

## **BERA HOLDING A.S. 2025 ORDINARY GENERAL ASSEMBLY INFORMATION DOCUMENT**

The Announcement regarding the 2025 Ordinary General Assembly to be held on 22/05/2026 was published on the Public Disclosure Platform (KAP) on 29/04/2026.

### **ADDITIONAL EXPLANATIONS WITHIN THE SCOPE OF THE CORPORATE GOVERNANCE COMMUNIQUÉ NO. II-17.1 OF THE CAPITAL MARKETS BOARD**

Additional explanations required to be made pursuant to the Capital Markets Board's "Communiqué on Corporate Governance" No. II-17.1 regarding the agenda items are provided under the relevant agenda items below; whereas other mandatory general explanations are presented for your information in this section.

**a) Information regarding the total number of shares and voting rights reflecting the partnership structure as of the date of the announcement; if there are privileged shares in the partnership capital, the number of shares and voting rights representing each privileged share group, and the nature of the privileges;**

The capital of the Holding consists of 683,200,000 shares, each with a nominal value of 1.00 TRY. There are no privileges associated with our Company's shares. Each share entitles its holder to one voting right at the General Assembly.

**b) Information regarding the changes in management and operations that significantly affected the partnership activities of the partnership and its subsidiaries in the previous accounting period, or those planned for future accounting periods, along with the justifications for these changes;**

While there are no changes in management and operations that would significantly affect the activities of the Holding and its subsidiaries;

In line with the growth and value-added product range expansion goals of our group company Konya Kağıt Sanayi ve Ticaret A.Ş.; in order to localize the need for base and decor paper (MDF coating paper used in the construction and furniture sector), of which our country's annual consumption of approximately 100,000 - 120,000 tons is met entirely by imports, a new investment with a capacity of 140,000 tons will be realized on an area of approximately 94.18 hectares in the Torbalı district of İzmir. In this area, which was declared as "Konya Kağıt Sanayi ve Ticaret Anonim Şirketi İzmir Special Industrial Zone" in accordance with the Presidential Decree No. 11035 published in the Official Gazette dated March 12, 2026, and numbered 33194 with the appreciation and discretion of our Honorable President; all investment activities planned within the framework of the Special Industrial Zone status under the Industrial Zones Law No. 4737 are being meticulously maintained in line with the relevant legislative provisions.

Our subsidiary MPG Makine Prodüksiyon Grubu Makine İmalat Sanayi ve Ticaret A.Ş. has received the site allocation approval for the investment project amounting to approximately TRY 819,410,000, which it committed to realize in the Konya Technology Industrial Zone, in line with its military vehicle development, production, and test station investment targets. As a result of the application made to the Ministry of Industry and Technology, General Directorate of Industrial Zones, it was found appropriate by the regional directorate to allocate the immovable property registered at plot 45451/1 with an area of 124,104.98 m<sup>2</sup> in the name of our company; and regarding the investment process, the preliminary site allocation of the immovable property with a size of 124,104.98 m<sup>2</sup> in the Konya Technology Industrial Zone in the name of our company was found appropriate with the official letter dated 20.08.2025 sent by the Ministry of Industry and Technology, General Directorate of Industrial Zones. Following the submission of the EIA Decision or document regarding the investment to the Ministry, the process will be continued by initiating legal proceedings before the Ministry of Environment, Urbanization and Climate Change, General Directorate of National Property, in order to establish an easement right in favor of our subsidiary.

In accordance with the Board of Directors Decision dated 14.03.2025 and numbered 2025/04, taken for the increase of our company's current paid-in/issued capital of TRY 683,200,000 to the Registered Capital Ceiling of TRY 2,732,800,000, which is four times the current capital; our application to the Capital Markets Board for the Amendment of the Articles of Association containing the increase of the Registered Capital Ceiling was approved by the Board's letter dated 27.03.2025 and numbered E-29833736-110.04.04-70167.

The construction work contract amounting to TRY 729,960,000 signed between the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Housing Development Administration (TOKİ) and the contractor firm, our subsidiary Komyapı İnşaat A.Ş. (Eskişehir Province, Odunpazarı District, 3rd Stage 1035 Housing Units, 1 Primary School, 1 Secondary School, and 1 Commercial Center Construction and Infrastructure and Environmental Planning Work) has been completed. Again in 2025; a construction work contract with a contract price of TRY 2,488,000,000 was signed between Komyapı İnşaat A.S. and the Republic of Türkiye Ministry of Environment, Urbanization and Climate Change, Housing Development Administration (TOKİ) for the purpose of "Malatya Province, Yesilyurt District, Yakınca Neighborhood 997 Housing Units and 1 Commercial Center with 29 Shops Construction and Infrastructure and Environmental Planning."

In order to bring the Company's Articles of Association into compliance with the provisions of the Capital Markets Law and relevant legislation for the purpose of preparing our subsidiary MPG Makine Prodüksiyon Grubu Makine İmalat Sanayi ve Ticaret Anonim Sirketi for an initial public offering, an application was made to the Capital Markets Board on 02.10.2025 for the approval of the Draft Amendment to the Articles of Association, and it was found favorable at the meeting of the Capital Markets Board dated 04.03.2026 and numbered 12/447.

The Solar Power Plant (GES) with a capacity of 9,797.70 kWe / 9,863.62 kWp, established by our affiliate Murath Karton Kağıt Sanayi ve Ticaret A.S. in the Muratlı district of Tekirdağ province with an investment cost of USD 4,050,000, was completed as of January 31, 2025, and started electricity production. This strategic investment, which is expected to generate approximately 13,000 - 15,000 MWh of renewable energy annually, constitutes an important step in line with our company's sustainability goals and the optimization of energy costs.

Within our group company Adaçal Endüstriyel Mineraller A.S., the Solar Power Plant (GES) with a capacity of 6,000 kWe established in the Esme district of Usak has been commissioned upon final acceptance, and the facility has started electricity production. Together with the two previously operational facilities with a power of 2,000 kWe, approximately 14,000 – 14,500 MWh of electricity production is targeted on an annual basis through three separate GES plants reaching a total installed inverter power of 8,000 kWe.

The GES facilities of Adaçal Endüstriyel Mineraller Sanayi ve Ticaret A.S. with a power of 800 kWe and Kompen PVC Yapı ve İnşaat Malzemeleri Sanayi Ticaret A.S. with a power of 999 kWe, belonging to our Group Companies in the Sarayönü district of Konya, were commissioned as of 27.02.2025 and started electricity production.

The Solar Power Plant (GES) with a capacity of 4,000 kWe, established by our group company Koveka Konya ve Karaman Tekstil A.S. in the Iğın district of Konya with an investment of USD 1,466,313.75, has been completed and commissioned. With this facility, which is expected to produce approximately 6,600 MWh of electricity annually, it is aimed to meet approximately 88% of the electricity needs of our Tekirdağ factory from renewable energy sources.

The GES investment with a capacity of 999 kWe established within Divapan Entegre in Konya/Meram and the GES investment with a capacity of 400 kWe established by MPG Makine in the same region have been completed and commissioned. These facilities, reaching a total installed power of 1,399 kWe and starting electricity production, were realized with a total investment cost of USD 780,220.98 within the framework of the installation agreements previously announced to the public, and have started to contribute to the energy self-sufficiency of our group companies.

The Solar Power Plant (GES) with an installed power of 10,200 kWe, established by our group company Divapan Entegre Ağaç Panel Sanayi Ticaret A.S. in the Sarayönü district of Konya with an investment cost of USD 3,821,265.00, has been commissioned upon completion of the installation processes and started electricity production.

Mr. Cihat Kıvrak, our Company's Independent Board Member and member of the relevant committees, resigned from these duties on September 15, 2025. Mr. Seref Malkoç, who was nominated for the vacant membership by the decision of the Board of Directors dated 17.10.2025 and regarding whose candidacy no negative opinion was expressed by the CMB, has been appointed as an Independent Board Member to serve until the expiration of the term of office of the current board of directors.

Our Group Company MPG Makine Prodüksiyon Grubu Makine İmalat Sanayi ve Ticaret A.S. has received an order amounting to USD 6,742,000 from a company operating in the field of defense industry, with deliveries to be completed in 2026 and 2027.

The 2024 Ordinary General Assembly meeting was held on June 19, 2025. According to the non-consolidated legal records prepared in accordance with the provisions of the TCC and TPL, no dividend distribution could be made due to the lack of distributable profit in the 2024 accounting period.

With the decision of the board of directors taken on 28.02.2023, in order to protect the interests of our shareholders by supporting the formation of healthy price and quantity movements in the share market and price stability of our company's shares, the maximum number of shares that can be subject to buyback was determined as 10,000,000 units and the maximum fund amount to be allocated for the buyback as TRY 80,000,000 for a maximum period of 3 years; and within this scope, a total of 265,800 shares were bought back with an amount of TRY 2,952,036. This program ended on 28.02.2026 due to its duration.

Within the Bera Holding group, the board of directors has decided to increase and put into operation GES investments, both for their contribution to energy expenses and for a sustainable world. In this context, as of the end of 2025, the installed capacity of GES investments in Group Companies reached 44 MW.

**c) In the event that the dismissal, replacement, or election of board members is on the agenda of the general assembly meeting; information regarding the reasons for dismissal and replacement; the resumes of the persons whose nominations for board membership have been submitted to the partnership, the positions they have held in the last ten years and the reasons for their departure, the nature and significance level of their relationship with the partnership and its related parties, whether they possess independence qualifications, and similar matters that may affect the partnership's activities in the event that these persons are elected as board members;**

There is no agenda item regarding the election of the Board of Directors and Independent Board Members in the Agenda of the 2025 Ordinary General Assembly Meeting.

**ç) Requests submitted in writing by the partnership shareholders to the Investor Relations Department regarding the inclusion of an item on the agenda; and in cases where the board of directors does not accept the shareholders' agenda proposals, the rejected proposals and the reasons for their rejection;**

Within the scope of article (ç) of the Corporate Governance Principles 1.3.1 of the Capital Markets Board Communiqué No. II-17.1 on "Corporate Governance," there are no requests submitted in writing to the Investor Relations Department.

**d) In the event that there is an amendment to the articles of association on the agenda, the old and new versions of the amendments to the articles of association, together with the relevant board of directors' decision;**

There is no amendment to the Articles of Association on the agenda of the 2025 Ordinary General Assembly Meeting.

## **BERA HOLDING A.S.**

### **AGENDA OF THE 2025 ORDINARY GENERAL ASSEMBLY TO BE HELD ON 22/05/2026 AND EXPLANATIONS REGARDING THE AGENDA ITEMS**

#### **1. Opening, roll call, and the formation of the Meeting Chairmanship;**

The Chairman of the Board of Directors shall open the General Assembly meeting, and if the meeting quorum is ensured upon the examination of the List of Attendants; the Meeting Chairmanship, which will preside over the General Assembly meeting, shall be formed within the framework of the relevant article of the Articles of Association, the "Turkish Commercial Code No. 6102" (TCC), the "Regulation on the Procedures and Principles of General Assembly Meetings of Joint Stock Companies and the Representatives of the Ministry of Customs and Trade to be Present at These Meetings" ("Regulation" or "General Assembly Regulation"), and the provisions of Article 7 of the Internal Directive on the Rules of Procedure of the General Assembly of the Holding.

As stated in Article 12.3 titled "General Assembly" of the Company's articles of association, pursuant to the provision "General Assembly meetings are presided over by the Chairman of the Board of Directors; General Assemblies where the Chairman of the Board of Directors is not present are presided over by one of the Vice Chairmen of the Board of Directors. In General Assemblies where the Vice Chairman is also not present, the meeting chairman is elected by the attendees," the meeting chairmanship shall be conducted by the chairman of the board of directors or one of the vice chairmen.

At least one Minutes Clerk shall be appointed by the Meeting Chairman in accordance with the Internal Directive on the Rules of Procedure of the General Assembly of the Holding. The Meeting Chairman may also elect a sufficient number of vote collectors.

#### **2. Approval for the Board of Directors' Activity Report and Financial Statements for the 2025 fiscal year to be deemed as read**

Since the Board of Directors' Activity Report and the Financial Statements for the 2025 fiscal year have been presented for the review of the shareholders at the Company Headquarters, on the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)), on the Company's corporate website ([www.beraholding.com.tr](http://www.beraholding.com.tr)), and on the e-GKS for a period of three weeks prior to the General Assembly meeting, within the framework of the provisions of the TCC, the Regulation, and the Company's Internal Directive on the General Assembly; the proposal to deem the aforementioned reports as read will be submitted for the approval of the General Assembly.

#### **3.3. Discussion of the Board of Directors' Annual Report for the 2025 fiscal year;**

In the event that the proposal to deem as read is accepted pursuant to Article 2 of the Agenda, deliberations shall commence directly. If the proposal is not accepted, the General Assembly shall be informed about the Board of Directors' Activity Report, which was presented for the review of shareholders for a period of 21 days prior to the General Assembly meeting at the Company Headquarters, on the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)), on the Company's corporate website ([www.beraholding.com.tr](http://www.beraholding.com.tr)), and on the e-GKS within the framework of the provisions of the TCC, the Regulation, and the Company's Internal Directive on the General Assembly, and deliberations shall be held regarding the Activity Report.

#### **4. Reading of the Independent Auditor's Report for the 2025 fiscal year**

Independent Audit Firm İrfan Bağımsız Denetim ve Yeminli Mali Müşavirlik A.S. and presented for the review of the shareholders for a period of three weeks prior to the General Assembly meeting at the Company Headquarters, on the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)), on the Company's corporate website ([www.beraholding.com.tr](http://www.beraholding.com.tr)), and on the e-GKS within the framework of the provisions of the TCC, the Regulation, and the Company's Internal Directive on the General Assembly, shall be read by the Independent Auditor at the General Assembly.

## **5. Deliberation and approval of the Financial Statements for the year 2025**

In the event that the proposal to deem as read is accepted pursuant to Article 2 of the Agenda, deliberations shall commence directly and shall be submitted for the approval of the General Assembly following the deliberations. If the proposal is not accepted, the Company's Consolidated Financial Statements, which have been presented for the review of shareholders since 11.03.2026 at the Company Headquarters, on the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)), on the Company's corporate website ([www.beraholding.com.tr](http://www.beraholding.com.tr)) and on the e-GKS within the framework of the provisions of the TCC, the Regulation, and the Company's Internal Directive on the General Assembly, shall be read at the General Assembly and submitted for the review and approval of the General Assembly..

## **6. Discussion on the release (acquittance) of the members of the Board of Directors from their liabilities regarding the activities of the 2025 fiscal year;**

The discharge of the members of the Board of Directors from liability regarding their activities, transactions, and accounts for the year 2025 shall be submitted for the approval of the General Assembly.

## **7. Discussion and resolution on the Board of Directors' proposal regarding the utilization of the 2025 profit;**

The proposal of the Board of Directors regarding the form of distribution of the profit generated in the 2025 fiscal year, prepared by the Board of Directors within the framework of Article 16 of the Company's Articles of Association concerning profit distribution, shall be submitted for the approval of the General Assembly. The profit distribution proposal to be submitted by the Board of Directors to the General Assembly and the related table are provided in Annex-1.

## **8. Submission of the selection of the Independent Audit Firm, as determined by the Board of Directors to conduct activities within the scope of the relevant TCC and CMB regulations for the 01.01.2026 – 31.12.2026 fiscal year, for the approval of the General Assembly;**

In accordance with the Turkish Commercial Code and the Capital Markets Board regulations, the proposal to elect Eren Bağımsız Denetim Anonim Şirketi to audit the Holding's Consolidated Financial Statements and Financial Reports for the 2026 fiscal year, and to carry out other activities within the scope of the relevant regulations in these laws, as determined by the Audit Committee and approved by the Board of Directors, shall be submitted for the approval of the General Assembly.

## **9. Consideration of the 2024 and 2025 Sustainability Reports (prepared in accordance with TSRS) as read, and submission for approval;**

Since the 2024 Sustainability Report, prepared in full compliance with the Turkish Sustainability Reporting Standards published by the Public Oversight, Accounting and Auditing Standards Authority (KGK), and the 2025 Sustainability Report, planned to be published together with the 2026 first-quarter reports, have been presented for the review of the shareholders on the Public Disclosure Platform ([www.kap.gov.tr](http://www.kap.gov.tr)), the Company's corporate website ([www.beraholding.com.tr](http://www.beraholding.com.tr)), and the e-GKS; the proposal to deem the aforementioned reports as read and the Sustainability Reports themselves shall be submitted for the approval of the General Assembly.

## **10. Discussion and resolution on the Board of Directors' proposal regarding the selection of an independent audit firm for the TSRS-compliant Sustainability Report for the 2026 fiscal year;**

Based on the announcement of the Public Oversight Authority dated 25.06.2026 and numbered 2025-43, the election of an Independent Sustainability Auditor to cover the 2026 fiscal year will be carried out.

## **11. Informing the shareholders regarding the donations and grants made during the year 2025;**

Pursuant to Article 6 of the Capital Markets Board's Communiqué on Dividends No. II-19.1, which stipulates that the limit for donations must be determined by the general assembly in cases where it is not specified in the Articles of Association, and that donations and payments made must be submitted for the information of the shareholders at the ordinary general assembly; shareholders will be informed regarding the Donations and Grants made in 2025, amounting to 4,995,364.50 TL.

## **12. Determination of the upper limit for donations to be made in 2026**

The limit for donations to be made in 2026 shall be determined by the General Assembly.

## **13. Informing the General Assembly regarding the guarantees, pledges, mortgages, and sureties provided by the Holding in favor of third parties in 2025, pursuant to Capital Markets Board regulations;**

Pursuant to Article 12 of the Capital Markets Board's Corporate Governance Communiqué No. II-17.1, the collateral, pledges, mortgages, and sureties granted by the Holding and/or its Subsidiaries in favor of third parties, as well as the income or benefits obtained therefrom, must be included as a separate item on the agenda of the Ordinary General Assembly Meeting. Information regarding the collateral, pledges, mortgages, and sureties granted in favor of third parties for the purpose of carrying out ordinary commercial activities is provided in Note 25 of our Financial Statements dated 31.12.2025.

## **14. Discussion on granting special permission to the members of the Board of Directors to personally perform transactions that fall within the Company's field of activity, in accordance with Articles 395 and 396 of the TCC and Principle No. 1.3.6 of the Annex to the Corporate Governance Communiqué (II-17.1) issued by the CMB;**

Members of our Board of Directors may only engage in transactions within the framework of the first paragraph of Article 395 titled "Prohibition of Transactions with the Company and Borrowing from the Company" and Article 396 titled "Non-Compete Obligation" of the TCC with the approval of the General Assembly.

In accordance with the mandatory Corporate Governance Principle No. 1.3.6 of the CMB, prior approval must be granted by the General Assembly for Board members to personally engage in business activities falling within the Company's field of operation, and information regarding such transactions must be provided at the General Assembly.

In order to fulfill the requirements of these regulations, the granting of said authorization shall be submitted for the approval of the shareholders at the General Assembly.

## **15. Wishes, requests, and closing.**

## **ANNEXES:**

### **ANNEX/1 Proposal of the Board of Directors Regarding the Distribution of the Profit for the Year 2025**

#### **Proposal of the Board of Directors Regarding the Distribution of the Profit for the Year 2025**

At the meeting of our Board of Directors dated 29.04.2026;

Taking into account the provisions of the Turkish Commercial Code (TCC), Capital Markets Legislation, Capital Markets Law (CML), Capital Markets Board (CMB) Regulations/Decisions, Corporate Tax Law, Income Tax Law, Tax Procedure Law (TPL), and other relevant legal legislation, as well as the relevant provisions of our Company's Articles of Association and our publicly disclosed "Profit Distribution Policy";

According to the Consolidated Financial Statements for the accounting period 01.01.2025–31.12.2025, which have been audited by an independent auditor, prepared in accordance with the Turkish Accounting Standards / Turkish Financial Reporting Standards (TAS/IFRS) published by the Public Oversight, Accounting and Auditing Standards Authority pursuant to the CMB's Communiqué II-14.1 on "Principles of Financial Reporting in Capital Markets," and considering the inflation adjustment made within the scope of TAS 29 in compliance with the formats determined by the CMB: When Operating Profit, Income/Expenses from Investment Activities, and "Deferred Tax Income" and "Current Tax Expense" for Continued Operations are considered together, the 2025 Net Profit Attributable to Equity Holders of the Parent is 164,262,781 TL, and Retained Earnings (Losses) amount to 3,869,134,892 TL;

According to the unconsolidated statutory records prepared in accordance with the provisions of the TCC and TPL, it has been resolved by the Board of Directors to submit for the information of the General Assembly that no profit distribution can be made for the accounting period 01.01.2025–31.12.2025, as there are Accumulated Losses from Previous Years amounting to 7,056,300,851.98 TL, despite a "Period Profit" of 2,436,162.20 TL.

## BERA HOLDING A.S. 2025 Profit Distribution Table (TL)

<b>1. Paid-in/Issued Capital</b>		<b>683.200.000,00</b>	
<b>2. Total Legal Reserves (According to Statutory Records)</b>		<b>59.617.677,34</b>	
<b>Information on privileges in profit distribution (if any)</b>		<b>NONE</b>	
		<b>According to the CMB</b>	
		<b>According to Legal Records</b>	
<b>3.</b>	Profit for the Period	754.291.047	2.436.162,20
<b>4.</b>	Taxes Payable (-)	294.916.983	--
<b>5.</b>	<b>Net Profit for the Period (*) (=)</b>	<b>164.262.781</b>	<b>2.436.162,20</b>
<b>6.</b>	Accumulated Losses from Previous Years (-)	3.869.134.892	7.056.300.851,98
<b>7.</b>	General Legal Reserve (-)	--	--
<b>8.</b>	Net Distributable Profit (=)	--	--
<b>9.</b>	Donations Made During the Year (+)		
<b>10.</b>	Net Distributable Profit Including Donations		
<b>11.</b>	<b>First Dividend to Shareholders</b>		
	- Cash		
	- Bonus		
	- Total		
<b>12.</b>	Dividends Distributed to Preferred Shareholders		
<b>13.</b>	Other Dividends Distributed		
	-Members of the Board of Directors		
	-Employees		
	-Non-Shareholders		
<b>14.</b>	Dividends Distributed to Usufruct Certificate Holders		
<b>15.</b>	Second Dividend to Shareholders		
<b>16.</b>	Second Tier General Legal Reserves		
<b>17.</b>	Statutory Reserves	--	--
<b>18.</b>	Special Reserves	--	--
<b>19.</b>	EXTRAORDINARY RESERVES	--	--
<b>20.</b>	<b>Other Sources Proposed to be Distributed</b>		
	- Retained Earnings	--	--
	- Extraordinary Reserves		
	- Other Distributable Reserves (Pursuant to Law and AoA)		

## BERA HOLDING A.S. 2025 DIVIDEND RATIO TABLE

	TOTAL DIVIDEND DISTRIBUTED (TL)		TOTAL DIVIDENDS DISTRIBUTED / NET DISTRIBUTABLE PERIOD PROFIT (TL)	DIVIDEND PER SHARE WITH A NOMINAL VALUE OF 1 TL	
	CASH (TL)	BONUS SHARES (TL)	RATIO (%)	AMOUNT (TL)	RATIO (%)
GROSS	0,00	--	0,00	0,00	0,00
NET	0,00	--	0,00	0,00	0,00