

dpet

OPET

**DONATION AND SPONSORSHIP
POLICY**

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1. Purpose and Scope

The purpose of this Donation and Sponsorship Policy (the “**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, Opet views donations and sponsorships as a way to support the communities in the countries in which it operates.

All employees and managers of Opet shall comply with this Policy, which is an integral part of Opet Code of Ethics¹. Opet also expects and takes necessary steps to ensure that all its Business Partners - where applicable - comply with and/or act in accordance with this Policy.

This policy has been prepared in accordance with the Code of Ethics and Values of Opet's Principal Shareholders.

2. Definitions

“**Business Partner**” includes suppliers, distributors, retailers, authorized services and other third parties with whom the company has a business relationship and all kinds of representative, subcontractor, consultant, 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.

“**Opet**” means all companies controlled solely or jointly by Opet Petrolcülük A.Ş. and Opet Petrolcülük A.Ş., either directly or indirectly by holding 50% or more than 50% of their shares.

“**Principal Shareholders**” refers to Türkiye Petrol Rafinerileri A.Ş. and Öztürk Yatırım ve Turizm A.Ş.

“**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, each Opet company shall ensure that:

- it complies with Articles of Association (and/or other incorporation documents) of the Company, 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 Opet operate, including but not limited to relevant capital markets regulations, commercial and tax laws where applicable;
- it does not conflict with the values or business interests of Opet and is consistent with the principles described herein and in the Opet Code of Ethics;
- it must be properly documented in accordance with the legislation.

¹ For other relevant policies, please refer to the Opet Code of Ethics, Opet Community Investment Policy, Opet Anti-Bribery and Anti-Corruption Policy, and Opet Gift and Hospitality Policy.

The Donation and/or the Sponsorship also;

- is 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;
- is not made for political purposes to any politician, political party or political group, municipality or government official, either directly or indirectly through third parties;
- 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
- is not 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 the relevant Opet, 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 leadership other than the leadership 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 Opet Sustainability and Corporate Communications Leadership for evaluation of the impact on the corporate image and brand. If the result of the assessment is positive, then:
 - Opet Sustainability and Corporate Communications Leadership shall forward the proposal to Opet Legal and Compliance Leadership for Due Diligence²;
 - If the outcome of the Due Diligence is positive, the relevant Donation or Sponsorship shall be submitted for final approval to the relevant management level Opet Leader or the Board of Directors in accordance with the Signature Circular of Opet;
 - Upon completion of the processes described above, any Donation or Sponsorship that may have a significant impact on Principal Shareholders' brand and corporate image, shall also be notified to Principal Shareholders prior to approval or execution by the Board of Directors;
 - For sponsorship, the parties shall enter into a written agreement detailing all terms and conditions;
 - For sponsorships, the sponsored entity shall provide Opet Sustainability and Corporate Communications Leadership 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. 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 Opet Accounting and Administrative Leadership and transactions shall be recorded in accordance with applicable laws;
 - All Donations and Sponsorships shall be reported to Opet Legal and Compliance Leadership;
 - 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 Principal Shareholders, when necessary.

² Due Diligence shall be conducted in accordance with the Opet Sanctions and Export Control Policy and the Anti-Bribery and Corruption Policy. Where necessary, relevant documentation shall be shared with other leaderships (including legal, tax and capital markets compliance review).

5. Authority and Responsibilities

All employees and managers of Opet are responsible for complying with this Policy. Opet 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 regulations, 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 Opet Code of Ethics, you may seek guidance or report the incident to your line managers. Alternatively, you may report the incident to the Koç Holding's Ethics Hotline, which is operated by independent service providers and is available 24/7, via the phone numbers³ 0850-577-1926 or 0850-220-3845, or through the web-based reporting system available at www.koc.com.tr/ihbarbildirim.

Opet employees may contact Opet Legal and Compliance Leadership for their questions regarding this Policy and its application. Violation of this Policy by an employee may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties that expected to comply with it, their contracts may be terminated.

6. Revision History

This Policy entered into force with the Board of Directors' Resolution dated 15.04.2022, and Opet Legal and Compliance Leadership and Opet Sustainability and Corporate Communications Leadership are responsible for updating the Policy.

Revision	Date	Comment
No:1	10.06.2024	Expressions that cause ambiguities are improved. The name of the Legal and Compliance Group Directorate has been revised.
No:2	12.05.2026	Unit names have been revised.

³ The phone numbers, the countries within scope, and the languages in which services are provided are available at "koc.com.tr/ihbarbildirim".