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KAMUYU AYDINLATMA PLATFORMU

TERA YATIRIM TEKNOLOJİ HOLDİNG A.Ş. Corporate Governance Compliance Report 2025 - Annual Notification

Summary

Corporate Governance Compliance Report

Corporate Governance Compliance Report

Related Companies

Related Funds

	Company Compliance Status					Explanation
	Yes	Partial	No	Exempted	Not Applicable	
Corporate Governance Compliance Report						
1.1. FACILITATING THE EXERCISE OF SHAREHOLDER RIGHTS						
1.1.2- Up-to-date information and disclosures which may affect the exercise of shareholder rights are available to investors at the corporate website.	x					
1.2. RIGHT TO OBTAIN AND REVIEW INFORMATION						
1.2.1 - Management did not enter into any transaction that would complicate the conduct of special audit.	x					
1.3. GENERAL ASSEMBLY						
1.3.2 - The company ensures the clarity of the General Assembly agenda, and that an item on the agenda does not cover multiple topics.	x					
1.3.7- Insiders with privileged information have informed the board of directors about transactions conducted on their behalf within the scope of the company's activities in order for these transactions to be presented at the General Shareholders' Meeting.			x			There are no transactions within this scope during the reporting period.
1.3.8 - Members of the board of directors who are concerned with specific agenda items, auditors, and other related persons, as well as the officers who are responsible for the preparation of the financial statements were present at the General Shareholders' Meeting.	x					
1.3.10 - The agenda of the General Shareholders' Meeting included a separate item detailing the amounts and beneficiaries of all donations and contributions.	x					
1.3.11 - The General Shareholders' Meeting was held open to the public, including the stakeholders, without having the right to speak.	x					
1.4. VOTING RIGHTS						
1.4.1 - There is no restriction preventing shareholders from exercising their shareholder rights.	x					
1.4.2 - The company does not have shares that carry privileged voting rights.	x					
1.4.3-The company withholds from exercising its voting rights at the General Shareholders' Meeting of any company with which it has cross-ownership, in case such cross-ownership provides management control.	x					
1.5. MINORITY RIGHTS						
1.5.1 - The company pays maximum diligence to the exercise of minority rights.	x					
1.5.2 - The Articles of Association extend the use of minority rights to those who own less than one twenthieth of the outstanding shares, and expand the scope of the minority rights.			x			Minority rights are determined within the framework of the relevant legislative provisions, and there is no special regulation in the Articles of Association regarding the expansion of minority rights.
1.6. DIVIDEND RIGHT						
1.6.1 - The dividend policy approved by the General Shareholders' Meeting is posted on the company website.	x					
1.6.2 - The dividend distribution policy comprises the minimum information to ensure that the shareholders can have an opinion on the procedure and principles of dividend distributions in the future.	x					
1.6.3 - The reasons for retaining earnings, and their allocations, are stated in the relevant agenda item.	x					
1.6.4 - The board reviewed whether the dividend policy balances the benefits of the shareholders and those of the company.	x					
1.7. TRANSFER OF SHARES						
1.7.1 - There are no restrictions preventing shares from being transferred.	x					
2.1. CORPORATE WEBSITE						

2.1.1. - The company website includes all elements listed in Corporate Governance Principle 2.1.1.		x				Our company's corporate website is largely compliant with Corporate Governance Principle No. 2.1.1, and efforts are ongoing to publish certain content within the scope of this principle. The objective is to bring the website into full compliance with the principle.
2.1.2 - The shareholding structure (names, privileges, number and ratio of shares, and beneficial owners of more than 5% of the issued share capital) is updated on the website at least every 6 months.	x					
2.1.4 - The company website is prepared in other selected foreign languages, in a way to present exactly the same information with the Turkish content.	x					
2.2. ANNUAL REPORT						
2.2.1 - The board of directors ensures that the annual report represents a true and complete view of the company's activities.	x					
2.2.2 - The annual report includes all elements listed in Corporate Governance Principle 2.2.2.	x					
3.1. CORPORATION'S POLICY ON STAKEHOLDERS						
3.1.1- The rights of the stakeholders are protected pursuant to the relevant regulations, contracts and within the framework of bona fides principles.	x					
3.1.3 - Policies or procedures addressing stakeholders' rights are published on the company's website.	x					https:// www.terayatirimteknoloji.com.tr /uploads/files/pages/ menfaat-sahipleri-politikasi-388. pdf
3.1.4 - A whistleblowing programme is in place for reporting legal and ethical issues.		x				Although a dedicated mechanism specifically designed for notifications by all stakeholders has not yet been established, stakeholders are able to contact the Company at any time as a result of its disclosure policy. All complaints and reports received are promptly submitted to the Board of Directors.
3.1.5 - The company addresses conflicts of interest among stakeholders in a balanced manner.	x					
3.2. SUPPORTING THE PARTICIPATION OF THE STAKEHOLDERS IN THE CORPORATION'S MANAGEMENT						
3.2.1 - The Articles of Association, or the internal regulations (terms of reference/manuals), regulate the participation of employees in management.	x					
3.2.2 - Surveys/other research techniques, consultation, interviews, observation method etc. were conducted to obtain opinions from stakeholders on decisions that significantly affect them.			x			As no matters were identified in 2025 that would affect stakeholders' rights or give rise to any conflict with their interests, it was deemed unnecessary to conduct a survey or consultation during the reporting period.
3.3. HUMAN RESOURCES POLICY						
3.3.1 - The company has adopted an employment policy ensuring equal opportunities, and a succession plan for all key managerial positions.		x				Our company has adopted the principle of "equal opportunities for individuals under equal conditions" as a core value in its employment policies and career planning practices, and implements its procedures accordingly.
3.3.2 - Recruitment criteria are documented.	x					
3.3.3 - The company has a policy on human resources development, and organises trainings for employees.	x					
3.3.4 - Meetings have been organised to inform employees on the financial status of the company, remuneration, career planning, education and health.	x					
3.3.5 - Employees, or their representatives, were notified of decisions impacting them. The opinion of the related trade unions was also taken.		x				Decisions and regulations that may impact employees are duly communicated to the staff. Due to the scale of the company, there is no designated employee representative or an affiliated trade union, nor has any communication been established with external unions .

3.3.6 - Job descriptions and performance criteria have been prepared for all employees, announced to them and taken into account to determine employee remuneration.	x					
3.3.7 - Measures (procedures, trainings, raising awareness, goals, monitoring, complaint mechanisms) have been taken to prevent discrimination, and to protect employees against any physical, mental, and emotional mistreatment.	x					
3.3.8 - The company ensures freedom of association and supports the right for collective bargaining.		x				Our company recognizes and supports the freedom of association and the right to collective bargaining as fundamental human rights within the framework of the prevailing legal legislation.
3.3.9 - A safe working environment for employees is maintained.	x					
3.4. RELATIONS WITH CUSTOMERS AND SUPPLIERS						
3.4.1-The company measured its customer satisfaction, and operated to ensure full customer satisfaction.		x				As a holding company, our entity does not engage in the direct sale of fast-moving consumer goods to end-users due to its primary business focus. Nevertheless, all requisite measures are meticulously implemented to ensure stakeholder satisfaction within our managerial service processes—including strategic planning, financing, and investment consultancy—provided to our subsidiaries, business partners, and other relevant stakeholders.
3.4.2 - Customers are notified of any delays in handling their requests.		x				As a holding company, our entity does not engage in the direct sale of fast-moving consumer goods to end-users due to its primary business focus. Nevertheless, all requisite measures are meticulously implemented to ensure stakeholder satisfaction within our managerial service processes—including strategic planning, financing, and investment consultancy—provided to our subsidiaries, business partners, and other relevant stakeholders.
3.4.3 - The company complied with the quality standards with respect to its products and services.		x				As a holding company, our entity does not engage in the direct sale of fast-moving consumer goods to end-users due to its primary business focus. Nevertheless, all requisite measures are meticulously implemented to ensure stakeholder satisfaction within our managerial service processes—including strategic planning, financing, and investment consultancy—provided to our subsidiaries, business partners, and other relevant stakeholders.
3.4.4 - The company has in place adequate controls to protect the confidentiality of sensitive information and business secrets of its customers and suppliers.	x					
3.5. ETHICAL RULES AND SOCIAL RESPONSIBILITY						
3.5.1 - The board of the corporation has adopted a code of ethics, disclosed on the corporate website.	x					
3.5.2-The company has been mindful of its social responsibility and has adopted measures to prevent corruption and bribery.	x					
4.1. ROLE OF THE BOARD OF DIRECTORS						
4.1.1 - The board of directors has ensured strategy and risks do not threaten the long-term interests of the company, and that effective risk management is in place.	x					
4.1.2 - The agenda and minutes of board meetings indicate that the board of directors discussed and approved strategy, ensured resources were adequately allocated, and monitored company and management performance.	x					
4.2. ACTIVITIES OF THE BOARD OF DIRECTORS						

	4.2.1-The board of directors documented its meetings and reported its activities to the shareholders.	x					
	4.2.2 - Duties and authorities of the members of the board of directors are disclosed in the annual report.	x					
	4.2.3-The board has ensured the company has an internal control framework adequate for its activities, size and complexity.	x					
	4.2.4 - Information on the functioning and effectiveness of the internal control system is provided in the annual report.	x					
	4.2.5 - The roles of the Chairman and Chief Executive Officer are separated and defined.	x					
	4.2.7-The board of directors ensures that the Investor Relations department and the corporate governance committee work effectively. The board works closely with them when communicating and settling disputes with shareholders.	x					
	4.2.8 - The company has subscribed to a Directors and Officers liability insurance covering more than 25% of the capital.			x			In the current context, the extensive professional expertise of our board members, coupled with the company's internal control mechanisms, ensures that risks are kept to a minimum . Cost-benefit analyses regarding the procurement of the aforementioned insurance are ongoing, and full compliance with this principle is under consideration for the future.
	4.3. STRUCTURE OF THE BOARD OF DIRECTORS						
	4.3.9 - The board of directors has approved the policy on its own composition, setting a minimal target of 25% for female directors. The board annually evaluates its composition and nominates directors so as to be compliant with the policy.			x			Although our Company has not yet established a written target regarding the proportion of female members on the Board of Directors, it adopts merit and professional competence as the fundamental criteria in all appointments, without regard to gender.In line with its objective of enhancing corporate governance practices, the Company envisages evaluating the formulation of the relevant policy and the establishment of measurable targets within its forthcoming planning processes.
	4.3.10 - At least one member of the audit committee has 5 years of experience in audit/accounting and finance.			X			
	4.4. BOARD MEETING PROCEDURES						
	4.4.1-Each board member attend the majority of the board meetings in person or via an electronic board meeting system			X			
	4.4.2 - The board has formally approved a minimum time by which information and documents relevant to the agenda items should be supplied to all board members.		X				
	4.4.3 - The opinions of board members that could not attend the meeting, but did submit their opinion in written format, were presented to other members.		X				
	4.4.4 - Each member of the board has one vote.	X					
	4.4.5 - The board has a charter/written internal rules defining the meeting procedures of the board.	X					
	4.4.6 - Board minutes document that all items on the agenda are discussed, and board resolutions include director's dissenting opinions if any.	X					
	4.4.7-There are limits to external commitments of board members. Shareholders are informed of board members' external commitments at the General Shareholders' Meeting.			X			Given the significant contribution of the professional and sectoral experience of our Board members, their assumption of roles outside the Company has not been restricted. Taking into account the effective functioning of the Board, the current practice is considered not to pose any adverse implications from a corporate governance perspective, and no changes are anticipated in the short term.
	4.5. BOARD COMMITTEES						
							Due to the current structural composition of our Board of Directors, it is not feasible for each member to serve on only a single committee. In light of the requirement that committee

4.5.5 - Board members serve in only one of the Board's committees.			X			chairs be selected from among independent board members, and considering the total number of committees required to be established, board members fulfill roles across multiple committees.
4.5.6 - Committees have invited persons to the meetings as deemed necessary to obtain their views.			X			No individuals other than the committee members participated in the committee meetings.
4.5.7 - If external consultancy services are used, the independence of the provider is stated in the annual report.			X			No advisory services were procured from any individuals or institutions by the committees during the period.
4.5.8 - Minutes of all committee meetings are kept and reported to board members.	X					
4.6. FINANCIAL RIGHTS						
4.6.1-The board of directors has conducted a board performance evaluation to review whether it has discharged all its responsibilities effectively.		X				The Board of Directors convenes meetings to evaluate company operations and performance outcomes; however, a formalized written performance appraisal system for the Board or its individual members is not currently in place. Should the need arise, the procurement of services from independent experts for the purpose of performance evaluation may be taken into consideration.
4.6.4-The company did not extend any loans to its board directors or executives, nor extended their lending period or enhanced the amount of those loans, or improve conditions thereon, and did not extend loans under a personal credit title by third parties or provided guarantees such as surety in favour of them.	X					
4.6.5 - The individual remuneration of board members and executives is disclosed in the annual report.		X				Benefits provided to senior management have been disclosed collectively in the annual report, without individual granularization, in accordance with the prevailing legislation and corporate reporting principles.