

ŞİRKET İÇİ/INTERNAL

Unofficial Translation

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Subject: Regarding Supply Chain Compliance Reports and Independent Assurance Reports

To Whom It May Concern

In the fifth paragraph of the 15th article titled "Providing Information" of the Regulation on the Operating Principles of Precious Metals Exchange Brokerage Institutions and the Establishment of Precious Metals Brokerage Institutions and the fourth and seventh paragraphs of the 16th article titled "Audit" of the Communiqué on Precious Metals Standards and Refineries it is stated that the Supply Chain Compliance Report showing the compliance of the transactions of the obliged parties covering the relevant reporting period with the procedures and principles regarding the responsible supply chain of precious metals determined by the Exchange and the Independent Assurance Reports providing assurance at a reasonable level of assurance must be submitted to the Ministry of Treasury and Finance and the Exchange and published on the obliged party's website.

In the Supply Chain Compliance Reports;

- To include the reported calendar year information,
- To provide explanations for all steps in the declaration of compliance with each step of the 5-step approach and explicitly state that we are compliant/fully compliant,
- To add management declaration regarding compliance with the Borsa Istanbul Responsible Supply Chain Compliance Directive
- To provide a general "yes"/"no" result statement in the declaration regarding the 5-step approach.

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In Independent Assurance Reports;

- To submit the Country-of-Origin List, which specifies the country of origin, quantity and type of precious metal (in three groups: ore, non-standard and refined) held for each type of precious metal, except for those purchased from the stock exchange, and for ore, non-standard unprocessed precious metals and refined precious metals,
- To submit the board of directors' decision regarding the acceptance of the report or, if the precious metals brokerage firm is a bank, the declaration that the Independent Assurance Report has been submitted to the board of directors,
- To report control weaknesses, significant control deficiencies, and non-compliance with the zero-tolerance policy and establishing necessary actions

are necessary.

In this context, it is necessary to pay particular attention to the above-mentioned issues in the prepared reports, and to eliminate any deficiencies, if any, for the obligors who have prepared independent assurance reports for the 2024 activity period and are expected to be delivered by the end of June 2025. The above-mentioned issues should also be taken into consideration in the reports to be prepared for future periods.

Kindly submitted to your information.

Yours Sincerely,

Korkmaz ERGUN
General Manager
Board Of Director Member