DONATION AND AID POLICY

1) Purpose

The Purpose of the Donation and Aid Policy (hereinafter referred to as the “Policy”) is to define the principles, fundamentals, and responsibilities regarding donations and aid to be made by Erciyes Çelik Halat A.Ş. (hereinafter referred to as the “Company”).

2) Definitions

This section briefly explains the specific terms and concepts used in politics as follows.

Company: Erciyes Çelik Halat Tel Sanayi ve Ticaret A.Ş.

Policy: Donation and Aid Policy

Employee: Refers to company managers and employees.

Donation: Refers to monetary aid or products given gratuitously to stakeholders and employees with a sense of social responsibility, to meet social and community needs, and to benefit the public.

Gift: Refers to products and services that do not require monetary payment and are generally given by business parters or suppliers as a token of gratitude or commercial courtesy.

3) Scope

3.1) This Policy covers:
Members of the Company’s Board of Directors,
Employees of the Company,
Companies from which goods and services are procured and their employees,
Other persons, including those with whom the Company has commercial relationships—such as customers—and individuals and entities acting on behalf of the Company, including consultants, attorneys, advisors, and external auditors (collectively referred to as “Business Partners”).

4) Principles and Guidelines

4.1) The company makes donations, as decided by the Board of Directors, to support activities that benefit the public, such as education, health, culture and arts, law, scientific research, environmental protection, sports, the integration of people with disabilities into society, entrepreneurship, technology, and communication, and to contribute to the country's future.

4.2) Donations may be made within the framework of corporate social responsibility practices, in compliance with the provisions of the Türk Ticaret Kanunu (Law No.

6102), the Türk Borçlar Kanunu (Law No. 6098), applicable tax procedures and principles, and other relevant regulations, primarily including the Ethics Policy.

4.3) Donations and contributions are carried out in accordance with the Company's vision, mission, and policies. For this reason, the donations and contributions made shall not disrupt the Company's activities. In this process, ethical principles and values are prioritized, and annual budget appropriations are taken into consideration.

4.4) Donations and contributions may be made in two different forms: in cash or in kind.

4.4.1) For in-kind donations and contributions, the upper limit for each fiscal year is determined as the value of goods or services corresponding to the cash donation ceiling.

4.4.2) The authority to amend this upper limit rests with the Board of Directors.

4.5) Donations may be made to universities, educational institutions, foundations, public-benefit associations, non-governmental organizations, and similar entities, as well as to qualified individuals. Donations shall not be made for political purposes to political parties, political candidates, holders of political office, or representatives of public administration. The Company may only make donations and contributions that are tax-deductible.

4.6) Donations and contributions made are reported to the Board of Directors by the Finance Department on a quarterly basis.

5) Roles and Responsibilities

5.1) Board of Directors

5.1.1) The Board of Directors is responsible for the development, implementation, and updating of the Policy.

5.1.2) The Board of Directors is responsible for the overall oversight of the effective functioning of the Ethics Committee and the Internal Audit Department, which serve as reporting, investigation, and enforcement mechanisms in cases of violations or suspected breaches of the principles and rules set forth in the Policy.

5.2) Ethics Committee

5.2.1) The Ethics Committee is responsible for managing the communication channels necessary for reporting violations or suspected breaches of the principles and rules set forth in the Policy. It also takes measures to ensure the confidentiality and security of individuals making such reports.

5.2.2) The Ethics Committee handles incoming complaints and notifications with due diligence and initiates the necessary investigations. If a rule violation is confirmed as a result of the investigation, the Committee refers the matter to the Internal

Audit Department with the relevant evidence and documentation. Additionally, it implements the necessary measures and establishes appropriate mechanisms to prevent recurrence of the same violation.

5.3) Internal Audit Department

5.3.1) The Internal Audit Department conducts objective evaluations regarding situations that may result in disciplinary action in accordance with applicable legislation, in the event that violations or suspected breaches of the principles and rules set forth in the Policy are identified.

5.4) Finance Department

5.4.1) The Finance Department is responsible for recording all donations and contributions made and reporting them to the Board of Directors on a quarterly basis.

5.5) Employees

5.5.1) Company employees are obligated to act in accordance with the principles set forth in the Policy and shall not be compelled under any circumstances to act contrary to the Policy. Employees are responsible for reporting any behavior or practices that violate the Policy to their supervisors and/or the Ethics Committee via the Ethics Hotline.

5.5.2) Managers are responsible for ensuring that the principles outlined in the Policy are correctly applied by the employees, subcontractors, and business partners for whom they are responsible.

6) Communication

6.1) All behaviors and practices that violate the principles set forth in the Policy must be reported to the Ethics Committee via the Ethics Hotline. The Ethics Committee is obligated to respond to all notifications received through the Ethics Hotline within three business days.

Ethics Hotline
Email: etik@ech.com.tr
Address: Mimarsinan Organize Sanayi Bölgesi 19. Cadde No:32 Melikgazi/Kayseri

7) Effective Date

7.1) This Policy has been put into effect by the decision of the Board of Directors and shall remain valid and in force until a new announcement is made.

8) Review

8.1) This Policy is reviewed annually by the Ethics Committee, based on controls related to process or technical infrastructure changes. The reviewed and updated Policy is approved by the Board of Directors.

Related Policies and Procedures

- Code of Ethics Policy
- Anti-Bribery and Anti-Corruption Policy