

BİM BİRLEŞİK MAĞAZALAR A.Ş.

DIVIDEND POLICY

PURPOSE AND SCOPE

The purpose of this Policy is to set forth, in a transparent, consistent, and predictable manner, the principles of BİM Birleşik Mağazalar A.Ş. regarding dividend distribution, its approach to determining returns to be provided to shareholders, and the methods and processes of profit distribution. The Policy aims to enhance investor confidence and manage stakeholder expectations while preserving the long-term value of the Company.

This Policy covers the practices of BİM Birleşik Mağazalar A.Ş. concerning the distribution of its distributable period profits. It has been prepared in accordance with the Turkish Commercial Code No. 6102, the Capital Markets Law No. 6362, the Communiqué on Dividends (II-19.1) of the Capital Markets Board, the Capital Markets Regulation, and the relevant provisions of the Company's Articles of Association, and shall be implemented within this framework.

DIVIDEND DISTRIBUTION RATE

The dividend policy is determined based on the medium and long-term strategies, investment and financial plans and the profitability and cash position of the Company. The Company has adopted a policy of distributing **at least 30%** of the distributable profit, to be determined in accordance with the provisions of the Turkish Commercial Code, the Capital Markets Boards regulations and tax legislation; provided that such distribution can be covered by the resources available in the statutory records.

DIVIDEND PAYMENT METHOD

Dividends may be distributed to shareholders either in cash or in the form of bonus shares through the capitalization of profits, or partly in cash and partly in the form of bonus shares. Payments for cash dividends can also be made in installments pursuant to the Article 5, paragraph 2 of the Capital Markets Board Communiqué. The number of installments are determined by the general assembly, or by the the Board of Directors with the explicit authorization of the general assembly.

There are no privileges in dividend distribution. Dividends are distributed equally to all existing shares as of the distribution date, regardless of their issuance and acquisition dates.

DIVIDEND DISTRIBUTION PERIOD

The distribution of the dividends starts no later than the end of the fiscal period in which the general assembly meeting that makes the distribution decision is held.

ADVANCE DIVIDEND

The Company may distribute advance dividends, as stipulated in its Articles of

Association, provided that it is authorized by the General Assembly and in compliance with the Capital Markets Law and the communiqués issued by the Capital Markets Board.

ENFORCEMENT AND REVISION

This Policy became effective on 27 March 2014 with the approval of the Board of Directors of BİM and has been revised and republished on 19 September 2025. The Board of Directors of the Company has overall responsibility on the operation and enforcement of this policy. Any kind of revision to the Policy after the date it became effective should be approved by the Board of Directors. The said resolution of the Board of Directors and the rationale for the amendment shall be publicly disclosed within the framework of the Capital Markets Board regulations regarding the public disclosure of material events.