

SECTION ONE

Aim, Scope, Proof and Definitions

Aim and Scope:

ARTICLE 1- (1) The aim of this Internal Directive; is the operating principles and procedures of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. General Assembly being determined subject to the Laws, the relevant legislation and the terms of the Articles of Association. This Internal Directive includes all ordinary and extraordinary General Assembly meetings of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.

Proof:

ARTICLE 2- (1) This Internal Directive has been prepared in accordance with the Principles and Procedures of the Incorporated Companies' General Assembly meetings and the Regulations of the Ministry of Trade Representatives who attend these meetings.

Definitions:

ARTICLE 3 – (1) The following terms shall have the corresponding meanings within the Internal Directive;

- a) Sitting: A one-day meeting of the General Assembly,
- b) Law: The Turkish Commercial Code numbered 6102 and dated 13/01/2011,
- c) Related Legislation: Capital Markets Law numbered 6362 and regulations of the Capital Markets Board regarding General Assemblies,
- d) Board: Capital Markets Board
- e) Session: Every section of every sitting divided by rests, food breaks and similar reasons,
- f) Meeting: Ordinary and extraordinary General Assembly meetings,
- g) Chairman of Meetings: The board made up of the Chairman of Meetings allocated by the General Assembly to run the meetings, the Meeting Vice Chairman allocated by the General Assembly when needed, the Minutes Clerk designated by the Chairman of Meetings and the vote collector as deemed necessary by the Chairman of meetings in accordance with the article 419, 1st clause of the Law.

SECTION TWO

The General Assembly's Operating Procedures and Principles

Regulations to be Followed:

ARTICLE 4 – (1) The meeting is held in accordance with the law, related regulations and the Articles of Association related to the General Assembly's provisions.

Entering the Venue and Preparations:

ARTICLE 5 – (1) Only the shareholders or their representatives recorded on the attendees list which is prepared by the Board of Directors, Board of Directors members, the Company's other managers, people who will be assigned to the Electronic General Assembly System, press members, people who will be appointed or assigned as Ministry Representatives and Chairman of the Meetings, can enter the venue. Pursuant to the provision of Article 95 of the Capital Markets Law, the observer sent by the Board whenever it deems necessary participates without the right to vote.

(2) At the entrance to the venue, the representatives appointed for the established electronic General Assembly system in accordance with article 1527 of the Law along with the real persons shareholders, must show identification, real persons shareholders' representatives must show their representation documents and their identifications, representatives of legal entity shareholders must submit their

certificate of authority and must sign their allocated spot on the attendees list. The aforementioned control process is made by the Board of Directors or one or more Board of Directors member appointed by the Board of Directors or person or persons appointed by the Board of Directors.

(3) The duty of preparing a venue for all shareholders to fit in comfortably, for the stationary, documents, equipment needed during the meeting to be ready at the venue falls on the Board of Directors. Necessary equipment is provided for the Electronic General Assembly.

Opening of the Meeting:

ARTICLE 6 – (1) Upon determination on the record that the quorums set forth in articles 418 and 421 of the Law have been met, the meeting will be opened by the Chairman, Vice Chairman or a member of the Board of Directors on the previously announced time at the head office of the company located or in a convenient location of the city where the head office is located.

The Formation of the Chairman of the Meeting:

ARTICLE 7- (1) According to the provision of article 6 of this Internal Directive, firstly, a Chairman and if need be a Vice Chairman who have the obligation of being shareholders and have the responsibility of being in the General Assembly's management shall be elected from the recommended candidates under the management of the person opening the meeting.

(2) At least one minutes' clerk and a sufficient amount of vote collectors shall be designated by the Chairman. For the technical procedures of the Electronic General Assembly system to be made during the meeting, experts may be designated by the Chairman of the Meeting.

(3) The Chairman of Meeting is authorized to sign the minutes of the meeting and other documents based on this report.

(4) When directing the General Assembly meeting, the Chairman of the Meeting works accordingly with the Law, Articles of Association and these Internal Directive regulations.

The Duties and Powers of the Chairman of Meetings:

ARTICLE 8 – (1) The Chairman of Meetings, fulfill the duties stated below under the management of the Chairman.

a) Analyzing whether the meeting is being held at the address shown on the announcement and if it has been stated in the Articles of Association whether this venue is suitable or not.

b) Whether the General Assembly has been called to the meeting via the announcement in the Turkish Trade Registry Gazette and as shown in the Articles of Association, on the website of the companies responsible for opening a website, whether this call has been made at least three weeks before the date of the meeting excluding the day of the announcement and meeting, analyzing the shareholders listed in the stock register, the shareholders who have notified their addresses by giving share registers or documents to prove their ownership of shares, if the newspapers for whether the agenda and announcement of the meeting day has or will be shown have been notified or not with a registered and reply paid letter and passing this onto the meeting minutes. The first paragraph of Article 414 of the Law does not apply to the registered shares traded in the stock exchange.

c) Checking whether those without the authority to enter the meeting venue have entered or not and if the duties under the regulation of this Internal Directive, Article 5, second clause for entering the meeting venue are being fulfilled by the Board of Directors.

d) To determine and enter into meeting minutes whether Articles of Association containing amendments, if there is any amendment, share register or the copy obtained from the Central Securities Depository, which is accepted as the share register, Board of Directors Annual Report, auditor's reports, financial statements, the agenda, the draft of amendments prepared by the Board of Directors if there is amendment of Articles of Association in the agenda, letters of consent

obtained from the Ministry of Trade and Capital Markets Board if it is subject to the approval of the Capital Markets Board and attached amendment draft, attendants' list issued by the Board, postponement minute regarding the previous meeting in case the General Assembly is called to the meeting upon postponement and other necessary documents regarding the meeting are available at the meeting place in complete.

e) Checking identification of the representatives on the basis of objections of obligations, the authenticity of the representative documents of those who have attended the General Assembly and come to sign the attendee list acting as principle or as representatives.

f) Determine whether the managing members with at least one Board of Director member and an Independent Auditor are ready for the meeting or not and show this in the minutes of the meeting.

g) Within the scope of the agenda, managing the activities of the General Assembly, excluding the exceptions stated in the Law preventing the agenda from going out of line, creating a layout for the meeting and taking the necessary precautions for this.

h) Opening, closing sessions, sittings and the meeting.

i) Reading or instructing the General Assembly and letting people who want to speak about these have the right to converse about the decision, scenario, protocol, report, proposal and all similar documents or summary of the negotiated subjects.

j) Taking a vote on the decisions which will be made by the General Assembly and notifying the results.

k) Observing whether the minimum quorum has been maintained at the beginning, duration and end of the meeting, and if the decisions have been made in accordance with the quorum foreseen in the Law and in the Articles of Association.

l) To disclose any notices served by representatives to General Assembly as designated by Article 428 of the Law. Provision 30.4 of the Capital Markets Law is reserved.

m) Preventing the voters lacking the right to vote from voting in the decisions of the mentioned article in accordance with article 436 of the Law, providing all types of limitation brought forth accordingly with the Law and Articles of Association on the right to vote and privileged voting.

n) Due to it being unnecessary for the General Assembly to make a decision, postponing for a month the negotiations on the financial tables by the shareholders requests who own 1/20 of the Company's shares and discussions on topics related to this.

o) Ensuring the minutes for the work of the General Assembly is organized, the objections have been transferred to the report, signing the decisions and minutes of the meeting, showing the votes used for and against the decisions made in the meeting without any room for hesitation in the meeting report.

p) To hand over the meeting report, Board of Directors annual report, audit reports, financial tables, attendee lists, agenda, proposals, if available the ballots and reports and all documents related to the meeting, to a member of the Board of Directors on the attendee list with a report.

Procedures to Be Made before Moving on to Discussing the Agenda:

ARTICLE 9 – (1) The Chairman of the Meeting either reads or has the General Assembly read the meeting agenda. The Chairman will ask if there are any proposals for changes in the order of the articles found in the agenda, if there are proposals, this is submitted to the approval of the General Assembly. The order of discussion of the agenda items can be changed with the decision of the majority of the votes present at the meeting.

Discussions of the Agenda and the Articles of the Agenda:

ARTICLE 10 – (1) It is obligatory for the following subjects to take place in the Ordinary General Assembly agenda:

a) Opening and election of the Chairman of the Meeting,

b) Discussion of Board of Directors annual report, auditor reports in case the company is subject to audit and financial tables.

c) Release of members of the Board of Directors and auditors, if any.

- d) Election of such members of the Board of Directors and auditors in case of companies subject to audit whose terms in office expire.
- e) Determination of remunerations and rights such as attendance fees, bonuses and premiums of members of the Board of Directors.
- f) Determination of utilization method and distribution of profit and dividend rates.
- g) Discussion of amendments to Articles of Association if any.
- h) Any other issues considered necessary.

(2) The agenda for the Ordinary General Assembly meeting consists of the reasons necessitating such meeting.

(3) Apart from the exceptions stated below, topics which are not in the meeting agenda, cannot be discussed and decided on:

a) In the event of all partners being present, topics can be added to the agenda by unanimous votes. Pursuant to the provision of Article 29 of the Capital Markets Law, matters that the Board of Directors wishes to be discussed or announced to the shareholders must be included in the agenda of the General Assembly.

b) In accordance with article 438 of the Law, special audit request of any shareholder can be determined by the General Assembly regardless of whether the topic is on the agenda or not.

c) The dismissal of the members of the board of directors and the election of the new ones are considered to be related to the discussion of the year-end financial statements, and regardless of whether there is an item on the agenda or not, a decision is made by direct discussion upon request.

d) Even if there is no item on the agenda, in the presence of justified reasons such as corruption, inadequacy, violation of the obligation of loyalty, difficulty in performing the duty due to membership in many companies, incompatibility, abuse of influence, the issues of dismissal of the members of the board of directors and election of new members are taken to the agenda by the majority of the votes of those present at the general assembly.

(4) The agenda item which has been resolved through negotiations in the General Assembly cannot be resolved again if no decision has been made through unanimity of the attendees.

(5) Any issues required to be discussed by the General Assembly as a result of audit conducted or upon request by the Ministry for any reasons are included in the agenda.

(6) The agenda is determined by the party that calls the General Assembly to meet.

Speaking in the Meeting:

ARTICLE 11 – (1) The shareholders or other interested parties who want to speak about the agenda article on discussions let the Chairman of the Meeting know this. The Chairman tells the General Assembly who will be speaking and gives the people the right to speak according to the request orders. The person whose turn it is to speak will miss their turn, if they are not in the meeting venue. The speeches are made in the place reserved for this purpose, addressed to the General Assembly. The speakers can change their turns amongst themselves. In the event of the speech period being limited, the person whose turn it is to speak can only talk through the next person's time in case of the person giving their turn to them with the condition of completing the speech in the allocated time. Speech times cannot be increased in whatsoever way.

(2) According to the Chairman of the Meeting any member of the Board of Directors and auditor who wants to make an explanation on the topic being discussed does not have to wait for a turn to speak.

(3) The duration of the speeches is decided by the general assembly upon the proposal of the chairman or the shareholders, according to the intensity of the agenda, the number and importance

of the issues to be discussed, and the number of those who want to take the floor. In such cases, General Assembly decides on the issues as to whether limitation of speech duration would be required in the first instance and then length of duration through individual voting thereof.

(4) According to Article 1527 of the Law, the aforementioned article and sub regulations are implemented according to the procedures and principles for transmitting the shareholders' and representatives' opinions and recommendations who attend the General Assembly on an electronic media.

Voting and Voting Procedures

ARTICLE 12 – (1) Before commencement of voting, Meeting Chairman announces the issue to be voted on to General Assembly. In cases where a draft resolution is to be voted on, voting is proceeded to after this is established in writing and then read out. Someone is allowed to take the floor only on procedural issues once it is announced that voting is to be proceeded to. In the meantime, in case of any shareholder not allowed to take the floor although he made a request thereof earlier, he is given the right to take the floor upon his reminder subject to confirmation by the Chairman. No one is allowed to take the floor once voting gets under way.

(2) Voting for the agenda items shall be performed by means of raising hands, standing up or expressing acceptance or rejection one by one. The votes shall be counted by the Chairman of Meeting. The Chairman of Meeting may appoint adequate number of persons to assist in counting votes if necessary. Those who do not raise hands, stand up or make any expression shall be deemed to have voted negatively and those shall be deemed to be against the resolution in the evaluation phase.

(3) According to article 1527 of the Law, the aforementioned article and sub regulations are implemented according to the procedures and principles for transmitting the shareholders' and representatives' votes who attend the General Assembly on an electronic media.

While voting, the provisions of the Turkish Commercial Code, Capital Markets Law and other relevant legislation are complied with.

Drafting the Minutes of the Meeting

ARTICLE 13 – (1) The Chairman of Meetings prepares list of attendees indicating shareholders or their representatives, shares held by them, their groups, numbers and nominal values and it is ensured that minutes indicate summary of questions asked in General Assembly and answers to them and contain clear indication of resolutions adopted and numbers of affirmative and negative votes cast on each resolution and that minutes are issued in compliance with principles indicated by the Law and Relevant Legislation.

(2) The General Assembly minutes report shall be prepared using a typewriter, computer or on the condition of writing with a pen in a legible handwriting during the meeting at the venue. For the minutes report to be written on the computer, there must be printers to allow taking printouts at the venue.

(3) Minutes are issued in minimum two counterparts and each page of minutes is signed by the Chairman of Meetings and the Ministry representative if he/she also attends.

(4) In the minutes report, it is compulsory for the following to be given; Company's trade name, the date and venue of the meeting, the nominal value of the company's shares and share amount, the total amount of shares being represented acting as principle or representative, the full name of the Ministry's representative if he/she also attends and the date and number of the assignment letter, if

the meeting is being made with announcements the manner of the invitation, if it is without an announcement this should be stated.

(5) Numbers of votes on decisions taken in the meeting are specified by minutes in figures and words for avoidance of doubt in connection therewith.

(6) Names of those casting negative votes on decisions taken in the meeting and intending to procure inclusion of their opposition in minutes and their grounds for opposition are taken down in minutes.

(7) In the event the opposition reasons being handed in writing, this written statement shall be added to the minutes. In the minutes report, the full name of the partner or representative who has opposed shall be written and that the opposition letter is attached shall be indicated. The opposition statement added to the minutes report shall be signed by the Chairman of the Meeting and if present, the representative of the Ministry.

Transactions to Be Made at the End of the Meeting:

ARTICLE 14 – (1) At the end of Meeting, Meeting Chairman of the Meeting delivers a copy of minutes and any other documents in connection with General Assembly to any of members of the Board of Directors present in the meeting. This is recorded in separate minutes to be issued between the parties.

(2) Board of Directors is obligated to submit a notarized copy of minutes to the Trade Registry and procure registration and public communication of any issues contained in these minutes, which require registration and public communication, no later than fifteen days from meeting date.

(3) Minutes are also posted by companies required to run Internet sites on Internet site no later than five days from General Assembly date.

(4) Chairman of the Meeting additionally delivers copies of list of attendees, agenda and General Assembly meeting minutes to the Ministry representative in case of latter's attendance.

(5) Other announcement and notification principles determined in the relevant regulations of the Capital Markets Board are complied with.

Attending the Meeting on an Electronic Medium:

ARTICLE 15 – (1) Operations to be performed by the Board of Directors and Chairman of Meeting if means are in place for electronic attendance in General Assembly meeting pursuant to Article 1527 of the Law are fulfilled by considering Article 1527 of the Law and Relevant Legislation.

SECTION THREE

Miscellaneous Provisions

Documents Related to the Attendance of the Ministry's Representative and the General Assembly Meeting:

ARTICLE 16 – (1) For the meetings where the Ministry's Representative is requested for the compulsory attendance, the duties and responsibilities of this representative in the related Principles and Procedures of the General Assembly Meetings of the Incorporated Companies, the Management procedures of the Ministry of Trade who will attend the meetings, will be reserved.

(2) In the preparation of the list of attendees and those who can join the General Assembly, it is compulsory for the representative documents and the meeting minutes report to be prepared in

accordance with the first clause of the management procedures and this General Assembly Internal Directive.

Situations Unforeseen in the Internal Directive:

ARTICLE 17 – (1) In the event of encountering a situation which has not been foreseen in this Internal Directive during the meetings, actions will be made in accordance with the decisions taken by the General Assembly.

Acceptance of the Internal Directive and Changes:

ARTICLE 18 – (1) This Internal Directive is put into force, registered and publicly announced by the Board of Directors upon approval by General Assembly of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. Any amendment to the Internal Directive is subject to the same procedure.

Validity of the Internal Directive

ARTICLE 19 - (1) This Internal Directive is adopted by General Assembly meeting of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. on 08/09/2021 and enters into force on the date of public communication in the Turkish Trade Registry Gazette.

Regards

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş.