

DONATION AND AID POLICY

1. Purpose

The purpose of the Donation and Aid Policy is to define the principles of the Company's donations and aids, in accordance with applicable regulations 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"), capital markets legislation, and other relevant laws and regulations regarding donations and aids.

The Company pays utmost attention to the implementation of the Corporate Governance Principles set forth in the Communiqué on Corporate Governance, which is currently in effect and may be amended from time to time by the Capital Markets Board ("CMB").

The Company's Donation and Aid Policy has been prepared in accordance with the CMB's Communiqué on Corporate Governance (II-17.1) and Communiqué on Dividend Distribution (II-19.1), and is announced to all stakeholders, particularly shareholders, through the Company's website.

2. Authority and Responsibility

The Donation and Aid Policy has been established by the Board of Directors within the framework of the CMB Corporate Governance Principles and has been submitted for the approval of shareholders as a separate agenda item at the Company's general assembly meeting.

The monitoring, oversight, improvement, and necessary updates of the Company's Donation and Aid Policy fall under the authority and responsibility of the Board of Directors.

Any amendments to the Donation and Aid Policy shall be submitted for the approval of shareholders at the general assembly meeting following the resolution of the Board of Directors and shall be published on the Company's website.



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3. Principles of Donations and Aid

As stated in Article 17 titled “Donations” of the Company’s Articles of Association::

““The Company may make all kinds of donations without hindering its business purpose and activities.

The upper limit of donations to be made by the Company is determined by the General Assembly, and the donations made are added to the distributable profit base. The CMB is authorized to set an upper limit for donations. Donations cannot constitute a violation of the regulations regarding disguised profit distribution of the Capital Markets Board (CMB) and other relevant legislation. Necessary material disclosures are made if required, and information regarding the donations made during the year is presented to shareholders at the General Assembly.”

The ability of our Company to make donations has been enabled by the above-mentioned provision of the Articles of Association, which also states that the limit of such donations shall be determined by the General Assembly. Donations and aids that could potentially deviate from the principle of protecting the rights of shareholders are avoided. However, in line with the principle of social responsibility, and in compliance with capital markets legislation and the Company’s policies and practices, donations and aids may be made in a manner that does not hinder the Company’s business purpose and activities, provided they are deemed appropriate by the Board of Directors. Donations and aids may be made in cash or in kind to any natural or legal person.

Donations and aids to be made by the Company within the scope of the aforementioned Articles of Association are disclosed to the public in accordance with CMB regulations concerning the disclosure of special circumstances. At the General Assembly meeting, a separate agenda item is included to inform shareholders about the total amount of donations and aids made during the year, as well as the beneficiaries and any changes to the policy.

In matters concerning donations and aids, the provisions of the CMB’s regulations prohibiting disguised profit distribution, and the principles of corporate governance that require mandatory disclosure to the public, are complied with.