



DONATION and
SPONSORSHIP POLICY

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1. Purpose and Scope

This Donation and Sponsorship Policy (the “**Policy**”) is prepared for Entek in accordance with Koç Group Donation and Sponsorship Policy¹. The purpose of this Policy is to set out the standards, principles and rules to be followed when making donations and providing sponsorships. In line with our strong belief that contributing to the community is the essential foundation for building a successful business, Entek views donations and sponsorships as a way to support the communities in the countries in which it operates.

All employees, directors and officers of Entek shall comply with this Policy, which is an integral part of Entek Code of Ethical Conduct and Practice Principles² (“**Ethical Rules**”). Entek also expects and takes necessary steps to ensure that all of its Business Partners - where applicable - comply with and/or act in accordance with this Policy.

2. Definitions

“**Business Partner**” includes authorized service and/or solution providers with whom Entek cooperates in matters such as, but not limited to, specific business models or project development, suppliers and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

“**Donation**” means voluntary contributions in money or in kind (including goods or services etc.) to individuals or charitable entities (such as foundations, associations and other nonprofit organizations); universities and other schools; and other private or public legal entities or organizations etc. to advocate a philanthropic cause, serve the public interest and help achieve a social goal, without a consideration received in return.

“**Entek**” means companies which are controlled directly or indirectly, jointly or individually by Entek Elektrik.

“**Entek Elektrik**” means Entek Elektrik Üretimi A.Ş.

(1) <https://www.koc.com.tr/about-us/code-of-ethics-and-compliance-policies>

(2) <https://www.entekelektrik.com.tr/icerik/etik-ilkeler-ve-uyum-politikalari>

“**Koç Group**” means Koç Holding A.Ş. and companies which are controlled directly or indirectly, jointly or individually by Koç Holding A.Ş. and the joint venture companies listed in its consolidated financial report.

“**Sponsorship**” means contribution in money or in kind (including goods, or services, etc.) given to an entity or group, for staging an artistic, social, sports or cultural activity etc. in return for an institutional benefit reflected in the form of visibility to target audiences, under a sponsorship agreement or whatsoever name, to the extent the nature of the relationship is as defined herein.

3. General Principles

When making Donations and providing Sponsorships, Entek shall ensure that:

- it complies with governing documents (including but not limited to its Articles of Association), and the restrictions and limits set forth by its General Assembly and/or the Board of Directors or similar body;
- it complies with all applicable laws in the jurisdictions in which it operates, including but not limited to relevant capital markets regulations, commercial and tax laws where applicable;

the Donation and/or the Sponsorship;

- does not conflict with the values or business interests of Entek and is consistent with the principles described herein and in the Koç Group Code of Ethics³ and Ethical Rules;
- is properly documented and never used in exchange for obtaining an improper advantage or benefit or used for the purpose of any form of corruption;
- is not offered in connection with any bid, contract renewal or business opportunity;
- not made for political purposes to any politician, political party or political groups, a municipality or government official, either directly or indirectly through third parties⁴;
- is not for the benefit of any entity or organization, that discriminates on the basis of ethnicity, nationality, gender, religion, race, sexual orientation, age or disability or

(3) <https://www.koc.com.tr/about-us/code-of-ethics-and-compliance-policies>.

(4) Please refer to Ethical Rules and the Entek Anti-Bribery and Corruption Policy.

- will not be used directly or indirectly to violate human or animal rights, to promote tobacco, alcohol and illegal drugs or to damage the environment.

4. Application of the Policy

Prior to entering into any agreement or commitment on behalf of Entek, with any new third party, for a Donation or a Sponsorship, notwithstanding the Signature Circular and Articles of Association of the relevant company:

- If initiated by a department other than the department responsible for brand communication and sponsorships, a written proposal describing the intended use of the funds and information regarding the relevant entity (name, address, senior management) shall be submitted to the Entek Elektrik's Group Directorate of Shared Services and Transformation for evaluation of the impact on the corporate image and brand. If the result of the assessment is positive, then:
 - Entek Elektrik's Group Directorate of Shared Services and Transformation shall forward the proposal to the Entek Elektrik's Legal and Compliance Department for Due Diligence⁵;
 - If the outcome of the Due Diligence is positive, the relevant Donation or Sponsorship shall be submitted for final approval to the management or the Board of Directors in accordance with the Signature Circular of the Entek;
 - Upon completion of the processes described above, any Donation or Sponsorship that may have a significant impact on Koç brand and corporate image, shall also be notified by the Entek to Koç Holding Corporate Brand Communications and Sponsorship Department prior to approval or execution by the Board of Directors ;
 - For sponsorships, the parties shall enter into a written agreement detailing all terms and conditions;
 - For sponsorships, the sponsored entity, shall provide Entek Elektrik's Group Directorate of Shared Services and Transformation with post-event documentation (i.e. photos, videos or a report etc. if relevant) or any other documents or materials that demonstrate compliance with the sponsorship agreement as soon as practicable after the completion of the sponsored event or project.

(5) Due diligence shall be conducted as per Entek Sanctions and Export Control Policy and Anti-Bribery and Corruption Policy. To the extent required, relevant documentation shall be shared with other departments (including legal, tax and capital markets compliance review).

However, if the sponsored event is a recurring event, the sponsorship agreement shall specify the content and the frequency of the reporting.

- Supporting documentation such as receipts and invoices shall be retained by the accounting department and transactions shall be recorded in accordance with applicable law;
- All Donations and Sponsorships shall be reported to Entek Elektrik's Legal and Compliance Department;
- Due Diligence, approval, execution and follow-up processes shall be documented to be used for audit and compliance review as required; and
- A report detailing the Donation and Sponsorship activities (including purpose, entity and due diligence results) shall be sent to the Legal and Compliance Department in Koç Holding and Legal and Compliance Department in Türkiye Petrol Rafinerileri A.Ş. by Entek Elektrik's Legal and Compliance Department, on an annual basis.

5. Authority and Responsibilities

All employees and directors of Entek are responsible for complying with this Policy, implementing and supporting Entek's procedures and controls in accordance with the requirements of this Policy. Entek also expects and takes necessary steps to ensure that all its Business Partners to the extent applicable comply with and/or act in accordance with this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where Entek operates, and this Policy, the stricter of the two shall prevail, unless such practice is in violation of the relevant local laws and regulations, the stricter of the two, supersede.

If you become aware of any action that you believe is inconsistent with this Policy, the applicable law or the Koç Group Code of Ethics⁶ or Ethical Rules, you may seek guidance or report the incident to your line managers. Alternatively, you may report the incident to the hotline through "**[koc.com.tr/hotline](https://www.koc.com.tr/hotline)**".

Entek employees may contact Entek Elektrik's Legal and Compliance Department for their questions regarding this Policy and its application. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

(6) <https://www.koc.com.tr/about-us/code-of-ethics-and-compliance-policies>.

6. Revision History

This Policy takes effect on 28.09.2022 as of the date approved by Entek Elektrik's Board of Directors and for each Entek company, it will take effect on the date of Board of Directors approval of relevant company. This Policy will be maintained by Entek Elektrik's Legal and Compliance Department.

Revision	Date	Comment
V.01	30.09.2021	
V.02	28.09.2022	
V.02	05.02.2024	Business Partners definition has been updated. The expressions that cause ambiguities have been improved.