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2026 Transparency Report

DRT Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.

30 September 2026

MAKING AN IMPACT THAT MATTERS since 1845

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30 September 2026

Public Oversight Accounting and Auditing Standards Authority
Söğütözü Mahallesi, 2177 Sokak No:4

Çankaya-ANKARA

Annual Transparency Report prepared by DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. for the accounting period ended 31 May 2026 is enclosed here within the scope of article 36 of the Independent Audit Regulation published in the Official Gazette dated 26 December 2012 and numbered 28509 by Public Oversight Accounting and Auditing Standards Authority ("POA").

Best regards,

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Erdem Taş
Sorumlu Denetçi

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Message from the Audit and Assurance Business Leader of DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

We are pleased to present the 2026 Transparency Report of DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. ("DRT SMMM" or "the Company"), covering the accounting period ending 31 May 2026.

In an era defined by rapid macroeconomic shifts, evolving regulatory requirements, and unprecedented technological advancement, our commitment to delivering high-quality, independent, and ethical audit and assurance services remains resolute. As an integral part of the global Deloitte network, our core purpose- serving the public interest and safeguarding trust in the capital markets- continues to anchor every decision we make.

Audit quality is the bedrock of market confidence. To build long-term resilience, leaders must make agile decisions at the intersection of technological innovation, operational efficiency, and sustainability. Anchored in our Shared Values and built on a foundation of quality, ethics, and integrity, Deloitte empowers organizations to navigate this evolving landscape. In 2026, we accelerated the integration of Artificial Intelligence (AI) and smart automation across our engagements, enhancing our precision and risk assessment, enabling our teams to address complex accounting matters with greater agility.

In Türkiye, sustainability is no longer simply a reporting topic; it has become a strategic priority that directly impacts companies' competitiveness, long-term value creation, and the trust they build with their stakeholders. As a result, the reliability and credibility of sustainability information have become increasingly critical. Through our sustainability assurance engagements, we take an end-to-end approach to assessing the underlying data sources, calculation methodologies, processes and controls and governance structures supporting companies' sustainability information. Our objective is to strengthen confidence in the sustainability information reported by companies, helping ensure that it serves as a reliable basis for informed decision-making and supports long-term value creation.

While macroeconomic volatility and an increasingly competitive business environment present significant challenges, they also create valuable opportunities for innovation. Through proactive risk management, deep sector expertise, and forward-looking market insights, we guide our clients through uncertainty while maintaining uncompromising standards of independence, integrity, and objectivity.

Investing in our people through continuous learning and technology integration enables our teams to consistently deliver the highest standards of quality expected by our clients, regulators, and society.

Looking ahead, our shared purpose "to make an impact that matters" drives our vision for the future. We will continue to elevate the audit profession, establish new benchmarks for quality, and strengthen the resilience of capital markets through unwavering professional excellence.

We express our deepest appreciation to our clients, our dedicated professionals, and all our stakeholders for their continued partnership and trust. We invite you to explore this report to gain deeper insights into our culture, values, and relentless pursuit of audit quality.

Erdem Taş

Audit and Assurance Business Leader

INTRODUCTION

In the scope of the article 36 of the Independent Audit Regulation published in the Official Gazette dated 26 December 2012 and numbered 28509 by Public Oversight Accounting and Auditing Standards Authority ("POA"), audit firms that audited public interest entities in a calendar year are required to submit their Annual Transparency Report to POA and publish the report on their own webpage. In this framework, our Company prepared the Annual Transparency Report related to the accounting period of 31 May 2026, signed by Erdem Taş, Audit and Assurance Business Leader, on 30 September 2026, and published on our webpage.

I) LEGAL STRUCTURE AND OWNERSHIP

DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. ("The Company" or "DRT SMMM") is a member firm of Deloitte Touche Tohmatsu Limited ("DTTL" or "Deloitte Global") in Türkiye, and provides services of independent audit, information technology audit, risk management services in Türkiye.

The Company is entitled to use the right of "Deloitte" name in Türkiye. The Company operates in the branches of Istanbul, Ankara, İzmir, Bursa and Adana. The Company has independent audit authorization given by Public Oversight Accounting and Auditing Standards Authority ("POA"), Capital Market Board ("CMB"), Banking Regulation and Supervision Agency ("BRSA") and Insurance and Private Pension Regulation and Supervision Authority ("IPRSA").

The management is executed by the Board of Directors comprising the chairman and the members.

As of 31 May 2026, the Company's shareholding structure is as follows:

Shareholding Structure (As of 31 May 2026)

SHAREHOLDERS	NUMBER OF SHARES	SHARES AMOUNT	SHAREHOLDING PERCENTAGE
ZERE GAYE ŞENTÜRK	43,150	43,150.00	17.26%
ALİ ÇİÇEKLİ	37,150	37,150.00	14.86%
BURÇ SEVEN	37,150	37,150.00	14.86%
HALİS ERDEM SELÇUK	37,150	37,150.00	14.86%
ÖZLEM GÖREN GÜÇDEMİR	37,150	37,150.00	14.86%
ERDEM TAŞ	37,150	37,150.00	14.86%
KORAY ÖZTÜRK	10,505	10,505.00	4.20%
VOLKAN BECERİK	10,505	10,505.00	4.20%
YAMAN PEYVENT POLAT	5	5.00	0%
CEM TOVİL	5	5.00	0%
EMREHAN DEMİREL	5	5.00	0%
OKAN ÖZ	5	5.00	0%
OSMAN ARSLAN	5	5.00	0%
ÖZGÜR ÖNEY	5	5.00	0%
FERDA AKKILINÇ ILICA	5	5.00	0%
TOLGA SİRKECİOĞLU	5	5.00	0%

I) LEGAL STRUCTURE AND OWNERSHIP (cont'd)

Shareholding Structure (As of 31 May 2026) (cont'd)

SHAREHOLDERS	NUMBER OF SHARES	SHARES AMOUNT	SHAREHOLDING PERCENTAGE
ÖMER YÜKSEL	5	5.00	0%
MEHMET EROL	5	5.00	0%
SUNAY ANIKTAR	5	5.00	0%
ÇAĞLA KILIÇ	5	5.00	0%
UMUT GÖKLER	5	5.00	0%
ERMAN ILGAZ	5	5.00	0%
SERAP KOÇDAR	5	5.00	0%
GÖKHAN YALÇIN	5	5.00	0%
ŞÜKRAN GÜLCE TANRIÖVER MEKİKOĞLU	5	5.00	0%
GÜLŞEN TİRYAKİ SÖNMEZ	3	3.00	0%
MERVE AKAY ÇAĞLI	1	1.00	0%
VEDAT KOÇKAR	1	1.00	0%
CAPITAL	**250,000**	**250,000.00 TRY**	**100.00%**

Changes in the Company's shareholding structure between 1 June 2025-31 May 2026:

Merve Akay Çağlı and Vedat Koçkar became shareholders in our company's partnership structure.

II) KEY MANAGEMENT AND PARTNERS

Key Management (As of 31 May 2026)

NAME	TITLE
ERDEM TAŞ	CHAIRMAN OF THE BOARD OF DIRECTORS
BURÇ SEVEN	VICE CHAIRMAN OF THE BOARD OF DIRECTORS
ÖZLEM GÖREN	MEMBER OF THE BOARD OF DIRECTORS
HALİS ERDEM SELÇUK	MEMBER OF THE BOARD OF DIRECTORS
ALİ ÇİÇEKLİ	MEMBER OF THE BOARD OF DIRECTORS

Partners (As of 31 May 2026)

NAME	TITLE	START DATE OF EMPLOYMENT
ÖZLEM GÖREN GÜÇDEMİR	Responsible Partner (including PIE)	05.09.1994
BURÇ SEVEN	Responsible Partner (including PIE)	01.09.1997
ZERE GAYE ŞENTÜRK	Responsible Partner (including PIE)	09.09.1996
HALİS ERDEM SELÇUK	Responsible Partner (including PIE)	11.09.1995

II) KEY MANAGEMENT AND PARTNERS (cont'd)

Partners (As of 31 May 2026) (cont'd)

NAME	TITLE	START DATE OF EMPLOYMENT
ALİ ÇİÇEKLİ	Responsible Partner (including PIE)	06.01.1998
KORAY ÖZTÜRK	Responsible Partner (including PIE)	07.09.1999
YAMAN PEYVENT POLAT	Responsible Partner (including PIE)	16.09.1999
ERDEM TAŞ	Responsible Partner (including PIE)	17.03.2008
VOLKAN BECERİK	Responsible Partner (including PIE)	20.02.2012
CEM TOVİL	Responsible Partner (including PIE)	08.09.2000
EMREHAN DEMİREL	Responsible Partner (including PIE)	03.04.2006
OKAN ÖZ	Responsible Partner (including PIE)	30.09.2002
OSMAN ARSLAN	Responsible Partner (including PIE)	12.05.2008
ÖZGÜR ÖNEY	Responsible Partner (including PIE)	09.09.2004
MEHMET EROL	Responsible Partner (including PIE)	07.03.2005
SERAP KOÇDAR	Responsible Partner (including PIE)	15.09.2005
FERDA AKKILINÇ ILICA	Responsible Partner (including PIE)	15.09.2005
ÖMER YÜKSEL	Responsible Partner (including PIE)	15.09.2005
TOLGA SİRKECİOĞLU	Responsible Partner (including PIE)	29.09.2004
SUNAY ANIKTAR	Responsible Partner (including PIE)	16.06.2014
GÖKHAN YALÇIN	Responsible Partner (including PIE)	02.02.2012
ERMAN ILGAZ	Responsible Partner (including PIE)	17.09.2007
ŞÜKRAN GÜLCE TANRIÖVER MEKİKOĞLU	Responsible Partner (including PIE)	15.09.2008
GÜLŞEN TİRYAKİ SÖNMEZ	Responsible Partner (including PIE)	20.09.2010
MERVE AKAY ÇAĞLI	Responsible Partner (including PIE)	26.09.2011

III) LEGAL STRUCTURE OF THE AUDIT NETWORK

The Deloitte Network

The Deloitte network (also known as the Deloitte organization) includes a globally connected network of member firms and their respective related entities operating in more than 150 countries and territories around the world. These separate and independent member firms operate under a common brand.

Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)

Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England and Wales. DTTL serves a coordinating role for its member firms and their respective related entities and establishes policies and protocols with the objective of promoting a consistently high level of quality, professional conduct, and service across the Deloitte network. DTTL does not provide services to clients and does not direct, manage, or control any member firm or any of their respective related entities.

III) LEGAL STRUCTURE OF THE AUDIT NETWORK

Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global) (cont'd)

"Deloitte" is the brand under which approximately 470,000 dedicated professionals and practitioners in independent firms (or their respective related entities) throughout the world collaborate to provide leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. These member firms are members of DTTL. DTTL, these member firms, and each of their respective related entities form the Deloitte organization. Each DTTL member firm and/or its related entities provide services in particular geographic areas and is subject to the laws and professional regulations of the country or countries in which it operates. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its respective territories through related entities. Not every DTTL member firm or its related entities provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent entities, cannot obligate or bind any other, and are liable only for their own acts and omissions, and not those of each other. The Deloitte organization is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients.

Deloitte EMEA: regional structure and governance from 1 June 2026

On 1 June 2026, a new Deloitte Europe, Middle East and Africa member firm of Deloitte Touche Tohmatsu Limited was established ("Deloitte EMEA"), bringing together the 16 participating firms of Deloitte North and South Europe (NSE), Deloitte Central Europe (DCE) and Deloitte Spain. Deloitte EMEA brings together 132,000 professionals, led by approximately 6,000 partners, operating in more than 80 countries. Deloitte EMEA is intended to strengthen cross-border collaboration at greater pace and scale, support strategic alignment and enable regional investment in areas including innovation, technology platforms and talent development.

IV) ASSOCIATED AUDIT FIRMS AND NATURE OF ASSOCIATIONS WITH OTHER ENTITIES

As the representative of DTTL in Türkiye, our Company provides services in audit and non-audit activities in Türkiye with other DTTL member entities stated below. DRT Yeminli Mali Müşavirlik ve Bağımsız Denetim A.Ş. ("DRT YMM") is entitled to independent audit authorization by POA as of 15 December 2015 and uses the "Deloitte" brand. Principal activity of DRT YMM comprises tax services.

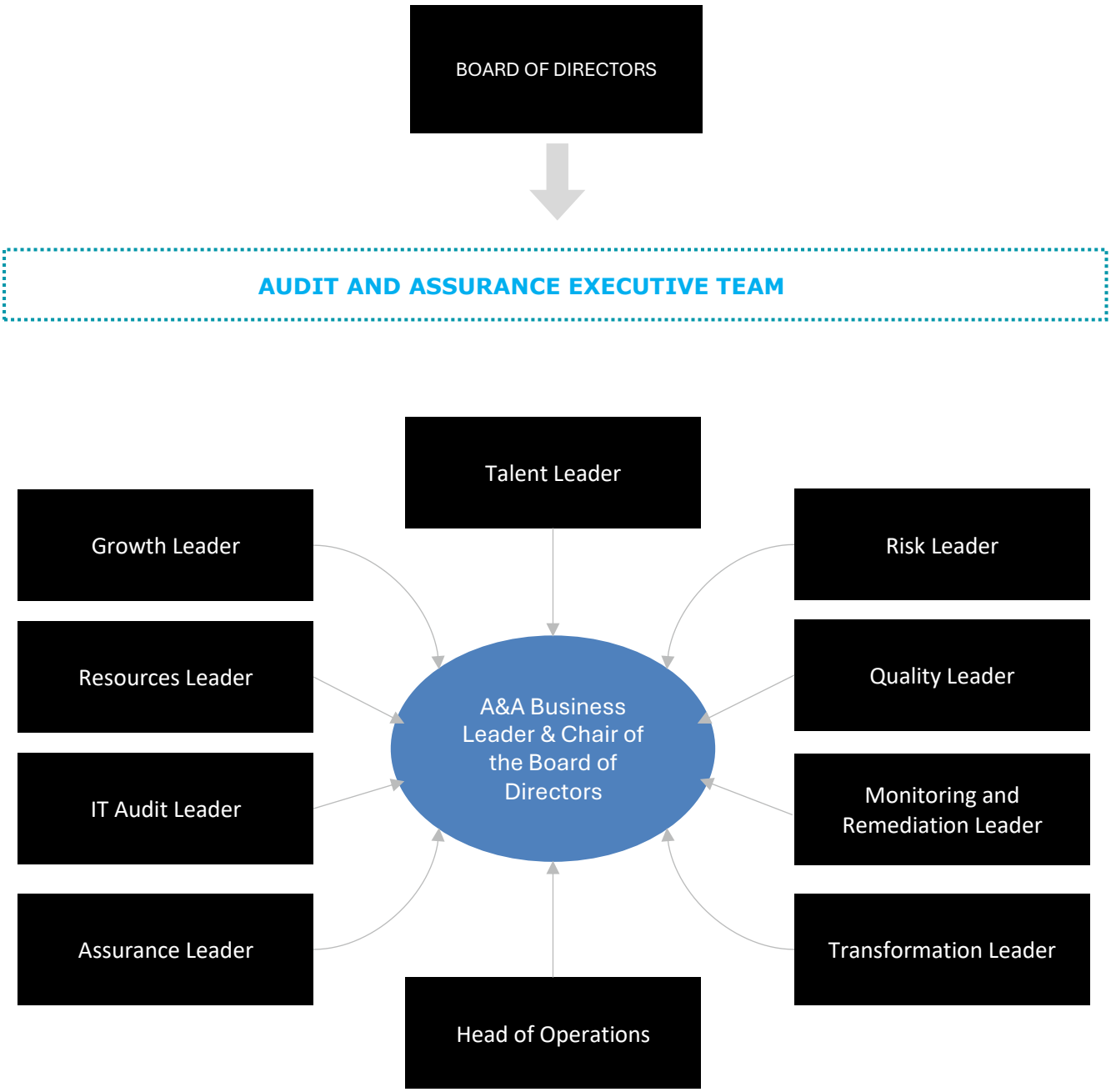
In addition, Deloitte Danışmanlık A.Ş. for consulting services, DRT Kurumsal Finans Danışmanlık Hizmetleri A.Ş. for corporate financing services, DRT Yönetim Hizmetleri A.Ş. for management supporting services, DTT Serbest Muhasebeci Mali Müşavirlik A.Ş. for business process solutions and Deloitte Eğitim Hizmetleri A.Ş. for learning services use the "Deloitte" brands in their own operations, referred as "Deloitte Türkiye".

Companies stated above do not provide audit service, and their relationship with the Company is restricted to only providing information and opinion in their specialty if required for independent audit services.

In addition, in the processes of acceptance of client and engagement, they are subjected to the independence checks required in order to provide service to clients for which the Company renders audit service, and to independence approvals required to be received in accordance with the rules of DRT SMMM and DTTL.

V) ORGANIZATIONAL STRUCTURE

The Company has the organizational structure below:



V) ORGANIZATIONAL STRUCTURE (cont'd)

The Company's day-to-day operations are carried out under the leadership of the Chair of the Board of Directors, who also serves as the Audit and Assurance Business Leader, with the support of the members of the Board of Directors and designated members of the Audit and Assurance Executive Team ("A&A Executive Team"). As of 31 May 2026, the A&A Executive Team consists of Audit and Assurance Business Leader, Risk Leader, Quality Leader, Monitoring and Remediation Leader, Transformation Leader, Growth Leader, Resources Leader, IT Audit Leader, Assurance Leader and Head of Operations.

The Audit and Assurance Business Leader and the A&A Executive Team are responsible for developing and applying required strategies including relevant policies and procedures for audit and assurance function. The Audit and Assurance Business Leader and A&A Executive Team are also responsible from the audit quality including compliance with professional standards and legal requirements in all its activities. The strategy of the Company has been developed in line with the general strategies of the Deloitte network.

Audit and Assurance Business Leader ensures keeping quality standards at the same level with Global by attending meetings on audit quality standards in Deloitte network.

The Company is managed with the shareholding structure, the management personnel and the organization structure above as detailed in sections II and III. As of 31 May 2026, the Company has total of 650 personnel consisting of 25 Audit Partners, 11 Auditors, 370 Assistant Auditors, and 244 Intern Auditors. These engagement teams that perform field activities for the clients which services are provided for are supported by the quality management team, information technology team, risk and independence team, administrative, and information processing team and human resources team.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST

A Focus on Quality

Deloitte's commitment to audit quality permeates everything we do. The independent audit is a central element of the corporate reporting ecosystem, in place to enhance the confidence and trust of investors and other stakeholders, as well as to promote the effective functioning of the capital markets. Deloitte is keenly aware of our obligation to deliver audit services that meet the challenges and complexities of the current environment while complying with professional and regulatory standards. For the corporate reporting ecosystem to function as intended, it is vital that the auditor's role be executed effectively.

Deloitte is committed to doing more than simply meeting regulatory requirements and conforming to expectations. Deloitte aims to set the standard of excellence for the profession. In keeping with that objective, our commitment to audit quality is unequivocal.

Deloitte Global leadership

The Deloitte Global Audit & Assurance Executive includes the Audit & Assurance Business Leaders from the member firms, is led by the Deloitte Global Audit & Assurance Business Leader. The responsibilities of the Deloitte Global Audit & Assurance Business Leader include working with the member firms to define and drive the Audit & Assurance strategy. Key strategy areas of focus include:

- Leading transformational initiatives to innovate the way our audit and assurance engagements are executed to meet excellence and technology-led transformation, to effectively deliver on the evolving needs of our stakeholders relating to corporate reporting and the audit.
- Investing in the future, including enhancing the experience of Deloitte A&A's people and increasing collaboration across the organization to deliver on key focus areas such as GenAI, finance transformation, and sustainability.

The Company We Keep

As part of Deloitte's Audit & Assurance commitment to supporting the capital markets, we are focused on auditing entities where it serves the public interest and where we have the capabilities to perform a quality audit with objectivity and in compliance with applicable professional standards and laws and regulations, including those relating to ethics and independence.

The company we keep is a critical foundational aspect of our Audit & Assurance strategy and global shared values that guide our behavior to lead the way, serve with integrity, take care of each other, foster inclusion and collaborate for measurable impact. The risk appetite statement can be used as a tool to promote robust discussion of risk, and as a basis upon which acceptance and continuance decisions can be debated and challenged effectively and credibly. The statement sets the tone for our risk culture and aims to drive global consistency in the engagement acceptance and continuance decision making process.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST (cont'd)

DRT SMMM has detailed policies and procedures in place for the acceptance of prospective clients, the continuance of existing engagements and the assessment of engagement risk. These policies and procedures are designed with the objective that DRT SMMM will only accept or continue with engagements where it:

- Is able to perform the engagement and has the capabilities, including time and resources, to do so.
- Can comply with all relevant professional standards and laws and regulations, including those relating to ethics and independence and conflicts of interest assessments and considerations.
- Considers the client's management team to act with integrity and in alignment with our shared values.

Fewer, stronger member firms

Within the Deloitte member firm structure, Deloitte Türkiye was part of the Deloitte Central Europe ("DCE") member firm until 1 June 2026. Deloitte Türkiye has become a part of Deloitte EMEA from 1 June 2026. As a locally registered and regulated audit firm in Türkiye, we have decision-making authority regarding regulatory matters and professional obligations and maintain ultimate responsibility for the execution of audit and assurance services in accordance with professional standards and local laws and regulations. DRT SMMM is responsible for maintaining and operating an effective system of quality management to support the performance of high-quality audit and assurance engagements. As a member of a combined firm within the Deloitte network, we work in close cooperation with the other geographies in Deloitte EMEA and benefit from additional oversight of quality, risk management, and monitoring activities. This structure fosters shared investment in audit innovation and resources as well as the sharing of leading practices across geographies, contributing to our collective aspirations of continuous improvement in audit quality.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST (cont'd)

Delivering excellence through process, people, and technology transformation

Deloitte A&A's ongoing investment in technology and transformation supports delivering high-quality audits, underpinned by our market-leading platforms, EMS, Deloitte Omnia and Deloitte Levvia. EMS and Deloitte Omnia are our delivery platforms for large and complex engagements, while Deloitte Levvia delivers a streamlined, right-sized digital experience for low-risk, less-complex entities.

Our technology and transformation capability also positions us to respond rapidly to new developments, such as GenAI and sustainability, while continuing to drive high-quality outcomes. We have established a mature and highly effective technology development and delivery capability, which will remain a critical enabler of transforming the way we plan and execute high-quality engagements. This, coupled with our global methodology and processes is the foundation for modernized delivery.

Our technology investments help enable practitioners to execute engagements in a consistent and standardized manner, driven through digitized workpapers and methodology embedded into the platforms. Our technology platforms enhance supervision of an engagement with transparent oversight and real-time progress monitoring, providing access to the latest data and flagging areas for attention on a timely basis throughout the audit.

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance (A&A) is advancing with purpose as we execute our digital transformation strategy. In a landscape defined by rapid technological development, the focus remains on delivering high-quality engagements while adapting how A&A work is performed. Responsible innovation is fundamental to this approach. We seek to capture technological opportunities while maintaining the centrality of professional judgment, integrity, and trust.

A key recent development is the introduction of an embedded network of intelligent agents within Deloitte Omnia, Deloitte's global platform. This advancement supports teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities enable our people to analyze information, identify potential risk factors, support compliance and regulatory assessments, and reinforce the consistency and quality of procedures. Throughout, the principle of "human in the loop" remains paramount.

These capabilities are designed to augment, not replace, professional judgment: A&A professionals and practitioners remain responsible for challenging and validating the output of technology, ensuring that technology serves as an enabler of quality rather than a replacement for critical thinking or professional skepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognized frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, including the Deloitte AI Academy™, that addresses both the value and limitations of AI-enabled technologies. This learning reinforces the importance of human oversight, and alongside updated practice aids and guidance from subject matter specialists, supports teams in navigating new challenges and adapting to evolving stakeholder requirements.

Deloitte A&A's training and talent model is designed to equip teams not only to use technology, but also to apply professional skepticism, challenge estimates, assess disclosures, understand automated assurance workflows, and investigate exceptions or anomalies identified through digital capabilities. The Deloitte Global A&A talent framework and delivery models have also been revised, so that teams are equipped to operate confidently in a digital environment—balancing human oversight with the power of artificial intelligence.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST (cont'd)

Security, integrity, and client data

Deloitte recognizes that the security and confidentiality of client data are fundamental to maintaining stakeholder trust and delivering credible engagement outcomes. As processes increasingly rely on cloud-based platforms and digital solutions, we continue to make investments to protect data safety and privacy. Deloitte A&A applies a security-by-design approach across the technology lifecycle, including upfront risk and data assessments, secure engineering standards, controlled testing and release processes, and ongoing monitoring and remediation in production. These controls are designed to support the confidentiality and security of client data throughout the A&A technology lifecycle.

We adhere to applicable regulatory requirements and industry standards concerning data handling, encryption, and access management. Secure data flows minimize risk of error or unauthorized access. Real-time oversight within Omnia enables early identification and resolution of anomalies, supporting prompt responses to potential risks.

Direction, supervision, and review (DSR) principles are embedded within both our technology and methodologies, extending not only to AI-enabled solutions but to many facets of digital engagement execution. Updated practice aids and practitioner guidance reinforce this focus on DSR across engagements.

Deloitte A&A's approach to technology usage is built on responsible stewardship of information. Through secure platforms, robust processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.

Sustainability reporting

Sustainability matters continue to present risks and opportunities for businesses across sectors and geographies, giving rise to stakeholder demand for transparent disclosure and reporting. From a financial reporting perspective, Deloitte's audit approach is designed to promote consistent and appropriate consideration of sustainability-related risks and opportunities, which enables a deeper understanding of potential impacts on the financial statements and well-documented conclusions. We reinforce this with our people through learning, guidance, and various resources.

In the evolution from traditional financial reporting to broader corporate reporting, significant standard-setting activity has resulted in new or enhanced disclosure requirements. The IFRS Sustainability Disclosure Standards published by the International Sustainability Standards Board (ISSB) created a global baseline for sustainability reporting that is in various stages of adoption in jurisdictions across the globe. In Europe, we have seen the first wave of entities in scope of the Corporate Sustainability Reporting Directive (CSRD) publish comprehensive sustainability reporting in accordance with European Sustainability Reporting Standards (ESRS), and we are monitoring ongoing simplification efforts.

Deloitte is a strong advocate for decision-useful sustainability reporting and we continue to monitor regulatory developments in this space, recognizing the important role we play in active stakeholder engagement.

Corporate reporting standards and regulatory requirements are intended to drive better connectivity between financial and non-financial reporting and to help users of corporate disclosures better understand and compare information about entities. To be effective, these standards need to enable corporate reporting that is comparable, based on a global baseline, and supplemented by local considerations where warranted. Given the comprehensive nature of certain sustainability reporting requirements and the pace at which it has been developed, further guidance and interpretation is needed in the marketplace to support both preparers and users of the information. As these standards are brought into regulation around the world, so too are the associated enforcement, monitoring, governance and controls, assurance, and training mechanisms. It is critical that the entire sustainability reporting ecosystem—including standard-setters, policy makers, and regulators—work together to limit fragmentation in support of consistent, comparable disclosures.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST (cont'd)

Sustainability reporting (cont'd)

The developments in standard-setting and rulemaking make clear that information in financial reporting and information contained in sustainability reporting together are essential inputs to inform a stakeholder's view of an entity's value. Therefore, there is a growing demand for companies to integrate climate-related and other ESG considerations into internal control policies and procedures, enhancing the maturity of systems, processes, and governance over climate-related and other ESG information. Those charged with governance (e.g., audit committees, boards) are increasingly incorporating ESG considerations in their oversight responsibilities of an organization's management, its reporting, and their data-collection processes and controls.

Deloitte understands that given the increased risks associated with climate change, it is important for climate-related factors to be properly incorporated into corporate reporting. Today some stakeholders' expectations may not be met by financial statements prepared in accordance with current accounting frameworks. As corporate reporting continues to evolve and stakeholders accommodate and adapt to market shifts and public sentiment, it is important to allow for appropriate due process to develop robust standards applied consistently across the globe and to drive reporting that is responsive to the growing demands of investors and other stakeholders.

Deloitte remains committed to engaging in meaningful and transparent conversations with investors, standard-setters, regulators, and other relevant stakeholders. We continue to support reduced standards and regulatory fragmentation and look forward to greater market confidence as consistency in standards is realized globally.

In Türkiye, sustainability reporting requirements have aligned with global developments through the adoption of the Turkish Sustainability Reporting Standards (TSRS), which are based on the IFRS S1 and IFRS S2 standards. As per the Public Oversight Authority (POA) decision published in the Official Gazette on 29 December 2023, companies meeting specified thresholds are required to report in accordance with TSRS as of 1 January 2024. Furthermore, the POA's 5 September 2024 decision (Official Gazette No. 32653) made limited assurance mandatory for reports covering periods from 1 January 2024 onward.

Building on the momentum gained since 2025 and the experience acquired through the initial implementation phase, the Authority has expanded the scope of assurance engagements and gradually broadened the range of companies subject to reporting obligations. Furthermore, ongoing efforts—including the publication of guidance documents, practical examples, and sector-specific clarifications—have continued to support compliance with the Turkish Sustainability Reporting Standards (TSRS) and enhance reporting consistency. Consequently, sustainability reporting and assurance engagements in Türkiye continue to solidify their institutional framework in close alignment with international standards.

VI) DELOITTE AUDIT & ASSURANCE: OUR COMMITMENT TO SERVING PUBLIC INTEREST (cont'd)

Sustainability Assurance

Assurance over sustainability reporting is increasingly becoming mandatory in jurisdictions across the globe, with voluntary assurance also recognized as a valuable tool to instill trust in corporate sustainability reporting.

The demand for sustainability assurance highlights the importance of professional standards that enable consistent, high-quality execution globally.

Deloitte is well positioned to deliver high-quality assurance on sustainability information. As auditors, we uphold the core tenets of integrity, credibility, and objectivity and abide by professional requirements regarding competence, independence, and systems of quality management. Our audit and assurance work and related systems are subject to oversight and inspection as well as professional liability mechanisms to ensure that credible assurance is delivered to the market.

Below are specific actions that Deloitte is undertaking to support execution of high-quality assurance that appropriately addresses both voluntary and sustainability reporting requirements:

- Developing and enhancing Deloitte's global sustainability assurance methodology, which includes supplemental guidance and resources for specific sustainability reporting standards and frameworks.
- Building capacity through global and localized learning focused on sustainability reporting and assurance topics.
- Developing and deploying technology-enabled solutions, such as a tool to evaluate a company's sustainability disclosure checklists.
- Leveraging our global network and MDM to share subject matter knowledge and experience.
- Engaging to shape the capital market infrastructure for sustainability reporting tied to enterprise value through collaboration on climate and ESG standard setting, reporting, and assurance initiatives, such as the IFRS Foundation, the International Auditing and Assurance Standards Board (IAASB), the International Ethics Standards Board for Accountants (IESBA) and POA.

Deloitte supports the continued collaboration of all participants in the corporate reporting ecosystem, working together to develop and implement common standards upon which to measure, disclose, and ultimately assure sustainability information.

VII) AUDITED PUBLIC INTEREST ENTITIES

The list of public interest companies, funds, institutions and organizations, whose financial statements of 2025 are examined and which are in the scope of Decree Law No. 660 or which are later included in the scope of PIE by the Board, is provided in Appendix A.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM)

Deloitte believes an effective system of quality management is crucial for the consistent performance of high-quality audit engagements and we continue to make significant investments in our people, processes, and technologies that underlie Deloitte's quality management processes.

Regulators and standard setters in Türkiye and globally are also focused on driving further improvements in firms' SQMs. DRT SMMM complies with ISQM 1 which requires annual evaluation of the SQM.

ISQM 1 introduced a risk-based approach to the SQM that require firms to respond to quality objectives and risks to our ability to execute high-quality audits in the following areas:

(1) The firm's risk assessment process;

(2) Governance and leadership;

(3) Relevant ethical requirements;

(4) Acceptance and continuance of client relationships and specific engagements;

(5) Engagement performance;

(6) Resources;

(7) Information and communication; and

(8) The monitoring and remediation process.

The effective implementation of ISQM 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy.

As part of the implementation of ISQM 1, quality objectives, quality risks and responses were formalized and brought together in a globally consistent technology platform to facilitate the design and maintenance of the system, as well as the operation through tri-annual self-assessments by business process owners and reporting capabilities to support the required annual evaluation.

DRT SMMM continues to work with leaders across the firm, as well as the broader network, to further enhance our proactive approach to managing the quality of engagements performed—identifying and addressing risks to audit quality and driving continued advancements in quality management processes serves us well into the future as the environment within which we operate continues to evolve and become increasingly complex.

Consistent with Deloitte's culture of continuous improvement and innovation, DRT SMMM's efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves—examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.

ISQM 1 requires an annual evaluation of the SQM. DRT SMMM performed its annual evaluation of its SQM as of 31 May 2026.

The Public Oversight Authority (POA), which is the regulatory body in Türkiye, has issued Quality Management Standard 1 ("QMS 1"), which is fully aligned with ISQM 1. This standard has been effective since 31 December 2023 and requires that quality management systems be designed and implemented in accordance with it.

DRT SMMM is preparing for the upcoming Public Company Accounting Oversight Board's standard on a Firm's System of Quality Control ("QC 1000") and believes this continues to strengthen the firm's SQM.

Conclusion on the effectiveness of the SQM

DRT SMMM is responsible for designing, implementing, and operating a SQM for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm, that provides the firm with reasonable assurance that the objectives of the SQM are being achieved. The objectives are:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

DRT SMMM conducted its evaluation in accordance with the ISQM 1 and QMS 1.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

Conclusion on the effectiveness of the SQM (cont'd)

DRT SMMM concluded that the SQM provides the firm with reasonable assurance that objectives of the ISQM 1 and QMS 1 are being achieved as of 31 May 2026.

Reasonable assurance is obtained when the SQM reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of a system of quality management.

Independence, objectivity, and professional skepticism

The execution of high-quality audit and assurance engagements requires independence, objectivity, and professional skepticism. This means a continuous and tangible focus on Deloitte's critical role in serving the public interest, including creating a culture of quality where doing the right thing is of paramount importance. Deloitte consistently reinforces the important role of auditors as independent evaluators who must maintain a mindset of professional skepticism throughout the conduct of our work. This approach is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

Audit & Assurance approach

Deloitte's approach to performing a high-quality engagement involves the use of audit and standards-based assurance methodologies, common across the Deloitte network, supplemented by tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each engagement. Deloitte's approach is underpinned by professional standards, as well as the requirements of applicable laws and regulations.

Deloitte's audit methodology is risk-based, focusing on the financial statement account balances, disclosures, and underlying assertions that have a reasonable possibility of being materially misstated. Our methodologies are also dynamic—it evolves continuously to keep pace with the changing demands of investors, companies, and other stakeholders. It recognizes that advances in the availability and management of large data sets, in statistical science as well as Generative AI (GenAI) are relevant to continuing to enhance the quality of Deloitte engagements.

Resources to support Deloitte practitioners in the execution of high-quality engagements

The resources applied by Deloitte practitioners in the performance of their work include the proprietary tools, guidance, materials, and practice aids used in conducting engagements, which are available to all our practitioners in the Research Portal, an extensive online library, and in our audit execution platforms (such as EMS, Deloitte Omnia and Deloitte Levvia). These resources drive greater standardization and consistency across Deloitte firms. Deloitte regularly issues accounting and auditing guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses in order to maintain and drive quality execution.

Consultation

Quality and risk management considerations are integral to Deloitte's audit and assurance business and to the performance of engagements. That is why Deloitte views consultation as an essential, collaborative process—one that involves robust challenge and helps determine the most appropriate answers to complex questions. Deloitte has identified circumstances where consultation outside of the engagement team is required in order to demonstrate an appropriate level of professional judgment and the exercise of professional skepticism. Deloitte consultation policies require that conclusions are documented, understood, and implemented. Foundational to the effectiveness of the consultation process is Deloitte's investment in consultation resources who have the appropriate skills and expertise. In addition to formal consultations, whenever engagement partners and teams need additional information or perspectives, they are encouraged to seek assistance from the Audit Quality team, or others in the organization with specialized knowledge.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

External and internal quality monitoring

Monitoring of quality

A continued focus on quality is of paramount importance to the Deloitte brand. It is critical that a Deloitte engagement is consistently executed and of high-quality, wherever in the world it is performed.

The objective of monitoring and remediation processes is to provide relevant, reliable, and timely information about the design, implementation, and operation of the SQM to leadership in order to enable appropriate and timely actions to be taken to respond to identified deficiencies. This includes the identification of deficiencies and good practices in the SQM and the assessment of the effectiveness of remedial actions in driving improvements in audit quality.

SQM monitoring

SQM monitoring is an integral part of DRT SMMM's monitoring activities and considers relevant requirements in ISQM 1, as well as evaluating the design, implementation and operating effectiveness of responses that address the quality risks that have been identified for the firm.

Key components of SQM monitoring include:

- Risk-based approach to selecting business processes, quality risks and responses to monitor.
- Mandatory moderation panel to drive consistency in evaluating findings and deficiencies.
- Identifying appropriate resources (from within DRT SMMM as well as from other Deloitte geographies or Deloitte Global) with the right experience.

Inspections of completed engagements

Key components of inspections of completed engagements include:

- Risk-based engagement selection and consideration of all major industries served by DRT SMMM while considering all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Identifying appropriate resources (from within DRT SMMM as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.

External inspections

In addition to DRT SMMM's own monitoring of quality, we are subject to external reviews by regulators.

In February 2025, an inspection on 2023 audit file of a company was conducted by the POA. In September 2025, our Company was informed by the POA on a number of issues regarding the compliance of the relevant audits with the independent auditing standards.

These findings from the POA were determined as improvement areas in our audit studies and necessary actions were taken by our Company in order not to repeat these findings.

Moreover, in January 2026 and in May 2026, two different inspections on 2024 audit files of two companies were conducted by the POA. However, we have not received final inspection reports from the POA yet. In February 2026, an inspection on 2024 sustainability assurance engagement files of two companies were initiated by the POA. We have not received any preliminary inspection reports from the POA yet.

Quality is the number one priority of our Company and DTTL network. During the development of our quality assurance system, we regard internal and external evaluation processes. We evaluate all comments, suggestions, and findings comprehensively and develop our Audit Quality Plan. The implementation of this plan is monitored regularly.

The Audit and Assurance Leadership has a continuous communication program with the partners including current issues and feedback on monitoring activities. Quality is a permanent agenda item in the monthly partner and manager meetings and meetings with the auditors.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

Root cause analysis and remediation

Continuous improvement is essential to Deloitte's culture of quality and excellence. Understanding why engagement level findings and SQM deficiencies occur is critical to being able to design effective remedial actions. When engagement level findings or SQM deficiencies are identified, whether through internal or external monitoring activities, actions are taken to identify gaps and develop appropriate remediation activities. Remediation is imperative to drive continuous improvement in quality and avoid future similar findings. An audit quality plan is prepared by DRT SMMM and provides effective implementation and monitoring of key audit quality priorities.

The details of the elements of the system of quality management

(1) Firm's Risk Assessment Process

The Company applies a risk-based approach in the design, implementation and operation of the quality management system elements in a way that is interconnected and coordinated. In this way, the Company proactively manages the quality of the audit it conducts.

According to the risk-based approach, Company determines the quality targets to be achieved in relation to the elements of the quality management system, determines and evaluates the quality risks related to the achievement of the quality targets, and designs and implements the work to be done against quality risks.

According to QMS 1, the person to whom the ultimate responsibility and accountability for the quality management system on behalf of our Company ("Deloitte Türkiye CEO") evaluates the quality management system at least once a year and reaches a conclusion as to whether the quality management system provides our Company with reasonable assurance that the objectives specified in paragraphs 14 (a) and (b) of QMS 1 have been achieved.

(2) Governance and Leadership

The Company supports the prioritization of quality for the company culture by featuring required implementations and rules. The Company believes that professional excellence is the basis of providing a high audit quality at a sustainable level. The management of the Company undertakes every responsibility for quality management system, and the "Deloitte Türkiye CEO" and Board of Directors of the Company has the final responsibility for the quality management system.
The Board of Directors of the Company authorized a Risk Leader ("RL") and a Quality Leader ("QL"). RL and QL are supported by the Quality Management Assurance Committee established within the scope of the quality management system and the technical office consisting of the responsible partners and auditors involved in these studies.

(3) Relevant Ethical Requirements

Ethics

The Company is obliged to comply with the code of ethics required by Turkish legislation. Within this framework, it is also obliged to comply with the Code of Ethics for Independent Auditors published by the POA and DTTL rules and procedures. The DTTL rules include the same regulations as the provisions and rules set out in Sections A and B of Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board (IESBA) which is a regulatory institution of International Federation of Accountants - "IFAC".

The Deloitte Türkiye CEO has assigned a Deloitte Türkiye partner as "Ethics Leader". The Ethics Leader reports directly to the Deloitte Türkiye CEO and the Company's executive body.

"Deloitte Türkiye Code of Conduct" forms the ethical framework which governs all our professional activities. It is the basic principle of how we should approach our business, clients, colleagues, and external parties. By forming a framework, it helps our employees when they need guidelines about how professional activities should be carried out. The principles that form the basis of our Company must be understood by everyone. Deloitte Türkiye Code of Conduct is vital to achieve this goal. Our Code of Conduct has many different dimensions. Some of these are regulatory or legal conditions affecting our Company and employees and some are the practices of our Company policy. However, all of them are consistent with the personal responsibilities we accept at Deloitte as the Partners and employees.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(3) Relevant Ethical Requirements (cont'd)

Ethics (cont'd)

The Code of Conduct includes:

- Our ethical principles and common values – responsibilities,
- Our ethical responsibilities towards clients; the need to protect our independence,
- Our obligations to comply with legal and regulatory authorities,
- Our support to society,
- Our responsibilities to each other, and
- Our responsibilities to ensure information security.

Everyone in our Company is responsible for knowing, understanding and complying with Deloitte Türkiye Code of Conduct. Failure to comply with it may result in serious risks to the Company and its employees and furthermore it may result in disciplinary actions including dismissal. In addition, all partners and audit teams declare that they have read, understood and are obliged to comply with Deloitte Türkiye Code of Conduct. The Company provides various communication channels through which its partners and employees can consult and discuss ethical issues. The "Anti-Discrimination and Anti- Harassment Policy" to support the working environment specified in the Code of Conduct guide is also an important part of the ethics program.

The Company shows the importance it attaches to ethics and independence issues with the communication tools it uses, the training programs it implements, its compliance processes and the policies it has put into effect.

Independence

The Company has policies and practices developed to ensure compliance with existing professional standards in relation to independence within a reasonable assurance framework. These policies and procedures are identified based on the rules, and are developed according to more restrictive regional standards, or reflect Deloitte Global policies as appropriate.

The key elements of the system of quality management that Deloitte Türkiye implemented in accordance with global policies include the following:

- Independence policies and practices
- Use of independence business process tools, including the Deloitte Entity Search and Compliance (DESC) system, the Global Independence Monitoring System (GIMS), Confirmation/Notification and Consultation processes
- Business relationship assessments and monitoring
- Independence-related learnings and communications
- Monitoring of independence systems and controls relating to personal independence, engagement and practice reviews
- Disciplinary measures and actions
- Assignment of responsibility for independence systems and controls
- "Tone-at-the-top" culture relating to independence

1: Independence Policies and Practices

The Company's independence policies and practices apply to the Company, its shareholders, professional and support staff, and their relatives. In some cases, these policies and procedures are more restrictive than global independence rules and include independence rules for the Company's audit clients ("Restricted Company") and its subsidiaries to maintain their independence.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(3) Relevant Ethical Requirements (cont'd)

Independence (cont'd)

1: Independence Policies and Practices (cont'd)

In accordance with these policies, before engaging in any commercial activity with an entity, the Company, its partners and professionals must know whether the related entity is a restricted company, apart from other relations. The Company, the Company's shareholders, the directors and the managers (their spouses and dependents) record their financial investments in "GIMS" which is a monitoring system. GIMS enables monitoring financial investments electronically and determining independence compliance related to holding these assets. In order to provide individual compliance with the Company's independence policies, the Company's partners, professionals and support staff make independence confirmation every year beginning from the first date they start their job in the Company.

The Company's partners, professionals and support staff can access the independence policies and practices of the Company electronically. The changes in these policies and practices are also notified electronically to the Company's partners, professional and support staff. Further information and documents on independence are available on the independence website. Reminders about these policies and other practices are regularly published as part of communication to strengthen awareness and understanding of independence policies and highlight changes in international restricted companies.

There are policies and practices required to ensure that the Company's partner responsible for the audit service takes independence issues into consideration during the audit work and communicates with the audit committee or those responsible for its management, if required.

2: DESC System, GIMS System, Confirmation/Notification and Consultation Processes

DESC System

There are three practices applied to control the independence of the Company and the individual independence of the Company's partners, professionals and support staff: DESC system, GIMS system, and confirmation/notification processes. These three applications support each other by (1) enabling the Company's partners and professionals to search in DESC (an international restricted companies database) and/or GIMS (a financial investment instruments and securities database) in order to determine whether an entity is a restricted company or its financial investment instruments or securities are restricted, (2) enabling the Company's partners, directors and managers to record their financial investments in their portfolio in the GIMS system and (3) also enabling them to receive annual notifications from the Company's personnel on their compliance with independence policies in order to provide individual compliance to the Company's independence policies and to confirm that the Company and its personnel are in compliance with the Company's independence policies.

Member firms in the Deloitte network use DESC system. Member firms in the Deloitte network report its audit clients and their subsidiaries that meet the definition of an international restricted entity, in the DESC system. The definition of international restricted company refers to public audit clients but also other clients that are public interest entities. Such international restricted entity information is recorded in the DESC system. The entity information provided by the Company to Deloitte is continuously updated to help ensure its accuracy and completeness, including periodic validation processes performed by engagement teams and/or the Deloitte member firms. Updates to DESC system's entity information are made based on these processes. The Company's partners and professionals can access DESC system online.

DESC system also has features that are used to request and document approvals related to providing services to a client. In many jurisdictions, a restricted entity's audit committee or others charged with governance must preapprove services that will be delivered within the restricted entity group. Where such features are enabled, DESC system's features establish a standard approval process, whereby service requests are submitted to the Lead Client Service Partner, who is responsible for obtaining and documenting appropriate authorization prior to approving the service request.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(3) Relevant Ethical Requirements (cont'd)

Independence (cont'd)

2: DESC System, GIMS System, Confirmation/Notification and Consultation Processes (cont'd)

GIMS for Financial Investments

Each Deloitte member firm identifies and reports the securities at financial institutions that are associated with an international restricted entity. Such securities and related investments are recorded in GIMS. Deloitte member firms operate GIMS system, and each member firm in Deloitte network administers the related monitoring processes related to its partners and professional staff. Partners and professionals search the DESC and GIMS before acquiring a financial interest to determine if restrictions apply that affect them. This includes investments of a spouse and/or dependent. Partners, directors and managers enter defined types of financial interests into their individual portfolios in GIMS for monitoring purposes.

In addition, GIMS assists partners, directors and managers by identifying situations that may not comply with the firm's policies so that they may be reviewed or corrected. When such a situation is detected, the system advises the individual that an Independence-impairing situation may exist and poses questions that assist the individual in determining whether the item is permitted in particular circumstances. This includes generating notices, which are sent to an individual in situations where a once-permissible holding becomes restricted, so that appropriate and timely action can be taken. The Company monitors and follows up on these notices until the individual resolves the item.

Confirmation/Notification Processes

Independence confirmations are obtained on an annual basis from all professionals within the scope of current independence policies. In addition, during the year, the Company obtains independence confirmation from newly recruited professional staff and support staff when they start the job, from professional staff who will become new Company partner before being accepted to the partnership and existing company partners when there is a change in the duties or position of these company partners. Each Audit Team is required to declare and undertake that they have read and understood Deloitte Türkiye's Ethical Provisions, the article 400 of Turkish Commercial Code and Article 22 "Independence and Preserving Independence", Article 26 "Restrictions on Audit Activities" of the Independent Audit Regulation issued by POA, and that there is no situation may harm or jeopardize independence in accordance with these articles.

The Company submits annual reports to Deloitte, confirming that it has taken appropriate steps to obtain sufficient evidence that it and its partners, professional staff and support staff comply with the applicable independence requirements (including that the Company itself is independent of restricted entities).

Consultation Processes

The Company determines the processes and policies to be followed by the Company's partners and employees, and the people to be contacted with regarding the independence matters of the Company's partners and employees. In addition, the Company consults with the Deloitte Independence Team and other member companies in case an opinion or advice is needed on these matters.

3: Business Relationship Assessments and Monitoring

The Company has a business relationship assessment and monitoring process. The objective of this process is to ensure that prior to entering in any business relationship with a restricted entity, its management or its substantial shareholders, it can be determined that the relationship does not impair independence with respect to that restricted entity.

4: Independence Learning

The Company provides independence learnings to its partners and professionals

5: Monitoring of independence systems and controls relating to personal independence, engagement and practice reviews

Inspection of Personal Independence

On a periodic basis, the Company inspects for compliance with its independence policies and procedures. The objective of the inspection and testing programme is to determine whether the representations and information submitted by partners, directors and managers on independence matters and the information contained in GIMS is accurate and complete.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(3) Relevant Ethical Requirements (cont'd)

Independence (cont'd)

5: Monitoring of independence systems and controls relating to personal independence, engagement and practice reviews (cont'd)

Inspection of Personal Independence (cont'd)

Unless three years have elapsed, audit firms and independent auditors undertaking audits, as well as auditors involved in the audits of companies for which they have conducted audit work, may not undertake audits of the same company for which they have conducted audit work for seven years in the last ten years. In addition, engagement quality reviewer cannot be involved in the audit work of the relevant client.

The Company, the Partners and audit teams are obliged to be independent and from the audited entity and objective in the audit activities and may not participate in the decision-making mechanisms of the audited entities in any circumstances.

Partners, auditors and all other professionals are obliged to comply with financial independence policies. This obligation forbids the Company, all its employees and their spouses, even if they are divorced, and relatives up to 3rd degree (including 3rd degree) to enter into relations of interest, partnership, business in the capacity of key manager, borrowing or lending relationships except for ordinary economical relationships.

It is allowed to enter into the time/demand deposit and loan relationship which are routine banking transactions in terms of independence if the interest rates are the same as the market conditions and the rates granted to third parties.

Inspection of the Company's Compliance with Independence Rules

Internal independence practices are inspected at certain periods, and they do not exceed three years. These reviews include compliance with independence policies at both the Company and client levels.

6: Disciplinary measures and actions

The Company has disciplinary policies and practices in place to address non-compliance with its independence policies and practices. These policies and procedures are designed to be implemented in the event that the Company partners and all professionals violate these disciplinary policies and practices.

7: Assignment of responsibility for independence systems and controls

The Company has assigned an Independence Leader, who is responsible for implementing and maintaining quality controls over independence. More specifically, the Independence Leader is responsible for taking the lead on all significant independence issues within the firm, including the implementation and maintenance of the firm's business processes related to: (1) independence consultations, (2) independence learning programs, (3) restricted entity information in DESC system, (4) use and monitoring of the features of the DESC system, (5) use and monitoring of GIMS, (6) annual confirmations, (7) testing and inspection programs, and (8) disciplinary processes. Communication channels exist between the Company's Independence Leader, the Company management and the Deloitte independence team. Further, the Independence Leader provides an update to the Company's Board of Directors at least annually about the significant independence matters that are relevant to the Company.

The Company has assigned a senior leader and independence team members who provide access to timely and accurate information designed to facilitate the independence function at the firm level.

8: "Tone-at-the-top" culture relating to independence

The Company's leadership reinforces the importance of compliance with Independence and related quality control standards, thereby setting the appropriate "tone-at-the-top" and instilling its importance into the professional values and culture of the firm. Strategies and procedures to communicate the importance of independence to partners, professional staff and support staff have been adopted, emphasizing each individual's responsibility to understand independence requirements.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(3) Relevant Ethical Requirements (cont'd)

Independence (cont'd)

8: "Tone-at-the-top" culture relating to independence (cont'd)

Conflicts of Interest

Potential conflicts of interest are considered on all prospective engagements and prior to the Company entering into a financial or business relationship with a third party. The Company has policies and procedures in place to identify potential conflicts of interest arising when the Company either (i) accepts a prospective client/engagement or (ii) enters into certain business or financial relationships with another entity/client.

The Deloitte Conflict Checking System ("DCCS") is designed to support the Company's conflict- checking business process for identifying and managing potential conflicts relating to prospective engagements, business or financial relationships. For each new engagement or relationship opportunity, DCCS captures the principal parties to the engagement, the scope of work, the engagement team, and specific questions that are driven by the proposed service offering. As a part of each conflict check recorded in DCCS, there is an automated search of the DESC system to identify any potential audit/attest relationships. DCCS is also used for the control of conflict of interest between the Deloitte member firms. In general, DCCS is a database system enabling to search for existing services, studies and financial relations for new service requests or business relationships.

(4) Acceptance and Continuance

The Company has clear and precise policies that include risk assessment regarding the work to be performed regardless of client acceptance and service to be rendered. These policies have been adopted in order to assure the firm concerning the following issues during the acceptance of engagements: 1) Having the competence, efficiency, resource and time to render the service 2) Compliance with ethical rules, including assessments of independence, conflict of interest and matters, and 3) Evaluation of client reputation and precise information about the client reputation.

Employees may consult the independence team to clarify any problem related to independence during the execution of the procedures concerning the rendering of services. The scope of the services to be rendered to each client is examined in detail to ensure compliance with the International Federation of Accountants (IFAC), POA, CMB, BRSA, SEDDK and Securities and Exchange Commission ("SEC") and other regulatory authorities. Independence checks are carried out prior to the submission of offers to clients and at the stage of acceptance of services.

In the case that issues threatening independence arise during these checks, it is accepted that independence has been damaged, disappeared and in such cases clients and engagements are not accepted. Partners and other auditors are obliged to record and keep in writing the threats to independence arising from the audit activities, the measures taken against them and all assessments made in this regard. When the independence is damaged or disappeared, POA shall be notified and the relevant audit contract shall be terminated.

The engagement classification associated with accepting an appointment to serve a client is assessed as "Normal", "Greater Than Normal", or "Much Greater Than Normal" and this risk assessment is made prior to acceptance of clients and engagements. The engagement risk assessment process includes approval by the recommending partner and the concurrence of the Company's Audit Risk Leader in all cases. If the engagement risk is considered to be "greater than normal" or "much greater than normal", the Company's Risk Leader must also provide his/her approval before accepting the engagement.

For international engagements, engagement acceptance and continuance procedures are performed at the level of the firm. The Company does not automatically assume that a client and/or engagement are acceptable on the basis that it has been referred by another member firm.

In assessing the acceptability of an engagement, the Company considers client and professional service risks, which generally include the following factors:

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(4) Acceptance and Continuance (cont'd)

- Management characteristics and integrity,
- Organizational and management structure,
- Nature of the business,
- Business environment,
- Financial results,
- Business relationships and related parties,
- Prior knowledge and experience.

The Company's engagement risk assessment procedures identify related risks and provide a basis for tailoring the audit approach in order to address engagement-specific risks.

The engagement risk assessment begins during the engagement acceptance/continuation process and continues throughout the engagement. Risk assessment tools and programme are included in the audit approach and in common documentation to facilitate a comprehensive risk assessment for planning an audit once an engagement has been accepted.

On an annual basis, engagements in process for more than one year are evaluated to determine if the engagement should be continued. The factors discussed above are revisited to ascertain whether the relationship should continue or not.

In addition, any time an entity undergoes a significant change (e.g. a change in ownership or management, the financial condition or the nature of its business), the decision to continue the relationship is reevaluated. Engagement continuance decisions are evaluated and approved by the Audit Risk Leader.

(5) Engagement Performance:

Assignment of Partners and Professionals:

The Company assigns a Partner as responsible for each audit service. The Company's rules and practices define these responsibilities and these responsibilities are communicated to the Partner. At the same time, the role and duty of the Partner are communicated to the management team and decision makers of our clients.

In accordance with the "Audit Quality" procedure numbered 3110 of the Deloitte Policies Manual ("DPM"), at the beginning of every financial year, the Audit Leader receives the information of time budget of projects from all Partners for each client. Then, the Audit Leader has meetings with each Partner and assigns the Partners in the Audit Services continually. Industry experience, progression and planned workloads of the partners are taken into consideration in this task assigning process.

For the new engagements, Audit Leader assigns Partners in these engagements considering their industry experiences and existing workloads and the budget performances planned for their work.

The Partners must ensure that the Audit Team has the skills, competencies and time to perform the Audit Service all together.

The Audit Team cannot be less than three auditors. At least one substitute auditor is determined for the responsible auditor and other designated levels in the audit teams. In addition, the Audit Team is formed according to the size and content of the work and complexity of the operations to be reviewed. All responsibility for the audit service provided and the supervision and control of each Audit Team are the responsibility of the Partner. The Lead Auditor and the Senior Auditor are responsible for the guidance and supervision of the Audit Team in the performance of the audit plan. The Auditor and Assistant Auditors are responsible for performing the audit on a daily basis. Other professionals may also participate in the Audit Team, if required.

In the planning for the Audit Team; the Partner considers many factors such as the competence of the Audit Team, their experiences in accordance with the nature of the engagement and whether there is sufficient time to perform the work. These factors are mainly as follows:

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(5) Engagement Performance (cont'd):

Assignment of Partners and Professionals (cont'd):

- Extent and complexity of the operation to be audited,
- Financial reporting system used in the preparation of financial statements,
- Probability of any conflict of interest or breach of independence regarding the service,
- Qualifications and experiences of professionals.

Independent Audit Techniques

Independent Audit techniques are based on the Independent Audit Standards (IAS) that a part of Turkish Standards on Auditing published by POA and include the requirements for the planning and performing of the audit. Common documentation and computer software enabling common documentation are instruments facilitating the consistent performance of the Company's audit approach and effective and productive working.

The basic elements of the independent audit techniques are as follows:

Understanding the entity and its operations

An understanding of the activities of the entity, including its internal control mechanisms, is vital to ensure the financial statements of the audited entity are accurately prepared. The Company's audit teams accordingly applies the following methods to assess risks of material misstatements of financial statements: analyzing financial information to identify trends and unusual balances; holding in-depth discussions and meetings with the entity management; considering the inherent nature of each component of the financial statements and the associated risks; evaluating the reliability of relevant internal controls; assessing the extent to which technology is used in the financial reporting process, and, if applicable, reviewing the findings of internal audit inspections.

Testing Operating Effectiveness of Controls

The Audit Team collects information on the internal audit of the audited entity within the scope of financial reporting processes. The Audit Team also tests the entity's competence in preventing, detecting and correcting material errors if required by the audited company's financial reporting systems.

Audit Procedures

The Audit Team develops an audit plan to address the risks associated with the entity, the audit engagement, and financial reporting as a whole. Throughout an audit, the audit teams continually assess risk and the effects of their findings on audit procedures. Independent Audit techniques allow Partners and professional staff to modify audit procedures to address issues that arise during the course of an audit. Audit procedures to address risks of material misstatement include substantive procedures, which comprise tests of details and substantive analytical procedures, and tests of the operating effectiveness of controls.

Use of Experts

While the Partner retains responsibility for all aspects of an engagement, there are instances when an Audit Team utilizes an expert. In these instances, the engagement team must first evaluate whether or not the expert has the necessary competencies, capabilities and objectivity.

In evaluating whether or not an expert's work constitutes appropriate audit evidence in support of financial information, the Audit Team considers:

- The source data used,
- The assumptions and methods used and, if appropriate, their consistency with those used in the prior period,
- The results of the expert's work in light of the Audit Team's overall knowledge of the business and the results of its audit procedures.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(5) Engagement Performance (cont'd):

Independent Audit Techniques (cont'd)

Archiving of Engagement Documentation

The Company maintains policies to support the assembly and archiving of audit files, whereby the Audit Team submits the audit files for archiving within the shorter of the following timeframes:
(1) 50 days from the date of the report (In case the 50th day is a holiday, the following first business day. Extension requests up to 60 days are subject to Audit Quality Leader approval); or
(2) 14 days in case of a public company in the United States of America or one of its branches in Türkiye. The Company's policies and practices address the retention of documents (in hard copy and electronically), including those that address the confidentiality, safe custody, independence, accessibility of, and the ability to retrieve archived documentation.

The audit engagement documents must be archived for 10 years from the date of the audit report.

Review of Audit Documentation

A review of audit documentation must be performed by an auditor with more experience than the person who prepared the documentation originally. In some cases, certain elements of the audit documentation may be reviewed by multiple team members.

Engagement Quality Review Policies:

An engagement quality review is performed for all audit services in accordance with ISQM 2 and QMS 2, except for some exemptions. The independent audits and examinations related to all financial statements and all other historical financial information of public interest entities, entities determined by POA and entities determined by DRT SMMM Technical Office must be performed with an "Engagement Quality Review" ("EQR") process before the completion of the report regarding other assurance audits and related services.

The EQR process is performed by a Partner or Auditor who is not directly involved in the engagement and who has the appropriate experience and knowledge about applicable accounting and auditing standards and regulations. Appropriate experience and knowledge include experience and knowledge of the entity's industry, economic environment, and accounting principles.

For all public interest entities and engagements with risk level greater than normal or much greater than normal, the EQR process is performed by a Partner, with sufficient and appropriate experience and professional qualifications to act as an Engagement Partner on the audit of public interest entities.

For each work subject to the EQR process, a professional is assigned to review quality of the audit by the QL based on criteria stated in the article above.

The reviewer's responsibilities are to perform an objective review of significant auditing, accounting, and financial reporting matters, to document the procedures he/she performs, and to conclude, based on all the relevant facts and circumstances of which he/she is aware, that no matters that have come to his/her attention would cause him/her to suspect that the significant judgments made and conclusions reached were inappropriate, given the circumstances.

Special Reviews

For engagements that have been identified as having "much greater than normal" engagement risk, a Special Review Partner is assigned to provide an additional level of competence and objectivity in planning and performing the engagement. The Special Review Partner is independent of the engagement. Normally this Partner possesses specialized industry and technical skills applicable to the engagement and, in certain situations, independent of the practice unit to enhance objectivity or provide specialized resources.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(5) Engagement Performance (cont'd):

Independent Audit Techniques (cont'd)

Review of Audit Documentation (cont'd)

Consultation Network and Differences of Opinion

In accordance with Deloitte Policies Manual ("DPM") 3500-Consultation Network, the Member Firms should manage their practices by promoting the consultation culture that projecting the Partners and Professionals to receive support from professionals with information, competence, objectivity, authority and decision-making abilities in the related subjects, if required. This culture should extend throughout the Member Company and to all the function and service channels of the Member Company's professional practices, as well as to the practice management functions (human resources, independence, ethics, etc.).

The necessity of consulting to professionals in or out of the Member Firms for questions on technical accounting and audit related to application, interpretation and reporting of the relevant standards, or for other subjects related to an Audit Service requiring specialty (industry, complex data processing systems, tax, etc.) should be considered by the Partner.

In addition, the Partner is responsible from the issues below:

- Participating in the consultation process for the relevant subjects as required,
- Ensuring that the results of the consultation process are properly documented and applied,
- Tracking costs arising from receiving support from an expert.

QL coordinates all consultation processes regarding accounting and audit for DRT SMMM or acts as a focal point in these processes.

There are also policies and procedures in place to resolve differences of opinion among Partners and other members of an Audit Team, including those involved in a consultative capacity.

(6) Resources

In order to ensure the design, implementation and operation of the quality management system, our Company establishes quality targets for human resources, technological resources and intellectual resources for the timely and appropriate procurement, development, use, protection, allocation and distribution of resources, identifies and assesses quality risks, and designs and implements actions to be taken against quality risks.

Personnel Requirement Planning and Hiring:

As the Company, our vision is to be the determinant of excellence. Our vision comes to life by being an institution that is respected by our stakeholders. Our mission, to realize this vision, is becoming the first choice of the coveted talents of the world with our reputation, culture and diversity and our wide-ranging, deep and world-class range of services for all market segments.

Our goal with the recruitment process is to incorporate talents that are appropriate to the relevant role in terms of knowledge, skills and competence and adhere to ethical standards. We develop and implement our recruitment policies and principles accordingly.

"Hiring Procedure" which is one of the Human Resources Procedures of the Company describes hiring process of employees with the Company's corporate vision, core competencies and technical skills.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(6) Resources (cont'd)

Career, Performance Evaluation and Promotion Management:

In accordance with the Company's Human Resources Procedures; it is essential that career, performance and promotion processes are managed in an integrated manner with the "DTT Global Competency Model" approach. "DTT Global Competency Model" represents the competencies and common values that drive Deloitte member countries and professionals to success.

- 12 competencies in this model are determined to contribute to our efforts to create value for our clients, our talents and the Company. Each competence is detailed to reflect the progress in knowledge, qualifications and behaviors that the employee is expected to develop throughout his or her career.
- The knowledge, qualifications and behaviors expected from the employees are detailed on a level basis and shared with all employees.
- This approach uses project-based performance evaluation method based on permanent evaluation criteria.

Improving Technical Knowledge and Managerial Skills:

"Improving Technical Knowledge and Managerial Skills Procedure" which is one of the Human Resources Procedures of the Company is designed to improve technical knowledge and skills of the employees by meeting the requirements of professional training determined by regulatory authorities and to ensure the professional and managerial improvement of Company's current and future managers.

Determining Training Needs:

1- The most important resources in determining the training needs are the findings and recommendations emerging from the investigations made within the regulatory authority and Deloitte Global organization, and current developments in both audit methodology and accounting and reporting standards. These training programs to meet the requirements are determined following the recommendations of the Deloitte Global Training Unit, Deloitte Türkiye Training Unit, and QL. The programs created are approved by the QL and the Audit Department Leader and shared with the Deloitte Global Education Unit.

2- The materials used in the trainings are developed by the Deloitte Global organization and adjusted to the conditions in Türkiye.

3- The training programs include learnings for every level, from new graduates to the Company partner, which should take (name of the training, number of participants, training place, date and duration, training type - classroom training, online training, etc.). Annual training budget is prepared.

4- Career and performance management processes are another important resource in determining training needs as processes where training needs are revealed on a person- by-person basis.

5- The attendance and completion rates of these training programs determined on the basis of level are followed.

6- In the implementation of the Company trainings, it is important to use external sources (external trainers) as well as internal resources (Company managers). Therefore, while planning the training, it is planned to identify internal trainers and develop them as trainers.

Salaries and Additional Benefits:

Adjustments related to salaries and benefits are explained in Human Resources Procedures of the Company. In this procedure, salary increases, timing and contents of the benefits are detailed.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(7) Information and Communication

The acquisition, creation or transmission of information is usually a continuous process involving all personnel and the dissemination of information within and outside the auditing company. Information and communication permeate all elements of the quality management system.

Relevant and reliable information includes accurate, complete, timely and valid information to ensure the proper functioning of our Company's quality management system and to support decisions regarding the quality management system.

Our Company takes responsibility for the exchange of information between personnel and auditing teams with the auditing company and with each other by establishing communication channels to facilitate communication throughout the company.

(8) Monitoring and Remediation

Annual Quality Assurance Reviews

During the review, it is evaluated that the policies and procedures related to the quality management system are proper and sufficient and operate effectively. The findings are shared with the Audit Team, the Risk Leader, the Quality Leader and the Deloitte Türkiye CEO. The findings are also reported to Deloitte Global. Necessary measures taken concerning the findings, included the trainings and additional action decisions to improve the quality.

In accordance with DTTL policies, the Company's audit activities are subject to an annual quality assurance review called "Practice Review" and coordinated by Deloitte Global. Compliance with this policy is ensured through annual quality assurance reviews covering audit activities over a three-year cycle.

Annual quality assurance review is carried out in accordance with the provisions of "Monitoring and Remediation Manual" issued by Deloitte Global. The annual practice review program is designed to cover a number of offices and audit partners each year. Each Partner is subject to periodic quality assurance reviews for not less than three years. Consideration is also given to the performance of the managers. Candidates for Partner nomination would ordinarily be expected to be covered in the most recent practice review prior to their expected admission.

The Company is responsible for the practice review. DTTL provides guidance and oversight regarding practice review plans and procedures. The general coordination and administration of the practice review programme is the responsibility of the Monitoring and Remediation Leader who is assigned by the Company.
The Practice Review plan, process and results are reviewed and concurred with by a partner from another member firm (the "Quality Management Observer") each year. The quality management observer assigned to this responsibility works closely with the Company's Monitoring and Remediation Leader in overseeing and challenging the planning and performance of the practice review.

Types of Engagements Reviewed

Among the projects selected for review are national and international audit projects and a number of high-risk audit projects, including public interest entities. Some sensitive and complex audits are also selected (for example, first year audits, changes in controls, or situations where the financial situation deteriorates). All major industries served by the Company are taken into account in the selection.

Scope of Practice Reviews

Audit files selected by sampling method and elements of the quality assurance system are reviewed annually by partners, directors and senior managers selected by DTTL from different countries. The assignment of reviewers is based on skill level, industry knowledge, and experience on international engagements.

The reviews of individual engagements consist of discussions with the partner/director and manager(s) responsible for the engagement, as well as a review of related reports, working papers and, where appropriate, correspondence files.

VIII) SYSTEM OF QUALITY MANAGEMENT (SQM) (cont'd)

(8) Monitoring and Remediation (cont'd)

Scope of Practice Reviews (cont'd)

Engagements are reviewed with a view to:

- Determine whether quality control procedures have been properly performed for such engagements,
- Assess the adequacy of the implementation of the audit approach, including compliance with the policies and procedures contained in the firm's policy manuals,
- Monitor compliance with applicable local laws,
- Assess the overall quality of services provided to clients.

The Company's general risk management and quality control policies and procedures are also reviewed, including the following:

- The risk management programme, including engagement acceptance and continuance,
- Independence,
- Recruitment and promotion,
- Professional development,
- Public files in other countries,
- Information technology specialist reviews,
- Consultation with in-house experts,
- Consultation with external experts,
- Engagement quality reviews.

Results of Practice Review

The findings and recommendations resulting from the practice reviews are included in the Company's audit quality plan and presented to Risk Leader, Quality Leader and Deloitte Türkiye CEO. The findings are also reported to Deloitte Global. The purpose of the audit quality plan is to provide suggestions for improvement in response to the findings noted, and to drive audit quality within the firm overall. The Company addresses the findings by conducting a root cause analysis and drawing up a detailed action plan setting out the actions to be taken, the person(s) responsible, and the timeframes for implementing the recommendations.

In addition, the Company communicates deficiencies noted as a result of the practice review (if any) and recommendations for appropriate remedial actions to the relevant partner and other appropriate personnel. The Company also communicates on an annual basis the results of the practice review and ongoing consideration and evaluation of its system of quality control to its partners and other appropriate individuals within the Company.

IX) LEARNING AND DEVELOPMENT INITIATIVES

At the core, Deloitte has a single, global mandatory audit technical learning curriculum, tailored for learners by level, using a dynamic blend of live instructor-led, digital on-demand courses, and on-the-job activities.

All client service practitioners are required to follow the firm's learning requirements for their roles and complete at least 20 hours of continuing professional education (CPE) each year and at least 120 hours every three years, to ensure both compliance with regulatory standards and Deloitte internal policies. This is achieved through structured, formal learning programs, such as internal or external courses, seminars, or e-learning, and all of these programs cover the full range of the Global Talent Standards.

All client service practitioners have clearly defined role expectations and global Talent Standards which outline the capabilities that are required of practitioners at each level.

Deloitte has made substantial investments in talent and learning strategies and transformed the technical curriculum to build the refreshed skillsets and proficiency required by level.

Aligned to Deloitte A&A's efforts to deliver a more skills-focused career experience, Deloitte prioritizes providing modernized learning experiences that are skills-based, tailored, and relevant for practitioners and professionals in their specific roles.

Deloitte has also established specific learning offerings for specialists working on engagements to support their knowledge and understanding. In addition, client service practitioners working on Assurance engagements are provided with a range of learning offerings responsive to emerging business needs.

The objective of the Deloitte Türkiye professional development program is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of execution. To supplement on-the-job development, Deloitte Türkiye provides formal continuing professional development programs in relevant subject areas consistent with the Deloitte Global Audit & Assurance Curriculum.

Our training activities are grouped under two main groups, as classroom trainings and e-learning trainings planned for each level.

1- Classroom trainings

a) Technical trainings:

Legislation, audit techniques, auditing standards and ethical rules are carried out starting from June until September every year for a minimum of 1 week. In addition, the training program is supported throughout the year with additional trainings organized on different dates for special sectors such as financial institutions (banks, insurance companies, etc.) and on special topics such as derivative transactions and consolidation.

b) Managerial competence trainings (soft skill trainings):

It is applied within the "Global Excellence Model (gEm)" of Deloitte aiming the development of managerial competence.

2- E-learning programs

For each title, the total hours of e-learning that must be completed within one year are determined and the completion processes of these learnings of the employees are monitored. It is expected that all of our technical personnel will choose among e-learning programs, register to the selected trainings and perform the trainings in line with the results and interests of the career and performance interviews in order to meet the determined total hours per year.

IX) LEARNING AND DEVELOPMENT INITIATIVES (cont'd)

3- Trainings abroad

The technical team established regarding the relevant financial reporting standards and technical issues that require special expertise, attends the trainings abroad and shares their training experience with the other personnel working in Türkiye. The team that will attend the trainings for the relevant topics in the year are determined based on the content and intensity of the developments and sufficient number and participation is provided to the relevant trainings. Additionally, the personnel are trained regarding audit, accounting standards, corporate financial management, banking, insurance and individual annuity insurance legislation in the scope of POA legislation.

The table below summarizes the major technical trainings delivered to auditors including the duration, date and targeted participant for the period 1 June 2025 to 31 May 2026:

Course Subject	Level of Participants	Time (Period)
Audit Quality and Project Management	Responsible Partners, Auditors, Assistant Auditors	32 hours
Continuous Professional DevelopmentTrainings for Independent Auditors	Responsible Partners, Auditors	124 hours
Inventory Count Training	Assistant Auditors	2 hours
Management Skills for New Managers	Assistant Auditors	24 hours
Orientation Programme for the New Hires	Assistant Auditors	16 hours
Soft Skill Trainings	Auditors, Assistant Auditors	57 hours
Reporting Trainings	Auditors, Assistant Auditors	87 hours
Technical Trainings regarding Audit Methodologies	Auditors, Assistant Auditors	746 hours

"Technical Trainings regarding Audit Methodologies" are given in different contexts according to the experience and levels of the auditors and assistant auditors. The above hours include the training given to all levels collectively.

X) REMUNERATION

Execution of high-quality is expected from all practitioners and is embedded across the Deloitte network. This is recognized through reward and recognition programs and is built into performance standards at every level, against which practitioners' overall evaluations are measured.

In accordance with global policies, DRT SMMM's partners are evaluated on a yearly basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease. Specifically, partner evaluations take the following factors into account:

- Quality and risk
- Clients
- Financial contribution
- Human resources

All Partners are required to meet the expectations of the Company regarding integrity, independence, risk and quality. While the main quantitative contributions expected from managers are quality and risk, client, financial contributions and human resources, qualitative contributions are determined on a person-by-person basis within the framework of the roles and responsibilities of managers. The degree of these contributions is assessed through mutual negotiations during the performance evaluation process.

Remuneration decisions are made by evaluating the performance of the Company and the Partners, the market dynamics and internal balances. For this purpose, the reports provided by remuneration research companies are carefully evaluated.

XI) INDEPENDENCE

Compliance to relevant provisions of Law no. 6102 regarding the independence and the protectionof the independence, Article 22 of Independent Auditing Regulation, Turkish Standards on Auditing("TSA") and regulations of other regulatory Boards and Institutions is monitored regularly and the independence declarations of auditors and partners are obtained in accordance with TSA. Ethical values, risk management and independence are monitored by a central team established within the framework of both the POA legislation and the Company's internal policies/procedures.

Deloitte Türkiye Independence

Deloitte Türkiye has designed and implemented and operates a system of quality management ("SQM") for the relevant independence requirements as it relates to audit or reviews of financial statements, and other assurance or related services engagements ("Independence SQM"). The Independence SQM comprises responses (policies and procedures) that address independence quality risks to the achievement of the independence objectives. The responses are based on expectations set out in Deloitte Global Independence policies, and are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. Deloitte Türkiye leadership reinforces the importance of compliance with independence and related quality management standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of Deloitte Türkiye. Strategies and procedures to communicate the importance of independence to partners, other practitioners, and support staff have been adopted, emphasizing each individual's responsibility to understand and meet the independence requirements. The Independence Leader is responsible for overseeing independence matters within Deloitte Türkiye, including the design, implementation and operation of the Independence SQM.

The firm's Independence SQM comprises responses to the following key independence areas:

- Client, engagement, and business relationships, including use of the independence business process tools: the Deloitte Entity Search and Compliance (DESC) system and the Service Request Monitoring (SRM) application
- Firm and personal financial relationships, including the use of the Global Independence Monitoring System (GIMS)
- Employment and other relationships
- Independence confirmations
- Independence consultations
- Independence-related policies and communications
- Independence learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements

XI) INDEPENDENCE (cont'd)

Deloitte Türkiye Independence (cont'd)

The firm's Independence SQM also includes detective monitoring responses over some of the key independence areas to ensure independence compliance.

All responses (including the detective monitoring responses) in the Independence SQM are tri-annually self-assessed and subject to SQM monitoring for design, implementation and operating effectiveness on a risk-based approach.

DESC (Deloitte Entity Search and Compliance)

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions.

SRM (Service Request Monitoring)

Application integrated with DESC that provides a standard business process workflow for submitting and reviewing preapproval requests to provide services to clients and enter into business relationships with clients.

GIMS (Global Independence Monitoring System)

Application that contains financial relationship data with relevant independence compliance indicators.

Long association requirements of audit partners and practitioners

Audit firms and independent auditors undertaking audits, as well as auditors involved in the audits of companies for which they have conducted audit work, may not undertake audits of the same company for which they have conducted audit work for seven years in the last ten years, unless three years have elapsed. In addition, engagement quality reviewer cannot be involved in the audit work of the relevant client.

XII) ALLOCATION OF INCOME

The allocation of income as of 31 May 2026 is as follows;

	TRY'000
Audits of financial statements	2,180,413
Other audits	484,980
Income from non-audit services	162,394
Total	**2,827,787**

XIII) OTHER MATTERS

Between 1 June 2025 and 31 May 2026, 217 new personnel started to work, and 230 personnel left their jobs, and as of 31 May 2026, the number of personnel working in our organization was 749.

APPENDIX A

Public Interest Entities Audited in Fiscal Year 2026
Acacia Maden İşletmeleri A.Ş.
Afyon Çimento Sanayi T.A.Ş.
Agesa Hayat ve Emeklilik A.Ş.
Agesa Hayat ve Emeklilik A.Ş. Altın Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Altın Katılım Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Başlangıç Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Başlangıç Katılım Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Birinci Fon Sepeti Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Birinci Para Piyasası Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Borçlanma Araçları Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Borçlanma Araçları Grup Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Dış Borçlanma Araçları Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Dinamik Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Enerji Sektörü Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Hisse Senedi Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Hisse Senedi Grup Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. İkinci Fon Sepeti Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Kamu Dış Borçlanma Araçları (ABD Doları 5-15 Yıl Vadeli) Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Karma Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Katılım Hisse Senedi Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Katılım Katkı Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Katılım Standart Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Katkı Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Kıymetli Madenler Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Agresif Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Agresif Katılım Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Dengeli Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Dinamik Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Dinamik Katılım Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Katılım Standart Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Muhafazakar Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. OKS Standart Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Özel Sektör Borçlanma Araçları Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Sabancı Topluluğu Şirketleri Endeksi Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Standart Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Sürdürülebilirlik Hisse Senedi Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Tarım ve Gıda Sektörü Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Taşınmaz ve İnşaat Sektörü Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Teknoloji Sektörü Yabancı Değişken Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Teknoloji Şirketleri Hisse Senedi Emeklilik Yatırım Fonu
Agesa Hayat ve Emeklilik A.Ş. Üçüncü Fon Sepeti Emeklilik Yatırım Fonu
Ak Finansal Kiralama A.Ş.
Ak Portföy 0-5 Yıl Vadeli Serbest (Döviz) Fon
Ak Portföy 2026 Serbest (Döviz) Fon
Ak Portföy 2027 Serbest (Döviz-Avro) Fon
Ak Portföy 2028 Serbest (Döviz) Fon
Ak Portföy 2030 Serbest (Döviz-Avro) Fon
Ak Portföy ADOC Serbest (Döviz) Özel Fon
Ak Portföy Ak Sandık Serbest Özel Fon
Ak Portföy AKY Serbest (Döviz) Özel Fon
Ak Portföy Alesta Serbest (Döviz) Özel Fon
Ak Portföy Alternatif Bank Para Piyasası (TL) Fonu

Public Interest Entities Audited in Fiscal Year 2026
Ak Portföy Alternatif Enerji Yabancı Hisse Senedi Fonu
Ak Portföy Altın Fonu
Ak Portföy Altıncı Serbest (Döviz) Fon
Ak Portföy Amerika Yabancı Hisse Senedi Fonu
Ak Portföy Avrupa Yabancı Hisse Senedi Fonu
Ak Portföy Beşinci Serbest (Döviz) Fon
Ak Portföy Beşinci Serbest Fon
Ak Portföy Birebir Bankacılık Değişken Özel Fon
Ak Portföy Birinci Fon Sepeti Fonu
Ak Portföy Birinci Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Ak Portföy Birinci İstatistiksel Arbitraj Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Ak Portföy Birinci Kamu Borçlanma Araçları (TL) Özel Fonu
Ak Portföy Birinci Kısa Vadeli Serbest (TL) Fon
Ak Portföy Birinci Para Piyasası Serbest (TL) Fon
Ak Portföy Birinci Serbest (Döviz) Özel Fon
Ak Portföy Birinci Serbest (TL) Özel Fon
Ak Portföy Bist 100 Dışı Şirketler Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Bist 100 Endeksi Model Portföy Hisse Senedi Yoğun Borsa Yatırım Fonu
Ak Portföy Bist 30 Endeksi Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Bist 30 Endeksi Hisse Senedi Yoğun Borsa Yatırım Fonu
Ak Portföy Bist Banka Dışı Likit 10 Endeksi Hisse Senedi Yoğun Borsa Yatırım Fonu
Ak Portföy Bist Banka Endeksi Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Bist Likit Banka Endeksi Hisse Senedi Yoğun Borsa Yatırım Fonu
Ak Portföy Bist Şirketleri Fon Sepeti Fonu
Ak Portföy Büyüyen Şirketler Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Değer Odaklı 100 Şirketleri Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Dokuzuncu Serbest (Döviz-Avro) Fon
Ak Portföy Dokuzuncu Serbest Fon
Ak Portföy Dördüncü Serbest (Döviz) Fon
Ak Portföy Dördüncü Serbest Fon
Ak Portföy Elektrikli ve Otonom Araç Teknolojileri Değişken Fon
Ak Portföy Emlak Sektörü Değişken Fon
Ak Portföy EMS Serbest (Döviz) Özel Fon
Ak Portföy Enerji Şirketleri Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Eurobond (Amerikan Doları) Borçlanma Araçları Fonu
Ak Portföy Fintek ve Blokzinciri Teknolojileri Değişken Fon
Ak Portföy FNM Serbest Özel Fon
Ak Portföy Gelincik Serbest Özel Fon
Ak Portföy Gümüş Fon Sepeti Fonu
Ak Portföy Gümüş Serbest Fon
Ak Portföy Herakles Serbest (Döviz) Özel Fon
Ak Portföy Herakles Serbest Özel Fon
Ak Portföy Hez Serbest Özel Fon
Ak Portföy Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy ING Özel Bankacılık ve Platinum Mutlak Getiri Hedefli Değişken Özel Fon
Ak Portföy ING Z Kuşağı Fon Sepeti Özel Fonu
Ak Portföy İhracatçı Şirketler Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy İkinci Değişken Fon
Ak Portföy İkinci Fon Sepeti Fonu
Ak Portföy İkinci Kısa Vadeli Borçlanma Araçları (TL) Fonu
Ak Portföy İkinci Para Piyasası Serbest (TL) Fon
Ak Portföy İkinci Serbest (TL) Özel Fon
Ak Portföy Kar Payı Ödeyen Serbest (Döviz) Fon
Ak Portföy Kar Payı Ödeyen Şirketler Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Katılım Hisse Senedi Fonu (Hisse Senedi Yoğun Fon)

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Ak Portföy Kısa Vadeli Borçlanma Araçları (TL) Fonu
Ak Portföy Kıyı Serbest Özel Fon
Ak Portföy Kor Serbest (Döviz) Özel Fon
Ak Portföy Maral Serbest (Döviz) Özel Fon
Ak Portföy Metaverse Ve Dijital Yaşam Teknolojileri Değişken Fon
Ak Portföy Mimka Serbest Özel Fon
Ak Portföy Mistral Serbest (Döviz) Özel Fon
Ak Portföy MNM Serbest (Döviz) Özel Fon
Ak Portföy Mutlak Getiri Hedefli Değişken Fon
Ak Portföy Neta Serbest (Döviz) Özel Fon
Ak Portföy Onaltıncı Serbest (Döviz-Pound) Fon
Ak Portföy Onbeşinci Serbest (Döviz) Fon
Ak Portföy Onbirinci Serbest (Döviz) Fon
Ak Portföy Ondördüncü Serbest (Döviz) Fon
Ak Portföy Onikinci Serbest (Döviz-Avro) Fon
Ak Portföy Onuncu Serbest (Döviz) Fon
Ak Portföy Onuncu Serbest Fon
Ak Portföy Onüçüncü Serbest (Döviz) Fon
Ak Portföy Opera Serbest (Döviz) Özel Fon
Ak Portföy Orkide Serbest Özel Fon
Ak Portföy Orta Vadeli Borçlanma Araçları Fonu
Ak Portföy ÖPY Altıncı Serbest (Döviz) Özel Fon
Ak Portföy ÖPY Altıncı Serbest Özel Fon
Ak Portföy ÖPY Beşinci Serbest Özel Fon
Ak Portföy ÖPY Birinci Serbest Özel Fon
Ak Portföy ÖPY Dördüncü Serbest (Döviz) Özel Fon
Ak Portföy ÖPY İkinci Serbest (TL) Özel Fon
Ak Portföy ÖPY Kar Payı Ödeyen Serbest Özel Fon
Ak Portföy ÖPY Mutlak Getiri Hedefli Serbest (Döviz) Özel Fon
Ak Portföy ÖPY Mutlak Getiri Hedefli Serbest Özel Fon
Ak Portföy ÖPY Üçüncü Serbest (Döviz) Özel Fon
Ak Portföy ÖPY Yedinci Serbest (TL) Özel Fon
Ak Portföy Özel Sektör Borçlanma Araçları (TL) Fonu
Ak Portföy P1 Serbest Özel Fon
Ak Portföy Para Piyasası (TL) Fonu
Ak Portföy Para Piyasası Katılım Fonu
Ak Portföy Para Piyasası Katılım Serbest Fon
Ak Portföy Petrol Yabancı BYF Fon Sepeti Fonu
Ak Portföy Pruva Serbest (Döviz) Özel Fon
Ak Portföy PY Özel Sektör Borçlanma Araçları Özel Fonu
Ak Portföy Robotik Teknolojiler Değişken Fon
Ak Portföy RTH Serbest Özel Fon
Ak Portföy Sabancı Topluluğu Şirketleri Endeksi Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Sağlık Sektörü Yabancı Hisse Senedi Fonu
Ak Portföy SDSD Serbest (Döviz) Özel Fon
Ak Portföy Sekizinci Serbest (Döviz) Fon
Ak Portföy Sekizinci Serbest Fon
Ak Portföy Sürdürülebilirlik Serbest (TL) Özel Fon
Ak Portföy Şekerbank Para Piyasası (TL) Fonu
Ak Portföy Tarım ve Gıda Teknolojileri Değişken Fon
Ak Portföy Teknoloji Şirketleri Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Ak Portföy Turizm ve Seyahat Sektörü Değişken Fon
Ak Portföy Uzun Vadeli Borçlanma Araçları Fonu
Ak Portföy Uzun Vadeli Serbest (Döviz) Fon
Ak Portföy Üçüncü Fon Sepeti Fonu

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Ak Portföy Üçüncü Kamu Borçlanma Araçları (TL) Özel Fonu
Ak Portföy Üçüncü Para Piyasası (TL) Fonu
Ak Portföy Üçüncü Para Piyasası Serbest (TL) Fon
Ak Portföy Üçüncü Serbest (Döviz) Fon
Ak Portföy Vira Serbest (Döviz) Özel Fon
Ak Portföy Yedinci Serbest (Döviz) Fon
Ak Portföy Yedinci Serbest Fon
Ak Portföy Yeni Teknolojiler Yabancı Hisse Senedi Fonu
Ak Portföy Yönetimi A.Ş. Agesa Emeklilik Teknoloji Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Akbank Venture Builder Özel Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Birinci Gayrimenkul Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Birinci Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Birinci Teknoloji Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Birinci Yenilenebilir Enerji Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Dördüncü Gayrimenkul Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Dördüncü Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. İkinci Gayrimenkul Yatırım Fonu
Ak Portföy Yönetimi A.Ş. İkinci Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Jec Yenilenebilir Enerji Özel Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. J-Start Özel Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Sabancı Holding Özel Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş. Üçüncü Girişim Sermayesi Yatırım Fonu
Ak Portföy Yönetimi A.Ş.
Ak Yatırım Menkul Değerler A.Ş.
Akbank T.A.Ş.
Akçansa Çimento Sanayi ve Ticaret A.Ş.
Akfen Birinci Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş.
Akfen Gayrimenkul ve Girişim Sermayesi Portföy Yönetimi A.Ş.
Akfen Holding A.Ş.
Akfen İnşaat Turizm ve Ticaret A.Ş.
Akfen Yenilenebilir Enerji A.Ş.
Aköde Elektronik Para ve Ödeme Hizmetleri A.Ş.
Aksa Elektrik Perakende Satış A.Ş.
Aksa Enerji Üretim A.Ş.
Aksigorta A.Ş.
Aktif Portföy Aktif Oniks Serbest (TL) Fon
Aktif Portföy Aktif Serbest (Döviz) Fon
Aktif Portföy Aktif Serbest (Döviz-Avro) Fon
Aktif Portföy Altin Katılım Fonu
Aktif Portföy Aybüke Serbest (Döviz) Özel Fon
Aktif Portföy Birinci Fon Sepeti Fonu
Aktif Portföy Birinci Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Aktif Portföy Birinci Serbest Fon
Aktif Portföy Bist 30 Endeksi Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Aktif Portföy Bist Halka Arz Şirketleri Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Aktif Portföy Borçlanma Araçları Fonu
Aktif Portföy Capital Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Aktif Portföy Enerji Şirketleri Hisse Senedi (TL) Fon (Hisse Senedi Yoğun Fon)
Aktif Portföy ESG Sürdürülebilirlik Serbest Fon
Aktif Portföy Fortuna Serbest Fon
Aktif Portföy Gümüş Fon Sepeti Fonu
Aktif Portföy Havacılık ve Savunma Teknolojileri Değişken Fon
Aktif Portföy Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Aktif Portföy İkinci Aktif Serbest Döviz Fon
Aktif Portföy İkinci Fon Sepeti Fonu

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Aktif Portföy İkinci Kısa Vadeli Serbest (TL) Fon
Aktif Portföy İkinci Para Piyasası (TL) Fonu
Aktif Portföy Katılım Fon Sepeti Fonu
Aktif Portföy Katılım Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Aktif Portföy Kısa Vadeli Kira Sertifikası Katılım (TL) Fonu
Aktif Portföy Kısa Vadeli Serbest (TL) Fon
Aktif Portföy Kira Sertifikası Katılım (TL)Fonu
Aktif Portföy Para Piyasası (TL) Fonu
Aktif Portföy Para Piyasası Katılım (TL) Fonu
Aktif Portföy Robotik Teknolojileri Değişken Fon
Aktif Portföy Siyah Beyaz Serbest Özel Fon
Aktif Portföy Startupfon Opportunity Girişim Sermayesi Yatırım Fonu
Aktif Portföy Tarim ve Sürdürülebilirlik Fon Sepeti Fonu
Aktif Portföy Teknoloji Katılım Fonu
Aktif Portföy Türkiye Finans Ala Bankacılık Katılım Özel Fon
Aktif Portföy Üçüncü Aktif Serbest (Döviz) Fon
Aktif Portföy Üçüncü Fon Sepeti Fonu
Aktif Portföy Yönetimi A.S. Aircar Girisim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.S. Playgate Girisim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.S. Sekizinci Girisim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.S. Üçüncü Gayrimenkul Yatırım Fonu
Aktif Portföy Yönetimi A.Ş.
Aktif Portföy Yönetimi A.Ş. Aktifventures Girişim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. Birinci Gayrimenkul Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. Buket Girişim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. Futurebright Girişim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. Humanis Girişim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. İkinci Gayrimenkul Yatırım (TL) Fonu
Aktif Portföy Yönetimi A.Ş. Mindvest Girişim Sermayesi Yatırım Fonu
Aktif Portföy Yönetimi A.Ş. Yaprak Yenilenebilir Enerji Girişim Sermayesi Yatırım Fonu
Aktif Yatırım Bankası A.Ş.
Alcatel Lucent Teletaş Telekomünikasyon A.Ş.
ALJ Finansman A.Ş.
Arena Bilgisayar Sanayi ve Ticaret A.Ş.
Bank Pozitif Kredi ve Kalkınma Bankası A.Ş.
Başkent Elektrik Dağıtım A.Ş.
Bereket Emeklilik ve Hayat A.Ş.
Bereket Sigorta A.Ş.
Bizim Toptan Satış Mağazaları A.Ş.
BNP Paribas Cardif Emeklilik A.Ş.
BNP Paribas Cardif Emeklilik A.Ş. Altın Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Başlangıç Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Başlangıç Katılım Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Birinci Kamu Dış Borçlanma Araçları Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Birinci Para Piyasası Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Borçlanma Araçları Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Borçlanma Araçları Grup Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Dengeli Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Hisse Senedi Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. İkinci Kamu Dış Borçlanma Araçları (ABD Doları 0-5 Yıl Vadeli) Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Katılım Katkı Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Katkı Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Mutlak Getiri Hedefli Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. OKS Agresif Değişken Emeklilik Yatırım Fonu

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BNP Paribas Cardif Emeklilik A.Ş. OKS Agresif Katılım Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. OKS Dengeli Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. OKS Dinamik Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. OKS Dinamik Katılım Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Standart Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Sürdürülebilirlik Fon Sepeti Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş. Teknoloji Sektörü Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş.OKS Katılım Standart Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş.OKS Muhafazakar Değişken Emeklilik Yatırım Fonu
BNP Paribas Cardif Emeklilik A.Ş.OKS Standart Emeklilik Yatırım Fonu
BNP Paribas Cardif Hayat Sigorta A.Ş.
BNP Paribas Cardif Sigorta A.Ş.
BNP Paribas Finansal Kiralama A.Ş.
Brisa Bridgestone Sabancı Lastik Sanayi ve Ticaret A.Ş.
BTCTURK Portföy Yönetimi A.Ş.
BTCTURK Yatırım Menkul Değerler A.Ş.
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş.
Coface Sigorta A.Ş.
Colendi Bank A.Ş.
Çağdaş Faktoring A.Ş.
Çimsa Çimento Sanayi ve Ticaret A.Ş.
D Ödeme Elektronik Para ve Ödeme Hizmetleri A.Ş.
D Varlık Kiralama A.Ş.
D Yatırım Bankası A.Ş.
Derimod Konfeksiyon Ayakkabı Deri Sanayi ve Ticaret A.Ş.
Deva Holding A.Ş.
DGFİN Finansman A.Ş.
Dgpara Ödeme ve Elektronik Para Kuruluşu A.Ş.
Ditaş Doğan Yedek Parça İmalat ve Teknik A.Ş.
Doğan Şirketler Grubu Holding A.Ş.
Doğan Trend Otomotiv Ticaret Hizmet ve Teknoloji A.Ş.
Doğu Aras Enerji Yatırımları A.Ş.
Doruk Faktoring A.Ş.
Eczacıbaşı Yatırım Holding Ortaklığı A.Ş.
EIS Eczacıbaşı İlaç Sinai ve Finansal Yatırımlar Sanayi ve Ticaret A.Ş.
Ekim Turizm Ticaret ve Sanayi A.Ş.
Enda Enerji Holding A.Ş.
Enerjisa Enerji A.Ş.
Enka İnşaat ve Sanayi A.Ş.
Esas Portföy Yönetimi A.Ş.
Esasburda Turizm ve İnşaat Sanayi Ticaret A.Ş.
Escar Filo Kiralama Hizmetleri A.Ş.
Esenboğa Elektrik Üretim A.Ş.
Fiba Portföy Yönetimi A.Ş.
Galata Wind Enerji A.Ş.
Gelecek Varlık Yönetimi A.Ş.
Hacı Ömer Sabancı Holding A.Ş.
Hangipara Elektronik Para ve Ödeme Hizmetleri A.Ş.
Hektaş Ticaret T.A.Ş.
Hepiyi Sigorta A.Ş.
Hepsi Bank A.Ş. (Eski Unvanıyla "Rabobank A.Ş.")
İntema İnşaat ve Tesisat Malzemeleri Yatırım ve Pazarlama A.Ş.
İstanbul Anadolu Yakası Elektrik Dağıtım A.Ş.
İyzi Ödeme ve Elektronik Para Hizmetleri A.Ş.

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Kantur-Akdaş İnşaat Gıda Pazarlama Sanayi ve Ticaret A.Ş.
Kardemir Karabük Demir Çelik Sanayi ve Ticaret A.Ş.
Karel Elektronik Sanayi ve Ticaret A.Ş.
Katılım Emeklilik ve Hayat A.Ş.
Katılım Varlık Kiralama A.Ş.
Kimteks Poliüretan Sanayi ve Ticaret A.Ş.
Koç Fiat Kredi Finansman A.Ş.
Kordsa Teknik Tekstil A.Ş.
Koroplast Temizlik Ambalaj Ürünleri Sanayi ve Dış Ticaret A.Ş.
Koton Mağazacılık Tekstil Sanayi ve Ticaret A.Ş.
Körfez Gayrimenkul Yatırım Ortaklığı A.Ş.
KT Kira Sertifikaları Varlık Kiralama A.Ş.
KT Sukuk Varlık Kiralama A.Ş.
Kuveyt Türk Katılım Bankası A.Ş.
Kuveyt Türk Para Piyasası Katılım Serbest Fon
Kuveyt Türk Portföy Agresif Katılım Fonu
Kuveyt Türk Portföy Altın Katılım Fonu
Kuveyt Türk Portföy Altın Katılım Serbest Fon
Kuveyt Türk Portföy Altıncı Katılım Serbest (Döviz-Avro) Fon
Kuveyt Türk Portföy ASC Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Beşinci Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Birinci Katılım (TL) Fonu
Kuveyt Türk Portföy Birinci Katılım Serbest (Döviz- ABD Doları) Özel Fon
Kuveyt Türk Portföy Birinci Katılım Serbest (Döviz-Avro) Özel Fon
Kuveyt Türk Portföy Birinci Katılım Serbest (TL) Fon
Kuveyt Türk Portföy Ceylan Kira Sertifikaları Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Çoklu Varlık Katılım Fonu
Kuveyt Türk Portföy Dengeli Katılım Fonu
Kuveyt Türk Portföy Dinamik Katılım Fonu
Kuveyt Türk Portföy Dokuzuncu Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Dördüncü Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Dünya Katılım Bankası Kısa Vadeli Katılım Serbest Fon
Kuveyt Türk Portföy Ekas Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Emlak Katılım Bankası Para Piyasası Katılım Fonu
Kuveyt Türk Portföy Enerji Katılım Fonu
Kuveyt Türk Portföy EZM Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Gümüş Katılım Fon Sepeti Fonu
Kuveyt Türk Portföy İkinci Altın Katılım Fonu
Kuveyt Türk Portföy İkinci Katılım Fonu
Kuveyt Türk Portföy İkinci Katılım Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Kuveyt Türk Portföy İkinci Kısa Vadeli Katılım Serbest (TL) Fon
Kuveyt Türk Portföy İkinci Sepet Hesap Para Piyasası Katılım Fonu
Kuveyt Türk Portföy Kam Katılım Serbest (TL) Özel Fon
Kuveyt Türk Portföy Kar Payı Ödeyen Katılım Hisse Senedi Fonu (Hisse Senedi Yoğun Fon)
Kuveyt Türk Portföy Kar Payı Ödeyen Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Katılım Emeklilik Birinci Katılım Serbest Özel Fon
Kuveyt Türk Portföy Katılım Emeklilik İkinci Katılım Serbest Özel Fon
Kuveyt Türk Portföy Katılım Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Kuveyt Türk Portföy Katılım Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Kuveyt Türk Portföy KFZ Katılım Serbest Özel Fon
Kuveyt Türk Portföy Kısa Vadeli Katılım Serbest (TL) Fon
Kuveyt Türk Portföy Kısa Vadeli Kira Sertifikaları Katılım (TL) Fonu
Kuveyt Türk Portföy Kira Sertifikaları Katılım (TL) Fonu
Kuveyt Türk Portföy Kiymetli Madenler Katılım Fonu
Kuveyt Türk Portföy KMA Katılım Serbest (Döviz) Özel Fon

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Kuveyt Türk Portföy KTYMD Kısa Vadeli Katılım Serbest Özel Fon
Kuveyt Türk Portföy Kuveyt Türk Katılım Bankası Özel Bankacılık Katılım Serbest Özel Fon
Kuveyt Türk Portföy Kuveyt Türk Yabancı Katılım Serbest Özel Fon
Kuveyt Türk Portföy Miss Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Neova Katılım Serbest (TL) Özel Fon
Kuveyt Türk Portföy NKS Katılım Serbest (TL) Özel Fon
Kuveyt Türk Portföy NKV Katılım Serbest Özel Fon
Kuveyt Türk Portföy Onuncu Katılım Serbest (Döviz-Avro) Fon
Kuveyt Türk Portföy Para Piyasası Katılım (TL) Fonu
Kuveyt Türk Portföy PY Katılım Hisse Senedi Serbest Özel Fon (Hisse Senedi Yoğun Fon)
Kuveyt Türk Portföy SBZ Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Sekizinci Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Sepet Hesap Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Sepet Hesap Para Piyasası Katılım (TL) Fonu
Kuveyt Türk Portföy Sürdürülebilirlik Katılım Fonu
Kuveyt Türk Portföy Teknoloji Katılım Fonu
Kuveyt Türk Portföy Temkinli Katılım Fonu
Kuveyt Türk Portföy TLL Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Usta Katılım Serbest (Döviz) Özel Fon
Kuveyt Türk Portföy Yedinci Katılım Serbest (Döviz) Fon
Kuveyt Türk Portföy Yönetimi A.Ş.
Lila Kağıt Sanayi ve Ticaret A.Ş.
Logo Yazılım Sanayi ve Ticaret A.Ş.
Lydians Elektronik Para ve Ödeme Hizmetleri A.Ş.
Margün Enerji Üretim Sanayi ve Ticaret A.Ş.
Mavi Giyim Sanayi ve Ticaret A.Ş.
Medisa Sigorta A.Ş.
Merinos Halı Sanayi ve Ticaret A.Ş.
Metlife Emeklilik ve Hayat A.Ş. Altın Katılım Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Başlangıç Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Başlangıç Katılım Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Borçlanma Araçları Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Borçlanma Araçları Grup Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Dengeli Değişken Grup Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Hisse Senedi Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Kamu Dış Borçlanma Araçları (ABD Dolari 0-5 Yıl Vadeli) Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Katılım Katkı Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Katılım Standart Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Katkı Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Mutlak Getiri Hedefli Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Agresif Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Agresif Katılım Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Atak Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Atak Katılım Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Dengeli Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Katılım Standart Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Standart Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. OKS Temkinli Değişken Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Para Piyasası Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Standart Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Sürdürülebilirlik Fon Sepeti Emeklilik Yatırım Fonu
Metlife Emeklilik ve Hayat A.Ş. Teknoloji Fon Sepeti Emeklilik Yatırım Fonu
MLP Sağlık Hizmetleri A.Ş.
N Kolay Ödeme ve Elektronik Para Kuruluşu A.Ş.
Naturel Yenilenebilir Enerji Ticaret A.Ş.

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Neova Katılım Sigorta A.Ş.
Odeon Turizm İşletmeciliği A.Ş.
Orfin Finansman A.Ş.
Öncü Girişim Sermayesi Yatırım Ortaklığı A.Ş.
Palgaz Doğalgaz Dağıtım Ticaret ve Sanayi A.Ş.
Park Elektrik Üretim Madencilik Sanayi ve Ticaret A.Ş.
Paynet Ödeme Hizmetleri A.Ş.
Pegasus Hava Taşımacılığı A.Ş.
Pofintech Ödeme Hizmetleri ve Elektronik Para A.Ş.
Re-Pie Portföy Yönetimi A.Ş.
Re-Pie Portföy Yönetimi A.Ş. Fibabanka Yıldız Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş Emlak Katılım Yeni Evim Gayrimenkul Yatırım Fonu
Re-Pie Portföy Algoritmik Stratejiler Serbest Fon
Re-Pie Portföy An Katılım Fonu
Re-Pie Portföy Beşinci Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Birinci Borçlanma Araçları (TL) Fonu
Re-Pie Portföy Birinci Hisse Senedi (TL) Fonu (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Birinci Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Birinci İstatistiksel Arbitraj Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Birinci Katılım Serbest Fon
Re-Pie Portföy Birinci Para Piyasası (TL) Fonu
Re-Pie Portföy Birinci Serbest (Döviz) Fon
Re-Pie Portföy Dördüncü Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy İkinci Değişken Fon
Re-Pie Portföy İkinci Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Katılım Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Mutlak Getiri Hedefli Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Para Piyasası Katılım (TL) Fonu
Re-Pie Portföy Portföy Yönetimi A.Ş. Artnouve Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Sekizinci Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Teknoloji Değişken Fon
Re-Pie Portföy Üçüncü Hisse Senedi Serbest Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Yedinci Hisse Senedi Serbest (TL) Fon (Hisse Senedi Yoğun Fon)
Re-Pie Portföy Yönetim A.Ş. Anadolu Stratejik Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Asya Stratejik Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Dördüncü Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Embedded Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Meriç Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Neva Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Novada Urfa Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Teknoloji Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetim A.Ş. Turesif Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş Downtown Ofis Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Ace Games Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Akıllı Şehirler Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Altun Capital Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Ardventure Karma Girişim Sermayesi Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Anatolia Girişim Sermayesi Yatırım Fonu")
Re-Pie Portföy Yönetimi A.Ş. Arf Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Atar Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Avrasya Stratejik Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Avrupa Stratejik Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Beşiktaş Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Binbin Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Birinci Gayrimenkul Yatırım Fonu

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Re-Pie Portföy Yönetimi A.Ş. Birinci Karma Teknoloji Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Birinci Katılım Proje Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Colendi Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Ctrl Plus Ventures Birinci Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Dicle Proje Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Dokuzuncu Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Downtown Avm Gayrimenkul Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Atiş Invest Downtown AVM Gayrimenkul Yatırım Fonu”)
Re-Pie Portföy Yönetimi A.Ş. Downtown Otel Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Easycep Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Efor Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Efor Proje Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Elektrik Teknolojileri Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Elektrikli Araçlar Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Fırat Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Fırsat Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Fiba Fırsat Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Finberg Yıldız Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Fonmap Girişim Sermayesi Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Onbirinci Karma Girişim Sermayesi Yatırım Fonu”)
Re-Pie Portföy Yönetimi A.Ş. Getir Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Goldtag Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Göksu Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. IOT Tech Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. İkas Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. İkinci Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. İkinci Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. İzmir Tarihi Kemeralti Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Katılım Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Larinda Smart Energy Technology Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Levent Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Metis Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. MG Özel Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Milenyum Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Modanisa Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Mono Proje Gayrimenkul Yatırım Fonu (Eski Ünvanıyla "Re-Pie Portföy Yönetimi A.Ş. Mono Gayrimenkul Yatırım Fonu)
Re-Pie Portföy Yönetimi A.Ş. Nef Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Onaltıncı Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Onbeşinci Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Ondokuzuncu Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Onikinci Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Onüçüncü Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Onyedinci Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Payporter Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Perakende Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Perakende Teknolojileri Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Sampaş Holding Özel Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Secondary Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Sekizinci Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Seyhan Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Simit Sarayı Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Smart Proje Gayrimenkul Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Smart Gayrimenkul Yatırım Fonu")
Re-Pie Portföy Yönetimi A.Ş. Sonne Proje Gayrimenkul Yatırım Fonu (Eski Unvanıyla Re-Pie Portföy Yönetimi A.Ş. Sonne Gayrimenkul Yatırım Fonu")

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Re-Pie Portföy Yönetimi A.Ş. Startup-1 Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Stay Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Tarım Teknolojileri Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Tatil Sepeti Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Teknus Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Toros Proje Gayrimenkul Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Toros Gayrimenkul Yatırım Fonu")
Re-Pie Portföy Yönetimi A.Ş. Trakya Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Trif Sanayi Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Tuna Proje Gayrimenkul Yatırım Fonu Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Tuna Gayrimenkul Yatırım Fonu”)
Re-Pie Portföy Yönetimi A.Ş. Turkcell Yeni Teknolojiler Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Üçüncü Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Üçüncü Karma Girişim Sermayesi Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Üçüncü Proje Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Yenilenebilir Enerji Yatırımlari Girişim Sermayesi Yatırım Fonu (Eski Unvanıyla "Re-Pie Portföy Yönetimi A.Ş. Siber Girişim Sermayesi Yatırım Fonu")
Re-Pie Portföy Yönetimi A.Ş. Yıldız Gayrimenkul Yatırım Fonu
Re-Pie Portföy Yönetimi A.Ş. Zincir Mağazacılık Girişim Sermayesi Yatırım Fonu
Rönesans Gayrimenkul Yatırım A.Ş.
Sağlam Ödeme ve Elektronik Para Hizmetleri A.Ş.
Sanko Pazarlama İthalat İhracat A.Ş.
SNK Girişim Sermayesi Yatırım Ortaklığı A.Ş.
Suzuki Motorlu Araçlar Pazarlama A.Ş.
Şeker Faktoring A.Ş.
Şeker Finansal Kiralama A.Ş.
Şeker Gayrimenkul Yatırım Ortaklığı A.Ş.
Şeker Sigorta A.Ş.
Şeker Yatırım Menkul Değerler A.Ş.
Şekerbank T.A.Ş.
TAV Havalimanları Holding A.Ş.
TEB Arval Araç Filo Kiralama A.Ş.
Teknosa İç ve Dış Ticaret A.Ş.
TF Varlık Kiralama A.Ş.
TFKB Varlık Kiralama A.Ş.
Tofaş Türk Otomobil Fabrikası A.Ş.
Toroslar Elektrik Dağıtım A.Ş.
Türk P ve I Sigorta A.Ş.
Türk Tuborg Bira ve Malt Sanayi A.Ş.
Türker Vangölü Enerji Yatırım A.Ş.
Türker Yenilenebilir Enerji Yatırım A.Ş.
Türkiye Finans Katılım Bankası A.Ş.
Türkiye Hayat ve Emeklilik A.Ş.
Türkiye Hayat ve Emeklilik A.Ş. Altın Katılım Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Başlangıç Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Başlangıç Katılım Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Birinci Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Birinci Yaşam Döngüsü Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Bist-30 Dişi Şirketler Hisse Senedi Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Borçlanma Araçları Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Dengeli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Dinamik Değişken Grup Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Hisse Senedi Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. İkinci Yaşam Döngüsü Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Kamu Borçlanma Araçları Emeklilik Yatırım Fonu

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Türkiye Hayat ve Emeklilik A.Ş. Kamu Dış Kira Sertifikaları Katılım Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Karma Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Agresif Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Dengeli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Hisse Senedi Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Karma Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Katki Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Standart Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katılım Temkinli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Katkı Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Kira Sertifikaları Katılım Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Kıymetli Madenler Katılım Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Merkezi Alacağın Devri Dengeli Katılım Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Merkezi Alacağin Devri Temkinli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Agresif Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Agresif Katılım Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Atak Katılım Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Dengeli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Dengeli Katılım Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Dinamik Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Katılım Standart Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Muhafazakar Katılım Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Standart Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. OKS Temkinli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Para Piyasası Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Para Piyasası Katılım Emeklilik Yatırım Fonu (Eski Unvanıyla "Türkiye Hayat Ve Emeklilik A.Ş. Katılım Dinamik Değişken Grup Emeklilik Yatırım Fonu")
Türkiye Hayat ve Emeklilik A.Ş. Pera 2 Değişken Grup Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Pera 3 Değişken Grup Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Standart Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Sürdürülebilirlik Hisse Senedi Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Tarım ve Gıda Fon Sepeti Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Teknoloji Sektörü Hisse Senedi Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Temkinli Değişken Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Turkcell Grubu Çalışanlarına Yönelik Pera 1 Değişken Grup Emeklilik Yatırım Fonu
Türkiye Hayat ve Emeklilik A.Ş. Üçüncü Yaşam Döngüsü Emeklilik Yatırım Fonu
Türkiye Sigorta A.Ş.
Ulusal Faktoring A.Ş.
UPT Ödeme Hizmetleri ve Elektronik Para A.Ş.
Ülker Bisküvi Sanayi A.Ş.
Vakıf Katılım Bankası A.Ş.
Vakıf Katılım Portföy Yönetimi A.Ş.
Vakıf Varlık Kiralama A.Ş.

APPENDIX B

Disclosure in accordance with Article 13.2 (b)(ii)-(iv) of the EU Audit Regulation

EU/EEA Member State (Article 13.2 (b)(iii) EU Audit Regulation: the countries in which each audit firm that is a member of the network is qualified as a statutory auditor or has its registered office, central administration or principal place of business)

Name of audit firms carrying out statutory audits in each Member State (Article 13.2 (b)(ii) EU Audit Regulation: the name of each audit firm that is a member of the network)

EU/EEA Member State	Name of audit firms carrying out statutory audits in each Member State
Austria	Deloitte Audit Wirtschaftsprüfungs GmbH
	Deloitte Niederösterreich Wirtschaftsprüfungs GmbH
	Deloitte Oberösterreich Wirtschaftsprüfungs GmbH
	Deloitte Salzburg Wirtschaftsprüfungs GmbH
	Deloitte Tirol Wirtschaftsprüfungs GmbH
	Deloitte Wirtschaftsprüfung Styria GmbH
Belgium	Deloitte Bedrijfsrevisoren / Réviseurs d'Entreprises BV / SRL
Bulgaria	Deloitte Audit OOD
Croatia	Deloitte d.o.o. za usluge revizije
Cyprus	Deloitte Limited
Czech Republic	Deloitte Audit s.r.o.
	Deloitte Assurance s.r.o.
Denmark	Deloitte Statsautoriseret Revisionspartnerselskab
Finland	Deloitte Oy
France	Deloitte & Associés
	Deloitte Audit Holding
	BEAS
	Constantin Associés
	Pierre-Henri Scacchi et Associés
	Revi Conseil
Germany	Deloitte GmbH Wirtschaftsprüfungsgesellschaft
	Deutsche Baurevision GmbH Wirtschaftsprüfungsgesellschaft
	SüdTreu Süddeutsche Treuhand GmbH Wirtschaftsprüfungsgesellschaft
Greece	Deloitte Certified Public Accountants S.A.
Hungary	Deloitte Könyvvizsgáló és Tanácsadó Kft.
Iceland	Deloitte ehf.
Ireland	Deloitte Ireland LLP
Italy	Deloitte & Touche S.p.A.
Latvia	Deloitte Audits Latvia SIA
Liechenstein	Deloitte (Liechtenstein) AG
Lithuania	UAB Deloitte Lietuva
Luxembourg	Deloitte Audit
Malta	Deloitte Audit Limited
Netherlands	Deloitte Accountants B.V.
Norway	Deloitte AS
Poland	Deloitte Audyt spółka z ograniczoną odpowiedzialnością spółka komandytowa

EU/EEA Member State	Name of audit firms carrying out statutory audits in each Member State
	Deloitte Audyt spółka z ograniczoną odpowiedzialnością
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością spółka komandytowa
	Deloitte Assurance Polska spółka z ograniczoną odpowiedzialnością
Portugal	Deloitte & Associados, SROC S.A.
Romania	Deloitte Audit SRL
Slovakia	Deloitte Audit s.r.o.
Slovenia	Deloitte Revizija d.o.o.
Spain	Deloitte Auditores, S.L.
Sweden	Deloitte AB

Disclosure in accordance with Article 13.2 (b) (iv) of the EU Audit Regulation

The total turnover achieved by the audit firms that are members of the network, resulting from the statutory audit of annual and consolidated financial statements: € 2.4 billion[1]

[1] Amount represents an estimate determined based upon best efforts to collect this data. Certain Deloitte audit firms registered to perform statutory audits in respective member states provide statutory audit services as well as other audit, assurance, and non-audit services. While Deloitte endeavored to collect specific statutory audit turnover for each EU/EEA Deloitte audit firm, in certain cases turnover from other services has been included. The turnover amounts included herein are as of 31 May 2026, except for a limited number of instances where a Deloitte audit firm has different financial year-end or has not finalized its reporting for such period. In these cases, turnover amounts are for the relevant financial year or preceding financial year. Where currency other than the Euro is used in the member state, the amount in Euros was translated using an average exchange rate in effect for the period 1 June 2025 to 31 May 2026.

APPENDIX C

Disclosure in accordance with Article 13.2 (k) (i)-(iv) of the EU Audit Regulation

The breakdown of the DRT Bağımsız Denetim ve SMMM A.Ş.'s turnover for the period of 1 June 2025 – 31 May 2026:

Turnover	TRY'000
Revenues from audit services for audits of financial statements of non-EU companies with transferable securities admitted to trading on regulated marketsin the EU	-
Revenues from permitted non-audit services of non-EU companies with transferable securities admitted to trading on regulated markets in the EU	-
All revenues of the reporting non-EU audit firm	2,827,787
Total	**2,827,787**

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