



AHLATCI METAL RAFİNERİ A.Ş. COMPLIANCE REPORT

The LBMA Responsible Gold Guidance and Responsible Silver Guidance establish a risk-based framework for refiners to identify, assess and respond to supply-chain risks in alignment with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

As an LBMA Good Delivery applicant, Ahlatcı Metal Refinery maintains a Responsible Sourcing Compliance Programme addressing its gold and silver supply chains, including applicable human-rights, conflict-financing, anti-money laundering, counter-terrorist financing, sanctions and anti-bribery risks. The FY2025 independent reasonable assurance engagement for which PKF Aday Bağımsız Denetim A.Ş. has been engaged forms part of Ahlatcı Metal Refinery's LBMA application and assurance package.

This Compliance Report describes the measures applied by Ahlatcı Metal Refinery during the 2025 reporting period under the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2. It should be read together with the related Independent Reasonable Assurance Report when issued.

Refinery Name:	Ahlatcı Metal Rafineri A.Ş.
Location:	Pınarçay OSB Mh. Organize Sanayi 1. Cd. No:60/2 Merkez/Çorum, Türkiye
Reporting Period:	1 st January 2025 – 31 st December 2025
Contact Details:	kurumsal@ahlatci.com.tr
Board Representative Responsible for the Report:	Ahmet AHLATCI

Reporting Scope

This Compliance Report covers the responsible sourcing and supply chain due diligence activities of Ahlatcı Metal Refinery for the reporting period from 1 January 2025 to 31 December 2025. The reporting entity operates a single refinery facility located at Pınarçay OSB Mahallesi, Organize Sanayi 1. Cadde, No: 60/2, Merkez/Çorum, Türkiye.

The scope of this report includes Ahlatcı Metal Refinery's gold and silver sourcing, material acceptance, refining, production, traceability and related supply chain due diligence activities carried out at this facility. Ahlatcı Metal Refinery's gold-related activities are assessed against the LBMA Responsible Gold Guidance Version 9, while its silver-related activities are assessed against the LBMA Responsible Silver Guidance Version 2.

Ahlatcı Holding is the sole shareholder of Ahlatcı Metal Refinery. Other Ahlatcı Group entities are not included within the reporting boundary as separate reporting entities.

Ahlatcı Döviz ve Kıymetli Madenler Yetkili Müessese A.Ş. and Ahlatcı Kuyumculuk Sanayi ve Ticaret A.Ş. are related-party suppliers of Ahlatcı Metal Refinery. Accordingly, transactions and precious metals supplied by these entities are included within the scope of Ahlatcı Metal Refinery's supply chain



due diligence, traceability, material acceptance and risk assessment processes. During the 2025 reporting period, Ahlatcı Metal Refinery received mine-origin silver-bearing material from Türk Altın İşletmeleri A.Ş. solely for toll-refining purposes. Legal title to the material remained with Türk Altın İşletmeleri A.Ş. throughout the refining process, and Ahlatcı Metal Refinery generated revenue solely from the refining services provided. Following completion of the refining process, the refined silver was returned or delivered on behalf of Türk Altın İşletmeleri A.Ş. Separately, Ahlatcı Metal Refinery purchased fully refined silver through Borsa İstanbul Precious Metals and Diamond Market under separate market transactions. Borsa İstanbul is identified as the transaction/purchase channel and is not, by itself, treated as evidence of the LBMA Country of Origin of the underlying material.

No other refinery facility, legal entity or business unit within Ahlatcı Holding is included within the reporting boundary of this Compliance Report.

The information, statements and disclosures set out in this report constitute Ahlatcı Metal Refinery's management declaration concerning the implementation of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2. This report provides an overview of Ahlatcı Metal Refinery's responsible sourcing framework, supply chain due diligence processes, risk assessment activities, risk mitigation measures, governance arrangements and monitoring controls implemented throughout the reporting period.

Ahlatcı Metal Refinery confirms that it has established and maintained management systems and due diligence procedures designed to identify, assess, mitigate and report risks associated with conflict financing, serious human rights abuses, money laundering, terrorist financing, bribery and other relevant risks within its gold and silver supply chains, in accordance with the OECD Due Diligence Guidance, LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2.

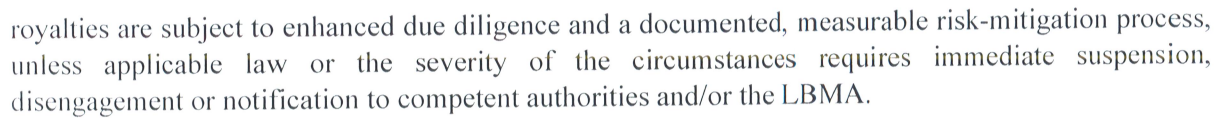
STEP 1. ESTABLISH STRONG COMPANY MANAGEMENT SYSTEMS

1.1 Adopt and Commit to a Responsible Gold and Silver Supply Chain Policy

Ahlatcı Metal Refinery has adopted a documented Responsible Sourcing Policy applicable to its gold and silver supply chains. The Policy is aligned with the LBMA Responsible Gold Guidance Version 9, the LBMA Responsible Silver Guidance Version 2 and Annex II of the OECD Due Diligence Guidance.

The Policy addresses the threat-finance and serious supply chain risks identified under OECD Annex II. These include torture, cruel, inhuman or degrading treatment; forced or compulsory labour; the worst forms of child labour; other gross human-rights violations and abuses, including widespread sexual violence; war crimes; crimes against humanity; genocide; direct or indirect support to illegitimate non-state armed groups; risks arising from public or private security forces; bribery and fraudulent misrepresentation of origin; money laundering and terrorist financing; non-payment of taxes, fees and royalties due to governments; and contribution to conflict.

Ahlatcı Metal Refinery immediately suspends or discontinues a transaction or relationship where there is a reasonable risk of serious human-rights abuses or direct or indirect support to illegitimate non-state armed groups. As a stricter internal risk-appetite measure, Ahlatcı Metal Refinery also does not accept precious metals known to originate from World Heritage Sites or to have been sourced in breach of applicable international sanctions. Risks involving public or private security forces, bribery, fraudulent misrepresentation of origin, money laundering, terrorist financing or non-payment of taxes, fees and



Public and private security-force risks include the unlawful control of mine sites, transportation routes or upstream supply chain actors; unlawful taxation, extortion or payments at checkpoints; serious human-rights abuses; and direct or indirect financial, logistical or other support. Where such risks are relevant, Ahlatcı Metal Refinery requires information concerning the role of the security provider, the nature and recipient of payments, relevant human-rights history and any corrective measures. During 2025, no gold or silver purchased by Ahlatcı Metal Refinery was classified as Mined Gold or Mined Silver. All silver purchased by the Refinery was classified as Recycled Silver. Separately, mine-origin silver-bearing material owned by Türk Altın İşletmeleri A.Ş. was received solely for toll-refining purposes and was recorded separately from the Refinery's silver purchase population. The toll-refining arrangement did not involve the purchase of mine-origin silver by Ahlatcı Metal Refinery or any first-trade payment by the Refinery to a mining enterprise.

For Mined Gold or Mined Silver, Ahlatçı Metal Refinery's due diligence framework requires review of relevant mining licences and production permits, taxes, fees and royalties, export and customs payments, available official receipts and indicators of unofficial or facilitation payments. EITI reporting and other credible independent sources are considered where applicable.

The alignment between the five-step due diligence framework of the applicable LBMA Guidance and the relevant sections of this report is summarised below:

- Step 1 – Establish strong company management systems
- Step 2 – Identify and assess risks in the supply chain
- Step 3 – Design and implement a management strategy to respond to identified risks
- Step 4 – Obtain independent third-party assurance on supply chain due diligence practices
- Step 5 – Report annually on supply chain due diligence

Ahlatçı Metal Refinery maintains a Responsible Sourcing Policy, an Anti-Money Laundering and Counter-Terrorist Financing Compliance Policy and an Anti-Bribery and Corruption Policy applicable to its gold and silver supply chain activities. The Responsible Sourcing Policy applicable to the 2025 reporting period was approved by the Board of Directors, reviewed on 14 January 2025, and remained the applicable Responsible Sourcing Policy throughout the 2025 reporting period. The review conducted on 15 January 2026 constituted the subsequent annual review and relates to the following review cycle; it does not represent the policy version applicable to the 2025 reporting period. Ahlatçı Metal Refinery also reviews its policies and procedures when material regulatory, operational or supply-chain developments occur.

For the purposes of Ahlatcı Metal Refinery's Responsible Sourcing Programme, the supply chain includes relevant gold- and silver-supplying counterparties, intermediaries and known upstream entities involved in the sourcing, transportation or supply of precious metals to Ahlatcı Metal Refinery. An ultimate beneficial owner is a natural person who ultimately owns or controls a counterparty, a natural person on whose behalf a transaction is conducted, or a person who otherwise exercises ultimate effective control over a legal person or arrangement. Ahlatcı Metal Refinery applies the applicable Turkish AML/CFT identification threshold of 10%, considers the 25% ownership benchmark used in FATF/LBMA due diligence, and applies the OFAC 50 Percent Rule on an aggregate ownership basis.



for sanctions purposes. A natural person exercising ultimate effective control is assessed irrespective of whether a numerical ownership threshold is met.

Policy and Process Implementation

Ahlatci Metal Refinery's Responsible Sourcing Policy and supporting procedures apply to the employees and business functions involved in its gold and silver sourcing, supplier due diligence, material acceptance, transaction monitoring, traceability and risk management activities. The applicable responsible sourcing requirements are also communicated to relevant gold- and silver-supplying counterparties through Ahlatci Metal Refinery's onboarding documentation, contractual arrangements and supplier communications.

Responsibilities for implementing and overseeing the Responsible Sourcing Programme are assigned through Ahlatci Metal Refinery's governance structure, organisational chart, internal procedures and employee job descriptions. The applicable controls are implemented on a risk-based basis, taking into account the counterparty, supply chain, material type, origin and transaction characteristics.

1.2 Establish Management Structures to Support Supply Chain Due Diligence

The Board of Directors has ultimate oversight and accountability for Ahlatci Metal Refinery's Responsible Sourcing Programme. Its responsibilities include overseeing the effectiveness of the supply chain due diligence framework, reviewing material supply chain risks and significant compliance matters, and monitoring the implementation of corrective and risk mitigation measures.

The Compliance Officer is responsible for the day-to-day implementation and monitoring of Ahlatci Metal Refinery's Responsible Sourcing Programme and escalates material risks, significant red flags and matters requiring senior-level decisions to the Board of Directors in accordance with Ahlatci Metal Refinery's governance and escalation procedures.

Ahlatci Metal Refinery applies a documented review and approval framework based on the completeness of KYC and supply chain information, the CRRM risk rating, screening results, identified red flags, material type and origin, transaction characteristics and the applicable approval requirements. The Compliance function performs the initial review and records its assessment and recommendation. Matters requiring escalation are submitted to the Compliance Committee and/or the Board of Directors in accordance with Ahlatci Metal Refinery's governance framework.

As an additional preventive control, the Board of Directors decided on 30 January 2025 that purchases of gold or silver amounting to 100 kilograms or more, whether conducted as a single transaction or through connected transactions, must be submitted to the Board of Directors for review and approval. This internal approval threshold does not, by itself, constitute a red flag or result in a high-risk classification.

During the 2025 reporting period, compliance and responsible sourcing matters were reviewed through four quarterly Compliance Committee meetings held on 31 March, 30 June, 30 September and 31 December 2025. The meetings were attended by the CEO, CFO, Financial Group Compliance Officer and Compliance Officer and covered matters including regulatory reporting, responsible sourcing policies and procedures, assurance activities and the risk status of counterparties. A summary of the compliance activities carried out during 2025 was subsequently presented to the Board of Directors on 15 January 2026.



On 9 December 2025, Ahlatci Metal Refinery provided a six-hour AML/CFT and compliance training session to four participants comprising the Chairman and Vice Chairman of the Board of Directors, the General Manager and the Human Resources Manager. The training was delivered by the Compliance Officer and covered MASAK requirements, applicable international standards, KYC obligations, suspicious transaction reporting, corporate risk policies, compliance programmes, internal audit activities, the consequences of non-compliance and the oversight, approval and accountability responsibilities of the Board of Directors and relevant management functions. Signed attendance and acknowledgement records were retained as evidence of participation.

The Board of Directors' oversight competence is supported by its assigned governance responsibilities, direct access to the Compliance Officer and the dedicated training described above. Matters requiring specialist responsible sourcing or AML/CFT expertise are supported by the Compliance function.

At the end of 2025, Ahlatci Metal Refinery initiated a documented employee acknowledgement process covering its Supply Chain Policy and other applicable compliance policies and procedures. The acknowledgement process commenced on 29 December 2025 and remained in progress as of 31 December 2025. The process continued into January 2026 and, upon completion, signed acknowledgements had been obtained from a total of 290 employees, confirming that the relevant policies and procedures had been communicated to them and that they had read, understood and agreed to comply with their requirements. Accordingly, the total of 290 completed employee acknowledgements represents the completed process as of January 2026 and should not be interpreted as the number of acknowledgements completed by 31 December 2025.

Ahlatci Metal Refinery appointed its Compliance Officer on 25 January 2023. The Compliance Officer has more than 15 years of experience in AML/CFT and compliance, including supply chain compliance responsibilities, and is supported by a two-person Compliance function. Ahlatci Metal Refinery's Compliance function consists of the Compliance Officer and the Assistant Compliance Officer. Zümriit Demirci serves as the Assistant Compliance Officer and performs the deputy function in the absence of the Compliance Officer in accordance with the applicable MASAK requirements. This arrangement supports continuity in the performance of KYC, screening, enhanced due diligence, transaction monitoring and responsible sourcing responsibilities.

Following the establishment of the 100-kilogram approval threshold on 30 January 2025, 70 gold purchase transactions met the applicable threshold during the remainder of the 2025 reporting period. All qualifying gold transactions were included in the documented monthly review and approval process and were submitted to the Board of Directors for review and approval in accordance with the approval framework established on 30 January 2025. The relevant gold transactions were assessed on a monthly basis and the corresponding review and approval records were retained.

For silver, 71 purchase transactions met the 100-kilogram threshold during the applicable period. All 71 qualifying silver transactions were included in a separate documented monthly review and approval process and were submitted to the Board of Directors for review and approval in accordance with the same approval framework. The relevant silver transactions were assessed on a monthly basis and the corresponding review and approval records were retained. These threshold-based reviews constituted preventive management controls and were not classified as confirmed responsible sourcing red flags.

No confirmed responsible sourcing red flag requiring supplier-specific enhanced due diligence, a formal risk mitigation plan, suspension or disengagement was identified during the reporting period.



The Compliance Officer is organisationally independent from Ahlatcı Metal Refinery's operational and commercial functions and reports directly to the Board of Directors, as reflected in the organisational chart. The Compliance Officer has direct access to the Board of Directors and access to the information, systems, records and personnel required to perform the role.

The Compliance Officer is responsible for reviewing KYC and supply chain due diligence records, counterparty and supply chain risk classifications, screening results, transaction monitoring outputs and matters requiring escalation. The Compliance Officer documents the relevant assessment and recommendation and submits matters requiring approval or further action to the Compliance Committee and/or the Board of Directors in accordance with Ahlatcı Metal Refinery's governance framework.

Compliance Officer Responsibilities

The Compliance Officer's responsibilities within Ahlatcı Metal Refinery's Responsible Sourcing Programme include:

- implementing and periodically reviewing the Responsible Sourcing Policy and supporting procedures;
- reviewing KYC and supply chain due diligence documentation, screening results and counterparty and supply chain risk classifications;
- assessing identified inconsistencies, warning indicators and matters requiring enhanced due diligence or escalation;
- monitoring relevant transactions and supporting the investigation of unusual or suspicious activity;
- coordinating applicable on-site visits and other enhanced verification measures;
- advising relevant business functions on responsible sourcing, AML/CFT and supply chain due diligence requirements;
- coordinating employee training and policy communication activities;
- liaising with competent authorities and relevant external parties where required;
- maintaining appropriate compliance and due diligence records; and
- reporting material supply chain risks, significant compliance matters and recommendations to the Compliance Committee and/or the Board of Directors.

Employees are required to promptly escalate suspected AML/CFT, sanctions, responsible sourcing or supply chain due diligence concerns to the Compliance function through the applicable internal reporting channels. The Compliance Officer assesses the information received, documents the review and makes any notification to the competent authorities within the applicable legal requirements and confidentiality restrictions.

Employee Screening, Training and Competency

Ahlatcı Metal Refinery requires pre-employment screening for roles involving compliance-sensitive or responsible sourcing responsibilities. The Human Resources function provides the relevant identification and employment information to the Compliance function for applicable sanctions and adverse information screening before the employment decision is completed. Screening results and supporting records are retained with access restricted to authorised personnel and in accordance with applicable personal data protection requirements.

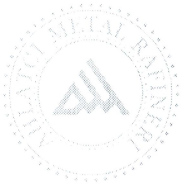
On 5 December 2025, Ahlatcı Metal Refinery provided AML/CFT, internal control and supply chain training to 60 refinery employees. The training addressed topics relevant to the participants' responsibilities, including AML/CFT obligations, KYC and customer due diligence, sanctions and PEP screening, warning indicators, internal reporting requirements and applicable responsible sourcing controls. Signed attendance records were retained as evidence of participation.

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In addition to the employee training, four participants comprising members of the Board of Directors and relevant management functions attended the separate six-hour AML/CFT and compliance training held on 9 December 2025. Accordingly, signed training attendance records were maintained for a total of 64 individuals during the 2025 reporting period.

The 64 participants comprised different employee and management groups. As the population of roles specifically in scope for responsible sourcing training was not separately defined for percentage reporting during 2025, Ahlatci Metal Refinery reports the verified participant number and does not present an unsupported training percentage.

Cooperation with Government and Law Enforcement Authorities

Ahlatci Metal Refinery cooperates with competent regulatory, customs and law enforcement authorities and provides information and records where required and permitted under applicable laws and confidentiality requirements. During the 2025 reporting period, no responsible sourcing or supply chain due diligence incident requiring case-specific notification to a competent authority was identified. This disclosure does not include routine regulatory filings, ordinary customs procedures or communications outside the scope of Ahlatci Metal Refinery's Responsible Sourcing Programme.

Record Keeping

Ahlatci Metal Refinery maintains records supporting its gold and silver supply chain due diligence activities, including:

- supplier and counterparty KYC documentation and related correspondence;
- beneficial ownership and authorised representative information;
- sanctions, PEP and adverse media screening records;
- counterparty and supply chain risk assessments;
- transaction, purchase, sales, payment and transportation documentation;
- material acceptance, shipment and traceability records;
- compliance reviews, approvals and escalation records;
- enhanced due diligence, on-site visit and red-flag review records, where applicable; and
- responsible sourcing training and policy communication records.

Ahlatci Metal Refinery retains the relevant records for at least eight years in accordance with its applicable record-retention requirements. This period exceeds the minimum five-year record-keeping period established under the LBMA Responsible Gold Guidance Version 9. Access to electronic and physical records is restricted according to applicable authorisation and confidentiality requirements.

1.3 Establish a Gold and Silver Traceability System

Ahlatci Metal Refinery maintains due diligence, transaction and traceability records for precious metal receipts and outputs. The records are linked through shipment, transaction, lot and, where applicable, bar serial-number references so that the declared source, receipt, processing and delivery information can be followed through the relevant documentation.

During the 2025 reporting period, Ahlatci Metal Refinery recorded 115 gold purchase transactions representing a total purchased weight of 33,207,952 grams. The 33,207,952 grams represents the purchased weight recorded for the relevant gold transaction population and does not represent processed weight or fine weight. During the same reporting period, Ahlatci Metal Refinery recorded 82 silver purchase transactions representing a total purchased weight of 21,453,740.98 grams. The 21,453,740.98 grams represents the purchased weight recorded for the relevant silver purchase population and does not represent processed weight, fine weight or silver received solely for toll-

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refining purposes. All silver purchased by the Refinery during the reporting period was purchased through Borsa İstanbul Precious Metals and Diamond Market and classified as Recycled Silver under the applicable LBMA material classification. Borsa İstanbul was treated as the transaction/purchase channel and not as the Country of Origin of the underlying material. Separately, Ahlatcı Metal Refinery received mine-origin silver-bearing material owned by Türk Altın İşletmeleri A.Ş. solely for toll-refining purposes. Legal title to this material remained with Türk Altın İşletmeleri A.Ş. throughout the refining process. The Refinery generated revenue solely from the refining services provided, and the material was not recorded as a silver purchase by Ahlatcı Metal Refinery. Following completion of the refining process, the refined silver was returned or delivered on behalf of Türk Altın İşletmeleri A.Ş. The toll-refining receipts, processing records and resulting deliveries were separately identified and maintained within the Refinery's traceability system. Accordingly, the Recycled Silver purchase population and the mine-origin toll-refining population were recorded and monitored separately for transaction-reporting, responsible-sourcing and traceability purposes.

Receipt, Processing and Traceability Controls

For each receipt, Ahlatcı Metal Refinery retains applicable supplier, contract, invoice, transportation, customs, material declaration, country-of-origin, weighing, inspection and assay records. Information obtained from the counterparty is reviewed against the material type, route, transaction profile and other supporting documentation. Material inconsistencies are referred to the Compliance function before acceptance or processing.

For gold purchased through Borsa İstanbul Precious Metals and Diamond Market, the trading venue is recorded separately from the Country of Origin of the underlying material. The Country of Origin, LBMA material classification, relevant upstream parties and transit information, where applicable, are determined and documented based on the available supplier, transaction, material, transportation, customs and other supporting supply-chain records. Borsa İstanbul, as the transaction/purchase channel, is not used by itself to determine the Country of Origin of the underlying material.

Precious metal shipments are assigned identifiable shipment or lot references. Receipt, weighing, assay, production, inventory and delivery records are linked through these references. Periodic reconciliation of input, output and inventory records supports the traceability of material processed during the reporting period.

Refined bars produced by Ahlatcı Metal Refinery are marked with the applicable refinery identification, unique serial number, weight and purity. Production and dispatch records link the relevant bar serial numbers to corresponding production records and delivery documentation. Product certificates containing relevant production and product information are issued where applicable.

Ahlatcı Metal Refinery does not make or accept cash payments in connection with precious metal transactions. No cash transaction or approved exception to this policy was recorded during 2025.

Record Retention

Relevant KYC, supply chain, transaction, traceability, risk assessment, monitoring and decision records are retained for at least eight years in accordance with applicable record-retention requirements, exceeding the LBMA minimum five-year period. Access is restricted according to assigned responsibilities and applicable confidentiality requirements.

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Security and Segregation of Responsibilities

Upon receipt, precious metal shipments are opened under CCTV coverage in the presence of designated production and quality-control personnel. Packaging and material are visually inspected, received weight is recorded and an initial XRF analysis is performed where applicable to assess material composition and indicative purity. Resulting acceptance and analysis records are linked to the relevant shipment or lot reference.

Pending completion of applicable acceptance checks, shipments are held in controlled storage using identifiable packaging or shipment references. Access, opening and handling are performed by authorised personnel under applicable production, quality-control and security procedures. Compliance, production, quality-control and laboratory functions perform their respective review activities while remaining organisationally separate from commercial decision-making.

1.4 Strengthen Engagement with Gold- and Silver-Supplying Counterparties

Ahlatcı Metal Refinery communicates its responsible sourcing expectations to supplying counterparties through its Responsible Sourcing and Supply Chain Policy, KYC and supply chain documentation, contractual arrangements and periodic information requests.

During the 2025 reporting period, Ahlatcı Metal Refinery's supplier population comprised three supplying counterparties: Ahlatcı Döviz ve Kıymetli Madenler Yetkili Müessese A.Ş., Ahlatcı Kuyumculuk Sanayi ve Ticaret A.Ş. and Türk Altın İşletmeleri A.Ş. (formerly Koza Altın İşletmeleri A.Ş. during part of 2025). On 16 January 2025, Ahlatcı Metal Refinery communicated its Responsible Sourcing and Supply Chain Policy and related due diligence expectations to Ahlatcı Döviz ve Kıymetli Madenler Yetkili Müessese A.Ş. and Ahlatcı Kuyumculuk Sanayi ve Ticaret A.Ş., and signed written acknowledgements were obtained from both counterparties on the same date. These acknowledgements confirm the counterparties' responsibility to provide accurate KYC, beneficial ownership, material-source, Country of Origin and supply-chain information and to cooperate with applicable due diligence and verification requirements. Accordingly, documented policy acknowledgement was available for two of the three active supplying counterparties for the 2025 reporting period.

Supplying counterparties are expected to cooperate with KYC, beneficial ownership, sanctions, material-source, country-of-origin and transaction-documentation requirements and to notify Ahlatcı Metal Refinery of material changes. No separate supplier training programme was documented during 2025.

No supplier-specific due diligence issue requiring special communication beyond the routine policy communication, KYC, supply chain information requests and ongoing monitoring described above arose during 2025.

Ahlatcı Metal Refinery recognises and supports the transparency objectives promoted by the Extractive Industries Transparency Initiative (EITI). During 2025, no gold purchased by Ahlatcı Metal Refinery was classified as Mined Gold, and no silver purchased by the Refinery was classified as Mined Silver. Separately, mine-origin silver-bearing material owned by Türk Altın İşletmeleri A.Ş. was received solely for toll-refining purposes. Legal title to this material remained with Türk Altın İşletmeleri A.Ş.; therefore, the arrangement did not constitute a purchase of Mined Silver or a first-trade payment by Ahlatcı Metal Refinery. The toll-refining material was nevertheless included within the Refinery's due diligence and traceability framework. Accordingly, Ahlatcı Metal Refinery did not source Mined Gold or Mined Silver from a state-owned mining enterprise in an EITI-implementing country or in any other jurisdiction. The number of such transactions was therefore zero.



During 2025, Ahlatci Metal Refinery made no first-trade payments to state-owned enterprises in connection with the purchase or sourcing of Mined Gold or Mined Silver. Accordingly, the number and value of such payments were both zero.

Uncooperative Counterparties

Ahlatci Metal Refinery requests clarification or additional documentation where due diligence information is incomplete, inconsistent or outdated. Where a supplying counterparty does not cooperate or fails to provide information necessary to assess the supply chain, the relevant transaction or relationship may remain pending, be suspended or be discontinued in accordance with Step 3. During 2025, no supplier relationship was terminated for non-cooperation or a responsible sourcing risk. Requests, assessments and decisions are retained.

1.5 Establish a Confidential Grievance Mechanism

Ahlatci Metal Refinery maintains a confidential grievance mechanism through which employees, counterparties and other stakeholders may raise concerns relating to responsible sourcing, business conduct, workplace practices or compliance. Reports may be submitted to ethics@ahlatci.com.tr.

A web-based reporting channel is also available through the Responsibility and Compliance section of Ahlatci Metal Refinery's website at <https://www.ahlatcimetal.com.tr/etik-ihbar-formu>. The channel permits a concern to be submitted without disclosing the reporter's identity.

Reports are received by designated authorised recipients and are handled confidentially, subject to legal requirements. Concerns are assessed, assigned for review and escalated to the Compliance Committee and/or the Board of Directors where their nature or severity requires governance attention. Retaliation against a person who raises a concern in good faith is prohibited.

Seven anonymous employee grievances were recorded during the 2025 reporting period. They related to workplace matters rather than precious-metal sourcing or OECD Annex II risks. As of 31 December 2025, all seven grievances remained open. Accordingly, seven grievances were recorded during the reporting period and seven remained open as of the reporting period end. No personal data is included in this public report.

No responsible-sourcing grievance, confirmed red flag or OECD Annex II allegation requiring suspension, disengagement or external notification was identified through the mechanism during 2025.

Management Compliance Conclusion – Step 1

Based on the due diligence activities and management systems described above, Ahlatci Metal Refinery concludes that it complied with the applicable Step 1 requirements of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2 for the 2025 reporting period.

STEP 2. IDENTIFY AND ASSESS SUPPLY CHAIN RISKS

2.1 Conduct Supply Chain Due Diligence to Identify Potential Risks

Ahlatci Metal Refinery performs counterparty and supply chain due diligence before establishing a business relationship and applies periodic and event-driven reviews throughout the relationship. No



shipment is accepted from a counterparty that has not completed the applicable onboarding and approval process.

KYC and Beneficial Ownership

The KYC process obtains and verifies, as applicable, the counterparty's legal name, registered and operating addresses, registration or licence information, business activities, authorised representatives, ownership and control structure, ultimate beneficial owners, purpose of the relationship, expected activity, bank and financial information, material type, declared source and country of origin. Ahlatcı Metal Refinery requires beneficial ownership and identity information before onboarding and does not establish anonymous relationships.

The TRY 185,000 threshold derives from applicable Turkish AML/CFT identity-verification requirements for relevant occasional transactions. It does not limit Ahlatcı Metal Refinery's supplier due diligence: all precious-metal suppliers are subject to KYC and approval before the relationship or receipt of material, irrespective of transaction value.

Counterparties, ultimate beneficial owners, authorised representatives and other relevant persons are screened using LSEG World-Check One for sanctions, politically exposed person status and relevant adverse information. Screening is performed at onboarding and thereafter through periodic or trigger-based review. During 2025, no counterparty, beneficial owner or related party was identified as a politically exposed person requiring PEP-specific enhanced due diligence.

Risk Assessment Methodology

Ahlatcı Metal Refinery uses its documented CRRM risk-scoring methodology to assess geographic, counterparty, ownership, business-activity, material, transaction, sanctions, PEP, adverse-media, supply-chain and relevant ESG factors. Numerical scoring is supplemented by rule-based triggers, including OECD Annex II zero-tolerance indicators, so that a serious indicator is not overridden by an aggregate score.

Country and location risk assessments consider the declared source and transportation route, applicable United Nations, European Union, United Kingdom and United States sanctions, FATF public statements and other credible information relevant to conflict, governance, corruption and mineral production or transit. Where production or origin information requires corroboration, sources such as the World Gold Council and the U.S. Geological Survey may be considered together with counterparty documentation.

During 2025, all silver purchased by Ahlatcı Metal Refinery was classified as Recycled Silver. Separately, the Refinery received mine-origin silver-bearing material from Türk Altın İşletmeleri A.Ş. solely for toll-refining purposes, without acquiring legal title to the material. The toll-refining relationship and related material flow were considered within the Refinery's risk-based due diligence and traceability framework. Applicable counterparty, geographic, mine-origin, transportation-route and other relevant supply-chain risk factors were considered in accordance with the nature of the arrangement.

Transaction and Ongoing Monitoring

Individual receipts and transactions are reviewed in light of the approved counterparty profile, expected activity, material type, declared origin and route, supporting documents, payment information, volume, frequency and relevant physical or assay results. Material discrepancies are



unusual activity are referred to the Compliance function for clarification and may result in the transaction remaining pending while the assessment is completed.

Following the establishment of the 100-kilogram approval threshold on 30 January 2025, 70 gold purchase transactions met the applicable threshold during the remainder of the 2025 reporting period. All qualifying gold transactions were included in the documented monthly review and approval process and were submitted to the Board of Directors for review and approval in accordance with the approval framework established on 30 January 2025. Separately, 71 silver purchase transactions met the 100-kilogram threshold during the applicable period, and all 71 qualifying silver transactions were included in the corresponding documented monthly review and approval process and were submitted to the Board of Directors for review and approval under the same framework. The gold and silver transaction populations were reviewed separately on a monthly basis, and the corresponding review and approval records were retained. These reviews constituted preventive, threshold-based management controls and were not triggered by confirmed red flags. No identity, country-of-origin or traceability incident was identified through these reviews, and none of the reviewed counterparties was classified as high risk, suspended or disengaged as a result of the threshold reviews.

Compliance Resources and Internal Review

The due diligence and monitoring activities are performed by a two-person Compliance function consisting of the Compliance Officer and Assistant Compliance Officer. The Compliance Officer reports directly to the Board of Directors and has more than 15 years of AML/CFT and compliance experience. Assistant Compliance Officer Zümriit Demirci supports KYC, LSEG World-Check One screening, risk assessments and ongoing monitoring and performs the deputy function in accordance with applicable MASAK requirements.

The 2025 internal audit covered relevant KYC, counterparty-risk, transaction-monitoring, sanctions-screening and control activities. The results were considered by the Board of Directors on 15 January 2026 and were incorporated into the ongoing control and monitoring activities.

During the 2025 reporting period, Ahlatcı Metal Refineri did not identify any material internal due diligence breach or employee misconduct requiring disciplinary action. Internal-audit observations were addressed through the established governance and internal-control follow-up process.

2.2 Classify Supply Chains Based on Risk Profiles

Completed counterparty and supply chain assessments are classified as low, medium or high risk under the CRRM methodology. A separate zero-tolerance decision category overrides numerical classification where an OECD Annex II circumstance requiring immediate suspension or disengagement is identified.

Classification considers geographic, counterparty, beneficial-ownership, material, transaction and supply-chain factors. Higher-risk results or red flags require additional review, proportionate enhanced due diligence and escalation to the Compliance Committee and/or the Board of Directors as applicable.

During 2025, no active supplier was finally classified as high risk and no OECD Annex II zero-tolerance risk was identified. Accordingly, the proportions of active suppliers classified as high risk and associated with zero-tolerance risks were both 0%.

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No supplier-specific formal enhanced due diligence plan, Step 3 mitigation plan, suspension, disengagement or responsible-sourcing incident notification was required as a result of a high-risk or zero-tolerance classification during 2025.

Red-Flag Criteria

Ahlatci Metal Refinery assesses location-based, supplier-based and transaction- or circumstances-based red flags. Relevant indicators include exposure to conflict-affected or high-risk areas; sanctioned jurisdictions or persons; implausible or inconsistent country-of-origin or transportation information; opaque ownership; adverse information; unexplained intermediaries or third-party payments; material or assay results inconsistent with declarations; and transactions inconsistent with the counterparty's profile or supporting documents.

An identified indicator is assessed by the Compliance function using available KYC, supply-chain, transaction, transportation, payment, origin, screening and material-analysis information. The relevant receipt or relationship may remain pending while clarification is obtained. The assessment, decision and supporting evidence are retained.

Periodic Review

Responsible sourcing policies and procedures are reviewed at least annually and when a material regulatory, operational or supply-chain development occurs. Reviews relevant to the 2025 reporting period were documented on 14 January 2025 and 15 January 2026.

Counterparty and supply-chain risk assessments are performed before onboarding and formally reviewed at least annually. Additional reassessment is triggered by material changes in ownership, management, business activity, material type, declared origin or route; sanctions, PEP or adverse-media developments; unusual transaction activity; documentation inconsistencies; or other changes affecting the risk profile.

2.3 Undertake Enhanced Due Diligence Measures for High-Risk Supply Chains

Where a supply chain is classified as high risk or a red flag requires further assessment, Ahlatci Metal Refinery applies enhanced due diligence proportionate to the nature and severity of the risk. Measures may include additional source and origin documentation, corroboration of ownership or transaction information, intensified sanctions and adverse-media review, verification of source of funds or wealth where relevant, additional transaction and payment reconciliation, independent documentation, interviews and an on-site visit.

The Compliance function documents the enhanced review and recommendation. Continuation, temporary suspension, mitigation or disengagement decisions are submitted to the Compliance Committee and/or the Board of Directors in accordance with the governance framework. OECD Annex II zero-tolerance circumstances are not accepted through a mitigation plan.

On-Site Verification

During 2025, Ahlatci Metal Refinery conducted one on-site visit to MAH Gold and Jewellery L.L.C. in Dubai on 19 November 2025. MAH Gold and Jewellery L.L.C. was an existing international customer of Ahlatci Metal Refinery that purchased gold from the refinery and was not a supplying counterparty. The visit was performed by Board member Ahmet Emin Ahlatci and was supported by a

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documented counterparty risk assessment dated 15 October 2025. Its scope and observations were recorded in a signed on-site visit report.

The visit was an additional risk-based verification measure relating to an existing international customer. It was not triggered by an OECD Annex II zero-tolerance risk, a confirmed red flag or a final high-risk classification. No material responsible-sourcing non-conformity was identified. Improvement opportunities concerning digital tracking, risk-reporting frequency and systematic management of customer feedback remained subject to ongoing monitoring.

This was a customer on-site visit and therefore did not constitute a supplier on-site visit for the purposes of Ahlatcı Metal Refinery's responsible sourcing due diligence programme. Accordingly, the number of supplier on-site visits conducted during 2025 was zero. No supplier on-site visit was required, prevented or deferred during the reporting period.

If an on-site visit is required in a future case, the scope and assessment team will be determined according to the counterparty, material and identified risks. Relevant competence, independence, conflicts of interest, findings and resulting actions will be documented. Where a required visit cannot be completed and the risk cannot be adequately assessed through appropriate alternative evidence, the transaction or relationship will not proceed.

Persons assigned to an on-site assessment are selected with regard to their responsible sourcing and due diligence knowledge, relevant technical or sector experience, regional or language capability where applicable, independence and absence of conflicts of interest. Specialist mining, environmental, human-rights, security or local expertise is obtained externally where the identified risk requires it.

Intermediate Refiners

Where recycled gold or silver is supplied by an intermediate refiner whose upstream supply chain presents higher-risk indicators, Ahlatcı Metal Refinery requires information proportionate to the identified risk, including the refiner's responsible sourcing controls, available upstream information and the most recent relevant independent assurance report, together with findings and corrective actions. During 2025, no intermediate refiner with a high-risk upstream supply chain was identified; therefore, the number of assurance reports required or obtained for such cases was zero.

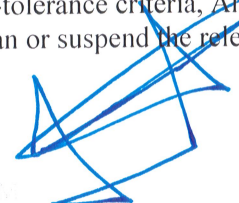
Management Compliance Conclusion – Step 2

Based on the supply chain due diligence, risk assessment, transaction monitoring and risk-classification activities described above, Ahlatcı Metal Refinery concludes that it complied with the applicable Step 2 requirements of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2 for the 2025 reporting period.

STEP 3. DESIGN AND IMPLEMENT A MANAGEMENT STRATEGY TO RESPOND TO IDENTIFIED RISKS

3.1 Devise a Risk Management Strategy for the Identified Risk

For low-risk relationships, Ahlatcı Metal Refinery continues standard due diligence and ongoing monitoring. Where a risk is capable of mitigation and does not meet the zero-tolerance criteria, Ahlatcı Metal Refinery may continue under a documented, time-bound mitigation plan or suspend the relevant transaction or relationship while additional due diligence is completed.





A mitigation plan identifies the risk, required actions, responsible persons, target dates, evidence, monitoring arrangements and closure criteria. The internal mitigation period may not exceed three months. If sufficient improvement is not achieved, or the risk cannot be adequately mitigated, the transaction or relationship is discontinued.

Serious human-rights abuses and direct or indirect support to illegitimate non-state armed groups require immediate suspension or discontinuation of the relevant transaction or relationship. Public or private security-force risks, bribery, fraudulent misrepresentation of origin, money laundering, terrorist financing and non-payment of taxes, fees or royalties are subject to enhanced due diligence and a documented, measurable risk-mitigation process, unless applicable law or the severity of the circumstances requires immediate suspension or disengagement. Notifications are made to competent authorities and/or the LBMA where required.

The Compliance function documents its assessment and recommendation. Decisions on continuation under mitigation, suspension or disengagement are submitted to the Compliance Committee and/or the Board of Directors. During 2025, no confirmed red flag, zero-tolerance risk or high-risk supplier required a formal Step 3 mitigation plan. The number of counterparties subject to such a plan and the number of responsible-sourcing disengagements were both zero.

3.2 Monitor the Improvement Plan

Where a formal mitigation plan is used, the Compliance function monitors actions, evidence, due dates and effectiveness and reports overdue or ineffective measures to the Compliance Committee and/or the Board of Directors. Because no formal Step 3 plan was active during 2025, there were no mitigation results, overdue actions or six-month progress outcomes to disclose.

As no supply chain was subject to a formal risk mitigation plan during 2025, no mitigation-specific enhancement of chain-of-custody or traceability controls was required. Standard traceability controls continued to apply to all accepted material.

3.3 Report Findings to the Board Committee

The Compliance Officer reports material supply-chain risks, high-risk assessments, red flags and any mitigation plans to the Compliance Committee and/or the Board of Directors. Four quarterly Compliance Committee meetings were held on 31 March, 30 June, 30 September and 31 December 2025. No case-specific decision on a high-risk supplier, zero-tolerance case or formal mitigation plan was required. A summary of 2025 compliance and responsible-sourcing activities was presented to the Board of Directors on 15 January 2026.

3.4 Continuously Monitor the Adequacy of Risk Management Strategies

Ahlatci Metal Refinery applies periodic KYC and risk reviews and ongoing transaction monitoring. Changes, incomplete information, unusual activity and new screening information may trigger reassessment or additional documentation. Policies, risk criteria and control activities are updated where regulatory developments, internal review, assurance work or operational experience indicate that an adjustment is required.

Management Compliance Conclusion – Step 3

Ahlatci Metal Refinery concludes that it complied with the applicable Step 3 requirements of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2 for



the 2025 reporting period. No confirmed red flag, zero-tolerance risk or high-risk supplier required a formal Step 3 mitigation plan during the reporting period.

STEP 4. OBTAIN INDEPENDENT THIRD-PARTY ASSURANCE ON SUPPLY CHAIN DUE DILIGENCE PRACTICES

4.1 Assurance Requirements

Ahlatcı Metal Refinery engaged PKF Aday Bağımsız Denetim A.Ş. to perform an independent reasonable assurance engagement covering its gold and silver supply-chain due diligence activities in accordance with the LBMA Responsible Gold Guidance Version 9, LBMA Responsible Silver Guidance Version 2, applicable LBMA Third-Party Assurance Guidance and ISAE 3000.

PKF Aday Bağımsız Denetim A.Ş. was selected by considering independence, absence of known conflicts of interest, professional competence, relevant experience and the ability to perform a gold-and-silver engagement under the applicable standards. The appointment was formalised through the engagement agreement signed on behalf of Ahlatcı Metal Refinery by the Vice Chairman of the Board of Directors; no separate Board resolution was adopted for the appointment.

The 2025 reporting period is Ahlatcı Metal Refinery's first LBMA independent assurance cycle. Therefore, there are no findings carried forward from an earlier LBMA assurance cycle.

Scope, Access and Independence

The reasonable assurance engagement is intended to assess whether this Compliance Report fairly describes Ahlatcı Metal Refinery's due diligence activities and management conclusion for the reporting period. Procedures and samples are determined by PKF Aday Bağımsız Denetim A.Ş. in accordance with the applicable assurance scope and may include document review, process walkthroughs, sample testing and interviews.

Ahlatcı Metal Refinery provides access to relevant records, personnel, systems and facilities required for the engagement, subject to applicable legal, confidentiality and data-protection requirements. PKF Aday Bağımsız Denetim A.Ş. is required to maintain independence and to disclose any actual or potential conflict of interest arising during the engagement.

Assurance Deliverables and Follow-Up

Following completion, the applicable assurance deliverables will include this Compliance Report, the Independent Reasonable Assurance Report and confidential reporting required by the LBMA, including Country of Origin information where applicable. The public Compliance Report and Independent Reasonable Assurance Report will be made available at <https://www.ahlatcimetal.com.tr/sorumluluk-ve-uyum>.

The Independent Reasonable Assurance Report should be read together with this Compliance Report. Any final findings or recommendations will be assessed through Ahlatcı Metal Refinery's governance and corrective-action processes and reported to the Board of Directors as applicable. At the date this report was prepared, the final assurance conclusion had not yet been incorporated into this management report.

Relevant assurance records and final reports are retained in accordance with applicable record-retention and confidentiality requirements.



Management Compliance Conclusion – Step 4

Ahlatcı Metal Refinery concludes that it complied with the applicable Step 4 requirement by engaging PKF Aday Bağımsız Denetim A.Ş. to perform an independent reasonable assurance engagement covering the 2025 reporting period in accordance with the applicable LBMA assurance requirements. The independent assurance process and its conclusion are separate from management's compliance assessment.

STEP 5. REPORT ANNUALLY ON SUPPLY CHAIN DUE DILIGENCE

5.1 Reporting Requirements

This Compliance Report covers the period from 1 January to 31 December 2025 and describes Ahlatcı Metal Refinery's implementation of the five-step due diligence framework for its gold and silver supply chains under the LBMA Responsible Gold Guidance Version 9, LBMA Responsible Silver Guidance Version 2 and LBMA Disclosure Guidance Version 3.

Ahlatcı Metal Refinery's Responsible Sourcing and Supply Chain Policy and the 2025 Compliance Report are publicly available through the Responsibility and Compliance section of Ahlatcı Metal Refinery's website at <https://www.ahlatcimetal.com.tr/sorumluluk-ve-uyum>. The Independent Reasonable Assurance Report for the 2025 LBMA assurance cycle has not yet been issued and is therefore not currently available for publication. Applicable confidential Country of Origin information is provided separately to the LBMA.

During the 2025 reporting period, all gold received by Ahlatcı Metal Refinery was classified as Recycled Gold. All silver purchased by Ahlatcı Metal Refinery was classified as Recycled Silver. Separately, mine-origin silver-bearing material owned by Türk Altın İşletmeleri A.Ş. was received solely for toll-refining purposes. Legal title to this material remained with Türk Altın İşletmeleri A.Ş., and the material was not recorded as a silver purchase by Ahlatcı Metal Refinery. The Recycled Silver purchase population and the mine-origin toll-refining population were recorded, assessed and traced separately. The applicable material classifications, quantities and Country of Origin information are maintained in the confidential Country of Origin information provided separately to the LBMA. The corresponding Country of Origin information, including the applicable material classification and quantities, is maintained in the confidential Country of Origin information provided separately to the LBMA. Borsa İstanbul Precious Metals and Diamond Market is treated solely as a transaction/purchase channel and not as the Country of Origin of the underlying material. No active supplier was finally classified as high risk and no OECD Annex II zero-tolerance risk was identified during the reporting period.

As 2025 is Ahlatcı Metal Refinery's first LBMA independent assurance cycle, no prior LBMA Compliance Report or Independent Reasonable Assurance Report exists for comparative disclosure.

Management Compliance Conclusion – Step 5

Based on the preparation of this Compliance Report and the reporting arrangements described above, Ahlatcı Metal Refinery concludes that it complied with the applicable Step 5 requirements of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2 for the 2025 reporting period.

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Overall Conclusion

Based on the due diligence activities performed during the reporting period, Ahlatcı Metal Refinery concludes that it complied with the applicable requirements of the LBMA Responsible Gold Guidance Version 9 and LBMA Responsible Silver Guidance Version 2 for the reporting period from 1 January to 31 December 2025.

The management conclusion above represents Ahlatcı Metal Refinery's assessment of its compliance for the 2025 reporting period. The independent reasonable assurance engagement for which PKF Aday Bağımsız Denetim A.Ş. has been engaged is separate from management's compliance conclusion. Upon completion, the Independent Reasonable Assurance Report will provide independent assurance over the information and disclosures contained in this Compliance Report.

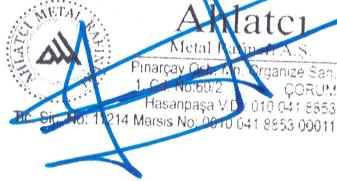
Contact Information

Comments or concerns concerning this report or Ahlatcı Metal Refinery's responsible sourcing programme may be submitted to mevzuatuyum@ahlatci.com.tr or through the Responsibility and Compliance section of the website.

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AHMET AHLATCI

15.01.2026



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