

BORUSAN BİRLEŞİK BORU FABRİKALARI SANAYİ VE TİCARET A.Ş. DONATION AND AID POLICY

Borusan Birleşik Boru Fabrikaları Sanayi ve Ticaret A.Ş. may provide donations and aid to foundations, associations, educational institutions, and public entities operating for social, cultural, and educational purposes, subject to the approval of the Board of Directors and in accordance with the principles set forth by the Capital Markets Board and the Turkish Commercial Code.

The form, amount, and recipient of any donation or aid are determined with due consideration to the alignment with Borusan Group's corporate social responsibility policies. In addition to the aforementioned institutions, donations and aid may also be made to foundations, associations, or similar organizations established to operate in fields related to the Company's area of activity.

All donations and aid are carried out in compliance with the relevant regulations of the Ministry of Treasury and Finance of the Republic of Türkiye.

Detailed information regarding such donations and aid is shared with shareholders at the Ordinary General Assembly Meeting for the relevant fiscal year.