



## **GALATA WIND ENERJİ A.Ş. DONATION AND AID POLICY**

### **1. OBJECTIVE**

The objective of the donation and aid policy is to set forth the principles of donations and aids made by Galata Wind within the scope of its corporate social responsibility activities.

### **2. SCOPE**

Galata Wind and its subsidiaries constitute the scope of the donation and aid policy. Galata Wind companies may create their unique policies in compliance with the principles set forth in this policy hereby.

### **3. GOAL**

The goal of the donation and aid policy is to ensure that the donations and aids are made in compliance with the relevant laws and regulations as well as Galata Wind's corporate social responsibility approach, to determine the principles thereof, and to govern the associated powers.

### **4. DEFINITIONS and ABBREVIATIONS**

**4.1.** Company: Galata Wind Enerji A.Ş.

**4.2.** Galata Wind Group: They are Galata Wind, and the direct or indirect subsidiaries, affiliates, and business partnerships of Galata Wind.

**4.3.** Document: Any and all kinds of written texts including procedures whereby Galata Wind's policies, regulations, procedures, and business processes are prepared in writing, and are open for the access of the relevant employees, and any other similar written texts.

**4.4.** Name of Document: Means the relevant subject of the document.

**4.5.** Articles of Association: Galata Wind articles of association

**4.6.** CMB: Capital Market Board.

**4.7. CMBI:** Capital Market Board Law.

**4.8. Controlled Copy:** These are the documents that are reproduced from the original document with a wet (original) signature, have a red mark (stamp) that indicates that the document is a valid document that is in effect, and that, when revised, the new revision will be distributed in return for a signature by the individual in charge, and that the old revision will be withdrawn. When the original document is revised, it is mandatory to track the copies with the persons to whom they have been distributed.

**4.9. Donations:** They are donations made to the recipient, without anything in return, and that are conditional or unconditional.

**4.10. Aids:** It is the partial or a full supply of goods or services needed, without expecting anything in return, upon the request of the other party and on condition that the use of such aid is documented/reported etc. to be in accordance with the purpose of the aid.

**4.11. TCC:** Turkish Commercial Code.

**4.12. TCO:** Turkish Code of Obligations

## **5. ROLES AND RESPONSIBILITIES**

**5.1. The Board of Directors;**

- a) oversees the creation of the donations and aids policy within the framework of the legislation.
- b) approves the donations and aids policy that is created, and the updates to be made as needed.
- c) approves the institutions and organizations to which donations and aids will be made and given.
- d) approves the amount of donations and aids to be made within an accounting period, and oversees the implementation thereof. The Board of Directors proposes to the General Assembly to set an upper limit for donations and aids.
- e) It monitors the compliance of the donations and the aids with the Galata Wind policies, TCC, CMBI, CMB Regulations and Decisions, TCO, Tax Laws, other relevant legislative provisions as well as the Articles of Association and Resolution of the General Assembly.

**5.2. Executive Committee;**

- a) Reviews the donations and aids policy created and the updates thereof to be made when needed, and sends them to the Board of Directors for approval.
- b) Identifies the institutions to be given donations and aids as well as the type and the quantity of the donation to be made in line with the corporate social responsibility approach of Galata Wind, and sends them to the Board of Directors for approval.
- c) Checks the compliance of the donations and the aids with the Galata Wind policies, TCC, CMBI, CMB Regulations and Decisions, TCO, Tax Laws, other relevant legislative provisions as well as the Articles of Association and Resolution of the General Assembly.
- d) Monitors the compliance of the donations and the aids to be made within an accounting period with the principles set forth in this policy hereby, and the implementation thereof.

**5.3. Deputy General Directorate in Charge of Financial Affairs;**

- a) Responsible for preparing, developing, and updating the donations and aids policy.
- b) Coordinates and ensures that the donations in cash are sent to the bank accounts of the relevant institutions and that donations in kind are delivered.

**5.4. Information Technologies Directorate:** It is the responsibility of the Galata Wind Information Systems Department Manager to post on the corporate portal the document that has been prepared.

**5.5. Galata Wind Corporate Communication Department -** It is the responsibility of the Galata Wind Corporate Communication Department Manager to internally disseminate the document that has been prepared.

**5.6. Investor Relations Department** is in charge of regulating the relations of Galata Wind with the corporate investors, portfolio managers, analysts, and current and potential shareholders in line with this policy, and to carry out the public disclosures in a transparent and simultaneous manner for all relevant parties. Posting the document that has been prepared in the website is the responsibility of the Galata Wind Investors Relations Department Manager.

## **6. PRINCIPLES OF IMPLEMENTATION**

The articles of association must contain a provision in order for Galata Wind Enerji A.Ş. (“Galata Wind” or the “Company”) to make donations In cases not specified in the articles of association, the limit of the donation to be made is determined by the general assembly.

In line with its corporate social responsibility practices, our Company can make donations and give aids to the following entities provided that it does not disrupt its objectives and subject-matter, in compliance with the provisions of the Turkish Commercial Code (“TCC”), Capital Market Law (“CMBL”), Capital Market Board (“CMB”) Regulations and Decisions, Turkish Code of Obligations (“TCO”), Tax Laws and the other relevant legislation as well as the Company Articles of Association and the Resolution of the General Assembly:

- a) Departments included in the general budget, administrations with annexed budgets,
- b) Provincial special administrations,
- c) Municipalities and villages,
- d) Foundations granted tax exemption by the Cabinet of Ministers
- e) Associations regarded as beneficial for the public good,
- f) Institutions and organizations carrying out scientific research and development activities, universities, educational institutions, and similar individuals or institutions.

Within the framework of its corporate social responsibility activities, Galata Wind can make donations and give aids in areas of education, health, sports, culture-art, environment, etc. that are of the nature of investments in the future, development and youth of the country.

The donations and aids may be made in cash and/or in kind.

The upper limit for the donations and aids to be made in accordance with the Capital Markets Legislation, CMBL, CMB Regulations and Decisions and as per the principles set forth in the Company's Articles of Association is determined by the General Assembly with the recommendation of the Board of Directors.. The donations and aids are made and given with the recommendation of the Executive Committee and the approval of the Board of Directors within the upper limit that has been set.

No donations may be made in amounts exceeding the limit set forth by the General Assembly, and the donations made within an accounting period shall be added to the “net distributable profit” base.

Galata Wind may make donations and aids in compliance with the CMBL and in accordance with the CMB Regulations and Decisions, provided that the “net distributable term profit” is calculated in line with the financial statements disclosed to the public.



The donations and aids made by the company must not be contrary to the provisions of the hidden income transfer provisions set forth in the CMBI and the CMB Regulations and Decisions, the TCC, TCO, and the other relevant legislation, the necessary material disclosures in line with the CMBI and the CMB Regulations and Decisions must be made, and the donations made within the year must be presented for the information of the partners in the ordinary general assembly.

The Galata Wind companies, the shares of which are not traded in Borsa İstanbul A.Ş., can make donations and aids provided that “net distributable term profit” is calculated as per the most recent monthly financial statements that have been prepared and finalized in line with the legal records kept within the scope of the Turkish Commercial Code and the Tax Laws.

Galata Wind may create foundations for social purposes for its members, may take part in and help such foundations.