

BİM BİRLEŞİK MAĞAZALAR A.Ş.

RELATED PARTY TRANSACTIONS POLICY

SCOPE and PURPOSE

The purpose of this policy is to determine the principles and the guidelines regarding related party transactions of BİM Birleşik Mağazalar A.Ş. and its subsidiaries (hereinafter referred to as "BİM"). These principles aim to carry out all related party transactions in accordance with market conditions as specified in the Capital Markets and Tax Legislation and other relevant legislation.

The Board of Directors of the Company is obliged to act in accordance with the rules and principles prepared within the scope of these principles and to monitor their implementation.

RELATED PARTY TRANSACTIONS

"Related Party" refers the meaning ascribed to this term in the Corporate Governance Communiqué.

"Related Party Transactions" refers the meaning ascribed to this term in the Corporate Governance Communiqué.

Non-Continuous Related Party Transactions

Related Party Transactions exceeding %0,5 of net sales according to the latest annual financial statements are subject to the approval of the Board of Directors.

For each Non-Continuous Related Party Transaction that exceeds the aforementioned threshold, the Audit Committee convenes extraordinarily and examines the current terms and conditions and prepares a report to the Board of Directors. In cases where the Corporate Governance Communiqué or other relevant rules and regulations require the preparation of an independent valuation report, the Audit Committee ensures that the independent valuation report is received.

The approval of the majority of Independent Members is required for the execution of Non-Continuous Related Party Transactions that exceed the threshold specified above.

Continuous Related Party Transactions

The scope of continuous related party transactions and the conditions related to these transactions are determined at the beginning of the year by a resolution of the Board of Directors.

In case of initiation of continuous transactions with a new related party within the period, a Board of Directors decision is taken before the transaction.

The Audit Committee evaluates the compliance of the continuous related party transactions realized during the period with the relevant legislation and the provisions of this policy.

The Board of Directors prepares a report on the terms of the transactions and their comparison with the market conditions.