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ÖZALTIN HOLDING A.Ş.

DONATIONS AND SPONSORSHIP POLICY

1. PURPOSE AND SCOPE

The purpose of this Donations and Sponsorship Policy (“Policy”) is to establish the standards, principles, and rules that Özaltın Holding A.Ş. and its group companies (“Company”) must adhere to regarding donation and sponsorship activities.

Based on the fundamental belief that contributing to society is one of the factors necessary for success, the Company views donation and sponsorship activities as an important way to support initiatives that benefit society.

All employees and managers of the Company are required to act in accordance with this Policy, which is an integral part of the Company’s Code of Ethical Conduct.

The Company expects all Business Partners to act in accordance with this Policy to the extent applicable to the relevant party and/or transaction, and takes the necessary steps to ensure this.

2. DEFINITIONS

For terms used in this Policy but not defined herein, please refer to the Company’s Anti-Bribery and Anti-Corruption Policy.

“Donation” refers to monetary or in-kind (such as the provision of goods or services) contributions made to individuals and organizations (such as associations, unions, and other non-profit organizations), universities, schools, or other private or public institutions and organizations, without expecting any consideration in return, for the purpose of serving the public interest and contributing to the achievement of a social objective.

“Business Partners” includes suppliers, customers, contractors, and any representatives, subcontractors, consultants, and other third parties with whom the Company has a business relationship, as well as the employees and representatives of such parties.

“Özaltın Holding” refers to Özaltın Holding A.Ş.

“Sponsorship” refers to the financial or in-kind (such as the provision of goods or services) support provided for artistic, social, sporting, or cultural events deemed beneficial to

participate in for the purpose of obtaining corporate benefits, under a sponsorship agreement or other types of agreements that, although named differently, contain sponsorship terms.

“**Company**” refers to Özaltın Holding Inc., Özaltın Construction, Trade, and Industry Inc., Özaltın Hotel Operations Inc., Özaltın Greenhouse and Trade Inc., Özaltın Energy Production and Construction Inc., Zenit Mining Industry and Trade Inc., Enova Wholesale Electricity Sales Inc., Enova Energy Production Inc., Özaltın Import-Export and Construction Inc., Özaltın Mining, Trade, and Industry Inc., Özaltın 2 Energy Investments Inc., Özaltın 3 Energy Investments Inc., Nova Investment S.A., and Pontid Mining Industry and Trade Inc.

3. GENERAL PRINCIPLES

The Company’s donation and sponsorship activities must comply with the following conditions:

- In compliance with the limitations set forth in the Company’s articles of association, by the general assembly and/or the board of directors, or by a similar authorized representative body;
- Compliant with all applicable legal regulations, including but not limited to capital markets, commercial law, and tax law legislation in the countries where the Company operates;
- Not in conflict with the Company’s values or commercial interests, and consistent with the principles of this Policy, the Company’s Code of Ethical Conduct, and the Company’s Sponsorship, Assistance, and Donation Practices Standard¹ ;
- Must be properly documented in accordance with applicable laws and regulations.

Donation and Sponsorship Transactions must also:

- not be intended to secure an improper benefit or be used for any form of corruption;
- must not be linked to any commercial opportunity (such as winning a bid or securing the renewal of a contract);
- must not aim to provide a benefit, directly or indirectly through a third party, to any politician, political party, municipality, or government official for political purposes;
- must not benefit any institution or organization that discriminates on the basis of ethnic origin, nationality, gender, religion, race, sexual orientation, age, or disability, and must not, directly or indirectly, aim to promote human or animal rights violations, tobacco, alcohol, or illegal drugs, or cause harm to the environment.

In addition to the above conditions, the upper limit of donations to be made by the Company must be determined by the Board of Directors, and donations made during the year must be reported to the General Assembly.

4. IMPLEMENTATION OF THE POLICY

¹ For other relevant policies, please refer to the Özaltın Holding A.Ş. Anti-Bribery and Anti-Corruption Policy and the Özaltın Holding A.Ş. Gifts and Hospitality Policy.

If the Company is to make a donation or sponsorship transaction in favor of any third party for the first time, the following steps must be completed before a contract and undertaking are signed by authorized persons in accordance with the relevant company's signature circular and/or articles of association:

- If the department proposing the relevant activity is not responsible for brand communications and sponsorships, a written request containing information regarding the planned resources and the relevant organization (name/title, address, senior management) must be submitted to the Public Relations Department for an assessment of corporate image and brand impact.
- If the Public Relations Department issues a positive assessment, it shares the request for the Conduct of the Feasibility Study² with the Legal and Compliance Department.
- If the outcome of the Feasibility Study is positive, the request is submitted for final approval by the relevant individuals or the Board of Directors in accordance with the Company's internal guidelines and signature circulars.
- For sponsorships, a contract detailing all terms of the transaction must be signed among the relevant parties following consultation with the Legal and Compliance Department and other relevant departments.
- In the case of a sponsorship, the sponsored organization must ensure that any supporting information and documents (photos, videos, reports, etc.) demonstrating that the event took place in accordance with the terms of the signed agreement are submitted to the Public Relations Department as soon as possible following the event's conclusion. (If the sponsorship involves a project that will be repeated multiple times, the frequency at which such information and documents must be reported must be specified in the signed sponsorship agreement).
- Supporting documents such as receipts and invoices are retained by the Finance Department and recorded in accordance with applicable regulations.
- All donations and sponsorships are reported to the Legal and Compliance Department.
- All documentation related to the review, approval, implementation, and follow-up processes is retained for use during audits and compliance reviews as needed.
- Information regarding donation and sponsorship activities is reported annually to the Legal and Compliance Department in the form of a list (including purpose, organization, and due diligence results).

5. AUTHORITY AND RESPONSIBILITIES

All employees and managers of the Company are responsible for complying with this Policy and for implementing and supporting the relevant procedures and controls in accordance with the requirements of this Policy. To the extent applicable to the relevant party and transaction, the Company expects all Business Partners to act in compliance with this Policy and takes the necessary steps to ensure this.

² The Due Diligence Study will be conducted in accordance with the Özaltın Holding A.Ş. Sanctions and Export Control Policy and the Anti-Bribery and Anti-Corruption Policy.

In the event of a discrepancy between this Policy and the applicable laws in the countries where the Company operates, the more restrictive of this Policy or the applicable laws shall prevail, provided that such application does not conflict with local laws.

If you become aware of any action that you believe violates this Policy, applicable laws, or the Özaltın Holding A.Ş. Ethics and Conduct Principles (³), you may consult with your supervisor or report the matter to the Legal and Compliance Department. Alternatively, you may submit a written report through the email address etik@ozaltin.com.tr, which is accessible to the Legal and Compliance Counsel and the Director of Audit and Organization, or submit an anonymous report through the Ethics Line Application Form available on the Company's website.

Company employees may consult the Legal and Compliance Department, the department responsible for compliance, regarding any questions about this Policy and its implementation. A violation of this Policy by an employee may result in various disciplinary actions, including termination of employment, in accordance with the Labor Code, other relevant legislation, and the Company's internal policies and regulations. Should any third party expected to act in compliance with this Policy act in violation of it, the contracts entered into with such person may be terminated.

6. EFFECTIVE DATE

This Policy entered into effect pursuant to the Board of Directors' Resolution dated April 22, 2025, and the Legal and Compliance Department is responsible for updating the Policy.

Revision	Date	Description
1	April 22, 2025	Review
2	September 26, 2025	Updates have been made to the reporting channels.
3	January 9, 2026	Updates have been made regarding access for relevant units in the reporting notification processes.
4	March 10, 2026	Terminology related to the organizational structure has been updated.
5	May 14, 2026	The Ethics Line Application

³ It refers to the comprehensive set of rules and values encompassing the fundamental ethical and behavioral principles outlined in the Özaltın Holding A.Ş. Code of Ethical Conduct.

		Form has been added to the whistleblowing reporting channels.
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