

**TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ**  
**FOR THE 2025 FINANCIAL YEAR**  
**ORDINARY GENERAL MEETING DATED 02/06/2026**  
**INVITATION**

The Ordinary General Meeting of our Company regarding the 2025 financial year will be held on 02/06/2026 at 13:30 in the Pınar - 1 Meeting Room at the Dedeman Istanbul Hotel, located at Yıldız Posta St. No:50, 34340 Beşiktaş/Istanbul, with the following agenda.

The Board of Directors Activity Report for the year 2025 and the Corporate Governance Compliance Report attached thereto, the Financial Statements for the 2025 financial year, and the Independent Audit Report for the 2025 financial year, the Board of Directors' proposal for the distribution of dividends, the TSRS-compliant Sustainability Reports for the years 2024 and 2025, and the agenda items, along with the Information Document containing the necessary disclosures for compliance with Capital Markets Board regulations, will be made available for shareholders' review three weeks prior to the meeting, within the statutory timeframe, at the Company's headquarters, on the Company's corporate website at <https://www.tabgida.com.tr>, on the Public Disclosure Platform, and on the Electronic General Assembly System of Central Securities Depository ("CSD"), for shareholders to review.

In accordance with Article 1527 of the Turkish Commercial Code No. 6102, our shareholders may participate in the General Meeting in person or via electronic means and cast their votes.

The "Shareholders List" regarding the rights holders and their representatives attending the meeting is retrieved from the Electronic General Assembly System prior to the commencement of the meeting. The "Shareholders' List" is used to compile the list of those present. Verification of whether individuals physically attending the Ordinary General Meeting are shareholders or their representatives will be conducted via the aforementioned list.

Participation in the meeting via electronic means is possible provided that shareholders or their representatives hold an Electronic Signature Certificate. For this reason, shareholders intending to use the e-GKS must first obtain an Electronic Signature Certificate and register with the CSD's e-Investor: Investor Information Centre. Shareholders or their representatives who have not registered with the e-Investor: Investor Information Centre and do not possess a secure electronic signature will not be able to participate in the general meeting via the Electronic General Meeting system ("e-GKS").

Shareholders or their proxies who are "holders of electronic signatures" and wish to participate in the meeting electronically must complete their procedures in accordance with the provisions of the "Regulation on General Meetings to be Held Electronically in Joint-Stock Companies", published in the Official Gazette dated 28 August 2012 and numbered 28395, and the "Communiqué Regarding the Electronic General Assembly System to be Applied in General Meetings of Joint-Stock Companies", published in the Official Gazette dated 29 August 2012 and numbered 28396. Failure to do so will result in their inability to participate in the meeting via electronic means.

Subject to the rights and obligations of shareholders who will participate electronically via the Electronic General Assembly System, shareholders who are unable to attend the meeting in person are requested to draw up their powers of attorney in accordance with the attached template (**ANNEX 5**) or to obtain the power of attorney template from our Company headquarters at Dikilitaş Mah. Emirhan Cad. No:109, Floor: 2-3, D:2-3 Beşiktaş / İstanbul, or from our Company's website at

<https://www.tabgida.com.tr> and comply with the provisions set out in the Capital Markets Board's

‘Regulation on Voting by Proxy and the Collection of Proxies by Notice’ (Series II, No. 30.1, ‘Communiqué on the Exercise of Voting Rights by Proxy and the Collection of Proxies by Notice’ (‘Communiqué’), published in the Official Gazette dated 24 December 2013 and numbered 28862. Proxies that do not comply with the mandatory requirements set out in the Communiqué and the proxy form available on our website, or that have not been notarised, will under no circumstances be accepted due to our legal liability. Provided they comply with the principles set out in the Circular, the use of the attached proxy form is not required when appointing a proxy via the Electronic General Meeting System within the framework of the CSD’s regulations. Shareholders entitled to vote may appoint a proxy either via the Electronic General Assembly System or by having the signature on the physically issued proxy form certified.

Shareholders participating in the General Meeting electronically via the Electronic General Assembly System may obtain information regarding the procedures and principles relating to participation, the appointment of a proxy, making proposals, expressing opinions and voting from the Central Securities Depository’s website at [www.mkk.com.tr](http://www.mkk.com.tr).

Pursuant to Article 415(4) of the Turkish Commercial Code No. 6102 and Article 30(1) of the Capital Markets Law, the right to attend the general meeting and to vote may not be made conditional upon the deposit of share certificates. Consequently, our shareholders intending to attend the General Meeting are not required to have their shares blocked with the CSD.

However, shareholders who do not wish to disclose their identity and details of the shares held in their accounts to the Company, and whose details are therefore not visible to the Company, must, if they wish to attend the General Meeting, they must contact the intermediary institutions where their accounts are held and ensure that the “restriction” preventing the disclosure of their identity and information regarding the shares in their accounts to our Company is lifted no later than one day prior to the date of the Ordinary General Meeting. Shareholders who fail to ensure the lifting of this restriction will not be able to participate in our Company’s Ordinary General Meeting.

As the Ordinary General Meeting will be held electronically, we kindly request that our Shareholders be present at the meeting venue prior to the scheduled start time to ensure the meeting can commence on time.

**TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ**  
**BOARD OF DIRECTORS**

**TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ**  
**2025 FINANCIAL YEAR**  
**AGENDA OF THE ANNUAL GENERAL MEETING**

- 1- Discussion and decision regarding the opening of the meeting and the formation of the Chairmanship,
- 2- Reading and discussion of the Board of Directors Activity Report for the 2025 financial year,
- 3- Reading and discussion of the Independent Audit Report for the 2025 financial year,
- 4- Reading, discussion and submission for approval of the Company's financial statements for the 2025 financial year,
- 5- Discussion and approval of the TSRS-compliant Sustainability Reports for the years 2024 and 2025,
- 6- The discussion and submission for approval of the Board of Directors proposal regarding the distribution of profits for the 2025 financial year,
- 7- Discussion and resolution regarding the discharge of Board Members from liability for their activities during the 2025 financial year,
- 8- Providing shareholders with information regarding the "Remuneration Policy" for Board Members and Senior Executives in accordance with the Corporate Governance Principles, and payments made under this policy (**Annex 1**),
- 9- Determining the remuneration of Board Members and Independent Board Members,
- 10- Discussion and decide on granting authorisation to Board Members to carry out the transactions specified in Articles 395 and 396 of the Turkish Commercial Code,
- 11- Discussion and decision-making regarding the selection of the Independent Audit Firm for the 2026 financial year in accordance with the Turkish Commercial Code and Capital Markets Board regulations,
- 12- Discussion and decision-making regarding the approval of the Independent Audit Firm proposed by the Board of Directors for the purpose of conducting the assurance audit of the Company's sustainability report for the 2026 financial year and carrying out other activities within the framework of relevant regulations,
- 13- Providing the General Meeting with information regarding the donations and contributions made by the Company during 2025 in accordance with Capital Markets Board regulations, and to determine and approve the upper limit for donations to be made until the date of the next Ordinary General Meeting,
- 14- Providing shareholders with information regarding guarantees, pledges, mortgages and sureties granted by the Company in favour of third parties in 2025, as well as any income or benefits derived therefrom, in accordance with the regulations of the Capital Markets Board,
- 15- Providing information to the General Meeting in accordance with Principle 1.3.6 of the Corporate Governance Principles,
- 16- Providing shareholders with information regarding transactions conducted with "Related Parties" in the 2025 financial year, in accordance with the regulations of the Capital Markets Board,
- 17- In accordance with the Capital Markets Board's Corporate Governance Circular (II-17.1); providing shareholders with information regarding the Company's "Compensation Policy" (**Annex 2**),
- 18- In accordance with the Capital Markets Board's Corporate Governance Circular (II-17.1); the Company's "Code of Ethical Conduct Policy" to be discussed and submitted to shareholders for approval (**Annex 3**),

- 19- In accordance with the Capital Markets Board's Corporate Governance Regulation (II-17.1); the Company's "Buy-back Policy" is to be discussed and submitted to shareholders for approval (**Annex 4**),
- 20- Providing shareholders with information regarding the current share buy-back programme,
- 21- Comments, good wishes and closing remarks.

**Annex-1: Remuneration Policy**

**Annex-2: Compensation Policy**

**Annex 3: Code Of Ethical Conduct Policy**

**Annex 4: Share Buyback Policy**

## ANNEX 1: REMUNERATION POLICY



The purpose of the compensation policy is to determine the compensation principles for the Board of Directors and senior executives and taking into account the Company's long-term objectives, to determine the compensation principles for the board of directors and senior executives.

The Company complies with the Capital Markets Law No. 6362, the Turkish Commercial Code No. 6102, capital markets legislation, and other relevant laws and regulations regarding remuneration; it strives to implement Corporate Governance principles.

The compensation principles for board members and senior executives are presented to shareholders as a separate item on the agenda of the general meeting, thereby providing shareholders with the opportunity to express their views on the matter. The compensation policy prepared for this purpose is published on the Company's corporate website.

Our company may pay board members a fixed monthly fee or attendance allowance. The amount to be paid is determined by the general is determined at the board meeting.

A fixed fee is determined annually at the ordinary General Meeting for all independent board members.

In the remuneration of independent board members, who are expected to provide effective support to the company's board of directors on all matters related to the company's operations, profit shares, stock options, or performance-based payment plans may not be used. Care is taken to ensure that the remuneration of independent board members is at a level that preserves their independence.

Payments to independent board members are made on a pro-rata basis, taking into account the period they served as of their appointment and resignation dates.

Senior Executive compensation consists of two components: a fixed portion and a performance-based portion.

Fixed compensation for Senior Executives is determined in accordance with international standards and legal obligations, taking into account macroeconomic data in the market, prevailing compensation policies, the company's size and long-term objectives, and the individuals' positions.

Senior Executive performance-based compensation is calculated based on the bonus base, company performance, and individual performance. Information regarding the criteria is summarized below:

# TAB

**Bonus Base** : Bonus bases are updated at the beginning of each year and vary depending on the scope of the executive's role. When updating bonus bases, market-based executive bonus policies are taken into account.

**Company Performance** : Company performance is determined by measuring the financial and operational targets (revenue, EBITDA, profitability, customer satisfaction, international operations, efficiency, etc.) set for the company at the beginning of each year at the end of the period. When setting company targets, the principles of ensuring sustainable success and incorporating improvements compared to previous years are given significant consideration.

**Individual Performance:** In determining individual performance, targets related to employees, customers, processes, technology, and long-term strategy are considered alongside company targets. When measuring individual performance, the principle of long-term sustainable improvement is also observed, in parallel with company performance, even beyond financial areas.

In the event of the resignation of our company's senior executives, a severance payment may be made based on the duration of employment, the period served as a senior executive, the contributions made, the final target bonus prior to the resignation date, and the salary and bonus information paid in the last year. Bonus payments may be made in cash and/or other benefits to be determined at the discretion of the Board of Directors.

Salaries paid to Board of Directors members and executives with managerial responsibilities, along with all other benefits provided to them, are disclosed to the public via the Activity Report ().

## **ANNEX 2: COMPENSATION POLICY OF TAB GIDA**

The Company conducts its compensation practices in a fair and consistent manner within the framework of the Turkish Labor Law No. 4857 and the relevant legislation. Where applicable, Article 14 of the repealed Law No. 1475 (still in force) and the provisions of any applicable collective bargaining agreements are taken as the basis. The purpose of this policy is to safeguard employee rights, ensure consistency in practices, and manage all processes in compliance with applicable regulations.

### **Notice Compensation**

The Company may terminate indefinite-term employment contracts for valid reasons arising from the employee's qualifications, conduct, or the requirements of the job, workplace, or business, provided that **written notice** is given and the reason for termination is clearly and explicitly stated.

Employees may also terminate their indefinite-term employment contracts in writing, subject to the applicable statutory notice periods.

The following statutory notice periods apply for indefinite-term employment contracts:

- Employees with up to 6 months of service: **2 weeks**
- Employees with 6 months to 1.5 years of service: **4 weeks**
- Employees with 1.5 to 3 years of service: **6 weeks**
- Employees with more than 3 years of service: **8 weeks**

If termination occurs without observing the applicable notice period, notice compensation shall be paid. Employees are also entitled to job search leave during the notice period.

### **Severance Pay**

Severance pay is granted to employees who have completed at least one year of service, provided that the termination conditions specified under Labor Law No. 4857 entitle them to such payment.

Employees with more than one year of service are entitled to severance pay equal to **30 days of gross salary for each full year of service**. The calculation is based on the employee's length of service, wage, and the applicable statutory ceiling.

In the event of the employee's death, severance pay is made to the legal heirs.

### **Termination for Just Cause**

Both the Company and the employee may terminate fixed-term or indefinite-term employment contracts immediately based on just causes specified under Articles 24 and 25 of Labor Law No. 4857.

Accordingly:

- For fixed-term contracts, termination may occur without waiting for the contract term to expire.
- For indefinite-term contracts, termination may occur without observing notice periods.

In cases where the employment contract is terminated pursuant to Article 25/II of the Labor Law, employees are not entitled to severance pay or notice compensation in accordance with the applicable legislation.

**ANNEX 3**



**TAB Food Industry and Trade Inc. and Its Affiliates**  
**Code of Ethical Conduct**

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**The Board of Directors of TAB Food Industry and Trade Inc.’s Code of Ethics  
Statement on the importance of behavioral guidelines -**

“It all starts with me.”

**May 2026**

Dear Colleagues,

We are pleased to see that our commitment to the Code of Ethical Conduct is fully integrated into every aspect of our operations. We all remain steadfast in our determination to uphold the Code of Ethical Conduct to the highest standard and to make our world a more livable place.

TAB Food Industry and Trade Inc. (“**TAB**” or “**the Company**”) began its journey 30 years ago as a family-owned business. Although the products we offer, the strategies we pursue, and even our corporate structure have evolved over the years, the foundational principles and ethical values we uphold have remained constant. We remain committed to preserving these values—which have always guided us toward success and integrity—with the same respect and dedication as we did in the Company’s early days. In this context, as members of TAB, we have outlined our ethical and legal responsibilities toward our shareholders, the public, and our colleagues in the Code of Ethical Conduct we have adopted. In adhering to the Code of Ethical Conduct, our strong and reliable judgment, our personal principles of integrity, and our honesty will continue to serve as the fundamental guiding principles for our actions and decisions.

Under our Code of Ethical Conduct, any violation—regardless of its nature—poses risks that could harm the Company’s sustainable success and lead to serious consequences. Therefore, violations can damage the reputation we have carefully built together over the years as one of our most valuable assets, and negatively impact our investment and growth potential. As members of the Board of Directors, managers, and employees, we are all obligated to thoroughly understand, closely monitor, and comply with the principles outlined in this document. We would like to remind you that you are responsible for promptly reporting any situation that is incorrect or contrary to the Code of Ethical Conduct. The resources where you can seek assistance and advice, as well as the channels through which you can report any compliance concerns, have been communicated to you via these Code of Conduct guidelines.

We must all apply the Code of Ethical Conduct—which we are obligated to know—with zero tolerance and the utmost care in all our activities to protect the integrity of our company. The Board of Directors has officially approved these rules and supports all initiatives aimed at promoting their implementation.

We thank you all for your support in our compliance efforts. Sincerely,

Erhan Kurdođlu  
Chairman of the Board of Directors

Korhan Kurdođlu  
Vice Chairman of the Board

## INTRODUCTION

These Code of Ethical Conduct (“Code”) has been prepared to serve as a guide for employer-employee relationships at TAB and its affiliates. Our Code requires employees and all stakeholders to comply with applicable laws, regulations, and internal company procedures. All employees and other individuals acting on behalf of TAB are required to comply with these Code, which represent the minimum standard, regardless of their location or the nature of their work. The standards set forth herein are equally binding for all functions and subsidiaries.

Our Code, which aligns with our commitment to integrity, summarizes our stance on a range of important issues and clearly lists the rules governing conduct. This Code includes references to policies, standards, and guidelines. In most cases, only the key points or a summary of the policies are presented in these Rules. For a complete and comprehensive copy of any Group or Company Policy, we must contact our Manager, the Human Resources Department, or the TFI Internal Control, Compliance, and Risk Management Department. As a condition of our employment with the Company, we must remember that we are responsible for reviewing, understanding, and complying with all Policies, including the standards outlined in these Rules. We must also always keep in mind that disciplinary actions will be taken against anyone who violates these Rules in accordance with the Disciplinary Regulations.

Our Code and supplementary rules summarize our views and expectations regarding the following:

- 1. Promotion and Protection of Human Rights;**
- 2. Ethical and Law-Compliant Business Conduct;**
- 3. Management of Company Assets and Information;**
- 4. Stakeholder Engagement;**
- 5. Crisis Management;**
- 6. Reporting Unethical Conduct.**

Since it is crucial that all employees are familiar with the current policies, we expect every employee to review the most recent version of the Policies, along with any supplementary policies and procedures, on an annual basis, and to acknowledge that they are familiar with the content of the aforementioned documents and policy series, understand our standards and expectations, and are able to consistently adhere to these standards.

For more information, please see:

- Code of Ethical Conduct Commitment
- Our Commitment to Integrity

## OUR PURPOSE, VISION, MISSION, AND OUR VALUES

Our purpose, vision, mission, and values are put into practice through our Code. The behavior we demonstrate when communicating with all our stakeholders—including our customers and shareholders—and with one another determines how we are perceived. What we do matters; but how we do it matters just as much. Every decision we make and every step we take must reflect our shared values and culture. These explain what we believe in together and guide us in everything we do. Our values are universal across every role, every business unit, and all our locations.

**“Dreams cannot be earned through learning; but they can be lost because of our fears.”**

Ertuğrul Kurdoğlu (1932 – 2013)

**Our mission is** to create jobs through our innovative and entrepreneurial spirit, our approach to corporate governance, and sound investments, while benefiting the environment and the communities where we operate across the globe.

**Our vision is** to become the world’s largest Quick-Service Restaurant (“QSR”) operator while setting an example and leading the way

leading subsidiaries and production facilities in their respective sectors.

**Our Mission is** to ensure that all our companies continue their operations with a focus on quality, customer satisfaction, and an unwavering commitment to service excellence, while prioritizing sustainability as we work toward realizing our Vision.

Our Values:

- **Think Big:** We will become the world’s best fast-food restaurant operator. We will achieve this through a data-driven approach, leveraging the best people, systems, and processes in the industry. We will never settle for anything less than the best in the world.
- **Meritocracy:** We have a high-performance work culture. We evaluate people fairly based on their competencies and the performance results they achieve against their goals.
- **Being Open-Minded:** We are always open to new ideas and new people. We develop innovations even in areas where we are market leaders. We have a culture that allows us to make the best use of people’s talents.
- **Taking Ownership of the Work and the Organization:** All team members are our partners. We take ownership of and deliver results regardless of titles, roles, or functions.
- **Keeping Up with Technology:** We are eager users of technology.
- **Follow:** Work to achieve our goals.
- **Transparency:** We are open and honest about how we work. We always strive to do the right thing. We are transparent with all our stakeholders.
- **Caring:** We care about our world, the community, the environment and our future matter to us.

***“Dreams can be realized through shared goals and values.  
No shortcut that deviates from ethical principles is acceptable.”***

## **1. PROMOTION AND PROTECTION OF HUMAN RIGHTS**

Within the company, we act in accordance with the Universal Declaration of Human Rights in all our interactions and embrace equality, diversity, and inclusion as core principles. In our corporate culture, we view these principles not merely as corporate responsibility but as social responsibility, and we expect all employees to act in accordance with these

principles. In this regard, we have developed a Corporate Social Compliance Policy based on the rules and standards of the International Labour Organization (ILO) and guided by a sense of corporate responsibility, incorporating the principles adopted within the TFI Group into this Policy. The goal is for these principles to become part of our corporate culture; within TFI Group, we are implementing necessary measures to ensure that individuals' rights are protected by preventing any interference with their rights, showing zero tolerance for any form of discrimination, and ensuring that employees subjected to discrimination are fully integrated into all processes, including their work life. In this context:

- ✓ In accordance with our principles, we strive to create a workplace environment that does not tolerate discrimination. We include all individuals in Company processes without distinction based on gender, sexual orientation, race, color, ethnic identity, age, religious or political views, disability, etc.
- ✓ We do not tolerate any employee acting contrary to our adopted principles, engaging in discrimination, or bullying; in cases where workplace bullying, psychological or physical harassment, or violence occurs, or if such an incident is caused, we expect those who fail to act appropriately to be reported through the designated reporting channels.
- ✓ We strive to identify and maintain the most appropriate work methods to create a workplace environment where employees can work safely, healthily, and productively, free from accidents, injuries, and health hazards; in line with our business objectives, we take into account both national and international regulations as well as Occupational Health and Safety (OHS) performance in all our processes.
- ✓ Within the company, we prohibit all forms of forced labor and inhumane working conditions. We regulate working hours in accordance with the Labor Law No. 4857 and base our practices on the working hours specified in said Law.
- ✓ Within the company, we implement rules regarding child labor in compliance with the Labor Code, the Occupational Health and Safety Law, the ILO Core Conventions, the United Nations Convention on the Rights of the Child, and other relevant legal regulations and standards.

For more information, please see:  
Corporate Social Compliance Policy  
Whistleblower Policy

## **2. ETHICAL AND LEGAL BUSINESS CONDUCT**

Within the TFI Group, we commit to complying with all applicable laws and standards, maintaining transparent and up-to-date accounting and financial records to demonstrate compliance with relevant regulations, and under no circumstances tolerating corruption or bribery; We commit to not offering or accepting bribes to gain an advantage or facilitate business, to use company assets solely for business purposes, to establish the necessary mechanisms and policies to combat corruption and bribery, to avoid situations that create conflicts of interest, and to protect the rights of our other stakeholders in these matters.

**2.1. Compliance with legal requirements, regulations, and external and internal standards:** TAB and its subsidiaries' products are subject to close scrutiny by regulatory authorities. We are expected to comply with regulatory requirements in all countries where we operate. We must be aware of the laws, regulations, and relevant secondary regulations that affect our duties. If we are unsure, we should ask our manager or consult the Legal Department, other relevant departments, or the TFI Internal Control, Compliance, and Risk Management Department within our company. Failure to do so may result in disciplinary action as well as individual criminal or civil liability for violations or misuse of laws, regulations, rules, and decisions.

**2.1.a. Use of Inside Information in Commercial Transactions:**

The disclosure or dissemination of non-public financial or non-financial information regarding the Company to any person other than those who need to know such information for a legitimate business purpose of TAB and its affiliates, whether within or outside the Company, is prohibited. The unlawful disclosure of information regarding the Company to other individuals who could use such information to engage in commercial transactions, or the provision of such information as “inside tips,” may result in

We expect members of the Company's board of directors, executives, employees, and other managers to protect the confidentiality of non-public information—particularly material information—and not to disclose such information to any person, either directly or indirectly through recommendations. Transactions that could be deemed market manipulation or create the appearance of market manipulation are not permitted within the Company.

Individuals with access to inside information are prohibited from buying or selling securities of the relevant companies during the “restricted period.” We also expect employees to exercise caution when trading financial instruments, to avoid excessive, speculative, or otherwise improper or prohibited transactions, and to never use such information to gain personal advantage or to secure an advantage for the Company, clients, or any third party. Furthermore, we expect employees to consult the Investor Relations Department—which is designated to support them in such matters—if they have any doubts regarding the use of such information. Information regarding employees defined as “insiders” is maintained by the Investor Relations Department. Since there may be situations where such employees are required to obtain prior approval before trading in financial instruments or making decisions regarding such instruments, employees must coordinate with the staff of the Investor Relations Department.

**2.1.b. Data Protection Act:**

Personal data refers to any information that can be used to identify an individual. This information may include details such as the individual's name, passport photo, address, phone number, or official identification number. Therefore, we must protect the privacy and security of the personal data of our customers, employees, business partners, and other individuals; take the necessary precautions; and act in accordance with the laws and regulations governing how this information is used, as well as the Company's internal

policies. Violating employees' right to privacy in the workplace or in environments where they are present for business purposes is contrary to laws and ethical standards, and we must remember that such actions will not be tolerated under any circumstances within the Company.

We must not forget that we use all personal data related to customers, business partners, employees, or other stakeholders for business purposes, and we must use such data within the framework of special measures defined in company policies, as it directly impacts individuals' privacy. Ensuring the proper protection of this information is an important part of our daily work and a shared responsibility. In this context, we must always act in compliance with the local and international laws to which we are subject and the principles established for the processing of personal data; in cases where we are unsure, we should consult the Legal and TFI Internal Control, Compliance, and Risk Management Departments.

#### 2.1.c. Competition Law (Antitrust):

Although there are differences at the international level, Competition Law—also known as Antitrust Law—generally aims to ensure free and unrestricted competition in the relevant market by monitoring agreements, coordinated actions, and information sharing among businesses and business associations to ensure free and unrestricted competition in the relevant market, and establishes principles regarding these matters as well as the conduct of dominant businesses, and determines the effects of mergers, acquisitions, and the formation of joint ventures on competition through various principles. In this regard, it can be said that Competition Law regulates relationships between undertakings operating at the same level in the relevant market—in other words, between competing undertakings (“horizontal relationships”)—or relationships between two or more undertakings operating at different levels of the production/distribution chain (“vertical relationships”) (such as franchise relationships or relationships with suppliers). If a violation of competition rules is detected, the undertaking may face severe administrative fines or reputational damage; furthermore, if an employee plays a decisive role in the violation, they may also be subject to significant administrative fines. In this context, as TFI Group, we expect fair competition with other market players. Accordingly;

- We must act in accordance with the rules set forth in the guidelines published by the TFI Internal Control, Compliance, and Risk Management Department and the Legal Department.
- We must approach all interactions with competitors in any setting with caution. In matters where direct or indirect contact with competitors is likely, we must first consult with the Legal Teams and act in accordance with their guidance.
- We must not discuss matters affecting the labor market—such as wages, working conditions, employee benefits, or pay raise rates—even with our personal contacts employed at other companies.
- We must not establish contact or exchange information regarding commercial terms—including prices, customers, and regions—that are classified as competitively sensitive data.
- We should seek to obtain business-related information about our competitors through legitimate means, such as official documents or publicly available sources, using legal and ethical tools. We must avoid even the appearance of illegal or

unethical behavior in these areas.

- We must not permit the sharing or discussion of confidential or sensitive matters (such as pricing and strategy) with competitors.
- At industry meetings or gatherings with competitors organized by trade associations, if the conversation turns to competition-sensitive topics, we must immediately leave the meeting. We must then document our refusal to participate in the conversation and report it to the Legal Department.

#### 2.1.d. Anti-Bribery and Anti-Corruption

We expect all our activities within the company to be conducted in compliance with all applicable Anti-Corruption Laws. The members of the company's board of directors, executives, and managers fully support this approach and place great importance on intervening in incidents that may require the prevention of or measures against bribery and corruption. In this context, the Anti-Bribery and Anti-Corruption Policy has been established by TFI's Internal Control, Compliance, and Risk Management Department. This Policy includes guidelines and standards aimed at ensuring that all employees are aware of applicable anti-corruption laws and comply with these rules in all relationships with current or potential Company customers, third parties, and other stakeholders. The Company's approach to bribery or improper inducements is detailed in the relevant conflict of interest policies.

Regardless of whether the Company's assets or third-party assets are affected, any form of fraud is prohibited. Sufficient control measures are implemented to prevent any fraudulent activities (such as fraud, embezzlement, theft, misappropriation, or tax evasion, etc.). To demonstrate our commitment to eliminating corruption, in addition to the coordination of our ethics and whistleblowing hotline within the Group, we have the TAB Internal Audit Department and the TFI Internal Control, Compliance, and Risk Management Department, which focus on monitoring operations to minimize corruption.

Since combating such illegal activities is a shared responsibility, we expect all employees to be aware of the following rules at a minimum:

- For all business partners with whom we aim to collaborate, the "Know Your Business Partner" due diligence process must be completed. In this context, please ensure that you always involve the Accounting and Procurement Department, Legal Teams, and the TFI Internal Control, Compliance, and Risk Management Department in these processes.
- We must under no circumstances establish or maintain any relationship with individuals or entities located in high-risk countries or with ties to government agencies. Should such a situation arise, we must immediately notify TFI's Internal Control, Compliance, and Risk Management Department.
- We must not accept any relationship with anyone on sanctions lists or associated with terrorist activities. We must always remember that a zero-tolerance approach is strictly enforced in this regard.
- In situations that may create the impression or suspicion of bribery, we must act in accordance with the conflict of interest policies prepared by the TFI Internal Control, Compliance, and Risk Management Department.

For more information, please see:

- Anti-Bribery and Anti-Corruption Policy
- Supplier Evaluation and Acceptance Policy

## 2.2. *Conflicts of Interest*

*“We are all responsible for properly investigating potential or actual conflicts of interest in the workplace and reporting them in a timely manner so they can be resolved.”*

Being responsible means making wise choices and not forgetting our duty of loyalty to the Company in business transactions. This duty may be breached if we engage in activities that conflict with the Company’s interests or could be perceived as such. When we are influenced by, or appear to be influenced by, personal gain or interests that conflict with our obligations to the Company—whether for ourselves or a family member—this may create a conflict of interest or the perception of a conflict of interest.

Conflicts of interest may arise when an employee’s professional duties conflict with other interests. In the event of a conflict of interest, there is a risk that an employee’s personal interest may unduly influence their professional judgment, duties, and responsibilities. If a conflict of interest is not properly managed:

- damage to the company’s interests, an increase in misconduct, and legal risks and penalties;
- Damage to the sense of fairness among other employees due to an employee’s unfair advantage, leading to a decline in overall employee loyalty; and
- The company may face reputational damage and scrutiny regarding transparency and accountability.

In general, we expect employees to avoid situations that could lead to a conflict of interest between their professional and personal interests. Even the appearance of such conflicts can be damaging. In this context, we have developed policies to manage various types of personal conflicts of interest—such as *“gifts, hospitality, and business meals”*; *“sponsorships and donations”*; and *“external positions and interests”*—to provide guidance to employees on how to handle situations that may arise. We have outlined the key points of these policies here; however, in situations where the relevant rules or core policies do not apply, or where there is doubt regarding the existence of a conflict of interest, employees are expected to seek assistance from their managers and/or the TFI Internal Control, Compliance, and Risk Management Department.

### 2.2.a. *Gifts, Hospitality, and Business Meals*

The offering and acceptance of gifts, business meals, and hospitality are part of doing business; however, offers of gifts, business meals, and hospitality from customers, suppliers, franchisees, and other third parties can make it difficult to remain objective in our business relationships, may inadvertently violate rules, or may compromise our independent position vis-à-vis third parties. If they could influence our business decisions

or create the impression that they do, we must not accept or the proposed personal benefits. If there is pending business with any public institution or organization, we must absolutely avoid engaging in any gift, business meal, or hospitality arrangement. The Company strictly prohibits employees from engaging in any activity that could create the impression of a bribery offer or acceptance or lead to a conflict of interest. To prevent these potential risks, we have established certain rules and limits. We must adhere to the rules and limits outlined in the Gift, Hospitality, and Business Meal Policy, which was prepared to guide us in such situations, and consult the TFI Internal Control, Compliance, and Risk Management Department in every instance.

We may offer gifts, organize events, host meals and receptions, or accept offers of gifts, business meals, or hospitality within the established limits. Such activities are permitted provided that their cost, amount, and frequency are reasonable, they are conducted in the Company's best interests in connection with daily business operations, and they do not influence business-related decisions. However, we must remember that all offered and accepted hospitality, gifts, and business meals must be recorded by the TFI Internal Control, Compliance, and Risk Management Department. Every employee and manager is responsible for ensuring that all offered and accepted hospitality, gifts, and business meals are reported with reasonable detail and accurately and fairly reflected.

As detailed in the relevant Policy, we expect that gifts, hospitality, and business must never be accepted or offered:

- Cash or cash equivalents (e.g., lottery tickets and gift cards)  
Gifts.
- Gifts, hospitality, and business meals that create a sense of obligation
- Gifts, hospitality, and business meals that influence or appear to influence your business decisions
- Excessive or frequent situations.
- Gifts, hospitality, and business meals that violate our rules, Company policies and procedures, or the rules, policies, and procedures of the employer of the person offering the gift, hospitality, or business meal.

For more information, please see:

- Gifts, Entertainment, and Business Meals Policy
- Anti-Bribery and Anti-Corruption Policy

### 2.2.b. External Roles and Interests

We support our employees in playing an active role in the community. However, when employees hold positions in other organizations or companies, we must ensure that this participation does not lead to any personal and/or corporate conflict of interest (or the perception thereof) and does not harm our reputation in any way. We define an outside position as a role an employee holds outside of company business. We make no distinction between activities for which compensation is received or not, or between activities conducted for the benefit of TAB and its affiliates and those undertaken at the employee's own initiative. An outside interest is a financial benefit derived from an external organization that could impair an employee's ability to perform their professional duties on behalf of TAB and its affiliates in an impartial manner. We expect employees to obtain

approval from their senior managers regarding the acceptance or continuation of outside positions and outside interests that could affect their ability to perform their duties for the company and/or negatively impact the company's reputation. In this regard, it is required to notify the TFI Internal Control, Compliance, and Risk Management Department and have such matters centrally recorded.

Such positions and interests may arise in many ways, not all of which can be specifically listed here. Some examples to be considered are provided below:

- Engaging in any activity that conflicts with the Company's business, such as working as a consultant or in any other capacity for another HSR company,
- Holding an equity interest in a competitor, supplier, franchisee, or distributor of the Company, or having any other business relationship with such individuals or entities,
- Serving as an executive or board member for a competitor, supplier, franchisee, or any other company, or working as an employee or consultant for such entities,
- Serving in a board or similar critical position not affiliated with TAB that could result in a conflict of interest capable of damaging TAB's reputation

Employees and managers should seek advice from the TFI Internal Control, Compliance, and Risk Management Department regarding the nature of such external positions and whether disclosure is required.

For more information, please see:

- Policy on Outside Positions and Interests
- Anti-Bribery and Anti-Corruption Policy

### 2.2.c. Sponsorships and Donations

Sponsorships and donations may be undertaken provided there is a legitimate and original business or social rationale, and participation in such activities is conducted transparently. As a general rule, we expect the cost and frequency of all sponsorships and donations to be reasonable.

Charitable donations and sponsorships will contribute both to increased brand visibility and to establishing a stronger corporate citizenship profile for TAB. However, all charitable donations and sponsorship activities conducted on behalf of TAB must:

- be genuine and legitimate from both a commercial and social perspective (e.g., social responsibility, social solidarity, education, health, scientific or cultural research, natural disasters, the environment, sports, and similar social issues, etc.);
- must aim to develop the TAB brand and strengthen its corporate citizenship profile;
- Must not benefit any institution or organization that harms the environment or society, or engages in discrimination based on ethnic origin, nationality, gender, religion, language, race, sexual orientation, age, or disability;
- It must not be intended for the purpose of obtaining any personal gain or for any act of corruption or misconduct;
- It must not be associated with any commercial opportunity;
- Under no circumstances should it serve any political purpose or benefit a political party;

- It must not aim to provide any benefit, directly or indirectly through a third party, to any public institution, municipality, or government official.

In all donation processes, the principles outlined in the Donation and Sponsorship Policy and the Anti-Bribery and Anti-Corruption Policy must be followed. The department responsible for the process is accountable for all donation and sponsorship processes and must collaborate with the TFI Internal Control, Compliance, and Risk Management Department regarding risk assessment and mitigation, and review the recommendations of the TFI Internal Control, Compliance, and Risk Management Department. All sponsorship and donation processes must be documented. In cases of doubt, we expect employees to seek assistance from management and/or the TFI Internal Control, Compliance, and Risk Management Department.

For more information, please see:

- Donation and Sponsorship Policy
- Anti-Bribery and Anti-Corruption Policy

### **3. MANAGEMENT OF COMPANY ASSETS AND INFORMATION**

#### **3.1. *Company Assets***

Company assets include, but are not limited to, all physical assets such as materials, equipment, resources, and hardware owned by the Company; technological concepts such as information systems; the Company's funds, products, and services; Company-owned vehicles; confidential information; business opportunities; and business strategies containing Company information. We expect all employees to carefully protect all these assets, ensure they are used appropriately and effectively, and help protect them from loss, damage, misuse, theft, fraud, embezzlement, and destruction. This expectation also includes prioritizing cost-saving measures in all matters.

When using or accessing Company assets, we are expected to do the following:

- Use company assets correctly and effectively;
- Spend company funds wisely;
- Protect company assets against theft, loss, unauthorized access or use, destruction, or waste;
- ;
- Avoid connecting personal laptops and personal computers to internal computer systems without using an approved private virtual network (VPN);
- Using company assets in a manner consistent with applicable policies and laws;
- Avoiding the use of company assets for personal gain: This means, among other things, that we may not use company-owned proprietary information—even if we developed it ourselves or helped develop it—to create a commercial benefit outside of our work at the Company.

For more information, please see:

- Information Security Policy

### *3.2. Protection of Confidential and Private Information*

Company information is valuable and must be kept confidential. We define confidential information as all information used by employees in the performance of their professional duties that relates to or may affect individuals, organizations, or the company itself. Ensuring the proper protection of this information is an important part of our daily work and a shared responsibility.

We expect employees to act in accordance with the “need-to-know principle” when requesting or providing confidential information. This means that such information is only provided when it is necessary to perform the task at hand. We also expect employees to take appropriate measures to prevent the leakage of confidential information due to their duties and to protect such information against theft, unauthorized disclosure, or misuse.

This also means:

- Using company information solely for its intended purpose(s);
- Accessing Company information only as necessary for our individual responsibilities;
- Sharing company information with individuals who need to know such information due to a legitimate business need;
- Sharing confidential company information with third parties who have a legitimate business need to know such information and have committed to adequately protecting such information through a signed confidentiality agreement, using secure methods (such as encryption or specialized sharing protocols, etc.);
- We only copy documents containing the company information and the at the times when our duties require it;
- Securely transferring confidential company information;
- If we must use them on an exceptional basis, never leave portable devices such as USB drives or SD cards, or documents, unattended, and always encrypt the information stored on such portable devices;
- When leaving shared workspaces, meeting rooms, our desks, or our home offices (even for short periods such as meetings or lunch breaks), store all information in accordance with guidelines, lock our computers, and leave a secure workspace behind;
- Be mindful of company information that must remain confidential and avoid sharing it on social media platforms, while exercising the care and diligence required by your role;
- Use company-issued assets containing company information (such as email accounts, mobile phones, tablets, computers, etc.) solely for work-related corporate activities, and do not make any changes or elevate privileges on these assets without the company’s knowledge and permission;
- Immediately notify the Human Resources Department, Legal Department, or TFI Internal Control, Compliance, and Risk Management Department if any confidential company information or critical company assets fall into the hands of unauthorized individuals;
- Properly destroying company information.

In the course of normal business operations, sensitive information regarding customers and employees may be collected. However, this area is subject to strict legal requirements, including data protection regulations, and we must respect the confidentiality of this information and take the necessary steps to protect it appropriately.

For more information, please see:

- Information Security Policy

### *3.3. Our statements regarding products and services*

Honesty regarding our products and services means that we always make accurate statements about them. Misleading or false information about products or services can harm both our customers and our reputation. This violates our principles and is prohibited. It is crucial that employees working in marketing, advertising, and sales adhere to these guidelines.

Every day, our guests visit our restaurants and enjoy our food. Providing safe, high-quality food is one of the ways we earn the trust of people around the world every day. We do not take the trust they place in our food lightly, nor do we take that trust for granted. We are fully committed to the quality and safety of our food. To put the importance we place on this process into practice, we have established food safety and distribution systems that include strict standards and employee training in our restaurants, as well as requirements for our suppliers. These standards and training topics include, but are not limited to, employee health, product handling, ingredient and product temperature management, and the prevention of cross-contamination. Food safety training focuses on preventing illness in daily operations, food safety, and compliance with regulations. Our standards also promote compliance with applicable laws and regulations when opening new restaurants or renovating existing ones.

Our unwavering commitment to food safety and food quality requires that our suppliers share this commitment. As part of our principles of responsible sourcing, we work with each supplier to ensure that their food safety plans meet our requirements before allowing food ingredients into our manufacturing facilities and restaurants.

## **4. STAKEHOLDER ENGAGEMENT**

Organizations, institutions, individuals, and communities affected by the company's operations constitute all of our stakeholders. We work with all our stakeholders in an honest, respectful, and responsible manner. We demonstrate the necessary sensitivity to ensure that the principles we have internalized are also applied by all our stakeholders. In all our interactions, we act in accordance with our principles and universal standards.

### *4.1. Our Relationship with the Environment*

We are all responsible for maintaining a safe and healthy work environment, respecting the environment, and conserving natural resources. When performing a task, we must not endanger our own safety or that of other employees. Everyone in the company is responsible for their own safety and that of their coworkers. This means:

- Comply with all applicable environmental, health, and safety requirements;
- Comply with applicable laws and company policies regarding alcohol use while working, operating vehicles, or acting on behalf of the Company, to ensure we do not impair our judgment or endanger others;
- Reporting unsafe working conditions to our managers;
- Transporting hazardous materials in the proper manner;
- Dispose of all waste in accordance with company policies and laws;

- Follow safety procedures;
- Use resources efficiently;
- To implement “recycling” processes whenever possible;

As a company, we are committed to fully complying with both local regulations and universal principles regarding the environment and a clean society. We carry out all our priorities in this area in accordance with the principles and guidelines we have adopted under corporate and social responsibility, always prioritizing what is best for the environment. In addition to our legal obligations, we aim to prevent waste and ensure the efficient use of resources under the "zero waste" framework, implement the best environmental solutions, and use eco-friendly resources. We support any initiative that helps raise awareness and enhance environmental consciousness in this area. We source raw materials produced in an environmentally responsible manner and strive to reduce our environmental footprint. With this approach, we aim to contribute to environmental sustainability.

As a demonstration of our commitment to sustainability, we source our raw materials responsibly and manufacture our products with respect for people, the environment, and our planet. We support sustainable agricultural practices and strive to do our part as an organization to prevent deforestation on a global scale. We work to protect ecosystems, take measures against climate change, and aim to contribute to the sustainable transfer of biodiversity to future generations.

Wherever we operate, we take care to fulfill our environmental responsibilities toward society in close collaboration with our shareholders, employees, civil society organizations, and other stakeholders. In all our activities, we identify and implement initiatives that will eliminate or reduce environmental issues, optimize energy use, ensure waste management, and utilize natural resources as efficiently as possible.

For more information, please see:

- Corporate Social Responsibility Policy
- Corporate Social Compliance Policy

#### *4.2. Our Relationships with Business Partners*

We act with integrity in our relationships with others and expect our business partners to adhere to this principle as well. Suppliers and business partners are essential to our ability to conduct business and meet the expectations of our stakeholders. For this reason, we select them carefully and follow an objective selection process. We expect our suppliers and business partners to uphold the same commitment to ethics and compliance. When dealing with suppliers, customers, consultants, distributors, franchisees, or other third parties:

- We provide third parties with a fair opportunity to compete for our business.
- Before engaging a third party, we assess whether there are any potential conflicts of interest.
- We select qualified third parties with a proven track record of quality and integrity.
- We ensure that all arrangements with third parties comply with applicable company policies

Within the company, payments are made only to the supplier of goods or services. All invoices related to the sale of goods or services must accurately and transparently reflect the items purchased or sold, as well as their prices, discounts, rebates, or free goods. If we have concerns that there are signs of violations of ethical standards after engaging a third-party individual or entity, we must always ask our manager or the TFI Internal Control, Compliance, and Risk Management Department to guide us.

For more information, please see:

- Anti-Bribery and Anti-Corruption Policy
- Supplier Evaluation and Acceptance Policy

#### *4.3. Our Relationships with Public Officials*

In the countries where we operate, our relationships with government officials and employees are subject to very strict rules. These relationships must comply with these rules and be conducted with integrity. We must not do anything that could be perceived as an attempt to improperly influence the decisions of a government, its officials, or its employees. We must never offer anything of value that could be perceived as a bribe or kickback. We must act in accordance with company policies established to provide guidance on this matter. We must remember that a bribe is not limited to the exchange of money; it may also include offering or providing a gift, hospitality, travel, or a promise of a favor. If a government official or employee requests or demands such a benefit, we must immediately report the situation to our managers and the TFI Internal Control, Compliance, and Risk Management Department.

Facilitation payments are strictly prohibited, regardless of the amount. No payment will be made to expedite the performance of an official act unless such payments are explicitly permitted by law and the schedule of such expediting fees is publicly disclosed.

#### *4.4. Our Relations with the Media*

It is important to know what to do when interacting with the media. Meetings with press releases, news outlets, stock analysts, or investment bankers are conducted exclusively through authorized members of our executive team, the Chief Marketing Officer (“CMO”), and the Investor Relations and Corporate Communications Teams. The guiding principles are outlined below:

- Unless explicitly authorized by the company, we must never comment on any matter related to the company’s business, confirm the relevant matter, or end the conversation.
- If a media representative from a news outlet contacts us, we must to the teams responsible for Corporate Communications.
- If an analyst, rating agency, or investment banker contacts us, we should direct them to Investor Relations, the CFO, Corporate Communications Teams, or the CMO, depending on the nature of the request.
- If an outside attorney or government official contacts us regarding company matters, we must contact the Legal Department.
- If we receive a subpoena, legal complaint, court summons, or similar

legal document regarding the company, we must immediately consult the Legal Department.

- We must not accept any financial or non-financial benefits from media agencies.

Social media encompasses all tools that facilitate the transmission or publication of information or content of any type or nature via the Internet—including our own or another person’s blog, blog, personal website, social networking site, webcast, or chat room—as well as through any other form of electronic communication. We understand that social media can be a fun and appealing way to share our lives and views with our families, friends, and colleagues around the world; however, when using social media, we must be mindful of our responsibility to the Company’s reputation. The use of social media also involves certain risks and entails specific responsibilities. To help you make sensible decisions regarding social media use, we have prepared a guide on the proper use of social media. You must carefully read the relevant guidelines, these Rules, and the Human Resources Handbook, and ensure that your posts are consistent with these policies. In this regard;

- We should only express our personal opinions and never present ourselves as a spokesperson for the Company.
- We must not state or imply that our personal content and opinions have been approved or authorized by the Company
- .
- To prevent misunderstandings, we should use a disclaimer such as “The comments and posts on this site are my own and do not necessarily reflect the views of the Company” when necessary.
- We must not share confidential or sensitive Company information and must respect the privacy of our colleagues and business partners.
- The Company will never tolerate inappropriate posts that may contain discriminatory views, harassment, threats of violence, or similar inappropriate or illegal behavior. We must always keep in mind that such posts could result in disciplinary actions, up to and including termination of employment.
- For concerns or questions regarding social media, please contact the Corporate Communications Teams or refer to the Social Media Guidelines.

For more information, please see:

- TAB Social Media Usage Guidelines
- Human Resources Handbook

#### **4.5. *Political Activities***

Everyone is free to participate in political activities. However, when doing so, we must not give the impression that we are speaking or acting on behalf of the Company unless we are part of the Company’s Corporate Communications Teams. It is our responsibility to comply with all applicable laws regarding political contributions. It is prohibited to contribute to a political candidate or political party on behalf of the Company by donating money, time, services, or assets. If we have questions regarding this matter, we should contact the Corporate Communications Teams or the TFI Internal Control, Compliance, and Risk Management Department for further guidance.

## 5. MANAGEMENT OF CRISIS SITUATIONS

Within the company, the establishment of separate crisis management/emergency response teams—comprising human resources, legal, information technology, occupational health physicians, occupational health and safety specialists, or operational units—is encouraged, not limited to individual subsidiaries. Principles and action plans to be implemented company-wide have been established to enable swift and controlled action during any crisis or emergency. In collaboration with the relevant teams, potential risks identified as critical across the company and their potential impacts on our business and operations have been classified as crises. This approach aims to prevent potential crisis situations or, should a crisis arise, ensure the continuity of company operations.

In the event of a potential crisis, we expect our stakeholders—including company employees—to act in accordance with emergency action plans, to convene promptly to assess the situation and determine the type of crisis (natural disasters, industrial accidents, infrastructure failures, physical security threats, reputational risks, legal crises, epidemic threats, cybersecurity threats, etc.) and its scale, and based on the results of this assessment, to establish clear and direct communication with crisis management personnel authorized for this specific process in order to take action and prevent misinformation. All information flow management and coordination related to these processes will be handled by teams responsible for corporate communications or human resources departments. If we have any questions regarding this matter, we should contact the teams responsible for corporate communications or the Human Resources Department.

For more information, please see:

- Crisis Handbook
- Emergency Action Plans
- Crisis Management Procedure

## 6. REPORTING UNETHICAL SITUATIONS

### 6.1. *Your Reporting Obligations – ‘Make the right choice and speak your mind!’*

We place great importance on integrity and accountability in all our business operations. In this context, it is our shared responsibility to speak out against and report any behavior that may violate ethical standards—including our code of business conduct—and to report any instances of misconduct where we identify that an employee has fraudulently or unlawfully benefited themselves or others. For this reason, we expect all employees and other stakeholders to act in accordance with all applicable policies, particularly the Whistleblower Policy.

We encourage our employees to speak up freely without fear. Each of us is responsible for ensuring that our Company conducts its business in accordance with the principles of honesty and integrity and the highest ethical standards. In other words, if any employee suspects or becomes aware of a violation of these Rules of Ethical Conduct, a company policy, or any applicable law, we expect them to report the suspected or actual violation. As outlined in the

Whistleblower Policy, employees are encouraged to raise any concerns related to the following issues:

- Bribery, corruption, money laundering, and the financing of terrorism;
- A criminal act (or threat thereof) or a violation of any applicable law or regulation;
- Acts that result in serious misconduct under laws, agreements, or contracts (e.g., discriminatory practices, use of child labor, human rights violations);
- Acts that (potentially) endanger the health, safety, and security of the public or employees;
- Theft or fraud against the company;
- The intentional provision of false information or making false statements to public authorities or investors by a senior executive or a reporting expert;
- Violation of competition laws (e.g., price fixing, sharing of product cost information, market sharing with competitors, bid rigging);
- Financial fraud (e.g., manipulation of accounts, failure to act in accordance with internal control procedures, embezzlement, or preparation of false statements);
- Abuse of office;
- Violation of customer confidentiality or privacy;
- Disclosure of company secrets;
- Any other conduct or actions that could negatively impact the Group's reputation or financial condition as a whole.

Situations excluded from the scope of the Ethics and Whistleblower Hotline are outlined in the Whistleblower Policy; if you have any questions or concerns regarding this matter, you should consult with your manager or the TFI Internal Control, Compliance, and Risk Management Department and the Tab Food Internal Audit Department.

The principle of confidentiality applies to all reporting processes, and we report our concerns and notifications as follows:

- **Level 1: Standard Reporting Channel:** Report to a manager or a higher-level manager.
- **Level 2: Ethics and Whistleblowing Hotline Channel:** Report directly to Company officials via this channel, either anonymously or by providing your identity.

The Ethics and Whistleblowing Hotline Channel, managed by an independent service provider, is overseen by TFI's Internal Control, Compliance, and Risk Management Department. The Ethics Hotline operates 24/7, and the reporting channels are as follows:

- **Access via email:** Group employees, business partners, and stakeholders may submit reports using the email address [adresstfitabgida@etikhat.com](mailto:adresstfitabgida@etikhat.com).
- **Web access:** Group employees, business partners, and stakeholders may submit reports by visiting the website [www.ataetikhat.com.tr](http://www.ataetikhat.com.tr) if they prefer. For those wishing to submit an anonymous report, entering personal information such as name, surname, or email address is not required. Subsequently, the reporting process can be tracked using the tracking number and password displayed on the screen.
- **Phone access:** Group employees, business partners, and stakeholders can contact us 24/7 at **0850 822 3845** to submit reports.

All questions, feedback, and reports of violations received through these channels are forwarded to Company officials on the same day. Information from those wishing to remain anonymous is not shared with Company officials. All reports are reviewed at regular intervals by the Company Ethics Committees and the TAB Ethics Committee, and appropriate actions are taken. Additionally, we have the right to consult with the TAB Ethics Committee before making a report; in such cases, we may use the email address [etik@tabgida.com.tr](mailto:etik@tabgida.com.tr) before submitting a report.

## **6.2. Code of Ethical Conduct and Misuse of the Whistleblower Policy**

The Company aims to provide an environment where employees can express their concerns regarding misconduct in the workplace. As stated above, we evaluate all reports made in good faith and in accordance with the Whistleblowing Policy. However, if it is determined that a report was not made in good faith (for example, malicious reports or reports motivated by personal animosity toward another employee) or does not comply with the Whistleblowing Policy, the report itself will constitute misconduct. An employee who makes a false report and acts in violation of these Rules may be held liable for damages suffered by a person harmed by such a false report. The Ethics and Whistleblowing Hotline is not a platform for addressing matters that are untrue or cannot be substantiated.

For more information, please see:

- Whistleblower Policy

#### **ANNEX 4: SHARE BUYBACK POLICY OF TAB GIDA**

Tab Gida may repurchase its own shares within the framework of applicable legislation, relevant capital markets regulations, and internal authorization procedures, with the objective of protecting investors and contributing to a stable market formation in its share price.

The processes related to share buybacks and the disposal of repurchased shares are carried out in accordance with Article 22 of the Capital Markets Law, the Communiqué on Repurchased Shares (II-22.1) issued by the Capital Markets Board (CMB), and the relevant announcements in force.

In order for the Company to repurchase its own shares, it is essential that the Board of Directors is authorized by the General Assembly. Within the framework set out in the relevant Communiqué, the Share Buyback Program is prepared by the Board of Directors and submitted to the General Assembly for approval.

Under the share buyback program, the following elements are determined and publicly disclosed in line with the applicable regulations:

- The purpose of the buyback
- The duration of the program
- The maximum number of shares to be repurchased
- The maximum price and total fund allocation
- The principles regarding the disposal of repurchased shares

The total nominal value of repurchased shares, including prior buybacks, may not exceed 10% of the Company's paid-in or issued share capital. The total consideration paid for buyback transactions must remain within the funding limits stipulated by the applicable regulations.

Repurchased shares are not taken into account in the calculation of quorum for General Assembly meetings, and the rights attached to such shares are exercised in accordance with the provisions set forth in the relevant legislation.

All required disclosures regarding share buyback transactions and the results of the program are made to the public in accordance with applicable regulations.

This policy is implemented in alignment with Tab Gida financial structure, investor relations practices, and capital markets approach, and is updated in line with any regulatory changes.

The Board of Directors is responsible for the Share Buyback Policy, which is submitted to the General Assembly for approval.

## **ANNEX 5: SAMPLE POWER OF ATTORNEY TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ TO THE CHAIRMAN OF THE GENERAL MEETING**

At the Ordinary General Meeting of TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ to be held on 02/06/2026 at 13 :30 at the Dedeman Istanbul Hotel Pınar - 1 Meeting Room, I hereby appoint ..... as my proxy.

Proxy's(\*);

Name Surname/Trade Name:

Turkish ID No/Tax No, Commercial Register and Number, and MERSIS number:

(\* )For foreign nationals acting as proxies, the equivalent of the aforementioned information must be provided where available.

### **A) SCOPE OF REPRESENTATION AUTHORITY**

**The scope of the power of representation must be determined by selecting one of the options (a), (b) or (c) for sections 1 and 2 below.**

#### **1. Regarding Matters on the Agenda of the General Meeting;**

- a) The proxy is authorised to vote in accordance with their own opinion.
- b) The proxy is authorised to vote in accordance with the proposals of the company's management.
- c) The proxy is authorised to vote in accordance with the instructions set out in the table below.

#### **Instructions:**

**Should the shareholder select option (c), instructions regarding a specific agenda item are provided by ticking one of the options (accept or reject) opposite the relevant General Meeting agenda item, and, should the 'reject' option be selected, by specifying any dissenting note to be recorded in the General Meeting minutes, if applicable.**

<b>Agenda Items (*)</b>	<b>Approval</b>	<b>Reject</b>	<b>Statement of Dissent</b>
1- Discussion and decision-making regarding the opening and the formation of the Chair of the Meeting,			
2- Reading and discussion of the Board of Directors' Activity Report for the 2025 financial year,			
3- Reading and discussion of the Independent Audit Report for the 2025 financial year,			
4- The reading, discussion and submission for approval of the Company's financial statements for the 2025 financial year,			
5- Discussion and approval of the TSRS-compliant Sustainability Reports for the years 2024 and 2025,			

6- The discussion and submission for approval of the Board of Directors' proposal regarding the dividend distribution for the 2025 financial year,			
7- Discussion and resolution regarding the discharge of Board Members from liability for their activities during the 2025 financial year,			
8- Providing shareholders with information regarding the "Remuneration Policy" for Board Members and Senior Executives in accordance with the Corporate Governance Principles, and payments made under this policy ( <b>Annex 1</b> ),			
9- Determining the remuneration of Board Members and Independent Board Members,			
10- Discussion and decide on granting authorisation to Board Members to carry out the transactions specified in Articles 395 and 396 of the Turkish Commercial Code,			
11- Discussion and decision-making regarding the selection of the Independent Audit Firm for the 2026 financial year in accordance with the Turkish Commercial Code and Capital Markets Board regulations,			
12- Discussion and decision regarding the approval of the Independent Audit Firm proposed by the Board of Directors of , for the purpose of conducting the assurance audit of the Company's sustainability report for the 2026 financial year and carrying out other activities within the framework of relevant regulations,			
13- Providing information to the General Meeting regarding donations and contributions made by the Company during 2025 in accordance with Capital Markets Board regulations, and determining and approving the upper limit for donations to be made until the date of the next Ordinary General Meeting,			
14- Providing shareholders with information regarding guarantees, pledges, mortgages and sureties granted by the Company in favour of third parties in 2025, as well as any income or benefits derived therefrom, in accordance with			

the regulations of the Capital Markets Board,			
15- Providing information to the General Meeting in accordance with Principle 1.3.6 of the Corporate Governance Principles,			
16- Providing shareholders with information regarding transactions conducted with “Related Parties” in the 2025 financial year, in accordance with the regulations of the Capital Markets Board,			
17- In accordance with the Capital Markets Board’s Corporate Governance Circular (II-17.1); providing shareholders with information regarding the Company’s “Compensation Policy” ( <b>Annex 2</b> ),			
18- In accordance with the Capital Markets Board’s Corporate Governance Circular (II-17.1); the Company’s “Code of Ethical Conduct Policy” to be discussed and submitted to shareholders for approval ( <b>Annex 3</b> ),			
19- In accordance with the Capital Markets Board’s Corporate Governance Regulation (II-17.1); the Company’s “Buy-back Policy” is to be discussed and submitted to shareholders for approval ( <b>Annex 4</b> ),			
20- Providing shareholders with information regarding the current share buy-back programme,			
21- Comments, good wishes and closing remarks.			

**(\*) The items on the General Meeting agenda are listed individually. If the minority has a separate draft resolution, this is also specified to ensure proxy voting.**

**2. Special instructions regarding other matters that may arise at the General Meeting and, in particular, the exercise of minority rights:**

- a) The proxy is authorised to vote in accordance with their own opinion.
- b) The proxy is not authorised to represent the shareholder on these matters.
- c) The proxy is authorised to vote in accordance with the following special instructions.

**SPECIAL INSTRUCTIONS:** Any special instructions to be given to the proxy by the shareholder, if any, are set out here.

**B) The shareholder specifies the shares they wish the proxy to represent by selecting one of the following options.**

**1. I authorise the proxy to represent my shares detailed below.**

- a) Class and series:\*
- b) Number/Group:\*\*
- c) Quantity-Nominal value:
- d) Whether they carry voting rights:
- d) Bearer or registered:\*
- e) Proportion of total shares/voting rights held by the shareholder:

\*This information is not required for shares held in book-entry form.

\*\*For shares subject to book-entry registration, information regarding the group (if applicable) shall be provided instead of the number.

**2. I hereby authorise the proxy to represent all my shares listed in the register of shareholders eligible to attend the general meeting, prepared by the Central Securities Depository (“CSD”) one day prior to the general meeting.**

**SHAREHOLDER’S NAME AND SURNAME OR TITLE(\*)**

Turkish ID Number/Tax Number, Commercial Register and Number, and MERSIS Number:

Address:

(\*) For foreign shareholders, equivalent information must be provided where available.