**MEGA METAL SANAYİ VE TİCARET A.Ş.**

# DISCLOSURE POLICY

## 1. Purpose and Scope

The purpose of the Disclosure Policy is to ensure active, effective and transparent communication by simultaneously providing shareholders, investors, employees, customers, relevant competent authorities and all other stakeholders with all information that does not constitute a trade secret in a complete, fair, accurate, timely, comprehensible, cost-effective and easily accessible manner, in accordance with the provisions of the Articles of Association and applicable capital markets legislation.

## 2. Authority and Responsibility

The monitoring, supervision and development of the Company's public disclosure practices and Disclosure Policy, as well as any necessary updates thereto, fall under the authority and responsibility of the Board of Directors. The Disclosure Policy is established, updated and monitored by the Investor Relations Department in coordination with the Board of Directors and the Corporate Governance Committee.

The monitoring, supervision and development of the Company's public disclosure practices and Disclosure Policy are under the authority and responsibility of the Board of Directors. Any amendments to the Disclosure Policy shall, following the approval of the Board of Directors, be published on the Company's website at www.megametal.com.tr.

## 3. Public Disclosure Methods and Instruments

The public disclosure methods and instruments used by the Company pursuant to capital markets legislation and the Turkish Commercial Code ("TCC") are set out below:

- Financial statements, independent auditor's reports and declarations periodically submitted to the Public Disclosure Platform ("PDP")
- Material event disclosures made through the PDP
- Annual Reports
- The Company's Corporate Website (www.megametal.com.tr)
- Announcements and notices made by the Company or its authorised representatives through the Turkish Trade Registry Gazette and daily newspapers
- Investor presentations and teleconferences, as well as communication through telephone, e-mail, fax and similar means
- Visual and written press releases

Financial reports prepared on a consolidated basis at the end of each three-month period in accordance with CMB regulations, together with the notes and disclosures relating to the relevant financial statements, as well as independent audit reports and interim Board of Directors reports prepared at half-year and year-end, are submitted to the PDP within the prescribed statutory periods and are also published on the Company's Corporate Website at www.megametal.com.tr. The relevant financial statements are submitted to the Board of Directors for approval together with the opinion of the Audit Committee and are signed with a declaration of accuracy by the executives responsible for financial reporting who have been authorised by the Board of Directors. Publicly disclosed financial statements are also published on the Company's website at www.megametal.com.tr.

Material event disclosures required under capital markets legislation are electronically submitted to the PDP within the prescribed periods. As a general principle, material event disclosures are signed by persons responsible for financial reporting who hold a "qualified electronic certificate" and submitted to the relevant authorities. Persons responsible for making material event disclosures are selected from among those authorised to represent and bind the Company. Disclosures submitted electronically to the PDP are also published on the Company's Corporate Website at www.megametal.com.tr no later than the business day following their public disclosure.

In cases such as amendments to the Articles of Association, General Assembly meetings and capital increases, the required announcements and notices are published in the Turkish Trade Registry Gazette and, where deemed necessary, in a newspaper with nationwide circulation in Türkiye. Such information is also published in the Investor Relations section of the Company's Corporate Website. The Annual Report is prepared each year prior to the General Assembly meeting so as to include the required information and disclosures, made available for shareholders' review and published on the Company's Corporate Website at www.megametal.com.tr. Printed copies of the relevant report may also be obtained from the Company's Investor Relations Department.

Media outlets may be used, press conferences may be held and/or press releases and other communication channels may be utilised for the public disclosure of matters subject to material event disclosures, including forward-looking assessments. Where necessary, press statements may be made through written and visual media. Statements to written and visual media are made by authorised persons.

Before or simultaneously with the public disclosure of matters subject to material event disclosures through the methods referred to above, a disclosure is also made through the PDP and the relevant disclosure is additionally made available on the Company's website.

Information requests submitted to the Company by shareholders, investors and analysts are handled by the Investor Relations Department within the scope of publicly disclosed information, with due regard to the principles of accuracy, completeness and equal treatment, through written or verbal responses or information meetings.

Information is provided to shareholders and other relevant parties through information meetings. Executives responsible for financial management and reporting and representatives of the Investor Relations Department participate in such meetings conducted by the Investor Relations Department. Presentations and reports used at these events may be published on the Company's Corporate Website at www.megametal.com.tr.

Relevant information, particularly financial statements, may be provided by the Investor Relations Department via e-mail to shareholders and institutions preparing research reports on the Company upon request, provided that such information has previously been publicly disclosed.

**4. Investor Relations Department**

The Company fulfils all of its obligations arising from capital markets legislation and the TCC in accordance with the CMB Corporate Governance Principles and under the supervision of the Investor Relations Department. In addition to the Company's governing bodies, the Investor Relations Department, which is required to be established under applicable legislation, plays an active role in protecting and facilitating the exercise of shareholders' rights, particularly the right to obtain and review information.

The Investor Relations section of the Company's Corporate Website at www.megametal.com.tr contains information regarding the Company within the scope of its corporate governance profile.

The Company's Corporate Website at www.megametal.com.tr is monitored and kept up to date by the Investor Relations Department. Questions submitted by shareholders and other relevant parties through e-mail, letter, telephone or similar means are responded to by the Investor Relations Department as promptly as possible.

The principal activities carried out under the responsibility of the Investor Relations Department are summarised below:

a) To respond to shareholders' verbal and written requests for information regarding the Company, excluding non-public, confidential information and trade secrets relating to the Company.

b) To conduct General Assembly meetings in accordance with applicable legislation, the Articles of Association and other internal Company regulations.

c) To prepare the documents to be made available to shareholders at General Assembly meetings.

d) To ensure the supervision and monitoring of all matters relating to public disclosure, including applicable legislation and the Company’s Disclosure Policy.

e) To maintain shareholder records in an accurate, secure and up-to-date manner.

f) To provide information to analysts evaluating the Company.

g) To make information and disclosures that may affect the exercise of shareholders’ rights available to shareholders on an up-to-date basis through the Company’s Corporate Website.

h) To make the necessary material event disclosures to the public through the PDP, taking into account the Material Events Communiqué No. II-15.1.

k) To monitor amendments to the Capital Markets Law and related legislation and bring such amendments to the attention of the relevant departments of the Company.

**5. Maintaining the Confidentiality of Inside Information Until Public Disclosure**

In order to maintain confidentiality until material events are publicly disclosed, Company employees who have access to inside information are comprehensively informed of their responsibilities arising from applicable legislation and of the circumstances under which, and the persons by whom, information may be publicly disclosed.

Confidentiality provisions are included in agreements entered into with persons and institutions from which the Company receives certain services and which may, as a result, have access to inside information.

**6. Quiet Period**

In order to prevent unauthorised disclosures regarding operating results, no information is shared with capital market participants regarding undisclosed operating results or other matters during certain periods of the calendar year. Such period is referred to as the “Quiet Period”.

For the Company, the Quiet Period begins on the 15th day of the month following the month in which each three-month interim, six-month and annual reporting period ends and terminates one business day after the date on which the relevant financial statements and notes are publicly disclosed.

During the Quiet Period, Company representatives do not comment, on behalf of the Company, on the Company’s financial condition other than with respect to information already publicly disclosed. Questions from capital market participants, including analysts and investors, regarding the Company’s financial condition are not answered.

During the Quiet Period, there is no restriction on persons authorised to make public disclosures on behalf of the Company participating in and speaking at conferences, panels and similar events or giving interviews to written and visual media, or on representatives of the Investor Relations Department attending investor meetings, provided that the confidentiality of inside information is duly maintained.

**7. Delay in Public Disclosure of Inside Information**

The Company may delay the public disclosure of inside information pursuant to Article 6 of the Material Events Communiqué No. II-15.1 in order to protect its legitimate interests, provided that such delay does not mislead investors and the confidentiality of the relevant information can be maintained.

The decision to delay disclosure is made based on the written approval of the Board of Directors or persons generally authorised by the Board of Directors. In such cases, the Company takes all necessary measures to ensure the confidentiality of inside information in accordance with capital markets legislation.

As soon as the reasons for delaying the public disclosure of inside information cease to exist, the relevant disclosure is made in accordance with applicable legislation. Such disclosure includes the decision to delay disclosure and the underlying reasons for such decision.

If it is determined that inside information has been disclosed to third parties and it is concluded that the confidentiality of such information can no longer be maintained within the scope of capital markets legislation, a material event disclosure is made immediately.

**8. Unfounded News and Rumours Appearing in the Media, on Websites or Social Media**

News and rumours concerning the Company appearing in the media, on websites or social media are monitored and followed by the Investor Relations Department. Where a disclosure is required under the legislation governing the public disclosure of material events, the necessary information is obtained from the relevant departments and a disclosure regarding the matter is made.

Where news or rumours appear in the media or among the public that may be material enough to affect investors’ investment decisions or the value of capital market instruments, are not attributable to persons authorised to represent the Company, and differ in content from information previously disclosed to the public through material event disclosures, prospectuses, circulars, announcement texts approved by the CMB, financial reports or other public disclosure instruments, the Company makes a disclosure as to whether such news or rumours are accurate and sufficient.

However, the Company does not comment on interpretations, analyses, assessments or forecasts concerning the Company that are based on publicly disclosed information.

**9. Identification of Persons with Administrative Responsibility and Establishment of the List of Persons with Access to Inside Information**

Within the framework of capital markets legislation, “Persons with Administrative Responsibility” are defined as: (i) members of the Company’s Board of Directors; and (ii) persons who, although not members of the Board of Directors, regularly have direct or indirect access to the Company’s inside information and have the authority to make administrative decisions affecting the Company’s future development and commercial objectives.

In identifying persons with administrative responsibility, the duties performed by such persons within the Company’s organisation and the content of the information to which they have access are taken into consideration.

Accordingly, managers and other employees who do not possess information at a level capable of affecting the value of the Company’s capital market instruments or investors’ investment decisions—in other words, those who have information only about a particular part of the Company and have limited access to information concerning the Company as a whole—are not considered persons with administrative responsibility who have access to inside information.

Within this framework, the Company’s Board of Directors members, Executive Committee members and the Deputy General Manager responsible for Finance and Financial Affairs (CFO) have been designated as persons with administrative responsibility.

Persons who have access to inside information are monitored by the Company through a list, which is created and continuously updated in the central registry system maintained by the Central Securities Depository of Türkiye (Merkezi Kayıt Kuruluşu A.Ş. – “MKK”).

**10. Persons Authorised to Make Public Disclosures**

All requests for information addressed to the Company are evaluated in terms of whether the requested information constitutes a trade secret and whether, within the framework of capital markets legislation, it is of a nature that may affect investment decisions or the value of capital market instruments.

Following such assessment, requests may be answered in writing or verbally by:

- The Chairman and members of the Board of Directors,
- The Chairman and members of the Audit Committee,

- The Chairman and members of the Corporate Governance Committee, and
- The Investor Relations Department.

Employees other than the persons listed above are not authorised to respond to information requests. Company employees shall refer any questions addressed to them to the Investor Relations Department.

**11. Principles Governing the Disclosure of Forward-Looking Assessments**

Assessments relating to the Company's forward-looking plans and forecasts that constitute inside information may be publicly disclosed by persons authorised to make public disclosures within the framework of the principles set out in capital markets legislation.

Such assessments are based on reasonable assumptions and estimates. Forward-looking assessments may be revised in the event of deviations resulting from unforeseen risks and developments. Actual results may differ from the results anticipated in forward-looking assessments due to risks, uncertainties and other factors. In such cases, the differences are disclosed to investors within a reasonable period.

In addition to disclosures made in accordance with the principles set out in capital markets legislation, forward-looking assessments may also be communicated through media outlets, press conferences and/or press releases, national or international conferences or meetings, or other communication channels.

**12. Corporate Website ([www.megametal.com.tr](http://www.megametal.com.tr))**

The Company actively uses its Corporate Website in the manner prescribed by the CMB Corporate Governance Principles in order to maintain more effective and timely relations with shareholders and to ensure continuous communication with them.

The information available on the website is continuously updated under the responsibility of the Investor Relations Department.

In addition to information required to be disclosed pursuant to applicable legislation, the Company's Corporate Website includes trade registry information, the Company's current shareholding and management structure, the latest version of the Articles of Association, material event disclosures, financial reports, annual reports, agendas of General Assembly meetings, lists of attendees and meeting minutes, proxy voting forms, the Dividend Distribution Policy, Remuneration Policy, Donations and Aid Policy and Disclosure Policy.

Within this scope, information relating to at least the preceding five years shall be made available on the Company's Corporate Website.