ASTOR ENERJİ A.Ş.
TAX POLICY

Astor Enerji is committed to full compliance with tax laws in all countries where it operates, adopting a transparent and responsible tax management approach. It aims to contribute to the sustainability of public expenditures by fulfilling its tax obligations in a timely and complete manner. In this regard:

• We fully comply with tax laws in all countries where we operate and fulfill all our tax obligations completely and on time as required by the legal framework.

• We recognize that the taxes we pay contribute to public expenditures and fulfill our responsibility to society.

• We make tax-related decisions within a reasonable interpretation framework that considers our business activities.

• We ensure that our tax structure aligns with our business operations, location, workforce, resources, and corporate risks to prevent and mitigate significant tax risks.

• We prioritize developing strong relationships with tax authorities based on respect for the law, reliability, professionalism, reciprocity, and goodwill. In cases of legal disputes regarding the interpretation of tax regulations, we defend our legal rights within the framework of legal compliance.

• We are subject to corporate tax regulations in Türkiye. Corporate tax is declared by the 25th day of the fourth month following the relevant fiscal period and paid in full by the end of the same month. Additionally, provisional taxes are calculated and paid quarterly, and these payments are deducted from the annual corporate tax liability.

• We conduct our transfer pricing policy in compliance with national and international legal frameworks, adhering to the arm's length principle. In all related-party transactions, we ensure that taxes are paid where the value is created.

• We fulfill the three-tiered transfer pricing documentation requirements in accordance with OECD tax guidelines and national regulations. We complete Local File, Master File, and Country-by-Country Reporting processes and submit them to relevant tax authorities through the Tax Office in the country where our headquarters is located. Additionally, we comply with the documentation requirements in other relevant jurisdictions as mandated by local regulations.

• Our Finance Department regularly monitors, controls, and manages tax practices globally. This process involves collaboration with other departments, and we seek support from Independent Auditors and Certified Public Accountants when necessary.

• We fully and timely fulfill all tax filing obligations and provide the required information and documentation to tax authorities as promptly and accurately as possible.

• During tax audits, we ensure cooperation and provide the necessary support to facilitate the audit process. We respond transparently and honestly to any requests for clarification to ensure a correct understanding of our tax practices.

• We fully comply with all tax transparency regulations in the countries where we operate and meet stakeholders' tax transparency expectations completely and in a timely manner.