

TAT GIDA SANAYİ AŞ

EARLY RISK DETECTION COMMITTEE WORKING PRINCIPLES

1. ESTABLISHMENT

At our company's Board of Directors meeting on July 25, 2012, in line with the provisions of the Turkish Commercial Code (TTK) No. 6102 and the Capital Markets Board (SPK) Corporate Governance Principles, the Early Risk Detection Committee (Committee) was established to oversee the risk management system created for the early detection and effective management of risks and to advise the Board of Directors on risk management.

2. PURPOSE

The purpose of the Committee is to evaluate the work done by the Company management on the following issues and to provide information and advice to the Board of Directors; to assess existing and potential strategic, operational, financial, and legal risks that could jeopardize the Company's existence, development, and continuity; to ensure that these risks are managed, reported, and that necessary measures are taken in accordance with the Company's corporate risk-taking profile.

3. DUTIES AND RESPONSIBILITIES

The duties of the Risk Management Committee are as follows:

- Reviewing the Corporate Risk Management system at least once a year, which defines the principles for identifying, assessing, monitoring, and managing existing and potential risk factors that may affect the achievement of company objectives, in line with the company's risk appetite.
- Evaluating risk reports prepared in accordance with the company's defined risk measurement criteria.
- Evaluating risk management and internal control systems and processes,
- Evaluating the risk of technical insolvency as defined in the Turkish Commercial Code (TTK) based on the company's financial reports that have been audited independently and approved by the Audit Committee and the Board of Directors, and developing recommendations for measures to be taken if necessary,
- Performing other duties that may be assigned to the committee by the Capital Markets Board (SPK) regulations and the TTK.

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 Risk Management Committee is comprised of at least two members. The Chairman of the Committee shall be elected from amongst the independent Board Members. The CEO/General Manager cannot be a member of the Committee.

- If the Committee is comprised of two members, then both members shall be elected from amongst the non-executive members of the Board of Directors. If the Committee is comprised of more than two members, the majority of members shall be elected from amongst the non-executive members of the Board of Directors. If deemed necessary, persons that are not members of the Board of Directors but are experts in their fields may be elected to the Committee.
- The Board of Directors elects the members of the Risk Management Committee following the election of the new Board of Directors itself, at the ordinary meeting of the general assembly, in parallel with the term of office of the relevant Board. The members of the previous Committee shall remain in office until new Committee members are elected.
- All of the resources and support necessary to the Committee 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 the subjects requiring extra diligence. The fee for such consultancy services will be paid 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 risk management.

6. MEETINGS

- The committee meets at least six times a year, once every two months.
- The Committee's decisions are advisory in nature to the Board of Directors, which is the final decision-making authority on relevant matters.
- The committee ensures that the board of directors is informed about matters within its authority and responsibility. It reports its recommendations on risks and solutions to the board of directors and the auditor.
- The quorum for meetings and decisions is a simple majority of the total number of committee members.
- Committee meetings may be held physically or electronically (via electronic media or conference call). Physical meetings may be held at the Company's headquarters or at another location easily accessible to committee members. Reports on meetings held in person or electronically are signed by the committee members. In addition, committee decisions may also be made by circulation, and decisions signed by all members on the same or different papers are 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 Working Principles of the Committee were first determined by the Board of Directors decision dated July 25, 2012, and updated by the Board of Directors decisions dated March 28, 2019, April 26, 2022, and September 5, 2025. The Board of Directors has the authority to update these Working Principles.