



DONATION and AID POLICY

Purpose and Scope

This Donation and Aid Policy (“Policy”) sets forth the principles regarding donations and aid that may be carried out by Kontrolmatik Teknoloji Enerji ve Mühendislik Anonim Şirketi (“Company”).

In line with its corporate social responsibility approach, the Company may, without limitation, make donations and provide aid to individuals and organizations operating in fields such as education, culture, arts, environment, and sports, including non-governmental organizations, associations, foundations, universities, and public institutions, in accordance with the principles outlined in the Capital Markets Law No. 6362, the Dividend Communiqué (II-19.1) of the Capital Markets Board of the Republic of Turkey, and other relevant Capital Markets Regulations.

The purpose of this Donation and Aid Policy is to fulfill social responsibilities, raise awareness of social responsibility, meet social and community needs, benefit the public, and encourage public-benefit activities through donations.

Principles Regarding Donations and Aid

Our Company may, in compliance with the Turkish Commercial Code and Capital Markets Board regulations, and ensuring no violation of the capital markets regulations on concealed profit transfers and no interference with its own objectives and operations, provide donations and aid to government agencies included in the general budget, administrations with annexed budgets, provincial special administrations, governorships, municipalities, villages, foundations granted tax exemption by the Cabinet, disaster areas, public benefit associations, non-governmental organizations, local sports clubs, institutions engaged in scientific research and development activities, universities, other educational institutions, and institutions operating in socially beneficial areas such as culture, arts, environment, and education, subject to the approval of the Board of Directors. The donations and aid made during the year must be presented to shareholders at the General Assembly. The limit for donations and aid is determined by the General Assembly, and donations exceeding this limit cannot be made during the relevant period. The General Assembly may also decide not to make any donations or aid for the year.

Within the framework of the Capital Markets regulations, if the donations and aid provided by the Company amount to at least 1% of the total assets disclosed in the most recent publicly announced balance sheet, or if the total of donations and aid below 1% reaches at least 1% of the total assets disclosed in the most recent balance sheet, the necessary material disclosures will be made on the Public Disclosure Platform (www.kap.org.tr, "KAP").

The Capital Markets Board is authorized to impose an upper limit on the amount of donations. Donations and aid can be made in cash or in kind. Under the Capital Markets Law, donations made during the relevant fiscal period are added to the distributable profit base.

This Policy is submitted for the approval of the Company’s General Assembly. In line with the Policy approved by the General Assembly, the total amount of all donations and aid made by the Company during the period, the beneficiaries, and any changes to the Policy are presented to the shareholders as a separate agenda item at the General Assembly meeting.

Restrictive regulations arising from the legislation applicable to the Company regarding donation practices are reserved.