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Opet Fuchs Madeni Yağ Sanayi ve Ticaret A.Ş.
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 Fuchs views donations and sponsorships as a way to support the communities in the countries in which it operates.

All employees directors and officers of Opet Fuchs shall comply with this Policy, which is an integral part of Opet Fuchs and the Ethical Principals of OPET Petrolcülük A.Ş ve Fuchs SE (**“Main Shareholders”**). Opet Fuchs also expects and takes necessary steps to ensure that all of its Business Partners - where applicable - comply with and/or act in accordance with this Policy.

2. Definitions

“Business Partner” includes suppliers, distributors, dealers, authorized services and other third parties with whom the company has a business relationship and all kinds of representatives, subcontractors, consultants, etc. acting on behalf of the company, as well as their employees and representatives.

“Donation”, refers to donations made in cash or in kind (such as providing products or services) to individuals and institutions (such as associations, unions and other non-profit organizations), universities, schools and other private or public institutions and organizations, without expecting anything in return, in order to serve the public interest and contribute to the realization of a social goal.

“Koç Group (Koç Topluluğu)”, refers to all companies that are directly or indirectly controlled by Koç Holding A.Ş either alone or jointly and business partners (Joint Ventures) that are contained in the consolidated financial report of Koç Holding A.Ş.

“Main Shareholders” means OPET Petrolcülük A.Ş and Fuchs SE, the main shareholders of Opet Fuchs.

“Opet Fuchs” means Opet Fuchs Madeni Yağ Sanayi ve Ticaret A.Ş.

“Sponsorship”, is the financial or in-kind support (such as providing products or services) provided for artistic, social, sporting or cultural events that are deemed beneficial to participate in order to obtain a corporate benefit, within the scope of a sponsorship agreement or other types of agreements that contain sponsorship conditions, notwithstanding that it is concluded under a different name.

3. General Principles

When making Donation and Sponsorship activities of Opet Fuchs shall ensure that:

- it compliance with governing documents (including but not limited to its Articles of Association), 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 it operates, including but not limited to relevant capital markets regulations, commercial and tax laws where applicable;
- the Donation and/or the Sponsorship
 - does not conflict with the values or business interests of Ethical Principles of Opet Fuchs and the Main Shareholders and is consistent with the principles described herein and in the Opet Fuchs Code of Ethics;
- is properly documented and 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;
- not made for political purposes to any politician, political party or political group, municipality or government official, either directly or indirectly through third parties¹;
- 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
- will not be used directly or indirectly to violate human or animal rights, to promote tobacco, alcohol and illegal drugs, or to damage the environment.

4. Implementation of the Policy

Prior to entering into any agreement or commitment on behalf of the Opet Fuchs, 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 department other than the department 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 Corporate Communications Department of the Opet Fuchs for evaluation of the impact on the corporate image and brand . If the result of the assessment is positive, then:

¹ Please refer to Opet Fuchs Ethical Principles and the Anti-Bribery and Corruption Policy.

- Corporate Communications Department of Opet Fuchs shall forward the proposal to the Management Systems, Risk and Compliance Department 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 management or the Board of Directors in accordance with the Signature Circular of the Opet Fuchs;
- Upon completion of the processes described above, any Donation or Sponsorship that may have a significant impact on the Main Shareholders' brand and the corporate image of Main Shareholders, shall also be notified by the Corporate Brand Communication and Sponsorship Department of Opet Fuchs to Main Shareholders relevant departments prior to approval or execution by the Board of Directors ;
- For sponsorships, the parties shall enter into a written agreement detailing all terms and conditions;
- For sponsorships, the sponsored entity shall provide the Corporate Communications Department 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 the accounting department and transactions shall be recorded in accordance with applicable laws;
- All Donations and Sponsorships shall be reported to the Assistant General Manager (Finance & Compliance) and Management Systems, Risk and Compliance Department of the Opet Fuchs;
- 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 Legal and Compliance Consultancy Department of Main Shareholders, on an annual basis.

5. Authority and Responsibilities

All employees and directors of Opet Fuchs are responsible for complying with this Policy, implementing and supporting the Opet Fuchs' procedures and controls in accordance with the requirements of this Policy. Opet Fuchs also expects and take

² Due Diligence will be conducted in accordance with the Opet Fuchs Sanctions and Export Control Policy and the Anti-Bribery and Anti-Corruption Policy. To the extent necessary, relevant documents will be shared with other departments (including legal, tax and capital markets compliance review).

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 local regulations, applicable in the countries where Opet Fuchs operates, 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 Ethical Principles of Opet Fuchs and Ethical Principles of Main Shareholders, you may consult or report this matter to your manager, who is one level higher in rank than you. You may forward your complaints, questions and suggestions to the following address: "<https://ihbar.opetfuchs.com.tr>". If you are not an Opet Fuchs employee then, you may forward your notices and notifications to uyum@opetfuchs.com.tr. Alternatively, you may report your notifications and statements through Koç Holding Ethics Line "koc.com.tr/ihbarbildirim" or Fuchs Report Line <https://www.bkms-system.net/FUCHS-Compliance-Communication>.

Employees of Opet Fuchs may consult with the Assistant General Manager (Finance & Compliance) and/or Management Systems, Risk and Compliance Department of Opet Fuchs about their questions regarding this Policy and the implementation of this Policy. Violation of this policy by an employee may result in significant disciplinary punishments, including dismissal. In the event that any third party expected to act in accordance with this Policy acts in violation of this Policy then, the relevant agreements may be terminated.

6. Revision History

This Policy shall enter into force on the date of 01/12/2021 with the approval of the Decision of Board of Directors and shall also be submitted to the General Assembly of Opet Fuchs.

This policy will be maintained by the Management Systems, Risk and Compliance Department of Opet Fuchs. All material amendments hereto shall be approved by the Administrative Board of Opet Fuchs and submitted to the General Assembly for examination.

Revision	Date	Comment
No:1	01.04.2024	Expressions that cause ambiguities are improved.