



DOĞAN GROUP

DONATION AND AID POLICY



1. OBJECTIVE

The objective of the donation and aid policy is to specify the principles about the donations and aids made by the Doğan Group within the scope of its corporate social responsibility activities.

2. SCOPE

Donation and aid policy involves the Doğan Holding and the Doğan Group companies. Doğan Group companies may develop their own unique policies in line with the guiding principles contained in this policy.

3. TARGET

Donation and aid policy aims to ensure that donations and aids are made in accordance with the relevant laws and regulations as well as Doğan Group's approach to corporate social responsibility. It also aims to define the guiding principles and regulate mandates and roles for its proper implementation.

4. DEFINITIONS AND ABBREVIATIONS

4.1. Doğan Holding refers to Doğan Şirketler Grubu Holding A.Ş.

4.2. Company refers to Doğan Holding

4.3. Doğan Group refers to the Doğan Şirketler Grubu Holding A.Ş. and its affiliates, subsidiaries as well as its business partnerships

4.4. Document refers to the procedures and all kinds of other similar texts which contain the policies, regulations, procedures and work processes of Doğan Holding and which are accessible to the relevant employees.

4.5. Name of the Document refers to the topic of the document.

4.6. Articles of Association: Articles of Association of Doğan Holding

4.7. CMB: Capital Markets Board.

4.8. CML: Capital Markets Law.

4.9. Controlled Copy refers to documents which have been reproduced from an original signed document. These documents have a red sign (a stamp) specifying that the document is still in force, that the new revised version of the document will be circulated by the person in charge in exchange for signature and that the previous version of the document will be withdrawn when revisions have been made to the document. When revisions are made to the original document, the document copies held by the employees must be checked for their conformity.



4.10. Donation refers to the complimentary financial support bestowed upon the beneficiary, conditionally or unconditionally.

4.11. Aid refers to the partial or complete procurement of the needed goods and services without expecting anything in return, providing that the other party has made such a demand and that the appropriate use of the aid has been reported/documentated.

4.12. TCC: Turkish Commercial Code.

4.13. TCO: Turkish Code of Obligations.

5. ROLES AND RESPONSIBILITIES

5.1. Board of Directors

Board of Directors;

- a. oversees the preparation of the donation and aid policy within the framework of the legislation.
- b. approves the final shape of the donation and aid policy and any updates made to it, where necessary.
- c. approves the institutions and organizations which are eligible to receive the donations and aids in question.
- d. approves the amount of donations and aids to be made within a financial year and oversees the proper allocation of the funds. The Board of Directors suggests to the General Assembly the setting of an upper limit for the donations and aids.
- e. oversees the conformity of the donations and aids in accordance with Doğan Holding policies, Turkish Commercial Code, Capital Markets Law, Regulations and Decisions of the Capital Markets Board, Turkish Code of Obligations, Tax Laws and other relevant legislative provisions.

5.2. Executive Committee

Executive Committee;

- a. reviews the final shape of the donation and aid policy and any updates made to it where necessary, and forwards it to the Board of Directors for their approval.
- b. determines the institutions and organizations which are to receive the donations and aid in question and also determines the type and amount of the donation within the scope of Doğan Holding's corporate social responsibility approach.
- c. oversees the conformity of the donations and aids in accordance with Doğan Holding policies, Turkish Commercial Code, Capital Markets Law, Regulations and Decisions of the Capital Markets Board , Turkish Code of Obligations, Tax Laws, and other relevant legislative provisions along with the Articles of Association and the Resolution of the General Assembly.



- d. monitors the conformity of the donations and aids made within a financial year with the provisions set forth in this policy and oversees their due implementation

5.3. Vice Presidency of Financial and Administrative Affairs

Vice Presidency of Financial and Administrative Affairs

- a. is responsible for preparing, developing and updating the donation and aid policy.
- b. coordinates and ensures the transferring of cash donations to the bank accounts of the relevant institutions and delivers the in-kind aids.

5.4. Directorate of Information Systems

Doğan Holding Information Systems Manager is responsible for publishing the prepared document on the corporate portal.

5.5. Vice Presidency of Corporate Communication

Doğan Holding Corporate Communications Manager is responsible for the in-house distribution of the prepared document.

5.6. Directorate of Investor Relations

Within the framework of this policy, the Directorate of Investor Relations is responsible for regulating the relations between the corporate investors, portfolio managers, analysts, current and potential investors of the Doğan Group and for carrying out public disclosure practices in a transparent way notifying all the concerned parties simultaneously. The head of Doğan Holding Investor Relations is responsible for publishing the prepared document on the company website.

6. PRINCIPLES OF IMPLEMENTATION

6.1. Doğan Holding Donation and Aid Policy

In order for our Company to make a donation, the Articles of Association must include a provision about this matter. The donation limit shall be determined by the General Assembly in case that it is not mentioned in the Articles of Association.

Our company may make donations to the ones listed below within the scope of corporate social responsibility practices, TCC (Turkish Commercial Code), CML (Capital Markets Law), Regulations and Resolutions of CMB (Capital Markets Board), TCO (Turkish Code of Obligations), Tax Law and other relevant legislation provisions and Articles of Association and General Assembly Resolution, in a compliant manner with the objective and purpose of the donation;

- a. Departments included in the general budget and annexed budget,
- b. Provincial private administrations,
- c. Municipalities and villages,

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- d. Foundations granted tax exemptions by the Council of Ministers,
- e. Associations serving public welfare,
- f. Institutions and agencies engaged in scientific research and development activities, to the universities and educational institutions, and to such other persons or institutions.

Within the scope of corporate social responsibility activities, Doğan Holding may make aids and donations for matters such as education, health, sports, art and culture, environment and for the purpose of investing in country's and the youth's future and prosperity. When determining the institution to donate, the amount and the type of donation, Doğan Holding Social Responsibility Policy takes into consideration.

Aids and donations can be made in cash and/or in kind.

The upper limit in relation to aids and donations to be made in accordance with Capital Markets Legislation, CML (Capital Markets Law), Regulations and Resolutions of CMB (Capital Markets Board) and within the scope of principles stated in the Articles of Association, is set by the General Assembly upon the Board of Directors' proposal, in case that the upper limit is not determined by the Articles of Association. In line with the upper limit, the aids and donations are made by the Executive Committee's advice and the Board of Directors' approval.

Donations may not be made in excessive amounts defined by the General Assembly, and the donations made in an accounting year are added onto the "net distributable profit" basis of the relevant accounting year.

In accordance with the CML and Regulations and Resolutions of CMB, Doğan Holding may make aids and donations provided that the "distributable net profit of the period" is calculated pursuant to the financial statements recently announced to the public.

Donations made by the Company should not contradict the regulations of the Capital Markets Law and the Regulations and Resolutions of CMB on the transfer of hidden revenues, Turkish Commercial Code, Turkish Code of Obligations and other relevant legislation; required public disclosures should be made pursuant to the Capital Markets Law and the Regulations and Resolutions of CMB; and the donations made during one financial year should be submitted for the information of the shareholders in the General Assembly.

Doğan Group companies' whose shares are not traded in Borsa İstanbul A.Ş. (Istanbul Stock Exchange) can make aids and donations provided that the "distributable net profit of the period" is calculated pursuant to the latest finalized financial statements prepared according to the legal records kept within the scope of Turkish Commercial Code and Tax Law.

Doğan Holding may establish foundations having social aims for its members and it may participate and help this type of foundations.