

	<b>AUDIT COMMITTEE WORKING PRINCIPLES</b>	Document No:	KYI.PR002
		Effective Date:	07.04.2021
		Revision No:	02
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### 1. ESTABLISHMENT DECISION

Audit Committee was established by the Board of Directors decision dated 7th April, 2021 and decision number 2021/18, depending on the Capital Market Legislation and the principles contained in the Corporate Management Principles declared by the Capital Market Board.

### 2. OBJECTIVE AND SCOPE

The purpose of this internal regulation is to define the structure and working principles of the Audit Committee.

Committee decisions are suggestions and recommendations to the Board of Directors. The final decision-making body on relevant matters is the Board of Directors.

### 3. COMPOSITION AND MEMBERSHIP

The committee consists of at least two members and the members are selected from among the independent board members who do not have a direct executive function.

The Chairman and members of the Committee are determined by the Board of Directors and disclosed to the public.

### 4. DUTIES AND RESPONSIBILITIES

The main areas of responsibility of the Audit Committee and the tasks to be performed according to the relevant responsibility are as follows:

#### 4.1. Accounting System and Public Disclosure of Financial Results,


- Monitoring the operation and effectiveness of the Accounting System;
- Receives the opinions of the company's responsible managers and independent auditors regarding the accuracy and conformity of the interim and annual financial statements to be disclosed to the public, with the accounting principles followed by the company, and submits them to the Board of Directors in writing, together with their own assessments.

#### 4.2. Independent External Audit,

- Determination of the selection criteria for the independent audit company and the services to be taken and submit it for the approval of the Board of Directors.
- The Committee takes necessary measures for an efficient, adequate and transparent audit. In this context, the Committee supervises the appointment of independent audit company, preparation of independent audit agreements and initiation of independent audit process as well as the operations of the independent audit company at every stage of the process

#### 4.3. Internal Audit,

- The Committee supervises the operation and efficiency of the internal audit system. For this purpose, the Committee reviews the operation, organizational structure, duties and operational principles of the internal audit unit and makes propositions to the Board of Directors with that respect.
- The Committee informs the Board of Directors on matters limiting or hindering the operations and operational efficiency of internal auditors and makes propositions to the Board of Directors with that respect.
- The Committee reviews and evaluates the internal audit report issued by the internal audit unit and submits its opinion to the Board of Directors on important matters in the internal audit report as well as its warnings and recommendations with that respect.

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#### 4.4. Others,

- To examine and resolve complaints received by the company regarding accounting, internal control system and independent audit,
- To make recommendations to the Board of Directors by determining the methods and criteria to be applied regarding the evaluation of notifications of company employees regarding the company's accounting and independent auditing issues within the framework of the confidentiality principle,
- Reporting the findings, evaluations and suggestions regarding its field of duty and responsibility, to the board of directors.

#### 5. MEETINGS AND REPORTING

The committee meets at least four times a year, every three months, and the meeting results are reported to the Board of Directors.

While the committee is performing its activities,

- It can invite the required managers to its meetings and get their opinions.
- It can benefit from independent expert opinions on the issues it needs in relation to its activities. The fees for the consultancy services needed by the Committee are covered by the company.
- In order to ensure the effectiveness of the studies, it can establish sub-working groups consisting of experienced and expert people among its own members and/or from outside the company as needed.

#### 6. TENURE

- Tenure of the Committee members is the same as the tenure of the Members of the Board of Directors. Following the re-election of the Board of Directors, new Committee Members are determined by the Board of Directors.
- The Committee Membership of a member whose Board Membership terminates for any reason, also ends. In this case, the Board of Directors appoints another member to the vacant position.

#### 7. ENFORCEMENT

Changes to this internal regulation and working principles come into force by the approval of the Board of Directors.

This change was approved by the Board of Directors with the decision numbered 2025/10 at the meeting dated 17.01.2025.