

## **GÜLERMAK AĞIR SANAYİ İNŞAAT VE TAAHHÜT AŞ**

### **DONATION AND AID POLICY**

#### **Article 1: Scope and Legal Basis**

This policy sets forth the principles regarding donations and aids to be made by Gülermak Ağır Sanayi İnşaat ve Taahhüt AŞ (**“the Company”**).

This policy has been prepared in accordance with the provisions of the Capital Markets Law No. 6362 (**“CML”**), the Turkish Commercial Code No. 6102 (**“TCC”**), the Communiqué on Dividends No. II-19.1, the Communiqué on Corporate Governance No. II-17.1 and the corporate governance principles attached thereto, as well as the regulations of the Capital Markets Board (**“CMB”**) and the relevant provisions of the Company’s Articles of Association (**“AoA”**).

#### **Article 2: Purpose**

In line with its sense of social and corporate responsibility, the Company has established this donation policy to determine the necessary principles and procedures, manage the donation process, and define the responsibilities and reporting requirements related to supporting and encouraging public-benefit activities through non-refundable donations. These activities include, but are not limited to education, health, culture and arts, law, scientific research, environmental protection, sports, integration of persons with disabilities into society, entrepreneurship, technology and communication.

The main objective of donations and aids is to fulfill social responsibilities, foster a sense of corporate responsibility among shareholders and employees, as well as address societal needs, and serve the public interest. The Company also supports the realization of projects contributing to social development.

#### **Article 3: Donation Principles**

The necessary provision to make donations is stipulated in the Company’s Articles of Association. Within the framework of CMB regulations, the CML, the TCC, the Turkish Code of Obligations No. 6098, other secondary legislation, internal Company regulations, and the relevant article of the AoA regarding the Company’s scope of activity, and as part of corporate social responsibility practices, the Company may make donations and aid through a Board of Directors resolution. Such donations must remain within the limits determined by the General Assembly, not disrupt operations, and comply with the CMB’s regulations on illegal transfer pricing and mandatory corporate governance principles. All donations made within the year shall be presented to the general assembly for shareholders’ information. Donations or aids that may undermine the protection of shareholders’ rights are to be avoided.

All donations and aids must align with the Company’s vision, mission, and policies, as well as the Company’s ethical principles and values, and annual budget allocations. Donations and aids can be made in cash or in kind.

In determining the form and amount of the donation and the recipient institution, organization, or individual, compliance with the Company’s corporate social responsibility policies shall be ensured. Donations and aids may be granted to any type of institution, organization, or person, including universities, educational institutions, foundations, associations that are publicly beneficial, non-governmental organizations and similar entities.

Donations made are added to the distributable profit base. Regarding the amount of donations, the mandatory limits set by the CMB are always complied with. Donations and aids made by the Company are disclosed to the public in accordance with the relevant CMB regulations.

#### **Article 4: Enforcement**

This policy enters into force following its approval by the General Assembly.