



ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

DISCLOSURE POLICY

1. OBJECTIVE

The Disclosure Policy (“Policy”) of ATP Yazılım ve Teknoloji Anonim Şirketi (“ATP” or “Company”), prepared pursuant to the Capital Markets Board’s (CMB) Communiqué on Material Events Disclosure II-15.1 (Material Events Communiqué) and in response to applicable regulations and stakeholder expectations, outlines the principles for ATP to provide full, fair, accurate, timely, understandable, and equally accessible information, excluding trade secrets, on past activities, financial performance, and developments and forward-looking statements that may affect the stock price or investor decisions, through active and transparent communication to all stakeholders.

The objective of the Disclosure Policy is to disclose legally required and publicly available information and announcements in an equally accessible, effective, and timely manner, pursuant to the Turkish Commercial Code No. 6102 (“TCC”), Capital Markets Law No. 6362 (“CMB”) and Borsa İstanbul A.Ş. (“BİST”) regulations and other applicable legislation.

2. DISCLOSURE TOOLS AND METHODS

The Company may use the following tools and methods for public disclosure purposes in accordance with the CMB and BİST regulations and the provisions of TCC:

- Material event disclosures announced on the Public Disclosure Platform (“KAP”).
- Company General Information Form announced on KAP.
- Financial statements and footnotes, annual reports, and independent auditor reports announced on KAP.
- Corporate Governance Report and Corporate Governance Information Form announced on KAP.
- Corporate website (www.atptech.com) and corporate applications on digital platforms.
- Central Registry Agency’s (MKK) e-Company and e-GKS (electronic general assembly) platforms.
- Informative and promotional documents, company presentations for investors.
- Investor and analyst meetings, online and offline briefings and meetings with capital market players.

- Prospectuses, circulars, issuance documents, announcements, and other documentation required by capital market regulations.
- Press releases via written, visual and digital media.
- Announcements published in the Turkish Trade Registry Gazette and, if required, daily newspapers.

While the primary channel for public disclosure is KAP, one or more of the methods and tools specified above can be used depending on the nature of the disclosure and the requirements.

3. PUBLIC DISCLOSURE OF FINANCIAL INFORMATION

Pursuant to CMB regulations, the Company's financial statements are prepared in accordance with the Turkish Financial Reporting Standards and publicly disclosed at the end of each quarter defined by the CMB. The annual consolidated financial statements are subject to full independent audits, while six-monthly consolidated financial statements are subject to independent audits in limited scope.

Prior to public disclosure, the consolidated financial statements and their footnotes are submitted to the Board of Directors for approval upon the conformity opinion of the Audit Committee, established per CMB regulations. After the statement of responsibility is signed, the financial statements, their footnotes, and the independent audit report, if any, are published on the Public Disclosure Platform.

4. PUBLIC DISCLOSURE OF ANNUAL REPORTS

The Company releases annual reports for the same periods as its financial statements and discloses them publicly within the periods determined by the CMB. The annual reports are prepared in accordance with international standards, TCC and CMB Regulations, and the CMB's corporate governance principles. The annual report is submitted to the Board of Directors for approval upon confirmation by the Audit Committee and duly disclosed to the public.

If the information to be provided in the annual report is a trade secret, such information may be excluded from the report of the relevant period when it remains a trade secret. Such information is disclosed in the first annual report after the date it becomes publicly available.

5. PRINCIPLES REGARDING PRESENTATIONS AND REPORTS DISCLOSED AT INVESTOR MEETINGS OR PRESS CONFERENCES

The Company's senior executives and the Investor Relations Department may hold briefings or press conferences for brokerage firms, analysts, and investors to ensure that the Company's operational and financial performance is accurately communicated. The presentations and reports disclosed in these meetings may be published on the Company's website and the Public Disclosure Platform (KAP) if deemed necessary.

6. TRACKING MEDIA COVERAGE ABOUT THE COMPANY AND PRINCIPLES OF ISSUING RELEVANT STATEMENTS

ATP monitors the media coverage about the Company in the national press and other communication channels through the relevant internal departments and media tracking agency partners. If news stories or rumors spread contrary to the publicly disclosed information, whether new or previous, the situation is assessed per the Company's internal regulations in terms of its impact on the market value, stock price, and investor decisions. Based on these assessments, the Company may decide to immediately issue a material event disclosure pursuant to the capital market legislation, even if a decision had been made to postpone the announcement.

The Company may choose to issue a statement regarding the news stories and rumors in the media that do not require a material event disclosure. These statements may be in written form or verbal communication with the media, or disclosed publicly on the Company's website (www.atptech.com).

The Company is not obligated to issue a public statement regarding the adequacy and accuracy of comments, analyses, evaluations and estimates based on information made public through press and media organs and other means of communication.

7. MEASURES FOR ENSURING THE CONFIDENTIALITY OF INSIDER INFORMATION UNTIL PUBLIC DISCLOSURE

Insider information is defined as information, events and developments that have not yet been publicly available and that may affect the value and price of the Company's capital market instruments and investor decisions. The responsibility belongs to the Company to take and implement all necessary measures to ensure the confidentiality of insider information, events and developments. ATP employees who are privy to insider information and other parties in contact are advised about their obligations to protect the confidentiality of such information during the material event process and until the material event is disclosed. Individuals with access to insider information are required to protect the confidentiality of such information until it becomes publicly available through a material event disclosure.

The Company creates a list of employees authorized to access insider information in accordance with applicable legislation and updates it regularly. Those individuals are advised in writing about their obligations regarding insider information under the Capital Markets Law and the sanctions that may be imposed in case of non-compliance with these obligations.

As a general principle, ATP and those working on behalf of ATP are not allowed to disclose information that is not yet publicly available and that may be considered a material event to third parties under any circumstances. If it is determined that insider information has been disclosed to third parties without their consent, and it is concluded that the confidentiality of the information cannot be ensured according to CMB regulations, a material event disclosure is published immediately. If the individuals privy to insider information are also involved in the

normal course of business, they can only disclose such information to third parties after signing a non-disclosure agreement (NDA) between the relevant parties.

Postponing the Public Disclosure of Insider Information

The Company may postpone the public disclosure of insider information for the purpose of preventing harm to its legal rights and legitimate interests, provided that such postponement does not mislead the public and the relevant information can be kept confidential. The Board of Directors is responsible for postponing the disclosure of such insider information. As soon as the reasons for postponing the public disclosure of insider information are eliminated, the insider information is disclosed to the public in accordance with the relevant regulations of the CMB, stating the reasons for the postponement decision. If the event that is the subject of insider information, whose disclosure is postponed, does not occur, a material event disclosure may not be issued.

If the Company wants to postpone the disclosure of insider information, the individuals privy to such information are advised about their legal obligations and the sanctions that may be imposed in case of non-compliance with those obligations at the time of the postponement decision. Furthermore, a confidentiality clause is added to the agreements with the parties who are privy to such information other than ATP and those working in the name and on behalf of ATP, to ensure these individuals take the necessary measures to ensure the confidentiality of insider information.

8. PRINCIPLES OF DETERMINING INDIVIDUALS WITH ADMINISTRATIVE RESPONSIBILITIES

In addition to the members of the Board of Directors, individuals who have regular access to insider information, directly or indirectly related to the Company, and who are authorized to make administrative decisions affecting the future development and commercial goals of the Company, and individuals who have A1, A2 and B level authorized signatures according to the provisions of the applicable internal directives and signature circulars, are considered "Individuals with Administrative Responsibilities".

These individuals include members of the Board of Directors, General Manager, Deputy General Managers, and other executives with similar authorities and duties.

All responsibilities regarding the public disclosure of purchase and sale of ATP shares and other capital market instruments by individuals with administrative responsibilities, individuals in close relation under the legislation and the parent company belong to the individual performing the transaction.

9. PRINCIPLES OF DISCLOSING FORWARD-LOOKING STATEMENTS

Forward-looking statements containing plans and future guidance, which may be insider information or give investors an idea about the issuer's future activities, financial status and performance, may be disclosed publicly by the decision of the Board of Directors within the framework of the capital markets legislation.

Forward-looking statements are based on reasonable assumptions and estimates, and in the event of deviations due to unforeseen risks and developments, or material differences between the previously disclosed issues and the actual results, a material event disclosure is issued, including the reasons for such differences.

10. QUIET PERIOD

ATP imposes a “quiet period” before the financial reports are publicly disclosed pursuant to the legislation. To prevent asymmetric distribution of information and unauthorized disclosures regarding financial results, the Company does not express an opinion, make any remarks, or answer questions regarding its activities, financial status, financial performance and results, except for the publicly available information, during specific times, called the “quiet period,” of the calendar year. The quiet period extends from the end of the accounting period for which the financial statements and reports are prepared until those are publicly disclosed per legislation. However, the Company officials may still participate in conferences, seminars, panel sessions, and similar programs during the quiet period.

11. AUTHORITY AND RESPONSIBILITY

At ATP, the Board of Directors is responsible for the implementation, supervision, periodic review and development of the Disclosure Policy. The Investor Relations Department oversees and monitors all matters related to the Disclosure Policy.

The Disclosure Policy, approved by the Board of Directors, published on the Public Disclosure Platform (“KAP”) and the corporate website (www.atptech.com). If the Disclosure Policy is amended, the new content, approved by the Board of Directors, is announced on KAP and the corporate website.

Investors and/or stakeholders may submit their questions, complaints, opinions, and suggestions regarding this Policy to the Investor Relations Department.

The managers responsible for financial management and reporting and the Investor Relations Department are tasked with oversight and monitoring of all matters related to public disclosure. In fulfilling such duties, these individuals work in close cooperation with the Corporate Governance Committee, the Audit Committee, and the Board of Directors.

12. APPROVAL

This Policy was approved by the Board of Directors on October 27, 2021.