

**Altınbaş Kıymetli Madenler Borsası A.Ş**

**INDEPENTED LIMITED ASSURANCE  
REPORTED PREPARED AS OF 31  
DECEMBER 2020 IN ACCORDINCE WITH  
INTERNATIONAL STANDARD ON  
ASSURANCE ENGAGEMENT ISAE 3000  
ISSUED BY THE INTERNATIONAL  
AUDITING**

### **Altınbaş Kıymetli Madenler Borsası A.S.**

We have been engaged by the Board of Directors of Altınbaş Kıymetli Madenler Borsası A.Ş. ("Altınbaş ") to perform a limited assurance engagement on the "Subject Matter Selected for Limited Assurance", within the context of Anti-Money Laundering and Countering Financing of Terrorism Policy of the Company. Independent limited assurance work was conducted in accordance with International Standards on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board. An independent limited assurance report ("the Report") was prepared for the year ended 31 December 2020

### **The Management Responsibilities**

The management of Altınbaş Kıymetli Madenler Borsası A.Ş. are responsible for the preparation and presentation of the Subject Matter Selected for Limited Assurance within the context of Anti-Money Laundering and Countering Financing of Terrorism Policy of the Company in accordance with Company's internally defined procedures and for the development of the Reporting Criteria. This responsibility includes establishing appropriate risk management and internal controls from which the reported information is derived. Furthermore, the responsibility includes designing, implementing, and maintaining systems and processes relevant for the preparation of the information in a way that is free of material misstatements.

### **The Auditor's Responsibility**

Our responsibility is to carry out a limited assurance engagement on the above-mentioned information in order to express a conclusion based on the work performed. We conducted our assurance engagement in accordance with International Standards on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information (Revised), issued by the International Auditing and Assurance Standards Board and with the guidance set out in the LBMA Responsible Gold/Silver Programme - Third Party Audit Guidance for ISAE 3000 Auditors (the Audit Guidance) issued by the LBMA.

The extent of evidence-gathering procedures performed in a limited assurance engagement are less than that for a reasonable assurance engagement, and therefore a lower level of assurance is provided than in a reasonable assurance engagement. The choice of audit procedures is subject to the auditor's own judgement.

This report has been prepared for Altınbaş Kıymetli Madenler Borsası A.Ş. for the purpose of assisting the management in determining whether there has been any Anti-Money Laundering and Countering Financing of Terrorism and Our assurance report is made solely to Altınbaş in accordance with the terms of our engagement. We do not accept or assume responsibility to anyone other than Altınbaş for our work, or for the conclusions we have reached in the assurance report.