MEGA METAL SANAYİ VE TİCARET A.Ş.

DIVIDEND DISTRIBUTION POLICY

1. Purpose and Legal Basis

The purpose of the Dividend Distribution Policy is to determine the procedures and principles governing the distribution of dividends in accordance with the legislation applicable to the Company and the provisions of its Articles of Association. In matters concerning dividend distribution, the Company exercises utmost care to maintain a balance between the interests of its shareholders and those of the Company.

The Company's Dividend Distribution Policy has been prepared in accordance with the Company's Articles of Association, Capital Markets Law No. 6362 (the "CML"), Turkish Commercial Code No. 6102 (the "TCC"), Dividend Communiqué No. II-19.1, Corporate Governance Communiqué No. II-17.1 and the Dividend Guide issued by the Capital Markets Board of Türkiye (the "CMB"), and is made available to all stakeholders, particularly shareholders, through the Company's website at www.megametal.com.tr.

2. Authority and Responsibility

The Dividend Distribution Policy has been determined by the Board of Directors and shall be submitted to the shareholders for approval as a separate agenda item at the General Assembly meeting.

The monitoring, supervision and development of the Company's Dividend Distribution Policy, as well as any necessary updates thereto, fall under the authority and responsibility of the Board of Directors.

Any amendments to the Dividend Distribution Policy shall, following a resolution of the Board of Directors, be publicly disclosed together with the reasons for such amendments in accordance with the Material Events Communiqué No. II-15.1 and the principles set out in the Company's Disclosure Policy, submitted to the shareholders for approval at the General Assembly meeting and published on the Company's website at www.megametal.com.tr.

3. Dividend Distribution Principles

The General Assembly of the Company shall decide on the distribution of dividends and the method and timing of such distribution upon the proposal of the Board of Directors.

As a principle, provided that applicable regulations and the Company's financial resources permit, dividend distribution shall be determined by taking into consideration market expectations, the Company's long-term strategy, capital requirements, investment and financing policies, profitability and cash position.

The Board of Directors’ proposal regarding dividend distribution shall be publicly disclosed, together with its form and content and the dividend distribution table or dividend advance distribution table, in accordance with applicable regulations.

Dividends may be distributed to shareholders in cash or in the form of bonus shares through the capitalisation of profits, or partly in cash and partly in bonus shares.

Dividends shall be distributed equally to all shares outstanding as of the distribution date in proportion to their respective shareholdings, irrespective of their dates of issuance or acquisition. The Company has no shares carrying privileges with respect to dividends.

Unless the reserves required to be set aside pursuant to the TCC and the dividends determined for shareholders under the Articles of Association or the Dividend Distribution Policy have been allocated, no decision may be taken to set aside additional reserves, carry profits forward to the following year or distribute any share of profits to members of the Board of Directors, Company employees or persons other than shareholders. Furthermore, no distribution from profits may be made to such persons unless the dividends determined for shareholders have been paid in cash.

Dividend payments shall commence no later than the end of the fiscal year in which the General Assembly meeting resolving on such distribution is held. The dividend distribution date shall be determined by the General Assembly.

The General Assembly, or the Board of Directors if authorised by the General Assembly, may resolve to distribute dividends in instalments in accordance with capital markets legislation.

The Board of Directors may distribute dividend advances, provided that it has been authorised by the General Assembly and complies with capital markets legislation.

4. Principles Governing the Distribution of Dividend Advances

The General Assembly may resolve to distribute dividend advances to shareholders within the framework of the CML and applicable legislation.

The calculation and distribution of dividend advances shall be carried out in accordance with the applicable legislation.

In order for dividend advances to be distributed, the Board of Directors must be authorised by a resolution of the General Assembly, limited to the relevant fiscal period.