

GÜLERMAK AĞIR SANAYİ İNŞAAT VE TAAHHÜT AŞ

DISCLOSURE POLICY

Article 1: Scope and Legal Basis

This disclosure policy sets forth the principles regarding the disclosures to be made by Gülermak Ağır Sanayi İnşaat ve Taahhüt AŞ (“the Company”) within the framework of relevant regulations.

This policy has been prepared in accordance with the Capital Markets Law No. 6362 (“CML”), Turkish Commercial Code No. 6102 (“TCC”), Communiqué on Material Events Disclosure No. II-15.1 (“Material Events Communiqué”), Communiqué on Corporate Governance No. II-17.1 (“Corporate Governance Communiqué”) and the corporate governance principles annexed thereto (“Corporate Governance Principles”), as well as Capital Markets Board (“CMB”) regulations and relevant legislation.

Article 2: Purpose

The purpose of the disclosure policy is to ensure active, effective and transparent communication by sharing all information that does not constitute a trade secret with all stakeholders — including shareholders, investors, employees, and customers — in a complete, fair, accurate, timely, understandable, low-cost, and easily accessible manner, simultaneously and in compliance with the provisions of the capital markets legislation, Corporate Governance Principles, and the Company’s Articles of Association.

The disclosure policy aims to share the Company’s past performance, future expectations, strategies (excluding trade secrets), and vision with the public, regulatory authorities, and existing and potential shareholders on an equal basis, taking into account the Company’s strategies and performance. It also aims to announce the Company’s financial information accurately, fairly, timely, and in detail in accordance with generally accepted financial reporting standards and CMB regulations, and to provide a continuous, effective and open communication platform via the investor relations department. While pursuing an active and transparent disclosure policy, the Company strives to comply with all CMB and Borsa İstanbul AŞ regulations in all public disclosure practices and implement the most effective communication strategies.

Article 3: Disclosure Principles

3.1 Public Disclosure of Material Events

Material event disclosures are prepared under the coordination of the investor relations department and with input from relevant departments. They are signed electronically and submitted to the Public Disclosure Platform (“PDP”) (www.kap.org.tr).

Such disclosures are prepared in a timely, accurate, understandable, sufficient and non-misleading manner to aid stakeholders in decision-making. Material event disclosures are published on the Company website (www.gulermak.com.tr) no later than the business day following the public announcement.

3.2 Methods and Tools

The Company uses various disclosure methods and tools under this policy, including periodic financial statements, independent auditor reports and statements, annual and interim activity reports, the Company’s website, material event disclosures announced via PDP, announcements and notices published through the Turkish Trade Registry Gazette, and communication through teleconferences, phone, e-mail, fax, social media, print and visual media, as well as face-to-face and/or video conferences with investors and analysts.

Information requests from shareholders, investors, and analysts are responded to by the investor relations department through written communication, oral communication, or information meetings within the scope of publicly disclosed information. Following the announcement of interim and annual

financial and operational results, teleconferences may be organized to answer analyst and investor questions and facilitate public discussion. Company representatives may also attend national or international conferences or meetings to share information with investors and analysts.

3.3 Authorized Persons for Public Disclosures

As a rule, other than forms, statements, and reports signed according to the signature circular, disclosures and information provided on behalf of the Company via the methods and tools mentioned above are made by the members of the Board of Directors, the Chief Legal Officer (CLO), and the Head of the Investor Relations Department.

Unless specifically authorized, employees may not respond to questions from capital market participants. Such inquiries must be directed to the investor relations department. The investor relations department is authorized to communicate on behalf of the Company for the purposes of promoting the Company to existing and potential retail and institutional investors, as well as brokerage houses in Türkiye and abroad; responding to information requests from analysts and fund managers at these institutions; and addressing inquiries received within the scope of investor relations.

Article 4: Measures to Ensure Confidentiality Until Public Disclosure of Material Events

4.1 Insider Information

The Company informs those with access to insider information within the scope of the CML and the Material Events Communiqué about their obligation to keep such information confidential. Employees or others with access to insider information due to cooperation with the Company must keep such information confidential and may not share it with unauthorized third parties until it is disclosed to the public. If it is determined that any non-public material information has been inadvertently disclosed by any Company employee or business partner, this must be reported to the investor relations department immediately. In accordance with regulatory provisions, an appropriate material event disclosure is subsequently prepared and submitted to the Public Disclosure Platform (PDP) by the Investor Relations Department.

4.2 Postponement of Public Disclosure of Insider Information

If the Company decides to defer the disclosure of insider information under the CML and the Material Events Communiqué, all employees or individuals with access to such information due to collaboration with the Company are informed about the postponement decision. The Company takes all necessary measures, within normal business practices, to ensure that the deferral is observed.

As soon as the reasons for the deferral no longer apply, a public disclosure is made in accordance with regulations, and the deferral decision is indicated. If the event subject to the deferred disclosure does not occur, no announcement is made.

4.3 Blackout Period

Individuals with access to insider or ongoing information, including their spouses, children, or persons residing in the same household, may not trade in Company shares or capital market instruments based on these shares during the period starting from the day following the end of the accounting period for which the Company's semi-annual and annual financial statements and reports and independent audit reports are prepared until the public disclosure of the related financial statements and auditor reports.

Article 5: Principles Regarding the Disclosure of Forward-Looking Statements

Forward-looking statements, in principle, may be publicly disclosed by persons authorized by a board resolution up to four times a year following the publication of quarterly financial statements, within the scope of capital market legislation. Forward-looking statements may be disclosed on the PDP in the form of either material event disclosures or presentations. The assumptions behind these forward-looking statements and the possibility of differences from actual results must be communicated to stakeholders. If changes occur in the forward-looking assessments or if it becomes clear that these projections will not be realized, the public is informed without delay using the same methods.

Article 6: Principles for Monitoring News and Rumors in the Press or on Online Platforms Concerning the Company and Making Related Public Disclosures

The Company monitors news and rumors about itself in both domestic and international media and other channels. If there are news or rumors related to the Company in these channels that are disclosed to the public for the first time, or that have been disclosed before but differ from what the Company has announced; the Company evaluates such news or rumors and, if deemed necessary, immediately makes a public disclosure in accordance with the regulations under the CML and the Communiqué on Material Events, even if a postponement decision is in effect.

For news or rumors that do not impose a disclosure obligation under the relevant provisions of the CML and the Material Events Communiqué, the Company may still choose to make a public disclosure. Such announcements may be made using various communication channels, including the Company's website (www.gulermak.com.tr).

In principle, no comment is made on news that is clearly not sourced from the Company and is speculative, unfounded, or based on rumors, unless it is deemed necessary to protect the interests of the Company and its investors, in which case a clarifying disclosure may be issued.

Article 7: Principles for Identifying Persons with Administrative Responsibility

Under capital market legislation, "Persons with Administrative Responsibility" are defined as board members or persons who have regular access to the Company's insider information, directly or indirectly, and hold the authority to make administrative decisions affecting the Company's future development and commercial goals. Accordingly, managers or personnel who only have detailed knowledge about a part of the Company's operations and limited information regarding the whole are not considered to be in possession of insider information.

In accordance with the provisions of the Communiqué on Material Events, the Company informs in writing persons with administrative responsibility and persons closely related to them, that all transactions involving the Company's shares or related capital market instruments carried out by them must be reported to the relevant exchange by the person executing the transaction. The definitions specified in the Communiqué on Material Events are taken into account when identifying persons with administrative responsibility and persons closely related to them.

This disclosure policy has been created and approved by the Board of Directors in accordance with the applicable legislation. The monitoring, oversight, and development of the disclosure policy fall under the authority and responsibility of the Board of Directors. The Investor Relations Department is assigned to monitor all matters regarding public disclosure.