

## INFORMATION POLICY

### PURPOSE AND SCOPE

The purpose of the information policy is to share Smart Güneş Enerjisi Teknolojileri Araştırma Geliştirme Üretim Sanayi ve Ticaret A.Ş. 's ("Company") past performance, future expectations, strategies, necessary information, and statements that do not constitute trade secrets, goals and vision equally with the public, relevant authorized institutions, current and potential investors and shareholders. The purpose of the policy is also to disclose the financial information of the Company in a simultaneous, complete, fair, complete, clear, accurate, timely and understandable and easily accessible manner within the framework of generally accepted financial reporting principles and Capital Markets Board (CMB) regulations; To provide a continuous, effective and open communication platform by both the investor relations unit and the corporate communication unit.

While the company follows an active and transparent information policy; In all practices regarding public disclosure, Capital Market legislation, Turkish Commercial Code (TTK), Borsa İstanbul A.Ş, it complies with (BIST) regulations and is based on the regulations brought by other relevant legislation and aims to implement the most effective, active and transparent communication policy with the investment community.

The information policy covers all kinds of information, documents, electronic records and data regarding activities that do not constitute "Inside Information" and "Trade Secret" known to the members of the Board of Directors, senior managers and employees, and which are not legally objectionable to be disclosed.

### AUTHORITY AND RESPONSIBILITY

Our Company's Information Policy was created and approved by the Board of Directors within the framework of the Special Circumstances Communiqué (II-15.1). The Board of Directors is responsible for creating, monitoring, reviewing, updating and developing the Information Policy. The Board of Directors works in cooperation with the Corporate Governance Committee and Investor Relations unit and receives opinions on this matter. The Corporate Governance Committee informs and makes suggestions to the Board of Directors on issues related to the Information Policy, and supports the Board of Directors regarding the implementation of the Information Policy.

The Information Policy approved by the Board of Directors is disclosed to the public on the Public Disclosure Platform (KAP) and the Company website and presented to the shareholders at the first General Assembly. In case of a change in the Information Policy, the new text approved by the Board of Directors is announced to the public on KAP and the Company website.

### TOOLS USED TO COMMUNICATE WITH INVESTORS

#### Methods and Tools

Without prejudice to the provisions of the Capital Markets Board (CMB)'s Special Circumstances Communiqué and Corporate Governance Communiqué, the relevant TCC provisions and BIST regulations and the regulations put into effect within this scope, the information methods and tools used by the Company are stated below.

- Special situation disclosures and other notifications announced through the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)) ("KAP") established by BIST for the purpose of informing the public (They are also published on the website simultaneously),
- Financial statements and footnotes, independent audit reports, responsibility statements and activity reports periodically transmitted via KAP,
- Announcements and promulgations made through the Trade Registry Gazette and daily newspapers (simultaneously published on the website),
- Press releases and press conferences made through written and visual media,
- Statements made to data distribution organizations such as Bloomberg, Reuters, Forex etc.,

- Informational and promotional presentations prepared through informative meetings and interviews held with capital market participants face to face or via electronic communication tools,
- Corporate website, investor relations and information society services website,
- Statements made via telephone, mobile phone, e-mail, fax and similar communication methods and tools,
- Prospectus, circular, announcement texts and other documents that must be prepared in accordance with Capital Market regulations,
- Apart from those listed above, other documents required to be announced in accordance with the relevant legislation.

### **Spokespersons**

Explanations and information to be made on behalf of the Company within the framework of the above-mentioned methods and tools are made by the Board Members, General Manager, Deputy General Managers, Investor Relations or Corporate Communications Unit, except for the forms, declarations and reports signed in accordance with the list of authorized signatories.

In addition, the Investor Relations Unit can communicate on behalf of the Company to promote the Company to current and potential investor persons and institutions and brokerage firms at home and abroad, to meet the information requests of analysts and research experts working in these institutions, and to answer questions submitted to them within the scope of investor relations. .

### **PUBLIC DISCLOSURE OF FINANCIAL STATEMENTS**

The Company's annual and interim financial statements and related footnotes are prepared within the framework of the Turkish Commercial Code, the regulations of the Capital Markets Board and in accordance with the International Financial Reporting Standards (IFRS) published by the International Accounting Standards Board, and is audited in accordance with the independent audit standards published by the Capital Markets Board, and is announced to the public via KAP together with the statement of responsibility, following the approval of the Board of Directors within the periods specified in the capital markets legislation.

Financial statements and related footnotes disclosed to the public are published under a separate heading on the Company's investor relations website at the latest within the business day following the announcement. These financial statements and footnotes are available on the investor relations website for five years.

Necessary additional information that shareholders may need regarding the financial statements and their footnotes is published on the investor relations website and updated regularly. All applications and questions made by shareholders regarding the financial statements are answered without any discrimination via telephone, e-mail, or one-on-one meetings.

### **PUBLIC DISCLOSURE OF ACTIVITY REPORTS**

The Company's annual and interim activity reports are prepared in accordance with the Turkish Commercial Code, Capital Markets Law, Capital Markets Board Corporate Governance Principles and other regulations enacted in this context and are disclosed to the public via KAP following the approval of the Board of Directors in line with the periods and procedures specified in the relevant regulations.

Activity reports disclosed to the public are included under a separate heading on the Company's investor relations website at the latest within the business day following the announcement. These activity reports are available on the investor relations website for five years. The annual report can be printed in print and/or CD format to be given to the relevant parties in Turkish and/or English, and the prepared copies can also be obtained from the Investor Relations Unit.

## **PUBLIC DISCLOSURE OF SPECIAL CIRCUMSTANCES**

Special circumstance disclosures regarding continuous and internal information that must be announced within the framework of the Capital Markets Board's Special Circumstances Communiqué, disclosures that must be made in accordance with the provisions of the said communiqué, and, without being limited to, the decisions of stakeholders, the value of the Company's shares (and other capital market instruments), investors and Any important information that has not yet been disclosed to the public, which may affect the investment decisions and valuations of analysts regarding these instruments, is prepared within the framework of the relevant regulations of the Capital Markets Board, within the framework of the recommendations and opinions of the Investor Relations Unit and the relevant units within the company, with the coordination of managers and the Board of Directors and is announced to the public via KAP without delay, with the signature of the persons authorized to make KAP notifications. The statement is published on the corporate website within the next business day at the latest. Special event disclosures are available on the Company's investor relations website for five years.

Information, events and developments that may affect the value, price of the capital market instrument or the investment decisions of investors, which may fall within the scope of the Capital Markets Board's Special Circumstances Communiqué, are immediately reported to the Investor Relations Unit by the officials of the relevant units.

### **Determination of Persons with Administrative Responsibility and Persons Closely Related to Them**

The list of persons with administrative responsibilities of the Company includes members of the Company's Board of Directors and persons who have regular access to internal information related to the Company, directly or indirectly, and who are also authorized to make administrative decisions affecting the future development and commercial objectives of the Company.

The person in question is constituted of those who have regular access to information and who are also authorized to make administrative decisions are the Members of the Company's Board of Directors, the General Manager and Directors directly reporting to the General Manager, Company officials (Board members, CEO, relevant President, Directors, General Legal Counsel and General Secretary). The list of persons with administrative responsibilities within the company is updated as necessary in accordance with the legislation and reported to the Central Registry Agency (MKK).

### **Postponement of Public Disclosure of Insider Information**

In order to prevent damage to its legal rights and legitimate interests, the company may postpone the disclosure of insider information to the public, within the framework of the provisions of the CMB Special Circumstances Communiqué, provided that this does not lead to misleading the public and this information can be kept confidential. As soon as the reasons for delaying the disclosure of insider information to the public are eliminated, the said inside information is disclosed to the public within the framework of the CMB Special Cases Communiqué regulations.

### **Measures to Ensure the Confidentiality of Insider Information Until Public Disclosure**

Company employees with insider information and other parties in communication will be informed that they are obliged to maintain the confidentiality of this information during the special situation and in the period from the formation of the special circumstance to its disclosure at Borsa Istanbul. Those working on behalf of the company will under no circumstances share with third parties any information that has not yet been disclosed to the public and may be considered as a special circumstance. If it is determined that insider information has been disclosed to third parties unintentionally by these persons, and when it is concluded that the confidentiality of the information cannot be ensured within the scope of capital markets regulations, the Company will immediately make a material event disclosure.

The Company has prepared a list of people who have access to insider information within the framework of the provisions of the Communiqué. The list of those who have access to insider information by the company will be kept constantly updated in accordance with the changing scope of

projects and issues. The list in question will be made available to the relevant official institutions and organizations upon request.

Persons who have access to insider information cannot use confidential and/or trade secret and non-public information about the Company for their own or others' benefit, cannot provide false/misleading information about the company, or spread false/misleading news. The company will take and implement the necessary measures to prevent this information from being transferred outside the company. Persons included in the List of Those with Access to Inside Information are informed in writing by the Investor Relations Unit about the confidentiality obligations they are subject to regarding the information in question and the sanctions related to the misuse or improper distribution of the information in the period until the material situations are duly disclosed to the public.

The Company takes all other necessary measures to preserve the confidentiality of insider information obtained by third parties, including independent auditors, financial advisors and other consultants who have access to insider information regarding its activities or during the conduct of business and transactions on its behalf.

The Investor Relations Unit keeps up to date the List of People with Access to Insider Information, which includes people who have regular access to inside information regarding the Company, within the framework of the provisions of the CMB Special Circumstances Communiqué.

#### **Informing Investors and Analysts, Written and Oral Statements, Press Releases, Conferences, Statements Made to News Agencies**

Informing investors and analysts and ensuring two-way information flow between these parties and the Company are the duties and responsibilities of the Investor Relations Unit. Written or verbal information requests submitted by investors and analysts are responded to in writing and/or verbally by the Investor Relations Unit, within the framework of publicly disclosed information, in coordination with the relevant unit managers and with the approval of the relevant senior managers. If other units receive questions and information requests from analysts and/or investors regarding company activities and financials, they direct these requests to the Investor Relations Unit.

Investor Relations Unit communicates with the relevant units, when necessary, depending on the content of the request, in the matters of promoting the Company to existing and potential investor persons and institutions and financial institutions at home and abroad, meeting the information requests of analysts and research experts working in these institutions, and answering the questions submitted to them within the scope of investor relations, acts in coordination and communicates on behalf of the Company. Company officials may, from time to time, attend investor conferences or meetings at home and abroad in order to share information with investors and analysts and to convey current information about the company and the energy market. Additionally, meeting requests from analysts and investors to the Investor Relations Unit are evaluated and coordinated. The company presentation prepared with up-to-date data, used in investor and analyst meetings, can be sent to investors and analysts via e-mail and can be included on the corporate website. The company may organize meetings and prepare press releases, adhering to the content of material event disclosures, for informational purposes on issues directly related to its activities, such as ongoing projects, medium and long-term strategies. The principle of equality is adhered to among members of the press who will be invited to meetings. Written and visual media, news agencies and Reuters, Bloomberg, Forex etc. Only the Chairman of the Board of Directors, the Members of the Board of Directors, the CEO and other persons deemed appropriate by the said persons are authorized to make written and verbal statements to the data distribution channels.

In some specific and limited cases and upon request, in order to prevent misinformation of the public, analyst reports may be reviewed, provided that only public and historical information is used and limited to a specific subject. The company may disclose the analysts who prepare reports about it and

their contact information on its website. Analyzes and evaluations made on publicly disclosed information are not considered inside information, even if they may have an impact on the price of the capital market instrument or the investment decisions of investors.

### **The Corporate WEB Site**

The Corporate Communications Unit is responsible for the coordination of the preparation of the company website. The content of the website is prepared to include different information that all stakeholders can benefit from. A separate section has been prepared for investor relations, and the content of this section is created by the Investor Relations Unit.

The Company's corporate website at [www.smartsolar.com.tr](http://www.smartsolar.com.tr) is effectively used to inform the public and provide access to current and past announced information. The corporate website has been prepared in Turkish and other languages, in the content and manner required by the capital markets legislation.

The final version of the company's articles of association, periodic financial statements and reports, prospectuses, public offering circulars and general assembly meeting agendas will be available on the website.

The website will be constantly updated to reflect the latest status of the partnership and management structure. The company will promptly respond to any information requests received via its website. In addition, all disclosures made to the public by the Company can be accessed on the Company's corporate website.

Analysis reports regarding the Company prepared by various intermediary institutions are considered the responsibility of the preparing institution. These reports or revenue models are not verified, approved, held responsible, and are not published on the Company's corporate website.

Important topics on the website are summarized below.

- Detailed information about corporate identity
- Information about Board Members and senior management
- Current partnership structure
- Special Case Disclosures
- Company's Articles of Association
- Date and number of Turkish Trade Registry Gazettes (Regarding Amendments to the Articles of Association)
- CMB Registration Certificate, Price Determination Report, Prospectus, Public Offering Circular
- Trade registry information
- Information about privileged shares
- Financial reports, Activity Reports
- Presentations to investors
- Information in the press
- Agendas of General Assembly Meetings, sample power of attorney, list of attendees, meeting minutes
- Corporate Governance practices and compliance report
- Detailed information on corporate social responsibility
- Information Policy, Profit Distribution Policy, Remuneration Policy, Committees and Working Principles and Corporate Governance Principles Compliance Report

### **Announcements and Promulgations Made Through the Turkish Trade Registry Gazette and Daily Newspapers**

In accordance with the Capital Markets Law, Turkish Commercial Code and the Company's Articles of Association; Announcements regarding the General Assembly, capital increase and dividend payment are made both through the Turkish Trade Registry Gazette and daily newspapers. General Assembly Meeting announcements are made at least three weeks in advance through newspaper advertisements and the website, in order to reach the largest number of shareholders possible.

Financial statements and reports, including the Annual Activity Report, profit distribution proposal,

information document prepared regarding the agenda items of the General Assembly and other documents forming the basis of the agenda items, as well as the final version of the Articles of Association and, if changes are to be made in the Articles of Association, the amendment text and justification, From the date of the announcement for the invitation to the General Assembly Meeting, it is kept open for review at the Company's headquarters and on its website, where shareholders can most easily reach it. The company's General Assembly agenda topics are stated clearly and in a way that does not lead to different interpretations. The determined agenda items include the discussion and voting of the financial statements, the acquittal of the Members of the Board of Directors and Auditors for their activities in the relevant year, the election of the Members of the Board of Directors whose terms of office are determined by the articles of association, the number of members and the fees to be paid to them, the election of an independent audit firm for the relevant year, the distribution of profits. and other issues such as deciding on the dividend distribution policy, deciding on changes to the Articles of Association, and the Corporate Governance Compliance Report and information policy that must be informed to the General Assembly by the CMB. Samples of power of attorney for those who will have themselves represented by proxy before the General Assembly are included in the announcement text and on the website.

### **Explanations Regarding the Use of Partnership Rights**

Within the framework of CMB regulations, prospectus and announcement texts regarding general assembly, capital increase, dividend payments, merger and division transactions of the partners are announced on KAP and shareholders are informed. These documents are announced on the Company's website as well as in the places specified in the regulation, facilitating investors' access to these documents.

### **Disclosures Regarding Prospective Statements**

From time to time, the Company may make prospective statements regarding its disclosure policies. Forward-looking statements contained in the Company's written documents are made based on certain assumptions. Due to risks, uncertainties and other factors, actual results may differ materially from the expected results in prospective statements. The investor community is warned about this issue. If the predictions and basis in the prospective information disclosed to the public do not come true or are understood to not come true, the updated information is immediately disclosed to the public with justifications.

Prospective evaluations are disclosed to the public at most four times a year. If there is a significant change in the evaluations that have been publicly disclosed for the future, a statement can be made without being subject to any number limit.

### **Follow-up of News and Rumors in Media Organs and Communication Channels**

The Company follows up the news about the Company and Group companies published in important national media outlets through the media monitoring agency it has agreed with domestically. In this context, the published news is directed to senior managers and the Investor Relations Unit every morning.

In principle, the Company does not express an opinion on news, rumors and/or speculations that do not originate from the Company in the market, written and oral media and/or on the internet. However, there may be material disclosures, prospectuses, circulars, financial reports, etc. about the Company that are of importance that may affect the investment decisions of investors and the value of capital market instruments, that are published in the media or the public, that are not directly sourced from the Company officials, and that have been made before. In case of news and rumors with different content than the information announced to the public through documents, a statement is made by the Partnership within the framework of capital markets legislation.

When deemed necessary, the Company may disclose to the public the evaluations regarding the Company's goals and expectations, which are internal information for the future, within the framework of the principles specified in the capital markets legislation.

Prospective statements are based on reasonable assumptions and estimates. The statement clearly states that actual results may deviate significantly from expectations due to possible risks, uncertainties and other factors. In case of deviation due to unforeseen developments, the estimates can be renewed and

this situation is immediately disclosed to the public within the framework of the procedures specified in the Enlightenment Policy.

### **Fulfillment of Verification Obligations**

In case there are news or rumors about the company that are of importance that may affect the investment decisions of savers or the prices of capital market instruments, that are announced to the public for the first time through the press or other communication channels, or that have a different content than the information that has been previously announced to the public, a statement as to whether these are correct or sufficient is made.

In principle, the following principles are applied by the Company in fulfilling its verification obligation;

- If the news is not important enough to be included in the definition of inside information, no statement is made on the subject in principle. However, the Corporate Communications Unit evaluates whether it would be beneficial to make a press release about such news that does not require a special situation disclosure in accordance with CMB regulations.
- For news that constitutes inside information, no action will be taken if a disclosure has previously been made through a special event disclosure or other public disclosure tools within the scope of CMB regulations.
- In principle, no comments are made on rumors, hearsay or unfounded news that does not originate from the Company. However, if it is deemed necessary to protect the interests of the Company and its investors, a special case statement can be made for such false news. Regardless of the special situation disclosure, a press release may be issued if deemed necessary by the Corporate Communications Unit.
- If there is false news that can be considered as inside information and that may affect the value of the Company's shares and the investor's decision, a material event statement is made about the issue.
- If the news regarding the postponed information covers important details, originates from the Company and is accurate, the reasons for the postponement are deemed to have disappeared and an explanation is made.
- If the news about the postponed information is false, no statement may be made since there is no possibility of information leaking. However, if necessary in order to protect the interests of the Company and investors, a special situation statement is made for such unfounded news.
- In the evaluation to be made, the circulation or awareness of the media organ in which the news is published is also taken into consideration.

### **Silent Period and Prohibition Period**

The Company avoids sharing financial results and other related issues with capital market participants during certain periods of the calendar year in order to prevent asymmetric information distribution and disclosures contrary to the procedures specified in the Information Policy regarding operating results. This period is called the "Silent Period". A Silent Period is applied for two weeks before the company announces its quarterly interim results to the public and three weeks before it announces its annual financial results, until the business day following the announcement.

During the Company Silent Period, informational meetings may be held with the participation of persons authorized to make public statements, these persons may participate in conferences, panels and similar events, and make written and oral statements; However, the information to be shared within this framework is limited to the relevant pre-interim period results and information previously disclosed to the public by the Company.

Apart from the Silent Period, the Company implements "Prohibited Period" practices during certain periods of the calendar year, during which persons with access to inside information cannot buy or sell Company shares. The Prohibited Period begins one month before the relevant interim financial report is announced to the public on KAP and ends with the announcement of the results on KAP.

Questions asked by analysts, investors and other capital market participants regarding the financial structure of the Company during this period are not answered. Without prejudice to the relevant CMB legislation, the "Silent Period" application does not prevent persons authorized to represent the

Company from participating in conferences, forums and panels, and from making speeches and announcements.

#### ENFORCEMENT

This Information Policy has been accepted by the Board of Directors' Decision No. 2022/16 dated 07/04/2022 and will be submitted to the opinions of the shareholders at the first General Assembly Meeting of our Company and will come into force with the decision of the General Assembly and will be disclosed to the public on the Company's investor relations website. Any changes to be made here will enter into force and be announced using the same procedure.