

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, RMK Marine views donations and sponsorships as a way to support the communities in the countries in which it operates.

All employees, directors and officers of RMK Marine shall comply with this Policy, which is an integral part of RMK Marine Code of Ethics[1]. Each Koç Group company 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" 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

When making Donations and providing Sponsorships, each RMK Marine company shall ensure that:

- it complies 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 RMK Marine and is consistent with the principles described herein and in the RMK Marine Code of Ethics;

1 For other relevant policies, please refer to RMK Marine Anti-Bribery and Corruption Policy, and Gifts and Entertainment Policy.

- 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 parties[2];
- 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.

RMK Marine that is listed on the stock exchange in Türkiye shall also ensure that the maximum amount of donations is determined by the General Assembly and that the Donations made during the year are submitted to the General Assembly.

4. APPLICATION OF THE POLICY

Prior to entering into any agreement or commitment on behalf of the relevant RMK Marine, 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 Brand Communications and Sponsorship Department[3] of the relevant RMK Marine for evaluation of the impact on the corporate image and brand . If the result of the assessment is positive, then:

- The Corporate Brand Communications and Sponsorship Department[4] shall forward the proposal to the officer or department in charge of compliance for Due Diligence[5];

- 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 relevant Koç Group company;

- Upon completion of the processes described above, any Donation or Sponsorship that may have a significant impact on "Koç" brand and corporate image, shall also be notified to RMK Marine Corporate Brand Communications and Sponsorship Department 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 Brand Communications and Sponsorship Department[6] with post-event documentation (i.e. photos, videos or a report etc. if relevant)

[2] Please refer to RMK Marine Ethics Code and the Anti-Bribery and Corruption Policy.

[3] Or another department/person responsible for the same function.

[4] Or another department/person responsible for the same function.

[5] Due Diligence shall be conducted in accordance with the RMK Marine Sanctions and Export Control Policy and the Anti-Bribery and Corruption Policy. Where necessary, relevant documentation shall be shared with other departments (including legal, tax and capital markets compliance review).

[6] Or another department/person responsible for the same function.

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 officer or department in charge of compliance of RMK Marine;

- 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 Department of Koç Holding, on an annual basis.

5. AUTHORITY AND RESPONSIBILITIES

All employees and directors of RMK Marine are responsible for complying with this Policy, implementing and supporting the relevant RMK Marine's procedures and controls in accordance with the requirements of this Policy. RMK Marine also expects and takes 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 RMK Marine 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 RMK Marine Code of Ethics, you may seek guidance or report the incident to your line managers. Alternatively, you may report the incident to Koç Holding's Ethics Hotline via the following link: "koc.com.tr/hotline"

RMK Marine employees may contact the Legal and Compliance Department of RMK Marine for their questions regarding 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 28.09.2021, upon approval of the Board of Directors of RMK Marine A.Ş. and subject to further review by the General Assembly of RMK Marine A.Ş.

This Policy will be maintained by the Legal and Compliance Department of RMK Marine. All material amendments hereto shall be approved by the Board of Directors and submitted to the General Assembly of RMK Marine A.Ş. for review.

Revision	**Date**	**Comment**
No:1	01.09.2023	Expressions that cause ambiguities are improved.
No:2	27.02.2025	Logo değiştirilmiştir.