

TAT GIDA SANAYİ AŞ

WORKING PRINCIPLES OF THE AUDIT COMMITTEE

1. ESTABLISHMENT

At our company's Board of Directors meeting held on April 18, 2003, the Audit Committee (Committee) was established in accordance with the provisions of the Capital Markets Board (CMB) regulations.

2. PURPOSE

The purpose of the Committee is to supervise the functioning of accounting and reporting systems within the Company in accordance with relevant laws and regulations, the disclosure of financial information to the public, independent auditing, and the functioning and effectiveness of internal control systems.

3. DUTIES AND RESPONSIBILITIES

The duties of the Committee are as follows:

- To appoint an independent audit firm, to define the scope of services to be provided by the independent audit firm, to prepare independent auditing contracts, to initiate the independent audit process and to monitor the progress of the independent audit firm at each stage.
- To assess the status of the independent auditor according to the criteria regarding independent auditors, its declaration of independence, and any additional services that may be received from the independent audit firm.
- To evaluate the reports of the independent auditing process provided to the Committee by the independent audit firm, important subject matters related to accounting policy and implementations by the Company, the accounting and disclosure alternatives raised by the independent auditor that may be utilized in accordance with the CMB standards the potential results of such alternatives, any implementation recommendations and important correspondences with the management of the Company.
- To supervise the system applied in the assessment of any complaints submitted to the Company with regards to accounting, reporting, or internal auditing systems as well as the independent auditing process; any statements made by the Company's staff about accounting, reporting, internal auditing and independent auditing pursuant to the confidentiality principles.
- To seek the opinions of the directors responsible and independent auditors on the accuracy of annual and quarterly financial statements that are to be disclosed to public and their fair presentation and compliance with the accounting principles of the Company and to submit those to the Board of Directors in writing along with their own assessment.
- To carry out the duties as may be assigned to the Committee under CMB regulations and the Turkish Commercial Code.

The Committee shall submit its assessments and recommendations on the above matters to the Board of Directors in writing.

4. THE COMMITTEE STRUCTURE AND MEMBERSHIP CRITERIA

- The Audit Committee is comprised of at least two members. The Chairman and the members of the Committee are elected from among the independent members of the Board.
- The Board of Directors elects the members of Audit Committee following the election of the new Board itself at the ordinary meeting of the general assembly, in parallel with the term of office of the relevant Board of Directors. The members of the previous Committee remain in office until a new Committee member is elected.
- All of the resources and support necessary to the Committee's are provided by the Board of Directors. The Committee may invite any manager it deems necessary to its meetings and request his/her opinions.
- The Committee may obtain guidance from independent experts on subjects requiring extra diligence. The fee for such consultancy services will be paid for by the Company.

5. SUB-COMMITTEES

The Committee can establish sub-committees consisting of members elected from among its own members and/or from among third persons having experience in financial reporting and independent auditing.

6. MEETINGS

- The Committee meets at least four times a year, and the outcome of the meetings are recorded in the minutes and submitted to the Board of Directors. The Committee thereafter submits its findings and recommendations about its duties and responsibilities in writing to the Board.
- The decisions of the Committee are of an advisory nature to the Board and the Board's decision on the relevant matter is final.
- The Committee shall ensure that the Board of Directors is informed on matters that are within its scope of authority and responsibility.
- The meeting and decision quorum is the absolute majority of the total number of members.
- The Committee can meet physically or via electronic means (such as through conference calls or electronic portals) without the physical attendance of all members. The physical meetings can be held at the Company's headquarters or another location that is easy to access for the members. The minutes for both physical meetings and on-line meetings shall

be signed by the Committee Members. Furthermore, Committee resolutions can be taken by circulation of resolutions among Committee members. In that case, the resolutions signed by all Committee members as one or several counterparts shall be valid.

7. REPORTING PROCEDURES

- Decisions made at committee meetings are recorded in writing and stored. Committee reports must include at least the following information:
 - o Date of the meeting
 - o Information on the topics discussed at the meeting
 - o Decisions made
- Decisions deemed necessary by the committee are submitted to the Board of Directors.
- Signed committee reports are stored by the Investor Relations Department.

8. ENFORCEMENT

The Committee's working principles were first determined by the Board of Directors' decision dated April 18, 2003, and were updated by the Board of Directors' decisions dated April 26, 2012, March 28, 2019, April 26, 2022, and September 5, 2025. The Board of Directors has the authority to review and update these working principles as necessary.

TAT GIDA SANAYİ AŞ
WORKING PRINCIPLES OF THE CORPORATE GOVERNANCE COMMITTEE

1. ESTABLISHMENT

At the meeting of our Board of Directors held on April 26, 2012, in line with the provisions set forth in the Capital Markets Board (CMB) Corporate Governance Principles, the Corporate Governance Committee (“Committee”) was established to provide advice to the Board of Directors for the purpose of improving our Company’s corporate governance practices.

2.PURPOSE

The purpose of the Committee is to determine the extent to which corporate governance principles and sustainability regulations are implemented in our Company, to identify the reasons if they are not implemented, to detect any conflicts of interest arising from non-compliance with these principles, and to provide recommendations to the Board of Directors for improving corporate governance and sustainability practices. In addition, within the scope of the CMB regulations, the Committee shall also perform the duties envisaged for the Nomination Committee and the Remuneration Committee.

3. DUTIES AND RESPONSIBILITIES

The duties of the Committee are as follows:

- To determine whether corporate governance principles are implemented, if not, the grounds thereof, and to detect any conflicts of interest arising from non-compliance with these principles, and to provide advice to the Board of Directors for improving corporate governance practices.
- To monitor the activities of the Investor Relations Department.
- To review the “Corporate Governance Principles Compliance Report” to be disclosed to the public, and to evaluate the accuracy of the information in the Report and its consistency with the information submitted to the Committee.
- To ensure that corporate governance principles are adopted and implemented within the Company, to analyze matters for which compliance could not be achieved, and to provide recommendations to the Board of Directors for improving the degree of compliance.
- To monitor corporate governance practices worldwide and to recommend to the Board of Directors the adoption of the necessary elements within the Company.
- To review sustainability-related reports prepared for public disclosure and, if any, convey its recommendations to the relevant departments.
- To monitor regulations and practices in the field of sustainability and to provide recommendations to the Board of Directors for improvement.

In our Company, the duties envisaged in the CMB regulations for the nomination committee and the remuneration committee are also fulfilled by the Committee. The Committee's duties within the scope of its nomination committee function are as follows:

- To work on the establishment of a transparent system for the identification, evaluation, and training of candidates suitable for membership of the Board of Directors and for managerial positions with administrative responsibility, and to determine policies and strategies on this matter.
- To evaluate proposals for candidates for independent membership, considering whether the candidate meets the independence criteria, and to submit its evaluation to the approval of the Board of Directors.
- In case of a vacancy in independent board memberships, to evaluate candidates for election as independent members to serve until the first general assembly meeting to be held, in order to restore the minimum number of independent members, and to submit the result in writing to the Board of Directors.
- To make regular evaluations regarding the structure and efficiency of the Board of Directors and to submit its recommendations to the Board of Directors on possible changes.
- To evaluate the systems established for the approach, principles, and practices regarding performance evaluation and career planning of the members of the Board of Directors and senior executives.

The Committee's duties within the scope of its remuneration committee function are as follows:

- To evaluate and supervise its recommendations on the remuneration principles of the members of the Board of Directors and senior executives, taking into account the Company's long-term targets.
- To submit its recommendations to the Board of Directors regarding the remuneration to be paid to the members of the Board of Directors and senior executives, considering the degree of achievement of the criteria.
- To ensure that, in the remuneration of independent board members, stock options or payment plans based on the performance of the Company are not applied.

The Committee shall submit its evaluations and recommendations in the above matters to the Board of Directors in writing.

4. THE COMMITTEE STRUCTURE AND MEMBERSHIP CRITERIA

- The Committee shall be composed of at least two members of the Board of Directors and the manager of the Investor Relations Department appointed in accordance with the CMB Communiqué on Corporate Governance. The chairman of the Committee shall be elected from among the independent members of the Board of Directors. The chief executive officer/general manager may not serve on the Committee.
- If the Committee consists of two members other than the manager of the Investor Relations Department, both shall be selected from among non-executive members of the Board of Directors; if it consists of more than two members other than the manager of the Investor Relations Department, the majority shall be selected from among non-executive members of the Board of Directors. Where necessary, persons who are not members of the Board of Directors but are experts in their field may serve on the Committee.
- When a new Board of Directors is elected at the ordinary general assembly meeting, the members of the Committee shall be appointed by the Board of Directors in parallel with the term of office of the relevant Board of Directors. The duties of the previous Committee members shall continue until their replacements are appointed.
- All kinds of resources and support necessary for the Committee to perform its duties shall be provided by the Board of Directors. The Committee may invite any manager it deems necessary to its meetings and obtain their views.
- The Committee may benefit from independent expert opinions on matters it deems necessary in relation to its activities. The cost of consultancy services required by the Committee shall be borne by the Company.

5. SUB-COMMITTEES

In order to ensure the efficiency of its work, the Committee may, when necessary, form sub-committees composed of persons with sufficient knowledge and experience in the field of corporate governance, selected from among its own members and/or externally.

6. MEETINGS

- The Committee shall convene at a frequency required by its duties.
- The Committee's resolutions are in the nature of recommendations to the Board of Directors, and the final decision-making authority on the relevant matters rests with the Board of Directors.
- The Committee shall ensure that the Board of Directors is kept informed on matters within its field of authority and responsibility.

- The quorum for meetings and resolutions shall be the absolute majority of the total number of Committee members.

Committee meetings may be held physically or by electronic means (in an electronic environment or via teleconference). Physical meetings may be held at the Company's headquarters or another location easily accessible to Committee members. Reports of meetings held physically or by electronic means shall be signed by the members of the Corporate Governance Committee. Resolutions of the Committee may also be adopted by circulation, and resolutions signed by all members on the same or separate copies shall be valid.

7. REPORTING PROCEDURES

- The resolutions taken at the Committee meetings shall be recorded in writing and retained. Committee reports shall include at least the following:
 - o Date of the meeting
 - o Information on the matters evaluated at the meeting
 - o Resolutions adopted
- Resolutions that the Committee deems necessary shall be submitted to the Board of Directors.
- Signed Committee reports shall be retained by the Investor Relations Department.

8. ENFORCEMENT

The Working Principles of the Corporate Governance Committee were first determined by the Board of Directors' resolution dated April 26, 2012, and were updated by the Board of Directors' resolutions dated March 28, 2019, April 26, 2022, and September 5, 2025. Amendments to these Working Principles are under the authority of the Board of Directors.

TAT GIDA SANAYİ AŞ

EARLY RISK DETECTION COMMITTEE WORKING PRINCIPLES

1. ESTABLISHMENT

At our company's Board of Directors meeting on July 25, 2012, in line with the provisions of the Turkish Commercial Code (TTK) No. 6102 and the Capital Markets Board (SPK) Corporate Governance Principles, the Early Risk Detection Committee (Committee) was established to oversee the risk management system created for the early detection and effective management of risks and to advise the Board of Directors on risk management.

2. PURPOSE

The purpose of the Committee is to evaluate the work done by the Company management on the following issues and to provide information and advice to the Board of Directors; to assess existing and potential strategic, operational, financial, and legal risks that could jeopardize the Company's existence, development, and continuity; to ensure that these risks are managed, reported, and that necessary measures are taken in accordance with the Company's corporate risk-taking profile.

3. DUTIES AND RESPONSIBILITIES

The duties of the Risk Management Committee are as follows:

- Reviewing the Corporate Risk Management system at least once a year, which defines the principles for identifying, assessing, monitoring, and managing existing and potential risk factors that may affect the achievement of company objectives, in line with the company's risk appetite.
- Evaluating risk reports prepared in accordance with the company's defined risk measurement criteria.
- Evaluating risk management and internal control systems and processes,
- Evaluating the risk of technical insolvency as defined in the Turkish Commercial Code (TTK) based on the company's financial reports that have been audited independently and approved by the Audit Committee and the Board of Directors, and developing recommendations for measures to be taken if necessary,
- Performing other duties that may be assigned to the committee by the Capital Markets Board (SPK) regulations and the TTK.

The Committee shall submit its assessments and recommendations on the above matters to the Board of Directors in writing.

4. THE COMMITTEE STRUCTURE AND MEMBERSHIP CRITERIA

- The Risk Management Committee is comprised of at least two members. The Chairman of the Committee shall be elected from amongst the independent Board Members. The CEO/General Manager cannot be a member of the Committee.
- If the Committee is comprised of two members, then both members shall be elected from amongst the non-executive members of the Board of Directors. If the Committee is

comprised of more than two members, the majority of members shall be elected from amongst the non-executive members of the Board of Directors. If deemed necessary, persons that are not members of the Board of Directors but are experts in their fields may be elected to the Committee.

- The Board of Directors elects the members of the Risk Management Committee following the election of the new Board of Directors itself, at the ordinary meeting of the general assembly, in parallel with the term of office of the relevant Board. The members of the previous Committee shall remain in office until new Committee members are elected.
- All of the resources and support necessary to the Committee are provided by the Board of Directors. The Committee may invite any manager it deems necessary to its meetings and request his/her opinions.
- The Committee may obtain guidance from independent experts on the subjects requiring extra diligence. The fee for such consultancy services will be paid by the Company.

5. SUB-COMMITTEES

The Committee can establish sub-committees consisting of members elected from among its own members and/or from among third persons having experience in risk management.

6. MEETINGS

- The committee meets at least six times a year, once every two months.
- The Committee's decisions are advisory in nature to the Board of Directors, which is the final decision-making authority on relevant matters.
- The committee ensures that the board of directors is informed about matters within its authority and responsibility. It reports its recommendations on risks and solutions to the board of directors and the auditor.
- The quorum for meetings and decisions is a simple majority of the total number of committee members.
- Committee meetings may be held physically or electronically (via electronic media or conference call). Physical meetings may be held at the Company's headquarters or at another location easily accessible to committee members. Reports on meetings held in person or electronically are signed by the committee members. In addition, committee decisions may also be made by circulation, and decisions signed by all members on the same or different papers are valid.

7. REPORTING PROCEDURES

- Decisions made at committee meetings are recorded in writing and stored. Committee reports must include at least the following information:
 - o Date of the meeting
 - o Information on the topics discussed at the meeting
 - o Decisions made

- Decisions deemed necessary by the committee are submitted to the Board of Directors.
- Signed committee reports are stored by the Investor Relations Department.

8. ENFORCEMENT

The Working Principles of the Committee were first determined by the Board of Directors decision dated July 25, 2012, and updated by the Board of Directors decisions dated March 28, 2019, April 26, 2022, and September 5, 2025. The Board of Directors has the authority to update these Working Principles.