

BİOTREND ÇEVRE VE ENERJİ YATIRIMLARI ANONİM ŞİRKETİ
(“COMPANY”)

DONATIONS AND AID POLICY

1. Purpose

The purpose of the donations and aids policy is to determine the donations and aids principles of the Company in accordance with the applicable regulations and the provisions of the Articles of Association.

The Company complies with the Capital Markets Law No. 6362 (“CML”), Turkish Commercial Code No. 6102 (“TCC”), capital markets legislation and other applicable legislation and regulations in relation to the donations and aids. The Company pays utmost care to maintain compliance with Corporate Governance Principles included in the Corporate Governance Communiqué issued by the Capital Markets Board (“CMB”) as amended time to time.

The Donations and Aids Policy of the Company is developed in compliance with the CMB Corporate Governance Communiqué (II.7.1) and Dividend Communiqué (II-19.1) and announced to all stakeholders, notably shareholders on the Company website (www.biotrendenerji.com.tr).

2. Powers and Responsibilities

Donations and Aids Policy has been developed by the Board of Directors in compliance with the CMB Corporate Governance Principles and submitted to the approval of shareholders as a separate item in the agenda of the general assembly meeting of the Company. The Board of Directors is authorized and responsible for monitoring, supervising, developing and updating the Company's Donations and Aids Policy. Amendments to be made to the Donations and Aids Policy are first approved by the board of directors, then announced to the public in line with requirements for material disclosures, and submitted for the approval of the shareholders at the general assembly meeting, and published on the Company website (www.biotrendenerji.com.tr).

3. Donations and Aids Principles

As stated in Article 19 of the Company's Articles of Association titled “Donations”: *“The upper limit of donations to be made by the Company is determined by the General Assembly. The total amount of donations in a year cannot exceed TL 2,000,000, and the donations that are made, are added to the distributable profit base. The CMB has the authority to impose an upper limit on the amount of donations to be made. Donations may not be in violation of CML's income shifting regulations and other applicable legislation, and necessary material disclosures are made and information on donations made during the year is presented to the shareholders at the General Assembly. ”*

Our Company's ability to make donations has been made possible by the provisions of the Articles of Association above and the limit of the donations is specified as TL 2,000,000 in the Articles of Association. The general assembly may determine the upper limit of the donations to be made each year at the general assembly meeting. Donations and aids that would cause the Company to deviate from the principle of protecting the rights of shareholders are avoided. However, as part of the Company’s social responsibility and in accordance with the provisions of capital market legislation and Company policies and practices, donations and aids deemed appropriate by the Board of Directors can be made in

a manner that does not hinder the Company's purpose and field of activities. Donations and aids to be made to all kinds of legal and real persons can be made in cash or in kind.

Donations and aids to be made by the Company under the above provision of the Articles of Association are announced to the public in line with the regulations of the CMB in relation to material disclosures. The shareholders are informed about the amount and beneficiaries of all donations and aids made during the relevant period and policy changes with a separate agenda item at the general assembly meeting. It is mandatory to inform the shareholders on the donations and aids in the ordinary general assembly.

Regarding donations and aids, the provisions of the applicable legislation, especially the regulations of the CMB regarding the prohibition of income shifting and the mandatory corporate governance principles, are complied with.