BOSSA TICARET VE SANAYI ISLETMELERI T.A.S.

INFORMATION POLICY

1. Purpose

Bossa Ticaret ve Sanayi Isletmeleri T.A.S. (hereinafter referred as the Company) has created an information policy based on transparency and accuracy to ensure shareholders, public and stakeholders informed simultaneously, complete, clear and accurately.

The Company has been complying with Capital Markets Legislation, regulations of Capital Markets Board and Borsa Istanbul A.S. (BIST) on public disclosure; has been paying maximum attention to the implementation of the principles involved in Capital Markets Board (CMB) Governance Principles.

Information Policy comprises all employees and consultants of the Company and organizes oral and written communication with capital markets participants.

2. Authority and Responsibility

Information Policy is approved by the Board of Directors pursuant to SMB Governance Principles. Adoption, supervision and development of the information and public disclosure policy of the Company are under the authority and responsibility of the Board of Directors.

Department of Financial Affairs and Investor Relations Unit are responsible for the implementation and tracking of the Information Policy.

3. Methods and Means of Public Disclosure

Without prejudice to the provisions of Capital Markets Legislation and Turkish Commercial Code, main methods and means of public disclosure used by the Company are indicated below:

- Disclosures of special cases that transmitted to BIST. (Notifications of PDP (Public Disclosure Platform) are made in an electronic environment)
- Financial statements and notes on the accounts, independent audit reports, declarations and activity reports transmitted to BIST periodically. (Notifications of PDP (Public Disclosure Platform) are made in an electronic environment)
- Notices and announcements made via Turkish Trade Registry Gazette and daily newspapers. (prospectus, circular, general assembly invitation etc.)
- Press statements made via written and visual media.
- Statements made to the data distribution organizations such as Reuters, Foreks etc.
- Corporate website. (www.bossa.com.tr)
- Statements made via communication methods and tools such as telephone, electronic mail, mail, fax etc.

4. Disclosure of Financial Statements

Financial statements and notes of the Company are prepared in accordance with the International Financial Reporting Standards (IFRS). They are audited independently and disclosed to the public by submitting them to BIST. Financial statements and notes are approved by Board of Directors under the provisions of Capital Markets Legislation and with the assent of Audit Committee, before they are disclosed to the public.

Financial statements and notes, independent audit report and Activity Report of Board of Directors are transmitted in an electronic environment as a notification of Public Disclosure Platform (PDP), following the approval of the Board of Directors in accordance with the CMB and BIST regulations.
5. Public Disclosure of the Activity Report

The activity report is prepared in accordance with Capital Markets Legislation and CMB Governance Principles. It is approved by Board of Directors and disclosed to the public via our website (www.bossa.com.tr).

6. Public Disclosure of Special Cases and Authorities

Disclosures of special cases of the Company are prepared by the Department of Financial Affairs.

Disclosures of special cases of the Company are transmitted to BIST by being signed by CEO and Department of Financial Affairs Officer in principle. In cases where this is not possible, disclosures of special cases are transmitted to BIST by being signed by company official who have an authority to sign respectively. Disclosures of special cases are transmitted to BIST as a notification of PDP in an electronic environment.

Information is accepted as important and private information when there is a high probability that a reasonable investor finds that information important and private.

If any employee of the Company finds that an important and private information that was not disclosed to the public before, is disclosed to the public involuntarily, he/she immediately gives prompt notice about situation to the Department of Financial Affairs. In this case, the Department of Financial Affairs provides transmittal of appropriate disclosure of a special case to BIST by preparing it in accordance with provisions of Capital Markets Legislation.

The Company declares its disclosures of special cases at its website (www.bossa.com.tr).

7. Authorities Who Disclose to the Public

Apart from the notifications mentioned above, oral and written requests for information transmitted by Capital Markets Participants or any entity/person are assessed by the Department of Financial Affairs. In the assessment that is made according to the content of the request, it is considered that whether it is a trade secret or not and may affect the investment decisions and the value of capital markets instruments pursuant to Capital Markets Board Communiqué on the Principles Regarding Disclosures of Special Cases to the Public with no II-15.1, or not. Oral and written requests for information are replied by relevant department, after they are reviewed by the Department of Financial Affairs.

Press statements made to written and visual media and to the data distribution organizations such as Reuters, Foreks etc. can be done by the Chairman of Board of Directors, CEO and Department of Financial Affairs Officer.

Apart from this, employees of the Company cannot reply the questions come from capital markets participants, if they are not charged in purpose. Received requests for information are forwarded to the Department of Financial Affairs.

8. People with Administrative Responsibility

People with Administrative Responsibility regularly access to internal information about Company directly or indirectly and are authorized to make administrative decisions that affect future development and commercial goals of the Company.
9. Communication with Capital Markets Participants

Investor Relations Unit is created within the Department of Financial Affairs in the company organization for maintaining relations with both existing and potential shareholders and relevant institutions on a regular basis and for the purpose of the questions replied in the most efficient way. Relations are maintained via this unit.

10. Doctored News Circulating in the Market

As a principle, the Company does not express any opinion about market rumors and speculations. Rumors and news that appear in media organs and websites are monitored. The Department of Financial Affairs evaluates whether this news and information affect capital instruments, or not.

It is decided by the Department of Financial Affairs whether a disclosure of special case will be made or not pursuant to Capital Markets Board Communiqué on the Principles Regarding Disclosures of Special Cases to the Public with no II-15.1 Article 9.

On the other hand, within the provisions of Capital Markets Legislation, when there comes a request for affirmation from CMB and/or BIST or the management decides that giving an answer is necessary and more appropriate, an announcement about rumors and gossips circulating in the market is made.

11. Prohibition of Statement

The Company avoids making an announcement about information that are not disclosed to the public yet, during the period once every three months, from the 15th day of the month that follows the month that interim and annual accounting period ends, until after a weekday day is passed from the day financial statements and notes are announced, to prevent false and unauthorized information. During this period, an opinion about undeclared financial information of the company is not expressed, a discussion is not made and questions related to this are not answered within the privacy policy.

12. Website of the Company

Website of the Company (www.bossa.com.tr) is used actively during public disclosure as advised by CMB Governance Principles. Statements in the website do not replace the notifications and disclosures of special cases to be made in accordance with provisions of Capital Markets Legislation. All statements made to the public by the Company are accessed via its website. The website is configured and departmentalized according to this. All kinds of precautions related to security of website are taken. The website is prepared in Turkish and English and with a content and form as required by CMB Governance Principles. The notice about general assembly meetings to be made, agenda items, informing documents about agenda items, other information, documents and reports about agenda items, information about methods of participation to the general assembly are especially included in the website remarkably. Studies intended to develop the website are kept constant.
The main content of the website are summarized below:

- Detailed Information About Corporate Identity
- Vision and Mission
- Information About Members of the Board of Directors and Top Management
- Partnership Structure of the Company
- Articles of Incorporation of the Company
- Trade Registry Information
- Financial Reports
- PDP Disclosures of Special Cases
- The Date of the Meeting of General Assembly and Agenda
- Meeting Minutes of General Assembly and List of Participants
- Letter of Attorney Sample
- Corporate Governance Implementations and Compliance Report
- Activity Reports of Board of Directors
- Dividend Policy, History and Capital Increase
- Policies
- Frequently Asked Questions Section