

Audit Committee Structure and 2025 Activities

The Committee was established at the Board of Directors meeting dated 20/03/2023 and numbered 2023/15, within the scope of the provisions of the Corporate Governance Principles contained in the Corporate Governance Communiqué numbered II-17.1 of the Capital Markets Board ("CMB") and Borsa İstanbul AŞ Audit Committee Duties and Working Principles Directive, in order to ensure the healthy supervision of the financial and operational activities of our Company, to oversee the functioning of the accounting and reporting systems within the framework of the relevant legislation and regulations, public disclosure of financial information, independent audit and the functioning and effectiveness of the internal control system.

The Committee consists of 2 members, all of whom are independent and non-executive. The Committee is chaired by Kerim Erhan Dumanlı, Independent Board Member and Müşfik Cantekinler, Independent Board Member.

Public disclosure of financial information and oversight of the functioning and effectiveness of the internal control, internal audit and accounting systems are fulfilled by the Audit Committee.

In 2025, the Committee convened 9 times, prepared 4 reports, submitted them to the Board of Directors and took 5 decisions.

The Committee convenes every 3 months;

Overseeing the Company's accounting system, public disclosure of financial information, independent audit and the functioning and effectiveness of the Company's internal control and internal audit system,

Determining the methods and criteria to be applied in the examination and finalization of the complaints received by the Company regarding the Company's accounting and internal control system and independent audit, and the evaluation of the Company employees' notifications regarding the Company's accounting and independent audit within the framework of the confidentiality principle,

Reviewing the related party transactions carried out in accordance with the continuous related party transaction for which annual approval has been obtained during the period in question at its meetings to be held following the publication of the relevant quarterly financial statements,

Overseeing compliance with the Company's internal regulations to prevent conflicts of interest that may arise between the members of the Board of Directors, senior management or other related parties, and the misuse of information that is a trade secret or that may affect the value of the Company's shares,

Notifying the Board of Directors in writing of the determinations related to the Committee's duties and responsibilities and the evaluations and recommendations on the subject,

It conducted studies on these issues and submitted 4 reports to the Board of Directors.

In addition;

Selection of the independent audit firm, preparation of independent audit contracts and initiation of the independent audit process and realization of the work of the independent audit firm at every stage under the supervision of the Committee, taking the necessary measures to ensure that all kinds of internal and independent audits are carried out in an adequate and transparent manner, determining the independent audit firm to receive services and the services to be received from these institutions and submitting them to the approval of the Board of Directors.

Annual and interim financial statements and footnotes to be disclosed to the public in accordance with the legal regulations

The Board of Directors has taken 4 decisions in 4 quarters, including the opinions of the Company's responsible executives and independent auditors on the accuracy and compliance of the Company's accounting principles with the rules and international accounting principles and standards, the accounting principles followed by the Company, and the Company's own assessments, and reported them to the Board of Directors in writing.