



TAB GIDA SANAYİ VE TİCARET ANONİM ŞİRKETİ DISCLOSURE POLICY

1. OBJECTIVE

The objective of the Disclosure Policy (“Policy”), drafted in accordance with Capital Markets Board’s (CMB) Communiqué on Material Events Disclosure II-15.1 (Material Events Communiqué), is to ensure that TAB Gıda Sanayi ve Ticaret A.Ş. (“Company” or “TAB Gıda”) actively and transparently discloses important information and developments - that may affect stock prices or investor decisions - including its past activities, financial performance and forward-looking statements, except for information considered trade secrets, in a complete, fair, accurate, timely, comprehensible and equal manner.

Through this Policy, the Company aims to comply with the Turkish Commercial Code No. 6102 (“TCC”), the Capital Markets Law No. 6362 (“CML”) and Borsa İstanbul A.Ş. (“BİST”) regulations and other applicable legislation and publicly announce information and explanations, which are legally required to be disclosed or are allowed to be disclosed, in an equal, effective and timely manner.

2. DISCLOSURE CHANNELS AND METHODS

The Company may use the following channels and methods for public disclosures in accordance with the CMB and BİST regulations and the provisions of the Turkish Commercial Code:

- Material event disclosures published on the Public Disclosure Platform (“KAP”).
- Company General Information Form announced on KAP
- Financial statements and notes, annual reports, and independent auditor reports announced on KAP.
- Corporate Governance Compliance Report and Corporate Governance Information Form announced on KAP.
- Corporate website (www.tabgida.com.tr) and corporate applications on digital platforms.
- Central Registry Agency’s (MKK) e-Company and e-GKS (general assembly system) platforms.
- Informative and promotional documents for investors, company presentations.
- Investor and analyst meetings, online and offline briefings and meetings with capital market players, including those in the digital environment.
- Prospectuses, circulars, issue documents, announcements and other documents required by capital markets regulations.
- Press releases distributed through written, visual and digital media.
- Announcements published in the Turkish Trade Registry Gazette, and daily newspapers, when needed.

The primary channel for public disclosure is KAP, and typically, only one of the methods and channels mentioned above should be used depending on the nature of the disclosure; however, multiple channels may be used when necessary.

3. DISCLOSURE OF FINANCIAL INFORMATION

The Company's consolidated financial statements are prepared in accordance with Turkish Financial Reporting Standards per the CMB regulations and disclosed to the public every quarter within the periods specified by the CMB. Annual consolidated financial statements undergo a full independent audit, and the half-year consolidated financial statements a limited independent audit.

According to the CMB regulations, the consolidated financial statements and notes are submitted to the Board of Directors for approval upon the confirmation of the Audit Committee before they are publicly disclosed. Once the declaration of responsibility is signed, the financial statements, notes and the independent audit report, if any, are announced on the Public Disclosure Platform.

4. DISCLOSURE OF ANNUAL REPORTS

The Company prepares its financial statements and the interim activity reports for the respective reporting periods and discloses them publicly within the times specified in the CMB procedures. The annual reports are prepared in line with international standards, the provisions of the TCC and CMB regulations, and the CMB's corporate governance principles. The annual reports are submitted to the Board of Directors for approval upon the confirmation of the Audit Committee, and duly announced on the Public Disclosure Platform.

If any of the information to be disclosed in the interim activity or annual reports is a trade secret, it may be excluded from the content as long as it remains a trade secret. Such information will be disclosed in the first interim activity or annual report after it becomes publicly available.

5. PRINCIPLES REGARDING PRESENTATIONS AND REPORTS PROVIDED DURING INVESTOR MEETINGS OR PRESS CONFERENCES

The Company's senior executives and the Investor Relations Department may organize briefings or press conferences as needed for brokerage firms, analysts and investors to provide accurate information on the Company's operational and financial performance. The presentations and reports disclosed at these meetings may be published on the corporate website and KAP, if deemed necessary.

6. PRINCIPLES FOR MONITORING THE NEWS STORIES AND RUMORS ABOUT THE COMPANY IN THE MEDIA OR THE INTERNET AND RELEVANT STATEMENTS

TAB Gıda monitors the news stories and rumors circulating about the Company on national media or in other communication channels through partnering media tracking providers in the local market and within the organization. In the event that information - whether disclosed for the first time or announced previously - is misrepresented or rumors circulate around it, the Company assesses the market cap, stock price or the effect on the investor decisions in accordance with its internal regulations. Based on these assessments, the Company may immediately issue a public statement per the capital markets legislation to clarify whether the news stories or rumors are factual or sufficient, even if a postponement decision has been made previously.

The Company may, at its discretion, issue a statement to address news stories and rumors circulating on the media, even if they do not create an obligation for public disclosure. Such disclosures may be in the form of written or verbal media statements or may be announced publicly through the corporate website (www.tabgida.com.tr).

The Company is not obligated to issue a public disclosure regarding the accuracy and adequacy of the comments, analyses, evaluations and assumptions based on publicly disclosed information on the media or through other communication channels.

7. MEASURES FOR PRESERVING THE CONFIDENTIALITY OF MATERIAL EVENTS UNTIL THEY ARE PUBLICLY DISCLOSED

Inside information encompasses information, events and developments, which have yet to be disclosed publicly, that may affect the value and price of the Company's capital market instruments and the investor decisions. The Company is responsible for taking and implementing all measures needed to preserve the confidentiality of inside information, events and developments. TAB Gıda employees, who are privy to inside information, and other parties in contact with such employees are advised that they are required to maintain the confidentiality of such information throughout the process from the occurrence of a material event up to its disclosure. Individuals with access to inside information are required to preserve its confidentiality until it is announced to the public through a material event disclosure.

The Company will create and regularly update a list of employees authorized to access inside information in accordance with applicable legislation. These individuals are advised in writing about their obligations regarding inside information, as defined in the Capital Markets Law, and the sanctions that may be imposed if they fail to fulfill those obligations.

As a general principle, TAB Gıda employees and individuals working on behalf of and for TAB Gıda will not - under any circumstances - disclose information that has yet to be disclosed to the public and may be considered as a material event to third parties. If it is ascertained that inside information has been unintentionally disclosed to third parties by these individuals and if it is concluded that the confidentiality of the information can no longer be assured per CMB regulations, the Company will immediately publish a material event disclosure. Individuals with access to inside information may only disclose such information to third parties if required during the normal course of commercial activity after a non-disclosure agreement is signed between the parties.

Postponing Public Disclosure of Inside Information:

The Company may postpone the public disclosure of inside information to prevent damage to its legal rights and legitimate interests, provided that such postponement does not result in misleading the public and such information is kept confidential. The Board of Directors is responsible for postponing the disclosure of such inside information. Once the justifications for postponing the public disclosure of inside information are no longer valid, the inside information is disclosed to the public in accordance with the relevant CMB regulations by specifying the reasons for the postponement decision. If the event considered inside information, subject to the postponement, does not occur, a material event disclosure may not be required.

If the Company intends to postpone disclosure of inside information, individuals privy to the decision at the time of the postponement will be advised about the regulatory requirements and the sanctions that may be imposed in case of non-compliance with these obligations. Furthermore, a confidentiality clause is added to the agreements signed with parties who have information about the postponement, other than TAB Gıda employees and individuals working on behalf of and for TAB Gıda, to ensure that these individuals take the necessary measures for the confidentiality of the inside information subject to the postponement.

8. PRINCIPLES FOR IN DETERMINING INDIVIDUALS WITH ADMINISTRATIVE RESPONSIBILITIES

In addition to the members of the Board of Directors, individuals with regular direct or indirect access to the Company's inside information and with the authority to make administrative decisions that may affect the future development and commercial objectives of the Company, along with individuals with A1, A2 and B group signing powers in accordance with the provisions of the applicable internal directives and circulars of signature are considered "Persons with Administrative Responsibility." These may include members of the Board of Directors, CEO, C-Suite officers, and other executives in equivalent positions in terms of authority and duty.

All responsibility for the public disclosure of purchase and sale transactions related to TAB Gıda shares and other capital market instruments, performed by individuals with administrative responsibilities, persons deemed to be closely related to them per legislation, and the parent company belongs to the person performing the transaction.

9. PRINCIPLES REGARDING THE DISCLOSURE OF FORWARD-LOOKING STATEMENTS

Assessments that contain plans and forecasts, which may be considered forward-looking inside information or provide investors with an idea about the issuer's potential future activities, financial situation and performance may be publicly disclosed further to a Board of Directors' resolution in accordance with the provisions of the capital markets legislation.

Forward-looking statements are based on reasonable assumptions and forecasts. If deviations occur due to unforeseen risks and developments and significant differences arise between the previously disclosed information to the public and the actual situation, a public disclosure will be published, including the reasons for such differences.

10. QUIET PERIOD

TAB Gıda applies a "quiet period" before financial reports are publicly disclosed per applicable legislation. During the quiet periods, which are applied at specific times of the calendar year, no information about the activities, financial position, financial performance and results of the Company, except for the already publicly available information, will be disclosed, commented on or asked about to prevent the asymmetric distribution of information and unauthorized announcements regarding the results. The silent period starts the day following the end of the accounting period for which financial statements and reports are prepared and lasts until those statements and reports are announced to the public per legislation. However, Company officials are not restricted in terms of attending conferences, seminars, panels and similar events during the quiet period.

11. AUTHORITY AND RESPONSIBILITY

The Board of Directors at TAB Gıda is responsible for the implementation, oversight, periodic review and further development of the Disclosure Policy. Investor Relations Department is tasked with overseeing and monitoring all matters related to the Disclosure Policy.

The Disclosure Policy, approved by the Board of Directors, is publicly disclosed via the Public Disclosure Platform ("KAP") and the corporate website (www.tabgida.com.tr). Should the Disclosure Policy be amended, the new content approved by the Board of Directors is announced on KAP and published on the corporate website.

Investors and/or stakeholders may submit their questions, complaints, opinions and suggestions regarding this Policy to the Investor Relations Department.

Executives tasked with financial management and reporting and the Investor Relations Department are responsible for overseeing and monitoring all matters related to public disclosure. These executives perform their duties in close cooperation with the Corporate Governance Committee, Audit Committee, and the Board of Directors.

12. APPROVAL

This Policy was approved on December 4, 2023 by the Board of Directors at TAB Gıda.