

1. INTRODUCTION

The Doğuş Holding A.Ş. Tax Policy sets forth the strategic objectives and targets of the Company's tax function. This document has been prepared with the intent to establish the governance framework that defines the standards governing how decisions are made and how subsequent tax-related activities are conducted. It provides information on our fundamental tax principles, which guide how we manage and administer tax-related matters. These principles are aligned with our corporate values and constitute the basis of our global approach to tax legislation. This policy applies to all Doğuş Holding subsidiaries worldwide.

2. PURPOSE

The Tax Policy of Doğuş Holding A.Ş. clearly and explicitly defines the strategic objectives and targets of the tax function unit:

- **Business Partnership:** As the tax function we act as the Company's internal advisor and as a strategic partner to all departments. We work to enable and support the achievement of the Company's growth objectives by developing and implementing an efficient and sustainable tax management system.
- **Value Creation:** By responsibly managing tax-related matters and determining the most effective and proactive tax approaches aligned with the Company's business strategy and legislation, we play a critical role in preserving and increasing the share value of Doğuş Holding.
- **Risk Management:** With the intent to protect the Company's reputation and follow the corporate sustainability agenda, we address tax-related matters within the overall risk management framework and place particular emphasis on tax-related issues across the Group.

3. CORE TAX POLICY PRINCIPLES

Doğuş Holding's approach to tax governance is defined within the scope of fundamental tax principles. These principles have been approved by the Doğuş Holding Board of Directors and align with our governance strategy that guides all decisions at every stage of our business.

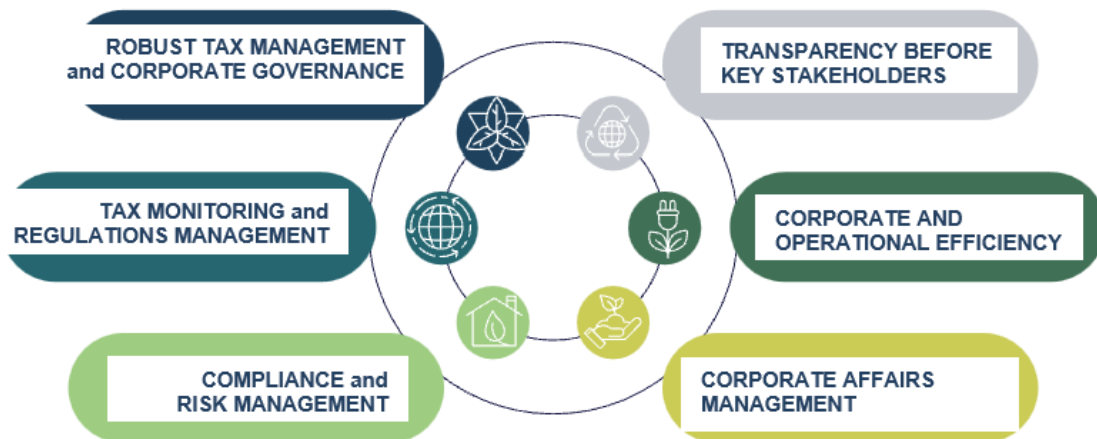
A BETTER FUTURE FROM DOĞUŞ

WE PLEDGE OUR COMMITMENT FOR EXCELLENCE IN CORPORATE GOVERNANCE FOR SUSTAINABLE SUCCESS



The following six core tax policy principles outline our approach to tax management, our relations with the government and tax authorities, and our reporting practices toward stakeholders:

Core Tax Policy Principles



3.1. Robust Tax Management and Corporate Governance

Tax management at Doğuş Holding forms an essential part of risk management and sustainability strategies and is closely monitored by the Board of Directors. The Doğuş Holding Board of Directors holds ultimate responsibility for the tax strategy of Doğuş Holding A.Ş., and the Head of the Tax and Financial Affairs Department reports to the Board.

The Tax and Financial Affairs Department provides regular updates to Doğuş Holding A.Ş.'s Audit Committee and Risk Committee in the event of any changes in tax risks or the Company's tax strategy. The Director of Tax and Financial Affairs is accountable for explaining to the Board of Directors the key components of the effective tax rate, changes in tax provisions, and other significant tax matters to ensure that the Board fully understands the factors that may influence the Company's overall tax position.

In addition, the Department provides training and various advisory support to the units holding taxation-related responsibilities within Doğuş Holding's subsidiaries, to ensure that these units fulfill their responsibilities effectively and that Group companies are managed in tax-related matters by individuals with the necessary knowledge, skills, and technical expertise. Furthermore, upon request, the department also offers the required support to other units that, although not directly monitored by the tax department, manage or oversee matters that may have tax implications due to their outcomes.

The relevant tax management roles and responsibilities are defined in Section 4 of this policy.

3.2. Tax Monitoring and Regulations Management

Doğuş Holding's Tax Policy is aligned with the Company's corporate strategy and sustainability principles. As Doğuş Holding, we are committed to full compliance with the tax legislation and international tax treaties of all countries in which our subsidiaries and affiliates operate. We avoid tax practices that could cause harm to our reputation or operations, and furthermore, refrain from engaging in activities in so-called tax havens.

In line with Doğuş Holding's declarations on ethical business conduct and sustainability, we are committed to paying our taxes fairly and in accordance with the applicable laws and regulations on the profits generated in all countries and regions where we create value, as part of its ordinary course of operations. In this context, financial transactions among its group companies are also carried out in full compliance with legal requirements.

3.3. Compliance and Risk Management

As Doğuş Holding, we operate through our subsidiaries in 21 countries, including Turkey that are subject to country-by-country-based tax reporting, and are fully committed to complying with all legal obligations in each jurisdiction. In all such countries and regions, we fulfill our tax compliance obligations and reporting responsibilities by observing the applicable laws and regulations and consider adherence to them as our material priority.

At the operational level, we aim to achieve full compliance with all tax-related legislation while minimizing the administrative burden of operational procedures. In this context, we accurately prepare our tax returns and submit them to the relevant authorities on time, and responds to requests or payment orders from these authorities promptly and correctly.

In addition to local laws and regulations, we also take into account developments and action plans within the OECD/G20 framework, as well as potential reputational risks arising from tax planning and new structuring practices.

As with other types of risk, significant tax-related risks are regularly reported to the Audit Committee and the Risk Committees.

3.4. Transparency before Key Stakeholders

Doğuş Holding's key stakeholders include, but are not limited to, investors, business partners and suppliers, employees, and public organizations and institutions. The key stakeholder analysis was conducted in 2024 and publicly disclosed. It may be updated in line with changing circumstances, potential modifications in the Company's structure, or by resolution of the Board of Directors.

Doğuş Holding's approach to taxation is fully aligned with its focus areas in the field of sustainability. Its approach to tax transparency constitutes an essential part of its efforts to contribute to social and economic development.

A comprehensive overview of Doğuş Holding, including information on the share capital and ownership structure of all subsidiaries, affiliates, and jointly controlled entities, is updated annually and published in the Doğuş Holding Annual Report in accordance with IFRS standards.

3.5. Corporate and Operational Efficiency

As Doğuş Holding's Tax Unit, we aim to achieve operational efficiency and effectiveness. We continuously review our strategic focus areas and strive to implement the most appropriate tax strategy.

To ensure that our employees possess the necessary skills, technical expertise, and knowledge required to fulfill all tax-related responsibilities effectively and accurately—and to enable them to reflect their competencies in their work in the best possible way—we provide regular training and support to our staff, as well as, upon request, to the tax personnel of our subsidiaries and affiliates. We operate with the goal of ensuring that employees contribute value to the Company as competent and skilled tax professionals by meeting their career development needs and maintaining their motivation.

As Doğuş Holding's Tax Unit, we strive to develop and promote tax awareness to be able to increase tax literacy across the Holding and its Group Companies. Since taxation is among the priority focus areas of commercial activities as well as social and economic development, we proactively engage with specialized institutions and professional associations in the industries in which we operate. In doing so, we support our subsidiaries and affiliates, safeguard the value created, and continue to generate value for our investors.

3.6. Corporate Affairs Management

Doğuş Holding, within the scope of its commercial activities, safeguards the rights of its shareholders, and is responsible for monitoring the efficiency of their investments, and supporting all related initiatives. Therefore, the Company makes every effort to benefit from all available tax incentives, deductions, and exemptions. However, as a taxpayer, it also upholds its responsibilities to ensure fair taxation, proper tax payment, and the protection of its corporate reputation. When such incentives provided by public authorities are utilized, Doğuş Holding ensures that they are implemented transparently and consistently in compliance with the relevant legal frameworks. The Company applies tax incentives in its global investments only when they align with its strategic business objectives and serve to support economic development.

We acknowledge the important role assumed by the tax authorities within the public institutions that are included among Doğuş Holding's key stakeholders. And hence, an essential component of our tax policy is to develop and maintain constructive and professional working relationships with these institutions, based on mutual respect, transparency, and trust. Within the scope of tax audits, the Company acts with openness and transparency in all its relations with tax authorities and places particular importance on providing direct and timely responses to relevant inquiries to facilitate the

assessment of its tax obligations.

4. ROLES and RESPONSIBILITIES

The Board of Directors of Doğuş Holding holds ultimate responsibility for the Company's tax-related policies and practices, as well as for the overall management of tax risk.

The Doğuş Holding Tax and Financial Affairs Department assumes responsibility as the central tax function for the Company's global operations and is managed by the Tax Director, who reports to the COO of Doğuş Holding A.Ş. The COO ensures the full implementation of the tax policy approved by the Board of Directors and is responsible for monitoring the performance of the Tax and Financial Affairs Department, as well as for setting the department's objectives.

Within the scope of this policy, the responsibilities of the Tax Directorate, supported by the tax professionals employed within Doğuş Holding's Tax Department, are defined below, though not limited to these:

- Determining the tax policy and strategy of Doğuş Holding A.Ş. and ensuring their implementation both within the Company and across the Group companies;
- Performing the global tax management function by providing expertise, oversight, and guidance to achieve tax-related objectives; and,
- Providing the Doğuş Holding A.Ş. Risk and Audit Committees with regular and up-to-date information regarding the Company's tax obligations and all significant tax-related decisions.

In the regions where the Company has investments and in its subsidiaries, Regional Finance Directors may, when necessary and as required by the legal regulations of the respective region, be responsible for monitoring and managing all tax-related matters within their areas.

Likewise, in each region, an appointed Tax Officer may be responsible for managing the daily tax operations of the companies in that region when necessary. These Tax Officers report to the Finance Directors of the relevant companies as well as to the Tax Director of Doğuş Holding.

Although the following responsibilities have been defined for the Tax Officers that may be appointed in the companies when necessary, they are not limited to these:

- Ensuring the implementation of Doğuş Holding's tax policies at the company level (or within the relevant country or region, in accordance with local laws and regulations);
- Ensuring the compliance of the Company/Companies with local tax laws and regulations,

- managing tax accounting and reporting, tax audits, and other local tax-related matters;
- Coordinating tax planning activities in close cooperation with the Director of Tax and Financial Affairs of Doğuş Holding.

In the subsidiaries and affiliates where Doğuş Holding invests, or in the countries and regions where they operate, the regional tax team may, when necessary, seek external tax advisory services to obtain guidance and support in compliance matters to ensure full adherence to local tax regulations.

5. ENFORCEMENT

This Policy was approved by the Board of Directors of Doğuş Holding on 10 July 2025 and publicly disclosed. It enters into force as of the date of its approval by the Board of Directors of Doğuş Holding A.Ş. Together with its related procedures, it is reviewed when necessary, updated as required, and the relevant parties are duly informed accordingly.