

	DONATION AND AID POLICY	Document No:	KYİ.PL003
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		Page:	1

1. PURPOSE AND SCOPE

This policy has been prepared within the framework of the relevant provisions of the Capital Markets Law No. 6362 (“CML”), the Turkish Commercial Code No. 6102 (“TTK”), the Dividend Communiqué No. II-19.1, the Corporate Governance Communiqué No. II-17.1 and the Company’s Articles of Association (“Articles of Association”), including the corporate governance principles included in its annex.

The purpose of the Donation and Aid Policy is to determine the principles regarding the fulfillment of social responsibilities that can be realized by VBT Yazılım A.Ş., for the creation of social responsibility awareness, the meeting of social and communal needs, the provision of public benefit and donations and aids for public beneficial activities.

2. POLICY

VBT Yazılım A.Ş. may provide aid and donations to individuals, non-governmental organizations, associations or foundations, universities, public institutions and organizations operating in the fields of education, culture, art, environment and sports, with a corporate social responsibility approach, without being limited to those listed, within the principles specified in the Capital Markets Law and regulations. Donations and aids can be made in two ways, cash and in kind, by taking into account the vision, mission, policy, ethical principles and values of VBT Yazılım A.Ş.

The upper total limit of donations to be made during the accounting period is determined by the General Assembly depending on the principles determined by the legislation. All donations and aids realized during each accounting period are presented to the shareholders with a separate agenda item at the General Assembly Meeting of the relevant year.

If the donations and aids made by VBT Yazılım A.Ş. within the framework of the Capital Markets legislation are higher than the 1% the total assets of the latest balance sheet disclosed to the public, or if the sum of total of donations and aids below 1% is higher than the 1% of the total assets of the latest balance sheet disclosed to the public, the necessary special situation disclosures are made.

3. OWNERSHIP AND COMPLIANCE

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 2025/04 at the meeting dated 17.01.2025.