

BESLER GIDA VE KİMYA SANAYİ VE TİCARET A.Ş.

SUSTAINABILITY COMMITTEE WORKING PRINCIPLES

1. ESTABLISHMENT

The Sustainability Committee (the “Committee”) is hereby established to assist the Board of Directors in fulfilling its oversight responsibilities concerning the Company's Environmental, Social, and Corporate Governance (ESG) performance. The Committee's mandate includes overseeing the formulation of requisite policies, objectives, and implementation strategies; monitoring the execution of said policies; and ensuring compliance with the Sustainability Principles Compliance Framework issued by the Capital Markets Board (CMB).

2. DEFINITIONS

For the purposes of these Terms of Reference, the following definitions shall apply:

- **CMB:** The Capital Markets Board of Türkiye.
- **Company:** Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.
- **Committee:** The Sustainability Committee of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.
- **Board of Directors:** The Board of Directors of Besler Gıda ve Kimya Sanayi ve Ticaret A.Ş.
- **Final Decision:** A decision ratified by the Committee in accordance with the stipulated meeting and decision quorums, pertaining to matters within its delegated authority.
- **Advisory Decision:** A recommendation made by the Committee on matters that fall under the ultimate authority of the Board of Directors as per the Company's internal directives and articles of association.

3. PURPOSE

The purpose of the Committee is to assist and support the Board of Directors in making decisions while fulfilling its governance and oversight responsibilities related to sustainability.

The Committee assumes the role of guiding the Board of Directors on environmental, social, corporate governance, and other human capital-related matters ("ESG Matters").

The Committee monitors global developments in sustainability and/or general changes in ESG matters, as well as issues and details that directly concern the company, informs the Board of Directors on these topics, and provides guidance to the Board.

The Committee also provides recommendations to the Board of Directors on what can be done to further the company's progress on ESG matters.

4. STRUCTURE OF THE COMMITTEE

- The Committee is established and authorized by the approval of the Board of Directors.
- The Committee consists of 4 members: two Independent Board Members, the company CEO, and the leader of the Sustainability department.
- The Committee is chaired by an Independent Board Member. In meetings where the Chairperson cannot attend, the CEO shall preside over the meeting.

- Committee members, other than the independent members, are appointed for an indefinite term. The Board of Directors may change the committee members and their number at any time.
- All necessary resources and support for the Committee to perform its duties are provided by the Board of Directors.
- The Committee acts within its own authority and responsibility and makes recommendations to the Board of Directors; however, the ultimate decision-making responsibility always rests with the Board of Directors.
- The Committee may invite Company executives and internal and/or external subject matter experts to its meetings to consult their knowledge and opinions when deemed necessary.
- The Committee may establish sub-committees or thematic working groups for specific tasks and projects.
- The Committee establishes and authorizes the "Sustainability Platform," which is responsible for implementing the decisions made under the Committee's purview. The Platform is responsible for the main coordination of activities carried out within the framework of our sustainability strategy and plays a significant role in integrating sustainability into the company culture.
- The Platform consists of managers responsible for the following departments: Research and Development, Production, Human Resources, Finance, Logistics, Purchasing, Operational Excellence, Marketing, Investor Relations, Risk Management, Quality and Food Safety, and HSEE (Health, Safety, Energy, Environment).
- The Platform works with an integrated approach to ensure the determination of sustainability policies, strategies, and targets, communication with stakeholders, and the collection of feedback on sustainability.

5. COMMITTEE MEETINGS and REPORTING

- The Committee convenes at least twice (2) a year, and more frequently when circumstances require.
- The Committee meets at the Company's headquarters or via a remote access platform. The Committee Chairperson invites the Committee members through the Committee Secretary.
- In Committee meetings, the topics discussed and evaluations, opinions and suggestions, decisions made, and action plans are recorded in writing, signed by the Committee members, and archived in an orderly manner. The Yıldız Holding Corporate Affairs department is responsible for preparing and storing the meeting minutes.
- The meeting and decision quorum is the simple majority of the total number of Committee members.
- Committee decisions are of two types: final decisions and advisory decisions. Advisory decisions are reported to the Board of Directors through the Committee Chairperson and submitted for the Board's approval. Final Decisions are implemented directly.

6. DUTIES AND AUTHORITIES OF THE COMMITTEE

Unless the Board of Directors decides otherwise, the Committee:

- Guides the determination of the Company's sustainability priorities and the creation of its strategy, short, medium, and long-term targets, roadmaps, and policies, and submits these for the approval of the Board of Directors.
- Observes that full compliance with global and local sustainability regulations is ensured and monitors the work carried out in line with the principles of the Sustainability Principles Compliance Framework announced by the CMB.
- Oversees the timely preparation of sustainability reports required by Capital Markets Legislation and submits them for the approval of the Board of Directors for public disclosure.
- Directs and supervises the regular review and improvement of sustainability targets, policies, practices, working principles, and management systems, and submits its work for the approval of the Board of Directors at least once a year, and in any case, within the maximum timeframes set for the public disclosure of annual activity reports.
- Provides guidance for the integration of sustainability into the Company structure and encourages the development of internal projects.
- Recommends national and international memberships and collaborations that will support the achievement of the sustainability strategy and targets.
- Monitors existing sustainability-related processes, practices, and projects, ensures that necessary audits are conducted, sets targets for performance measurement, and ensures that data and information provided by relevant units are reported to the Board of Directors.
- Follows current national and international developments related to sustainability and makes recommendations for the improvement of existing strategies, policies, and practices.
- Guides stakeholder information and engagement activities regarding the Company's sustainability strategy, policy, and practices.
- Decides on the establishment and coordination of working groups under the Committee to support activities carried out for the effective management of sustainability issues, when needed.
- Encourages efforts to inform all employees about the Company's sustainability strategy and targets and to ensure employees' internalization of these.
- Reviews and evaluates annual sustainability investment needs and budget plans.

7. OTHER MATTERS

The Committee regularly reviews this document and, if it deems any changes necessary, informs the Board of Directors and makes recommendations.

The Board of Directors reserves the right to amend, cancel, or repeal any duty, responsibility, or content specified in this document under circumstances it deems necessary.

8. ENTRY INTO FORCE

This Procedure was approved by the Board of Directors' resolution dated 26/12/2025 and numbered 2025/48 and entered into force on the same date.