

ARTICLE 1. PURPOSE

1.1. The purpose of the Donation and Aid Policy (hereinafter referred to as the “Policy”) is to establish the principles and procedures for donations and aids provided by Beta Enerji ve Teknoloji A.Ş. (hereinafter referred to as the “Company”) in accordance with applicable regulations and the provisions of the Articles of Association.

ARTICLE 2. DEFINITIONS

2.1. This section briefly explains the specific terms and concepts used in the Policy as follows:

- **Company:** Refers to Beta Enerji ve Teknoloji A.Ş.
- **Policy:** Refers to the Donation and Aid Policy.
- **Employee:** Refers to the Company’s managers and staff.
- **Donation:** Refers to monetary aid or goods provided free of charge, with the aim of fostering a sense of corporate responsibility among stakeholders and employees, meeting social and community needs, and contributing to public welfare.
- **Gift:** Refers to products or services given as a token of appreciation or business courtesy, typically by individuals or suppliers with whom there is a business relationship, and which do not require monetary payment.

ARTICLE 3. SCOPE

3.1 This Policy covers:

- a) Members of the Company’s Board of Directors,
- b) Company Employees,
- c) Companies from which goods and services are procured, and their employees,
- d) Individuals and entities acting on behalf of the Company — including consultants, lawyers, advisors, and external auditors — as well as other persons with whom the Company has a business relationship, including customers (“Business Partners”).

ARTICLE 4. PRINCIPLES AND GUIDELINES

4.1. The Company may make donations, upon a resolution by the Board of Directors, to support activities that serve the public interest—such as education, health, culture and arts, law, scientific research, environmental protection, sports, inclusion of individuals with disabilities, entrepreneurship, technology, and communication—with the aim of contributing to the country's future.

4.2. Donations may be made within the framework of corporate social responsibility practices, in compliance with the Turkish Commercial Code No. 6102, the Turkish Code of Obligations No. 6098, tax procedures and principles, as well as other relevant regulations—particularly the Company's Code of Ethics Policy.

4.3. All donations and aids made upon the decision of Company management shall be in line with the Company's vision, mission, and policies, taking into consideration the Company's ethical principles and core values. Accordingly, such donations and aids must not disrupt the Company's operations. Ethical principles and values are prioritized during this process, and annual budget allocations are taken into account. Donations and aids may be provided in two forms: cash or in-kind.

4.4. Without being limited to the aforementioned fields, in line with its corporate social responsibility and sustainability approach, and by considering the recommendations of the Sustainability Committee, the Company may provide donations and aids to individuals or organizations operating in the areas of education, culture, arts, environment, and sports. These may include non-governmental organizations, associations or foundations, universities, and public institutions and organizations, in accordance with the principles set forth in the Capital Markets Law and related regulations.

4.5. All donations and aids made are reported quarterly to the Board of Directors by the Finance Department.

4.6. The upper limit of donations to be made by the Company is determined by the General Assembly. Donations and aids that may result in the deviation from the principle of protecting shareholders' rights are avoided. However, within the framework of social responsibility, and provided that they comply with capital markets legislation and the Company's policies and practices, donations and aids deemed appropriate by the Board of Directors may be made in a manner that does not hinder the Company's objectives and activities.

4.7. Donations and aids made by the Company are publicly disclosed in accordance with the regulations of the Capital Markets Board (CMB) regarding the public disclosure of material events. During the General Assembly meeting, shareholders are informed under a separate agenda item about the total amount of donations and aids made during the relevant period, the beneficiaries, and any changes to the policy.

4.8. In matters related to donations and aids, the Company complies with the relevant legal provisions, particularly the regulations of the CMB regarding the prohibition of concealed profit distribution, and mandatory corporate governance principles.

ARTICLE 5. DUTIES AND RESPONSIBILITIES

5.1. Board of Directors

5.1.1. The monitoring, oversight, development, and necessary updates of this Policy fall under the authority and responsibility of the Board of Directors.

5.1.2. The Board of Directors is responsible for the overall supervision of the effective functioning of the Disciplinary and Ethics Honor Committee and the Internal Audit Department, which handle the reporting, investigation, and sanction mechanisms in cases of violations or suspicious activities that contravene the principles and rules stated in this Policy.

5.2. Disciplinary and Ethics Honor Committee

5.2.1. The Committee is responsible for managing communication channels for reporting violations and suspicious situations that are contrary to the principles and rules outlined in the Policy and must take measures to ensure the confidentiality and security of whistleblowers.

5.2.2. The Committee carefully reviews all complaints and reports and initiates an investigation if necessary. If a violation is confirmed, the matter is forwarded to the Internal Audit Department along with the relevant evidence and documentation. Furthermore, the Committee takes measures and establishes mechanisms to prevent the recurrence of the same violation.

5.3. Finance Department

5.3.1. The Finance Department is responsible for recording all types of donations and aids made and for reporting them to the Board of Directors on a quarterly basis.

5.4. Employees

5.4.1. Company employees are required to act in accordance with the principles of this Policy

and cannot be forced to act against it under any circumstances. Employees are obliged to report any actions or practices that violate this Policy to their supervisors and/or to the Disciplinary and Ethics Honor Committee via the Ethics Line.

5.4.2. Managers are responsible for ensuring that the principles outlined in this Policy are properly implemented by their subordinates, subcontractors and their personnel, and business partners.

ARTICLE 6. COMMUNICATION

6.1. All actions and practices that are contrary to the principles specified in this Policy must be reported to the Disciplinary and Ethics Honor Committee through the Ethics Line. The Ethics Committee is obliged to respond to all notifications received through the Ethics Line within 3 business days.

Ethics Line:

Email: etikhat@betaenerji.com

Address: Acidere OSB, Çanakkale Cad No:11/B, 01350 Hacı Sabancı
OSB/Sarıçam/Adana

ARTICLE 7. ENFORCEMENT

7.1. This Policy has entered into force with the resolution of the Board of Directors dated April 4, 2025, and shall remain in effect until a new announcement is made.

Reason for Revision :	New Document
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Prepared By Management Systems and Sustainability Engineer	Approved By General Manager
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