

COMPANY: SÖĞÜT İNŞAAT A.Ş.

DOCUMENT NO: SGT-GEN-POL-002

DOCUMENT TITLE: DONATION AND SPONSORSHIP POLICY

REVISION NO: 01

DATE: December 2025

1. PURPOSE AND SCOPE

Söğüt İnşaat Donation and Sponsorship Policy ("Policy") has been developed with the awareness of Söğüt İnşaat's obligations arising from anti-bribery and anti-corruption regulations in order to:

1. To ensure compliance with the principles set forth in the United Nations Global Compact and Söğüt İnşaat Business Ethics and Code of Conduct Regulation (SGT-GEN-YNT-003);
2. To determine the appropriate process and criteria for Donations and Sponsorships made on behalf of Söğüt İnşaat; and
3. To provide assurance that the Donations and Sponsorships made are legal.

Söğüt İnşaat employees and parties operating on behalf of it are obliged to comply with the Policy, and other Third Parties with whom Söğüt İnşaat works are expected to act in accordance with this Donation and Sponsorship Policy in their activities. Söğüt İnşaat A.Ş. Board of Directors is responsible for the oversight of the Policy, and the Compliance and Ethics Department is responsible for execution of the Policy.

Definitions and Abbreviations

- **Control:** In relation to a company, the ability of any person directly or indirectly to (i) appoint and/or remove a majority of the board of directors; (ii) exercise, or direct the exercise of, more than 50% of the voting rights of that company; (iii) or exert control by virtue of special shareholder rights.
- **Donation:** Financial or in-kind support to various individuals and organizations without any commercial interest in return.
- **Politically Exposed Persons (PEPs):** Individuals who are, or had been before three years of the planned transaction, entrusted with prominent public functions and their family members and close associates. Family members are individuals who are related to a PEP either directly (consanguinity) or through marriage or similar (civil) forms of partnership and close associates are individuals who are closely connected to a PEP, either socially or professionally.

- **Public Officials:** Employees in any public institution or state-owned enterprise in a local or foreign country; employees and candidates of a local or foreign political party; persons in charge of in any legislative, executive, or judicial authority; judges, juries, and other judicial officials or officials in national, international or supranational courts or in arbitration tribunals.
- **Söğüt İnşaat or Group:** Söğüt İnşaat A.Ş. along with its affiliates and/or subsidiaries directly or indirectly controlled by Söğüt İnşaat A.Ş.
- **Sponsorship:** Refers to the support activity provided in cash or kind within the scope of a sponsorship agreement or similar arrangements, which envisages providing support to artistic, social, cultural, etc. events for the purpose of obtaining corporate benefit.
- **Subsidiary:** A company in which the holding company, (i) Controls the composition of the board of directors; or (ii) exercises or Controls more than one-half of the total share capital.
- **Third Party:** People or companies with whom Söğüt İnşaat engages in commercial activities including without limitation to suppliers, customers, contractors and business partners.

2. GENERAL PRINCIPLES

2.1 Eligibility Criteria and Review

Söğüt İnşaat carries out various Donation and Sponsorship activities in the geographies where it operates. Before carrying out any Donation and/or Sponsorship activities, Söğüt İnşaat employees shall be aware that these activities may expose Söğüt İnşaat to various risks such as bribery and corruption, money laundering, financing of terrorism, conflict of interest, fraud, political exposure, and reputational damage.

The following issues shall be reviewed before making a Donation and/or Sponsorship:

1. The laws of the country in which the recipient is established and operates;
2. The laws of the country in which the related Söğüt İnşaat company is established and operates;
3. Other applicable legal regulations and standards (The Foreign Corrupt Practices Act, The UK Bribery Act, FATF Recommendations etc.) regulating issues such as anti-corruption and money laundering;
4. Whether the recipient is in a position to accept Donations and/or Sponsorships in consideration of their activity and organization;
5. Compliance of the planned Donation and/or Sponsorship with Söğüt İnşaat's Business Ethics and Code of Conduct Policy; and
6. Whether the recipient is suitable for entering into a transaction within as a result of the KYC - Know Your Customer Inquiry.

2.2 Situations, Persons and Organizations That Should Not Be Donated or/and Sponsored

Donations and/or Sponsorships shall not be made to the persons and organizations listed below:

1. Public Officials;
2. Persons and organizations that support the spread of terrorism or weapons of mass destruction;
3. Individuals and entities for whom there is a belief or indication that they have engaged in discrimination based on language, race, color, gender, political opinion, union membership, belief, age, physical disability, sexual orientation, military status, etc.;
4. Persons and entities whose KYC - Know Your Customer Inquiry process has not been completed, and persons and entities listed by the sanction regimes specified in the Sanctions and Export Controls Policy (SGT-KRY-POL-004);
5. Political parties and political campaigns;
6. Charities directly or indirectly affiliated with Politically Exposed Persons; and
7. Persons or organizations that are determined not to act in accordance with the principles set forth in the Third-Party Code of Conduct Guide (SGT-KRY-GUI-001) and/or aim to promote tobacco, alcohol and illegal drugs.

Donations and Sponsorships shall be made in line with the below mentioned principles:

- It is not made for the purpose of obtaining any commercial benefit or it is not of a nature to create this impression;
- It does not affect or appear to affect the independence of the donation maker or recipient;
- It is not in the form of a daily payment; and
- It is not made in cash and not made to persons and organizations that are not legally allowed to collect donations.

2.3 Steps to Be Followed in Donation and/or Sponsorship Processes

All Donation and/or Sponsorship requests are processed using the Donation and Sponsorship Approval Form (SGT-GEN-FRM-006) ("Form"). The form is completed in detail at each Donation and/or Sponsorship request by the personnel responsible for managing the relevant Donation and/or Sponsorship process. The form is reviewed by the Compliance and Ethics Department and then approved by Söğüt İnşaat A.Ş. Chief Compliance Officer. Approved forms are archived and retained by the Compliance and Ethics Department.

Approval must also be obtained from Söğüt İnşaat A.Ş. Tax Department to ensure that the Donation to be made is compliant with tax legislation.

2.4 Transparency and Accountability

Donations and/or Sponsorships shall be transparent. All Donations and/or Sponsorships must be properly reported and listed in Söğüt İnşaat accounting records, in accordance with relevant laws and regulations as well as standards.

After the Donation and/or Sponsorship is processed, it shall be checked whether the Donation and/or Sponsorship is used for the stated purpose or not by the appropriate methods specified in the Form.

2.5 Results of Non-Compliance

In case of detection of a case that violates the Donation and Sponsorship Policy or contains abuse by Söğüt İnşaat's Compliance and Ethics or Internal Audit Departments, various sanctions may be imposed on the relevant personnel in accordance with the Disciplinary Regulation (SGT-GEN-YNT-001).

3. REPORTING OF VIOLATIONS

Any action against this Policy or applicable legislation by an Employee or Third Party may damage the Group's reputation. Therefore, each Employee and Third Party that is engaged in a business relationship with Söğüt İnşaat is required to immediately report any actual or suspected violation in compliance with this Policy through one of the channels identified below. Alternative channels for reporting are listed below:

- **Email:** etik@sogut-insaat.com.tr
- **Web:** sogut-insaat.com.tr/ethics
- **Ethics Hotline:** 0312 287 33 13

Söğüt İnşaat takes all reports seriously. All reports received are kept confidential unless there is a legal obligation to disclose the same.

Please refer to Söğüt İnşaat Whistleblowing Policy (SGT-KRY-POL-002) for details.

Ahmet KAPUSUZ

Company Manager / Şirket Müdürü