

Tat Gıda Sanayi 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 standards, principles, and rules to be complied with, while making donations and providing sponsorships. In line with our strong belief that contributing to the community is the vital foundation for building successful business, Tat Gıda sees donations and sponsorships as a way to support the communities in jurisdictions where it operates.

All employees, directors, officers of Tat Gıda shall comply with this Policy, which is an integral part of Koç Group and Tat Gıda Code of Ethics. Tat Gıda also expects and takes necessary steps to ensure that all of its Business Partners - to the extent applicable - complies with and/or acts in line with it.

2. DEFINITIONS

“**Business Partners**” include suppliers, customers, distributors, representatives, independent contractors, and consultants.

“**Donation**” means voluntary contributions in money or in kind (including goods or services etc.) to individuals or charitable entities (such as foundations, associations, and other nonprofit organizations); universities and other schools; and other private or public legal entities or organizations etc. to advocate a philanthropic cause, serve the public interest and help achieve a social goal, without a consideration received in return.

“**Koç Group**” means Koç Holding A.Ş. and companies which are controlled directly or indirectly, jointly, or individually by Koç Holding A.Ş. and the joint venture companies listed in its consolidated financial report.

“**Sponsorship**” means contribution in money or in kind (including goods, or services, etc.) given to an entity or group, for staging an artistic, social, sports or cultural activity etc. in return for an institutional benefit reflected in the form of visibility to target audiences, under a sponsorship agreement or whatsoever name, to the extent the nature of the relationship is as defined herein.

3. GENERAL PRINCIPLES

While making Donations and providing Sponsorships, Tat Gıda ensures that:

- comply with its incorporation 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;
- comply with all applicable legislation in the jurisdictions where it operates; including but not limited to relevant capital markets legislation, commercial code, and tax laws to the extent applicable;
- the Donation and/or the Sponsorship is not in conflict with the values or business interests of Koç Group and Tat Gıda and is in conformity with the principles described herein and, in the Tat, Gıda Code of Ethics;
 - o properly documented and never in exchange for obtaining an improper advantage or benefit or used for the purpose of any form of corruption;
 - o not offered in connection with any bid, contract renewal or business opportunity;

- not made for political purposes to any politician, political party or political groups, a municipality or government official, either directly or indirectly via third party¹;
- not for the benefit to any entity or organization, which discriminates, based on ethnicity, nationality, gender, religion, race, sexual orientation, age, or disability or
- not directly or indirectly used for human or animal rights' violations, promotion of tobacco, alcohol and illegal drugs and damaging the environment.

And also, Tat Gıda ensures that the upper limit for donations is determined by the General Assembly and the Donations granted during the year shall be submitted to the General Assembly.

4. APPLICATION OF THE POLICY

Prior to execution of an agreement or an undertaking on behalf of Tat Gıda, 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 containing a description of the planned use for the funds and information regarding the relevant entity (name, address, senior management) shall be submitted to the Corporate Brand Communications Department of Tat Gıda for a corporate image and brand impact assessment. If the outcome of their evaluation is positive, then:
 - The Corporate Brand Communications Department shall share the proposal with Tat Gıda Legal and Compliance Department to conduct an enhanced due diligence;
 - Subject to the outcome of the due diligence being positive, the relevant Donation or Sponsorship shall be submitted for final approval of the management or the board in line with the signature circular of Tat Gıda
 - Upon completion of the processes described above, any Donation or Sponsorship that may have a material impact over Koç brand and corporate image, shall also be notified to Koç Holding Corporate Brand Communications and Sponsorship Department by the relevant Koç Group company prior to board approval or execution;
 - For sponsorships, the parties shall enter into a written agreement detailing all the conditions;
 - For sponsorships, sponsored entity, must provide the Corporate Brand Communications Department post-event documentation (i.e., photos, videos or a report etc. as may be relevant) or any other documents or materials evidencing compliance with the sponsorship agreement as soon as practically possible after the completion of the sponsored event or project. If, however, the sponsored event is a recurrent event, the sponsorship agreement shall set forth the content and the frequency of reporting.)
 - Supporting documents such as receipts and invoices must be kept by the accounting department and transactions must be booked in accordance with the relevant legislation;
 - All Donations and Sponsorships shall be notified to Legal and Compliance Department of Tat Gıda.

¹ Please refer to Tat Gıda Ethics Code and the Anti-Bribery and Corruption Policy.

- Due Diligence, approval, execution, and follow-up processes shall be documented to be used for audit and compliance review where necessary; and
- A report listing Donation and Sponsorship activities (including purpose, entity, and due diligence results) shall be sent to Legal and Compliance Department in Koç Holding, on an annual basis.

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of Tat Gıda are responsible for complying with this Policy, implementing, and supporting Tat Gıda’s procedures and controls in accordance with the requirements in this Policy. Tat Gıda also expects and takes necessary steps to ensure that all its Business Partners to the extent applicable complies with and/or acts in line with this Policy.

If there is a discrepancy between the local regulations, applicable in the countries where Tat Gıda operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersede.

If you become aware of any action you believe to be inconsistent with this Policy, the applicable law, or Koç Group and/or Tat Gıda Code of Ethics, you may seek guidance or report this incident to your line managers. You may alternatively report the incident to Ethics Hotline via the following link: “koc.com.tr/hotline”

Tat Gıda employees may consult the Tat Gıda Legal and Compliance Department for their questions related to this Policy and its application. Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by third parties, their contracts may be terminated.

6. REVISION HISTORY

This Policy takes effect on 16.03.2021 upon approval of the Board of Directors of Tat Gıda Sanayi A.Ş. and submitted to the General Assembly of Tat Gıda Sanayi A.Ş.

This Policy is maintained by the Legal and Compliance Department in Tat Gıda. All material amendments hereto shall be approved by the Board of Directors and submitted to the General Assembly of Tat Gıda Sanayi A.Ş. for review.

Revision	Date	Comment