

TAT GIDA SANAYİ AŞ
WORKING PRINCIPLES OF THE AUDIT COMMITTEE

1. ESTABLISHMENT

At our company's Board of Directors meeting held on April 18, 2003, the Audit Committee (Committee) was established in accordance with the provisions of the Capital Markets Board (CMB) regulations.

2. PURPOSE

The purpose of the Committee is to supervise the functioning of accounting and reporting systems within the Company in accordance with relevant laws and regulations, the disclosure of financial information to the public, independent auditing, and the functioning and effectiveness of internal control systems.

3. DUTIES AND RESPONSIBILITIES

The duties of the Committee are as follows:

- To appoint an independent audit firm, to define the scope of services to be provided by the independent audit firm, to prepare independent auditing contracts, to initiate the independent audit process and to monitor the progress of the independent audit firm at each stage.
- To assess the status of the independent auditor according to the criteria regarding independent auditors, its declaration of independence, and any additional services that may be received from the independent audit firm.
- To evaluate the reports of the independent auditing process provided to the Committee by the independent audit firm, important subject matters related to accounting policy and implementations by the Company, the accounting and disclosure alternatives raised by the independent auditor that may be utilized in accordance with the CMB standards the potential results of such alternatives, any implementation recommendations and important correspondences with the management of the Company.
- To supervise the system applied in the assessment of any complaints submitted to the Company with regards to accounting, reporting, or internal auditing systems as well as the independent auditing process; any statements made by the Company's staff about accounting, reporting, internal auditing and independent auditing pursuant to the confidentiality principles.
- To seek the opinions of the directors responsible and independent auditors on the accuracy of annual and quarterly financial statements that are to be disclosed to public and their fair presentation and compliance with the accounting principles of the Company and to submit those to the Board of Directors in writing along with their own assessment.
- To carry out the duties as may be assigned to the Committee under CMB regulations and the Turkish Commercial Code.

The Committee shall submit its assessments and recommendations on the above matters to the Board of Directors in writing.

4. THE COMMITTEE STRUCTURE AND MEMBERSHIP CRITERIA

- The Audit Committee is comprised of at least two members. The Chairman and the members of the Committee are elected from among the independent members of the Board.
- The Board of Directors elects the members of Audit Committee following the election of the new Board itself at the ordinary meeting of the general assembly, in parallel with the term of office of the relevant

Board of Directors. The members of the previous Committee remain in office until a new Committee member is elected.

- All of the resources and support necessary to the Committee's are provided by the Board of Directors. The Committee may invite any manager it deems necessary to its meetings and request his/her opinions.
- The Committee may obtain guidance from independent experts on subjects requiring extra diligence. The fee for such consultancy services will be paid for by the Company.

5. SUB-COMMITTEES

The Committee can establish sub-committees consisting of members elected from among its own members and/or from among third persons having experience in financial reporting and independent auditing.

6. MEETINGS

- The Committee meets at least four times a year, and the outcome of the meetings are recorded in the minutes and submitted to the Board of Directors. The Committee thereafter submits its findings and recommendations about its duties and responsibilities in writing to the Board.
- The decisions of the Committee are of an advisory nature to the Board and the Board's decision on the relevant matter is final.
- The Committee shall ensure that the Board of Directors is informed on matters that are within its scope of authority and responsibility.
- The meeting and decision quorum is the absolute majority of the total number of members.
- The Committee can meet physically or via electronic means (such as through conference calls or electronic portals) without the physical attendance of all members. The physical meetings can be held at the Company's headquarters or another location that is easy to access for the members. The minutes for both physical meetings and on-line meetings shall be signed by the Committee Members. Furthermore, Committee resolutions can be taken by circulation of resolutions among Committee members. In that case, the resolutions signed by all Committee members as one or several counterparts shall be valid.

7. REPORTING PROCEDURES

- Decisions made at committee meetings are recorded in writing and stored. Committee reports must include at least the following information:
 - o Date of the meeting
 - o Information on the topics discussed at the meeting
 - o Decisions made
- Decisions deemed necessary by the committee are submitted to the Board of Directors.
- Signed committee reports are stored by the Investor Relations Department.

8. ENFORCEMENT

The Committee's working principles were first determined by the Board of Directors' decision dated April 18, 2003, and were updated by the Board of Directors' decisions dated April 26, 2012, March 28, 2019, April 26, 2022, and September 5, 2025. The Board of Directors has the authority to review and update these working principles as necessary.