

	INFORMATION DISCLOSURE POLICY	Document No:	KYİ.PL002
		Effective Date:	01.10.2021
		Revision No:	02
		Revision Date:	17.01.2025
		Page:	1

1. PURPOSE AND SCOPE

The management of VBT Yazılım A.Ş. is in transparent and close communication with its shareholders. The main goal is to increase the value of VBT Yazılım for existing shareholders and to make its shares an attractive investment vehicle for potential investors. In line with this goal, VBT Yazılım management has adopted the principle of implementing its strategic plans and sharing its results equally with the public, shareholders, investors and capital market experts (together capital market participants) in a full, fair, accurate, timely and understandable manner within the framework of financial reporting standards and the provisions of the Capital Markets Legislation.

VBT Yazılım complies with the Capital Markets Legislation, the Turkish Commercial Code Legislation (TTK), the Capital Markets Board (SPK) and Borsa İstanbul A.Ş. (BIST) regulations in terms of public disclosure; and takes utmost care to implement the principles included in the SPK Corporate Governance Principles.

2. DEFINITIONS


- SPK:** Capital Markets Board
BIST: Borsa İstanbul A.Ş.
TTK: Turkish Commercial Code
KAP: Public Disclosure Platform
KGK: Public Oversight Accounting and Standards Auditing Agency
TMS: Turkish Accounting Standards
TFRS: Turkish Financial Reporting Standards

3. POLICY

3.1. Public Disclosure Methods and Tools

Within the framework of the SPK Legislation, BIST Regulations and the Turkish Commercial Code (TTK), the basic public disclosure methods and tools used by VBT Yazılım A.Ş. are listed below;

1. Special situation disclosures communicated through the Public Disclosure Platform (KAP),
2. Financial statements and footnotes, independent audit reports, declarations and activity reports periodically communicated to the Public Disclosure Platform (KAP),
3. Annual and interim activity reports,
4. Advertisements and announcements made through the Turkish Trade Registry Gazette and/or daily newspapers,
5. Press releases made through written and visual media,
6. Telephone, e-mail, etc. communication methods and tools,
7. Corporate Internet Website (www.vbt.com.tr),
8. Information meetings and interviews with capital market participants, face to face or via teleconference,
9. Presentations containing company-introducing, financial and operational information,
10. Other information and documents prepared in accordance with capital market regulations.

	INFORMATION DISCLOSURE POLICY	Document No:	KYİ.PL002
		Effective Date:	01.10.2021
		Revision No:	02
		Revision Date:	17.01.2025
		Page:	2

3.2. Public Disclosure of Financial Statements

VBT Yazılım financial statements and footnotes are prepared on a quarterly basis within the framework of SPK legislation, based on the TMS (Turkish Accounting Standards)/TFRS (Turkish Financial Reporting Standards) published by the KGK (Public Oversight, Accounting and Auditing Standards Authority). Annual and semi-annual financial statements are subject to independent audit and disclosed to the public.

Before being disclosed to the public, financial statements and footnotes are submitted to the approval of the Board of Directors with the conformity opinion in the report received from the Audit Committee within the framework of Capital Markets Legislation. After the declaration of accuracy is signed, the financial statements and footnotes, the independent audit report and its annexes are disclosed to the public by forwarding them to the Public Disclosure Platform (KAP) in accordance with the SPK and BIST regulations, following the approval of the Board of Directors, and published on the company website. Previous financial statements and footnotes can be accessed on the company website.

3.3. Public Disclosure of Activity Reports

Annual and interim Activity Reports are prepared in accordance with the TCC, SPK Corporate Governance Principles and the regulations in the Capital Markets legislation.

After our Activity Reports are prepared, they are approved by the Board of Directors and announced to the public on the Public Disclosure Platform and the Company's website together with the Financial Statements within the prescribed period.

The Annual Activity Report is presented to shareholders for review three weeks before the Financial General Assembly. Capital market participants can obtain the printed version of the Activity Report in Turkish and English from our company's Accounting Department and Investor Relations unit.

3.4. Public Disclosure of Special Circumstances

VBT Yazılım A.Ş.'s special circumstance disclosures are prepared in accordance with the "Special Circumstances Communique", with the participation of relevant units (such as law, corporate communications, financial affairs) under the coordination of the Investor Relations unit, excluding information that is considered a trade secret, and are submitted to the KAP with electronic signatures by managers authorized to make the KAP notification.


Special circumstance disclosures are prepared in a timely, accurate, understandable, sufficient and free of misleading expressions in order to assist the persons and organizations that will benefit from the disclosure in making decisions.

VBT Yazılım A.Ş. announces special circumstance disclosures on its website no later than the business day following the public disclosure and keeps such disclosures on its website for five years.

3.5. Corporate Website (www.vbt.com.tr)

The VBT website at vbt.com.tr is actively used for public disclosure, as recommended by the SPK Corporate Governance Principles. The statements on the VBT Yazılım A.Ş. Website do not replace the notifications and special situation statements that must be made in accordance with the provisions of the Capital Markets Legislation. The website is organized in Turkish and English in the content and manner stipulated by the SPK Corporate Governance Principles.

The important headings that can be followed on the website are summarized below:

	INFORMATION DISCLOSURE POLICY	Document No:	KYİ.PL002
		Effective Date:	01.10.2021
		Revision No:	02
		Revision Date:	17.01.2025
		Page:	3


- Detailed information on corporate identity
- Vision, mission, values and main strategies
- Information on Board Members and senior management
- Ethical values
- Company organization and partnership structure
- Company articles of association
- Trade registry information
- Financial information
- Activity reports
- Press releases
- Special situation statements
- General Assembly meeting date, agenda, explanations on agenda topics
- General Assembly meeting minutes and attendees lists
- Power of attorney samples
- Corporate Governance practices and compliance report
- Profit distribution policy
- Donation and aid policy
- Remuneration policy
- Information policy
- Internal procedures
- Frequently asked questions section

3.6. Measures to Ensure Confidentiality of Insider Information Until Public Disclosure

The persons included in the list of those who have access to insider information are informed about their obligations to keep the insider information as a secret that they may have during the performance of their duties or the execution of business and transactions that has not yet been disclosed to the public and not to use it for the benefit of themselves or third parties, or not to disclose it to third parties without authorization.

In order to prevent its legitimate interests from being harmed and investors from being misled, VBT Yazılım may postpone the public disclosure of insider information within the framework of Article 6 of the “Special Circumstances Communiqué” numbered Series II-15.1 of the Capital Markets Board, and in this case, it informs the relevant persons about the postponement and takes measures to ensure confidentiality.

As soon as the reasons for postponing the public disclosure of insider information are eliminated, a public disclosure is made in accordance with the legislation. The postponement decision is stated in the disclosure to be made.

	INFORMATION DISCLOSURE POLICY	Document No:	KYİ.PL002
		Effective Date:	01.10.2021
		Revision No:	02
		Revision Date:	17.01.2025
		Page:	4

3.7. Relations with Capital Market Participants

VBT Yazılım A.Ş. does not provide guidance on expectations regarding interim and annual activity results. Instead, it prefers to share critical issues affecting activity results and its strategic approaches with capital market participants. Unless otherwise stated in the information disclosure policy, only persons authorized to make public disclosures on behalf of VBT Yazılım may communicate with capital market participants, and no information that has not yet been disclosed to the public will be disclosed.

3.8. Silent Period

VBT Yazılım A.Ş. avoids discussing financial results and other related issues with capital market participants during certain periods of the calendar year in order to prevent asymmetric information distribution and unauthorized disclosures regarding activity results. This period is called the "**silent period**". The silent period for VBT Yazılım starts on the day following the end of the three-month interim and annual accounting period and ends one business day after the day the financial reports are disclosed to the public.

During the silent period, VBT Yazılım;

- Will not discuss the financial status of the Company in one to one or group meetings with capital market participants, excluding publicly disclosed information,
- Will not express an opinion on its activities and financial status, unless deemed necessary and subject to the provisions of the Capital Markets Legislation,
- Will not answer questions asked one to one or by small groups, except for publicly disclosed information, and will not make any disclosures. In such cases, the disclosures will be made through the Corporate Website.

Also, during the silent period, persons that have the inside information, including their spouses, children and the people living in the same household are prohibited from trading in the Company's capital market instruments

4. OWNERSHIP AND COMPLIANCE

Changes to this internal regulation and working principles come into force by the approval of the Board of Directors.

Any changes made to this internal regulation is presented to shareholders at the first general assembly meeting following the change and are disclosed to the public on the website.

The Investor Relations Unit is assigned to oversee and monitor all matters related to public disclosure. This change was approved by the Board of Directors with the decision numbered 2025/05 at the meeting dated 17.01.2025.