



Cengiz Holding A.Ş.

**Donation and Sponsorship
Policy**

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1. Purpose and Scope

Cengiz Holding A.S. and its Group Companies ("Cengiz Holding", "Holding" or "Group") carry out donation and sponsorship activities with the aim of creating a positive impact on reputation and public perception in the countries where they operate, addressing social needs, and contributing to the future.

The purpose of this Donation and Sponsorship Policy ("Policy") is to provide guidance to employees and their representatives in the donation and sponsorship processes of Cengiz Holding.

This Policy covers Cengiz Holding employees, members of the board of directors, subsidiaries, subsidiaries, group companies and all Third Parties acting on behalf of the Holding.

The objective of the policy is to ensure that donation and sponsorship activities are conducted in compliance with national legislation and international best practice standards (such as the UN Global Compact, ILO standards, IFC Performance Standards, etc.), in a manner that prevents ethical, legal, and reputational risks.

2. Definitions

The key concepts used within the scope of this Policy are defined below. For terms not explicitly defined herein, the applicable legislation, practices of regulatory authorities, and sectoral meanings shall prevail.

Donation: Refers to monetary or in-kind (such as provision of products or services) contributions made without expecting any return, to serve the public interest within the scope of a social responsibility project, to various persons, institutions (such as associations, foundations, and other non-profit organisations), and other private and public institutions and organisations.

Sponsorship: The provision of financial support or services by Cengiz Holding to individuals, institutions, or organisations with the aim of strengthening its recognition, corporate image, and social impact.

Government Official: Refers to persons, whether domestic or foreign, holding a position in public administration or government through election or appointment, including but not limited to political party representatives, military personnel, and municipal officers.

Extraordinary Circumstance: Refers to unexpected, uncontrollable, and non-recurring events (such as natural disasters like earthquakes, floods, and fires, social crises, or public health emergencies).

Due Diligence: Refers to the process whereby Cengiz Holding conducts identification of third parties and verifies such identification through reliable sources, determines the ultimate beneficial owners in financial transactions, obtains partnership information in legal entities and identifies the individuals to whom ownership belongs, gathers information on the type and nature of the intended transaction, and ensures that all these processes are applied periodically after a business relationship has been established.

Third party: Refers to any supplier, contractor, subcontractor, dealer, distributor, intermediary, or any representative and consultant acting on behalf and account of the Holding.

3. General Principles

Cengiz Holding's success in construction, energy, mining, and other sectors enables it to contribute to the regions where it makes significant investments and pays taxes. Through the Şaban Cengiz Foundation, Group Companies, or the Holding itself, Cengiz Holding aims to contribute to the communities in which it operates. Within this scope, it develops social responsibility projects in areas such as education, sports, culture, and health, taking into account social values and needs, and supports thousands of families every year.

Donations and sponsorships are made solely to designated areas of need and to non-profit individuals or institutions. These activities may only be carried out if the following conditions are met:

- They are not used for human or animal rights violations, environmental damage, occupational health and safety violations, or the promotion of harmful substances such as alcohol or tobacco,
- The relevant institution or organisation is not associated with human rights violations, discrimination, or unethical activities,
- They are not directly or indirectly connected with any political party, candidate, or political organisation,
- They are not intended for commercial profit, nor used as a means of corruption, bribery, or abuse,
- They provide tangible benefits to society,
- They do not influence relationships with Third Parties or decision-making processes,
- They do not create conflicts of interest for employees involved in the decision-making process or their immediate family members,
- They comply with applicable legislation and international best practice standards.

It is prohibited to make donations and sponsorships to government officials, politicians, or political candidates, as well as to associations, foundations, or organisations directed by such persons. Group resources (such as vehicles, computers, telephones, etc.) may also not be allocated to these persons or organisations.

Since donations and sponsorships, if not carried out within certain rules, may create bribery and corruption risks for the Group, actions must be taken in line with Cengiz Holding's Anti-Bribery and Anti-Corruption Policy. Activities that may be perceived as bribery or that could damage the Holding's reputation must be avoided. All donation and sponsorship activities must be documented in a transparent, detailed, and comprehensible manner, and recorded by the Corporate Communications Department to be produced when required.

4. Implementation Principles

Requests for donations and sponsorships may be received verbally or in writing from various individuals or organisations. When such a request is made, a due diligence process must be carried out regarding the relevant person or organisation, with detailed research undertaken to ensure that the purpose of the request is correctly understood.

In cases of national or international emergencies, such as natural disasters (earthquakes, fires, floods, etc.) or other extraordinary events that significantly affect society, action may be taken

before the due diligence process is completed, due to the need for rapid decision-making. However, such decisions must subsequently be documented.

Before carrying out any donation or sponsorship activity, the Corporate Communications Department must request in writing information such as the name, address, sector, and purpose of activity of the relevant person or organisation. The requested documents must be reviewed, and the relevant person or organisation must be thoroughly researched through publicly available sources as part of the due diligence process. If, as a result of this process, the person or organisation is deemed suitable for a donation or sponsorship activity, the documents and research findings must be submitted for the approval of the Board of Directors. If the due diligence process reveals any suspicions or issues of concern, the findings must be shared with the Legal Department. The Legal Department may provide an opinion based on the available information or request additional data and documents. The Corporate Communications Department must then submit the matter to the Board of Directors for approval, together with the Legal Department's opinion (positive or negative). Donations and sponsorship activities are carried out in line with the final decision of the Board of Directors.

Sponsorships must be planned in a way that strengthens the company's image, ensures a reasonable cost-benefit balance, and provides long-term benefits to Cengiz Holding. Sponsorship processes must always be formalised with a written contract, clearly specifying the rights and obligations of the parties. Contracts must be prepared by the Corporate Communications Department in accordance with the requirements of the Contract Management Policy and reviewed by the Legal Department.

All documents proving compliance of the activities with the contract, such as photographs, invoices, receipts, and reports, along with all details of the sponsorship activity, must be retained by the Corporate Communications Department.

5. Roles and Responsibilities

All Cengiz Holding employees and Third Parties within the scope of the policy are obliged to comply with this Policy. When a situation contrary to the rules specified in the Policy is detected, the issue should be forwarded to one of the following information channels without delay:

- Legal Department,
- Corporate Communications Department
- Ethics Hotline¹ (*etikdestekhatti.com*)

Those who report in good faith shall in no way be subject to retaliation or adverse treatment.

The responsibility for communicating this Policy to employees, ensuring its understanding, and establishing internal control mechanisms for its implementation lies jointly with the Legal Department and the Corporate Communications Department.

In the countries where Cengiz Holding operates, if legal regulations falling within the scope of this Policy impose stricter provisions than those set out in the Policy, the legislation of the respective country shall prevail.

¹ For details regarding the reporting process and the use of the ethics hotline, please refer to the *Cengiz Holding Whistleblowing and Reporting Policy*.

Failure to comply with the Policy may require the initiation of disciplinary procedures, and various sanctions, including termination of employment, may apply within this scope.

All donation and sponsorship activities carried out under this Policy shall be reported annually to the Board of Directors in line with the principles of transparency and accountability.

6. Revision History

This Policy has been approved and enacted by the relevant Resolution of the Company's Board of Directors. The joint responsibility of the Corporate Communications and Legal Departments is to review the Policy at least once a year, in line with changes in legal regulations, international standards, and Group processes, and to update it when necessary.

Revision No.	Revision Date	Description
01	15.09.2025	Revised to enhance alignment with applicable legislation, international standards, and company practices.