

2025



ODAS'S POLICY ON DONATIONS, SPONSORSHIPS, GIFTS, AND HOSPITALITY

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01 Purpose and Scope

ODAŞ's Policy on Donations, Sponsorships, Gifts, and Hospitality ("Policy") has been drafted to establish a corporate framework for ODAŞ Elektrik Üretim Sanayi Ticaret A.Ş. ("ODAŞ") to conduct its donation, sponsorship, gift, and hospitality practices in all areas of operation in accordance with ethical principles and applicable laws and regulations. The Policy is intended to ensure that these practices are structured in a manner that guarantees transparency and prevents misuse, and to establish an institutional framework that will support ODAŞ's dynamic and sustainable structure.

The Policy is binding on ODAŞ's employees at headquarters and in the field, and managers, affiliates, subcontractors, suppliers, and all business partners of ODAŞ. Furthermore, these parties are expected to act in accordance with the same principles in their own transactions and relationships. All kinds of donations, sponsorships, gifts, and hospitality activities are conducted solely within the terms of this Policy and in accordance with the applicable law and regulations.

ODAŞ assures that these activities are conducted based on the principles of transparency, compliance with ethics, and corporate responsibility in business relationships. Any practice that is aligned with the organization's strategic objectives, measurable, auditable, and environmentally responsible falls within the scope of this Policy.

02 Definitions

In the implementation of this Policy, the following terms shall be used with the meanings specified below:

- **Donation:** Refers to any kind of in-kind or in-cash support provided unconditionally and without any expectation of a specific benefit, with the aim of contributing to areas such as social benefit, social responsibility, environmental awareness, education, culture, art, and sports.
- **Sponsorship:** Refers to the support provided by ODAŞ to third parties under certain conditions and mutual commitments in order to strengthen its commercial or corporate reputation, support its promotional activities, or develop strategic partnerships.
- **Gift:** Refers to any product, service, discount, benefit, or advantage of tangible or intangible value, other than money, offered or accepted directly or indirectly by ODAŞ employees or third parties. A gift may be intended as a gesture, a token of appreciation, a promotional item, or a means of fostering relationships; and it covers any item that may extend privileges to the recipient, regardless of whether it has a monetary value.
- **Hospitality:** Refers to any activity involving company employees or stakeholders, such as dining, transportation, accommodation, event participation, etc., with the purpose of representation, promotion, or strengthening business relationships.
- **Relevant Parties:** Refers to all parties subject to the provisions of this Policy, including the employees, managers, affiliates, subcontractors, suppliers, and current or potential business partners of the Company.



03 Guiding Principles and Commitments

With an awareness of corporate responsibility, ODAŞ commits to conducting all donations, sponsorships, gifts, and hospitality activities in accordance with the principles of transparency, accountability, and compliance with applicable laws and regulations. These activities are carried out in line with ODAŞ's goals of social contribution, cultural development, environmental awareness, and generating sustainable value.

Full compliance with ODAŞ's Code of Ethics, internal company regulations, and applicable laws and regulations is ensured in all activities. Activities are planned and carried out in a manner that does not compromise the corporate reputation, impartiality, and decision-making independence of ODAŞ. ODAŞ ensures that all contributions made within this scope do not give rise to conflicts of interest.

ODAŞ adopts a dynamic approach in its activities and manages its donation and sponsorship processes in a way that adds value to society and supports its strategic sustainability goals. Utmost care is taken to ensure that all processes are traceable, documentable, and auditable; and relevant internal controls and approval mechanisms have been established accordingly.

If any of the relevant parties encounter a practice that violates this Policy, they are encouraged to immediately report it to the ODAŞ Ethics Hotline, and these reports are reviewed transparently.

04 Principles on Donation and Sponsorship Practices

ODAŞ carries out its donation and sponsorship activities in full compliance with applicable laws and regulations and the provisions of this Policy, within the scope of its corporate responsibility approach. Such support is directed towards projects that promote social development and contribute to the public welfare in areas such as education, culture, art, environment, and sustainability. All kinds of donations and sponsorship activities are organized in a manner that is transparent, accountable, and aligned with ODAŞ's strategic objectives.

It is essential that approval be obtained from the manager of the department conducting all donation and sponsorship activities to be carried out, and that the scope of the activity be documented in writing. In the evaluation of the requests for support; criteria such as whether the field of activity serves the public interest, the alignment of the institution/organization or activity supported or from which support is received with ODAŞ's reputation and values, and whether there are potential conflicts of interest are taken into consideration.

In such activities, ODAŞ does not make direct or indirect donations to interest groups or individuals or organizations engaged in activities based on personal interests. Also, donations and sponsorship



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activities are not undertaken for individuals or institutions directly connected to public tenders. In the processes of making and executing donation and sponsorship decisions, it is essential to establish structures that will maintain the company's agile management approach.

05 Principles on Gifting and Hospitality Practices

ODAŞ commits to abide by the principles of honesty, impartiality, and accountability in all gifting and hospitality activities. In this regard, practices regarding the acceptance of gifts and hospitality have been subject to specific rules to prevent employees and managers from obtaining personal benefits while performing their duties.

5.1 Gift Policy

ODAŞ employees may not accept gifts that would benefit them personally, either directly or indirectly, from any individual or organization while performing their duties. By the same token, any gift or hospitality offered to public officials or third parties with whom the Company has a business relationship shall comply with ODAŞ's Code of Ethics, applicable laws and regulations, and industry customs.

Under limited circumstances, ODAŞ may accept gifts of symbolic value that does not influence business decisions in order to support corporate relations. ODAŞ pays attention to ensuring that donations received from a single source are reasonable and moderate; within this perspective, the scope and frequency of donations are assessed in line with the principles of independence and impartiality. For each of these practices, approval shall be obtained from the manager of the relevant department, and the extent of the gift shall be recorded and documented transparently.

5.2 Hospitality Policy

Within the scope of activities carried out in line with its commitment to social responsibility, ODAŞ may engage in reasonable hospitality activities for its business partners. However, these activities shall be designed in a manner that does not lead to conflicts of interest or damage the corporate reputation; the scope and content of the activities shall be reported to the manager of the relevant department and the ODAŞ Ethics Committee to ensure that they do not conflict with the company's principles of sustainability and transparency.

All relevant activities are conducted in accordance with the ethical and compliance procedures established within the Company and are periodically audited. Thus, the reputation of both employees and ODAŞ is safeguarded, creating a dynamic, agile, and socially responsible corporate structure.



06 Compliance with Business Partners, Suppliers, and Third Parties

Recognizing that establishing a sustainable and ethical business model should not be limited to internal company practices, ODAŞ expects all business partners, suppliers, and third parties to act in accordance with this Policy. Transparency, legal compliance, and ethical responsibility are considered essential in all relationships with stakeholders directly or indirectly affected by the company's activities.

ODAŞ establishes the required auditing, information, and undertaking processes to ensure that third parties with whom the Company collaborates in processes related to donations, sponsorships, gifts, and hospitality comply with these principles. A written declaration is taken from business partners and suppliers that they will comply with the rules specified in this Policy, and appropriate provisions are included in the contracts.

Regular monitoring and assessments are essential, particularly in activities carried out with public institutions or in high-risk regions, as actions by third parties that violate this Policy may damage ODAŞ's corporate reputation. These controls are crucial for maintaining the company's ethical values and organizational agility.

With a dynamic supply chain management approach, ODAŞ conducts its business relationships by considering not only legal compliance but also ethical responsibility. In this regard, mutual trust and transparent communication are essential in relationships with suppliers; and ODAŞ may terminate its commercial relationship with any party if it is in doubt about this trust relationship and the transparency structure of the relevant parties.

07 Audit and Reporting Processes

This Policy is periodically evaluated through internal practices, regular internal audits, and observations by relevant departments to ensure the applicability of this Policy within ODAŞ, to respond flexibly to emerging internal and external risks, and to support corporate sustainability.

Audit activities are planned with the aim of verifying the compliance of donation, sponsorship, gift, and hospitality practices with this Policy and applicable laws and regulations. Any necessary corrective and preventive actions are taken based on the findings obtained during these processes.

ODAŞ has established an ODAŞ Ethics Hotline based on anonymity and confidentiality to ensure that



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reports of non-compliant practices can be easily submitted. Employees and third parties may report any conflicts of interest, inappropriate giving or receiving of gifts, improper sponsorship or donation practices, or similar issues through these channels. All reports are handled and assessed confidentially, with protection against retaliation.

08 Enforcement

ODAŞ's Policy on Donations, Sponsorships, Gifts, and Hospitality has entered into force as of 25.07.2025, pursuant to the Board of Directors' Decision dated 25.07.2025 and numbered 2025/10. The effective date and version information of the Policy shall be clearly stated in the document. The Policy is published and made available on internal company systems and the corporate website.

ODAŞ Ethics Committee is responsible for implementing, monitoring, and assessing the effectiveness of the Policy. Within this scope, ODAŞ Ethics Committee identifies risks in the implementation of policies, reviews the ethics reports received, monitors the system's effectiveness regarding violations, and recommends corrective actions when necessary. Recommendations for revisions are prepared by the ODAŞ Ethics Committee and implemented by the Board of Directors. Updated versions of the Policy are clearly communicated to all employees and relevant stakeholders.



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