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1 GENERAL INFORMATION

1.1 Purpose

The purpose of this policy is to establish the principles and procedures for donations and aid to be made to individuals, institutions, or Non-Governmental Organizations (NGOs) operating in areas designated by the Bank, within the framework of the Corporate Governance Principles set by the Capital Markets Board (CMB) and the Banking Regulation and Supervision Agency (BRSA).

1.2 Scope

This policy covers the procedures and principles regarding the donation and aid activities to be carried out by Albaraka Türk Participation Bank A.Ş.

2 IMPLEMENTATION

2.1 Principles and Procedures for Donations and Aid

- In determining the individuals, institutions, or NGOs to whom all donations and aid will be made via the decision of the Bank's Senior Management, interest-free finance and participation banking principles, Albaraka Türk's vision, mission, and ethical principles, as well as annual budget allocations, shall be taken into consideration.
- As Albaraka Türk Participation Bank A.Ş., in line with our sense of social responsibility, in-kind and cash donations and aid shall be provided to individuals, institutions, or NGOs operating in fields such as health, education, culture, barrier-free living, etc., within the framework specified in the Banking Law No. 5411.
- Legal regulatory frameworks to which the Bank is subject shall be taken into account when making donations and aid.
- Pursuant to Article 59 of the Banking Law No. 5411: "The amount of donations that may be made by banks and entities subject to consolidated supervision in a financial year may not exceed four per thousand of the bank's equity. However, it is mandatory that at least half of the donations and aid made consist of donations and aid that can be considered as expenses or deductions in the determination of the corporate tax base. The procedures and principles regarding the implementation of this provision shall be determined by the Board."
- Within the framework of Principle 1.3.10 of the CMB's Corporate Governance Communiqué No. II-17.1: "A policy regarding donations and aid shall be established and submitted for approval by the General Assembly. In accordance with the policy approved by the General Assembly, shareholders shall be informed at the General Assembly meeting via a separate agenda item regarding the total amount and beneficiaries of all donations and aid made during the period, as well as any policy changes."
- Detailed information regarding the donations and aid made shall be provided to shareholders at the Ordinary General Assembly Meeting of the relevant year. The compliance and effectiveness of the Bank's implementation and activities concerning donations and aid with the relevant legislation and the provisions of this Policy shall also be subject to regular audit and evaluation within the scope of internal audit.

2.2 Enactment

This Policy shall enter into force on the date it is approved by the General Assembly. Any subsequent changes and updates to the Policy made in response to changing conditions shall also enter into force upon the approval of the Board of Directors and shall be submitted to the information of the General Assembly.