

Cengiz Holding A.Ş.

**Donation and
Sponsorship Policy**

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1. Objective and Scope

Cengiz Holding A.Ş. and its Group Companies ("**Cengiz Holding**", "**Holding**" or "**Group**") carry out donation and sponsorship activities to create a positive effect in terms of reputation and public perception in the countries where they operate as well as to meet social needs and to contribute to the future. The objective of the Donation and Sponsorship Policy ("**Policy**") is to provide guidance to the employees in the donation and sponsorship processes of Cengiz Holding.

This policy shall apply to the employees of Cengiz Holding and all third parties operating on behalf of the Holding will be expected to comply with this Policy.

2. Definitions

If the terms, words, and expressions used in the policy have not been defined under this title, their meanings shall be taken from the applicable laws, regulations, and sectoral meanings.

Donation: Shall refer to cash or aid-in-kind (product or service) made to various individuals, institutions (such as associations, foundations, and other non-profit organizations), other private and official institutions and organizations within the scope of a social responsibility project to serve the public interest.

Government Official: Shall refer to persons including but not limited to, officials (domestic or foreign) in public administration or government offices either assigned by election or appointment, political party representatives, military personnel, municipal officials.

Extraordinary situation: Shall refer to unplanned, unexpected, or discontinuous situations.

Sponsorship: Shall refer to supporting the person or organization financially or by means of providing services to obtain an institutional benefit.

Third Party: Shall refer to the supplier, contractor, subcontractor, dealer, distributor, broker or all representatives and consultants acting on behalf and on account of the Holding.

3. General Principles

Cengiz Holding's achievements in construction, energy, mining, and other sectors makes it possible for it to contribute to the locations where it has significant investments and where it pays taxes. Cengiz Holding aims to contribute to the society through Şaban Cengiz Foundation, its Group Companies, or the Holding. In this context, Cengiz Holding develops social responsibility projects that consider social values and needs in the fields such as education, sports, culture, and health and supports thousands of families every year with the social aid activities it carries out.

Cengiz Holding makes donations and provides sponsorships only to non-profit persons or institutions for the required areas determined by considering the situation of the geography

where it operates. Donation and sponsorship activities may be performed if they comply with the following conditions:

- Not being used for any human or animal rights and environmental violations or for promoting harmful substances such as alcohol and tobacco,
- The relevant institution not being involved in any human rights violations and no discriminatory practices being applied,
- The organization having no affinity to any political party,
- Not performing the activities for the purpose of obtaining a commercial gain; their not being used as a tool in any act of corruption and abuse,
- Being performed to provide benefit the society,
- Not affecting the relations with third parties and decision-making processes,
- Any employee in the donation and sponsorship decision processes in Cengiz Holding not having any conflict of interest with the relevant organization,
- Compliance with the legislation.

Donations and sponsorships provided to any government officials, politicians or political candidates and associations, foundations and organizations directed by these persons will be prohibited and no Group resources (tools, computers, telephones, etc.) should be allocated to such persons and organizations.

Donations and sponsorships may pose a risk of bribery and corruption for the Group unless they are made and provided in accordance with certain rules. Donation and sponsorship activities that may be perceived as bribery or that may damage the reputation of Cengiz Holding should not be carried out by considering the requirements under ***Cengiz Holding Anti-Bribery and Anti-Corruption Policy***. Donation and sponsorship activities should be documented in a clear, detailed, and understandable manner and recorded by the Corporate Communications Department to be submitted when necessary.

4. Application Principles

Donation and sponsorship requests may be received in written form or verbally from various persons or organizations. When such a request is¹⁴ received, it is necessary to conduct a due diligence study for the relevant person or the institution and to investigate such request in detail and to understand the purpose of the request correctly. Due to the necessity to take a decision quickly in the case of natural disasters such as earthquake, fire, flood, etc. or national or international emergencies having an impact on the society to a great extent, it may exceptionally be ignored to carry out a due diligence study specifically for these situations.

Before the donation and sponsorship activity has been carried out, the information of the relevant person or institution such as the name, address, sector, purpose of activity, etc. should be requested in written form by the Corporate Communications Department. The requested documents should be examined, and the relevant person or institution should be investigated in detail by utilizing public sources and a due diligence study should be carried out accordingly. If the result of the study is deemed appropriate for the donation and sponsorship activity, the documents and research results should be submitted to the approval of the Board of Directors.

¹⁴For detailed information, please refer to the *Cengiz Holding Policy on the Prevention of Laundering Proceeds of Crime*.

If a suspected or questionable situation occurs as the result of the due diligence, the findings should be shared with the Legal Department. The Legal Department may convey an opinion with the available information or require some additional information and documentation. The Corporate Communications Department should submit the issue to the Board of Directors for approval with the positive or negative opinion of the Legal Department. Donation and sponsorship activities will be carried out according to the final decision of the Board of Directors.

Since sponsorship is an important way to enhance the company's image, the cost and return should be at a reasonable rate and should provide a permanent benefit to Cengiz Holding or in the long term. In the sponsorship processes, a contract should be concluded with the relevant parties and the terms and conditions should be clearly stated. A draft contract should be prepared by the Corporate Communications Department considering the requirements of the **Contract Management Policy** and such draft should be reviewed by the Legal Department. The documents such as photos, invoices, receipts, reports, etc. to prove that the activity took place in accordance with the contract and all details related to the sponsorship activity should be kept by the Corporate Communications Department.

5. Authorities and Responsibilities

All Cengiz Holding employees shall be obliged to comply with this Policy and if they witness a situation contradicting the rules mentioned in the Policy, the situation must be forthwith reported to the

- Legal or
- Corporate Communications

departments.

The Legal and Corporate Communications Departments shall be responsible for communicating the requirements of this Policy to the employees and creating an internal control environment where the employees act in accordance with the Policy.

If the legal regulations under this Policy in the countries where Cengiz Holding operates are stricter than those of the Policy, the relevant legal regulations should be considered.

If the policy is not abided by, employees may face various disciplinary penalties, which may include termination of employment.

6. Revision History

This Policy has been approved and entered into force with the relevant Board of Directors Decision of the Company and it will be the joint responsibility of the Corporate Communications and Legal Departments to periodically update the Policy in line with the changing legislation and Group processes.

Revision	Date	Description
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