

## INTRODUCTION

Petkim Petrokimya Holding A.Ş. conducts its activities in compliance with applicable legislation and in alignment with its Corporate Governance principles.

The Company adopts a transparent, responsible and compliant approach in managing its tax affairs.

This Tax Policy sets out the framework governing the approach of Petkim Petrokimya Holding A.Ş. and its subsidiaries operating in Türkiye to tax compliance, tax planning, transfer pricing, transparency and tax oversight.

This Policy applies to Petkim Petrokimya Holding A.Ş. and its subsidiaries operating in Türkiye.

## COMPLIANCE WITH TAX LAWS AND MONITORING OF LEGISLATION

Petkim Petrokimya Holding A.Ş. and its subsidiaries operate in Türkiye and fully comply with the tax laws and regulations in force.

The Company actively monitors new tax legislation and amendments to existing rules in order to ensure compliance with both the spirit and the letter of the tax laws and regulations.

All tax declarations, returns and payments are prepared accurately and submitted within the statutory deadlines.

## RESPONSIBLE TAX PLANNING AND NO ARTIFICIAL ARRANGEMENTS

Petkim Petrokimya Holding A.Ş. and its subsidiaries engage in responsible tax planning aligned with their commercial substance and economic activities.

The Company does not engage in tax evasion or artificial tax arrangements aimed at achieving results contrary to the intention of legislation.

All transactions are structured based on genuine commercial rationale.

## TRANSFER PRICING AND ARM'S LENGTH PRINCIPLE

Where related party transactions occur, they are conducted in accordance with the arm's length principle and applicable legislation.

The Company ensures that pricing reflects economic reality and that taxes are paid where value is created.

Transfer pricing documentation is prepared and maintained in accordance with OECD Guidelines and relevant local regulations.

## APPROACH TO LOW-TAX JURISDICTIONS AND TAX HAVENS

Petkim Petrokimya Holding A.Ş. and its subsidiaries do not have operations in low-tax rate jurisdictions, and so-called "tax havens" are not used for tax reduction purposes.

All profits generated by the Company and its subsidiaries are declared and taxed in Türkiye in accordance with applicable legislation.

### TRANSPARENCY AND TAX DISCLOSURE

In line with its transparency principles, Petkim Petrokimya Holding A.Ş. discloses tax-related information on a jurisdictional basis.

As Petkim Petrokimya Holding A.Ş. and its subsidiaries operate only in Türkiye, the disclosure relates to Türkiye and includes:

- Tax Jurisdiction - Turkey
- Profit (Loss) Before Tax – (10.259.752 TL)
- Number of Employees – 2.363
- Income Tax Accrued - 0 TL
- Income Tax Paid - 0 TL

This disclosure demonstrates the alignment between business activities and tax contribution.

### AUDIT OVERSIGHT OF TAX

The Finance and Tax function of Petkim Petrokimya Holding A.Ş., which has the necessary financial and human resources, is responsible for monitoring tax governance and tax management and works closely with other departments and business areas.

All tax transactions carried out by Petkim Petrokimya Holding A.Ş. and its subsidiaries are regularly reviewed and identified risks are addressed in a timely manner.

Where necessary, support may be obtained from independent auditors and Sworn Tax Advisors.

Oversight of tax governance is carried out within the framework of the Company's corporate governance structure.

| HAZIRLAYAN                                          | KONTROL EDEN                                    | ONAYLAYAN                                                                                                                                            |
|-----------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Vergi Yöneticisi</b><br><i>BERK İLHAN GÜLBAĞ</i> | <b>Kalite Yönetim Sistemleri Grup Müdürlüğü</b> | <b>Vergi Müdürü</b><br><i>DİLŞAD SORKUT</i><br><b>Vergi &amp; Finansal Operasyonlar</b><br><b>Kurumsal Direktörü</b><br><i>MEHMET ŞÜKRÜ ÜSTÜNŞOY</i> |