

	<b>PROFIT DISTRIBUTION POLICY</b>	Document No:	KYİ.PL004
		Effective Date:	18.04.2021
		Revision No:	02
		Revision Date:	17.01.2021
		Page:	1

### 1. PURPOSE AND SCOPE

VBT Yazılım A.Ş. "Profit Distribution Policy" has been determined as follows within the framework of the provisions of the Turkish Commercial Code, the Capital Markets Legislation, and other relevant legislation, and the article of our Articles of Association regarding profit distribution.

### 2. POLICY

- 2.1. Our company's annual profit is distributed by the decision of the general assembly within the framework of the Profit Distribution Policy determined in accordance with the provisions of the Turkish Commercial Code, the Capital Markets Law, and relevant legislation, and the articles of association.
- 2.2. The board of directors determines its proposal regarding the distribution of profit in accordance with the provisions of the legal legislation, considering the delicate balance between the interests of shareholders and the interests of the company. The board of directors' proposal regarding the distribution of profit is disclosed to the public at the latest on the date the agenda of the ordinary general assembly is announced and published on the company's website.
- 2.3. The decision on whether or not to distribute the dividend is taken by the general assembly upon the proposal of the board of directors.
- 2.4. There are no privileged shares in our company, and the dividend to be distributed to shareholders is distributed equally to all existing shares as of the distribution date, regardless of their issuance and acquisition dates, in proportion to their shares.
- 2.5. Provided that it is decided at the general assembly meeting, the dividend may be divided into equal or different instalments. The number of instalments and payment times are determined by the general assembly decision or by the board of directors authorized by the general assembly.
- 2.6. The dividend distribution process begins at the latest as of the end of the accounting period in which the general assembly meeting in which the distribution decision is made will be held. Since the share certificates of our partners are registered as required by the legal legislation, dividend payments are made to Takasbank A.Ş. in order to be transferred to our partners' accounts in brokerage houses and banks upon the request of the Central Registry Agency (MKK) on the date determined by the general assembly within the framework of the relevant legislation.

### 3. OWNERSHIP AND COMPATIBILITY

This policy is reviewed when necessary and changes come into force with the approval of the Board of Directors. Any changes made to this policy are presented to shareholders at the first general assembly meeting following the change and are disclosed to the public on the website. This change was approved by the Board of Directors with the decision numbered 2025/08 at the meeting dated 17.01.2025.