

DUTIES AND WORKING PRINCIPLES OF THE COMMITTEE RESPONSIBLE FOR AUDIT

SCOPE

The purpose of this regulation is to determine the duties and working principles of the Audit Committee (Committee) established by the Board of Directors of ebebek Mağazacılık AŞ (Company).

These Working Principles have been established within the framework of the legislation set out in the Capital Markets Legislation, the Corporate Governance Communiqué No. II-14.1 and the Corporate Governance Principles annexed to it.

PURPOSE OF THE COMMITTEE

Denetimden sorumlu komite; şirketin muhasebe sistemi, finansal bilgilerinin kamuya açıklanması, bağımsız denetimi ve şirketin iç kontrol ve iç denetim sisteminin işleyişinin ve etkinliğinin gözetimini yapar.

DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

- The selection of the independent audit firm, the preparation of independent audit contracts and the initiation of the independent audit process, and the work of the independent audit firm at every stage are carried out under the supervision of the Audit Committee.
- The independent audit firm from which the company will receive service and the services to be received from these institutions are determined by the Audit Committee and submitted to the Board of Directors for approval.
- The methods and criteria to be applied in examining and concluding complaints received by the Company regarding the Company's accounting and internal control system and independent audit, and in evaluating the Company employees' notifications regarding the Company's accounting and independent audit within the framework of the confidentiality principle are determined by the Audit Committee.
- The Audit Committee evaluates the annual and interim financial statements to be disclosed to the public regarding their conformity with the accounting principles followed by the Company and their accuracy and reports its own evaluations to the Board of Directors in writing, together with the opinions of the Company's responsible managers and independent auditors.
- The Committee also carries out other oversight and monitoring activities requested by the Board of Directors. The Audit Committee immediately notifies the Board of Directors in writing of its findings, evaluations and recommendations regarding its duties and responsibilities.

FORMATION OF THE COMMITTEE

The Committee should consist of minimum two members. All members of the Committee should be Independent Board members. The Committee may invite any person they deem necessary to its meetings and obtain their opinions. The Committee seeks independent expert opinions on matters it deems necessary in relation to its activities. The working period of the Committee is similar to the working period of the Board of Directors. The members of the Committee are elected by the decision of the Board of Directors at the first Board of Directors

meeting to be held after the first General Assembly meeting at which the Board of Directors members are elected, and are published on the Public Disclosure Platform (KAP).

BUDGET

All resources and support required for the Committee to fulfill its duties are provided by the Board of Directors.

The cost of consultancy services required by the Committee is covered by the Company. However, in this case, information about the person/organization from which the service is received and whether this person/organization has any relationship with the Company are included in the activity report.

COMMITTEE MEETINGS

- The Committee meets at least four times a year, at least once every three months, and the meeting results are recorded in the minutes and the decisions taken are presented to the Board of Directors.
- Committee meetings can be held physically or digitally.
- The Committee puts all its work in writing and keeps records.
- The Committee submits reports containing information about its work and the results of its meetings to the Board of Directors.
- A statement about the committee's activities and meeting results should be made in the annual activity report.

EFFECTIVENESS

The committee's areas of responsibility, working principles and members are determined by the Board of Directors and announced on the Public Disclosure Platform. This regulation and any changes regarding the duties and working principles of the Committee come into force with the decision of the Board of Directors. These Working Principles were accepted by the decision of the Board of Directors dated 29.05.2024 and entered into force as of the same date.