

TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ
EARLY DETECTION OF RISK COMMITTEE
WORKING PRINCIPLES

1. ESTABLISHMENT

The Board of Directors at TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ (“**Company**”) has resolved on January 24, 2024 to establish the Early Detection of Risk Committee pursuant to the provisions of the Capital Markets Law No. 6362 (“**CML**”), Turkish Commercial Code No. 6102 (“**TCC**”), Corporate Governance Communiqué (II-17.1), Corporate Governance Principles under this Communiqué, and other applicable regulations of the Capital Markets Board (“**CMB**”).

2. OBJECTIVE

The objective of the Early Detection of Risk Committee is to anticipate the potential risks that may jeopardize the existence, development and continuity of the Company, take the necessary precautions to address the detected risks, and manage them.

3. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Early Detection of Risk Committee, including those specified in applicable legislation, are listed below:

- Engaging in activities to anticipate the potential risks that may jeopardize the existence, development and continuity of the Company, take the necessary precautions to address the detected risks, and manage them.
- Advising the Board of Directors about the risk measurement and monitoring activities and considering the risk factors in the decision-making processes, and submitting necessary warnings,
- Engaging in activities to ensure that risk management policies and practices are adopted and implemented by all Company functions and employees.
- Monitoring the integration and effectiveness of risk management and internal control systems into the Company’s corporate structure, as required by applicable legislation.
- Fulfilling other duties currently/duly assigned to the committee pursuant to the CMB regulations and the Turkish Commercial Code.

The Committee submits written or verbal reports on its findings and recommendations regarding the above matters to the Board of Directors.

4. COMMITTEE STRUCTURE AND MEMBERSHIP CRITERIA

- The Early Detection of Risk Committee comprises at least two members, with the chair elected among independent directors. The Chief Executive Officer/General Manager does not serve on the committee.
- Once the new Board of Directors is elected at the ordinary general assembly meeting,

members are appointed to the Early Detection of Risk Committee to serve for the same term as the Board of Directors. The incumbent committee members continue to fulfill their duties until their replacements are elected.

- The Board of Directors provides all resources and support that the committee would need to fulfill its duties. The committee may invite any manager deemed necessary to its meetings to seek their opinions.
- The committee may seek independent experts' opinions on matters deemed necessary as part of its activities. The cost of the external consultancy services provided to the committee is covered by the Company.

5. SUB-WORKING GROUPS

The Early Detection of Risk Committee may form sub-working groups, comprising individuals with sufficient experience and knowledge in risk management, selected from among its own members and/or externally, to ensure effective functioning.

6. MEETINGS

- The Early Detection of Risk Committee convenes at least four times a year and at least once every three months. The meeting proceedings are recorded in minutes and submitted to the Board of Directors. The committee's resolutions are recommendations to the Board of Directors, which is the ultimate decision-making body on the relevant matters.
- The committee ensures that the Board of Directors is advised on matters within its scope of authority and responsibility.
- The quorum for the meetings and passing resolutions is the absolute majority of the total number of committee members.
- Meetings may be held at the Company headquarters or another location that the committee members may easily reach.

7. REPORTING PROCEDURES

- The committee's resolutions are recorded and kept in the decision book.
- Minutes of the meeting should contain the following information at a minimum:
 - * Meeting place and time
 - * Meeting agenda
 - * Information on the topics addressed during the meeting
 - * Resolutions passed

The committee may decide to submit its resolutions to the Board of Directors as needed.

Secretary to the Board of Directors is responsible for drafting and saving the minutes. The meeting minutes are archived after they are submitted to the committee members.

8. EFFECT

The Early Detection of Risk Committee's working principles herein were approved by the Board of Directors on January 24, 2024. The Board of Directors is authorized to revise and update these working principles as needed.