

DISCLOSURE POLICY

1. Purpose

The purpose of Peker Gayrimenkul Yatırım Ortaklığı A.Ş. (the Company) disclosure policy is to share the Company's past performance, future expectations, strategies, targets and vision with the public, relevant authorized institutions, current and potential investors and shareholders in an equal manner, to announce the Company's financial information in an accurate, fair, timely and detailed manner within the framework of generally accepted accounting principles and capital market regulations, and to provide a continuous, effective and open communication platform by both Investor Relations and Corporate Communication units.

The Company aims to share legally required information and disclosures with the public, authorized institutions and organizations, and existing and potential investors in an equal and effective manner, through active and open communication and in a timely manner.

2. Authority and Responsibility

The Board of Directors is responsible for establishing and supervising the disclosure policy and making the necessary updates. The Head Office and the Investor Relations Unit are responsible for the follow-up and development of these policies and fulfill their responsibilities in close cooperation with the Audit Committee, the Corporate Governance Committee, and the Board of Directors.

Amendments required to be made in the disclosure policy due to changes in the Capital Markets Board legislation enter into force upon the approval of the proposal of the Investor Relations Unit by the Board of Directors. The disclosure policy approved by the Board of Directors is submitted to the information of shareholders at the general shareholders' meeting and disclosed to the public on the corporate web site.

3. Methods and Tools

The Company uses the following methods and tools in its disclosures:

- Material event disclosures submitted to the Public Disclosure Platform (PDP),
- Financial statements and footnotes, independent auditor's report, statements, and disclosures periodically disclosed to PDP
- activity reports,
- Corporate website,
- Information and promotional documents prepared for investors,
- Investor meetings,
- Prospectus, circulars, announcement texts and other documents required to be issued pursuant to Capital Market Regulations,
- Press releases made through written and visual media,
- Announcements and notices made through the Turkish Trade Registry Gazette and daily newspapers.

4. Material Disclosures and Authorized Persons

Material event disclosures are prepared by the Company's Investor Relations Unit, signed by the persons authorized by the Board of Directors, and notified to PDP within the specified periods. Written and verbal information requests submitted by capital market participants or by any organization/person are answered by the relevant department, if they are related to the area of responsibility of the requested department, by evaluating whether they are trade secrets and whether they are of a type that may affect investment decisions and the value of capital market instruments within the framework of capital market legislation. Press releases made to the printed and visual media and data distribution channels such as Reuters, Bloomberg, Foreks, etc. are made in writing or verbally only by the Chairman of the Board of Directors and the General Manager.

5. Public Disclosure of Financial Reports

Financial statements and footnotes are prepared in accordance with capital markets legislation. Before the financial statements and footnotes are disclosed to the public, they are approved by the Board of Directors with the approval of the Audit Committee in accordance with the provisions of the Capital Markets Board. The statement of responsibility is signed by the Chairman of the Board of Directors, the General Manager and the Chief Financial Officer. Financial statements, footnotes and independent audit reports, if any, are disclosed to the public through PDP and also published on the Company's website.

6. Corporate Website

The Company's website at "www.pekergyo.com.tr" is used effectively for public disclosure and transparency in line with the Capital Markets legislation, CMB and ISE resolutions and regulations and CMB Corporate Governance Principles. Important headings on the website are summarized below:

- Company organization and shareholding structure
- Information on the members of the Board of Directors and senior management of the company
- Articles of Association of the Company

- Trade register information
- Company policies, information on the committees established within the Company,
- Financial information, annual reports, corporate governance principles and compliance report, valuation reports
- General assembly documents
- Public offering documents

7. Communication with Capital Market Participants

In order to increase the recognition and preferability of the Company in domestic and international capital markets and to make the Company preferable to other companies for institutions investing in emerging markets, the Company's senior executives and the Investor Relations Unit frequently meet with brokerage houses, analysts and investors to ensure that the Company's operational and financial performance, vision, strategies and targets are explained to existing and potential shareholders in the best way possible. In addition, for this purpose, the Company participates in conferences and meetings it deems necessary and organizes teleconferences when necessary. The Company endeavors to respond positively to all meeting requests from shareholders and provides the opportunity for meetings at the highest level possible. The Company's regularly updated website and the electronic communication list are updated to ensure that shareholders and analysts can closely follow developments regarding the Company. In one-to-one meetings with capital market participants, inside information not yet disclosed to the public is not disclosed.

8. Announcements and Announcements Made Through Turkish Trade Registry Gazette and Daily Newspapers

In accordance with the Capital Markets legislation, Turkish Commercial Code and our Articles of Association, the necessary announcements regarding the General Assembly, amendments to the Articles of Association, capital increases and dividend payments are made through the Turkish Trade Registry Gazette and, if necessary, daily newspapers.

9. Press Releases Made Through Written and Visual Media

The Company informs the public about important developments related to the Company by providing controlled news flow to the written and visual media. Depending on the content of the development, this information may also be given through a press conference. In cases that give rise to the obligation to make a material event disclosure, a Material Event Disclosure is also made in addition to press releases.

10. Analyst Reports

Analyst reports are considered the property of the company that prepared the analyst report and are not published on the company website. Valuations, forecasts or revenue models contained in analyst reports are not reviewed, verified, validated, approved, taken responsibility for or disseminated. On the other hand, upon request, statements in analyst reports based on publicly available information about the sector and the company may be reviewed in order to prevent misinforming the public.

11. Unfounded News Circulating in the Market

In case there are any news or rumors about the Company, which may affect the investment decisions of the savers or the prices of the capital market instruments, which are published in the press and media organs or in the public and which are not originated by the persons authorized to represent the Company, an explanation is made as to whether they are true or sufficient. If the news is not important enough to be recognized as inside information, no disclosure is made in principle. However, the Investor Relations Unit evaluates whether it would be beneficial to make a disclosure about such news that does not require a material event disclosure in accordance with the legislation. In principle, no comment is made on news that is clearly not originating from the Company, gossip, rumor and unfounded. However, if deemed necessary for the protection of the interests of the Company and investors, explanations may be made for such unfounded news.

12. Ensuring the Confidentiality of Inside Information until it is Disclosed to the Public Measures

The Company employees and other parties in contact with insider information are informed that they are obliged to protect the confidentiality of this information during the process of the occurrence of the material event and during the period from the occurrence of the material event until the disclosure of the material event on PDP. As a general principle, employees working on behalf of and on account of the Company may not share with third parties any information that has not yet been disclosed to the public and that may be considered a material event. In the event that it is determined that inside information has been disclosed to third parties without being requested by these persons, a material event disclosure shall be made immediately if it is concluded that the confidentiality of the information cannot be ensured within the scope of Capital Markets regulations. If the disclosure of the information is postponed, the list of persons who have the information subject to the postponement at the time of the postponement decision is drawn up

and updated when necessary. Reasonable measures are taken by carrying out the necessary work to inform both these persons and the parties who have information other than these persons.

13. News on Postponed Information

In the event that there is news in the press about an information whose disclosure has been postponed in order to protect the legitimate interests of the Company, despite taking all necessary measures to ensure the confidentiality of the information, in principle, silence is maintained. However, if necessary to protect the interests of the Company and investors, such news may be disclosed. During the postponement period, no statement contradicting the news, or any other comment shall be made. It can be stated that no information can be given about the process, and public disclosure will be made when the developments become clear.

14. Explanations on the Exercise of Shareholder Rights

Within the framework of Capital Markets regulations, shareholders are informed about general assembly, capital increase, dividend payments, merger and demerger transactions through prospectus and announcement texts. In addition to the places specified in the regulation, these documents are also announced on the Company's website to facilitate investors' access to these documents.

15. Identification of Persons with Administrative Responsibility and Creation of the List of Persons with Access to Inside Information

The Company defines information that may affect the value of the Company's shares and the investment decisions of investors, which has not yet been disclosed to the public, as "inside information". The Investor Relations Department keeps a list of those who have access to insider information and updates the list when necessary. The list of those who have access to inside information includes members of the Company's managerial and supervisory bodies and persons who are not members of these bodies, who have regular access to inside information directly or indirectly related to the Company and who have the authority to make managerial decisions affecting the future development and commercial objectives of the Company (persons with administrative responsibility), persons closely related to these persons, and other persons acting on behalf and account of the Company and who have regular or incidental access to inside information directly or indirectly. The persons on the list of those who have access to such insider information are informed by the Investor Relations Unit against signature that they are on the list in order to protect the insider information and to ensure that they comply with the confidentiality rules until the public disclosure of material events, financial and operational results.

16. Explanation of Expectations and Targets

Within the framework of the disclosure policy, expectations and targets regarding the following issues and similar issues may be disclosed when deemed necessary.

- Rental or pre-sale targets (number and rental / sale amount)
- Project deadlines (estimated start and completion dates)
- Rental or sales targets (number of units to be delivered, sales amount)

The information disclosed in the expectations cannot include exaggerated assumptions and forecasts that have no basis and cannot be misleading. The statement includes a warning that the actual results may deviate from expectations due to possible risks, uncertainties and other factors. In the event that it is understood that future forecasts will not be realized later, this situation is disclosed to the public and such information is revised. Managers who are authorized to disclose information to the public are careful not to include issues involving the company's activities and strategies that have not been resolved by the Board of Directors in the disclosure of expectations.

17. Silent Period

The Company refrains from discussing financial results and other related matters with capital market participants during certain periods of the calendar year in order to prevent asymmetric information dissemination and unauthorized disclosures of operating results. This period is called the "Silent Period". The Quiet Period starts six weeks before the announcement of the year-end results and two weeks before the announcement of the quarterly results and ends with the announcements. Investor meetings may be held during the Silent Period, but the information to be shared with investors and analysts in these meetings is limited to the results before the relevant interim period and the long-term strategies of the company.