

KİMTEKS POLİÜRETAN SANAYİ VE TİCARET ANONİM ŞİRKETİ ("COMPANY") DONATION AND CHARITY POLICY

1. Purpose

The purpose of this policy is to determine the donation and charity principles in accordance with the regulations to which the Company is subject and the provisions of the Articles of Association.

The Company complies with the Capital Markets Law No. 6362 ("CML"), the Turkish Commercial Code No. 6102 ("TCC"), the capital market legislation, and other relevant legislation and regulations on donations. The Company pays utmost attention to the fulfillment of the principles set forth in the Corporate Governance Principles of the Capital Markets Board ("CMB") in effect, which can be amended from time to time.

The Company's donation and charity policy policy has been prepared in accordance with the CMB's Corporate Governance Communiqué (II-17.1) and Dividend Communiqué (II-19.1) and has been announced to all stakeholders, especially the shareholders, via the Company website (www.kimpur.com).

2. Authority and Responsibility

The donation and charity policy has been designed by the Board of Directors in line with the CMB Corporate Management Principles and submitted to the approval of the shareholders as a separate item on the agenda of the Company's general assembly meeting. The Board of Directors has the authority and responsibility to monitor, develop and update the donation and charity policy. The possible amendments in the donation and charity policy are submitted to the shareholders at the general assembly meeting, following the approval of the Board of Directors, and published on the Company website (www.kimpur.com).

3. Donation and Charity Principles

Pursuant to the Articles of Association, Article 19, titled "Donations":

“The company may make donations in a way that does not hinder its own business purpose and subject, provided that they do not violate the regulations on hidden earnings transfer of Capital Markets Legislation.

The upper limit of the donations to be made by the company shall be determined by the General Assembly. The annual total amount of donations to be made in this way may not exceed 2,000,000.00 TL and the donations shall be added to the distributable profit base. CMB has the authority to set an upper limit on the amount of donations to be made. Donations may not violate the regulations on hidden earnings transfer of CML and other relevant legislation provisions. Information on the donations made during the year shall be presented to the shareholders at the General Assembly.

Our company's ability to make donations has been made possible by the Articles of Association and the limit of the donation to be made is identified as 2,000,000 TL in the Articles of Association. The company avoids the donations that will cause the company to move away from the principle of protecting the rights of shareholders. However, within the framework of social responsibility understanding, the donations deemed appropriate by the Board of Directors can be made in a way that does not disrupt the purpose and subject of the Company, in accordance with the provisions of the capital market legislation and the Company policies and practices. Donations to any legal or natural person can be made in cash or in kind.

The donations and payments to be made by the Company under the Articles of Association shall be announced to the public within the framework of the CMB's regulations on public disclosure of material events. Shareholders are informed about the amount, beneficiaries and policy changes of all donations made during the relevant period, with a separate agenda item at the general assembly meeting. Donations shall be submitted to the partners at the ordinary general assembly.

The donations shall be subject to the provisions of the relevant legislation, in particular the regulations of the CMB on the prohibition of transfer of disguised earnings and the mandatory corporate governance principles.