



**KOCAER STEEL
DONATION AND AID POLICY**



Kocaer Steel,

In order to determine the Company's donation and aid principles, in compliance with the regulations subject to and the provisions of the Articles of Association;

- The company makes donations upon the decision of the Board of Directors in order to support public beneficial activities such as education, health, culture and arts, law, scientific research, environmental protection, sports, reintegration of disabled people, entrepreneurship, technology and communication and to contribute to the future of the country.
- Donations can be made within the framework of corporate social responsibility practices in accordance with the Turkish Commercial Code (TTK) No. 6102, Turkish Code of Obligations No. 6098, Tax procedures and principles and other relevant regulations, especially the Code of Ethics Policy.
- All donations and aid made upon the decision of the Company management are made in accordance with the Company's vision, mission and policies and by taking into account the Company's ethical principles and values. For this reason, donations and aid provided cannot disrupt the activities of the Company. In this process, ethical principles and values are prioritized and annual budget allocations are taken into account. Donations and aid can be made in two ways: in cash and in kind.
- Donations and aid can be made in two different ways: in cash or in kind.
 - ✓ The upper limit for cash donations and aid is determined anew for each fiscal year.
 - ✓ The upper limit for in-kind donations and aid has been determined as products or services corresponding to the cash donation upper limit for each fiscal year.
 - ✓ Changing this upper limit is within the authority of the Board of Directors.
- The Company may provide aid and donations to individuals, non-governmental organizations, associations or foundations, universities, public institutions and organizations operating in the fields of education, culture, art, environment and sports, within the framework of the understanding of corporate social responsibility and sustainability, including but not limited to those listed, and taking into account the recommendations of the Sustainability Board, within the principles set forth in the Capital Markets Law and regulations.
- Donations and aid made are reported to the Board of Directors every quarter by the Financial Affairs Department.
- Changes to be made in the policy are submitted to the approval of the shareholders at the General Assembly meeting, following the decision of the Board of Directors, and are published on the Company website (www.kocaersteel.com and www.kocaerceilik.com).

- As stated in Article 20 of the Company's Articles of Association titled "Donations and Aids", the upper limit of donations to be made by the Company is determined by the General Assembly.
- Donations and aid that would compromise the Company's principle of protecting the rights of shareholders are avoided. However, within the framework of the understanding of social responsibility, in accordance with the provisions of the capital markets legislation and the Company's policies and practices, donations and aid deemed appropriate by the Board of Directors can be made in a way that does not disrupt the purpose and subject of the Company.
- Donations and aid to be made by the Company within the framework of the Articles of Association are announced to the public within the framework of the CMB's regulations regarding the disclosure of special events to the public. Shareholders are informed about the amount and beneficiaries of all donations and aid made during the relevant period, as well as policy changes, in a separate agenda item at the General Assembly meeting.
- Regarding donations and aid, the relevant legislative provisions, especially the SPK (Capital Markets Board)'s regulations regarding the ban on disguised profit transfer and the mandatory corporate governance principles, are complied with.