



KAMUYU AYDINLATMA PLATFORMU

BERA HOLDİNG A.Ş. Representation Letter (Consolidated) 2026 - 2. 3 Monthly Notification

Summary

Responsibility Statement for the Reviewed Consolidated Financial Statements and Consolidated Board of Directors'
Annual Report for the Interim Period of 01.01.2026 - 30.06.2026 of Bera Holding A.Ş.



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Representation Letter

Nature of Financial Statements	Consolidated
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Related Companies ☐

Related Funds ☐

Representation Letter	
Correction Notification Flag	Hayır (No)
Date Of The Previous Notification About The Same Subject	-
Board Decision Date and Number for Approval of Financial Statements and Operating Review Report	
Board Decision Date	19/08/2026
Board Decision Number	2026/28
Representation Letter Prepared According to Item 9, Section 2 of "Principles About Financial Reporting in Capital Market" Communiqué of CMB	

RESPONSIBILITY STATEMENT IN ACCORDANCE WITH ARTICLE 9 OF THE SECOND SECTION OF THE CAPITAL MARKETS BOARD'S "COMMUNIQUÉ ON PRINCIPLES REGARDING FINANCIAL REPORTING IN CAPITAL MARKETS" (II-14.1)
BOARD OF DIRECTORS RESOLUTION ON THE APPROVAL OF FINANCIAL STATEMENTS AND ANNUAL REPORTS
RESOLUTION DATE: 19/08/2026
RESOLUTION NUMBER: 2026-ETDS-28

Upon consultation with the Audit Committee of Bera Holding A.Ş., our Consolidated Financial Statements, including footnotes for the period of 01.01.2026 – 30.06.2026, prepared in accordance with the Turkey Accounting Standards/Turkey Financial Reporting Standards (TAS/TFRS) published by the Public Oversight, Accounting and Auditing Standards Authority, and in compliance with the formats determined by the Capital Markets Board (CMB) as per the provisions of the CMB's Communiqué No. II-14.1 on "Principles Regarding Financial Reporting in Capital Markets," as well as our Consolidated Activity Report prepared in compliance with the Turkish Commercial Code (TTK) and the relevant CMB Communiqué, have been approved.

We hereby declare that the Consolidated Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, Statement of Changes in Equity, and the Interim Consolidated Activity Report, along with the footnotes for the period of 01.01.2026 – 30.06.2026, prepared by Bera Holding A.Ş., have been reviewed by us in accordance with CMB regulations, and:

- a- Have been examined by us;
- b- Within the framework of our duties and responsibilities within the Company, do not contain any untrue statements regarding important matters or any omissions that could lead to misleading conclusions as of the date the statement was made;
- c- Within the framework of our duties and responsibilities within the Company, the interim financial statements prepared in accordance with the applicable financial reporting standards, together with those within the scope of consolidation, truthfully reflect the assets, liabilities, financial position, and profit/loss of the enterprise for the relevant period, and the Activity Report truthfully reflects the development and performance of the business and the financial position of Bera Holding A.Ş., together with those within the scope of consolidation, along with the significant risks and uncertainties faced by the Company; and we declare that we are responsible for this statement.

Best regards,

Ömer SERDAR
Chairman of the Audit Committee

İlhan HANAĞASI
Member of the Audit Committee