GEDİK YATIRIM MENKUL DEĞERLER ANONİM ŞİRKETİ
AUDIT COMMITTEE DUTIES WORKING PRINCIPLES

Approval Date 28.07.2026

1- PURPOSE

Gedik Yatırım Menkul Değerler Anonim Şirketi (the "**Company**"), hereby sets forth the duties and working principles of the Audit Committee (the "**Committee**"), established within the Company to ensure that the Board of Directors duly performs its financial and functional duties and responsibilities and that the performance of such duties and responsibilities is overseen.

2. LEGAL BASIS AND SCOPE

2.1. These Duties and Working Principles are based on the following;

a) Capital Markets Law No. 6362 and related legislation

b) Articles 88/6 and 366/2 of Turkish Commercial Code No. 6102.

c) The Company's Articles of Association

and have been prepared within the framework of the relevant provisions thereof.

2.2. These Duties and Working Principles cover the regulation of the oversight of the operation and effectiveness of the Company's accounting system, public disclosure of its financial information, independent audit, and internal control and internal audit systems.

2.3. The Committee acts within the scope of its authority and responsibilities. The Committee has no executive decision-making authority and submits proposals and recommendations to the Board of Directors. Final decisions are taken by the Board of Directors.

3. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

3.1. Selecting the independent audit firm, initiating the independent audit process by ensuring the preparation of the independent audit agreements, and overseeing the independent audit firm's work at every stage.

3.2. Determining the independent audit firm from which the Company will receive services and the services to be obtained from such firm, and submitting them to the approval of the Board of Directors.

3.3. Determining the independent audit firm that will carry out limited assurance audit activities for the sustainability reports to be prepared in accordance with the Turkish Sustainability Reporting Standards ("TSRS") published by the Public Oversight, Accounting and Auditing Standards Authority, as well as the services to be obtained from such firm, and submitting them to the approval of the Board of Directors.

3.4. Examining and resolving complaints received by the Company concerning the Company's accounting and internal control system and independent audit, and determining the methods and criteria to be applied for evaluating, under the principle of confidentiality, notifications made by Company employees concerning the Company's accounting and independent audit matters.

3.5. Reporting in writing to the Board of Directors its assessments regarding whether the annual and interim financial statements to be publicly disclosed are accurate and in conformity with the accounting principles followed by the Company, after obtaining the opinions of the

Company’s responsible executives and independent auditors, together with its own assessments.

3.6. Carrying out work on ensuring that the Company’s internal control system operates in compliance with regulations, professional rules and written procedures, and on identifying and managing potential risks, and informing the Board of Directors accordingly.

3.7. Determining acceptable risk levels within the framework of Capital Markets Board regulations and Company policies; approving the internal control program prepared by the internal audit unit against foreseeable risks; and ensuring that internal control policies and procedures are prepared and submitted to the approval of the Board of Directors.

3.8. Ensuring the appropriateness of internal control objectives, the traceability of control results, and the independent, objective and reliable conduct of control activities.

3.9. The duties and responsibilities of the Committee do not eliminate the responsibilities of the Board of Directors arising from the Turkish Commercial Code.

4. STRUCTURE OF THE COMMITTEE

4.1. The Committee shall consist of at least two members. All members of the Audit Committee must qualify as independent members of the Board of Directors.

4.2. At least one Committee member must have five years of experience in audit/accounting and finance.

4.3. The “Independence Criteria under the Corporate Governance Principles of the Capital Markets Board” shall apply to the independence of Committee members.

4.4. In parallel with the term of office of the Board members elected at the ordinary general assembly meeting, the Committee members shall be determined by the Board of Directors at the first Board meeting held after the ordinary general assembly meeting.

4.5. The Committee members shall continue to serve until their successors are elected. Members whose terms have expired may be re-elected.

4.6. If there is a change in Committee membership during the year, a new qualified Board member shall be appointed as a Committee member at the first Board meeting to complete the remaining term of the former member.

5. COMMITTEE MEETINGS AND REPORTING

5.1. The Committee shall meet at least four times a year, at least once every three months. The meeting outcomes shall be recorded in minutes and the decisions taken shall be submitted to the Board of Directors.

5.2. Decisions taken at Committee meetings shall be put in writing by the Board of Directors Secretariat and recorded in a decision book maintained for the Committee.

5.3. Information on the Committee’s activities and meeting outcomes shall be disclosed in the annual report. The annual report shall also state how many written notifications the Committee made to the Board of Directors during the accounting period.

5.4. Committee meetings may be held either physically or, without physically convening, through electronic means (electronically or by conference call). Physical meetings may be held at the Company’s headquarters or at another location that is readily accessible to Committee members.

5.5. The meeting and decision quorum shall be the simple majority of the total number of Committee members. In the event of a tie, the decision shall be taken in line with the vote of the Committee Chair.

5.6. In urgent cases, the Audit Committee may hold an extraordinary meeting upon the call of the Chair of the Board of Directors, the Committee Chair, or any Committee member.

5.7. The Committee may invite any person it deems necessary to its meetings and obtain their views, and may seek independent expert opinions on matters it considers necessary in relation to its activities.

5.8. All resources and support required for the Committee to perform its duties shall be provided by the Company's Board of Directors. The cost of consultancy services needed by the Committee shall be borne by the Company. In such case, the annual report shall include information on the person/organization providing the service and whether that person/organization has any relationship with the Company.

5.9. The Committee shall report in writing to the Board of Directors its findings, assessments and recommendations concerning its areas of duty and responsibility. The Committee's decisions are advisory to the Board of Directors, and the Board of Directors is the ultimate decision-making authority on the relevant matters.

6. AMENDMENTS

Proposed amendments to these Duties and Working Principles shall be submitted by the Committee to the Board of Directors. Amendments to the Working Principles are subject to the approval of the Board of Directors.

7. ENTRY INTO FORCE

7.1. These Duties and Working Principles enter new version into force as of the date of their approval by Board Resolution No. 2026/73 dated 28/07/2026.