

Article 1: Scope and Legal Basis

This donation policy determines the principles regarding aid and donations to be made by Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. ("Company") within the scope of the relevant regulations.

This policy has been prepared within the scope of Capital Market Law No. 6362, Communiqué on Dividends No. II-19.1 and related and other capital market legislation.

Article 2: Donations and Aid Principles

The company may make donations to universities, educational institutions, foundations, publicly beneficial associations or such persons or within the framework of the principles set forth in the Communiqué on Dividends No. II-19.1 and related and other capital market legislation.

All donations are made in accordance with the vision, mission and policies of the Company and by considering the ethical principles and values of the Company. Donations and aids can be made in two ways, in cash and in kind.

The upper limit of donations to be made is determined by the General Assembly, donations exceeding this limit cannot be made and the donations made are added to the distributable profit base. The Capital Markets Board has the authority to set an upper limit on the amount of donations to be made. Information on the amount of all donations and aids made in each financial year and the persons benefiting from them are presented to the shareholders under a separate agenda item at the General Assembly meeting.

The donations made by the Company in the relevant financial year are added to the distributable profit base.

In case the annual total of the donations and aids made by the Company within the framework of the capital market legislation is 0.2% or more of the net sales amount in the last annual financial statements disclosed to the public, necessary material disclosures are made.

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş.