

1. PURPOSE AND SCOPE

This Disclosure Policy (“Policy” or “Information Disclosure Policy”) has been prepared to regulate the principles of communication with all stakeholders, primarily investors, within the framework of the Turkish Commercial Code No. 6102 (“TCC”), the Capital Markets Law No. 6362 (“CML”), the Material Events Communiqué No. II-15.1 (“Material Events Communiqué”), the Corporate Governance Communiqué No. II-17.1 (“Corporate Governance Communiqué”) including the Corporate Governance Principles annexed thereto, the regulations of the Capital Markets Board (“CMB” or “Board”), and the regulations of Borsa İstanbul A.Ş. (“Borsa İstanbul”).

The primary purpose of this Disclosure Policy is to ensure that, to the extent permitted by the sector in which Girişim Elektrik Sanayi Taahhüt ve Ticaret A.Ş. operates, information and developments that may affect investment decisions, which do not constitute trade secrets regarding the Company’s past performance and future expectations, are presented to stakeholders, primarily investors, in a complete, fair, accurate, timely, and understandable manner in accordance with the relevant legislation.

2. PRINCIPLES OF THE DISCLOSURE POLICY

2.1. Methods and Tools of Disclosure

Within the framework of the TCC, CMB, and Borsa İstanbul regulations, and without prejudice to any amendments that may occur in these regulations, the methods and tools used by the Company for public disclosure and information are as follows:

- ❖ Material event disclosures and the general information form published on the Public Disclosure Platform (“PDP”)
- ❖ Financial statements, notes, independent audit reports, activity reports, and responsibility statements announced periodically through the PDP,
- ❖ Corporate website (www.girisimelk.com.tr),
- ❖ Announcements and notices made through the Turkish Trade Registry Gazette and daily newspapers,
- ❖ Press releases made via print, visual, and social media; (vi) Information and meeting sessions held with capital market participants face-to-face or via teleconference,

- ❖ Prospectuses, issuance documents, announcement texts, and other documents prepared in accordance with CMB regulations,
- ❖ Presentations, information, and promotional documents prepared for investors.

2.2. Authorized Persons for Public Disclosure

Disclosures and information to be made on behalf of the Company within the framework of the methods and tools mentioned above, except for forms, statements, and reports signed in accordance with the signature circular, shall be made by the Board members and/or persons authorized by the Board of Directors.

2.3. Public Disclosure of Material Events

Material event disclosures required to be made under the Material Events Communiqué are prepared based on information obtained from the relevant departments in accordance with the provisions of the said communiqué and announced to the public via the PDP. The material event disclosures published on the PDP are also made available on the Company's website or linked thereto for the period specified in the Material Events Communiqué.

2.4. Public Disclosure of Financial Statements and Activity Reports

The Company's annual and interim financial statements are prepared in accordance with the Turkish Commercial Code and capital markets legislation, in compliance with Turkish Accounting Standards and Turkish Financial Reporting Standards. The financial statements are subject to independent audit for the periods stipulated by the legislation and are publicly disclosed via the PDP together with a responsibility statement confirming their accuracy, following the approval of the Audit Committee and the Board of Directors, in accordance with capital markets legislation. Activity Reports are prepared in accordance with the TCC, CML, Corporate Governance Principles, and other relevant legislation, and are publicly disclosed via the PDP following the approval of the Board of Directors, in accordance with the timelines and procedures specified in the relevant legislation.

2.5. Corporate Website

The Company's corporate website (www.girisimlek.com.tr) is organized to include all information required by the relevant legislation, and this information is updated periodically as necessary.

2.6. Maintaining the Confidentiality of Insider Information Until Public Disclosure

Insider information refers to non-public information, events, and developments that could affect the value, price, or investment decisions of the Company's capital market instruments. The Company may postpone the public disclosure of insider information to protect its legitimate interests, provided that this does not mislead investors and ensures that the information remains confidential. The authority to defer the disclosure of such insider information rests with the Board of Directors. Once the reasons for deferral no longer exist, the deferred information is disclosed immediately, along with the reasons for the deferral decision. If the event related to the deferred insider information does not occur, disclosure may not be made. Company employees who have access to insider information are informed of their obligation to maintain the confidentiality of such information during the process leading to the occurrence of the material event and until its public disclosure.

2.7. Persons with Administrative Responsibilities and Their Closely Related Persons

Within the framework of the Material Events Communiqué, members of the Company's Board of Directors and persons who, although not Board members, have regular direct or indirect access to the Company's insider information and have the authority to make administrative decisions that affect the Company's future development and commercial objectives, are identified as persons with administrative responsibilities, taking into account the Company's organizational structure and the job descriptions of the positions.

