



DUYGU CONTRACTING AND CONSTRUCTION INC.

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Donations and Sponsorships Policy

Table of Contents

1.	Purpose and Scope.....	3
2.	Definitions.....	3
3.	General Principles.....	4
4.	Implementation Principles.....	4
5.	Authority and Responsibilities.....	5
6.	Revision History.....	5

1. Purpose and Scope

Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company undertake donation and sponsorship activities to build a positive reputation and public perception in the countries where they operate, respond to social needs and contribute to the future.

The purpose of this Donations and Sponsorships Policy (the “Policy”) is to guide Duygu Construction employees and representatives in donation and sponsorship processes.

This Policy applies to the employees, board members, subsidiaries, affiliates and group companies of Duygu Contracting and Construction Inc. and all Third Parties acting on their behalf.

The Policy aims to ensure that donation and sponsorship activities are conducted in accordance with national legislation and international best-practice standards, including the UN Global Compact, ILO standards and IFC Performance Standards, in a manner that eliminates ethical, legal and reputational risks.

2. Definitions

The key concepts used in this Policy are defined below. Terms not expressly defined shall be interpreted in accordance with applicable legislation, regulatory practice and industry usage.

Duygu Construction: Refers collectively to Duygu Contracting and Construction Inc. and all group companies affiliated with and/or related to the controlling shareholders of this company. All such companies are collectively referred to as “Duygu Construction” under this Policy.

Donation: Cash or in-kind assistance, including the provision of products or services, made without expectation of return to persons and organisations such as associations, foundations, other non-profit organisations and other private or public institutions and organisations for public-benefit purposes within social responsibility projects.

Sponsorship: Financial support or services provided to persons, institutions or organisations to strengthen Duygu Construction’s visibility, corporate image and social impact.

Public Official: Any domestic or foreign person serving in public administration or government by election or appointment, including political party representatives, military personnel and municipal officials.

Extraordinary Situation: An unexpected, uncontrolled and non-recurring event, including natural disasters such as earthquakes, floods and fires, social crises or emergencies affecting public health.

Due Diligence: The process by which Duygu Construction identifies third parties and verifies such identification using reliable sources; determines the ultimate beneficial owner in financial transactions; obtains ownership information for legal entities and identifies who owns them; obtains information about the type and nature of the proposed transaction; and continues all such procedures periodically after the business relationship has been established.

Third Party: Any supplier, contractor, subcontractor, dealer, distributor, intermediary, representative or consultant acting in the name and on behalf of the Company.

3. General Principles

Duygu Construction’s success in construction, energy, mining and other sectors enables it to contribute to the geographies in which it makes significant investments and pays taxes. Through

its Group Companies, Duygu Construction aims to contribute to the communities in which it operates. It develops social responsibility projects in education, sport, culture and health that reflect social values and needs and supports thousands of families each year.

Donations and sponsorships may be made only for defined areas of need and for non-profit persons or organisations, provided that all of the following conditions are met:

- They are not used to violate human or animal rights, harm the environment, breach occupational health and safety requirements, or promote harmful products such as alcohol or tobacco.
- The relevant person or organisation is not associated with human-rights violations, discrimination or unethical activity.
- There is no direct or indirect connection with any political party, candidate or political organisation.
- They are not intended to generate commercial gain or serve as a means of bribery, corruption or abuse.
- They provide a tangible benefit to society.
- They do not influence relationships with third parties or decision-making processes.
- They do not create a conflict of interest for employees involved in the decision or their close family members.
- They comply with applicable legislation and international best-practice standards.

Donations and sponsorships to public officials, politicians or political candidates, and to associations, foundations or organisations directed by such persons, are prohibited. Company resources such as vehicles, computers and telephones may not be allocated to such persons or organisations.

Because donations and sponsorships made outside defined rules may create bribery and corruption risk for the Company, the Duygu Construction Anti-Bribery and Anti-Corruption Policy must be followed. Activities that may be perceived as bribery or damage the Company's reputation must be avoided. All donation and sponsorship activities must be documented clearly, fully and understandably and recorded by the Human Resources Department for production when required.

4. Implementation Principles

Donation and sponsorship requests may be received in writing or verbally from various persons or organisations. On receipt of a request, due diligence must be conducted on the relevant person or organisation, the matter must be investigated in detail and the purpose of the request must be properly understood.

Because rapid decisions may be required during natural disasters such as earthquakes, fires or floods, or extraordinary national or international emergencies that significantly affect society, action may be taken before due diligence is complete in such cases; however, the decision must subsequently be documented.

Before a donation or sponsorship is made, the Human Resources Department must request in writing information such as the relevant person's or organisation's name, address, sector and purpose of activity. The documents must be reviewed, the person or organisation must be researched in detail using public sources, and due diligence must be conducted. If the person or

organisation is found suitable, the documents and research results must be submitted to the Board of Directors for approval. Any suspicious or unclear matter identified during due diligence must be shared with the Legal Department, which may form an opinion based on the available information or request additional information and documents. Human Resources must submit the matter to the Board together with the positive or negative opinion of the Legal Department. Donation and sponsorship activities are carried out in accordance with the Board's final decision.

Sponsorships must be planned to strengthen the Company's image, maintain a reasonable cost-benefit balance and provide long-term benefit to Duygu Construction. A written agreement is mandatory, and the parties' rights and obligations must be clearly defined. Agreements must be prepared by Human Resources in accordance with the Contract Management Policy and reviewed by the Legal Department.

All documents proving that activities complied with the agreement, including photographs, invoices, receipts and reports, must be retained by Human Resources together with full details of the sponsorship.

5. Authority and Responsibilities

All Duygu Construction employees and Third Parties within the scope of the Policy must comply with it. Any violation must be reported without delay through one of the following channels:

- Ethics and Compliance Committee,
- Ethics Line.

Persons who report in good faith shall not be subjected to retaliation or adverse treatment.

The Ethics and Compliance Committee is responsible for communicating the Policy to employees, ensuring that it is understood and establishing internal control mechanisms for implementation.

Where legal requirements in countries in which Duygu Construction operates are stricter than this Policy, the relevant country legislation shall prevail.

Non-compliance may require disciplinary procedures and may result in sanctions including termination of employment.

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

6. Revision History

This Policy has entered into force following approval by the Ethics and Compliance Committee pursuant to the relevant resolution of the Company's Board of Directors. The Ethics and Compliance Committee is responsible for reviewing the Policy at least annually in parallel with changes in legislation and international standards and updating it where necessary.