compliance cases encountered and control results in order to identify Compliance risks that may affect them and take the necessary measures.

4. COMPLIANCE PROGRAM

4.1. Main Components of the Compliance Program

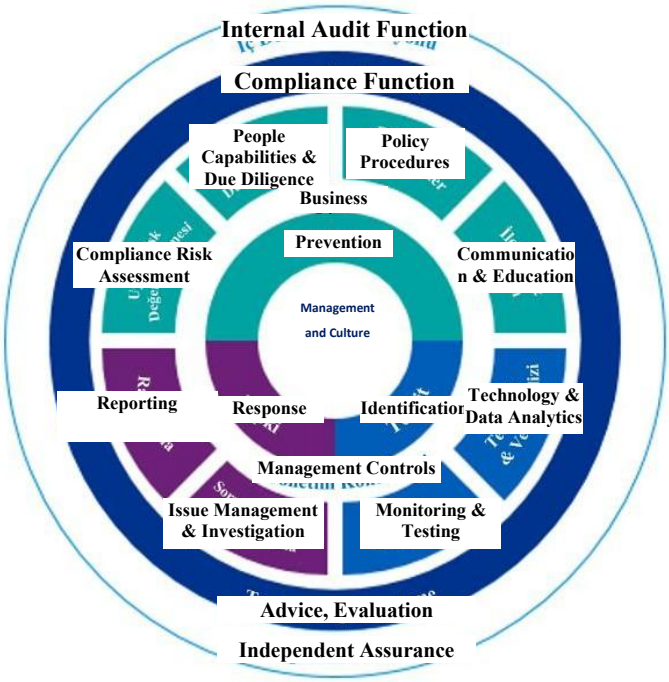
OneIngage Compliance Program ("**Compliance Program**") is a set of rules, policies and procedures that aim to identify and manage our company's Compliance issues with a risk-based approach. The Compliance Program brings together the corporate Compliance culture, supported by senior management and monitored by OneIngage's Legal Counsel and Compliance Officer, and written standards across OneIngage, with the participation of all employees.

The main components of the OneIngage Compliance Program are given below:

- Prevention
- Identification
- Response

The image below shows the components of the Compliance Program and their composition. This structure defines the overall approach and strategy for Compliance, i.e. the overall framework of the OneIngage Compliance Program.

Image I: OneIngage Compliance Program



The prevention function is managed through compliance risk analyses, due diligence, written policies and procedures as well as communication and training.

The identification function is supported by technology and data analysis, as well as monitoring, testing and auditing. The response function is related to investigations and reporting.

4.2. Compliance Organization

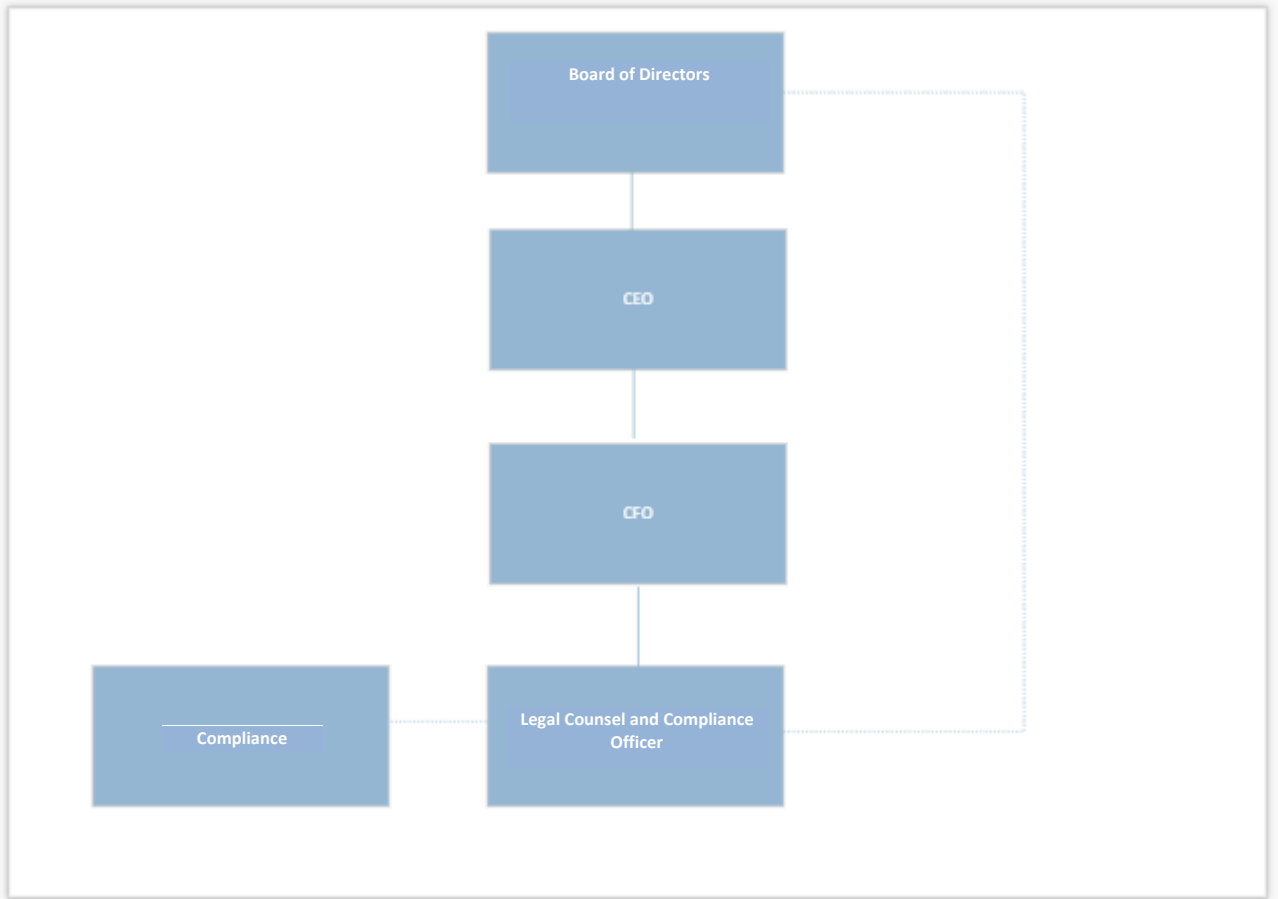
OneIngage's Compliance approach has been shaped by the importance given to Compliance issues by senior management. OneIngage senior management acts as an example throughout the organization by applying core values, generally accepted corporate governance principles and ethical standards, and leads all employees to ensure that Compliance is adopted as part of the corporate culture and reflected in the attitudes and behaviors of employees.

A fundamentally sound and strong structure of the Compliance organization is a crucial requirement for the effectiveness of the Compliance management process.

Compliance organization refers to the people and organizational structure responsible for decision making, development, execution, monitoring and oversight of matters related to the Compliance Program.

The figure below shows the Compliance organization at OneIngage.

Figure II: OneIngage Compliance Organization



As seen above, the functions of the Compliance organization are carried out and realized by:

- Legal Counsel and Compliance Officer
- Compliance Committee

Senior management leadership on compliance issues is critical. Therefore, it is the responsibility of OneIngage's CEO and Board of Directors to demonstrate OneIngage-wide leadership in all matters related to Compliance by monitoring practices related to core values, generally accepted corporate governance and ethical principles.

The key characteristics and standards that the role of OneIngage Legal Counsel and Compliance Officer must have in order to build a successful Compliance Program are as follows:

— Authorization: Having a senior management position and full and clear/understandable authority to fulfill their duties and responsibilities.
— Independency: Reporting directly to the CEO, but also to the Board of Directors to maintain independence.
— Participation: Being authorized to participate in meetings and discussions where important business decisions are taken.
— Monitoring: Having the authority to set standards related to Compliance risks, even if they are related to the fields of activity of other business units and are also implemented by business units.
— Resource and Budget: Having sufficient budget and necessary resources to manage the Compliance Program.

The Legal Counsel and Compliance Officer have three main duties. These are Priority Tasks, Monitoring Responsibilities and Advisory Activities.

Priority Tasks cover the main risks identified as a result of the Systematic Risk Analysis process, including but not limited to the risks listed below:

- Identifying and managing areas of compliance risk (including risks related to Business Partners);
- Ensuring that compliance risks are classified, analyzed and prioritized according to the results of the analysis;
- Establishing and defining policies, procedures and controls to ensure that the organization can prevent, detect and manage Compliance violations;
- Providing or organizing ongoing training support to employees and conducting Compliance awareness campaigns to ensure that all employees are aware of what is expected of them in order to act in accordance with OneIngage compliance policies;
- Establishment of Compliance reporting and documentation system for OneIngage;
- Establishing Compliance performance indicators, monitoring and measuring OneIngage's Compliance performance;
- Analyzing OneIngage's performance to identify the need for corrective action plans;
- Ensuring that the Compliance Program is reviewed and evaluated at planned intervals,
- Providing access to appropriate professional opinion and advice in the formulation, implementation and maintenance of the Compliance Program;
- Ensuring that compliance policies, procedures and other documentation are appropriate, adequate and accessible to employees and Business Partners;
- Ensuring that the Compliance structure is applied uniformly and consistently across OneIngage,
- Developing and implementing processes for reporting and managing information such as complaints and/or feedback through whistleblower reporting systems or similar mechanisms;
- Ensuring that whistleblower reporting mechanisms are easily accessible and well known; ensuring that reports submitted are kept confidential,

Monitoring Responsibilities include monitoring and analyzing specific Compliance risks that are deemed to be core responsibilities of other departments or business units. These responsibilities include but are not limited to the following activities and studies:

- Encouraging the inclusion of compliance responsibilities in job descriptions and employee performance evaluation processes and supporting business units in this context;
- Ensuring that confidential information related to the Compliance Program is accessible only by authorized persons.

Advisory Activities means the activities in which the OneIngage Legal Counsel and Compliance Officer fulfill the advisory function of the Compliance risks identified through the Systematic Risk Analysis.

Given their roles and responsibilities, the Legal Counsel and Compliance Officer must have adequate budget and resources.

The Compliance Committee (the "Committee") aims to improve the effectiveness of the Compliance structure by exchanging views with the LCO (and OneIngage Legal Counsel and Compliance Officer). Composed of the LCO, Human Resources and Corporate Communications Director, CFO and other Directors as required, the Committee functions as an advisory board to support the LCO in the decision-making process when necessary.

4.3. Voicing Concerns and Disciplinary Action

4.3.1. Reporting and Notification

All stakeholders and employees who witness any behavior, irregularity or misconduct that is not in compliance with the OneIngage Code of Ethics, or who are aware of or suspect such a situation, are expected to report these concerns to OneIngage via OneIngage.media.com.tr/ihbarbarbildirim address.

The Ethics Hotline is designed to protect the confidentiality and, if desired, anonymity of whistleblowers. It is extremely important that the person(s) reporting an incident feel comfortable and safe in raising or communicating their concerns and that they do not avoid reporting. Therefore, all complaints are kept confidential and individuals who report in good faith are protected against any possible Retaliation.

No negative action shall be taken against a person who raises a concern in good faith, even if the truth of the matter raised is not proven as a result of an investigation. On the other hand, persons who knowingly or intentionally make false or misleading statements may be subject to various disciplinary penalties.

4.3.2. Investigations and Disciplinary Penalties

All issues reported through the Ethics Hotline or other communication channels are reviewed and evaluated to determine whether there is a need for an investigation. If, as a result of the initiation of an investigation and the findings embodied under objective criteria as a result of the findings of an investigation, behavior, irregularity, violation or misconduct in violation of the Code of Ethics is detected, a disciplinary action may be recommended to the OneIngage Ethics Committee, taking into account the nature of the incident. Upon the approval of the OneIngage Ethics Committee, the necessary actions regarding the relevant disciplinary action are carried out and reported by the relevant OneIngage functions under the follow-up of the Legal Counsel and Compliance Officer (LCO).

5. Authorities and Responsibilities

If you are aware of any action that you think is contrary to this Policy, applicable legislation or OneIngage Code of Ethics, you may consult or report this matter to your immediate manager. Alternatively, you can report to the Ethics Hotline at OneIngage.media.com.tr/ihbarbildirim.

OneIngage employees may consult OneIngage's Legal Counsel and Compliance Officer with questions about this Policy and its application.

6. Revision History

This Policy entered into force with the Board of Directors Decision dated 11.09.2023 and OneIngage Legal Counsel and Compliance Officer are responsible for updating the Policy.

Revision	Date	Description