



## ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

### DIVIDEND POLICY

#### 1. Scope and Legal Basis

The Dividend Policy (“**Policy**”) of ATP Yazılım ve Teknoloji A.Ş. (“**Company**” or “**ATP**”) outlines the principles regarding the dividend and advance dividend payments that the Company will make in accordance with its articles of association (“**Articles of Association**”) and applicable regulations.

This policy has been drafted pursuant to the Company’s Articles of Association, Capital Markets Law No. 6362 (“**CMB**”), Turkish Commercial Code No. 6102 (“**TCC**”), Communiqué on Dividends No. 11-19.1 (“**Dividend Communiqué**”), Corporate Governance Communiqué No. 11-17.1, and other applicable capital markets legislation.

#### 2. Objective

The objective of the dividend policy is to ensure that the Company follows a balanced and consistent policy between the shareholders’ and the company’s interests in accordance with applicable legislation, inform investors, and disclose dividend payment principles transparently.

#### 3. Dividend Distribution Principles

Dividend amount, distribution method, and payout date are proposed by the Board of Directors, and approved by the general assembly.

To the extent allowed by the applicable regulations and the financial means, the Company aims to pay out a minimum dividend of 30% of the distributable net profit calculated according to the relevant provisions of the Articles of Association, TCC, CMB, Dividend Communiqué, and tax regulations, to the shareholders and other parties participating in the profit. When deciding on dividend distribution, factors such as market expectations, the Company’s long-term strategies, capital requirements of affiliates and subsidiaries, investment and financing policies, profitability, and cash position are taken into account.

Investments requiring significant outflows of funds to elevate the Company’s value, material issues affecting its financial structure, significant uncertainties and adverse conditions in the economy, markets or other areas beyond the Company’s control are also considered when determining the dividend amount and ratios.

Dividends may be paid out in cash and/or distributed in the form of bonus shares and/or in various combinations of these two methods. Dividend is distributed equally to all shares available as of the payout date, regardless of their issuance and acquisition dates, in proportion to their stakes. The Company does not grant any dividend privileges for certain shares.

Provided that the proposal is approved at the general assembly meeting where the dividend distribution is decided, dividends may be paid out in equal or different amounts of installments.

Dividend payout starts on the date set by the general assembly, on condition that it should commence no later than the end of the accounting period for which the general assembly decides on the dividend distribution.

According to the Articles of Association, the general assembly's dividend distribution resolution cannot be revoked unless permitted by law.

If the Board of Directors proposes not to distribute dividends, the reasons for this decision and information on how the undistributed profit would be utilized are included in the agenda item regarding dividend distribution, and submitted to the shareholders at the general assembly meeting.

#### **4. Advance Dividend Distribution Principles**

The general assembly may decide to distribute advance dividends pursuant to the relevant provisions of the CMB regulations and other applicable legislation. The general assembly may authorize the Board of Directors to distribute an advance dividend, provided that it is limited to the relevant fiscal period. Advance dividend amount is calculated and distributed according to applicable legislation.

Advance dividends are paid out in cash based on the profits posted in the Company's interim financial statements.

Advance dividends are paid out equally for all shares available as of the distribution date, regardless of their issuance and acquisition dates, in proportion to their stakes.

#### **5. Public Disclosure**

The Board of Directors' dividend distribution proposal or advance dividend decision is disclosed publicly in line with applicable regulations together with information on the distribution method and content, and the dividend or advance dividend distribution table.

If this dividend policy needs to be amended, the Board of Directors' relevant resolution and the reason for the amendment will be publicly disclosed.

This policy will be published on the Company's website following the approval of the general assembly.