

KUZEY BORU A.Ş.

DONATION AND AID POLICY

The purpose of this Donation and Aid Policy (Policy) is to determine and regulate the principles regarding donations and aids that may be made by Kuzey Boru A.Ş. (Company) in accordance with the provisions of the Turkish Code of Obligations No. 6098 (TCO), the Turkish Commercial Code No. 6102 (TCC), and the Capital Markets Law No. 6362 (CML), as well as the Dividend Communiqué No. II-19.1, the Corporate Governance Communiqué No. II-17.1 (CGC), and the Corporate Governance Principles (CGP) included in its annex, along with the regulations of the Capital Markets Board (CMB or Board), and the principles and values of the Company.

The Company may make donations and aids to individuals, non-governmental organizations, associations, clubs, or foundations, universities, public institutions and organizations operating in the fields of education, culture, arts, environment, and sports, without being limited to those listed, within the framework of corporate social responsibility understanding. The Company conducts its donations and aids in compliance with the TCC, TCO, CML, CGC, CGP, and other relevant legislation, as well as the provisions of the Company's articles of association and the transfer regulations prescribed by the CMB.

The main purpose of the donations and aids that may be made by the Company is to fulfill social responsibilities, create awareness of social responsibility, meet social and community needs, contribute to the quality of life, and effectively direct corporate activities.

The amount or proportional limit of donations and aids to be made during the fiscal period is determined at the General Assembly. The Company presents all donations and aids made within each fiscal period to the shareholders at the General Assembly Meeting of the relevant year as a separate agenda item, in accordance with the principles of this Policy and the rules determined by the legislation to which it is subject.

Donations and aids to be made to real and legal persons, as well as their amounts, are determined in accordance with the relevant legislation, the limits set by the General Assembly, and the Policy, considering the Company's vision, mission, and policies, as well as the ethical principles and values belonging to the Company. Donations and aids can be made in cash and in kind.

Within the framework of the Capital Markets legislation, necessary special circumstance disclosures are made if the donations and aids made by the Company constitute at least 1% of the total assets of the last publicly disclosed balance sheet or if the total of donations and aids below 1% reach at least 1% of the total assets of the last publicly disclosed balance sheet.