

EFOR ÇAY SANAYİ TİCARET A.Ş. DONATION AND AID POLICY

1.Purpose

The purpose of the donation and aid policy is to determine the donation and aid policy of Efor Çay Sanayi Ticaret A.Ş. (“Company”, “Our Company”) within the framework of the Turkish Commercial Code No. 6102, Capital Markets Law No. 6362, and Capital Markets Legislation and other regulations, especially the Capital Markets Board's Corporate Governance Communiqué No. II-17.1 and its annexed Corporate Principles, and in accordance with the provisions of the articles of association.

2. Authorization and Responsibility

Donation and Aid Policy is established by the Board of Directors within the framework of CMB Corporate Governance Principles. It is submitted to the approval of the shareholders as a separate item on the agenda of the Company's general assembly meeting.

The Board of Directors is authorized and responsible for monitoring, supervising, developing and making necessary updates to the Company's Donation and Aid Policy. Following the decision of the Board of Directors, amendments to the Donation and Aid Policy are submitted to the approval of the shareholders at the general assembly meeting and published on the Company's website and PDP.

3. General Principles

As stated in Article 19 titled “Donations” of the Company's Articles of Association, the Company may make all kinds of donations in kind and in cash, provided that they do not contravene the regulations of the capital markets legislation on disguised profit transfer, in the awareness of its responsibility towards its shareholders, and in a manner not to hinder its own business purpose and subject matter.

The upper limit of donations to be made by the Company shall be determined by the General Assembly. Donations to be made in this manner shall be added to the distributable profit base. The Capital Markets Board is authorized to set an upper limit on the amount of donations to be made. Donations may not be contrary to the provisions of the Capital Markets Law on disguised profit transfer and other relevant legislation, necessary material event disclosures are made and information on donations made during the year is presented to the shareholders at the General Assembly.

Donations and payments to be made by the Company are disclosed to the public within the framework of the CMB's regulations on public disclosure of material events. Shareholders are informed about the amount and beneficiaries of all donations and grants made during the period and any changes in the policy with a separate agenda item at the General Assembly meeting.

The Company's Donation and Aid Policy is prepared in accordance with capital markets legislation and disclosed to all stakeholders, particularly shareholders, via the Company's website and PDP.