



Committee Chairperson: Bora ORUÇ

Committee Member : Uğur BOĞDAY

DUTIES AND WORKING PRINCIPLES OF THE AUDIT COMMITTEE OF PEKER GAYRİMENKUL YATIRIM ORTAKLIĞI A.Ş.

PURPOSE

This document has been prepared to explain the formation and working structure of the Corporate Governance Committee ("Committee") to assist the Board of Directors in fulfilling its oversight and audit activities within the framework of the regulations, provisions and principles set forth in the Capital Markets Legislation and the Capital Markets Board Corporate Governance Principles.

AUTHORIZATION

The Committee is formed and authorized by the Board of Directors. The decisions of the Committee are advisory to the Board of Directors and the Board of Directors is the final decision-making authority on related matters. All resources and support required for the Committee to fulfill its duties shall be provided by the Board of Directors.

STRUCTURE OF THE COMMITTEE

The Committee consists of at least two members. The chairman and members of the Committee are elected among the independent board members. If the committee consists of two members, the majority of the members of the board of directors are required to consist of members of the board of directors who are not in charge of execution if they have more than two members.

DUTIES and RESPONSIBILITIES

Committee:

- oversees the Company's accounting system, public disclosure of financial information, independent audit and the functioning and effectiveness of the Company's internal control and internal audit system.
- oversees 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.
- determines the independent audit firm from which the Company will receive services and the services to be received from these organizations and submits them to the approval of the Board of Directors.
- determines the methods and criteria to be applied in the examination and finalization of the complaints received by the company regarding the accounting and internal control system and independent audit of the company, and the evaluation of the notifications of the company employees regarding the accounting and



independent audit of the company within the framework of the confidentiality principle.



- reports in writing to the board of directors its assessments on the accuracy and compliance of the annual and interim financial statements to be disclosed to the public with the accounting principles followed by the company, together with its own assessments, taking the opinions of the responsible managers and independent auditors of the company.

MEETING AND REPORTING

The Committee convenes at least four times a year, at least quarterly, and the results of the meetings are recorded in minutes and the decisions taken are submitted to the Board of Directors. The audit committee immediately notifies the board of directors in writing of its findings, assessments and recommendations in relation to its duties and responsibilities.

EFFECTIVENESS

This regulation on the duties and working principles of the Committee and amendments thereto shall enter into force upon the resolution of the Board of Directors.