Compliance with Corporate Policies and Ethical Principles

Migros' **Code of Ethics** ↗ and its **Human Resources**, ↗ **Human Rights and Equal Opportunity**, ↗ **Anti-Bribery and Anti-Corruption**, ↗ and **Responsible Sourcing** ↗ policies are reviewed annually and revised when necessary. Policies are supported by Board of Directors resolutions and are communicated to all employees, business partners, and suppliers to ensure full compliance. Company employees are informed about policies by means of emails and the Turuncu Kitap employee handbook. Policies are publicly disclosed on the Company's corporate website and are also accessible to suppliers and contractors through Migros' MECOM business-to-business platform.

Online training resources are provided to familiarize all employees with corporate policies and to make sure that employees understand and abide by them. As of end-2025, 39,474 employees had completed this course material. The same content was provided through MECOM to 1,864 suppliers who actively use that system.

As a member of the **Ethics &Reputation Society (TEİD)**, Migros plays an active role in addressing a wide range of issues such as corporate ethical behavior and compliance management, sustainability, diversity, inclusivity, regulatory compliance, and anti-corruption while also contributing to the promotion of ethical business practices in general.

Critical Concern Communication and Evaluation Processes

Every report about a violation of the Migros Code of Ethics or of the Migros Anti-Bribery and Anti-Corruption Policy that is received is examined and investigated. If a Company employee is involved in the matter, the Migros Discipline Committee convenes and decides what action needs to be taken. Migros maintains dedicated channels for reporting suspected breaches of ethics and instances of bribery and corruption. Employees may submit reports by email to **etikkurul@migros.com.tr** or through the internal **Migros Shareline**. In line with Migros' open door policy, the contact details of the Company's entire executive leadership and functional managers are made publicly available on the corporate website to enable stakeholders to communicate potential ethical breaches to Migros leadership while maintaining full anonymity.

The Company's ethical misconduct reporting mechanism is managed through **Speakhub**, ↗ a neutral and independent reporting hotline. Migros ensures that all inquiries are carried out with strict confidentiality, maintaining a whistleblowing framework that allows for fully anonymous reporting. Employees may also submit reports using any of the Company's communication channels. Also the Company has an Ethics and HR Compliance Department that monitors, evaluates, and manages the resolution process for ethical complaints.

The **"Migros Yanımda"** app, accessible through the HR Portal and HR Mobile, enables store employees and managers to reach their immediate supervisors as well as senior management and HR units faster and more easily. Every submission is systematically logged and thoroughly investigated.

Migros customers, suppliers, and other stakeholders may submit complaints or reports regarding bribery, corruption, and other ethical issues through the **Customer Service Center** on **0850 200 40 00** as well as the **etik@migros.com.tr** email address. All reports of violations of corporate policies or ethical guidelines received through any intake channel are centrally consolidated and tracked through the **Ethics Reporting, Registration, and Tracking System**. All submitted complaints, reports, and allegations are routed to appropriate Company units for examination and investigation as required. The Internal Audit Department is also authorized to conduct investigations into any matter involving any aspect of the Migros Code of Ethics. At the conclusion of the examination and investigation

Compliance with Corporate Policies and Ethical Principles

process, corrective and preventive action and measures are taken as deemed to be necessary. Average response time for ethical violation reports is 6 business days.

Whenever an incident thought to be suspicious is deemed to have been reported in good faith, Migros categorically protects the identity of whoever reported the incident to prevent any retaliation against them. Migros explicitly guarantees that no form of discrimination or disciplinary action will be taken or tolerated against those who report concerns or who participate in their associated investigative processes. Disciplinary action is taken against any person whose behavior is in violation of this principle.

No violations of Migros' Anti-Bribery and Anti-Corruption Policy or Responsible Sourcing Policy were reported in 2025. Eight reports were received regarding discrimination in 2025. Following investigations, no concrete evidence was found to support the allegations in seven cases, which were subsequently classified as “unsubstantiated reports”. The remaining issue was determined not to have been a violation of any ethical guideline.

Migros was not a party to any disputes or the target of any allegations related to bribery, corruption, or money laundering. The Company does not make financial contributions to political campaigns, political organizations, and lobbying organizations.

Compliance with Human Rights Principles

All Company operations are subject to human rights-oriented social compliance audits and are conducted in line with Migros' Human Rights and Equal Opportunity Policy. These audits' criteria are derived from the **UN Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, UN Women's Empowerment Principles, and OECD Guidelines for Multinational Enterprises**. Compliance with human rights is an intrinsic element of Migros' overall risk-assessment process. The Company aims to ensure that all of its operations and its entire value chain are fully aligned with its Human Rights and Equal Opportunities Policy. The Migros Code of Ethics as well as associated procedures and regular awareness-building initiatives are designed to mitigate the Company's exposure to internal and external stakeholder risks.

The Human Resources and Industrial Relations Executive Vice Presidency has overall responsibility for the management of human resources processes and industrial relations in accordance with Migros' Human Resources Policy. Compliance with human resources, human rights, and equal opportunity policies within the Company is monitored by the Migros Internal Audit Department, which reports its findings to senior management. All reported instances of non-compliance are additionally investigated. The Anadolu Group Department of Auditing and/or external auditors may also look into policy violations.

Basic **human rights training** covering the principles of the Universal Declaration of Human Rights was provided to 4,625 employees during 2025, bringing the total number since the program's inception to 27,315. This training is mandatory for all Migros employee. Tests reveal that employees' human rights knowledge levels improved from a 47% pre-training baseline to a 59% success rate upon completion of the training.

“Ethics 101” is the name of the training module whose completion was required of all employee in 2025. Course content includes the basic principles of Migros' ethical guidelines as well as what unethical behavior is and how it should be reported. A test of knowledge administered before and after completing the course showed an 18 percentage-point improvement (69% vs 87%) in employees' familiarity with ethical issues. Ethical-behavior awareness was also increased in other ways during the year such as by means of questionnaires and chats on the occasion of Corporate Ethics and Compliance Week and of Global Ethics Day.

Evidence of the importance that Migros gives to human rights and ethical behavior may be seen in the fact that no violations have been identified in the course of comprehensive human-rights reviews of all of the company's operations during the most recent three years. Migros is particularly sensitive about such issues as discrimination, child labor, and forced or compulsory labor and has never been accused of committing such acts.

The disclosures presented in the report regarding diversity within governing bodies and employees, requirements on product and service information and labeling, gender pay ratio, parental leave, freedom of association and the right to collective bargaining, as well as training provided to employees in line with human rights policies and procedures, have been subject to independent verification. In addition, within the scope of Occupational Health and Safety (OHS), disclosures on OHS Services, work-related injuries, and employees covered by the OHS Management Systems have been verified by an independent audit firm in accordance with the **ISAE 3000 (Revised)** standard. The Limited Assurance Statement (Selected Criteria) is presented in the **“Appendices”** to this report.

Labor Union Membership and Collective Bargaining Agreement

Migros respects the right of its employees to individually and collectively interact with the Company and among themselves and has recognized their right to unionize since 1972. The company cooperates fully and in every way possible with its employees' union to ensure mutual compliance with ILO standards in dealing with such issues as compulsory labor and child labor as well as with applicable labor laws and regulations and with rules governing fair and impartial treatment and human rights.

The collective bargaining agreement signed between Migros and the Tez-Koop. İş Union, covering the period from 1 January 2023 to 31 December 2025, has expired, and negotiations for a new term have commenced. As of end-2025, 94.9% of the Company's blue-collar employee were covered by a collective bargaining agreement.

The agreement contains provisions governing a variety of workplace health & safety issues such as proper nourishment, cleaning equipment and supplies, medical leave and pay, workplace doctors, infirmaries and medicine cabinets, reasons for employment in light duties, and work clothing and equipment. Unionized employees are provided with various fringe benefits such as bonuses, food allowances, transportation support, holiday allowances, clothing assistance, fuel support, and leave allowances. In some locales, Migros provides employee transportation services to and from the workplace; where this is not possible, employees receive a commuting allowance. Employees are provided with at least three portions of high-quality, filling meals every day. Employees' Money loyalty cards are charged with a predetermined number of points every month that can be used to defray the cost of groceries. Employees also receive allowances on such occasions as a birth or death in the family, marriage, and military service. Employees with children of school age receive an education allowance.

All Company operations are subject to human rights-oriented social compliance audits and are conducted in line with Migros' Human Rights and Equal Opportunity Policy.

CERTIFICATION & INSPECTION

QSI Certification Inspection and Testing Services Ltd. Co.

INDEPENDENT LIMITED ASSURANCE REPORT

Sustainability Disclosures – Selected Information

ISO/IEC 17029:2019 · ISAE 3000 (Revised)

PREPARED FOR

Migros Ticaret A.Ş.

Client	Migros Ticaret A.Ş.
Reporting Period	01.01.2025 – 31.12.2025
Assurance Level	Limited Assurance
Scope	GRI 406-1 · GRI 408-1 · GRI 409-1
Applied Standards	ISO/IEC 17029:2019 · ISAE 3000 (Revised)
Reporting Framework	GRI Standards (GRI 1: Foundation 2021)
Report Date	26.06.2026

To the Board of Directors of Migros Ticaret A.Ş.

Migros Ticaret A.Ş. (the "Company" or "Migros") has engaged QSI Certification Inspection and Testing Services Ltd. Co. ("QSI", "we", "us" or "our") to perform an independent verification, within the scope of a limited assurance engagement as defined by the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board (IAASB), on the Selected Information included in the Company's sustainability disclosures for the reporting period from 01.01.2025 to 31.12.2025.

The objective of the verification is to assess whether the Selected Information has been prepared, in all material respects, in accordance with the reporting criteria established by the Company and is supported by sufficient and appropriate evidence.

The Selected Information subject to this verification comprises the information reported by Migros Ticaret A.Ş. and described below:

GRI 406 Non-discrimination (GRI 406-1): Incidents of discrimination and corrective actions taken.

During verification, the Human Rights and Equal Opportunity Policy, Gender Equality and Inclusion Policy, Code of Ethics, and the Company's practices relating to recruitment, performance evaluation, remuneration and other human resources processes for the prevention of discrimination were reviewed. In addition, the organizational structure, sample personnel records of female and male employees, and sample records of employees with different nationalities were examined to assess the implementation of equality and non-discrimination.

The Ethics Reporting Line, Industrial Relations Hotline, Ethics Committee processes, and sample notifications and case records relating to the management of discrimination allegations were reviewed. It was verified that reported cases were recorded, assessed and, where necessary, corrective actions were implemented.

Furthermore, ethics and human rights training records, Ethics and Compliance Week and ethics communications, employee awareness activities, and relevant system screenshots were reviewed.

GRI 408 Child Labor (GRI 408-1): Operations and suppliers at significant risk for incidents of child labor.

As part of the verification, the Human Rights and Equal Opportunity Policy, Human Resources Handbook, sample employee records from the ERP system and personnel information relating to the prevention of child labor were reviewed. Based on the review performed, employee age records and recruitment processes were assessed as being implemented in accordance with the applicable legislation and the Company's practices.

The Company's ethical compliance audit methodology was reviewed, and it was verified that the audit approach, including document and record reviews and employee interviews to identify child and young workers, was implemented. Accordingly, it was confirmed that records such as employment contracts, job assignment records, social security notifications, working time records and identification documents were used in the audit.

Furthermore, the ethical compliance audit methodology for suppliers was reviewed, and it was verified that control mechanisms for assessing child labor risks had been established.

GRI 409 Forced or Compulsory Labor (GRI 409-1): Operations and suppliers at significant risk for incidents of forced or compulsory labor.

During verification, the Human Rights and Equal Opportunity Policy, HR Handbook, Flexible Working Hours Instruction, sample 2025 attendance records, payroll records, and announcements and practices for annual leave planning were reviewed with respect to the prevention of forced or compulsory labor. Based on the review, the Company's practices relating to voluntary employment, working hours, remuneration and leave entitlements were assessed as being implemented in accordance with the applicable policies and legislation.

In addition, records on working hours, overtime, remuneration and employee rights and benefits were sampled, and verifying that these practices were implemented in accordance with the Company policies and procedures.

Applicable Criteria

The Selected Information has been assessed against the following reporting criteria:

- The Company's internal policies, procedures, methodologies and reporting criteria applied in the preparation of the Selected Information subject to verification;
- The Company's data collection, evaluation, consolidation and reporting processes, together with the related internal control mechanisms.

The Selected Information has been prepared taking into consideration the reporting principles defined in the GRI Standards (GRI 1: Foundation 2021). The methodologies and reporting criteria established by the Company were used as the basis for the verification activities.

Management's Responsibilities

The Management of the Company is responsible for the preparation, presentation and reporting of the Selected Information in accordance with the reporting criteria established by the Company.

This responsibility includes establishing sustainability performance objectives; establishing and maintaining appropriate data collection, performance management, reporting and internal control systems from which the reported information is derived; establishing the policies, procedures and methodologies used in the reporting process; and ensuring that the reported information is supported by sufficient and appropriate evidence.

Management is also responsible for the prevention of errors, fraud and material misstatements, and for ensuring compliance with applicable laws and regulations relevant to the Company's activities.

Our Independence and Quality Management

QSI Certification Inspection and Testing Services Ltd. Co. performs verification activities in accordance with the principles of impartiality, independence, integrity, professional competence, due care, confidentiality and ethics.

Our organization applies its processes relating to the planning, performance and reporting of verification activities in accordance with internationally recognized quality management principles and maintains documented policies and procedures to ensure compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to express an independent limited assurance conclusion on the Selected Information based on the limited assurance verification we have performed.

Our verification activities were conducted in accordance with ISO/IEC 17029:2019 Conformity Assessment – General Principles and Requirements for Validation and Verification Bodies and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

As limited assurance verification requires the application of procedures that are less extensive than those performed in a reasonable assurance engagement, the level of assurance obtained is consequently lower than that which would have been obtained had a reasonable assurance engagement been performed.

Summary of Verification Activities

The verification activities were planned and performed based on an assessment of the risk of material misstatement in the Selected Information. These activities included, but were not limited to, the following:

- Conducting interviews with management and process owners responsible for the preparation of the Selected Information,
- Reviewing policies, procedures, data collection, reporting processes and internal control mechanisms,
- Examining records and supporting evidence on a sample basis,
- Examining selected samples, where considered appropriate,
- Comparing the reported information with source records, and,
- Assessing the presentation and disclosures of the sustainability information.

The nature, timing and extent of the procedures performed in a limited assurance verification are less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed.

Inherent Limitations

The preparation and reporting of non-financial sustainability information may be subject to inherent uncertainties arising from the reporting criteria applied, data collection processes and assumptions used.

The verification activities were performed on a sample basis and were limited to the records, information and documentation reviewed. Accordingly, it cannot be guaranteed that all errors, omissions or material misstatements relating to the reported information would be identified.

Conclusion

Based on the verification procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Selected Information has not been prepared, in all material respects, in accordance with the reporting criteria established by Migros Ticaret A.Ş.

Restriction on Use

This report has been prepared solely for the use of Migros Ticaret A.Ş. and is not intended for any other purpose.

To the fullest extent permitted by applicable law, QSI Certification Inspection and Testing Services Ltd. Co. does not accept or assume responsibility to any party other than Migros Ticaret A.Ş. in respect of this report or the limited assurance conclusion expressed herein.

QSI Certification Inspection and Testing Services Ltd. Co.
General Manager / Chairman of the Board

Okay KAYHANLI
26/06/2026