AG Anadolu Grubu Holding A.Ş. Supplementary ESG Disclosures

Shareholder Rights and General Assembly Practices

At Anadolu Group, we are committed to conducting our governance processes transparently and in line with regulatory frameworks and best practices. AG Anadolu Grubu Holding's Articles of Association establish the framework for the structure and terms of office of the Board of Directors and are available to all stakeholders on its website. The Board of Directors holds principal authority in decisions including mergers, acquisitions, and other strategic investments. Nonetheless, transactions of substantial significance may be presented to the General Assembly for approval, in accordance with the legal requirements or the specific characteristics of the transaction. In the case of a merger or acquisition, shareholder rights, including exit rights and the right to receive a mandatory tender offer, are governed by the relevant legal and regulatory provisions. We ensure full compliance with these provisions and provide timely and transparent communication to our shareholders. The agenda of the General Assembly is determined by the Board of Directors and publicly disclosed at least 3 weeks prior to the meeting date. Shareholders also have the right to propose additional agenda items during the General Assembly, within the scope of relevant laws and regulations. Prior to the General Assembly, an Information Document is prepared and made publicly available to all shareholders, providing comprehensive explanations for each agenda item to support informed and transparent decision-making. In making decisions concerning investments, operations, or financial transactions, we adopt a comprehensive evaluation approach that considers the interests of all stakeholders. This approach ensures alignment with our long-term value creation goals and sustainability commitments. AG Anadolu Grubu Holding discloses voting results following the General Assembly meetings. The meeting minutes are published in an accessible manner, and the voting outcomes, including the number of votes cast for each agenda item, are clearly stated therein. Accordingly, shareholders are provided with transparent information regarding the resolution of each item on the agenda.

External Consultants

The Board of Directors and each Board committee of AG Anadolu Grubu Holding A.Ş. ("AGHOL"), including the Audit Committee, shall have the authority, to the extent deemed necessary or appropriate for the performance of their duties, to retain independent legal, financial, accounting or other external advisers, consultants and experts without consulting or obtaining the prior approval of management or any officer of AGHOL.

AGHOL shall provide appropriate funding, as determined by the Board of Directors or the relevant Board committee, for the fees and expenses of such external advisers, consultants and experts. Information regarding the service providers and whether there is any relationship between AHGOL and the relevant service provider shall be disclosed in the annual report, where required.

Policy Board Size

Pursuant to Article 9 of AGHOL's Articles of Association, the Board of Directors shall consist of twelve members. This provision sets AGHOL's policy on Board size by establishing a defined numerical size for the Board.

AGHOL considers twelve members to be an adequate and well-balanced Board size, taking into account the scale and complexity of Anadolu Group's operations, effective oversight requirements, and the need for diverse skills, experience and perspectives among Board members.

Policy Board Independence

AGHOL aims to maintain a well-balanced Board through an adequate number of independent Board members. Board independence is considered essential for objective decision-making, effective oversight and sound corporate governance.

Independent Board members are expected to act with integrity, objectivity and independent judgment in Board discussions and decisions, and to remain free from relationships or circumstances that may impair their independence from AGHOL, management or controlling shareholders.

AGHOL considers the independence of Board members when determining Board composition and applies its corporate governance principles together with the applicable independence criteria.

Policy Board Diversity

AGHOL has a Board Diversity Policy that aims to maintain a well-balanced Board through adequate gender, cultural and demographic diversity among Board members.

In the nomination process for the Board of Directors, AGHOL considers diversity in terms of gender, age, ethnicity, race, experience, expertise and skills among candidates who meet the required qualifications and are capable of preserving the interests of all stakeholders.

AGHOL principally aims to maintain the ratio of female Board members at a minimum of 25%. The Board assesses progress towards this goal annually and discloses the results to the public.

Board Member Term Duration

Members of the Board of Directors are elected by the General Assembly for one-year term Board members whose terms have expired may be re-elected.

Policy Executive Compensation Performance

The remuneration policy for the CEO, executives, non-board executives include performance-based variable compensation in addition to fixed monthly remuneration. A portion of executive compensation is linked to annual individual, functional and company performance targets.

Performance-based compensation may include annual bonuses, short-term incentives and/or other incentive payments determined according to predefined performance criteria, including the achievement of annual goals agreed between the executive and his/her superior, individual performance, contribution to business results and relevant company-level financial, operational and strategic indicators.

Executive Compensation and Retention Approach

AGHOL has an executive compensation approach designed to attract, motivate and retain high-caliber executives, including the CEO, executive directors, non-board executives, senior executives, where applicable.

In line with AGHOL's remuneration principles, executive compensation is structured to provide competitive and appropriate remuneration packages that support the attraction and retention of executives with the skills, experience and leadership capabilities required for AGHOL's sustainable growth and long-term success.

The remuneration framework takes into account market and industry conditions, the scope and responsibilities of the role, seniority, qualifications, individual performance, corporate performance, incentive payments, fringe benefits and periodic salary reviews. This structure supports AGHOL's ability to retain qualified executives and align executive remuneration with AGHOL's long-term objectives.

Succession Plan

AGHOL maintains a succession planning process for the Chief Executive Officer and key executive management positions to ensure leadership continuity in both ordinary course and unforeseen circumstances.

Under the oversight of the Board of Directors, organizational development and succession review meetings are held annually to identify, assess and confirm potential successor candidates and backup strategies for key executive management positions across Anadolu Group. Succession plans are evaluated objectively for short, medium and long-term readiness, and related development and action plans are determined accordingly.

Appointments and succession decisions for key executive management positions are carried out through a structured assessment process and are submitted to the Board of Directors for assessment and approval, where applicable. This process supports the continuity of executive leadership and ensures that qualified candidates are identified for critical management roles.

Board Related Party Transactions

Related-party transactions, including transactions involving Board members, executives or parties related to them, are required to be conducted on an arm's length basis, under market terms, and in a manner that is fair, reasonable and in the best interests of AGHOL and its shareholders.

Significant related-party transactions are reviewed and submitted for approval in accordance with the Corporate Governance Principles and AGHOL's applicable governance procedures. Board resolutions regarding significant related-party transactions are implemented only with the approval of the majority of independent Board members. Where the required approval is not obtained, the relevant transaction is not implemented unless it is handled in accordance with the applicable legal and governance requirements.

The Board of Directors, as applicable, have the authority to review, approve, reject, or escalate all related-party transactions, including those involving Board members, executives or parties related to them, in line with the nature, value and materiality of the transaction.

No significant related-party transactions requiring a Board resolution occurred at AGHOL during 2025.

Code of Conduct Oversight

The Audit Committee Charter, approved by the Board of Directors, assigns oversight responsibilities to the Audit Committee regarding AGHOL's Code of Business Ethics and Non-Compliance Notification Regulation.

Under the Audit Committee Charter, the Audit Committee reviews AGHOL's Code of Ethics and related practices and applications. The Committee also oversees whether management has established a system to regularly monitor compliance with AGHOL's code of business conduct and ethical rules, including fraud risk assessments and ethics trainings.

In addition, the Audit Committee reviews the process of management's monitoring of compliance with AGHOL's code of business conduct and ethics, and receives and reviews reports of code violations, including how such violations were identified and addressed.

Policy Shareholder Engagement

Our shareholders may direct questions and declare their opinions freely and equally under equal conditions during General Assembly Meetings. Questions raised by shareholders are addressed by the Board of Directors, senior management and relevant company representatives, where applicable.

We also receive questions via internet channels questions, opinions and requests through AGHOL's investor relations and digital communication channels.

These mechanisms are designed to facilitate transparent, equal and effective shareholder engagement and to support shareholders' participation in AGHOL's governance processes. Where permitted under applicable legislation and AGHOL's Articles of Association, shareholders may also submit proposals or agenda-related requests for consideration at General Assembly Meetings.

Policy Equal Voting Right

Pursuant to Article 15 of the Articles of Association, each share with a nominal value of TL 1 grants one voting right at General Assembly Meetings. The voting right of each shareholder is calculated in proportion to the total nominal value of the shares held by that shareholder within AGHOL's share capital.

Accordingly, AGHOL applies the one-share, one-vote principle. No share carries multiple, reduced or unequal voting rights, and voting rights are exercised equally in proportion to share ownership.

Different Voting Right Share

Pursuant to Article 15 of the Articles of Association, each share with a nominal value of TL 1 grants one voting right at General Assembly Meetings. The voting right of each shareholder is calculated in proportion to the total nominal value of the shares held by that shareholder within AGHOL's share capital.

Accordingly, AGHOL does not have shares with different voting rights. No share class carries multiple, reduced or non-voting rights, and voting rights are exercised equally in proportion to share ownership.

Voting Cap

Pursuant to Article 15 of the Articles of Association, each share with a nominal value of TL 1 grants one voting right at General Assembly Meetings. The voting right of each shareholder is calculated in proportion to the total nominal value of the shares held by that shareholder within AGHOL's share capital.

Accordingly, AGHOL does not have any voting cap, ownership ceiling or control share acquisition provision that limits the voting rights attached to its shares. Voting rights may be exercised in proportion to share ownership without any ceiling or cap.

Director Election Majority Requirement

Board members are elected by the General Assembly through majority vote. In the election of directors, each share carries one voting right and no special voting privileges are granted.

AGHOL does not apply cumulative voting or plurality voting for the election of Board members. Re-election is possible, and Board elections are conducted at regular intervals in accordance with the Articles of Association and applicable General Assembly procedures.

Shareholders Vote on Executive Pay

Pursuant to the resolution adopted at the Ordinary General Assembly, the remuneration of members of the Board of Directors is determined by shareholders. Board members other than independent members do not receive any remuneration, while independent Board members receive a monthly net remuneration determined by General Assembly resolution.

The remuneration principles applicable to members of the Board of Directors and senior executives have been put into writing and are publicly accessible on AGHOL's website. These principles set out the framework for remuneration, including the approach applicable to senior executive compensation.

Where applicable, remuneration-related disclosures, including the remuneration principles covering Board members and senior executives, are presented to shareholders at the General Assembly in line with AGHOL's governance practices and applicable legislation.

Public Availability of Corporate Statutes

AGHOL's Articles of Association are publicly available on AGHOL's corporate website under the Investor Relations / Corporate Governance / Articles of Association section. The publicly available document includes the Articles of Association of AGHOL and provides information on AGHOL's corporate statutes, including share capital, governance structure and related provisions.

The Articles of Association are available in Turkish, and an English translation is provided for informational purposes. In case of any discrepancy between the Turkish and English versions, the Turkish version shall prevail.

The latest amendment date and share capital information are disclosed in the Articles of Association. Where amendments to the Articles of Association are approved by the General Assembly and registered, the publicly available document is updated accordingly.

State Owned Enterprise SOE

As of 31 December 2025, AGHOL's largest shareholder is AG Sınai Yatırım ve Yönetim A.Ş., holding 48.65% of AGHOL's share capital. AGHOL is not owned or controlled by the government, any governmental body or any state-owned entity.

No government or governmental body holds more than 50% of the company's shares or voting rights. AGHOL does not have any golden share, veto right or special control right granted.

Elimination of Cumulative Voting Rights

Shareholders do not have the right to cumulate votes in the election of Board members.

Advance Notice Period Days

Shareholders may submit proposals or requests for inclusion in the General Assembly agenda in accordance with the applicable legislation and AGHOL's General Assembly procedures. Such proposals must be submitted to AGHOL no later than 21 days before the General Assembly Meeting.

For the Ordinary General Assembly Meeting held on 17 April 2026, shareholder proposals were required to be submitted by 27 March 2026. Accordingly, the minimum advance notice period for shareholder proposals was 21 days.

Political Contributions

In 2025, Anadolu Group's total political contributions, political donations, lobbying expenditures and payments related to political candidates or political parties amounted to TL 0.

Corruption Fines

During the reporting period, no fines, penalties, or settlements were imposed on or paid by AGHOL in connection with corruption or bribery. Accordingly, the total amount of corruption-related fines, penalties and settlements was TL 0.

Policy Working Hours

As part of its responsible human capital management approach, Anadolu Group is committed to preventing excessive working hours and excessive overtime across its operations. Anadolu Group manages working time, overtime, rest periods and leave arrangements in accordance with applicable local legislation, internal procedures and recognized industry standards in the countries where it operates.

Anadolu Group aims to ensure that employees work under fair, safe and sustainable working conditions. Working hours and overtime practices are monitored to support employee well-being, legal compliance, work-life balance and operational continuity.

Anadolu Group's approach is based on respecting legal working hour limits, ensuring appropriate rest periods and preventing excessive overtime through relevant human resources, operational and compliance processes.

Policy Tax Transparency

AG Anadolu Grubu Holding is committed to tax transparency and responsible tax management as an integral part of its corporate governance, business ethics and accountability approach. The company complies with both the letter and the spirit of applicable tax laws and regulations in all jurisdictions where it operates and commits to fulfilling its tax obligations accurately, completely, transparently and on time.

AG Anadolu Grubu Holding regards tax as part of its broader corporate responsibility and as a contribution to the economies and communities in which it operates. The Group commits to aligning its tax payments with the location of its revenue-generating activities, commercial substance and value creation. It does not engage in artificial arrangements, aggressive tax planning, artificial profit shifting or structures whose primary purpose is tax avoidance. Intra-group transactions and transfer pricing practices are managed in line with applicable laws, the arm's-length principle and business substance.

Tax-related matters are managed through the Group's financial reporting, accounting, internal control, risk management, compliance and governance processes. Tax-related risks and material tax matters are reported to senior management and relevant governance bodies, where applicable, in line with the Group's established corporate governance framework. AG Anadolu Grubu Holding supports an open, transparent, and constructive approach in its interactions with tax authorities and other relevant public institutions. The company provides accurate, complete and timely information through statutory filings, audited financial statements and public disclosures, and considers tax compliance, responsible tax reporting, and tax transparency as fundamental elements of stakeholder trust.

Taxes Align to Revenues

AG Anadolu Grubu Holding is committed to aligning its tax payments and taxable profits with the countries and jurisdictions where its revenue-generating activities, income-generating operations, commercial substance and value creation take place. The company manages its tax affairs in accordance with the applicable tax laws and regulations in the jurisdictions where it operates and is committed to ensuring that taxable profits are reported in line with the underlying business substance and economic activities that generate such income.

AG Anadolu Grubu Holding does not use artificial arrangements, aggressive tax planning, tax haven jurisdictions, secrecy jurisdictions, or structures lacking commercial substance for tax planning purposes. The company does not engage in arrangements designed to shift profits away from the jurisdictions where business activities and value creation occur, and avoids structures that lack a genuine commercial purpose. Transactions with related parties are conducted on an arm’s-length basis and in accordance with applicable transfer pricing laws, rules and principles as well as the OECD Transfer Pricing Guidelines.

AG Anadolu Grubu Holding monitors and reviews related-party transactions within the framework of relevant legislation, market conditions, transfer pricing documentation, financial reporting, internal control and corporate governance practices to ensure that profits are allocated appropriately to the jurisdictions where the underlying economic activities take place and that such transactions reflect fair and competitive terms.

Tax Fairness Commitment

The Group is committed to paying its fair share of tax in every country and jurisdiction where it conducts business. It complies with both the letter and the spirit of applicable tax laws and regulations and commits to ensuring that its tax practices reflect not only legal requirements, but also the underlying intent of the relevant tax laws.

The Group recognizes that the countries and jurisdictions in which it operates provide the economic, social, institutional and public infrastructure that enables its business activities, and therefore it considers tax as part of its broader corporate responsibility and is committed to making a fair contribution to public finances and to the societies in which it operates through its tax payments.

In line with this approach, the Group’s tax policy reflects a commitment to tax fairness, responsible tax practices and stakeholder accountability. The Group commits to paying taxes where value is generated and profits are earned, contributing fairly to the economies and communities in which it operates.

Tax Oversight by Board

At AG Anadolu Grubu Holding, tax policy, tax compliance, tax reporting and tax-related risks are managed as part of the company’s overall risk management, internal control, compliance, and financial reporting framework. The Board of Directors oversees the company’s risk management framework, including financial, operational, compliance, and tax-related risks, through the Audit Committee, which exercises continuous supervision over the company based on the audit findings of the Audit Presidency.. The Board also maintains oversight responsibility for ensuring that the company’s approach to taxation is aligned with its corporate governance principles, stakeholder commitments, and compliance with applicable tax legislation across the jurisdictions in which it operates.

Tax policy, tax compliance, tax reporting, and tax-related risk matters are monitored by the Tax Management Department, organised at coordinator level under the coordination of the CFO. Material tax matters, including compliance with applicable tax legislation, tax provisions, tax audits, transfer pricing practices, and tax-related internal control findings, are reviewed within the scope of Anadolu Group Tax Management Policy Principles and reported annually to the CFO and the CEO via the Annual Group Tax Report prepared by the Tax Management Coordinator. This reporting framework supports Board oversight of tax policy implementation and tax risk exposure through structured reporting processes and provides evidence of regular reporting on tax-related matters to the relevant governance bodies.

The Audit Committee, with support form the Audit Presidency, oversees matters related to financial reporting, internal control, internal audit, independent audit, and compliance processes, including tax-related risks that may affect the accuracy and integrity of financial statements and public disclosures. The Early Detection of Risk Committee evaluates risks that may affect the existence, development, and continuity of the company and reports its activities and evaluations to the Board of Directors. Within this framework, tax risks are considered as part of the company's risk management and internal control processes and are regularly reviewed through the Group's financial reporting, internal control, independent audit, compliance and risk management processes. The Audit Committee has the opportunity to assess the implementation of the Tax Policy and material tax risks at least annually and reports its assessments to the Board of Directors.

Named Position for Tax Oversight

At AG Anadolu Grubu Holding, the Tax Management Department, organised at coordinator level and reporting to the CFO is the named executive-level position responsible for oversight and management of tax policy, tax compliance, tax reporting, transfer pricing practices, and tax-related risks. Tax matters under the responsibility of the Tax Management Coordinator are managed within the company's financial reporting, internal control, compliance, and risk management framework.

The Tax Management Coordinator also oversees the implementation of the company's tax policy through the Group's financial governance structure, including the coordination of tax-related responsibilities across subsidiary-level finance and tax functions.

The Tax Management Coordinator monitors material tax matters, including compliance with applicable tax legislation, tax provisions, tax audits, transfer pricing practices, and tax-related internal control findings. In this capacity, material tax matters are reported by the CFO and the Tax Management Coordinator to the CEO and the Chairman of the Board of Directors where relevant for the company's financial reporting, risk management, and corporate governance processes.

The Board of Directors is responsible for approving the company's Tax Policy and oversees the company's risk management and internal control framework through the Audit Committee and the Audit Presidency, which reports to the Audit Committee. Within this structure, tax-related risks and tax policy matters are escalated to the Board of Directors on the one hand by the CFO and the Coordinator via the CEO, and on the other hand by the Audit Committee following notification from the Audit Presidency when they are material or require Board-level consideration, ensuring appropriate Board oversight of tax governance and tax-related risks.

In 2025, no significant tax risk requiring reporting to the Board of Directors and/or public disclosure within the framework of the mechanism outlined above was identified.

Audit Oversight of Tax

At AG Anadolu Grubu Holding, the Audit Committee oversees corporate tax policy, tax governance, tax compliance, tax reporting, and material tax-related risks within its responsibilities for financial reporting, internal control, independent audit, legal compliance, and risk management through the audit findings produced by the Audit Presidency. The Audit Presidency's guideline and Audit Committee's Terms of Reference explicitly cover oversight of corporate tax policy and material tax risks, and the Committee monitors whether tax-related matters are managed in line with applicable legislation, internal policies, and AG Anadolu Grubu Holding's responsible tax approach.

The Tax Management Department, under the coordination of the CFO, reports material tax matters to the CEO and, where necessary, to the Chair of the Board of Directors. Similarly, the Audit Presidency reports significant tax findings to the Audit Committee. These dual reporting mechanisms confirm that material tax risks have been identified, assessed, managed and addressed in accordance with AG Anadolu Grubu Holding's tax policy and internal control framework. Tax-related responsibilities are carried out through subsidiary-level finance and tax functions in accordance with local tax regulations and are monitored through the Company's internal reporting mechanisms. The reports cover tax compliance, tax provisions, tax audits, transfer pricing practices, tax-related internal control findings, and developments that may have a material impact on AG Anadolu Grubu Holding's financial statements or public disclosures.

In line with the Company's Board-approved governance structure, the Tax Management Department and the Audit Presidency regularly evaluates tax governance, tax policy implementation, and the management of tax-related risks as part of the overall financial oversight and enterprise risk management framework in a coordinated manner from two channels. Material tax risks identified across the Group's operations and jurisdictions are escalated to the CEO / the Chair of the Board of Directors / the Audit Committee / the Board of Directors via the channels specified above, ensuring that tax risk exposure remains aligned with the Company's internal control, financial governance, and risk management processes.

In 2025, no material corporate tax matter requiring public disclosure within the framework of the mechanism outlined above was identified.

Tax in Audit TOR

The Audit Committee's Terms of Reference (Audit Committee Charter) and the Audit Presidency's guideline explicitly assigns responsibility to the Audit Committee and the Audit Presidency for overseeing tax governance, tax risk management, and the implementation of the Board-approved Tax Policy.

This structure ensures that tax-related governance, risk management, and tax policy implementation processes are monitored at the Board committee level through the Audit Committee's Terms of Reference.

Tax Data Verification

Anadolu Group is a multinational enterprise group subject to the global minimum supplementary corporate tax (Global minimum tax) under the OECD's Pillar Two rules (GloBE Rules).

As a result of our meticulous approach to ensuring that income is taxed in the country where it is generated, and our avoidance of any planning that might lead to profit shifting, in only 2 of the 20 countries in which we operate has the effective tax burden fallen 2% points below the 15% effective tax rate targeted under Pillar Two, amounting to a negligible sum; whilst in all 18 other countries, the tax burden has been well above the minimum 15% effective tax rate.

Fair Price Provision

According to the relevant capital markets communique, shareholders are entitled to a fair price for their shares in the event of change in control (as described in the relevant communique), where the acquirer must offer the other shareholders to buy (mandatory tender offer) their shares in an amount no less than the daily adjusted weighted average market prices in the 6-month period preceding the date of public announcement of the change of control.