

IC GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.
DONATION AND AID POLICY

1. Purpose and Scope

The purpose of the Donation and Aid Policy (the “Policy”) of IC Gayrimenkul Yatırım OrtaklıĞı A.Ş. (“IC GYO”) is to establish the principles governing the donations and aids to be made by IC GYO.

IC GYO acts in compliance with the Capital Markets Law No. 6362, the Turkish Commercial Code No. 6102, the Capital Markets Board’s Corporate Governance Communiqué (II-17.1) and Dividend Communiqué (II-19.1), as well as capital markets legislation, other applicable laws and regulations, and Article 6 of the Company’s Articles of Association, with respect to donations and aids.

IC GYO exercises utmost diligence in implementing the principles set out in the Corporate Governance Principles regulated under the Corporate Governance Communiqué.

In matters of donations and aids, the Company complies with the relevant legislation, particularly the Capital Markets Board’s regulations on the prohibition of disguised profit transfer and the mandatory corporate governance principles.

The Policy is announced to all stakeholders, particularly shareholders, through the Company’s website.

2. Authority and Responsibility

The Policy, which is established by the Board of Directors within the framework of the Capital Markets Board’s Corporate Governance Principles, is submitted to the approval of shareholders as a separate agenda item at the General Assembly meeting.

The monitoring, oversight, development and necessary updates of the Policy fall under the authority and responsibility of the Board of Directors.

Any amendments to the Policy are submitted to shareholders’ approval at the General Assembly meeting following the resolution of the Board of Directors and are published on the Company’s website.

3. Principles on Donations and Aids

The ability of IC GYO to make donations is governed by Article 6 of the Company’s Articles of Association, and pursuant to this article:

“The Company may make donations to institutions, foundations and associations established for various purposes, as well as to other entities and organizations, provided that the regulations of the Capital Markets Board are observed, that no violation of the capital markets

legislation regarding the prohibition of disguised profit transfer occurs, that the Company's purpose and activities are not hindered, that necessary material event disclosures are made, and that the donations made within the year are presented to the shareholders at the General Assembly. The upper limit of the donations to be made must be determined by the General Assembly, and donations may not exceed this limit. The Capital Markets Board is authorized to set an upper limit on the amount of donations."

Within this scope, IC GYO may make cash or in-kind donations to institutions, foundations and associations established for various purposes, as well as to other entities and organizations, within the framework of its social responsibility approach, provided that such donations do not hinder the Company's purpose or activities. The upper limit of donations to be made pursuant to the Company's Articles of Association is determined by the General Assembly.

Donations and aids made by the Company are publicly disclosed in accordance with the Capital Markets Board's regulations on material event disclosures. Additionally, the total amount and beneficiaries of all donations and aids made during the relevant period, along with any amendments to the Policy, are presented to shareholders as a separate agenda item at the General Assembly meeting.