

Article 1: Scope and Legal Basis

This dividend distribution policy determines the principles regarding the dividend and dividend advance distributions to be made within the scope of the Articles of Association (“the Articles of Association”) of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. (the “Company”) and related regulations.

This policy is prepared within the scope of the Articles of Association, Capital Markets Law No. 6362 (“CML”), Turkish Commercial Code No. 6102 (“TCC”), Communiqué on Dividend Distribution No. II-19.1 (“Dividend Communiqué”), Corporate Governance Communiqué No. II-17.1 and the relevant legislation.

Article 2: Purpose

The purpose of the dividend distribution policy is to ensure that a balanced and consistent policy is followed between the shareholders and the Company's interests in accordance with the relevant legislation, to inform the investors and to maintain a transparent policy towards the investors in terms of dividend distribution.

Article 3: Dividend Distribution Principles

The decision to distribute dividends, the way and time of distribution of profit is decided by the General Assembly of the Company upon the recommendation of the Board of Directors.

As long as the relevant regulations and financial possibilities allow, taking the market expectations into account, the long-term strategies of the Company, the capital requirements of the subsidiaries and affiliates, the investment and financing policies, profitability and cash situation; It is aimed to distribute at least 50% of the distributable net profit for the period calculated within the framework of the Articles of Association, TCC, CMB, Dividend Communiqué and tax regulations to the shareholders and other people participating in the profit. The dividend may be distributed in cash and/or in the form of bonus shares and/or by using these two methods together at certain rates.

As of the distribution date, the dividend is distributed equally to all existing shares in proportion to their shares, regardless of their issuance and acquisition dates. There is no share that provides a profit share privilege among the shares of the Company.

Provided that it is decided at the general assembly meeting where dividend distribution is decided, dividend payments can be made in equal or different amount installments.

Unless the reserves required to be set aside in accordance with the TCC and the Articles of Association and the profit share determined for the shareholders in the Articles of Association or in this profit distribution policy; It cannot be decided to allocate other reserves, to transfer profits to the next year, and to distribute dividends from the profits to shareholders, members of the Board of Directors, Company employees, foundations and persons and institutions other than the shareholders, and no dividends can be distributed to these persons unless the dividend determined for the shareholders is paid in cash.

Dividend distribution transactions are initiated on the date specified in the General Assembly for which the distribution decision is made, provided that it starts at the latest as of the end of the accounting period in which the General Assembly meeting held for which the distribution decision is made.

Pursuant to the Articles of Association, the dividend distribution decision made by the general assembly cannot be revoked unless permitted by law.

In the event that the board of directors proposes not to distribute profits to the general assembly, information about the reasons for this and the use of the undistributed profit is included in the agenda item on profit distribution and this issue is presented to the shareholders at the General Assembly.

Article 4: Dividend Advance Distribution Principles

The General Assembly of the company may decide to distribute advance dividends to the shareholders in accordance with the provisions of the CMB and other relevant legislation. Provisions of the relevant legislation are followed in the calculation and distribution of the advance dividend amount.

Dividend advance is distributed in cash over the profits included in the Company's interim financial statements. Advance dividends for a certain interim period cannot be distributed in installments.

Dividend advance is distributed equally to all existing shares as of the distribution date, regardless of their issuance and acquisition dates, in proportion to their shares.

The advance dividend to be distributed cannot exceed half of the net profit for the period resulting from the interim financial statements, after deducting the reserves required to be set aside in accordance with the Turkish Commercial Code and the Articles of Association; and the previous years' losses.

Total amount of advance dividend to be given in an accounting period cannot exceed:

- a) Half of the net profit for the previous year,
- b) Distributable profits, excluding net profit for the period included in the relevant interim financial statements.

whichever amount is lower.

If more than one dividend advance payment is made within the same accounting period; when calculating the dividend advances to be paid in the following interim periods, the dividend advances paid in the previous interim periods are deducted from the calculated amount.

No additional advance dividends can be given and dividends cannot be distributed in the following accounting periods without deducting advances paid in the previous accounting periods.

Advance dividends cannot be distributed to persons other than the shareholders, and advance dividends are paid to privileged shares without taking the the privilege into account.

Article 5 – Public Disclosure

The proposal of the Board of Directors regarding the dividend distribution or the decision of the Board of Directors regarding the distribution of dividend advances, together with the dividend distribution table or the dividend advance distribution table, are announced to the public within the scope of the relevant regulations. In addition, in case a change is requested in this profit distribution policy, the decision of the Board of Directors regarding this change and the reason for the change are also announced to the public.

This policy is disclosed to the public on the Company's website following the approval of the General Assembly.

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş.