MEGA METAL SANAYİ VE TİCARET A.Ş.

DONATIONS AND AID POLICY

1. Purpose and Legal Basis

The purpose of this Donations and Aid Policy is to establish the principles governing donations and aid made by the Company in compliance with the applicable regulations and the provisions of the Company's Articles of Association. Through this Policy, the Company aims to fulfil its corporate responsibilities towards its shareholders, employees and other stakeholders and to contribute to social development.

With respect to donations and aid, the Company complies with Capital Markets Law No. 6362 (the "CML"), Turkish Commercial Code No. 6102 (the "TCC"), capital markets legislation and other applicable laws and regulations. The Company exercises utmost care in complying with the Corporate Governance Principles set forth in the Corporate Governance Communiqué No. II-17.1 issued by the Capital Markets Board of Türkiye (the "CMB").

This Donations and Aid Policy has been prepared in accordance with the Corporate Governance Communiqué No. II-17.1 and the Dividend Communiqué No. II-19.1 and is made available to all stakeholders, particularly shareholders, through the Company's website at www.megametal.com.tr.

2. Authority and Responsibility

The Board of Directors is responsible for monitoring, overseeing and further developing the Company's Donations and Aid Policy and for making any necessary updates thereto.

Any amendments to the Donations and Aid Policy shall, following a resolution of the Board of Directors, be submitted to the shareholders for approval at the General Assembly meeting and subsequently published on the Company's website at www.megametal.com.tr.

3. Principles Governing Donations and Aid

The Company's Articles of Association permit the Company to make donations and stipulate that the upper limit of such donations shall be determined by the General Assembly. Donations and aid that could result in a departure from the principle of protecting shareholders' rights shall be avoided.

Within the framework of the Company's approach to social responsibility, donations and aid deemed appropriate by the Board of Directors may be made, provided that they comply with capital markets legislation and the Company's policies and practices and do not adversely affect the Company's purpose and scope of activities. Donations and aid may be made in cash or in kind to any legal entity or individual.

Donations and payments made by the Company pursuant to the relevant provisions of its Articles of Association shall be publicly disclosed in accordance with the CMB regulations governing the disclosure of material events.

Shareholders shall be informed at the General Assembly meeting, under a separate agenda item, of the total amount of all donations and aid made during the relevant period, the beneficiaries thereof and any amendments to the Policy. It is mandatory that donations and aid made during the relevant period be submitted for the information of shareholders at the Ordinary General Assembly meeting.

With respect to donations and aid, the Company complies with all applicable legislation, particularly the CMB regulations concerning the prohibition of disguised profit distribution and the mandatory Corporate Governance Principles.