

MLPCARE

MLP Sağlık Hizmetleri A.Ş.

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MLP Sağlık Hizmetleri A.Ş.

Board of Director

Audit Committee Charter

This Charter is accepted by the Board of Directors' meeting dated January 15, 2021 and amended April 30, 2021 and 2021/23 numbered decision.

MLP SAĞLIK HİZMETLERİ A.Ş.
AUDIT COMMITTEE CHARTER

Article 1: Scope and Legal Basis

These Legislation (“**Legislation**” or “**Principles of Operation**”) set forth the scope of duties and Charter of the Corporate Governance Committee of the Board of Directors (“**Comittee**”) of MLP Sağlık Hizmetleri A.Ş. (the “**Company**”).

The Committee has been established in January 15, 2018 upon the resolution of the Company’s Board of Directors (the “**Board of Directors**”) in accordance with the provisions of the Capital Markets Law No 6362, the Turkish Commercial Code No 6102 (the “**TCC**”), the regulations of the Capital Markets Board of the prime Ministry of the Republic of Turkey (the “**CMB**”), including the “Corporate Governance Communiqué” No. II-17.1 (the “**Communiqué**”) and the corporate governance principles attached thereto, and the provisions of the Company’s Articles of Association.

Article 2: Definitions

Within the scope of this Charter, the following definitions apply;

Balance Sheet: It refers to the balance sheet in the financial statements.

Related Party Transaction(s): It expresses the meaning attributed to this term in the communiqué

Principles Regarding Related Party Transactions: Refers to the principles accepted by a decision taken by the Board of Directors.

Profit and Loss Statement: It refers to the profit and loss statement in the financial statements.

Committee:.. Audit Committee of MLP Sağlık Hizmetleri A.Ş. Board of Directors.

Corporate Governance Principles: It expresses the integrity of the principles that the listed companies will take as a basis while determining their corporate governance structures and processes.

CMB: Capital Markets Board

Continuous Related Party Transaction: Refers to the Related Party Transactions that the Company carries out continuously within the scope of its activities.

Non-Continuous Related Party Transaction: Refers to the non-continuous and one-time Related Party Transactions within the scope of the Company's activities.

Company: MLP Sağlık Hizmetleri A.Ş.

Communiqué: Corporate Governance Communiqué No: No: II-17.1 of the Capital Markets Board published in the Official Gazette No: 28871 on 1/3/2014.

TCC: Turkish Commercial Code

Board of Directors: Board of Directors of MLP Sağlık Hizmetleri A.Ş

Article 3: Purpose

The main purpose of the Committee is to oversee the Company's accounting system and accounting practices, the disclosure of financial information about the Company to the public, the operation and effectiveness of the Company's internal and external audit, and the Company's compliance with the relevant legislation. The Committee also undertakes the duties assigned to it by the Articles of Association and the Communiqué. In this framework, the Committee fulfills the duties and responsibilities specified in the Working Principles.

The Committee aims to contribute to the continuous improvement on implementation, strengthen transparency, accountability, fairness, predictability and effectiveness through its oversight function and recommendations of the level of compliance with the legislation and internal regulations within the Company.

The committee is also responsible for:

- i. Selection of the independent audit firm subject to the approval of the Board of Directors, supervision of the independent audit process and the work of the independent auditor,
- ii. Submitting the evaluations in writing to the board of directors in order to ensure the accuracy of the company's annual and interim reports and accounting procedures,
- iii. Overseeing the compliance of the Company with the Principles on Related Party Transactions and fulfilling the responsibilities imposed on it within the framework of the relevant principles, and in particular, fulfilling the duties and responsibilities specified in Article 8 of these principles.

Article 4: Structure of the Committee

Committee; In accordance with the Company's Articles of Association and CMB regulations:

- It consists of at least two members elected by the Board of Directors. These members are elected from among the independent members of the Board of Directors.
- At least one of the committee members must have five years of experience in auditing, accounting and finance.
- Committee members are determined most lately by the Board of Directors at the first Board of Directors meeting following the company's ordinary general assembly meeting each year. Committee members whose term of office has expired may be reassigned.

- The Chairman of the Committee is elected by the Board of Directors from among the independent members of the Board of Directors.
- Company General Manager/Executive Chairman does not take part in the committee.
- All of the resources and support necessary for the Committee's execution of its tasks are provided by the Board of Directors.

Article 5: Duties and Authorities of the Committee

The committee performs the following tasks.

5.1. Surveillance of Reports, Documents and Financial Data

- The Committee receives the opinions of the Company's responsible managers and the independent external auditor regarding the annual and interim financial statements (including footnotes) to be disclosed to the public regarding the accounting principles followed by the Company, the truthfulness and accuracy, and notifies the Board of Directors in writing, together with its own evaluations. In addition, the Committee also examines other reports or financial information submitted by the Company to the administrative authorities or the public (except for the information derived from the financial statements reviewed and approved by it) within the framework of the above principles.

5.2 Independent Audit

- The selection of the independent audit firm, the preparation of independent audit contracts and the initiation of the independent audit process, and the work of the independent audit firm at every stage are carried out under the supervision of the Committee.
- The independent audit firm, which the Company will receive services, are determined by the Committee and submitted to the approval of the Board of Directors to be submitted to the opinion of the Company's shareholders. The Committee receives a written statement from the independent external auditor confirming its independence and reports to the Board of Directors its assessment of any factors that may threaten the independence of the external auditor before the selection of the independent external auditor is recommended to the Board of Directors.
- The Committee may invite the independent external auditor to the meetings to discuss the evaluations on the financial statements and to get information about the activities of the independent external auditor.
- The Committee will share the important issues related to the accounting policy and practices of the partnership, the alternative application and public disclosure options within the framework of the relevant accounting standards and accounting principles previously communicated to the Company management, their possible results and

application proposal, and the important correspondence between the Company management and observing the fulfillment of its obligations.

- The Committee considers the limitations regarding the re-election of the independent external auditor within the framework of legal regulations.

5.3 Duties Regarding Related Party Transactions:

- Organize extraordinary meetings to examine the terms and conditions of the Discontinuous Related Party Transactions which requires board decision and present a report about the overdrawn Discontinuous Related Party Transaction to the Board of Directors
- Where the Communiqué or other relevant rules and regulations require the preparation of the independent valuation report, the Committee will ensure that this independent valuation report is received and that references to this independent valuation report are added to the audit committee report.
- In its meetings following the publication of the annual financial statements, the Committee will examine the Related Party Transactions carried out pursuant to the Permanent Related Party Transaction, whose annual approval was obtained in the period (in other words, the general decision of the Board of Directors).
- The Committee will submit a report to the Board of Directors after its annual review of Related Party Transactions, which will be included in the Company's annual reports.

5.4 Internal Control System

- The Committee conveys its opinions and suggestions regarding the Company's internal control system to the Board of Directors, taking into account the relevant notifications of the Company's senior management and the independent external auditor.
- The Committee ensures that all necessary measures are taken to ensure that both internal audit and independent external audit are carried out in a sufficient and transparent manner.
- The Board of Directors is obliged to take measures to ensure that the officers responsible for signing the financial statements and annual reports have access to important information about the partnership and its subsidiaries, affiliates and joint ventures covered by the consolidated financial statements. Authorized signatory officers are responsible for, inform the Board of Directors, the Committee, and independent audit company about suggestions and criticism both internal control system and access to information, and provide information about system that they used for internal audit during the annual report examination .

5.5 Compliance with Legislation

- The Committee also evaluates whether an adequate and complete system has been established within the Company regarding the transfer of financial statements, reports and other financial information submitted to administrative authorities or the public.

The Committee monitors compliance with the internal regulations of the company to prevent conflicts of interest that may arise between the members of the Board of Directors, senior management or other related parties, and to prevent the misuse of information within the scope of trade secrets or that may affect the value of the Company's shares.

- When necessary, the Committee, together with the independent external auditor, evaluates the behaviors of the officials who assume important duties within the Company's accounting or internal control system, in violation of the regulations stated here, and shares its findings and suggestions with the Board of Directors.
- The Committee, together with its legal advisers, monitors the compliance with the law, including the securities trading policies implemented by the Company.
- The Committee, together with its legal advisers, evaluates legal disputes that may have a significant impact on the financial statements.
- The Committee evaluates the effectiveness of the risk management system carried out within the scope of the Company, and for this purpose, it shares information with other committees established by the Board of Directors and works in cooperation.

5.6 Other Responsibilities

- The methods and criteria to be applied in the matters of examining and concluding the complaints received by the company regarding the company's accounting and internal control system and independent auditing, and evaluating the notifications of the company employees regarding the accounting and independent auditing of the company within the framework of the principle of confidentiality are determined by the Committee.
- The Committee establishes the necessary mechanisms for the stakeholders to report the Company's illegal and ethically inappropriate transactions to the Company. The Committee is fully authorized to conduct investigations regarding the complaints in question.
- Upon the request of the Board of Directors, the Committee undertakes other duties and responsibilities that can be considered within its field of duty.
- The Committee ensures that the Board of Directors is adequately informed on matters falling under its duties and responsibilities. Committee decisions are the recommendations to the Board of Directors, and the work and recommendations of the Committee do not remove the responsibilities of the members of the Board of Directors arising from the TCC.
- The Board of Directors is responsible for the preparation and presentation of financial statements and reports in accordance with financial reporting standards and their accuracy within the framework of the current legislation.
- Committee, if the Company's shares are offered to public, within ten business days following the disclosure of the financial statements during two years after the traded at stock exchange, prepares a report containing evaluations about the assumptions used in determining the public offering price have been fulfilled and if not explains the reasons.

- If the Company's shares are offered to the public through capital increase, the Committee, in addition to the above report, regarding whether the funds obtained from the capital increase are used as specified; It prepares a report within ten business days following the announcement of the first two financial statements, which are disclosed to the public and include the results of the capital increase, since the company's shares start to be traded on the stock exchange.
- These reports are published on the Company's website and on the Public Disclosure Platform.
- It periodically reviews the bylaws of the Committee and, if necessary, submits its amendment proposals to the Board of Directors for approval.

Article 6: Committee Meetings

- The Committee shall meet whenever its assigned duties so requires but at least four (4) times a year.
- The meetings shall be held at the Company's headquarters or another place that the Committee members can easily access.
- The Chairman of the Committee may change the meeting date, time, and location by informing the Committee members in advance.
- Committee meetings shall be timed to coincide with the Board meetings to the extent possible.
- The Chairman shall invite the Committee members via the secretary of the Board of Directors.
- No one other than Committee members may attend Committee meetings unless invited by the Chairman of the Committee.
- The Committee may invite executives of the Company to the meetings who are deemed to be necessary to obtain their views.
- Meeting and decision quorum is the absolute majority of the total number of Committee members. If the committee consists of two members, both members must be present for both the meeting and the decision. If unanimity cannot be established, the decision of the Board of Directors is applied.
- The decisions of the Committee are advisory to the Board of Directors and the Board of Directors is the final decision maker on the relevant matters.

Article 7: Secretariat

- The secretariat operations of the Committee are carried out by the responsible personnel to be appointed by the committee.
- Decisions of the Committee shall be kept in a minute book.

- Meeting minutes shall include at least the following items:
 - Date of the Meeting
 - Agenda
 - Information about the topics discussed in the meeting
 - Decisions resolved.
- The “Secretariat” is responsible for the preparation and keeping of meeting minutes.
- The minutes shall be achieved following submission to the Committee members.

Article 8: Enforcement

This document with regard to the working principles of the Committee and the any amendments thereto shall enter into force by the resolution of the Board of Directors. Updating such working principles is under the authority of the Board of Directors.

This working principles of MLP Sağlık Hizmetleri A.Ş. Audit Committee has been approved and entered into force by the resolution of the Board Of Directors dated 30.04.2021 and numbered 2021/23.