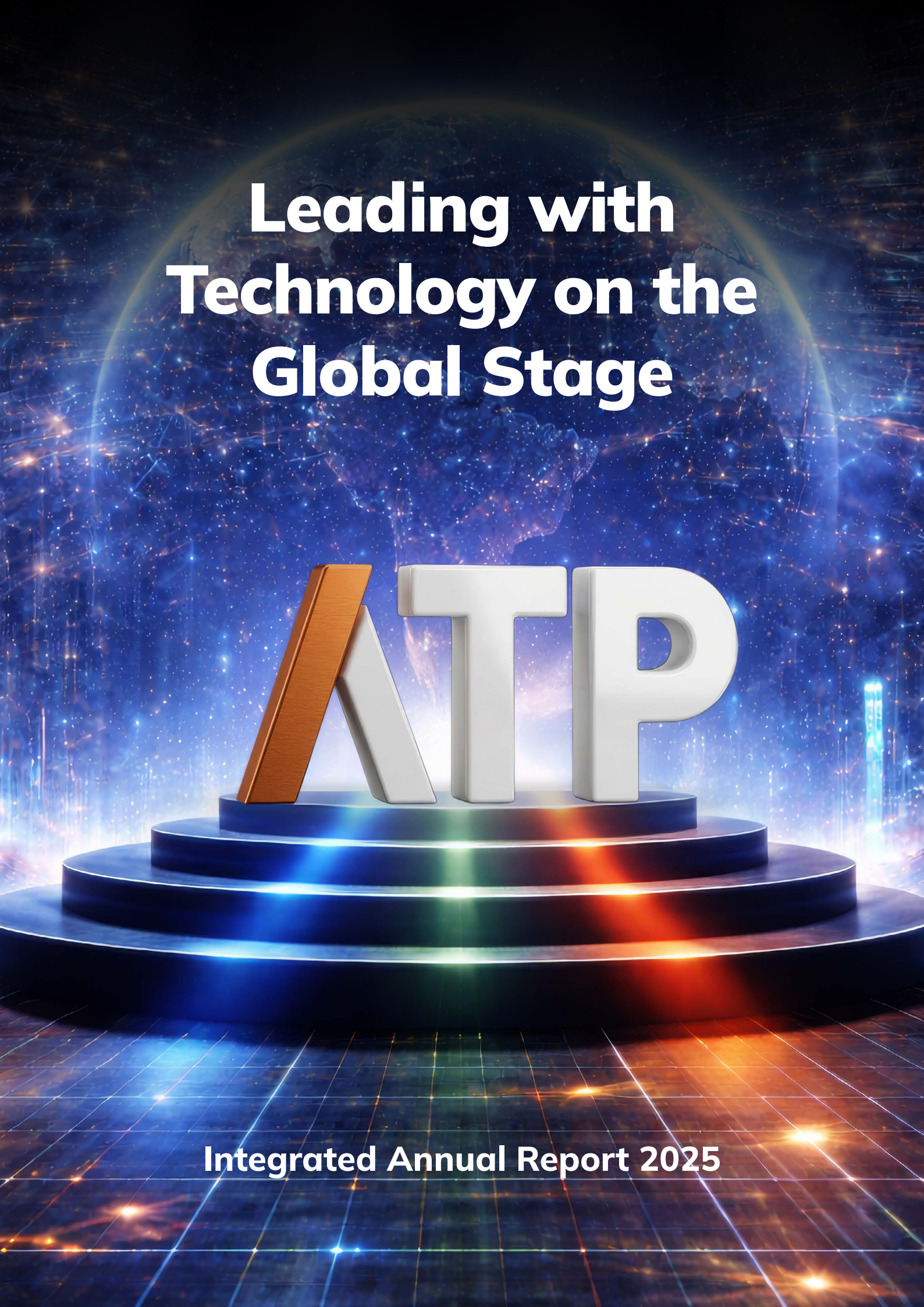
Leading with Technology on the Global Stage



Integrated Annual Report 2025

Accounting Period Covered by the Report

January 1, 2025 – December 31, 2025

Trade Name
ATP Yazılım ve Teknoloji A.Ş.

Trade Registry Number
365504 / 313086

Registered Capital Ceiling
TRY 450,000,000

Issued Capital
TRY 93,750,000

Head Office:
Dikilitaş Mah. Emirhan Cad.
Atakule No: 109
34349 Beşiktaş - İstanbul
+90 (212) 310 65 00

Branch Office:
İTÜ Arı Teknokent - 2A Blok
No:4/1 Kapı: 801
34469 Sarıyer - İstanbul
+90 (212) 310 65 00

Contact:
info@atptech.com
www.atptech.com

Our Brands

ATP Zenia ATP Tradesoft ATP Digital ATP GreenX

Subsidiaries

ATP CAPITAL

TRADESOFT

Zenia

KA

Contents

Introduction

14 About the Report
16 Message from the Chairman
20 Message from the CEO
24 2025 Key Performance Figures
28 2025 Highlights

ATP at a Glance

34 About ATP
36 Ata Holding's Global Success Journey Spanning More than Half a Century
38 Our Mission, Vision and Corporate Values
40 Our Key Differentiators
42 Our Milestones
44 Our Regions of Operation
46 Our Capital Structure and Subsidiaries
54 Industries and Solutions
- 55 ATP Zenia
- 60 ATP Tradesoft
- 64 ATP Digital
- 68 ATP GreenX

72 Sustainable Business Model and Global Growth

Developments in 2025

76 Financial and Operational Indicators
78 Awards and Achievements
80 Overview of the Global and Turkish Economy
82 Industry Developments and 2026 Outlook
84 Sustainability Ecosystem Developments

Sustainability Journey

88 Sustainability Organization and Governance
90 Sustainability Approach and Strategy
92 Stakeholder Map and Stakeholder Engagement
94 Material Topics and Materiality Matrix

ATP's Value Creation Process

96 Value Chain
100 Our Contribution to the Sustainable Development Goals
104 Value Creation Model

Innovation

110 Innovation
112 R&D, Innovation and Digital Transformation
120 Data Security and Privacy
124 Innovative and Strategic Collaborations
128 Customer Experience and Satisfaction
130 Investor Relations
132 Marketing Activities
136 Sustainable Supply Chain Management

People and Society Focus

140 Human Resources
- 141 Employee Profile
- 142 Talent Management and Employee Development
- 144 Employee Engagement and Satisfaction
- 146 Diversity and Inclusion

148 Occupational Health and Safety
150 Corporate Social Responsibility

Future Readiness

154 Future Readiness
156 Climate Action and Environmental Management
160 Energy and Emission Management
164 Water Management
166 Circular Economy and Waste Management

Corporate Governance

170 Board of Directors Activities and Member Qualifications
174 Board Members' Competency Matrix
176 Senior Management
178 Board Committees
181 Organization Chart
184 Shareholding Structure and Voting Rights
185 Information on Subsidiaries and Shareholding Ratios
187 Business Ethics and Transparency
192 Risk Management Policy
195 Corporate Governance Principles Compliance Statement
197 Sustainability Principles Compliance Statement
199 Other Legal Disclosures
202 Research and Development Activities
203 Financial Information
205 Dividend Distribution Policy
206 Dividend Distribution Proposal
207 Dividend Distribution Table
208 Statements of Independence
210 Statements of Responsibility
212 Corporate Governance Compliance Report
216 Corporate Governance Information Form
220 Sustainability Compliance Report
225 Independent Auditor's Report on the Annual Report

2025 TSRS Report

228 Independent Auditor's Report
231 About ATP Yazılım ve Teknoloji A.Ş. and its Subsidiaries
236 About the Report
240 Governance
248 Strategy
256 Risk Management
262 Metrics and Targets
264 Statement on Events After the Reporting Period (31.12.2025)

Financial Information

266 Consolidated Financial Statements and Independent Auditor's Report for the Accounting Period from January 1 to December 31, 2025

Annexes

336 Consolidated Performance Indicators
340 I-REC Certificate
350 GRI Content Index
360 SASB Index

Contact Information

Outstanding performances on the global technology stage are driven by bold vision, brought to life with advanced technologies, and sustained through disciplined execution. The unseen effort behind the spotlight is as important as the applause, and consistency is the true strength of this performance.

The technologies it develops and the solutions it delivers on a global scale enable ATP to leave a strong and lasting impact on this stage. Through operations spanning multiple continents, it performs with the same determination, quality, and vision across different geographies.

ATP is positioned not merely as a player responding to today’s needs, but as a holistic technology ecosystem shaping the stage of tomorrow.

Now, the curtain rises on a new future.
Here are the highlights of our 2025 performance...

ATP Zenia

The technology player powering the digital backbone of the hospitality industry

ATP Zenia delivered a strong global performance in 2025 with its end-to-end technology solutions developed specifically for the restaurant and hospitality sector. By integrating POS, kiosk, restaurant management, and omnichannel ordering solutions into a single platform, the Company transformed operations into a structure where restaurants are managed like “mini factories.”

Operating across markets ranging from China to Sub-Saharan Africa, ATP Zenia continued to expand its global footprint by exporting not only its technology solutions, but also its operational expertise and business know-how.

Number of Zenia Locations

3,500+



ATP Tradesoft

A trustworthy key player setting the pace in the financial world

Delivering infrastructures that manage capital markets' most critical processes, ATP Tradesoft sustained its leadership in 2025. Fortified by a service-oriented, multi-layered, and scalable architecture, it ensures the secure execution of financial institutions' current operations while shaping the future of financial technology infrastructure through its GTP Plus and FinX projects. Consistently offering innovative solutions, ATP Tradesoft continues to play a pioneering role in driving the transformation of the financial sector.

Borsa Istanbul market share (by trading volume)

54%

Among competing systems



ATP Digital

A performance bringing all the pieces to a single stage in digital transformation

Throughout 2025, ATP Digital delivered solutions that transformed businesses' digital processes end-to-end. Providing intelligent business applications, tailor-made software, and next-generation cloud technologies, ATP Digital enabled companies to rapidly adapt to evolving business models. Leveraging its strong partnerships and deep vertical expertise, ATP Digital shifted digital transformation from a technology initiative into a strategic growth driver.

In 2025, ATP Digital improved businesses' operational efficiency through its autonomous robot solutions and data-driven platforms, delivering measurable and tangible results across operational sites.

By placing technology at the core of its business processes, ATP Digital continues to assemble all the components of transformation onto a single stage in each organization's digital journey.

Number of Corporate Clients

98



ATP GreenX

A key role in sustainability and energy transition

ATP GreenX played a pioneering role throughout 2025 in the digitalization of green energy and carbon markets. By bringing together carbon footprint management, renewable energy certificates, and carbon credit trading on a single digital platform, ATP GreenX enabled companies to turn their sustainability goals into concrete actions. ATP GreenX, with integrations spanning from Türkiye to Europe, propels sustainability from a reporting function into a measurable and manageable value creation area.

Certificate sales volume

268,476

units



About the Report

Transparent and future-oriented assessment with an integrated reporting approach

As ATP Yazılım ve Teknoloji A.Ş. (ATP), with our first Integrated Annual Report, we aim to present our financial performance, strategic priorities, and results on environmental, social, and governance (ESG) topics to our stakeholders in a single, holistic resource. This report aims to communicate our company, business model, and value creation approach in a clearer and more consistent framework.

We went public in 2021 and published our first comprehensive annual report for the same year. Starting with the operating year 2022, we began voluntary sustainability reporting. We present our TSRS-compliant Integrated Annual Report, a first in our industry, combining our fifth annual report for the operating year 2025 with our fourth sustainability report under a single framework in accordance with the integrated reporting strategy.

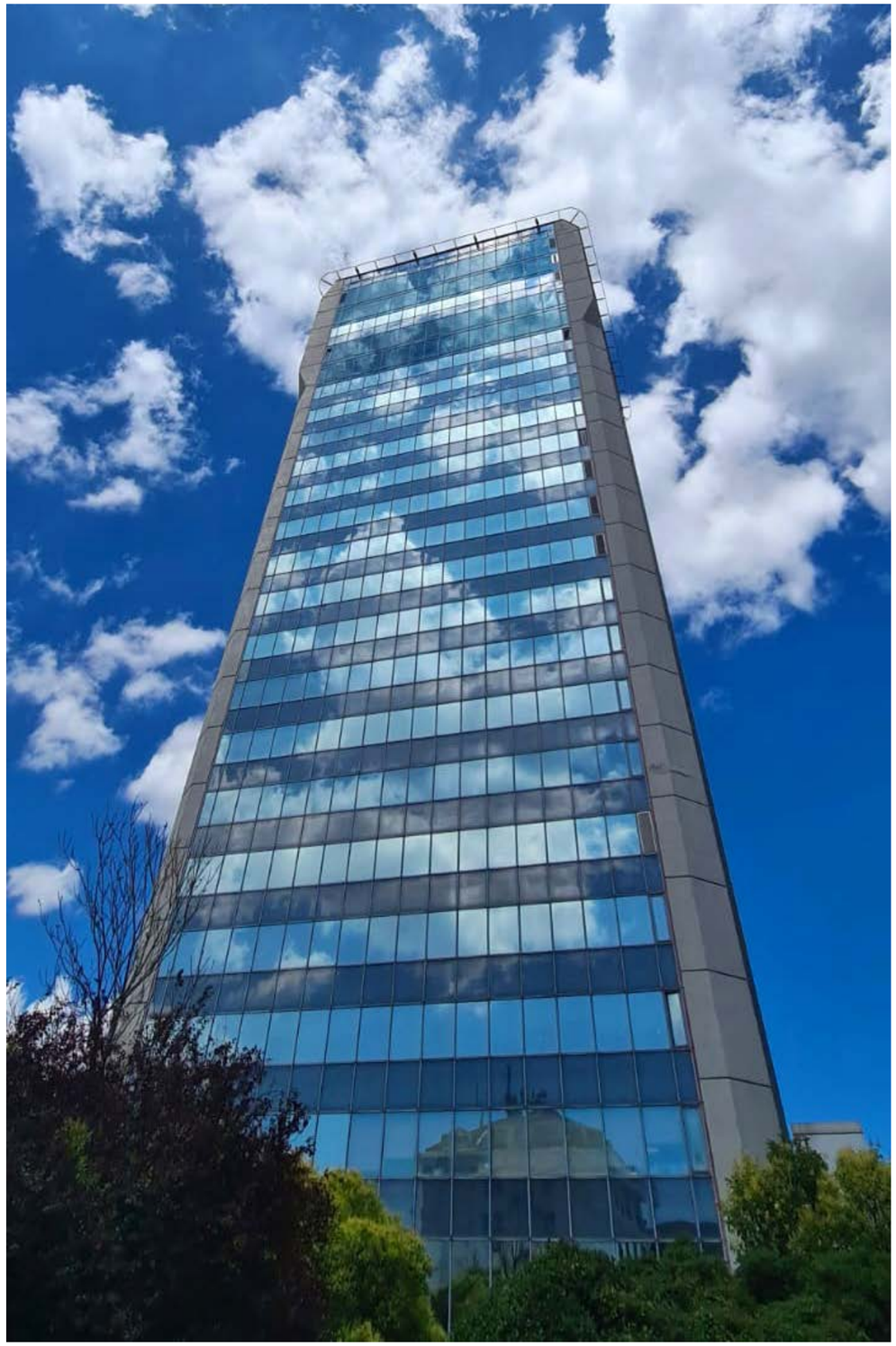
The report covers the activities of ATP and its consolidated subsidiaries for the period of January 1 – December 31, 2025. Where appropriate, comparative data for 2024 is also included to allow trend monitoring. The report is based on a reporting framework designed considering the Capital Markets Board (CMB) legislation, relevant communiqués and legal regulations, as well as GRI Standards and the Turkish Sustainability Reporting Standards (TSRS). Within this framework, the report addresses the following from an integrated perspective:

- Our business model and value creation chain,
- Our financial results and information on capital markets,
- Our corporate governance structure, risk and opportunity management,
- Our human resources and working environment,
- Our environmental and social performance, as well as our ESG-focused management approach.

The financial data included in the report is based on the consolidated financial statements as of December 31, 2025, which have been independently audited and compared with the previous year. Sustainability and ESG indicators are part of the reporting process subject to mandatory sustainability assurance within the scope of TSRS and constitute information that should be evaluated together with the relevant independent assurance activities. The audit of the financial data and non-financial data within the scope of TSRS provisions in our report was carried out by Güreli Yeminli Mali Müşavirlik ve Bağımsız Denetim Hizmetleri A.Ş., and an assurance statement has been obtained.

Unless otherwise stated, all data and information in the report belong to the operating period 2025, and monetary amounts are expressed in Turkish Lira.

For comments or suggestions regarding the report, contact us at info@atptech.com.



Message from the Chairman

Leading corporate transformation with AI-driven solutions

Dear Shareholders, Stakeholders, and Employees,

We have arrived at a historic turning point, where the global economy and ways of doing business are being fundamentally reshaped by artificial intelligence and digitalization. In this new era, technology has become a core prerequisite for sustainable growth and business continuity. As Ata Group, we built our vision around the theme "Transformation with AI, Stepping into the Future," positioning ATP as a powerful technology driver and a strategic IT partner leading the digital transformation journeys of numerous sectors.

As the Board of Directors, we entered 2025 with clear priorities centered on globalization, AI leadership, and financial resilience. For us, this period represents an opportunity for strategic positioning rather than a phase of caution. Our Company's 119% real revenue growth, 259% profit growth, and recurring revenue ratio reaching 61% confirm the strength of this approach and the accuracy of our strategic decisions. In this message, I will share the strategic mindset behind these results and the growth opportunities ahead for ATP.

What Are We Building?

Today, ATP is building a structure beyond that of a traditional software company. At its core lies the Zenia platform, around which we are constructing an integrated technology ecosystem—spanning from order management to last-mile delivery, from operational intelligence to supply chain planning, and from enterprise AI platforms to green energy certification.

We are building this architecture with deliberation. Every initiative we undertook in 2025—from new product launches to strategic stake increases, and from new company formations to expansion into the mid-market segment—is a complementary component of this ecosystem, with the whole being greater than the sum of its parts. Each new layer generates data, deepens customer engagement, and forms a distinctive value proposition for the platform in its entirety—one that is difficult to replicate.

Why Are We Different in Global Competition?

ATP's growth strategy rests on more than our leadership in the Turkish market; it is driven by our ambition to become a global technology company that competes with the industry's biggest players. Three structural advantages make this goal achievable.

First, our ability to develop and test within our own ecosystem. As the technology partner of the world's fourth-largest quick-service restaurant operator, we develop our products in real operational environments across more than 3,500 restaurants. Most global software companies in our sector do not operate their own restaurants; we validate product-market fit not through assumptions, but at actual scale.

Second, our proven infrastructure in emerging markets. While global competitors primarily focus on the US and Western Europe, Zenia operates across a broad geography—from Türkiye to China, and from Sub-Saharan Africa to Azerbaijan. This experience in managing the complexities of emerging markets—such as currency volatility, infrastructure differences, and regulatory diversity—provides us with a significant first-mover advantage in the fastest-growing regions of the quick-service restaurant industry.

/

We act in line with the principles of transparency, accountability, and long-term value creation.



Korhan KURDOĞLU
Chairman of the Board

Message from the Chairman

A data advantage that strengthens with scale and a deepening ecosystem

Third, AI driven by operational data. We integrate artificial intelligence into all our products and services with our "AI everywhere" approach. Unlike general-purpose AI tools, our solutions are powered by real operational data from thousands of locations. Each new location and data point makes our models more accurate, creating a self-reinforcing value cycle that strengthens as we scale and is difficult to replicate. Our efficiency-driven approach focuses on delegating non-value-added operational processes to AI agents, enabling us to direct our most valuable resource—human capital—toward strategic and innovative areas.

The Opportunity Ahead

The global quick-service restaurant industry is entering a new era shaped by artificial intelligence and digital transformation. Hundreds of thousands of restaurants worldwide are seeking reliable technology partners to manage their operations in a data-driven manner, personalize the customer experience, and optimize their supply chains. This demand is growing rapidly, particularly in emerging markets and the fastest-growing regions of the sector.

ATP stands at the very center of this opportunity. Our field-proven product portfolio and multi-geography operational experience position us as a leader in this transformation, as does our deepening ecosystem and a data advantage that strengthens as we scale. As the Board of Directors, our strategic priorities for the coming period have been identified as the commercialization of AI-based products, the acceleration of geographic expansion, and the deepening of ecosystem synergies.

Sustainability, Governance, and People

Strong performance can be sustained only through strong governance. As the Board of Directors, we act in line with the principles of transparency, accountability, and long-term value creation. We view sustainability not only as a corporate responsibility, but as a global business model. The integration process of ATP GreenX—Türkiye's first green energy and carbon certificate marketplace—into the European Energy Exchange (EEX) stands as a powerful example of how environment-focused technologies can translate into global value.

Our merit-based management approach and agile organizational structure are our most valuable assets in bringing this vision to life. Our globally minded expert team, together with the young talent joining us through our Core Talent program, enables us to confidently move forward in our journey to position ATP as a world-class brand.

On behalf of the Board of Directors, I would like to express my sincere gratitude to our investors, customers, strategic business partners, and all our employees, who have contributed to writing ATP's global success story with their dedication.

At the same time, I am pleased to share with you this report, which is Türkiye's first TSRS-compliant Integrated Annual Report in its sector, marking ATP's first step in integrated reporting.

Sincerely,

Korhan Kurdoğlu
Chairman of the Board



Message from the CEO

Enhanced operational excellence through AI and automation

5.7
TRY Billion
Consolidated revenue

Dear Shareholders, Employees, and Business Partners,

I am pleased to present ATP's first Integrated Annual Report. In this report, we present our financial performance alongside a holistic view of our strategic priorities, sustainability approach, and the value we create for our stakeholders. By utilizing the integrated reporting approach, we aim to provide a more transparent and comprehensive view of our long-term value creation capacity, governance structure, and long-term growth outlook.

ATP has successfully delivered tangible outcomes in its strategic priority areas for 2025, namely globalization, AI integration, and financial resilience. In a challenging environment shaped by tight monetary policies, a global shift toward protectionism, and the transformative impact of artificial intelligence on industry dynamics, our performance once again confirms the strength of our strategic focus.

Today, we are a global technology company serving over 1,000 customers and managing mission-critical systems across multiple industries, including finance, hospitality, energy, retail, and industry. The success of our initiatives in 2025 was directly reflected in our year-end financial performance. Our consolidated revenues rose by 119% in real terms, reaching TRY 5.7 billion, while our net profit attributable to the parent company soared by 259% to TRY 2.1 billion. Additionally, 26% of our revenues were generated from international sales.

The Strength of Our Business Model: Increasing Recurring Revenues
In periods of heightened uncertainty, we continue to demonstrate the resilience and predictability of our business model. In 2025, 60.8% of our core operating revenues consisted of Monthly Recurring Revenues (MRR). This structure, which increased by 5 percentage points year-on-year, reinforces the stability of our cash flow and enables us to plan our investments from a long-term perspective.

In 2025, we implemented AI- and automation-driven solutions in product development, resource planning, and service continuity.



Ümit CİNALİ
CEO

Message from the CEO

Technology-driven growth in global markets

Enhancing our product portfolio and business models with the power of AI
As a software-driven company that recognizes the potential of artificial intelligence to transform all layers of our business model, we position AI transformation not as a process of adaptation, but as an area of leadership and opportunity. We embrace an ATP vision that aims to shape the industry proactively, rapidly converting the radical changes triggered by AI into operational and strategic advantages.

We focus on three key areas in AI adoption: efficiency gains, integration of AI into our existing products, and development of AI-based new products and services. In 2025, we implemented AI- and automation-driven solutions in product development, resource planning, and service continuity, achieving notable efficiency improvements in our internal processes. At the same time, we closely monitor the impact of AI on corporate governance, aligning our organizational structure and decision-making mechanisms with this transformation.

We have enhanced our existing robotic and autonomous systems by making them more intelligent and manageable through software integrations and remote monitoring capabilities. During this period, we launched ATP AiX, a secure enterprise AI platform designed to enable customers to run generative AI in a controlled and scalable manner within their own infrastructures. In addition, FinX, the AI-based enterprise software development platform developed under ATP Tradesoft, will play a strategic role in the holistic management of critical processes with its real-time analytics capabilities.

ATP Expanding on a Global Scale
For ATP, globalization is more than entering new markets; it is establishing our expertise and products sustainably across different geographies. In the Sub-Saharan Africa and Azerbaijan markets, where we took our first steps in 2024, we strengthened our presence through new projects. As of year-end, ATP Zenia reached a scale covering two major brands and 200 restaurants across six countries in Sub-Saharan Africa.

Our leading brand in financial technologies, ATP Tradesoft, continues to build a sustainable growth foundation in emerging markets with its proven solutions. We believe that its AI-based new solutions will further accelerate ATP Tradesoft's international expansion. On the green energy front, ATP GreenX is expanding its market scope to a global scale through its ongoing technical integration process with the European Energy Exchange (EEX).

Through our subsidiary ATP China, we rapidly access and implement innovations in China—one of the world's most technologically productive countries—and create a strong bridge by extending these solutions to other markets. We are also strategically positioned for Chinese companies aiming to expand globally in a dynamic world. While strengthening our global presence in cloud technologies by way of our Alibaba Cloud partnership, we also take on a role that goes beyond technology provision. Through our "Education Partner" capability, we contribute by generating knowledge and nurturing our ecosystem with our expertise.

We continue to grow with a focus on entrepreneurship and investment
Through our subsidiary ATP Capital, we aim to grow alongside technology-driven strategic ventures that can contribute to our ecosystem. While focusing on areas such as computer vision, the Internet of Things (IoT), edge computing, and large-scale parallel processing technologies, we adopt an investment approach that supports AI-driven business models. Within this framework, we launched CloudOne in 2025, a company focused on AI solutions for the hospitality sector.

We are building an end-to-end value chain in restaurant technologies, spanning the entire process from order to delivery. In 2025, we reinforced our strategic position in this field by increasing our stake in Ata Express to 90%. In addition, our investment in Menulux enabled us to expand our product portfolio to serve mid-sized enterprises, creating a more comprehensive offering for global markets.

Sustainability as a core element of our business model
We position sustainability as a core component of our business model. Our sustainability strategy is built on the main pillars of innovation, people and society, and future readiness, and is managed in alignment with the United Nations Sustainable Development Goals. Climate risks and ESG expectations directly shape our investment decisions and product development priorities. Positioned within our innovation axis, ATP GreenX has evolved beyond being merely a tool addressing compliance needs into a scalable platform with its own growth and revenue model. In 2025, we served as the main sponsor of the 3rd Green Energy Summit through our ATP GreenX brand. Additionally, during the year, we expanded our scale in carbon markets and green energy certificate trading and initiated the integration process with the European Energy Exchange (EEX).

We also approach our operations with environmental sensitivity. In our Türkiye operations, we matched our electricity consumption with renewable sources through I-REC certification. Incorporating climate scenarios into our strategic planning, we began working with alternative suppliers and pre-stocking models in hardware procurement. We continued efficiency-focused modernization efforts in our data centers. Through our "Green Office" approach, we reduce paper usage, recycle electronic waste, and minimize single-use plastics by using glass bottles. On the transparency and compliance front, we are standardizing our reporting infrastructure in line with TSRS, ensuring that our stakeholders have access to consistent and traceable information.

Upholding an agile organizational structure that continuously develops its capabilities and empowers initiative, treating it as strategically important as our technology investments. Through our Core Talent young talent program, we nurture the leaders of the future, while our recognition among Fast Company Türkiye's "Best Workplaces for Innovators" reflects the importance we place on the employee experience.

As we pursue our goals, we will continue to invest in R&D, AI tools, and sustainability-driven transformation. In the period ahead, as we expand across different geographies, we aim to further strengthen our position as a trusted strategic technology partner. On this occasion, I would like to extend my sincere thanks to all our employees, customers, business partners, and shareholders who have contributed to ATP's success.

Sincerely,

Ümit Cinali
CEO

2025 Key Performance Figures

Financial Indicators

A strong capital structure and focus on sustainable profitability underpin the key indicators reflecting ATP's financial strength.

Revenue
5,660.5
TRY Million

EBITDA
4,120.3
TRY Million

Net Profit for the Period
3,741.1
TRY Million

Net Profit for the Period - Parent Company
2,053.6
TRY Million

Profit Margin
66%

EBITDA Margin
73%

Total Assets
7,306.9
TRY Million

Cash Position
500.4
TRY Million

Equity
6,676.0
TRY Million

Return on Equity Ratio
56%

Monthly Recurring Revenue (MRR)
1,484.3
TRY Million

Share of MRR in Operational Revenues
61%

Share of Foreign Currency Revenues in Operational Revenues
46%

Value Appreciation*
3,219.0
TRY Million
** Reflected from ATP Capital investments.*

2025 Key Performance Figures

Operational agility strengthened by brand-based growth

Operational Indicators

ATP's operational agility within the technology ecosystem is reflected in metrics that capture brand-based growth data and market impact.

ATP Zenia Number of Kiosk Sales

2,652

ATP Zenia Total Number of Transactions

399
Million

ATP Zenia Total Number of Receipts Issued via Kiosk Channel

33
Million

ATP Tradesoft's Market Share in Borsa Istanbul Trading Volume*

** (Among Competing Systems)*

54%



2025 Highlights

Reaching the top 25 in the Best Workplaces for Innovators list

JANUARY

Türkiye's Digital Transformation Potential and Cloud Solutions were Assessed at the ATP Alibaba Cloud Summit
Through our strategic collaboration with Alibaba Cloud, we aim to accelerate the cloud computing transformation in Türkiye. At the ATP Alibaba Cloud Summit held on January 14, we discussed Türkiye's potential for digital transformation, the ENS (Edge Node Service), and the industry-specific impacts of cloud solutions. As part of this initiative, Alibaba Cloud's ENS investment in Türkiye was launched at the summit we organized at the Mandarin Oriental Bosphorus in Istanbul. At the summit, Alibaba Cloud's services in this field were introduced, and cloud computing and digital transformation solutions in Türkiye were discussed in detail.

APRIL

ATP GreenX Became the Gold Sponsor of the 10th Istanbul Carbon Summit
Our ATP GreenX brand, which develops technology-driven solutions to fight the climate crisis, served as a gold sponsor for the Istanbul Carbon Summit, organized by the Sustainable Production and Consumption Association (SÜT-D) with the support of the Ministry of Environment, Urbanization, and Climate Change and Istanbul Technical University. At this year's 10th annual summit, we shared our vision for sustainable transformation, drawing on our expertise in digital carbon management.

MAY

Zenia Limited and Serviostech Signed a Preliminary Protocol to Establish a Joint Venture Company
Our wholly owned indirect subsidiary Zenia Limited, headquartered in Malta, signed a preliminary protocol with South Africa-based restaurant solutions technology company Serviostech PTY. LTD (Servios) to establish a new joint venture company based in Mauritius.

JUNE

CMB Approved ATP Capital's Share Sale
The share issuance to qualified investors under the capital increase to be carried out by our subsidiary ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (ATP Capital) was approved by the Capital Markets Board. This development created an important financing source for ATP Capital's growth strategies and venture capital activities. Following the approval, ATP Capital's capital increased from TRY 60 million to TRY 125 million, while 65 million Group B shares were sold to qualified investors. Of the total TRY 765.2 million raised, TRY 65 million was registered as capital and TRY 700.2 million as share premium. This funding accelerated the Company's technology and innovation-oriented venture strategies.

We Ranked in Fast Company Türkiye's "Best Workplaces for Innovators" List
We ranked 25th among Türkiye's 50 most innovative companies in the Fast Company Türkiye's "Best Workplaces for Innovators" survey. This achievement was driven by our employee-focused practices, our intrapreneurship supporting culture and innovative human resources strategies encouraging creative ideas.

ATP Capital Completed the Acquisition of 89% of Ata Express
Our subsidiary ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (ATP Capital) acquired majority shares in Ata Express, which operates in digital communication and distribution fields and owns the Tıkla Gelsin online food ordering platform and fiyuu courier delivery brands. As part of this investment decision, ATP Capital increased its 1% stake in Ata Express to 90% by acquiring an additional 89% stake.



JULY

ATP Zenia Solutions Deployed at Hungry Lion Branches in Namibia
While maintaining our growth in South Africa through strategic collaborations, following the implementation of our ATP Zenia solutions at the Pie City restaurant chain's locations in South Africa, Botswana, and Zambia, we have now rolled them out at 29 branches of Hungry Lion, one of Africa's leading quick-service restaurant chains, in Namibia.

As part of the strategic collaboration we signed with our South Africa-based technology partner, Serviostech PTY. LTD (Servios), we have implemented the ATP Zenia product family at Hungry Lion restaurants. Hungry Lion, one of South Africa's largest quick-service restaurant (QSR) chains with over 410 branches, has migrated its operations in Namibia to a more robust and sustainable digital infrastructure provided by Zenia as part of its growth strategy targeting the East African market. This move helped position our solutions, which cater to scalable, multi-location setups in the restaurant technology field, as a regional player.

Sustainability-Oriented Collaboration Between ATP GreenX and Aksa Elektrik
Through our ATP GreenX brand, we initiated a collaboration with Aksa Elektrik Satış A.Ş., one of the leading players in the energy industry, with a focus on environmental sustainability. Within this collaboration, Aksa Elektrik integrated ATP GreenX platform's carbon management module into its product portfolio, enabling customers access to carbon footprint calculation, offsetting and green energy certificates. Aligned with Türkiye's 2053 net zero target, we support energy consumers in transforming their carbon-neutral journeys into digital, traceable and certified structures.

ClimeCo Türkiye and ATP GreenX Join Forces for Sustainability
As ATP GreenX, we established a comprehensive collaboration in carbon management, sustainability, and ESG consulting fields with ClimeCo Türkiye, a global player in carbon removal and environmental markets. Through this partnership, we aim to jointly offer our customers a wide range of services, spanning from carbon and water footprint calculations to TSRS-compliant reporting, sustainability strategies, ESG risk analysis, and carbon trading. We focus on complementary roles that strengthen the digital infrastructure of corporate climate strategies in both the Turkish and international markets.

AUGUST

We Maintained Leadership in the "Bilişim 500" POS Systems Category
At the 26th "Bilişim 500" Survey, held this year under the theme "Change Your Perspective," we maintained our first-place ranking in POS Systems under the Hardware Category with a revenue of approximately TRY 285 million.

The research demonstrated that we performed strongly across various categories as well. We ranked fifth in the Network Hardware field, fourth in the ERP Software category, fifth in the CRM Software category, fifth in the Outsourcing Services category, seventh in the Cloud Services category, and eighth in the Industry-Specific Software/Finance and Banking field. These results confirm that our product and service portfolio has demonstrated balanced growth across hardware, software, and services.

2025 Highlights

A strategic AI infrastructure that propels corporate processes into the future

ATP Capital Strengthens its Portfolio Through Investment in Menulux
In line with its innovation and synergy focused investment strategy, our subsidiary ATP Capital decided to invest in Menulux Yazılım A.Ş. (Menulux), a company operating in the restaurant technology field.

Menulux, which provides cloud-based (SaaS) POS systems and maintenance-support services, serves 2,650 restaurants. Following the signing of the joint venture and shareholder agreement, we took the first step toward acquiring a 10% stake in Menulux. Through this investment, we aim to strengthen the ATP ecosystem not only for the large-scale chain customer segment that Zenia targets but also for solutions aimed at mid-market businesses, which are projected to account for approximately 40% of the market by 2026.

SEPTEMBER

ATP Introduced Its Next-Generation Artificial Intelligence Platform for Enterprises
We launched ATP AiX, our next-generation artificial intelligence (AI) platform designed specifically for enterprises. At a time when AI transforms businesses from customer experience to internal process automation, we position ATP AiX as a platform that enables this transformation to be managed within a secure, controlled and sustainable framework. ATP AiX enables organizations to maximize the benefits of generative AI through its multi-model architecture, advanced document analysis, dynamic context management, and enterprise-grade security layers.

The platform supports leading models including GPT, Claude, Gemini, DeepSeek, Mistral, LLaMA-3, as well as proprietary models developed by the enterprises themselves. Users can perform natural-language analysis on PDF, Word, Excel, image files and create dedicated AI assistants based on enterprise documentation.

From Productivity to Security: Controlled AI Era for the Business World
As an IT partner delivering AI-driven process engineering through our software solutions, we combine productivity enhancement and secure usage principles under one platform with ATP AiX.

The platform processes organizational data using reliable models to transform it into an organizational memory. It manages this memory through a role-based and authorization framework, ensuring that data is accessible only to authorized users. As a result, AI-powered processes achieve an auditable, repeatable, and sustainable governance structure within the organization.

We Became Alibaba Cloud's "Training Partner" in Addition to Being its Distributor in Türkiye
We expanded our role as Alibaba Cloud's distributor in Türkiye by obtaining the "training partner" designation. In this scope, our in-house expert team successfully completed the Alibaba Cloud "Train the Trainer" program and earned official trainer certification. This capability enables us to directly deliver training programs on Alibaba Cloud technologies to our customers and business partners, supporting cloud transformation projects not only through technical implementation but also through the capability development dimension.



OCTOBER

We Brought Together Türkiye's Industry Representatives at the 3rd Green Energy Summit
In collaboration with ATP GreenX and the Energy Digitalization Association, we organized the 3rd Green Energy Summit in Istanbul. At the summit held at the Mandarin Oriental Bosphorus, we brought together the leading energy and industry representatives under the theme of "Joint Strategies for a Green Future." We assessed current developments in carbon markets, roadmaps toward net-zero targets, and opportunities for sustainable financing. During the event, we focused on the role of digital platforms and multi-stakeholder collaborations in the green transformation process. We shared how we contribute to the transformation of the business world through our carbon trading, renewable energy certificates, and digital carbon management solutions.

ATP GreenX Brings the VCC Solution for Exporting Companies to Türkiye
As ATP GreenX, in collaboration with London-based carbon markets consulting firm Redshaw Advisors, we bring the VCC® (Virtual CBAM Certificate) solution for exporting companies to Türkiye.

VCC allows fixing costs of carbon certificates, which will become mandatory under the European Union's Carbon Border Adjustment Mechanism (CBAM) starting in 2026, from now on. This structure serves as a type of financial hedging tool that provides protection against volatility in carbon certificate prices and offers companies budget predictability regarding carbon costs.

By bringing the VCC solution to the Turkish and regional markets through the ATP GreenX platform, we aim to support exporting companies in managing their carbon management processes digitally, in an integrated manner and aligned with international regulations.

DECEMBER

ATP Capital Completed Its Menulux Investment
Strong Entry into the Growing Mid-Segment Restaurant Technologies Market
ATP Capital completed its previously announced investment in Menulux Yazılım A.Ş. in 2025. As part of the transaction, ATP Capital acquired a 10% stake in Menulux, a company that develops cloud-based POS solutions for the hospitality industry and serves nearly 2,650 restaurants. Under the terms of the investment agreement, ATP Capital has the right to acquire the entire stake in the company if Menulux achieves the defined performance criteria.

A Complementary Product Strategy Catering to Different Scales
The Menulux investment complements our ATP ecosystem's product portfolio in the restaurant technologies industry. While our comprehensive restaurant management solution, Zenia, developed for large-scale chains and corporate businesses, addresses complex operational needs, Menulux offers cloud-based POS solutions tailored to the needs of hospitality and retail businesses with diverse service models, particularly mid-sized chains.

Cloud-based restaurant software is increasingly preferred by businesses with growth objectives, thanks to its ability to be deployed quickly and its flexible, scalable structure. Considering the fragmented nature of the restaurant management industry, Menulux is in a strong position with significant potential for rapid expansion. This investment enables us to provide an end-to-end technology framework to businesses of all sizes in addition to ATP Zenia's target customer segment and to create new synergies within our ecosystem.

ATP at a Glance

About ATP

Holistic solutions offered under expert brands

350+

Total number of employees

Founded in 1997 within Ata Holding, ATP develops mission-critical platforms, software, and services needed by corporate companies, primarily in finance, hospitality, retail, and energy fields. We went public on Borsa Istanbul (BIST: ATATP) in 2021, continuing our growth with a broader stakeholder base.

Today, with over 350 employees, four specialized brands, and more than 1,000 references across Türkiye, China, Europe, the Middle East, and Africa (EMEA), we enable our corporate customers to increase their operational efficiency, gain competitive advantage, and strengthen their innovation capacity.

Multiple Verticals with Strong Brands

As ATP, we offer our solutions and services under strong brands, each specialized in its own vertical.

ATP Zenia serves clients globally with restaurant management and multi-channel ordering and delivery solutions. As of the end of 2025, 3,529 restaurants in 11 countries, including brands such as Burger King, BK China, Popeyes, Arby's, Sbarro, and Subway, use Zenia solutions. On the Zenia platform, 399 million transactions, 178 million online transactions, and 33 million kiosk receipts are managed in a year.

ATP Tradesoft develops trading platforms, order management systems, and data analytics solutions for capital markets. Tradesoft solutions manage transactions corresponding to approximately 54% share of the trading volume on Borsa Istanbul among competing systems. The FinX platform, introduced to the market in 2025, was added to the portfolio as a next-generation investment and asset management solution supported by AI and real-time data analytics.

ATP Digital offers end-to-end digital transformation solutions to corporate companies. It has signed numerous projects to date in the areas of ERP, CRM, business intelligence, system integration, infrastructure, cyber security, and consulting. Additionally, the Company offers applications that increase the operational efficiency of institutions by customizing autonomous robot solutions developed in the fields of transportation, service, and cleaning, with integrated software and hardware layers. These solutions enable the reallocation of human resources to more strategic areas through the automation of low-value-added operations. In 2025, the enterprise AI platform ATP AiX, developed under ATP Digital, was launched with features including support for multiple large language models, document analytics, and centralized cost management, along with an architecture capable of operating both in the cloud and on-premises.

ATP GreenX developed Türkiye's first digital green energy certificate and carbon credit trading platform. Its blockchain-based infrastructure, smart contracts, and digital wallet structure enable the secure buying and selling of green energy certificates and carbon assets. The platform positions itself as an effective tool especially for exporter companies and industrial enterprises in their compliance processes with the European Union's carbon border adjustments.

Turning Technology into Business Outcomes

We do not only offer software licenses to our customers. We manage adaptation, integration, deployment, and operational sustainability within the same framework. This end-to-end approach enables institutions in different industries to turn their technology investments into concrete business outcomes in a shorter time.

Our competencies in artificial intelligence, cloud computing, and data analytics form the technological basis of this approach. We combine Alibaba Cloud's cloud infrastructure with our own integration and consulting know-how, offering global standard solutions to our corporate customers. The AiX platform we added to our solution portfolio enables us to integrate generative artificial intelligence into corporate business processes securely and measurably, while also providing automation in physical operations with our autonomous robot technologies.



Within this structure, there are also a few "firsts." ATP Tradesoft is the solution infrastructure with the highest trading volume share among competing systems on Borsa Istanbul. ATP GreenX is Türkiye's first blockchain-based digital green energy marketplace and carbon certificate trading platform. ATP is the sole authorized distributor of Alibaba Cloud in Türkiye.

From Türkiye to the World

We operate through a Türkiye-based, multi-regional, and multi-channel structure. We bring our solutions together with customers in a wide geography both domestically and internationally, through both a direct sales model and our network of business partnerships.

Throughout Türkiye, we work with a direct sales and project-based service model in finance, hospitality, retail, energy, and industry areas. Thanks to our channel structures built through strategic business partners, we provide nationwide access to businesses of different scales.

On the international front, we follow a growth strategy spanning Europe, Asia, and Africa. Zenia Technologies B.V. founded in 2019 and based in the Netherlands and Zenia Limited in Malta are positioned as strategic centers for our access to European markets. In 2020, we acquired 51% of the shares of Tradesoft (Shanghai) IT Co., Ltd. (China), strengthening our presence in the Asia-Pacific region. In China, ATP Zenia solutions are actively used in restaurant operations with high transaction volume and operational complexity.

In 2025, our geographical footprint expanded on two new axes. Through the collaboration established with Serviostech based in South Africa, we positioned our Zenia solutions in Sub-Saharan Africa, in Botswana, Zambia, Zimbabwe, and Namibia. In Azerbaijan, through the collaboration with PASHA Capital, we carried our ATP Tradesoft solutions to the Caucasus region.

Our subsidiaries are Zenia Technologies B.V. (Netherlands), Tradesoft (Shanghai) IT Co., Ltd. (China), Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş. (Türkiye), and ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (Türkiye).

Our Sustainable Growth Structure

At the foundation of our business model lies the recurring revenue structure. As of the end of 2025, 60.8% of our revenues consist of platform-based, monthly recurring revenue (MRR) based on long-term customer relationships. This structure provides predictability even in volatile market conditions and allows us to manage our investment and R&D priorities from a long-term perspective.

Another pillar of our growth strategy is entrepreneurship and investment. Through our subsidiary ATP Capital, we invest in technology-focused ventures. In 2025, our investments in Ata Express in the digital distribution field and Menulux, which focuses on the SME-scale restaurant segment in Türkiye, expanded our ecosystem towards different scales and business models.

Our investments in technology and competent human resources continue to be the driving force of our growth. Through our R&D activities, we not only develop products but also contribute to the scientific literature. Through the Core Talent program, we continue to discover and incorporate young talent, renewing our qualified human resource pool every year.

Ata Holding's Global Success Journey Spanning More than Half a Century

A wide operational network across diverse sectors

30+

Number of Ata Group subsidiaries

The foundations of Ata Group of Companies were laid in 1969 with the company titled Seri İnşaat. The Group continues its journey, which started by building the Atatürk Dam, across a wide range of industries including finance, technology, food, logistics, real estate development, building materials production, textiles, tourism and foreign trade. Ata Holding today operates on four continents with more than 30 subsidiaries in which it holds ownership or majority shares, and as of the end of 2025, it contributes to the Turkish economy and the global value chain with over 30 thousand employees.

Ata Holding established ATP (Ata Technology Platforms) to meet the development needs of its group companies and enhance its technological competence by leveraging the opportunities brought by digitalization. ATP, which has been developing strategic solutions in the finance sector since its establishment, quickly turned into a preferred information technology business partner and consolidated its leading position. Today, ATP is positioned as a strategic technology partner in the digital transformation projects of Ata Group companies in various industries, primarily in finance, hospitality, energy, and retail.

ATP, which expanded its software and service portfolio over time, grew its scope with infrastructure services, fast restaurant solutions, digital transformation consultancies, and innovative software. Leveraging its knowledge and experience, ATP serves many institutions at home and abroad.

The Ata Group's sustainability approach is shaped around the principles of environmental responsibility, social impact, and strong governance. Resource efficiency, employee and community-oriented practices, and transparent and ethical management form the common framework for both new investments and the existing portfolio. The Holding structure provides strategic guidance and consultancy to its subsidiaries and aims to share good practices among group companies and disseminate them throughout the Group. Strategies are regularly reviewed in line with changing market conditions and priorities, and a dynamic and holistic management approach is maintained.

Shaping the Future with an Innovative Vision

Following ATP's public offering in 2021, Ata Holding paved the way for Türkiye's technology ventures to enter global markets. This strategic step supported ATP's growth in international markets while strengthening Ata Holding's innovative vision. Today, the Group continues its technology and service-oriented growth strategy in a multi-geographical structure with its investments and collaborations in Europe, Asia, and Africa.

Ata Holding effectively uses technology across all its areas of operation and continuously develops its technological competencies. Digitalization, innovation, and data-driven management are among the key priorities determined throughout the Group. ERP, CRM, business intelligence, AI, and cloud projects carried out with ATP aim to make the operations of group companies more efficient, transparent, and scalable. The Group increases its global competitiveness with its innovation-based growth strategy and progresses with strong steps towards the future.

This journey, which has continued successfully for over half a century, has enabled Ata Holding to evolve into a diversified investment group, building on its engineering heritage. In the medium and long term, Ata Group aims to strengthen the global competitive advantage of its companies through the strategic, technological, and operational support it will provide, contribute to their achievement of sustainability goals, and create long-term value for all stakeholders. As Ata Holding continues its growth with its innovative vision and strategic investments, ATP continues to support this vision with its pioneering role in the technology field.



Our Mission, Vision and Corporate Values

Our Vision

Becoming a customer first, AI driven global Strategic IT Partner in vertical markets, enabling organizations reach their full potential through digital transformation and process engineering.

Our Mission

Helping organizations gain agility and resilience, perform true innovation and produce real value to their consumers with our AI & processes, technologies and people.

Our Values

Innovation, responsibility, sustainable development, and proactive communication are the defining values that we uphold with unwavering commitment as a team.

Corporate Values



Innovation. We Aim for the Future!
We believe in the power of knowledge and the pursuit of continuous improvement to stay one step ahead. We reach new horizons by learning and growing. We work together for the better future we envision!



Sustainable Development. We Focus on Transformation!
We believe that knowledge grows when shared. Together, we seek ways to move ATP and ourselves forward. To sustain development, we align with the spirit of the times and embrace transformation.



Responsibility. We Believe in Team Strength!
We approach challenges with a strong sense of responsibility and team spirit. Guided by the principle of "not I, but we," we focus on teamwork and make decisions together on our journey to success.



Proactive Communication. We Share Our Experiences!
We discover the power of different ideas and sharing, together. At the core of creativity and openness to change, we value dialogue and the importance of communication. We shape tomorrow together by sharing our experiences!

Without compromising its core values, ATP continues to transform lives and create meaningful impact through a process of continuous improvement and learning, driven by its innovative products and services. Guided by the principle "Join us, learn from us, teach us. Let's make a difference together," ATP demonstrates its people-centric focus as a cornerstone of its corporate governance approach.

Our Key Differentiators

End-to-end digital transformation guidance with leading brands in the industry



Leading Brands
- Deep corporate expertise and institutional capabilities built on a strong legacy
- An organizational structure capable of delivering comprehensive and reliable solutions aligned with evolving market needs
- Capability to build globally standardized brands and deliver end-to-end solutions
- Platforms, software, and services focused on mission-critical processes, particularly in the finance, hospitality, and energy sectors
- ATP Tradesoft, managing 54% of Borsa Istanbul's trading volume among competing systems
- ATP Zenia, deployed in over 3,500 locations of leading global restaurant brands
- ATP Digital, offering end-to-end guidance to corporate companies through its transformation projects
- ATP GreenX, Türkiye's first digital marketplace facilitating the trade of green and carbon certificates



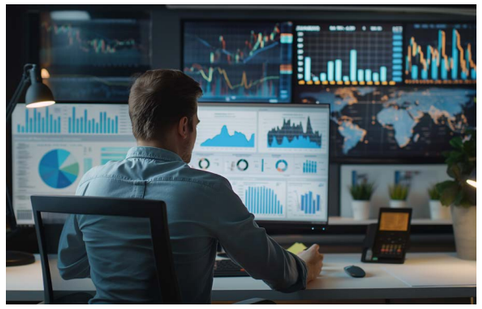
R&D and Innovation
- Opportunity evaluation processes that support investment decisions
- R&D project tracking systems
- Ideas successfully transformed into products and R&D investments converted into revenue
- Innovation initiatives carried out at İTÜ ARI Teknokent and ATP R&D Center
- 149 R&D projects, 11 TÜBİTAK-supported projects, 34 academic publications, and 108 citations
- 4 patent applications submitted
- Successful projects conducted in collaboration with academic institutions
- Next-generation platforms based on corporate AI and data analytics (ATP AiX, FinX)



Global Growth Journey
- Established companies in Malta, the Netherlands, and China
- Cloud systems hosted in data centers primarily in Türkiye and China
- Active commercial operations at home and abroad
- Solutions that lead transformation
- Strong business partnerships enabling rapid entry and integration into global markets
- Access to Asia-Pacific markets through operations in China



Sustainable Business Model
- Long-term software licensing, cloud services, and maintenance-support contracts
- Business model where 60.8% of its revenues are regular recurring (MRR)
- Approximately 50% of operational revenues are in foreign currency
- Business processes audited by CMB and BRSA, compliant with industry standards
- Project Management Office
- Redundant infrastructure, lines, and systems; disaster recovery centers
- Talent-focused systems and programs



Strong References
- Preferred by leading brands in Türkiye and around the world
- Sustainable business partnerships
- High customer satisfaction verified through regular surveys
- Over 1,000 strong references across Türkiye, China, and the EMEA region

Our Milestones

Growth initiatives strengthened through strategic investments and global partnerships

1997
- Tradesoft brand registration
- First clients
  Ata Yatırım
  TEB Yatırım
  Deniz Yatırım

2002
- Acquisition of Ticaretnet

2004
- GTP PMS Portfolio Management
- Merger of Ata Holding IT Groups

2006
- Tradesoft at İTÜ Technopark
- GTP Brokerage
- Ordina Mortgage Partnership

2008
- Entry into the QSR Market
- Microsoft Partnership
- Radiant Systems Partnership
- Vodafone Partnership

2011
- NCR QSR Partnership

2015
- Zenia Brand
- Migration to IBM Data Center
- BK China Cloud Solutions

2016
- R&D Center
- ServiceNow Implementation

2017
- AtaFlex
- Altibase Partnership

2018
- XFront - Rapid Order Transmission
- Pavo Ingenico Partnership

2019
- ATP Zenia Software
- Zenia LTD (Malta)
- Zenia Technologies B.V. (Netherlands)

2020
- Zenia European Union Intellectual Property Office (EUIPO) and World Intellectual Property Organization (WIPO) Certifications
- TS Shanghai Acquisition
- Zenia 020

2021
- IPO on Borsa Istanbul
- Acıbadem senCard
- Tradesoft xPMS
- Tradesoft Robocan
- Establishment of Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.

2022
- Establishment of ATP Capital
- Investment in Ata Express's Tıkla Gelsin and fiyuu platforms

2023
- GreenX brand
- Brand Consolidation

2024
- ATP RobotX Brand
- Alibaba Cloud Distributor Agreement
- ATP Zenia & Servios Partnership
- ATP Tradesoft & PASHA Capital Partnership

2025
- ATP Capital Investments
  Ata Express
  Menulux
  CloudOne
- ATP Zenia & Menulux Partnership
- Zenia Limited - Serviostech PTY. LTD
- ATP AiX

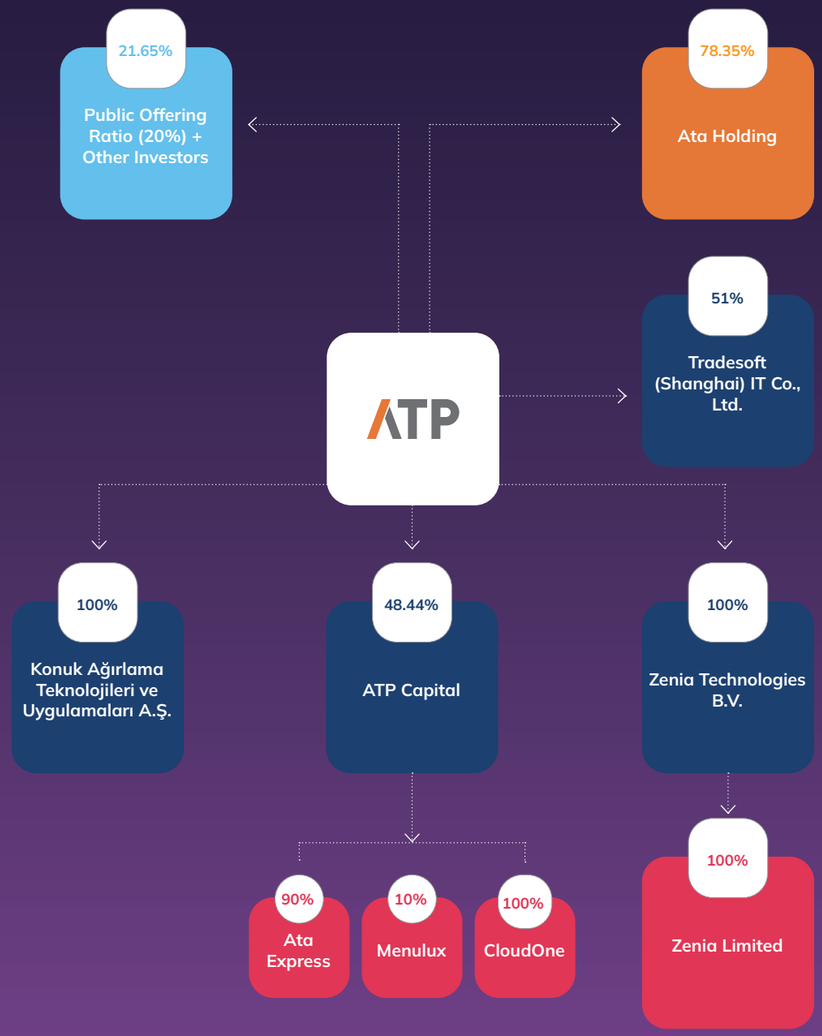
Our Regions of Operation



Our Capital Structure and Subsidiaries

Extensive service portfolio strengthened by the contribution of subsidiaries

ATP strengthens its leadership in innovative solutions through strategic investments in technology, talent, and scalable business models. Our subsidiaries support our Group's value chain across a broad spectrum, ranging from venture capital investments and global restaurant technologies to holding management and industry-specific application development.



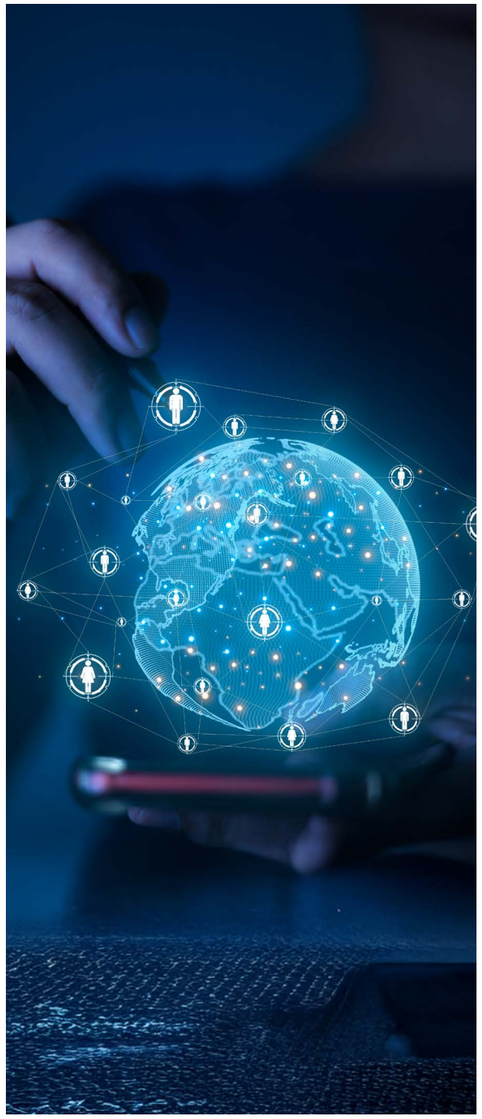
Technology drove our growth; investment made us stronger

ATP

Our Ecosystem Perspective
We see our subsidiaries not as independent legal structures, but as different focal points of a common strategy:

- **Zenia Technologies B.V. and Zenia Limited** manage our global structure and scalability perspective.
- **Tradesoft (Shanghai) IT Co. Ltd.** represents our innovation and technology development power in Asia-Pacific.
- **Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.** touches the field in the hospitality industry and feeds our products with real-world operations.
- **ATP Capital** is our investment arm, through which we add new links to this ecosystem via venture capital investments, expanding both our market access and technological depth with investments such as Ata Express, Menulux, and CloudOne.

Thanks to this structure, we continue to build a multi-layered and competitive ecosystem that supports next-generation technology ventures while scaling our own products and services globally.



Our Capital Structure and Subsidiaries

Sustainable value and competitive strength created through innovative ventures

ATP CAPITAL GİRİŞİM SERMAYESİ YATIRIM ORTAKLIĞI A.Ş.

ATP CAPITAL

Our Strategic Investment and Portfolio Management Division
Established in 2022 to support ATP's long-term growth vision and expand its strategic ecosystem, ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (ATP Capital) aims to create lasting value by investing in ventures with high innovation and synergy potential and to increase the Group's technology-focused competitive advantage. The company operates as a joint-stock company with registered capital, established to sell its shares to qualified investors within the framework of the Turkish Commercial Code, the Capital Markets Law, and the CMB's "Communiqué on Principles of Venture Capital and Private Equity Investment Companies" (III-48.3). ATP Capital adopts an active investment approach that supports the scaling of ventures not only financially but also in technological, operational, and strategic dimensions.

Ata Express Investment
One of the most significant investments in ATP Capital's portfolio is Ata Express Elektronik İletişim Tanıtım Pazarlama Dağıtım A.Ş. The investment process, which started in 2022 with the acquisition of a 1% stake, was expanded on June 30, 2025 through the exercise of the purchase option related to an 89% stake, increasing ATP Capital's total shareholding in Ata Express to 90%. Within the option, the purchase was executed at a price below the Company's value on the transaction date; the resulting value appreciation was reflected as income to ATP Capital and, through consolidation, created a revenue and profit impact on ATP's financials starting from the second quarter. The Tıkla Gelsin and fiyuu brands operating within Ata Express continued their growth momentum in digital communication and distribution; the integration of third-party brands into the platform was among the significant developments of the year.

Menulux and CloudOne Investments
In 2025, the Company accelerated its investments, particularly in restaurant technologies and artificial intelligence. Menulux offers cloud-based (SaaS) software, hardware, maintenance, and technical support services and POS systems for the hospitality industry. Different from Zenia developed within ATP, it offers a more cost-effective and table-service-focused solution with the light version product in its own portfolio. Thanks to this structure, we provide effective market access in the medium- and small-scale chain segment, which ATP does not directly address. The Competition Authority has approved ATP Capital's application to acquire a 10% stake in Menulux.

Another investment added to the Company's portfolio, Cloudone Bilişim ve Teknoloji A.Ş. (CloudOne), is fully owned by ATP Capital and was registered and published in the Turkish Trade Registry Gazette on August 25, 2025.

ATP Capital continues negotiations with ventures operating in different fields such as AI, image processing, robotics, fintech, as well as food, logistics, and agricultural technologies. Investment decisions are shaped with a focus on industries with high structural growth potential and scalable business models.



Our Capital Structure and Subsidiaries

International management center focused on global growth opportunities

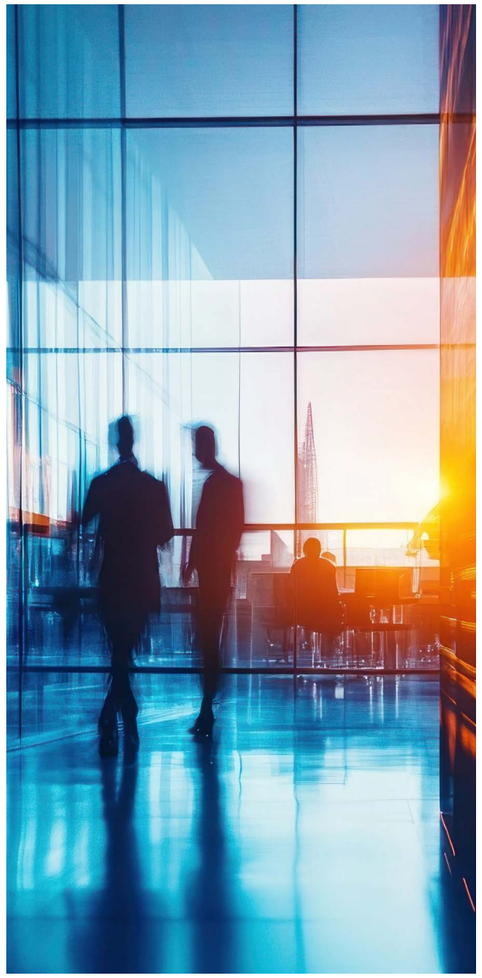
ZENIA TECHNOLOGIES B.V. AND ZENIA LIMITED

Zenia

Our Global Scaling Platform
Zenia Technologies B.V. was established in 2019 in line with ATP's global growth targets, considering the Netherlands' dynamic economy and investment opportunities. ATP holds 100% ownership of the Company. The Company conducts holding activities, positioning itself as the Group's international investment and management base; it ensures the strategic coordination of overseas subsidiaries and manages global growth opportunities.

In the same year, as part of the strategy to increase effectiveness in European and surrounding markets and expand ATP's overseas activities, Zenia Limited was established in Malta on December 24, 2019. ATP also has 100% share ownership in this company, and Zenia Limited operates as an indirect subsidiary. The company undertakes the task of increasing ATP's effectiveness in European and surrounding markets and strengthening its operational efficiency. While Zenia Technologies B.V. carries out holding activities, both companies serve key roles in ATP's global growth strategy.

The international activities carried out by ATP through these two companies are of critical importance for the Company's overall growth strategy and efforts to strengthen its presence in the global market. International operations carried out through Zenia Technologies B.V. and Zenia Limited offer the opportunity to provide a more coordinated and effective management to group companies, assess new market opportunities, and optimize business processes at a global level; they encourage international collaborations and business development projects and aim to increase ATP's position and competitive power in the global market.





Our Capital Structure and Subsidiaries

A strategic structure that brings technology leadership to the global stage



TRADESOFT (SHANGHAI) IT CO. LTD.

Our Innovation and Operations Center in Asia-Pacific
We established Tradesoft Shanghai in China, one of the world's largest production, technology, and innovation centers, in 2014 with the aim of carrying the technology leadership we established in Türkiye to the global scale. The company is positioned both to support our group companies and to provide access to customers and business partners in the Chinese market. By turning innovative technologies it developed since its establishment into competitive and cost advantages, it contributes to its corporate customers creating value, building agile structures, and demonstrating innovation performance. By closely following the Chinese technology ecosystem, it develops global collaborations with both unicorn-level large technology companies and ventures.

Tradesoft Shanghai focuses on the hospitality and quick-service restaurant industry in the Far East. Our restaurant management and multi-channel ordering and delivery solution, Zenia, is used across approximately 1,250 locations of restaurant brands in China. As a strategic business partner of Burger King China, one of the world's leading brands, we offer digital channel applications, mobile solutions, POS sales and reporting, kiosk and delivery solutions, CRM, CDP, data analytics and business intelligence, robotic process automation, AI and robotic applications, IoT solutions, as well as infrastructure and cloud solutions.

Key Developments in 2025
In 2025, we continued to support Burger King China's digital transformation across customer experience, store operations, data management, and AI-driven applications. The solutions implemented during the year enhanced scalability, improved operational efficiency, and strengthened data-driven decision-making capabilities.

For Consumers: The Guest Tracking System was put into operation. Through this system, automated customer satisfaction surveys are sent via multiple channels after purchase; instant notifications are sent to store managers for negative feedback, enabling quick action. Over 172,000 feedback entries were collected in the last three months.

A Marketing Automation and Customer Segmentation Platform was established. Customer data was consolidated under a single platform, creating a segment-based targeted marketing infrastructure. An average of 20 million SMS and WeChat messages, 40 million coupon distributions, and 60 million targeted ad impressions were realized monthly.

For Restaurants: The Restaurant Manager Platform gathers real-time sales tracking, KPI monitoring, customer feedback, complaint management, and employee planning on a single digital platform. While the platform was rolled out across the country, daily active usage levels were reached in more than 50% of restaurants.

The Part-Time Employee Management System digitalizes recruitment, shift planning, and payment processes. More than 100,000 part-time employees have been integrated into the system, and store operational workload has decreased by nearly 5%.

For Head Office: All operational and financial data were united under a single big data platform. The platform processed 700 million requests without interruption in 2025. The BI system reached 190,000 total visits, 1,000 daily active users, and 1,500 monthly active users. Scattered reporting systems were closed, and a unified reporting infrastructure was established.

The Restaurant Development System (SDS) was launched as an end-to-end system covering new restaurant preparation, opening, and financial processes. External location data was integrated with internal data to start creating sales projections for new stores; manual workload was significantly reduced thanks to the automatic financial projection and reporting infrastructure.

AI Applications: A restaurant-based daily sales forecast infrastructure was established. The average error rate was reduced below 10% for the 28-day forecast period. A central CCTV management platform was created; AI-powered video analysis studies for operational quality control were initiated. SOP compliance detection in kitchen product preparation processes reached 95% accuracy level.

KONUK AĞIRLAMA TEKNOLOJİLERİ VE UYGULAMALARI A.Ş.

Our Field Implementation and Sectoral Transformation Hub
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş. was established in 2021 to develop innovative technologies for the hospitality industry. The company operates across a broad range of areas, including software and hardware development, testing, implementation, and process optimization.

Focused on maximizing operational efficiency and customer experience in the hospitality sector, the company's Zenia Restaurant POS solutions enable food and beverage businesses to deliver customer-centric, omnichannel, and competitive services. These solutions optimize the end-to-end customer journey while enhancing operational efficiency and supporting faster decision-making processes.

The company, which follows an interactive marketing strategy by presenting its developed solutions to potential customers in a real environment, directly contributes to the digital adaptation process of businesses in the industry in line with changing consumption habits and increasing customer expectations.

The company's source of revenue is based on sales revenue obtained from restaurant operations. Its area of expertise is positioned as food and retail operations and direct restaurant management.

Comprehensive solutions in hospitality technologies

Industries and Solutions

Comprehensive digital solutions for strategic industries

	ATP Zenia	ATP Tradesoft	ATP Digital	ATP GreenX
CUSTOMER NUMBERS	931	42	98	42 (Platform members: 227)
INDUSTRIES	Vertical Solutions Hospitality & QSR	Vertical Solutions Finance	Horizontal Solutions Logistics | Retail Manufacturing | Agriculture | Fringe Benefits Management Food | Finance | Chemicals Brokerage House | Banking | Insurance Real Estate | Health Public and Non-Governmental Organizations	Energy Logistics Finance Production Cement Iron-Steel Aluminum Fertilizer Textiles Maritime
SOLUTIONS	POS Back Office O2O – Online Channels Digital Displays/Kiosk Mobile Smart Delivery Lockers NLX Locator System Zenia TAG (HKA)	Brokerage House Management Asset Management Portfolio Management	ERP & CRM & HR Microsoft Ecosystem Cloud Services Cyber Network Security and Management Infrastructure System Architecture Digital Transformation Business Intelligence & Data Analytics Robotic Process Automation ATP AiX (Enterprise Artificial Intelligence) Autonomous Robot Technologies	Blockchain Digital Wallet Carbon Accounting Module ESG Module Digital Carbon Management Green Energy Certificates Hedging of Allowance Costs
FIELDS OF ACTIVITY	Software Development Integration Cloud Management Project Management Maintenance & Support Test & Release Management Field Support	Consultancy Software Development Integration Project Management Maintenance & Support Test & Release Management	Consultancy Software Development Integration Services Project Management Maintenance & Support Infrastructure Maintenance Cloud Management License Management	Consultancy Software Development Sustainability Voluntary and Compulsory Carbon Market Trading

ATP Zenia



ATP Zenia offers software, technology solutions, and operational services for the hospitality and QSR ecosystem. We position ATP Zenia not only with a POS focus, but as an end-to-end restaurant management approach that unites sales, kitchen production, ordering-delivery, stock-cost, and reporting steps on the same data flow. Zenia POS, Zenia BoH, Zenia FoH, and Zenia O2O, which we offer as a cloud service (SaaS), create a structure that meets the IT needs of restaurant chains end-to-end and manages multi-channel ordering and delivery operations from a single center. We increase operational efficiency with POS, kiosk, restaurant management, and multi-channel order management solutions and make field processes more traceable and measurable.

Zenia solutions continue to be widely used by chain brands operating globally. In international brands such as Burger King, Popeyes, Arby's, Subway, and Sbarro, we create a common technology ground in terms of standard operation, speed, traceability, and decision-making capacity.

Standardized technology services for global chains

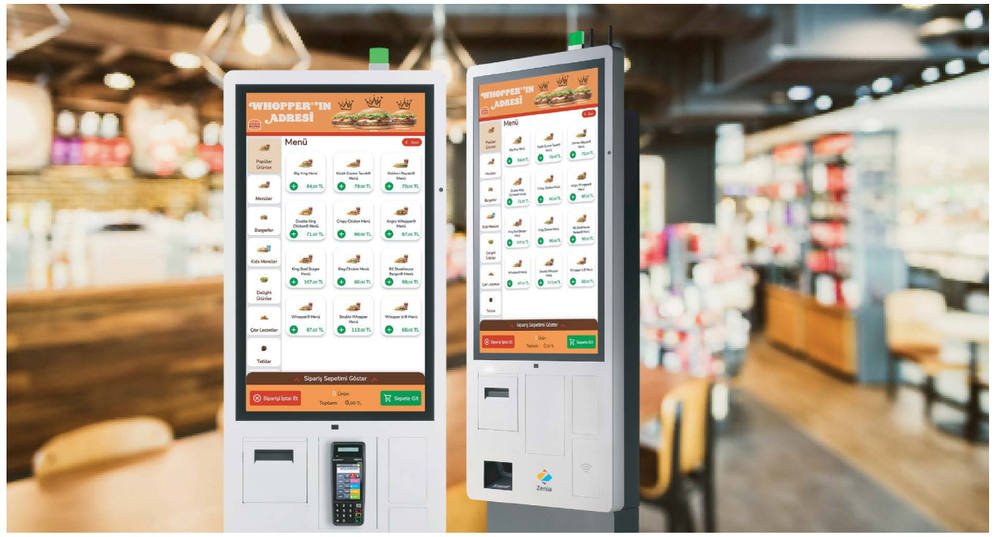
Zenia Solution Family

The Zenia solution family consists of modules that unite restaurant operations under a single roof, reduce fragmentation across channels, and bring data into the decision-making process:

- Zenia O2O (Online-to-Offline)
- Zenia QR
- Zenia Self Order Mobile
- Zenia Delivery Management
- Zenia Digital Menu Boards
- Zenia Kiosk
- Zenia Robotics
- Zenia Enterprise POS
- Zenia BoH (Back Office)
- Zenia Kitchen Display Systems (KDS)
- Zenia FoH (Front Office)
- Zenia Back Office Reporting and Real-Time Analytics
- Zenia Forecasting
- Zenia Enterprise Resource Planning
- Zenia Loss/Theft Detection and Prevention
- Zenia TAG (HKA)
- Zenia Real-Time Customer Feedback
- 24/7 Service Support
- 3rd Party Integrations
- Consultancy
- Zenia Smart Delivery Lockers
- NLX (Next Level Experience)

Industries and Solutions

Uninterrupted centralized control across multiple locations



Zenia Enterprise Restaurant POS
Changing consumption habits, the spread of multi-channel ordering, and expectations for service speed in the hospitality industry necessitate managing operations more standardly, more traceably, and based on data. While cost pressures and price sensitivity increase, the need for right decision-making in the field arises more frequently and with greater accuracy. When the difficulty of accessing and retaining qualified human resources is added, technology layers that simplify processes, reduce errors, and accelerate auditing become critical.

In this framework, Zenia Restaurant POS focuses on managing the basic steps of restaurant operation in an integrated manner, including sales recording, kitchen production flow, service, delivery and reporting. The production-stock-cost flow on the BoH side and the service-delivery flow on the FoH side are tracked on the same system. Orders from online channels are integrated into the POS via the O2O structure and managed from a single center.

The next-generation Zenia Restaurant POS supports rapid spread with the agility of the SaaS model while strengthening standard operation setup and centralized management across multiple locations. This structure directly contributes to operational efficiency, as well as consistent guest experience and decision-making speed.

Channel and Operation Solutions
Zenia Kiosk
Zenia Kiosk supports the self-service flow with a touchscreen and payment infrastructure where the guest can place their own order. Working integrated with POS, KDS, BoH, and cash register systems, it standardizes payment receipt and order tracking, contributing to maintaining service capacity during peak hours.

Zenia QR
Zenia QR is a channel that allows guests to order via their own mobile device. The order content and payment steps proceed integrated with the POS, KDS, BoH, and cash register infrastructure, supporting consistency across channels without creating additional transaction load in the field.



Zenia Self Order Mobile
Zenia Self Order Mobile enables guests to create an order on their smartphone, make payment, and track the order status. The order content works integrated with POS, KDS, BoH, and cash register infrastructure and focuses on reducing order queues and supporting service speed.

Zenia Digital Menu Boards
Zenia Digital Menu Boards offer a system that allows menu content and promotional announcements to be managed centrally. Price and promotional updates are implemented quickly, consistency in the field improves, and the digital menu space becomes an effective communication channel for restaurants.

Zenia Delivery Management
Zenia Delivery Management aims to make the delivery process of orders traceable, measure performance, and improve operations. Restaurants can track the delivery flow, strengthen coordination, and manage orders from third-party online channels in harmony with the operational flow.

Zenia O2O (Online-to-Offline)
Zenia O2O integrates online orders from multiple channels into the restaurant POS system and centralizes order-delivery management. Menu, product, promotion, payment type, and price info are synchronized across channels. In 2025, we continued improvements throughout the year to reduce incorrect product definitions in online channels. AI-powered developments in this area continue to advance.

Zenia Kitchen Display Systems (KDS)
Zenia KDS supports managing the kitchen production process with a focus on speed and quality. Monitoring and analyzing the production flow constitute the main usage areas for increasing service speed, reducing errors, and maintaining standards.

Analytics, Control, and Improvement Layer
Zenia Loss/Theft Detection and Prevention
Our loss/theft prevention solutions make operational deviations visible at an early stage with scenarios based on AI and machine learning. Anomalous transaction detection, unauthorized discount analysis, suspicious cancellation/refund transactions, and early warning scenarios accelerate audit processes and reduce manual control load. This structure contributes to establishing a standard control mechanism on a chain scale.

Zenia Forecasting and Zenia TAG (HKA)
Zenia TAG (Preparation-Usage-Waste) brings preparation and usage discipline to the field, with a focus on demand forecasting and waste management. Expiring product alerts, garnish usage optimization, production planning accuracy, and reportability are among the basic components.

Zenia Real-Time Customer Feedback
The real-time feedback solution supports analyzing customer comments and expectations, making early warning signs visible, and taking corrective steps in a timely manner. This enables faster action on customer loyalty and engagement.

Zenia Back Office Reporting and Real-Time Analytics
Back-office reporting and analytics solutions turn raw data into decision support output. Operation teams can access the data they need in real-time; tactical and operational decisions can be made on a more visible data base.

End-to-end restaurant operations optimized through digital channels

Industries and Solutions

Global growth strategy increasing the operational share of digital channels

Device and Support Solutions

Zenia Mobile Device Management (MDM)

We offer a web-based application for remote management of Android-based field devices. Remote access, application management, and rule creation functions support a more organized and secure management of the device fleet.

Zenia Support Center (Zenia Support)

Zenia Support provides fast and secure remote access to Windows and Linux-based devices. It provides speed and traceability in support processes with monitoring, file transfer, and remote access functions.

Expo Barcode System

The system facilitates order tracking and delivery via barcode/QR on orders and fiscal invoices. Supports delivery verification in takeaway scenarios, contributing to the reduction of incorrect deliveries and order losses.

Zenia Smart Delivery Lockers

They enable takeaway and package orders to be delivered via QR/code through electronic lockers; support the verification and speed targets in the delivery flow.

Key Developments in 2025

ATP Zenia – 2025 Revenue: TRY 1,458.0 million

In 2025, our focus with ATP Zenia was to strengthen our growing global footprint while moving to a structure that commercializes our product family more broadly in the field and increases the share of self-service and online channels in operations. In response to increasing cost pressures, rising service expectations, and multi-channel ordering habits in the hospitality industry, we further enhanced the Zenia ecosystem, which manages the entire process from POS to kitchen operations and from delivery to reporting on a single platform.

As of the end of 2025, ATP Zenia serves 931 customers in 11 countries and operates in 3,529 locations. Throughout the year, 399 million transactions were processed on ATP Zenia systems. The number of online transactions managed through Zenia O2O channels reached 178 million.

The main source of customer growth in ATP Zenia was the acceleration of international expansion throughout 2025 and location-based expansion among existing customers. New chain acquisitions in Sub-Saharan African countries (South Africa, Namibia, Botswana, Zambia, Zimbabwe, and Mauritius), active usage in China, and the inclusion of new locations of global brands in the system were among the main drivers of this growth.

An expanding global footprint



Scale grew significantly in the kiosk channel. In 2025, while our kiosk installations reached 2,652, the total number of receipts issued via the kiosk channel was 33 million. This increase indicates that the self-service channel has gained a greater share in operations, and that field usage has matured.

We expanded our international footprint with transformation projects in the field; transition projects, especially in Africa and Asia, are among the important carriers of this strategy. Our prominent studies throughout 2025 focusing on expansion, productization, and operational efficiency were as follows:

- We expanded the use of Zenia TAG (HKA) to 45 restaurants. While supporting food safety with expiring product alerts, garnish usage tracking, and more accurate production planning, we achieved measurable gains in the field in food waste and stock cost management.
- We completed product developments for NLX (Next Level Experience), the next-generation POS experience for quick-service restaurants and deployed the solution in 9 restaurants while continuing expansion. Through table service setup and automatic acceptance of online orders, we reduced waiting at the counter; we aimed both to improve customer experience and limit the risk of errors due to high workload in preparation teams by reducing counter congestion.
- We completely renewed the package screens and expanded the function set, putting them into active use in 20 restaurants. We made package operations more transparent and manageable with features such as user-based authorization, operational dashboards, information areas, dynamic weather information, order editing, product search, and open/closed status view. Through chatbot integration, we accelerated access to information for field teams.
- We expanded Courier Smart Delivery Lockers to 30 restaurants. In this model, where takeaway and package orders are delivered via QR code through electronic lockers, we aimed to increase delivery safety, traceability, and delivery efficiency, while implementing a NOC (Network Operation Center) infrastructure for real-time monitoring of system stability and rapid intervention.
- In the Hungry Lion transformation project, we completed system migration in 132 restaurants across 4 countries and ensured operational integrity and reporting standardization. The expansion is aimed to continue with new restaurants in 2026.

Zenia Deployment by Brand

As of December 31, 2025, a total of **3,529** restaurants operate with Zenia solutions.

• Burger King:	**2,077**
• Popeyes:	**501**
• Usta Dönerci:	**187**
• Arby's:	**156**
• Sbarro:	**154**
• Subway:	**138**
• Other Brands:	**316**

Industries and Solutions

Comprehensive financial software solutions for brokerage firms and banks



ATP Tradesoft

Technology Leader of the Capital Markets Sector
ATP Tradesoft, the technology leader of the capital markets sector, concretely demonstrates its weight in the market by serving brokerage houses that manage 54% of the trading volume on Borsa Istanbul. Its scalable and regulation-compliant platform architecture enables it to unite critical processes from order transmission to risk controls, operations and reporting to customer channels, under a single framework.

As of the end of 2025, ATP Tradesoft provides consultancy, software development, integration, project management, maintenance and support, test/release management, and user support to 42 institutions with its capital markets-focused product family. Our customer base comprises of 21 brokerage houses, 11 portfolio management companies, 6 banks, and 4 financial institutions.

Two elements are at the center of Tradesoft's competitive advantage: performance that remains stable under high-volume and complex transaction loads and integration capability that facilitates working with different external systems. The OMS approach, which can keep the full round-trip order entry time below 10 ms in our order management layer running on in-memory architecture, allows us to maintain predictable response times even during the most intense market moments. We design this performance together with regulatory compliance controls, auditability, and uninterrupted service continuity.

ATP Tradesoft Products and Services
2025 was a year in which we signed contracts with 5 new institutions in a market with a limited number of customers and carried our product family to the next-generation architecture with components such as the next-generation integration layer (XHCP), integrated mobile application, and SDK library. In the same period, we accelerated the platform's future readiness with GTP Plus modernization steps (container architecture, .NET8 upgrade, event-driven integration).

ATP Tradesoft Service Model
Consultancy, software development, integration, project management, maintenance & support, test & release management, and user support services are offered end-to-end together with the product architecture.

ATP Tradesoft Products and Services

Next-Generation Modules
- In-Memory Order Management System
- In-Memory Portfolio Management System
- Back Office Transaction Automation Platform
- Next-Generation API Services (XHCP)
- Next-Generation Mobile Application

Global Technology Platform (GTP)
Global Technology Platform (GTP) is a multi-channel and end-to-end integrated platform developed for brokerage houses, portfolio management companies, fund management companies, and banks. The reason for GTP's preference in the field is its integration capability compatible with different external connections and its flexible platform capacity that can meet a wide range of customer requirements.

GTP simplifies processes by managing securities transactions from operations to orders, risk management to customer and account tracking, accounting to reporting, under a single roof and strengthens the service continuity of institutions. In 2025, through our GTP Plus initiative we upgraded the platform to .NET8, started running some services in container environments, and made the integration layer more scalable by carrying the XHCP structure to an event-driven architecture.



Global Technology Platform (GTP) Structure

GTP Brokerage
Organization Management
Order Entry and Management Systems
Loan Module
Customer Risk Management
Corporate Finance
Market Making
Over-the-Counter Trading Platform
Official Accounting and Reporting

GTP Financial Services Application

Middle Layer
Enterprise Application Development Architecture
Messaging and Service Bus Components
Business Rules and Workflow Engine

GTP Architectural Infrastructure Components
High Accessibility
Trading System

Asset Management
Mutual Funds
Fund Management
Participation Funds
Hedge Funds
Portfolio Management
Compliance Module

Industries and Solutions

Strategic partnerships in global financial technologies



XFront
XFront is an In-Memory OMS architecture that provides institutions with speed, reliability, and flexibility without changing core systems. It is designed with the goal of performance that remains stable even during high-volume transaction periods and supports failover and backup scenarios. While running regulatory-compliant risk controls as embedded in the transaction flow, it provides a strong foundation for complex order types and algo order infrastructure.

XPMS
XPMS is a next-generation trading platform that enables portfolio managers to send orders to multiple brokerage houses through a single platform. It manages high performance with in-memory technology, together with compliance checks and reporting/analysis needs.

Next-Generation Mobile Application (SuperApp)
ATP Tradesoft's next-generation mobile application is built on a scalable and message-based infrastructure with a microservice architecture in the background. While working with a cross-platform approach on the front end, it allows institutions to carry their own developed services or third-party solutions into the application via "micro applications." This structure transforms the mobile channel from being just a transaction screen into a distribution layer where institutions can present their own ecosystems end-to-end.

XHCP and SDK (The New Layer of Integration)
The XHCP integration layer, next-generation mobile architecture, and SDK library constitute the new backbone of integration in the Tradesoft product family. Thanks to the SDK, banks and other financial institutions can offer stock and VIOP transactions through their own mobile applications without compromising customer experience; a secure, high-performance, and reusable bridge is being established between the core transaction platform and the end-channel experience.

Key Developments in 2025

ATP Tradesoft – 2025 Revenue: TRY 543.9 million
In 2025, ATP Tradesoft added 5 new institutions to its customer portfolio, reaching 42 customers by the end of the year. The main drivers of this growth were the preference for ATP Tradesoft in the platform choices of newly established brokerage houses, transitions to next-generation components (XHCP, new mobile application, SDK) with existing customers, and installations deepened through regional expansions. In particular, the next-generation mobile application and the next-generation brokerage components developed under FinX accelerated platform consolidation within the existing customer base.

In 2025, ATP Tradesoft carried its financial technology solutions beyond Türkiye while adopting a strategic business partnership model compliant with local regulations. In this process, the collaboration with Pasha Capital, a leading institution in Azerbaijan, became a reference project for the region through digitalization of operations and strengthening of risk mechanisms. This achievement formed a foundation for capital market modernization and data management projects in Central Asian markets. Adapts quickly to different markets thanks to its modular and secure architecture, ATP Tradesoft completed 2025 as a strategic solution partner for regional financial transformation.

Customer acquisitions and platform migrations
Contracts were signed with Fiba Yatırım, Aktif Yatırım, and Freedom Yatırım, which received establishment permits from the Capital Markets Board.

- **Fiba Yatırım:** Together with GTP Brokerage installations, XFront, next-generation mobile application and virtual branch developments were completed; the first transaction was accepted on October 20, 2025.
- **Aktif Yatırım and Freedom Yatırım:** The migration projects for the contracts signed in the third quarter of 2025 are ongoing; they are targeted to go live in 2026.
- A contract covering GTP PMS and XPMS applications was signed with Allbatross Portföy Yönetim A.Ş., and a new portfolio management customer was acquired.
- A contract regarding the use of the GTP Brokerage VIOP Module was signed with Doğan Yatırım Bankası; migration studies were initiated.
- A project agreement for the deployment of VIOP back office and OMS functions was made with Midas Menkul Değerler; the implementation process was initiated.
- The next-generation mobile application was put into active use by Ata Yatırım, Halk Yatırım, Global Menkul, Burgan Yatırım, Fiba Yatırım, Aktif Bank, and TOM Katılım Bankası. Alternatif Menkul, Yatırım Finansman, and Oyak Yatırım purchased the application; integration studies continue.

International collaborations

- Market launch approvals were obtained for the GTP HUB Module and the integrated mobile application purchased by PASHA Capital, operating in Azerbaijan. Live migration planning is ongoing.

Integration and data ecosystem

- One of the prominent innovation topics in the product family was the XHCP integration layer and the integrated mobile architecture and SDK library. Within 2025, an agreement was made with an institution for the positioning of the SDK; the process was moved to the contract stage with another institution.
- A collaboration was established with North America-based Financial Modeling Prep (FMP) to expand data coverage for US stocks. Through this integration, brokerage houses using the next-generation mobile application will be able to offer their investors rich data sets such as company information, news, and key financial multipliers related to US markets from a single platform.

2025 Focus: Modernization and Scalability
Through GTP Plus and ongoing GTP development studies, we addressed modernization, development efficiency, cloud readiness, automation and integration enhancement, and increased analytical capabilities within the same roadmap. Our goal is to maintain the core capability of safely managing high volume in capital markets while strengthening a platform standard that allows institutions to adapt more quickly to new collaborations, new channels, and new regulations.

In this framework, the FinX project is positioned as the next-generation application roadmap aimed at transforming existing GTP solutions into a future-oriented and competitive brokerage house architecture. FinX aims to take the GTP ecosystem to the next level by focusing on modernization and technology renewal, development efficiency and cost optimization, cloud readiness and revenue optimization, building a powerful development platform, deepening integration and automation, and strengthening institutions with advanced analytical capabilities.

Efficient technology transformation focused on modernization and automation

Industries and Solutions

Corporate transformation journey accelerated with digital solutions



ATP Digital

As ATP Digital, with the software, customizations, and integrations we develop, we accompany corporations end-to-end on their digital transformation journeys in Türkiye, China, and international markets. Going beyond ERP and CRM solutions, we offer services with an expanding ecosystem in cyber security, cloud computing, robotic automation, financial technologies, digital transformation, business intelligence, and generative AI (GenAI) fields. We position ourselves as a strategic business partner that manages software, infrastructure, security, and consulting layers in an integrated structure, manage the complex digitalization needs of institutions by bringing together multiple disciplines, and produce sustainable value with a focus on efficiency, security, and agility.

Our expanding service portfolio enables us to undertake projects in sectors such as finance, banking, insurance, food, logistics, retail, manufacturing, health, agriculture, chemicals, real estate, and services. In these verticals, with our expertise in ERP, data management, cyber security, regulatory compliance, and process automation, we optimize our customers' business processes and accelerate their digital transformation journeys. Additionally, we develop innovative and sustainable solutions for non-governmental organizations, taking an active role in projects focused on social benefit.

In cloud computing, we provide fast and secure access to customers via Alibaba Cloud, for which we are the sole authorized distributor in Türkiye, while offering scalable enterprise infrastructures through Microsoft Azure and vendor-neutral cloud solutions. Through hybrid architectures that ensure data is protected locally while being scalable globally, we create a strong infrastructure bridge for our customers' international growth journeys. For companies with overseas offices such as WeGlobal and Ertem Rivero, we deployed multi-location ERP and CRM infrastructures with the Microsoft D365 product family using a SaaS model, enabling them to manage their operations centrally and make flexible customizations compliant with local regulations.

On the digital transformation and business intelligence front, we support data-driven decision-making processes with our advanced data analytics, Power BI and Fabric integrations, robotic process automation, and cyber network security solutions. Using Power BI Copilot, we create structures where users can generate new reports via natural language interaction and receive real-time responses about datasets, making working with data more accessible and flexible.

In cyber security, we combine the solutions of our global partners such as Palo Alto, Forcepoint, and Fortinet with competencies like NAC, SIEM, SASE, DLP, and Data Discovery to create a multi-layered and holistic security architecture for our customers against the increasingly complex threat environments. Thanks to the protection of data at rest and in motion, secure management of access, and end-to-end visibility, we raise the bar for business continuity and data security.

Through our collaboration with Pudu Robotics in robotics and IoT, we produce solutions that support a wide range of use cases including cleaning, transportation, logistics support and smart waste management. We design scenarios in hospitality and industrial facilities where robots undertake not only operational tasks but also customer interaction and marketing functions, and we implement projects that produce measurable efficiency outputs.

In financial technologies and process automation, together with Kayaport, we offer multi-bank account management, digitalization of collection processes, and end-to-end process automation solutions; we support businesses in simplifying their financial flows and making cash management more predictable. On the RPA front, we continue our relations with Robomotion; we support our customers in protecting their automation investments through license renewals and existing installations.

We offer all these solutions together with our consultancy, software development, integration, project management, maintenance & support, infrastructure maintenance, cloud management, and license management services. Thanks to our end-to-end service model and vertical expertise, we successfully implement the digital transformation projects of our corporate customers and contribute to them gaining efficiency and competitive advantage.

Key Developments in 2025

ATP Digital – 2025 Revenue: TRY 439.6 million

As ATP Digital, we continued our growth in 2025 with strong business partnerships, our vertical expertise, and technical competencies. By year-end, our active customer base increased to 98, driven primarily by our strategy focused on the wider deployment of robotic solutions among existing customers, the acquisition of new corporate customers within the Microsoft ecosystem, the expansion of our cyber security portfolio, and the acquisition of non-group customers. We continued to manage the increase in the number of customers in a balanced structure with a sustainable business model based on long-term contracts.

Also in 2025, we increased our sectoral diversity by undertaking new projects in the chemicals, brokerage houses, banking, and insurance industries; we strengthened our position as a transformation partner offering end-to-end, secure, and sustainable architectures in financial services and regulation-intensive industries.

Our prominent studies throughout 2025 focusing on expansion, productization, AI integration, and international scalability:

- **Infrastructure and network modernization:** We renewed SD-WAN infrastructure licenses of TAB Gıda across the country and increased network capacity with additional purchases; we strengthened business continuity by expanding the UPS infrastructure. We continued the TAB Gıda Big Data Warehouse project with an active development process.
- **Group-wide expansions**: We started expansion studies for UPS and SD-WAN projects within the Ekur Group; we increased operational resilience with scaled infrastructure investments.
- **DDoS and network security:** We launched DDoS protection services for Reklam Üssü, which manages the communication and marketing operations of all TAB brands, raising the cyber security level on the brand communication side.
- **Data and reporting projects (Fabric):** We launched value-added Fabric projects at Fasdat and TAB Gıda. We achieved vertical deepening with need-specific customizations in operational processes and reporting capabilities.
- **New cyber security customers:** We included brands such as Konvenyör and Golden Rose in our portfolio with our cyber security solutions, expanding the usage area of our security solutions in the retail and manufacturing verticals.

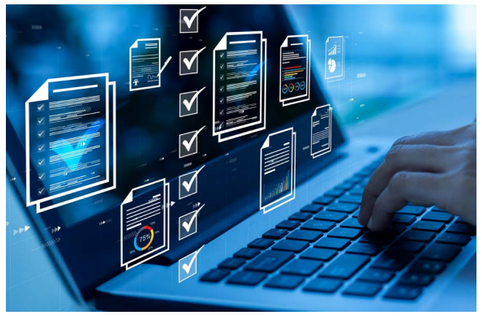
Industries and Solutions

Enhanced platform solutions for cloud and on-premise systems



- **Data classification and identity & access management:** We implemented data classification and discovery solutions for TFI and group companies; we strengthened the security architecture through integrations that will increase the effectiveness of Identity and Access Management (IDM) systems.
- **Business Central Upgrade projects:** Within the scope of digital transformation, we launched Business Central Upgrade projects for Fasdat Cyprus, Fasdat Vegetables, Ata Holding, and Ata GYO. We positioned the Ata Holding DWH Project to be executed end-to-end under ATP responsibility.
- **KVKK-compliant data inventory:** We developed a Data Inventory Module supporting KVKK compliance on Azure Hyperscale for Ata Holding; we made data security and data processing processes more transparent and manageable.
- **ATP AiX launch and expansion:** We deployed the ATP AiX platform, which we added to our portfolio in 2025, in cloud and on-premises environments for more than 10 institutions, both within and outside the Group. Thanks to multi-LLM support (GPT, Gemini, Claude, LLaMA-3, etc.) and AiX Mini PC (AMD Ryzen AI Max powered) hardware, we designed generative AI setups that keep data within the institution and run on the edge. Through the Ai Station architecture we developed especially for regulated industries, we strengthened regulatory compliance while offering a more flexible and cost-effective economic structure through our centralized token pool model instead of user-based licensing.
- **ERP & CRM projects (finance and real estate):** We launched the project we started for Burgan Yatırım at the end of the year; we established collaboration with TSKB within the scope of CRM maintenance services. We successfully implemented the Leasing Module developed on Business Central for Piyalepaşa Gayrimenkul.

Digital transformation empowered by international collaborations and advanced analytical capabilities



- **International partnership – Magnitud:** We started the strategic partnership process with Magnitud, based in Europe and Istanbul, aimed at increasing ATP's visibility in the European market; we thus aimed to expand our opportunity pool for Microsoft and ERP projects in Europe.
- **Channel sales and distributor ecosystem:** We completed internal projects aimed at increasing the efficiency of channel sales processes carried out through business partners, especially Logosoft; we conducted training and orientation studies for channel teams. By initiating strategic partnership negotiations with TD Synnex, we planned joint marketing and business development activities supporting single-point access to the software and hardware portfolio. Within the scope of Microsoft distributorship, we strengthened our ecosystem relations through the portal, user training programs, and collaboration meetings.
- **Bimser partnership and integrated corporate solutions:** Within the scope of the strategic collaboration with Bimser, we added QDMS (quality and integrated management), Beam (asset management) and eBA Plus (BPM) solutions to our portfolio, strengthening our end-to-end digital transformation capability in quality, process, and asset management. We presented the vision for the integration of QDMS with AiX; we started customer acquisition processes together with Fasdat.
- **AI-powered ERP and analytics:** By integrating MCP (Model Context Protocol) into our Microsoft Business Central ERP solutions, we enabled smarter and more integrated management of operational processes, especially cost, planning, and control, on a single platform; we thus increased decision-making speed and operational efficiency. Leveraging Power BI Copilot integrated into the Fabric product family, we enabled users to create reports through natural language interaction and gain instant insights into datasets, significantly enhancing reporting efficiency and user experience.
- **Image processing and AI projects:** We held discussions with business partners operating in the field of intelligent image processing technologies in Türkiye and globally; we started evaluating potential projects focused on security, quality control, and operational improvement.
- **ITSM and service management – ServiceCore:** Within the scope of the partnership with ServiceCore, we expanded our local solution portfolio in the ITSM field; we started customer implementations and planned the training organization for the first quarter of 2026.
- **New services in cyber security (phishing):** We continued discussions with manufacturers for phishing services to expand our cyber security portfolio; we continued productization efforts, laying the foundation for new services focused on user awareness and attack simulation.
- **Commercialization of the Pudu Robotics collaboration:** We transformed the Pudu Robotics collaboration, whose foundations we laid with over 100 demos in 2024, into concrete projects with a focus on commercialization in 2025. We actively started using robotic solutions in different industries, especially hospitality and industrial facilities. In hotel projects, we positioned robots to work integrated with marketing and live customer services beyond cleaning and transportation. In the industrial field, with robots deployed within THY Teknik, we expanded the scope of transportation and delivery operations, achieving measurable efficiency in processes with over 2,400 kilometers of distance and over 40,000 deliveries in one year of use.
- **Cross-selling and group synergies:** We evaluated cross-selling and business development opportunities by bringing together business partners, especially Süper Entegratör, with ATP's other brands, ATP Zenia and ATP GreenX; we increased our capacity to offer multiple solutions through a single ecosystem on the customer side.
- **HR and employee experience – HR Layers:** By expanding the HR Layers product, we launched projects for the management of human resources processes on a single, integrated platform; we provided tangible contributions to our customers in data-driven HR analytics and process standardization.

Industries and Solutions

The first digital marketplace facilitating the trade of green and carbon certificates



ATP GreenX brings together sustainable operations and green investments under a single digital platform through the first digital marketplace it developed in Türkiye, which facilitates the trading of green and carbon certificates. As of 2025, the platform has been positioned as an end-to-end sustainability package covering the full process from carbon emission calculation to offsetting.

In this period where the Carbon Border Adjustment Mechanism (CBAM), the Climate Law, and green transformation policies are becoming more pronounced, ATP GreenX combines carbon management, green energy trading, and ESG performance tracking on a single platform, enabling companies to manage regulatory compliance, competitiveness, and financial sustainability goals together.

We offer institutions operating in different verticals, especially logistics, energy, manufacturing, finance, and exporting industrial companies, the opportunity to measure, reduce, and offset their carbon footprints, reduce their environmental impact with green energy certificates and carbon credits, and integrate this process with financial strategies. In a period of increasing regulatory pressure, we aim to transform carbon from being merely a compliance topic into a manageable financial and strategic risk area.

Solutions and Value Proposition

Blockchain and Digital Wallet-Based Green Energy Marketplace

The core of ATP GreenX is the blockchain-based green energy and carbon certificate marketplace.
Through blockchain technology:

- We record all transactions in an immutable, transparent, and traceable manner,
- By digital wallet integration, we enable users to easily monitor their certificate balances, transaction histories, and reconciliation processes,
- Despite increasing transaction volume, we operationally minimize collateral, delivery, and collection risks by providing instant reconciliation and high-speed processing.

The increasing order and transaction volume throughout 2025 shows that this infrastructure has reached a scale that meets corporate expectations in terms of both speed and security.

Carbon Footprint and ESG Modules

On our platform, we calculate carbon footprints in accordance with international standards (GHG Protocol, CDP, SBTi, etc.) and enable companies to monitor their emissions across the supply chain in detail by scope (Scope 1–2–3).

Our ESG modules, provide a digital infrastructure that:

- Collects carbon and sustainability data in a structured manner,
- Produces automatic reports compatible with international reporting standards,
- Facilitates the management of strategy, targets, and action plans for corporate sustainability teams.

As of 2025, our Carbon Footprint and ESG modules have evolved to support API-based, bi-directional data flow with corporate ERP systems in the production environment. Our integrations with EPİAŞ and the Directorate of Climate Change are progressing within the framework of a gradually expanding integration roadmap, compatible with data formats and reporting standards.

B2B Digital Ecosystem and Scale

ATP GreenX accelerates its growth as a leading platform offering digital B2B services in the fields of sustainability, carbon, green finance, and emission management and is increasingly becoming a referenced digital infrastructure player in carbon and green energy markets.

Technological Infrastructure, Security, and Regulatory Compliance Capability

The technological backbone of our platform has been designed to provide:

- Easy integration with existing corporate systems, automated data flow, and real-time reporting,
- Data analytics modules that analyze ESG and carbon data in detail,
- High reliability for investors and business partners thanks to blockchain-supported security and transparency.

In 2025, when regulatory-driven transformation in energy and carbon markets accelerated, ATP GreenX strengthened its role as a business partner that reinforces companies' digital infrastructure for regulatory compliance, risk management, and access to green financing within the framework of the Climate Law, CBAM, and Türkiye's Emission Trading System preparation process.

Key Developments in 2025

ATP GreenX

In 2025, ATP GreenX stood out as the fastest-growing business line in terms of number of projects under ATP in the segment of digital solutions focused on energy, sustainability, and regulation. By year-end, our active customer base reached 42, while platform membership increased to 227. The determinants of this growth were the increasing demand due to clarifying regulations, focused sales and marketing activities, rising CBAM awareness among exporting companies, and increasing interest in green energy certificates.

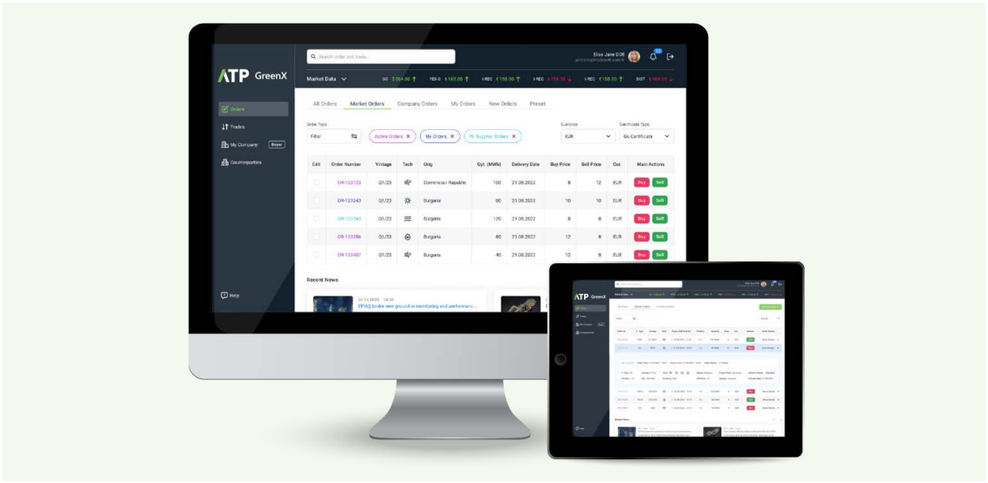
By transforming our revenue model into a structure based on platform usage and scaled according to transaction volume and service scope, we strengthened our recurring and long-term revenue generation capacity. Through tiered entry models such as free membership, demos, and trial uses, we made the customer acquisition process more data-driven and scalable.

Our prominent studies throughout 2025 focusing on market proliferation, productization, CBAM-focused solutions, and international expansion:

- **Market Research and European Expansion**
  We continued market research for the use of our carbon management module and trading platform in the European market; we deepened productization efforts, especially to expand to Europe over licensed OTC markets. Following discussions with the European Energy Exchange and BaFin in Germany, we initiated the permit processes for the integration of ATP GreenX into the licensed OTC market; signing processes and contract negotiations progressed positively in 2025, with completion targeted for early 2026. In this scope, ATP GreenX plans to undertake the role of an ISV (Independent Software Vendor) carrying its members to global markets.

Industries and Solutions

Carbon-related financial risk management in exporting companies



- **Dealership Model and Collaborations with Energy Companies**
  We held meetings with Aksa, Aydem, Limak, CK Enerji, Sepaş, Aras, and Akedaş to diversify dealership channels. Collaboration was reached with Aksa regarding the sale of the ATP GreenX carbon module to its entire customer portfolio; contract negotiations continued with Aydem. We matured our business model based on the sale of the carbon module through electricity retail companies, banks, and similar dealer channels, providing scalable market access.
- **VCC® (Virtual CBAM Certificate) – Redshaw Advisors Collaboration**
  As ATP GreenX, we signed a collaboration with London-based Redshaw Advisors in the field of VCC® (Virtual CBAM Certificate). This solution enabled financial uncertainties arising within the EU CBAM to be proactively hedged by Turkish exporting industrial companies. We thus added a next-generation green financial solution to our portfolio, that supports companies in transitioning to a structure that not only reports but also measures, predicts, and manages carbon costs, securing their long-term competitiveness.
- **Sectoral Collaborations – Steel, Tourism, and Circular Economy**
  - o In the steel industry, we collaborated with SteelData, Türkiye's largest online Steel Statistics Center. By offering SteelData members GreenX CBAM module and GreenX marketplace membership links, we facilitated steel companies' access to carbon management, carbon markets, and renewable energy solutions.
  - o We signed a collaboration agreement with DEOS Teknoloji to offer digital solutions for carbon management in the tourism industry; we created a joint roadmap for the development and commercialization of carbon calculation, reporting, and management modules specific to tourism.
  - o We collaborated with the ÇEVKO Foundation to promote circular economy and support the sustainability processes of its member companies. This collaboration aims to strengthen ÇEVKO's circular economy vision while making the digital sustainability solutions needed by its member companies more accessible and applicable.
- **Banking and Green Finance – CBAM and Carbon Management Trainings**
  We organized training programs for Akbank and Ak Yatırım units as part of integrating CBAM and carbon management topics into banking business models. In this context, we discussed collaboration areas related to green credit practices, ESG scoring approaches, and sustainable financing models for Akbank customers that effectively implement carbon management.
- **Events, Summits, and Fair Participation**
  - o We participated in the Energy and Climate Fair (EIF), held at the Istanbul Expo Center on October 8-10, 2025, with a dedicated booth. We presented our sustainable energy products and solutions to leading companies in the energy sector and established contacts for potential collaboration and project development opportunities.
  - o We attended the Energy Efficiency Fair organized by the Ministry of Energy and Natural Resources, conducting evaluations and discussions on Türkiye's Emission Trading System (ETS) preparations, developments in carbon markets, and certificates traded in the voluntary carbon market.
  - o At the 3rd Green Energy Summit organized on October 14, 2025, in collaboration with ATP GreenX and the Energy Digitalization Association, the latest developments in carbon markets, the net-zero targets of the energy and industry sectors, and sustainable financing opportunities were discussed; the importance of digitalization and collaborations in green transformation was emphasized.
  - o We attended the EPİAŞ Transparency Workshop as a representative, contributing to evaluations on how carbon data will be published in line with the principles of transparency and accessibility within the scope of the planned Türkiye Emission Trading System.
  - o Throughout the year, with interviews we gave in media outlets such as Enerji Günlüğü and Yeşil İş Platformu, we emphasized that carbon prices, market data, and sustainable business models have now become basic criteria for competitiveness, and we highlighted that ATP GreenX is not just a certificate trading platform but an integrated sustainability solution partner.

Strategic training collaborations focused on sustainable finance and carbon management

- **Export Module, Transaction Volume, and PPA (Power Purchase Agreement) Projects**
  - o Through new orders received via the Export Module, we reached a total order volume of 4,679,328 on the ATP GreenX platform as of the end of the fourth quarter of 2025. At the end of the same period, while our number of registered corporate members on the platform reached 227 (53 energy producers, 174 buyer companies), the total certificate sales volume reached 268,476 units. Additionally, in 2025, we mediated physical power purchase agreements (PPA) amounting to 100 million kWh through ATP GreenX, taking an important step towards creating a trading ecosystem that supports green power supply with medium-to-long-term contracts.
  - o While accelerating our growth as a leading platform offering digital B2B services in the fields of sustainability, carbon, green finance, and emission management, approximately 21% of Türkiye's installed renewable energy capacity was represented by portfolios integrated with ATP GreenX, and approximately 2% of I-REC amortizations in Türkiye were managed through our platform.
- **Collaborations with Public, Regulatory, and Sectoral Institutions**
  - o We continued our work with the Directorate of Climate Change and the Turkish Standards Institute towards establishing the framework for the Voluntary Carbon Market.
  - o We reached an agreement with EPİAŞ regarding an API connection for international integration into the voluntary carbon and certificate market.
  - o In our meetings with the Ministry of Trade and EMRA, we brought forward the issues of using green certificates as equivalents within long-term power purchase agreements and considering them as instruments in carbon offsetting and closely followed regulatory developments.
- **Regional Events and Field Work**
  In December, we organized a sustainability-themed seminar at the Mersin Organized Industrial Zone together with ClimeCo and ECF Energy; we provided information to member companies of Mersin OIZ regarding end-to-end carbon management, ESG practices, and strategic roadmaps.

Sustainable Business Model and Global Growth

Lasting success in strategic industries through continuity-focused models

Global Growth

In 2025, ATP continued to extend its process engineering know-how and the scale it built in Türkiye to global markets. Our international presence, which started with our companies in China, Netherlands, and Malta, evolved into a more distinctly multi-regional appearance in 2025 with new customers acquired in Sub-Saharan Africa and Azerbaijan.

Through our hospitality technologies brand ATP Zenia, Sub-Saharan Africa became one of our main operational geographies that matured in 2025. We scaled the collaboration that started with South Africa-based Pie City to a broader scale with the inclusion of Hungry Lion in our portfolio during the year. By year-end 2025, Zenia solutions has been operating across an ecosystem of approximately 200 restaurants serving 2 major customers in South Africa, Botswana, Zambia, Namibia, Zimbabwe, and Mauritius. Positioning Zenia software together with our strategic partner in the region was effective in this growth.

On the financial technologies side, ATP Tradesoft gained depth in the Azerbaijan market in 2025. Within the work carried out with Pasha Capital, one of the country's leading financial institutions, brokerage software was made compatible with local regulations and business practices. This enabled product-market fit for Azerbaijan and established the technical and operational foundation required for new customer acquisition.

Thanks to this multi-regional structure, we offer solutions compatible with local regulations and business practices on the same core platforms in Türkiye, Europe, Asia, and Africa. The share of international revenues and foreign currency-based transactions in total revenue remained high in 2025, becoming one of the important factors balancing our balance sheet against currency and inflation risks.

Our partnership with Alibaba Cloud continued to support the technological pillar of our global growth strategy. By combining Chinese-origin global cloud infrastructure with our Türkiye-based integration and consulting competencies, we offer scalable and secure solutions to both our local customers and regional markets. We position ATP not just as a technology provider exporting its own products, but also as a player building technology bridges between regions.

Sustainable Business Model

ATP builds its growth strategy not on short-term project revenues, but on recurring revenue models, sectoral diversity, and high-loyalty customer relationships. The foundation of this model lies in delivering mission-critical platforms across industries with different cycles including finance, hospitality, energy, sustainability, digital transformation and robotic automation.

A software rental and SaaS-focused approach, especially through ATP Zenia and ATP Tradesoft, was one of the main pillars of our revenue composition in 2025. Subscription-based models offer our customers flexible solutions that they can manage as operational expenses without needing high upfront investment. Increasing financing costs and the uncertain macroeconomic environment accelerated the shift towards this model in both large chain customers and SME-scale businesses.

From our perspective, the contribution of the SaaS model is not limited only to a more predictable cash flow. The subscription structure provides a ground that increases customer lifetime value, allows modular expansion of the product portfolio, and strengthens cross-selling opportunities. The fact that 60.8% of our revenues were in the form of monthly recurring revenue (MRR) by the end of 2025 is one of the most concrete indicators supporting the resilience and predictability of our business model.



Our investment in Menulux through ATP Capital in the Turkish market became an important complement to this sustainable model. In addition to the large-scale chain segment where ATP Zenia is strong, we access the SME restaurant segment more systematically through Menulux. By offering the same technology know-how to businesses of different scales with product sets positioned according to their needs, we expand both our customer base and our recurring revenue structure.

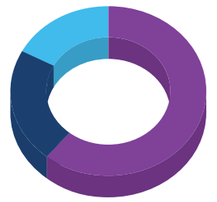
A significant portion of revenues being foreign currency-based and activities spread across different geographies create a natural balancing mechanism against currency and demand fluctuations. This structure allows us to manage our R&D investments and long-term product roadmaps from a healthier perspective, independent of periodic fluctuations.

ATP places sustainability at the center of its business model. The digital infrastructure we provide to green energy and carbon certificate markets with our ATP GreenX brand, our product development approach focused on energy efficiency and resource utilization, and our employee-oriented programs demonstrate that we consider financial performance together with environmental and social responsibility.

By the end of 2025, ATP continues its path as a resilient technology company maintaining a balanced, predictable, and scalable growth structure both in Türkiye and in other markets.

High Predictability Through Growing MRR*

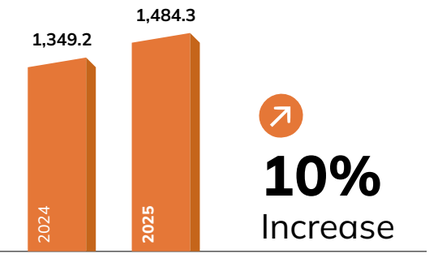
2025 MRR Breakdown



- **61%** – ATP Zenia
- **22%** – ATP Tradesoft
- **17%** – ATP Digital

(Note: MRR = Monthly Recurring Revenues)

Continuously Increasing MRR (TRY Million)



2025 Data	
MRR Revenues	TRY 1484.3 million
Share in Total Operational Revenues	60.80%
Growth	10% YoY (Yearly Increase)

Developments in 2025

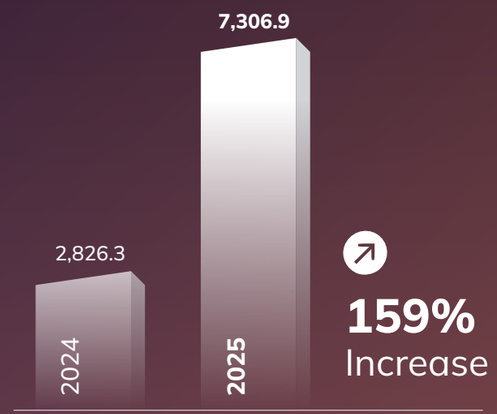
Financial and Operational Indicators

Sustainable financial improvement through efficiency

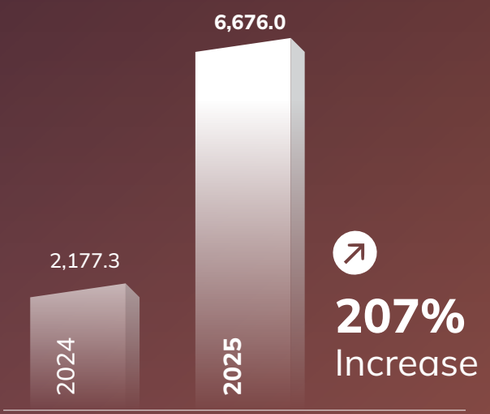
	2025	2024
Total Assets	7,306,942,359	2,826,291,535
Equity	6,675,952,415	2,177,296,929
EBITDA	4,120,298,979	791,711,053
Net Profit-Loss for the Period	3,741,078,810	598,377,445

	2025	2024
EBITDA Margin	73%	31%
Return on Equity	56%	27%

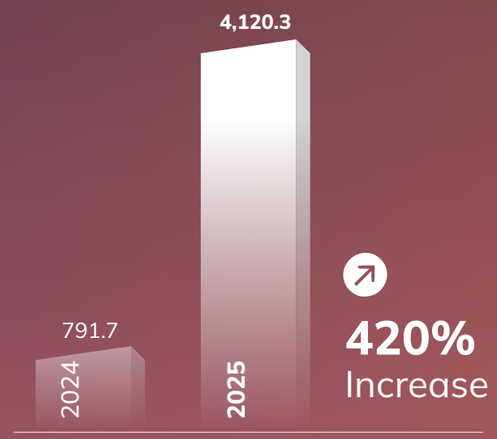
Total Assets (TRY Million)



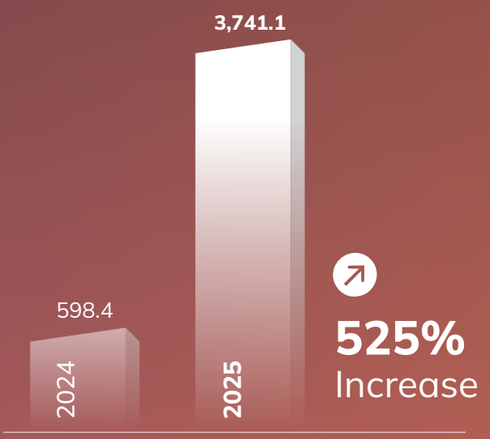
Equities (TRY Million)



EBITDA (TRY Million)



Net Profit-Loss for the Period (TRY Million)



Awards and Achievements

Corporate achievements driven by an innovative strategy and people-oriented approach

285
TRY Million
POS systems revenue

2025 was a period when our technology, human resource, and ecosystem focused strategy was appreciated in different areas. The awards and achievements we received during the year showed that not only our financial performance, but also our approach to sustainable growth, innovation, and competence development found a response at the corporate scale.

These achievements demonstrated that our R&D investments, strong business partnerships, and customer-oriented product development approach found a response in the technology ecosystem, while also being among the concrete indicators of ATP's long-term value creation approach.

Leadership in Bilişim 500 – POS Systems for the Second Consecutive Year
In Bilişim 500, one of the most comprehensive surveys of the Turkish IT industry, we maintained our top position for the second consecutive year in the POS Systems category with approximately TRY 285 million revenue. This result was an important indicator of the value created in the field by our strong technology infrastructure and scalable product portfolio serving the hospitality and retail sectors.

Our top rankings in different categories such as network hardware, ERP, CRM, cloud services, and financial software revealed that our technology competencies are not limited to a single solution area. Our broad product portfolio, responding to the operational needs of different industries, strengthened ATP's position as a multi-dimensional technology provider in the IT ecosystem.

This achievement also confirmed once again that our R&D investments, strong business partnerships, and customer-oriented product development approach had a sectoral response. The value created by the solutions we developed in different business lines became one of the important indicators of ATP's sustainable success in technology production.

We Ranked Among Türkiye's Top 50 Most Innovative Companies
We ranked among Türkiye's 50 most innovative companies in the Fast Company Türkiye's "Best Workplaces for Innovators" survey. This achievement showed that our corporate culture, which strengthens employee experience, encourages intrapreneurship, and supports the realization of creative ideas, was also appreciated by independent platforms.

Our innovative work environment is supported by agile working models that support our teams focused on technology production, human resources practices that invest in talent development, and structures that encourage internal idea generation. This approach not only reveals the potential of our employees but also creates a continuously developing innovation ecosystem within the institution.

At ATP, we consider innovation not only in product development processes but also as a sustainable value creation model at all layers of the institution including our organizational structure, business practices, human resources policies and collaborations. This understanding strengthens our technology production capacity while supporting the development of our corporate culture in a dynamic structure that adapts to the future.



Overview of the Global and Turkish Economy

A cautious shift in monetary policies and balanced global growth

4%

IMF-projected global headline inflation rate

OVERVIEW OF THE GLOBAL ECONOMY

2025 was a period marked by moderate growth in the global economy, continued disinflation, and cautious normalization attempts in monetary policies. Global growth, although showing regional differences, followed a more balanced but fragile course compared to previous years.

The regional picture was distinctly divergent. While strong domestic demand and a resilient labor market supported growth in the USA, high costs and weak industrial production were among the factors suppressing growth in the Eurozone. In China and Asia-Pacific economies, publicly supported investments and export-oriented recovery efforts became more prominent. Developing countries, on the other hand, progressed on a more cautious growth path due to tight global financial conditions.

On the inflation front, the downward trend that started from peak levels in 2024 continued throughout 2025; however, core inflation remained above target levels in many countries. According to International Monetary Fund (IMF) forecasts, global headline inflation hovered slightly above 4% in 2025. Service inflation and labor costs, in particular, stood out as the main factors slowing the disinflation process. Against this backdrop, the US Federal Reserve (Fed) and the European Central Bank (ECB) avoided rapid interest rate cuts to ensure the decline in inflation was permanent and adopted a data-driven, gradual normalization approach.

Energy and commodity prices followed a volatile course depending on geopolitical developments and supply-side risks. Green transformation, energy security, and sustainability investments continued to be decisive in countries' medium and long-term economic policies.

Tight monetary policies implemented after the high inflation period brought about a more cautious approach to asset pricing and a selective, risk-focused structure in capital flows. In this period of high interest rates, investors' risk perception was reshaped, and their preferences increasingly shifted toward companies with strong cash generation capacity, scalable and predictable revenue structures, rather than rapid-growth models with limited profitability visibility.

From the technology sector perspective, increasing financing costs and tightening investment conditions created pressure on early-stage and high-risk technology ventures. On the other hand, solutions offered in areas such as digitalization, automation, AI, and data analytics became strategic investment areas in line with companies' search for efficiency and competitiveness.

Overall, 2025 was a transition year characterized by managing high uncertainties, but with financial stability largely maintained. Structural topics such as the repositioning of supply chains, regionalization trends, digitalization, the spread of AI use, and energy transformation stood out as the main axes redefining inter-sectoral power balances. In this context, a gradual transition towards a global economic architecture where "resilience, efficiency, and strategic alignment" rather than "high growth" come to the fore is anticipated for 2026 and beyond.

A controlled growth process focused on fighting inflation

3.6%

Turkish economy growth rate in 2025

OVERVIEW OF THE TURKISH ECONOMY

In 2025, the Turkish economy went through a period where the effects of tight monetary and fiscal policies implemented in the previous period were felt more distinctly and the pursuit for predictability and macroeconomic balancing became more prominent. The economic outlook was shaped within a framework where growth followed a more controlled course, fighting inflation was prioritized, and steps to support financial stability continued.

On the Gross Domestic Product (GDP) side, a moderate growth performance was recorded due to the normalization of domestic demand and the limited recovery in foreign demand conditions. According to Turkish Statistical Institute (TurkStat) data, the economy grew by 3.6% annually in 2025. While public expenditures and exports supported growth, tight financial conditions led to a more selective tendency in private sector investments.

On the inflation front, consumer inflation, which had seen levels above 80% in 2022, gradually declined thanks to tight monetary policy and demand-side balancing, dropping to approximately 31% by the end of 2025. However, service prices and wage dynamics continued to be factors delaying the full convergence of inflation to targets. Against this backdrop, the Central Bank of the Republic of Türkiye maintained its tight stance in monetary policy throughout the year and reduced the policy rate to 38% by the end of the year through periodic adjustments.

In terms of exchange rates, 2025 was a period marked by a more limited volatility compared to previous years. While the Turkish Lira experienced a relatively moderate depreciation against the US dollar throughout the year, this relative stability in the exchange rate increased predictability in pricing and budgeting processes for companies. While export revenues and tourism performance played a limiting role in the current account deficit, energy imports continued to put pressure on the external balance.

Demand continued to rise in skilled labor-intensive industries such as technology, software, finance, and energy, making these industries competitive in terms of human resources. From a corporate perspective, 2025 was a year where strong cash flow, a simple balance sheet structure, and the ability to generate foreign currency-based revenues came to the fore.

The high interest rate environment and financing costs strengthened the demand for digital solutions that are quickly deployable, produce measurable benefits, and provide cost efficiency, rather than projects with long payback periods. Cloud services, data analytics, AI, and automation investments became prioritized areas for companies. The tightening of the regulatory framework in finance, energy, and sustainability topics elevated technology solutions that comply with and observe regulations to a strategic position.

The outlook for 2026 and beyond indicates that the balancing process will continue in the Turkish economy and predictability will strengthen. In line with the Medium-Term Program, inflation is targeted to gradually converge to single-digit levels, while policy rates are expected to normalize gradually.

Industry Developments and 2026 Outlook

Technology-driven local growth powered by software and cloud services

As of 2025, the global technology sector continued to grow despite challenging macroeconomic conditions, but the nature of growth changed significantly. Efficiency, AI integration, scalability, and regulatory compliance gained prominence rather than volume-focused expansion. While the increase on the hardware side remained limited, software, cloud services, SaaS models, data analytics, and AI-based platforms became the main drivers of the industry.

Globally, institutions turned towards more selective and result-oriented investments instead of large, long-term transformation programs. Solutions that are quickly deployable, provide measurable benefits, reduce operational costs, and support regulatory compliance were prioritized. Artificial intelligence moved beyond being an experimental field and became a natural component of customer experience, operational efficiency, risk and compliance management, and decision-support processes.

The areas with the strongest demand were cloud infrastructures, generative AI applications, cybersecurity and data privacy solutions, automation and robotic systems, and sustainability and carbon management-focused digital platforms.

Macroeconomic fluctuations were the main background determining this framework. High inflation and interest rates, volatility in commodity and energy prices, and geopolitical risks increased particularly hardware and infrastructure costs. This view accelerated the transition to software-dominated architectures and service-based business models.

The Turkish technology sector in 2025 exhibited an outlook consistent with these global trends but carrying the influence of local conditions. High interest rates and tight financial conditions limited the growth rate. While cost pressures became evident on the hardware side, software, cloud-based services, and industry-specific applications formed the center of gravity of growth. Domestic software solutions for regulated areas such as finance, hospitality, energy, industry, and sustainability became significant focal points.

The demand profile shifted from horizontal digitalization towards vertical specialization. Interest in real-time data analytics and AI-powered risk and compliance solutions grew in finance and capital markets, while multi-channel order and delivery management, next-generation POS, and self-service technologies came to the fore in hospitality and retail. In the energy and industrial sectors, carbon management, sustainability reporting, and traceability-focused platforms have become a growing technology sub-vertical.

This outlook contains both risks and significant opportunities for the Turkish technology sector. While macroeconomic uncertainty and the cost of access to finance are pressure factors in the short-term, the demand for AI and data analytics, new markets emerging in sustainability and carbon management, and the spread of servitization and recurring revenue models offer a strong set of opportunities.

Looking towards 2026 and beyond, data center and infrastructure investments, together with managed services, are expected to remain the main drivers of growth in the global technology sector, while security and regulatory compliance are likely to become even more decisive. Specifically for Türkiye, it is anticipated that corporate digital transformation will accelerate, especially in regulated industries, data-driven solutions involving AI and automation will become widespread, and sustainability regulations will translate into concrete technology needs.



Sustainability Ecosystem Developments

A new era in sustainability reporting with a double materiality approach

As of 2025, the sustainability agenda has clearly entered an "era of regulation" both globally and in Türkiye. Climate policies, reporting standards, and energy transformation are no longer matters of voluntary commitment but have become areas directly intersecting with financial statements, investment decisions, and trade rules. As ATP, we are redefining both our own responsibilities and the solutions we offer to our customers within this new framework and updating our business model to be compatible with sustainability standards.

Financialization of Reporting Standards: TSRS, IFRS S1–S2 and CSRD

The IFRS S1 and IFRS S2 standards, which came into effect globally as of 2024, established a global reference framework that places sustainability and climate-related information of companies at the same core as financial reporting. In the European Union, the CSRD (EU Corporate Sustainability Reporting Directive) and the associated ESRS (European Sustainability Reporting Standards), through the "double materiality" approach, made it mandatory to report in detail both the climate risks for companies and the impacts of companies on the environment and society, with the first reports starting to be published in 2025.

In Türkiye, the Turkish Sustainability Reporting Standards (TSRS 1 and TSRS 2) published by the Public Oversight Authority (KGK) became effective for businesses applying Turkish Financial Reporting Standards (TFRS) for periods starting on or after January 1, 2024. Thus, sustainability performance was for the first time moved to an auditable framework with the same level of rigor as financial reporting.

As ATP, we see this transformation both as an obligation to comply with and as an opportunity to strengthen our data quality and internal control structure. While structuring our Integrated Annual Report in compliance with TSRS, GRI, and other relevant international standards, we redesigned our data collection processes to increase the accuracy and traceability of our environmental indicators, particularly climate-related ones. We take as a reference the "audit-ready" carbon and sustainability data approach we provide to our customers through our ATP GreenX platform for our own reporting infrastructure as well.

Climate Law, ETS and CBAM Pressure

The Climate Law, adopted by the Grand National Assembly of Türkiye in 2025, established the legal framework for the national emissions trading system (ETS), bringing carbon pricing closer to the center of economic policies in line with the 2053 net-zero target. In the same period, the European Union's Carbon Border Adjustment Mechanism (CBAM) continued to be effectively implemented with its reporting obligations, and the preparation process for the financial obligations to come into effect as of 2026 accelerated.

Although we do not operate directly in emission-intensive sectors, these developments significantly affect the business models in energy, industry, and export-oriented companies in our customer portfolio. We support companies through the ATP GreenX platform in collecting their carbon footprint data, reporting in compliance with TSRS and international standards, and digitally managing their CBAM/ETS compliance processes. In this way, beyond our own direct emissions, we contribute to the low-carbon transformation of the ecosystem we are part of.



Energy Transformation and the "Green IT" Approach

According to data from international energy authorities, the share of renewable sources in global electricity generation exceeded 30% as of 2025 and is expected to continue increasing in the coming period. At the same time, data centers and digital infrastructures account for a significant portion of global electricity consumption, and rapid growth in AI applications is strengthening this trend.

This view makes technology companies both users of energy-consuming infrastructures and producers of solutions that will improve energy efficiency. At ATP, we review our data centers, infrastructure choices, and software architectures with "Green IT" principles. We prefer architectures that consume less processor power and storage resources, "lightweight" application designs, and scalable cloud solutions. Our ATP GreenX platform aims to fill the data-side gaps of energy transformation by enabling our customers to manage their energy and emission data more effectively.

Data Governance, AI and ESG

In 2025, the sustainability agenda was shaped not only around carbon and energy but also around data governance and the ethical dimensions of AI use. Frameworks such as IFRS S1–S2, ESRS, and TSRS define governance, data security, and supply chain risks as financially material topics, alongside climate and environmental topics. Additionally, the introduction of the Taskforce on Nature-related Financial Disclosures (TNFD) framework, which focuses on nature-related financial risks, indicates that biodiversity and natural assets will also be included in the reporting scope.

As ATP, with our ISO 27001 Information Security Management System and sustainability-focused management structure, we address data security, ethical AI use, and transparent communication with our stakeholders as an integral part of our ESG approach. While developing our AI solutions, particularly our ATP AiX platform, we pay attention to data privacy, model security, and regulatory compliance from the design stage and position these technologies not only as efficiency tools but also as a responsible governance topic.

ATP's Approach

In summary, 2025 was a year in which reporting standards integrated with financial reporting in the sustainability ecosystem, climate policies materialized through carbon pricing, and energy transformation established tighter connections with digital infrastructures. We see this period as an opportunity to establish a more direct link between our technology production capacity and sustainability and climate goals. Through our TSRS-compliant reporting infrastructure, carbon and sustainability solutions offered through ATP GreenX, Green IT-focused technology choices, and our data governance-centric approach, we both manage our own ecological and social footprints and support the transformation of the ecosystem in which we operate.

Sustainability Journey

Sustainability Organization and Governance

Integrated management system strengthened by sustainability principles

At ATP, sustainability is addressed as an integral part of our management approach and business model. Environmental, social, and governance (ESG) principles are integrated into our strategic planning, risk management, and performance systems, and this framework has been supported by a multi-layered governance structure overseen by the Sustainability Committee since 2023.

Board of Directors
The Board of Directors is the decision-making body with the highest level of ownership of sustainability at ATP. The Board:

- Approves the sustainability strategy and the basic policy framework,
- Regularly puts ESG risks and opportunities on its agenda,
- Oversees the integration of sustainability performance into corporate governance and risk management processes.

Annual evaluation and target realization reports prepared by the Sustainability Committee are submitted to the Board of Directors at least once a year. For large-scale investments and new product development projects, climate and sustainability impacts are additionally evaluated.

Sustainability Committee
The body directly responsible for ATP's sustainability governance is the Sustainability Committee, chaired by the CEO. The Committee consists of a seven-member senior management team including the Deputy General Manager responsible for Finance (CFO), Deputy General Manager responsible for Software and R&D (CTO), Deputy General Manager responsible for Marketing (CMO), Deputy General Manager responsible for Human Resources (CHRO), and managers from relevant functions.

The Committee:

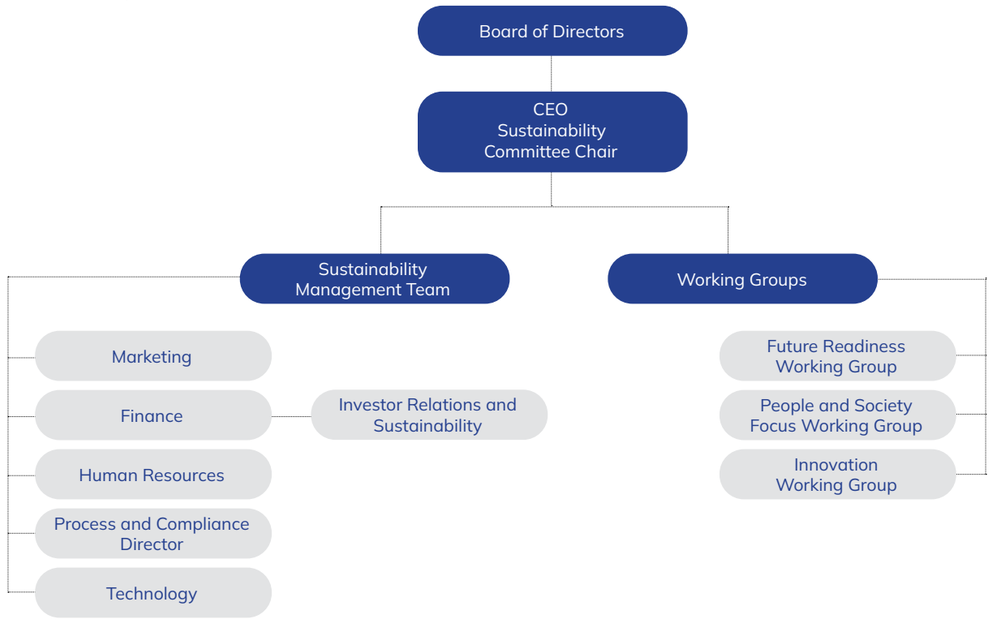
- Determines the sustainability strategy and implementation principles.
- Defines indicators compatible with the Turkish Sustainability Reporting Standards (TSRS) and the Global Reporting Initiative (GRI) and establishes the monitoring framework.
- Evaluates climate and environmental risk-opportunity analyses.
- Monitors the company-wide sustainability performance and reports to the Board of Directors.

The Committee convenes at least twice a year. The follow-up of the agendas and decisions is carried out by the Committee Secretariat; the Secretariat is responsible for meeting organization, keeping minutes, and communicating the decisions taken to the relevant bodies.

Sustainability Working Groups
The dissemination of the sustainability strategy to business units and its transformation into practice are ensured through Sustainability Working Groups reporting to the Committee. Established in 2023 with the participation of managers from all functions, this structure has been aligned around three main axes as of 2025:

Innovation Working Group
This group, predominantly composed of representatives from ATP Digital and ATP Tradesoft, works on energy efficiency of data centers, resilience of cloud infrastructure, data security, and the development of sustainable product portfolios.

Sustainability Governance Structure



People and Society Focus Working Group
This structure, jointly run by Human Resources, ATP GreenX, and investor relations units, focuses on employee experience, diversity and inclusion, employer brand, social investments, and stakeholder communication related to the green economy.

Future Readiness Working Group
Through contributions from ATP Zenia and ATP Digital teams, this group addresses supply chain continuity, climate risks in hardware procurement, strengthening efforts based on climate scenarios in data centers, and operational resilience.

The Working Groups collect operational data related to their areas, determine annual development areas and priority risks, develop project proposals, and submit these outputs to the Sustainability Committee at regular intervals.

Expertise and Competencies
Managers serving on the Committee and Working Groups are selected from among experienced individuals in climate risks, sustainable finance, digital infrastructure resilience, and related regulations. To keep competencies up-to-date, regular internal and external training programs are conducted on topics such as TSRS regulations, ESG investments, and climate scenarios; decision-makers are supported with periodic information notes and analyses.

The Investor Relations and Sustainability Director, the Process and Compliance Director and Manager hold sustainability expertise certificates. This expertise is directly reflected in both reporting processes and risk-opportunity assessments.

Risk, Opportunity and Performance Management
Sustainability-related risks and opportunities are handled in an integrated manner within our internal control and risk management systems. Topics such as power outages, data center continuity, cybersecurity, and hardware procurement are among the priority risk areas evaluated from a climate and sustainability perspective.

The Working Groups monitor indicators in their areas of responsibility, analyze annual realizations, and report to the Committee. The Committee consolidates these analyses and communicates them to the Board of Directors. As a result, performance indicators compatible with TSRS and GRI are not limited to the reporting period, and they are referenced throughout the year in strategic and operational decision processes.

Sustainability Approach and Strategy

A corporate culture strengthened by sustainable practices

At ATP, sustainability is a strategic priority at the center of the business model and corporate governance. As an agenda item followed at the Board of Directors and CEO level, we shape our investment decisions, product development processes, and technology strategies by considering climate risks and ESG criteria. We manage this approach through a roadmap aligned with the United Nations Sustainable Development Goals.

Our strategy is built on three main axes: Innovation, People and Society Focus, and Future Readiness. These three axes are supported by the foundations of Digital Transformation, Ethics-Compliance-Transparency, and Data Security. We associate all axes with the entire value chain, covering both our internal operations and the technological solutions we offer to our customers.

Innovation
We develop new product and service designs that support sustainability. Increasing the share of revenues from these products within the total is one of our clear targets for the coming period. This sustainability-centered approach enables us to move toward different business models and innovative partnerships.

We have prioritized software and digital infrastructure investments for the voluntary carbon market as part of our innovation strategy. The ATP GreenX platform is one of the most concrete application areas of this focus.

People and Society Focus
We adopt an approach that prioritizes the happiness and health of our employees. Our goal is to become a company of choice for talent in the industry. We attach importance to increasing the number of female employees and managers and encourage gender equality and equal opportunity. We plan to make our sensitivity to social issues tangible through a social investment budget allocated from our annual earnings. Our work in this area progresses in alignment with the Sustainable Development Goals (SDGs) themes, especially gender equality, decent work, and economic growth.

Our company culture is also supported by daily practices focused on efficient use of resources and waste management. Within the framework of the "Green Office," we have reduced paper consumption, recycled electronic waste, and minimized plastic use with a glass bottle application. These practices have become part of our employees' daily routines.

Future Readiness
Reducing our carbon footprint and water consumption, increasing our waste recycling rate, and strengthening our supply chain with sustainable management principles are the main goals of this axis. We address the effects of climate change on business continuity and the value chain as an integral part of risk management.

We matched our electricity consumption with renewable sources by purchasing Renewable Energy Certificates (I-REC) for our Türkiye operations. We incorporated climate scenarios (RCP 4.5 and 8.5) into strategic planning. In line with these scenarios, we implemented alternative supplier and pre-stocking models for hardware procurement. We carried out cooling modernization in our data centers.

STRATEGY FRAMEWORK

Innovation
- ***Innovation and Entrepreneurship***
  Increasing revenues from sustainable products
- ***Innovative Collaborations***
  Supporting sustainability through innovative partnerships

People and Society Focus
- ***Employee Happiness and Engagement***
  Strengthening sustainable business practices by increasing employee engagement
- ***Diversity and Inclusion***
  Supporting equality and sustainability by increasing the ratio of female employees
- ***Talent Management***
  Becoming the most preferred company in the industry, prioritizing sustainability and satisfaction
- ***Community Investments***
  Strengthening social responsibility by allocating a larger share to community investments

Future Readiness
- ***Renewable Energy***
  Achieving sustainability goals by using renewable energy
- ***Future of Work***
  Building a sustainable structure with a meaningful business model
- ***Climate Change and Environmental Management***
  Conducting awareness activities for carbon footprint reduction, water and waste management, recycling, and sustainable supply chain

CORE STRATEGIES



Reporting and Compliance
In 2025, we significantly strengthened our sustainability reporting. We complied with the basic reporting principles included in the TSRS 1 framework (fair presentation, relevance, understandability, comparability, and verifiability) and achieved full compliance with TSRS 2 standards. We completed the independent auditor selection process. We conducted GRI-compliant voluntary reporting. These steps reinforce our culture of transparency and support the adoption of sustainability as a corporate discipline. At the same time, they make our sustainability performance comparable with global reference frameworks.

We determine our sustainability goals in light of TSRS and GRI standards and data obtained from climate scenarios. These goals cover supply chain resilience, data center efficiency, and carbon market innovations through ATP GreenX. When determining our priorities, we evaluate both the impact of our own operations and the impact of the technologies we offer to our customers on climate and society.

To strengthen our sustainability vision, we initiated collaboration processes with leading associations in the industry. In 2026, together with a partner aligned with our values, we plan to implement strategic studies that will both support sectoral development and create environmental and social impact. Thus, we aim to carry ATP's sustainability approach to a transformative impact area not only within our own boundaries but also across the technology and business ecosystem we operate in.

Strategic goals determined by TSRS and GRI standards

Stakeholder Map and Stakeholder Engagement

A participatory and perspective-oriented management supported by a broad stakeholder network

As ATP, while shaping our strategic decisions, we maintain a continuous and two-way dialogue with a wide stakeholder ecosystem ranging from our employees to our customers, our investors and non-governmental organizations.

We conduct our stakeholder analysis in accordance with the AA1000 Stakeholder Engagement Standard. In this context, we structured our stakeholder ecosystem into three main categories based on economic impact and the perspectives they provide.

Stakeholders with direct economic impact consist of employees, senior management, business partners, and suppliers who are at the center of our operations.

Stakeholders with indirect economic impact include customers, analysts, and creditors affected by our financial and operational outputs.

Stakeholders providing information and perspective include non-governmental organizations that offer new perspectives and sectoral expertise. The Energy Digitalization Association (EDİDER), which plays an active role in the digital transformation of the energy industry, is one of the leading collaborations in this category.

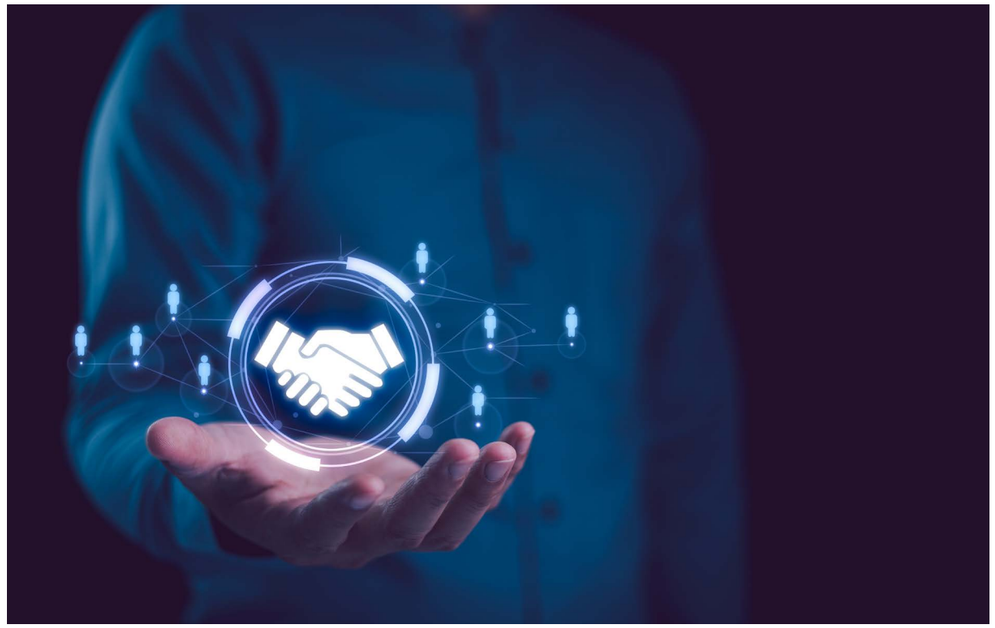
We evaluate feedback from these three groups as fundamental input in determining our sustainability priorities. We analyze stakeholder expectations through surveys, one-on-one interviews with senior management, and interactive events and directly integrate these findings into our corporate strategy.

Stakeholder Communication Strategy
As of 2025, employees, customers, suppliers, and investors are at the strategic center of our stakeholder communication. Non-governmental organizations, public institutions, and universities are positioned as information providers and perspective-developing stakeholders.

We conduct our communication approach on two main axes. In operational processes, technical and solution-oriented communication is prioritized. We manage customer requests and technical processes through the Snow (ServiceNow) ITSM platform. All requests are concluded transparently and quickly in line with Service Level Agreement (SLA) targets. Our CRM infrastructure ensures integrated monitoring of customer relationships. In strategic processes, participatory communication models are activated. We regularly measure and evaluate stakeholder expectations through satisfaction surveys, suggestion platforms, and one-on-one meetings.

In internal communication, our main tools are suggestion systems, corporate training platforms, and the Human Resources (HR) portal. We are in continuous interaction with our employees through satisfaction surveys, technical training, and social club activities.

We regularly share information with our investors through transparent reporting, teleconferences, and face-to-face meetings. We maintain our communication with our business partners and suppliers through both face-to-face and digital channels in daily workflows. We come together with young talent through internship programs, conferences, and joint projects with universities.



Customer Feedback and Continuous Improvement
We regularly review customer feedback through the Change Requests Board. We include accepted suggestions in our product development strategy and continuously measure our service quality through post-resolution short satisfaction surveys. This data is the main input for our strategic improvement plans.

We manage all our customer operations with SLAs. Thanks to integrations with third-party systems, cases quickly reach relevant teams, and team performance is monitored instantly. The protection of customer information is ensured in line with our Information Security Policy. We prioritize data privacy and security in all our processes.

Stakeholders	Communication Method	Communication Frequency
Employees	Satisfaction Surveys, Suggestion and Idea Sharing Platforms, Technical Trainings, Corporate Training Platforms, HR Portal, Face-to-Face Interviews, Seniority Incentive Awards, Recognition and Reward System, Motivation Events, Sports and Social Activities Club	Continuous, Annual
Customers	Post-Resolution Surveys, Satisfaction Surveys, SLA Monitoring, Snow (ServiceNow) ITSM Platform, CRM, Call Center	Continuous, Annual
Investors	Face-to-Face Meetings, Telephone/Teleconference and E-mail Communication, Workshops, Transparent Reporting	Continuous, Quarterly, Annual
Suppliers	Daily Workflow, Face-to-Face Meetings, E-mail Communication	Daily, Continuous
Public Institutions	Regular Reporting, Meetings, Forums and Conferences, Press Releases	Periodic, Annual
Non-Governmental Organizations	Strategic Collaborations (EDIDER, etc.), Events	Continuous
Media	Press Conferences, Press Releases, Conferences	Periodic, Annual
Universities	Internship Programs, Conferences, Joint Projects	Periodic, Annual

Material Topics and Materiality Matrix

Strategic priorities shaped by comprehensive analysis

As ATP, we manage our sustainability approach through a systematic materiality assessment process aligned with our Sustainability Policy. In this report, we conducted a comprehensive materiality assessment referencing the United Nations Sustainable Development Goals, Sustainability Accounting Standards Board (SASB) Standards, DigitalEurope, World Economic Forum sector analyses, and the AA1000 Stakeholder Engagement Standard. Thus, we address topics with the highest economic and ESG impact in a way that creates the greatest value for both our stakeholders and our business model.

In the first step of the process, we conducted a comprehensive literature review considering international trends, sectoral standards, the regulatory framework, and stakeholder expectations. At the end of this study, we created a broad topic pool containing both the topics we strategically want to focus on and those our stakeholders consider important.

Then, we shared this topic list with our different stakeholder groups and gathered feedback through surveys and one-on-one interviews. During the evaluation stage, we analyzed each topic from different perspectives such as long-term value creation potential, financial and operational impact, reputation, and compliance dimensions. Thus, we based our materiality process not only on perception but also on a multi-dimensional impact assessment.

We addressed the results with a holistic perspective, aligned them with our long-term value creation goals, updated them with the revision study we conducted this year, and created the Materiality Matrix with the approval of senior management. Afterwards, to manage our material topics more effectively and report them transparently, we divided them into three categories:

- Very High Material Topics
- High Material Topics
- Material Topics

This structure makes our sustainability strategy more understandable, traceable, and manageable; it allows us to clearly share our focus areas with our stakeholders.

Very High Material Topics

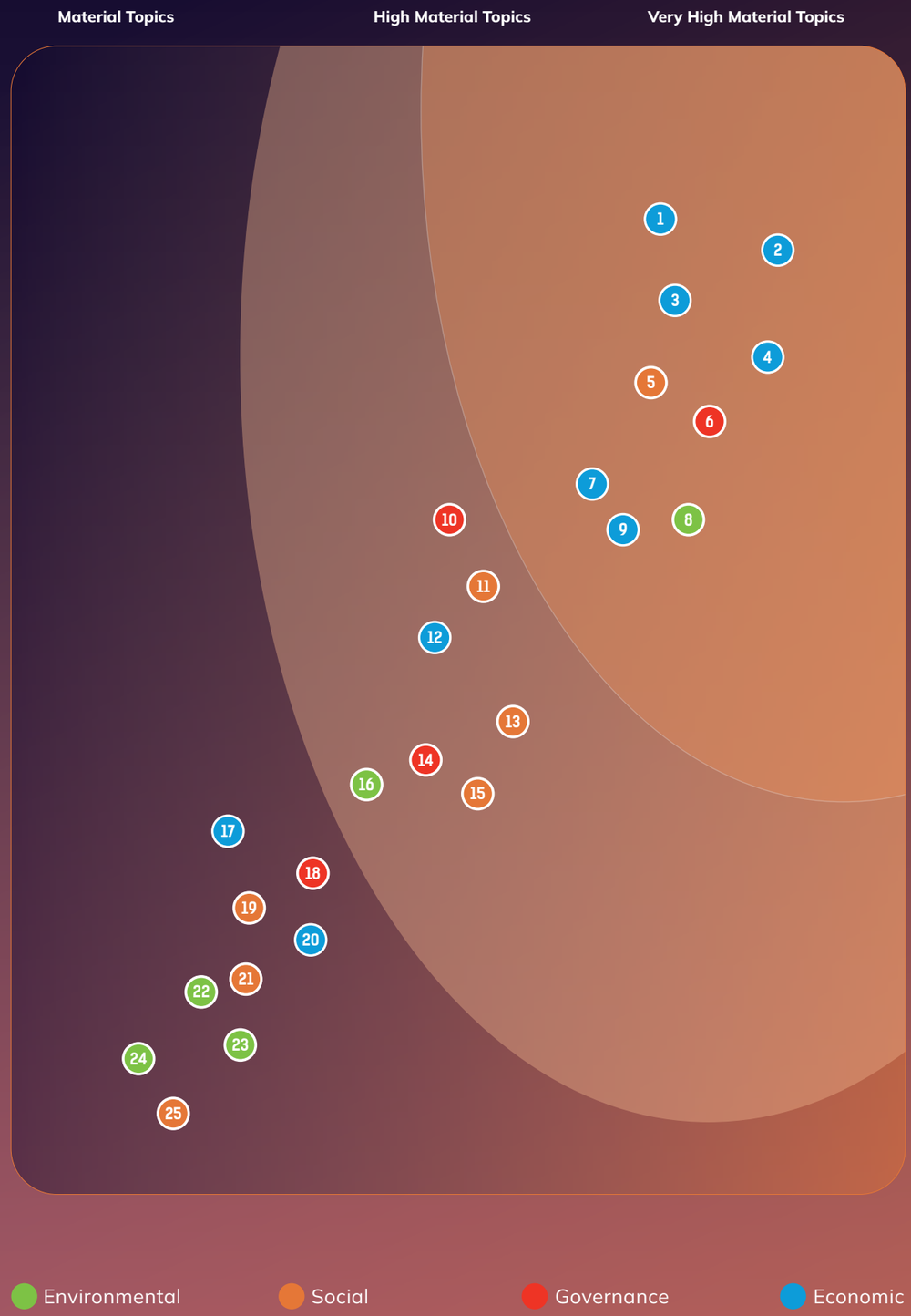
1. Innovative Solutions and Entrepreneurship
2. AI and Digital Transformation
3. Growth and Financial Profitability
4. Data Security and Digital Resilience
5. Employee Happiness and Engagement
6. Business Ethics, Compliance and Transparency
7. Innovative Collaborations and Ecosystem Management
8. Effective Energy Management
9. Future of Work

High Material Topics

10. Corporate Governance
11. Talent Management and Employee Development
12. Customer Experience and Value Creation
13. Diversity, Equity and Inclusion
14. Integrated Risk Management
15. Organizational Development and Culture
16. Climate Action

Material Topics

17. Sustainable Finance and Responsible Investment
18. Stakeholder Engagement
19. Corporate Social Responsibility
20. Sustainable Supply Chain
21. Occupational Health and Safety
22. Emissions Management
23. Water Management
24. Circular Economy and Waste Management
25. Community Investments and Economic Development



Value Chain

(Center where inputs are processed, risks are managed, and value is produced with Master Brands)

UPSTREAM VALUE CHAIN (INPUTS)

Financial Resources
- **Strong Shareholding:** Publicly listed structure and strong ownership of 78.35% by Ata Holding
- **Capital:** Capital of ATP Capital increased to TRY 125 million
- **Asset Base:** TRY 7,306.9 million Total Assets
- **Investment Power:** TRY 500.4 million Net Cash Position

Human Resources and Intellectual Capital (Brain Power)
- **Expert Staff:** 378 Employees
- **R&D Power:** 257 R&D Employees
- **Academic Base:** 34 articles, 108 citations, and 4 patent applications between 2019-2025
- **Innovation Infrastructure:** 20 R&D projects carried out in 2025 at ITU Arı Technopark and on-site R&D centers

Strategic Collaborations and Ecosystem (Infrastructure)
- **Global Partners:** Microsoft, Palo Alto, Alibaba Cloud (Türkiye Distributor & Training Partner)
- **Regional Partnerships:** Servios in South Africa, PASHA Capital in Azerbaijan
- **Venture Network:** Strategic investments in Menulux (10%), Ata Express (90%), and CloudOne (100%)
- **Operational Infrastructure:** Türkiye (Headquarters & R&D), China (BK China Software Services), and Netherlands (Holding Activities)

Natural Resources (Environmental Input)
- **Green Energy:** I-REC certified renewable electricity supply.
- **Water Resources:** 2,336.80 m³ of mains water used for operations.

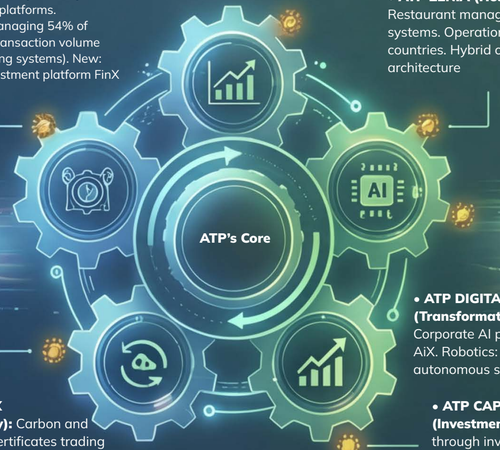
Transformation of Strategic Resources into Technology

COMPANY OPERATIONS (TRANSFORMATION CENTER)

A. BUSINESS MODEL AND REVENUE MECHANISM
- **Model:** SaaS (Subscription), Licensing, Transaction-Based Revenue and Managed Services
- **Sustainability:** 60.8% of revenues consist of Monthly Recurring Revenues (MRR).
- **Resilience:** Natural hedge against exchange-rate risk as a significant portion of revenues is FX-based

B. TECHNOLOGY AND INNOVATION ENGINE

- **ATP TRADESOFT (Finance):** Capital markets platforms. Infrastructure managing 54% of Borsa Istanbul transaction volume (among competing systems). New: AI-powered investment platform FinX
- **ATP ZENIA (Hospitality):** Restaurant management systems. Operations in 11 countries. Hybrid cloud architecture



- **ATP GREENX (Sustainability):** Carbon and green energy certificates trading platform. New: CBAM-compliant VCC (Virtual CBAM Certificate) solution for exporters
- **ATP DIGITAL (Transformation):** New: Corporate AI platform ATP AiX. Robotics: ATP RobotX autonomous service robots
- **ATP CAPITAL (Investment):** Growth through investments in Ata Express (Tikla Gelsin and fiyuu), Menulux and CloudOne

C. RISK MANAGEMENT AND COMPLIANCE (SECURITY SHIELD)
- **Cybersecurity:** ISO 27001 certified information security, 24/7 SOC monitoring, and KVKK/GDPR compliance
- **Business Continuity:** Geographic redundancy with Izmir and Istanbul data centers
- **Ethical Management:** "SpeakHub" ethics hotline and anti-bribery policies

Transformation of Technology into Tangible Value and Impact

DOWNSTREAM VALUE CHAIN (OUTPUTS AND IMPACT)

Financial Outputs (Investor Value)
- **Turnover:** TRY 5,660.5 million Consolidated Revenue
- **Profitability:** TRY 4,120.3 million EBITDA and TRY 3,741.1 million Net Profit
- **Investor Return:** TRY 65.5 million Cash Dividend distributed in 2025
- **Market Value:** TRY 12,459 million Market Value as of year-end

Operational and Market Impact (Customer Value)
- **ATP Zenia Reach:** 3,529 restaurants in 11 countries
- **Transaction Volume:** 399 million annual transactions (11.8% increase), 178 million online transactions (81.6% increase)
- **Hardware Deployment:** 2,652 Units Kiosk Sales and 33.2 million Kiosk Receipts
- **Marketing Impact:** 1,206 Marketing-Generated Sales Opportunities (445% increase)
- **Customer Reach:** 1,000+ Corporate Customer References

Innovation and Industrial Outputs (Technological Impact)
- **Productization:** 20% of R&D activities directly transforming into products
- **Artificial Intelligence:** ATP AiX platform used in more than 10 institutions
- **Industrial Leadership:** First place in the "Bilişim 500" POS Systems category
- **Training:** Experts brought to the industry with 19 Alibaba Cloud certificates

Environmental and Social Outputs (Planet and Society)
- **Waste Management:** Recycling of 1,062 kg of packaging and 29 kg of electronic waste
- **Social Benefit:** TRY 283,268 social investment budget and technology education access for 625 students
- **Carbon Management (ATP GreenX):** 3 strategic partnerships with Aksa Elektrik, ClimeCo and Redshaw Advisors collaborations. Carbon footprint calculation infrastructure and VCC solution for exporting companies. 2025 Year-end Order Volume: 4,679,328 | Certificate **Sales Volume**: 268,476
- **Employee Value:** 25th place in the Fast Company "Best Workplaces for Innovators" list

Strategic Growth Outputs (Ecosystem Value)
- **Regional Expansion (ATP Tradesoft):** First application completed within the scope of a five-year partnership in the Azerbaijan market with PASHA Capital; a reference model was created for Central Asian markets
- **Portfolio Growth (ATP Capital):** Access to 2,650 SME restaurants and entry into the mid-segment market through Menulux investment. Deepening in the B2C food ordering ecosystem with Ata Express (90%)

We manage sustainability not only in our own operations but end-to-end throughout our entire value chain.

Our Contribution to the Sustainable Development Goals

While conducting our activities, we adopt an approach aligned with the United Nations Sustainable Development Goals.



Very High Material Topics		
Innovative Solutions and Entrepreneurship	Development of innovative technologies that meet market needs and create environmental and social benefit. Commercialization of scalable business models and products through intrapreneurship and strategic investments.	
AI and Digital Transformation	Integration of generative AI technologies into business processes and product portfolios. Provision of end-to-end transformation solutions focused on efficiency and speed, enhancing customers' digital maturity.	
Growth and Financial Profitability	Ensuring sustainable growth through recurring revenue models and international expansion. Increasing financial resilience and stakeholder value through operational efficiency and proper resource management.	
Data Security and Digital Resilience	Protection of confidentiality, integrity, and accessibility of corporate and customer data in line with international standards. Ensuring business continuity and digital security through proactive defense mechanisms against cyber threats.	
Employee Happiness and Engagement	Providing a flexible and supportive working environment centered on employee experience. Implementation of people-oriented practices that strengthen the sense of belonging and meet material and spiritual needs.	
Business Ethics, Compliance and Transparency	Full compliance with laws in all activities, guided by the principles of integrity and accountability, along with the firm implementation of anti-bribery and anti-corruption policies and transparent corporate governance.	
Innovative Collaborations and Ecosystem Management	Establishing strategic partnerships with global technology giants and local startups. Creating shared value through collaborations and forming synergies that contribute to the development of the technology ecosystem.	
Effective Energy Management	Increasing energy efficiency in operations and digital infrastructures. Encouraging the transition to renewable energy sources and reducing environmental footprint by optimizing energy consumption.	
Future of Work	Equipping employees with competencies to adapt to changing technology and market conditions. Designing an agile and future-fit workforce and working model compatible with AI and automation.	

Our Contribution to the Sustainable Development Goals

High Material Topics		
Corporate Governance	Managing decision-making processes within the framework of fairness, transparency, responsibility, and accountability. Maintaining a sustainable management structure through the effective functioning of the board of directors and committees.	16, 17
Talent Management and Employee Development	Acquiring and retaining qualified human resources. Supporting employees' professional development through a continuous learning culture, academies, and mentorship programs.	4, 10
Customer Experience and Value Creation	Producing solutions that exceed customer expectations and provide measurable benefits. Ensuring sustainable customer satisfaction and loyalty with a long-term business partnership approach.	8
Diversity, Equity and Inclusion	Providing equal opportunities to all employees regardless of gender, age, and ethnic origin. Maintaining an inclusive and fair corporate culture where differences are regarded as richness.	5, 10
Integrated Risk Management	Assessing financial, operational, and ESG (Environmental, Social, Governance) risks with a holistic approach. Implementing proactive risk management to reduce uncertainties and enhance corporate resilience.	8, 16, 17
Organizational Development and Culture	Establishing an agile organizational structure that can quickly adapt to change and support innovation. Strengthening a collaborative corporate culture united around shared values.	8
Climate Action	Integrating strategies for combating climate change into the business model. Developing digital solutions that support the transition to a low-carbon economy and conducting adaptation studies against climate risks.	13

Material Topics		
Sustainable Finance and Responsible Investment	Considering environmental and social impacts on investment decisions. Facilitating access to green finance instruments and prioritizing resource allocation for sustainability-focused projects.	10, 11
Stakeholder Engagement	Including stakeholders' views and expectations in decision-making processes. Creating an effective and continuous dialogue environment based on mutual trust through transparent communication channels.	17
Corporate Social Responsibility	Implementing projects that are sensitive to social problems and prioritizing education and the development of young people. Transforming technological know-how into social benefit.	1, 3, 4, 7, 10, 16, 17
Sustainable Supply Chain	Promoting environmental, social, and ethical standards throughout the supply chain. Managing responsible purchasing and traceability processes in collaboration with suppliers.	12
Occupational Health and Safety	Providing a safe and healthy working environment for employees. Supporting the zero-workplace accident target through risk minimization, regular training, and proactive measures.	3, 8
Emissions Management	Regularly measuring, reporting, and managing greenhouse gas emissions (Scope 1-2) in line with reduction targets. Implementing strategies that will contribute to carbon neutral targets.	13
Water Management	Using water resources efficiently in offices and operations. Taking measures to reduce water consumption and raise awareness for water conservation.	6
Circular Economy and Waste Management	Implementing the principles of reducing waste at source, reusing, and recycling. Adopting circular business models that increase resource efficiency and minimize environmental impact.	12, 13
Community Investments and Economic Development	Supporting local economies and employment in regions of operation. Increasing social welfare by contributing to the development of the technology ecosystem.	10, 11

Value Creation Model

Related Capital Element	Inputs	ATP Business Operations	Outputs	Value Created	Contributed SDGs
Financial Capital	• An equity of TRY 6.7 billion and total assets of TRY 7.3 billion supporting organic and inorganic growth. • A transparent corporate structure, strong credibility, and access to alternative financing sources provided by being traded on the Borsa Istanbul Star Market under the ticker "ATATP" (20% free float). • A strategic investment expenditure of TRY 651.1 million allocated for sustainable growth, technological infrastructure modernization, and expansion into new markets. • Strong natural hedge against exchange-rate risk thanks to a net cash position of TRY 500.4 million supporting financial resilience and diversification of revenues across foreign currencies (USD and CNY).	Financial Technologies and Capital Markets Enterprise Software Solutions (ATP Tradesoft)	• A consolidated net sales revenue of TRY 5.7 billion achieved through market deepening in the finance, hospitality, and energy verticals; • Monthly Recurring Revenue reaching TRY 1,484.3 million and constituting 60.8% of total revenue thanks to the SaaS model and long-term maintenance-support contracts. • An EBITDA of TRY 4,120.3 million and EBITDA margin of 73% resulting from the scalable business model and disciplined cost management. • Net period profit of TRY 3,741.1 million and return on equity (RoE) of 56%, providing resources for investors and growth plans. • A foreign sales revenue of TRY 623.9 million (share in operational revenue: 26%) from global markets, primarily China, Europe, and Africa.	• A company profile reaching a market value of TRY 12.5 billion at year-end after a 26% YoY increase in share value on Borsa Istanbul; investor confidence reinforced by cash dividends paid to investors under the stable profitability and dividend distribution policy. • An uninterrupted service guarantee provided to customers, suppliers, and employees even during crisis periods thanks to the strong balance sheet and low leverage ratio. • Transformation of strong cash generation capacity (such as investments in Ata Express, Menulux, CloudOne) into new digital solutions needed by SMEs and the ecosystem. • Foreign currency input to the Turkish economy through high value-added software exports and contribution to public finances via taxes paid.	**SDG 8** Creating economic added value through sustainable financial performance, profitable growth strategy, and technology exports. **SDG 9** Supporting industrial digitalization by directing financial resources (CAPEX) to technological infrastructure and innovation investments. **SDG 16** Building a strong and reliable corporate structure through transparent financial reporting, accountability, and corporate governance principles.
Manufactured Capital	• A hardware ecosystem consisting of smart kiosks transforming software into physical value in the field, next-generation POS devices, digital menu screens, Smart Box (courier delivery lockers), and autonomous robot solutions developed in collaboration with Pudu Robotics. • Alibaba Cloud and Microsoft Azure integrated hybrid cloud architecture; data center and server infrastructure modernized through virtualization and intelligent resource sharing, strengthened by SD-WAN and UPS investments. • An end-to-end field operation and hardware installation network extending to EMEA, Asia-Pacific, and Africa (South Africa, Botswana, Zambia, Namibia, Zimbabwe, and Mauritius) with a structure based in Türkiye, China, Netherlands, and Malta.	Hospitality and Multi-channel Restaurant Technologies (ATP Zenia & Menulux)	• 2,652 installed smart kiosks digitalizing field operations (95% device increase annually), thousands of active POS terminals, and smart delivery lockers installed in restaurants. • 399 million total transactions managed with near-zero latency via Zenia servers, 178 million online orders (O2O), and 33 million receipts issued through the kiosk channel. • 3,529 restaurant locations (Burger King, Popeyes, Hungry Lion, Pie City, etc.) spread across 11 countries with installed hardware/network infrastructure as part of the global expansion strategy. • A financial network capacity carrying 54% of the transaction volume among competing systems on Borsa Istanbul and operating with an In-Memory order transmission time (OMS) below 10 milliseconds (10 ms).	• Operational reliability ensured through geographically redundant systems against potential crises and infrastructure issues (e.g., architecture capable of switching to offline operation during internet outages in Africa). • Increased personnel productivity and reduced error margin with the widespread deployment of hardware assets (Kiosk, Smart Box, RobotX) in the field (an operational increase of 201.8% in receipts issued with the spread of kiosk usage). • Enabling businesses of all sizes, from local SMEs seeking to keep hardware investment low (Menulux) to global chains, to access advanced technologies.	**SDG 8** Increasing customers' economic and operational efficiency through hardware solutions such as kiosks, POS, and autonomous robots. **SDG 9** Building a modernized, crisis-resistant technological hardware capacity with SD-WAN, UPS investments, and cloud computing infrastructure. **SDG 17** Contributing to global digitalization through hardware and infrastructure partnerships established with technology companies like Alibaba Cloud and Pudu Robotics.
Intellectual Capital	• Technology development capacity driven by 257 R&D employees; supported by an annual R&D expenditure of TRY 651.1 million and incentives of TRY 281.6 million arising from İTÜ Arı Technopark and R&D Center statuses. • A corporate knowledge developed in finance, hospitality (QSR), and energy sectors, built on a large data pool since 1997, machine learning (ML) algorithms, and process engineering competence. • Up-to-date coding standards protecting technological infrastructure and customer data, an advanced cybersecurity architecture, and ISO 27001:2022 Information Security Management System. • Cloud expertise strengthened by Alibaba Cloud "Training Partner" certification and academic collaborations with Bahçeşehir, Bilkent, Karadeniz Technical University (e.g., Applied Large Language Models course)	Corporate Digital Transformation and Robotic Automation Solutions (ATP Digital & RobotX)	• 34 academic publications (108 citations) including 5 new papers published in 2025; a total of 149 R&D projects (11 supported by TÜBİTAK) and 4 patent applications under evaluation. • Fully ATP-owned intellectual property including ATP Zenia reaching 3,529 restaurants in 11 countries, market leader ATP Tradesoft, corporate AI platform ATP AiX launched in 2025, and investment management platform ATP FinX. • In-Memory database technology processing high-frequency data with latency below 10 ms and proprietary microservices architecture developed by ATP engineers. • New source codes and integrated platforms added to the software library through the acquisitions of Menulux (2,650 restaurant ecosystem) and Ata Express.	• Technological quality certified by ranking 1st in the POS Systems category of the "Bilişim 500" survey and trust established in the served markets. • Proactive prevention of waste in restaurants using AI and analytics models (Zenia TAG); providing decision support and high transaction speed in financial markets (GTP and FinX) with advanced algorithms. • Global visibility and competitiveness gained for the Turkish software ecosystem by commercialization of software developed by Turkish engineers in R&D centers, from China to EMEA and Sub-Saharan Africa. • Agile coding capability enabling customers to rapidly adapt to cloud technologies, AI trends, and carbon regulations (CBAM).	**SDG 8** Supporting high value-added economic production and domestic software exports through technology, software, and innovation. **SDG 9** Increasing innovation capacity in industry through a strong R&D budget, intellectual property pool, and platforms like ATP AiX / FinX. **SDG 17** Contributing to the global digital transformation ecosystem through technology partnerships established with Alibaba Cloud and academia.
Social and Relational Capital	• A strong customer network of over 1,100 corporate customers (ATP Zenia: 931 customers / 3,529 restaurants; ATP Tradesoft: 42 financial institutions; ATP Digital: 98 customers; ATP GreenX: 42 customers and 227 platform members). • Strategic partnerships focused on technology, finance, and sustainability with Alibaba Cloud ("Training Partner"), Servios (Africa), PASHA Capital (Azerbaijan), Redshaw Advisors (VCC), ClimeCo Türkiye, Aksa Elektrik, ÇEVKO Foundation, and Pudu Robotics. • A supplier network managed in line with ESG criteria, respecting environmental sensitivity and fair working conditions, monitored through digital tools, and supported by alternative resource planning. • Social responsibility projects and collaborations carried out with universities such as Marmara, Işık, Sütkı Koçman, and Bahçeşehir, and NGOs like TOÇEV, under the vision of "For a Better Future."	Cloud Computing and Data Center Infrastructure Management	• Access to the SME segment, which constitutes 40% of the market, through the Menulux investment; a new network of 200 restaurants in Africa (South Africa, Namibia, Botswana, etc.) through the Servios collaboration, and the ATP Tradesoft ecosystem managing 54% of Borsa Istanbul's transaction volume. • Reached 625 students with a social investment budget of TRY 130,500 allocated to education in 2025 and AI training programs provided at 5 universities and 1 secondary school. • Traceability and efficiency achieved by conducting procurement and supplier transactions throughout 2025 with digital tools like SnowServiceNow ITSM. • Customer feedback managed via Echo2HR, CRM, and the Change Requests Board; increasing customer recommendation tendency verified by SLA targets and surveys.	• Ensuring trust-based (not transaction-based) lasting customer loyalty and business continuity with a recurring revenue (MRR) structure (60.80% of total revenue). • Creating a fair, predictable, and human rights- and environment-respecting partnership framework for suppliers, through ESG-compliant purchasing policies and digital monitoring processes. • Supporting the compliance of industrial/export companies in Türkiye with the EU CBAM and Net-Zero targets through carbon credit solutions offered via ATP GreenX in partnership with Redshaw Advisors (VCC) and ClimeCo Türkiye. • Increasing digital literacy and strengthening early industry contact for young people through AI-focused university collaborations and scholarships.	**SDG 4** Contributing to quality education through AI training provided to 625 students, the "Applied Large Language Models" course opened at Bahçeşehir University, and scholarships. **SDG 8** Supporting inclusive economic growth through SME digitalization (Menulux) and ESG-compliant supply chain management. **SDG 17** Contributing to sustainable development through strategic partnerships with Alibaba Cloud, ClimeCo Türkiye, Servios, Redshaw Advisors, and ÇEVKO.
Human Capital	• 378 employees with high engineering capacity developing unique solutions in fintech, quick-service restaurants (QSR), and cloud technologies. • An inclusive corporate culture where women constitute 30% of the workforce and 12 disabled employees supported by the "Disabled Employee Rights and Inclusive Workplace Policy." • 209 training contents on the Digital HR Platform (Layers) supporting employee development, Tradesoft Academy, Alibaba Cloud "Train the Trainer" certifications, and individual training budgets. • Employee welfare and safety strengthened by hybrid and flexible working, employer-contributed PPS, private health insurance, and independent ethics hotline (SpeakHub).	AI, R&D and Innovation Development Activities	• 3,367 hours of training completed during 2025, an average of 8.9 hours of training per person, and technical certifications from global technology companies (e.g., 19 Alibaba Cloud). • Employee turnover rate of 6%, kept below the industry average. • Young engineers and next-generation leaders brought into the company through the "Core Talent Young Talent Program" and "New Managers Development Program." • Completion of 2025 with zero workplace accidents thanks to proactive risk management compliant with Law No. 6331 and ISO 45001.	• High-satisfaction working climate, certified by ranking 25th in the Fast Company Türkiye research, where employees can take initiative, develop, and feel safe. • Development of innovative technologies that quickly respond to customers' complex operational problems thanks to competent, trained, and agile teams. • A merit-based, predictable promotion and development environment with "Talent Boards" and a transparent level structure extending from assistant specialist to principal and manager. • Supporting equality standards in the industry through HR policies encouraging women's employment in technology and equal opportunity practices.	**SDG 4** Offering lifelong learning opportunities to employees through the Digital HR platform (Layers), technical training, and certification support. **SDG 5** Strengthening equal opportunity, supporting the representation of women in technology, and equal pay for equal work policies. **SDG 8** A decent and sustainable employment environment with hybrid and flexible working, OHS practices targeting zero workplace accidents, and extensive fringe benefits. **SDG 10** Merit-based inclusive HR practices preventing discrimination with the "Disabled Employee Rights and Inclusive Workplace Policy."
Natural Capital	• 481.16 MWh of electricity consumed in company operations; ISO 14001 Environmental Management System and I-REC certificate documenting that 100% of consumption in Türkiye operations is met from renewable sources. • ATP GreenX digital marketplace performing carbon footprint calculation, offsetting, and green energy certificate trading on a blockchain-based infrastructure. • 2,336.80 m³ of mains water consumed during the year in operations optimized with hybrid work and smart building systems. • Environmental policies supported by the removal of individual trash bins and single-use plastics in offices and the principle of centralized sorting stations and paperless office.	Strategic Investments and Venture Capital Management (ATP Capital)	• Total greenhouse gas emissions of 287.13 tCO2e originating from operations (Scope 1) and purchased electricity (Scope 2), managed with I-REC certificates and energy efficiency projects. • A platform transaction volume of 4.7 million, certificate sales of 268,476, and brokered PPA of 100 million kWh as of the end of 2025. • Representation of approximately 21% of Türkiye's installed renewable energy capacity through portfolios integrated into the ATP GreenX platform and management of approximately 2% of I-REC amortizations. • 1,062 kg of packaging waste and 29 kg of e-waste, separated at source throughout the year, reintroduced into the circular economy, and reported to the Ministry.	• Supporting financial and operational compliance of exporter and industrial companies with the EU CBAM and 2053 net-zero targets through partnerships with Redshaw Advisors (VCC) and ÇEVKO. • Indirect contribution provided via ATP GreenX infrastructure not only to managing the company's own operations but also to managing and reducing the carbon emissions of other industrial companies in the ecosystem. • Raising sustainability awareness and reporting capacity in the industry and export ecosystem through carbon summits and digital infrastructure solutions.	**SDG 7** Use of I-REC certified renewable energy and dissemination of clean energy trading (PPA, etc.) via ATP GreenX. **SDG 12** Contribution to the circular economy through zero-waste office practices, e-waste recycling, and optimization of hardware life cycles. **SDG 13** Offering digital solutions against the climate crisis through carbon emission tracking, ATP GreenX carbon market solutions, and tools like VCC (Virtual CBAM Certificate).
		Customer Experience, Project Management and Uninterrupted Support Services			

We combine technology, data, and human competence to create sustainable value for our customers, employees, and ecosystem.

Innovation

Innovation

Scalable solutions driving sustainable innovation

For ATP, innovation begins with developing new technologies, but it doesn't end there. What truly matters is that the solutions we develop create a lasting impact on our customers' operations, can be scaled across different sectors and geographies, and continuously renew themselves over time.

Therefore, we manage R&D, collaborations, customer relationships, and market communication not as independent functions but as links in the same value chain. The journey of a solution from the laboratory to the field and from the field to different markets is only completed when these links work together.

We progressed with this approach in 2025 as well. While launching new platforms, we expanded our existing solutions to new regions and customer segments. We increased our R&D investments and expanded our development capacity. Throughout this process, customer feedback remained the key determinant of our roadmap, and we did not compromise data security.

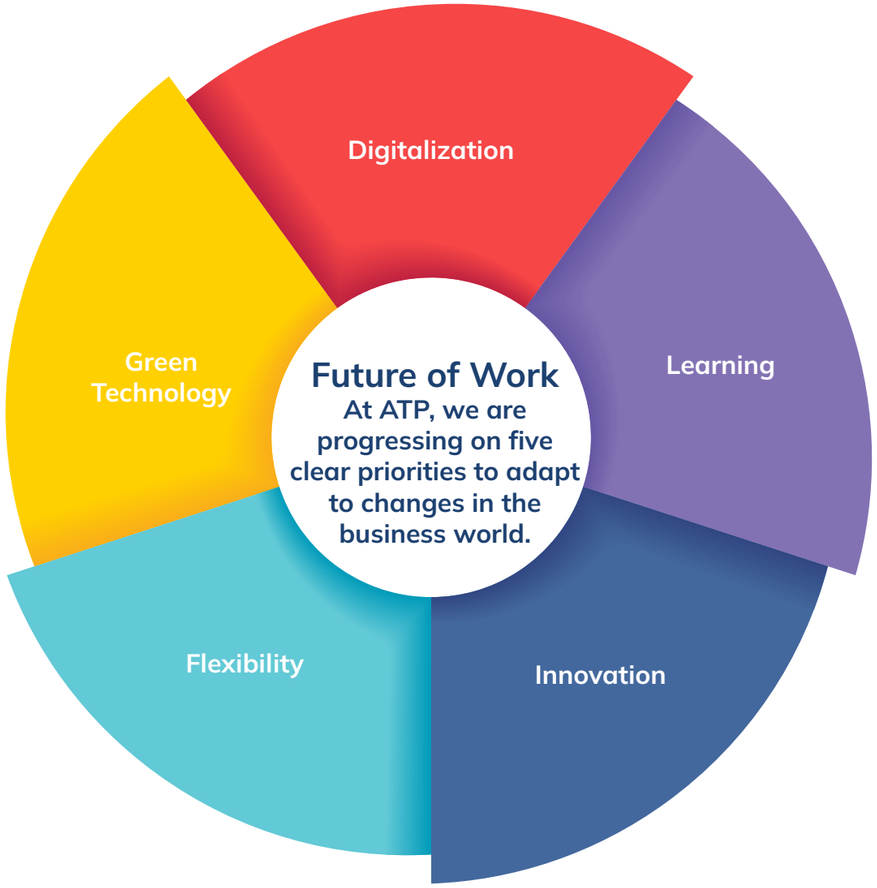


R&D, Innovation and Digital Transformation

Innovation-driven multidisciplinary technology capabilities

ATP's R&D and innovation approach is based on a holistic structure that addresses knowledge, technology, and people in the same equation. We view information technologies not just as a tool but as a fundamental element shaping business models, decision-making processes, and growth strategies.

From this perspective, R&D drives our corporate mindset, product roadmaps, and customer value proposition. Our 257 R&D experts work within a multidisciplinary structure that combines science with engineering and sector knowledge with technology.





People are at the center of our innovation approach. Our teams, combining academic knowledge with technical expertise, develop solutions in areas such as AI, big data analytics, natural language processing, deep learning, recommendation systems, and augmented reality. Our "Innovation," "Sustainable Development," "Responsibility," and "Proactive Communication" values form the reference point for these efforts.

During the year, we carried out a total of 20 R&D projects, 9 at our on-site R&D center and 11 within technopark environments. Including completed projects, our portfolio has reached 149 R&D projects; 11 of which were realized with TÜBİTAK support. By actively benefiting from national incentives under Laws No. 4691 and 5746, we advance our development activities on a more sustainable financial basis.

We monitor project success through objective indicators such as the achievement rate of targeted technical specifications and Technology Readiness Levels (TRLs), the number of academic outputs produced, and the number of projects transformed into products and services. In 2025, approximately 20% of R&D-originated academic studies directly entered the productization process. This data reflects the capacity of the knowledge we produce to transform into tangible value. One of the main focuses of our R&D activities was to increase operational efficiency by integrating large language models into various business processes. In this scope, we concentrated particularly on dialogue assistants and corporate AI solutions.

R&D at ATP in Numbers

- Number of Employees: **257** (68% of Total Employees)
- 2025 R&D Investment Expenditure: TRY **651** million (9% increase compared to 2024)
- **149 Projects** in Total, 20 of Which Conducted in 2025
- 20% of Our Academic R&D Studies Directly Enter Productization

Industry-Specific R&D and Solution Portfolio

We shape our R&D activities according to the needs of the industries in which we operate, rather than horizontal technologies. We produce industry-specific solutions with ATP Tradesoft in capital markets, ATP Zenia in hospitality and retail, ATP Digital in corporate digitalization, and ATP GreenX in sustainability. AI and big data analytics operate as embedded components of the architecture in each of these lines.

R&D, Innovation and Digital Transformation

Multi-dimensional R&D activities shaping the future

ATP ArGe

Ideas transformed into products and R&D investments converted into revenue

ATP Zenia

ATP Zenia

POS Software
BOH Cloud Solutions
O2O Solutions
Universal Interfaces
3rd Party Integrations
Mobile Technologies
Analytics
Data Analysis / Forecasting
Android Kiosk and KDS

ATP Tradesoft

ATP Tradesoft

In-Memory Transactions
Microservices Architecture
RPA – Robotic Automation
Mobile Technologies
Data Management
Regulatory Compliance
AI, Machine Learning
Open API

ATP Digital

ATP Digital

Process Automation
MS Dynamics NAV ERP
MS Dynamics CRM
RPA – Robotic Automation
Web (e-commerce)
Business Intelligence
ERP Localization
senCARD Flexi, Flexible Benefits
E-Transformation

ATP GreenX

ATP GreenX

Carbon Credit & Green Certificate Trading
Blockchain-Based Transparent Trading
Carbon Footprint Calculation & ESG Reporting
ETS & CBAM Compliance Management
Data Integration & API Connections
Digital Wallet & Smart Contracts
Corporate Sustainability & Net-Zero Strategies
Market Matching Engine & Dynamic Pricing
Direct Access for End Consumers and Sellers
Regulatory Compliance & International Reporting Standards



R&D, Innovation and Digital Transformation

Local solutions providing data security and cost optimization



Key Innovation Outputs in 2025
2025 was a year in which we obtained tangible outputs in both physical automation and AI-focused platforms.

ATP AiX: Corporate AI Platform
Another important output of the year was our corporate AI platform, ATP AiX. AiX has been designed for institutions to carry out their AI transformation within a secure, manageable, and scalable framework.

Its multi-model architecture supports large language models such as GPT, Claude, Gemini, DeepSeek, Mistral, LLaMA-3, as well as models developed specifically for institutions, within the same structure. Users can perform natural language analysis on PDF, Word, Excel and image files and create enterprise-specific AI assistants.

For industries with high security requirements, an on-premises installation option disconnected from the internet is available; data remains within the enterprise boundaries. The AiX Mini PC also offers a high-performance alternative that does not require data center investment. Through centralized token pool management, we optimize costs across multiple models under a single licensing structure.

By the end of 2025, AiX was being used in more than 10 institutions both within and outside the Group, through both cloud and on-premises installations.

ATP FinX: Next-generation investment and portfolio management infrastructure
Another important output of the year was ATP FinX, our next-generation investment and portfolio management platform developed for capital markets. FinX is designed to give financial institutions the scalable, fast, and reliable operational infrastructure they need to satisfy the growing investor numbers and asset diversification.

FinX strengthens its sales, risk, accounting, and compliance modules with AI and real-time data analytics. It supports data-driven decision-making mechanisms by analyzing millions of data points generated in transaction processes and offers institutions the opportunity to develop differentiated service models. Its large language model integration simplifies user experience, reduces repetitive operational workloads, and enables human resources to focus on more strategic areas.

FinX's open API architecture enables rapid integration with fintechs and other financial systems. Its cloud-compatible infrastructure allows institutions to adapt to increasing transaction volumes without additional hardware investment. By making all transaction flows traceable and auditable, it creates a strong foundation for investor confidence and operational transparency.

Commercialization of robotic solutions
Robot technology solutions, matured with over 100 demos in 2024, entered the regular use phase across different industries in 2025.

Service robots deployed in hotel projects started to be used in scenarios such as table service, promotions, and live customer communication, going beyond cleaning and transportation. Through integrated voice dialogue assistants, robots can interact with guests in spoken language, enriching both service quality and experience layer.

On the industrial side, robots used within Türk Hava Yolları Teknik A.Ş. covered over 2,400 kilometers in a one-year period and seamlessly completed over 40 thousand deliveries. This application demonstrated the tangible contribution of robotic automation to operational efficiency.

In 2025, the projects "Order Delivery to Tables with Service Robots" and "Voice Dialogue Assistant Interacting with Customers" were launched by directly moving to the productization stage.

Academic Contribution, Competency Development, Ecosystem Collaborations, and Events Attended
We use R&D also as a platform for knowledge production and sharing. In the 2019-2025 period, we published 34 academic studies; these studies received a total of 108 citations. In 2025, we published 5 new papers and received 22 new citations. All papers are indexed in the IEEE Xplore digital library. Our collaborations with universities both deepen our knowledge and expand our talent pool.

Also in 2025:
- Within the scope of university-industry collaboration, an "Applied Large Language Models" course was opened at Bahçeşehir University, developing a training content focused on real-life applications of large language models.
- The project carried out with senior students of Bilkent University Department of Industrial Engineering won first prize at the university's Project Fair.
- A joint application was made with Karadeniz Technical University for a research scholarship program supporting post-doctoral researchers within the scope of the COFUND call.
- 15 of our employees who participated in the Alibaba Cloud Certification Program received certifications; thus, our competencies in cloud and data center technologies were certified globally.
- To keep the knowledge of our R&D teams constantly up to date, we participated in numerous scientific and sectoral organizations both at home and abroad throughout the year.

R&D, Innovation and Digital Transformation

Innovation culture strengthened by international events and conferences

Event	Type	Location	Start Day	End Day
13th International Conference on Intelligent Control and Information Processing (ICICIP 2025) - Conference Presentation	Conference	International	06.02.2025	11.02.2025
TÜBİTAK Industrial Support Programs Information Day - Event Participation	Symposium	Domestic	19.02.2025	19.02.2025
Mobile World Congress (MWC) 2025 - Guest Speaker	Conference	International	03.03.2025	06.03.2025
Google/dev/cloud day - Event Participation	Event	Domestic	13.03.2025	13.03.2025
Beyond Athens 2025 Conference International Bilateral Meeting Event - Event Participation	Symposium	International	04.04.2025	05.04.2025
Science and Technology Summit, Marmara University - Guest Speaker	Event	Domestic	07.05.2025	07.05.2025
The 7th International Conference on Image, Video Processing and Artificial Intelligence (IVPAI 2025) - Guest Speaker	Conference	International	19.05.2025	19.05.2025
Thematic Business World Meetings, Karadeniz Technical University - Event Participation	Event	Domestic	28.05.2025	28.05.2025
23rd Project Fair and Competition, Bilkent University - Event Participation (First Prize)	Event	Domestic	30.05.2025	30.05.2025
9th International Symposium on Innovative Approaches in Smart Technologies (ISAS 2025) - Conference Presentation	Conference	Domestic	27.06.2025	27.06.2025
Alibaba Cloud Global Summit 2025 - Event Participation	Symposium	International	02.07.2025	02.07.2025
AWS Cloud Day - Event Participation	Event	Domestic	24.09.2025	24.09.2025
Big Data & AI Paris - Event Participation	Event	International	01.10.2025	02.10.2025
The 6th International Conference on Financial Technology (ICFT 2025) - Guest Speaker	Conference	International	06.11.2025	08.11.2025
The 10th International Conference on Data Mining and Big Data (DMBD 2025) - Guest Speaker	Conference	International	19.12.2025	22.12.2025
The 8th Asia Conference on Cognitive Engineering and Intelligent Interaction (CEII 2025) - Guest Speaker	Conference	International	19.12.2025	21.12.2025
CS Peak 2025 Event, Muğla Sıtkı Koçman University - Guest Speaker	Event	Domestic	20.12.2025	20.12.2025



We systematically manage R&D outputs from an intellectual property perspective as well. In this context, as of the end of 2025, evaluation continues for our patent applications related to 4 different technology fields.

Developing Technology with the Future in Mind
We conduct our R&D activities not only as an extension of technical innovation but also of environmental responsibility. In software development, we adopt the "green coding" approach: we prefer lighter architectures and reduce processor and resource consumption. We keep our indirect emissions under control through paperless office applications, cloud-based operations, and digital process designs. In data center selection, we set energy efficiency and certified infrastructure as prerequisites; our R&D teams consider these criteria at the very beginning of the product architecture.

Through the ATP GreenX platform, we directly contribute to our customers' sustainability goals in carbon management, ETS and CBAM compliance processes, green certificate and carbon credit trading.

In 2025, we approached digitalization not as isolated projects but as a whole, spanning from infrastructure to the application layer. We strengthened accessibility and business continuity with SD-WAN and UPS investments in network and energy infrastructure. We completed the SharePoint project for corporate document management and internal communication and moved it to the expansion phase.

We continued to develop big data warehouse projects and business intelligence solutions; we strengthened our corporate reporting and decision-support capabilities. On the cybersecurity side, we deepened DDoS protection, data classification, identity and access management projects for existing customers and extended them to new clients.

On the corporate applications side, we implemented Business Central upgrades, industry-specific module developments, and KVKK-compliant data inventory solutions.

Our R&D Priorities for 2026 and Beyond
In the coming period, the integration of large language models into business processes, AI-powered decision systems, robotic automation, data analytics, and industry-specific digital platforms will remain at the center of our R&D agenda. We will develop these technologies in light of security, data privacy, and regulatory requirements.

Our key objectives include making the cycle from idea to product more agile, incorporating user feedback into development processes at an early stage, and transforming R&D projects into measurable business value. We will maintain our multidisciplinary structure that brings together academically trained human resources and sectoral expertise within the same teams, while continuing to deepen our knowledge in fields such as finance, hospitality, logistics, retail, and energy.

We will continue to treat R&D and innovation not as short-term technology investments but as a long-term infrastructure construction for the digital future of Türkiye and the industries we serve.

Data Security and Privacy

Data security processes safeguarded by an integrated management system

We are in a period in which information systems and technology are evolving rapidly, and different network structures, operating systems, and business applications are intertwined. In this complex environment, the confidentiality, integrity, and accessibility of information are indispensable to our business.

We design and manage our human resources, processes, and information technology infrastructure in line with these three principles at every stage where information is collected, processed, stored, transmitted, and backed up. We treat data security and privacy as an integral part of both our business model and our corporate governance approach.

Our framework in this area is defined by the ATP Information Security Policy, which we established with the full support of our senior management. Through this policy, we aim to:

- manage the risks to our information assets,
- ensure the effective and uninterrupted delivery of services we provide to our investors, customers, and other stakeholders,
- manage all information according to the principles of confidentiality, integrity, and accessibility, taking into account relevant legal provisions.

All our employees, part-time personnel, interns, visitors, and personnel of service providers who have access to ATP's IT resources and systems are obliged to comply with all provisions of this policy without exception, to the extent related to their duties.

We operate our data security and privacy processes through an integrated management system. This system is designed to cover policies and procedures related to information security and personal data protection, risk management, incident management, access and authorization controls, and monitoring and auditing activities, and is centrally managed across ATP.

The governance of this structure is the responsibility of:

- IT Governance Committee (needs assessment, prioritization, and resource allocation),
- Information Security Unit and Cybersecurity Unit (design, operation, and monitoring of technical and operational security controls),
- Internal Control Unit (periodic review of processes and workflows within the ISMS scope),
- Internal Audit Team (independent assurance and improvement recommendations).

We document all our technical and administrative measures, clarify roles and responsibilities, and regularly review and update these documents. We carry out planned internal and external audits within the scope of the Information Security Management System (ISMS) and share the results with our senior management.

We formulate our cybersecurity and data privacy strategy in alignment with our business objectives and risk assessment results. Within the framework of this strategy, we implement policies and controls to protect the confidentiality, integrity, and accessibility of our information assets across the Company; we regularly review and monitor our processes with a risk-based approach, based on the requirements of ISO/IEC 27001:2022 Information Security Management System, Law No. 6698 (KVKK), and ISAE 3402.

To ensure data security and privacy, we operate a multi-layered security architecture based on both technical and administrative controls. We address network security, endpoint security, and application security together in order to detect threats targeting our corporate applications, network, and system components in a timely manner.



Within this scope:

- We ensure our network security with firewall systems and continuously monitor network traffic.
- We monitor endpoint, server, and network threats through XDR technologies; we monitor and manage cybersecurity incidents 24/7 through our SOC structure.
- We use DLP solutions against data leakage risks and apply appropriate encryption mechanisms and secure communication protocols for the transmission and storage of critical data.
- We conduct regular scans on our corporate applications and infrastructure using vulnerability scanning tools and promptly implement corrective and preventive measures for detected vulnerabilities.

While protecting our information assets, we refer to the control requirements of the ISO 27001:2022 standard, as well as global best practices emerging from NIST, CIS Benchmark, and GDPR/KVKK frameworks. We design authorizations according to the principle of segregation of duties; we define role-based authorizations for processes and systems.

We systematically manage risks to corporate information assets by identifying, detecting, assessing, and reporting risks, as well as planning and implementing risk-related actions within our corporate risk management structure. We conduct our risk and opportunity management actions in compliance with ISO 27001:2022 expectations.

We have defined our information security incident management processes end-to-end. We have established the necessary infrastructure for timely detection, analysis, reporting, and response actions for incidents. We keep logs that allow for later investigation of information security incidents and the collection of reliable evidence. We also take necessary technical and administrative measures to ensure the physical security of our critical information systems.

In 2025, to further mature this structure, we implemented secure software development processes and provided secure software development training to our software development teams. We conducted phishing simulations to measure the awareness level of our employees; we analyzed the results and planned necessary corrective actions and targeted additional training. We recorded actual or detected data breach incidents; we implemented special awareness programs for our employees affected by these incidents.

Additionally, within the scope of the PAM project for managing privileged accesses, we made a POC study and finalized our technical and operational evaluations.

Data Security and Privacy

Data privacy audited through secure access management



Personal Data Protection
We consider the protection of the personal data of our customers, employees, and business partners as one of the fundamental elements of our corporate governance and information security approach.

We establish and implement the necessary technical and administrative security measures in compliance with the Personal Data Protection Law No. 6698 (KVKK) and related secondary legislation. Acting in our capacity as a data controller, we have completed our VERBIS (Data Controllers' Registry Information System) notification and transparently share with the public the security measures we have taken for the protection of personal data.

We conduct our personal data processing activities within the framework of the following principles:
- Compliance with law and rules of honesty,
- Purpose limitation and data minimization,
- Accuracy and currentness,
- Limited retention period,
- Confidentiality and accountability.

Accordingly, we operate clarification and, when necessary, explicit consent processes, and we fulfill our retention and disposal obligations based on our personal data inventory. We apply both technical and administrative measures for the protection of customer data, employee data, and personal data belonging to our business partners. We ensure network security with firewall systems, use DLP solutions to prevent data leakage, and monitor endpoint, server, and network threats with XDR technologies. We track cybersecurity incidents 24/7 through our SOC structure.

We limit access to personal data based on the duties and authorization principles of our employees and suppliers. We control unauthorized access through role-based authorization, strong authentication mechanisms, and maintaining access logs in our information systems. We apply appropriate encryption methods and secure communication protocols during data transmission and storage; we keep our server, network, and application infrastructures up to date to ensure continuous control with firewalls, monitoring, and logging systems.

We operate regular backup and disaster recovery processes against possible data loss and service interruptions. We establish policies and procedures for the protection of personal data; we conduct regular training and information activities to increase the awareness of our employees regarding KVKK and information security. We also secure responsibilities at the contractual level by clearly reflecting obligations regarding personal data security in the contracts we make with our business partners and service providers.

We manage our processes for the retention, processing, and sharing of data collected from customers in accordance with the principles of compliance with laws and rules of honesty, purpose limitation, data minimization, accuracy and currentness, and limited retention period. We process customer data within the framework of legal reasons and processing purposes stipulated in the relevant legislation; we record and regularly review data processing activities.

We share customer data with third parties only for the purposes of providing the service, fulfilling legal obligations, or meeting contractual requirements, to the extent permitted by relevant legislation and in a limited manner. We conduct this sharing with authorized public institutions and organizations, legally authorized persons, and business partners and suppliers from whom we receive services, within the framework of KVKK and related secondary legislation, by establishing the necessary confidentiality obligations. In data sharing processes, we base our approach on securing responsibilities regarding the protection of personal data through contracts, ensuring the use of data for its intended purpose, and monitoring compliance with legislation. We make our processes transparent and accessible so that data subjects can effectively exercise their rights under KVKK, such as application, information requests, correction, and deletion.

Risk Management, Audit, and Continuous Improvement
We consider the monitoring and management of risks related to data security and privacy as an integral part of our corporate risk management, internal control, and internal audit system. We implement a risk management approach covering financial, operational, legal, and information security risks within ATP. We regularly assess and monitor risks related to personal data protection and information security.

In our information systems and data processing processes, we base our approach on the principles of segregation of duties, access authorization mechanisms, and process-based controls. We define checkpoints for critical processes and periodically review the effectiveness of these controls through both internal and external audits.

We conduct our KVKK and data privacy compliance efforts in line with defined policies and procedures. Compliance status and process effectiveness are also independently examined as part of our internal audit activities. We report findings, risks, and areas for improvement identified as a result of internal audit and internal control activities to senior management; we plan and follow up on corrective and preventive actions when necessary.

We have predefined our incident management and breach response processes for the possibility of a personal data breach. In the event of a potential breach, we promptly implement actions for breach detection, impact assessment, taking necessary technical and administrative measures, and containing the breach. Depending on the nature of the breach, necessary notifications are made to the Personal Data Protection Authority and relevant data subjects within legal time frames, in accordance with KVKK and related legislation. We implement corrective actions to prevent recurrence of similar risks through post-incident root cause analyses.

We designed our preventive and protective measures against cybersecurity threats as multi-layered to cover network, endpoint, and data security. We proactively monitor security threats with CTI (Cyber Threat Intelligence) services; we continuously strengthen our controls based on the findings obtained. In order to ensure business continuity, we implement a defined Business Continuity Procedure and Plan. We regularly conduct drills for business continuity and cyber incidents, record the results, and update our plans based on these outcomes.

Since our employees are one of the most critical links in this structure, we provide regular information security awareness training to all. These training programs cover data privacy, secure information use, and measures to be taken against cyber threats. We organize special secure software development training for our teams involved in software development processes; we raise awareness about secure coding principles. We support these training and awareness activities with different tools such as internal communication efforts, phishing emails, tests, and posters.

Our Future Plans
We plan to continue our investments to strengthen our data security and privacy strategy in 2026 and beyond. Within this framework, the main solutions we aim to integrate with our existing security infrastructure are:
- PAM (Privileged Access Management): More effective and traceable management of privileged accesses,
- SASE (Secure Access Service Edge): Enhancing the security of remote and mobile accesses,
- MDM (Mobile Device Management): End-to-end protection of corporate data on mobile devices.

By implementing these investments with a risk-based approach and a phased roadmap, we aim to improve ATP's data security and privacy performance year after year.

Innovative and Strategic Collaborations

Strategic partnerships strengthening digital infrastructure

For ATP, innovative products, entrepreneurship, and business partnerships are areas where sustainable growth strategies converge within a unified framework. Technologies developed in R&D, an entrepreneurial culture, and strategic partnerships transform both the product portfolio and the Company's revenue structure.

In our business partnership strategy, we do not just offer software licenses in different sectors such as finance, retail, energy, transportation & logistics, and hospitality. We manage adaptation, integration, deployment, and operational sustainability within a unified framework. We build a solution portfolio that adapts to the rapidly changing needs of different sectors and supports sustainable growth. Throughout 2025, our focus was to transform these collaborations into a scalable value creation model that considers both geographical expansion and deepening across different customer segments, instead of treating them as isolated projects.

On the innovative product side, three main axes stood out in 2025. The enterprise AI platform ATP AiX, the next-generation investment and portfolio management platform FinX, and autonomous robot technology solutions were tangible commercial outputs of the technological infrastructure detailed in the R&D section. These products not only provide efficiency but also contribute to sustainable performance in areas such as automation and transparency in financial operations, optimization of energy consumption and workforce usage, and improvement of service quality.

The entrepreneurial culture within the Company plays a critical role in the emergence of these products. We established a structure that allows teams from different disciplines to experiment with new ideas, develop prototypes, and quickly scale projects with commercialization potential. Investments made through ATP Capital are a natural extension of this approach.

Strategic Partnerships and the Turkish Technology Ecosystem

We view our business partnerships not only as a commercial channel but also as a tool that accelerates the development of the digital infrastructure and technology ecosystem in Türkiye. In multi-stakeholder projects, the standardization of processes, increased integration capabilities, and shorter deployment times enable institutions to achieve results from their technology investments in a shorter period.

As concrete outcomes of this approach:

- The digital maturity level of institutions rises.
- Data-driven management practices become widespread.
- Medium and large-scale companies access globally accepted technologies more easily.
- Regulation, data security, and continuity requirements are met by using global technologies in a way that is tailored to local conditions.

Our global technology collaborations also serve as a bridge for Turkish companies to expand into global markets. Our partnerships in cloud computing, financial technology, and restaurant technologies strengthen not only our customers' access to technology, but also their ability to transform that technology into business outcomes.

Throughout 2025, we advanced our business partnerships on two tracks. While expanding geographically into new markets, we simultaneously built a solution set that deepens across different customer segments (corporate and SME).



Cloud Partnership with Alibaba Cloud

The distributorship agreement we signed in 2024 evolved into a more mature channel and competency structure in 2025. Our goal is to grow the cloud computing transformation in Türkiye through a sustainable model driven by business partners.

During the year, we contacted various potential business partners. We signed Alibaba Cloud Strategic Partnership agreements with 10 partners we found compatible with our expectations. We organized dedicated technical workshop programs for 5 of these partners.

Through internal training programs, 15 of our employees completed their technical qualifications; a total of 19 Alibaba Cloud certificates were obtained during this process. We held two webinars to raise market awareness. We gave cloud computing lessons to postgraduate students as part of our collaboration with Bahçeşehir University.

We launched a closed-circuit partner portal within ATP to facilitate working with business partners. Our business partners can access documents, create marketing content, follow announcements, and monitor sales opportunities through this portal.

Alibaba Cloud's world-class cloud infrastructure offers Turkish companies a globally competitive option in data security, cost optimization, and operational flexibility. We do not just distribute this technology but also integrate it with our own solutions and deliver it to our customers quickly.

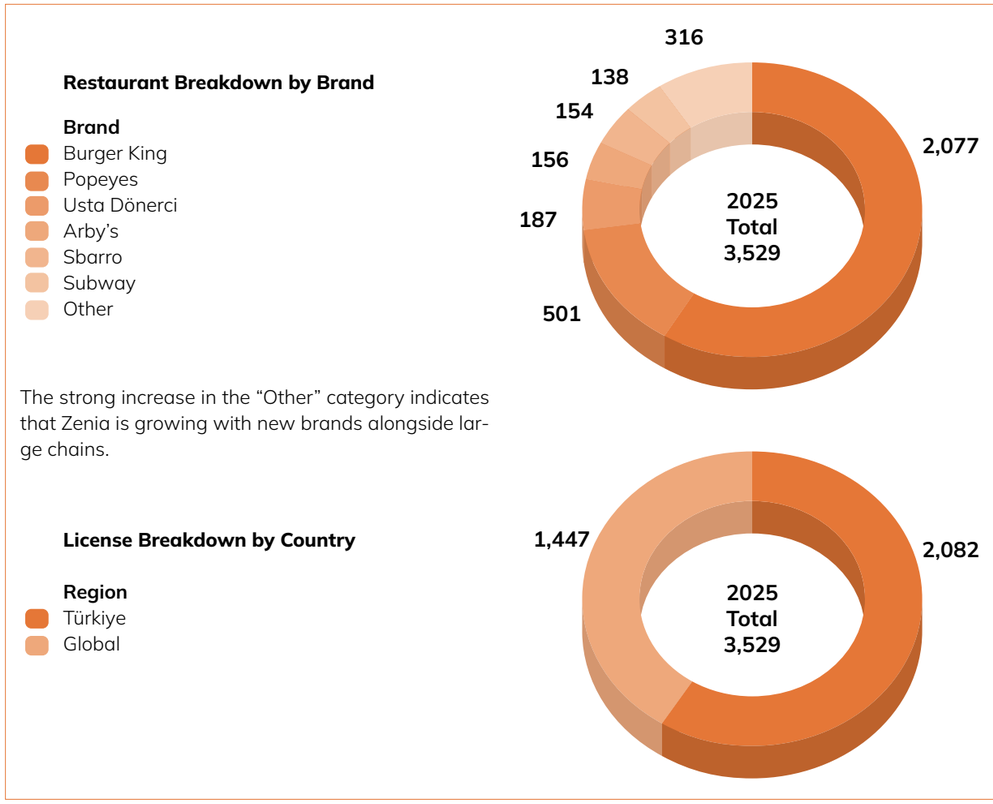
Global Scale in Restaurant Technologies with Zenia

As of 2025, ATP Zenia has become our most mature international solution set in restaurant management. At the year-end, a total of 3,529 restaurants in 11 countries were using Zenia solutions.

An ecosystem strengthened through innovative and strategic collaborations

Innovative and Strategic Collaborations

A broad portfolio of licenses and brands extending from Türkiye to global markets

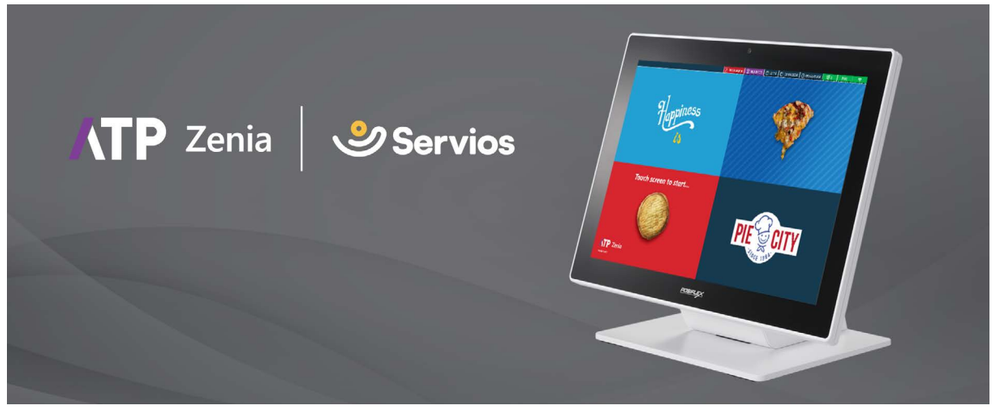


The strong increase in the "Other" category indicates that Zenia is growing with new brands alongside large chains.

Usage Density

Indicator	2024	2025	Change
Total number of transactions	357 million	399 million	11.8%
Kiosk sales quantity	1,361	2,652	94.9%
Total number of receipts via kiosk channel	11 million	33.2 million	201.8%
Total number of online transactions	98 million	178 million	81.6%

The kiosk channel is particularly noteworthy. In one year, the number of devices doubled, and the transaction volume tripled. The growth in online transactions also shows how rapidly our customers are shifting toward digital ordering channels. This data reveals that ATP Zenia is not only expanding to new restaurants but also increasing the depth of usage and the weight of the digital channel among existing customers.



New Growth Axis in Africa with Servios Collaboration
One of the prominent strategic steps of 2025 was the partnership we established with Serviostech PTY. LTD (Servios), based in South Africa. We are positioning Zenia solutions together with Servios in South Africa, Botswana, and Zambia.

We realized our first implementation with Pie City, one of the leading chains in South Africa. We deployed Zenia's hybrid cloud restaurant management solutions in 74 restaurants. Procurement, logistics, inventory, pricing, promotion, operations, waste management, reporting, and analysis processes were unified on a single platform. Our solution operates on a cloud-based structure but can switch to offline operation during internet outages. This is a critical feature in the African market where internet outages are frequent. The user-friendly interface design shortens the system adaptation time of staff.

Servios undertakes the local sales and after-sales support of Zenia products. Working with a strong field team that knows the regional dynamics accelerated the adaptation of our solutions to local markets. We plan to expand the implementation at Pie City to other restaurant chains in the region.

This partnership has the potential to transform Africa from an opportunity-based geography into a long-term growth area generating recurring revenue for ATP.

Expansion in the Turkish Market: Menulux Investment
Another strategic step we took in 2025 was the investment we made in Menulux, which focuses on the SME segment in the Turkish market, through ATP Capital. ATP Zenia has a strong position in the premium customer segment. Menulux, on the other hand, addresses the broader, higher-volume small and medium-sized restaurant market.

By incorporating the Menulux portfolio into our Zenia ecosystem, we gained the opportunity for cross-selling products and services in this segment, which we could not directly reach before. We started offering solution sets that are positioned on the same technology base but differentiated according to the needs, to businesses of different scales. Our total addressable customer base in Türkiye expanded significantly.

Regional Expansion in Financial Technologies: ATP Tradesoft and PASHA Capital
The five-year collaboration we started in 2024 with PASHA Capital, one of the leading brokerage houses in Azerbaijan, gained implementation depth in 2025.

We provide PASHA Capital with our GTP Brokerage platform, virtual branch and mobile application solutions. We adapted the platform to Azerbaijan's capital markets regulations and the Baku Stock Exchange infrastructure. We digitalized order execution and back-office processes. Accelerating customer and account opening processes through PASHA Bank integration is also among our targets. We made the mobile and internet branch applications, developed on a microservice architecture, available to PASHA Capital customers.

The architecture of ATP Tradesoft solutions, capable of securely managing high transaction volumes, its modular structure, and its suitability for regulatory compliance make it a preferred choice in cross-border projects. Our approach differs from direct product export. We follow a growth model based on long-term partnerships that consider local market dynamics, regulatory frameworks, and operational needs.

The Azerbaijan experience also formed a solid reference point for evaluations regarding Central Asia and surrounding markets throughout 2025. We established contact with local brokerage houses and financial institutions in capital market infrastructure modernization, operational automation, and regulatory compliance areas.

Customer Experience and Satisfaction

Comprehensive customer satisfaction practices aimed at understanding customer expectations

At ATP, customer experience is considered a fundamental management topic beyond measuring service quality, that grows business partnerships, reinforces trust, and determines long-term sustainability. The indicators at the center of our customer-oriented strategy include our customers' willingness to work with ATP, their inclination to recommend ATP, and how the added value generated by ATP is perceived in alternative scenarios. This structure is built on a data-driven, measurable, and continuously improvable management approach.

In order to understand customer needs and expectations, we have been conducting regular satisfaction surveys for over 10 years and analyzing the results with a Customer Satisfaction Index approach. These studies allow us to measure customer loyalty on a multi-dimensional set instead of a single-dimensional assessment:

- Overall satisfaction,
- Inclination to continue working with ATP,
- Willingness to recommend ATP,
- Preference over alternative business partners,
- Perceived "sense of absence" in a scenario without ATP

We process the findings from the surveys with data analytics, prioritize improvement areas, create action plans, and regularly monitor the implemented improvements.

Feedback is not only limited to surveys. Support and call center data, requests from digital channels, and one-on-one customer meetings are collected and analyzed in a central structure. Requests for changes related to products and services are regularly evaluated by the Change Requests Board, and the resulting decisions are shared with customers together with alternative solutions.

We manage customer complaints within the framework of the ISO 10002 Customer Satisfaction Management System. The steps of receiving a complaint, its classification, root cause analysis, and solution verification are carried out within a systematic process. Our goal is to implement permanent improvements that reduce the recurrence of similar problems, beyond closing the complaint.

We evaluate the data obtained from periodic surveys together with measurements from SLA performance and demand management systems, enabling us to read perception and operational performance within the same evaluation set. This integrated reading allows us to set our improvement agenda more clearly and accurately.

End-to-End Service Management

We manage the customer journey end-to-end with digital tools, from pre-sales to live use, support and maintenance processes to new product adaptations. CRM solutions, support and demand management systems, service performance dashboards, and analytics reporting infrastructures provide visibility and control at contact points.

A direct sales model is applied with our highly experienced sales teams on the ATP Tradesoft side, while ATP Zenia solutions are positioned through channel partners. Our business partners play a role in integration, configuration, and mid-level maintenance processes as well, enabling a customer-centric and continuous service organization.

The PMO (Project Management Office) manages time, scope, and budget in projects. The PMO ensures schedule and budget control by progressing together with both ATP and customer teams; it informs management through weekly reporting and contributes to the early handling of potential issues. This structure strengthens delivery continuity and predictability.



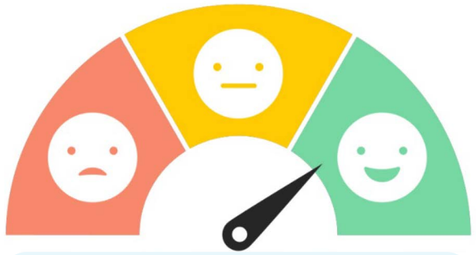
Product Development, Agile Structure, and Prominent Improvements in 2025

We develop our products and services according to changing customer expectations with **agile** methods. Survey results, support requests, and field feedback serve as direct inputs to product roadmaps and play a decisive role in materiality decisions. This enables us to structure updates in a balanced way between sectoral needs and operational realities.

In 2025, we identified four focus areas to strengthen customer satisfaction. First, we updated customer-based SLA structures by redefining our service levels. In support processes, we made arrangements to improve response and resolution times. We launched a proactive communication flow based on informing our customers in advance about planned maintenance, version updates, and major changes. Additionally, we accelerated our efforts to increase the use of self-service channels and expand digital support content.

Also in 2025, we designed our activities based on the priority areas emerging from customer satisfaction surveys and implemented them in phases throughout the year. At the end of 2025, the increases recorded in overall satisfaction, willingness to continue working with ATP, and inclination to recommend ATP were concrete outputs of this improvement program.

Our Customer Satisfaction Focus Areas in 2025



- Updating customer-based SLA structures
- Improvements shortening response and resolution times in support processes
- Prior notification for planned changes
- Widespread use of self-service and digital support

Our Long-Term Business Partnership Approach

At ATP, we manage customer relationships with a long-term business partnership approach, rather than as one-off deliveries. Contracts based on recurring revenue models and monthly billing structures are supported by licensing, revenue sharing, and volume-based purchasing options. This structure provides a predictable cost framework for our customers while strengthening ATP's sustainable profitability and investment capacity.

Key practices that reinforce loyalty include customer-based service models, regular review meetings, and strategic roadmap sharing. Thus, we move the relationship from a transaction-based framework to a working order that progresses around common goals.

In the coming period, we plan to deepen our customer experience studies with AI-powered customer analytics, more predictive support models, and integrated platforms that manage the customer journey end-to-end. Our aim is to further advance the management structure that does not settle for measuring experience but takes action, follows up, and makes improvement continuous.

In addition, we develop industrial collaborations within the scope of our sustainability goals and play an active role in platforms aimed at producing solutions to environmental and social issues. This approach supports long-term stakeholder relationships based on trust and transparent communication.

Investor Relations

Investor relations strategy strengthened by transparent and fair governance

The Investor Relations Department undertakes all relations between ATP and its shareholders, together with joint work carried out with relevant units. The department, taking opinions from other business units when necessary, regularly and transparently informs current and potential stakeholders about the Company's activities, financial situation, and strategies without creating information asymmetry, except for confidential and trade secret information. Ensuring the continuity of two-way communication between shareholders and company management is also among the main responsibilities of this unit.

Our Investor Relations Department acts with a fair and responsible management approach that is compliant with legal regulations; in this context, it uses and manages investor relations tools in a planned manner to provide accurate and complete information to the Company's stakeholders.

In addition to fulfilling obligations arising from Capital Markets legislation, the department also ensures coordination in corporate governance practices, conducts relations with shareholders, works on practices that will strengthen compliance capacity with CMB legislation, and manages relations with investors, analysts, and institutions regulating capital markets. Following ATP's public offering on June 4, 2021, the Investor Relations Department with licensed personnel was established in September 2021 in line with the relevant legislation and obligations.

Investor Relations Officers:
Ceyhan Er
Deputy General Manager Responsible for Financial Affairs

B. Burcu Nergiz
Director of Investor Relations and Sustainability
License Type: Capital Market Activities Level 3 License/213335Corporate Governance Rating License/702497
Credit Rating License/603614

Ali Erdener
Director of Process and Compliance

Investor Relations Department Contact Information:
Tel: +90 (212) 310 65 00
Fax: +90 (212) 310 65 64
E-mail: yatirimci@atptech.com

During 2025, in addition to communication with investors via telephone and e-mail, we provided regular contact through webcasts, one-on-one and group meetings. Throughout the year, we organized a total of 26 organizations consisting of investor meetings, analyst presentations, and webcasts; we held discussions with more than 100 investors, including telephone and other channel contacts. For investors and analysts who could not attend the webcast broadcasts, we published investor presentations and financial press releases in the Investor Relations section of our website and continued the practice of updating these disclosures at least four times a year. In addition to meetings, we answered many questions from both corporate and individual investors and stock analysts via telephone and e-mail throughout the year.

The Ordinary General Assembly Meeting of our company for the 2024 fiscal year was held on May 9, 2025, at 15:00 at the following address: Reşitpaşa Mah. Katar Cad. Arı Teknokent 2 Binası A Blok No:4/1 İç Kapı No:801 Sarıyer/Istanbul. Considering the Profit Distribution Policy, long-term company strategy, profitability, and cash position, we distributed a gross cash dividend of TRY 65,550,476, representing 15% of the net distributable period profit, on June 20, 2025. ATP has maintained continuity in its dividend policy by distributing dividends every year since its public offering in 2021.



ATP complies with the mandatory principles within the scope of the Corporate Governance Communiqué No. II-17.1 in force. The company aims to achieve the highest possible level of compliance with non-mandatory principles and continues its efforts in this direction. Detailed information on compliance with Corporate Governance Principles is available in the relevant section of the annual report. The Communiqué No. II-17.1.a, which amends the Capital Markets Board's Corporate Governance Communiqué No. II-17.1, was published in the Official Gazette No. 31262 dated October 2, 2020. The "Sustainability Principles" framework was defined with this amendment as part of the Corporate Governance Communiqué, with compliance being voluntary. While the implementation of the Principles is voluntary, reporting compliance status under the "Comply or Explain" principle is mandatory. In this scope, detailed information is shared in the 'Sustainability Principles Compliance Statement' section of the annual report.

Capital Market Instruments
ATP shares have been traded on Borsa Istanbul since 2021 under the ticker "ATATP." The company's paid-in capital is TRY 93.75 million.

While ATP's market value was TRY 9,890 million by the end of 2024, it rose to TRY 12,459 million at the end of 2025, indicating an increase of approximately 26% on an annual basis.

The indices in which the Company is included on Borsa Istanbul are: BIST All-100, BIST Istanbul, BIST Stars, BIST Participation All, BIST Participation Dividend, BIST Participation 100, BIST 500, BIST All, BIST IT, BIST Technology, BIST Dividend, and BIST Buyback indices. In 2025, the BIST 100 index closed the year at 11,261.52 points with nearly a 15% year-on-year increase, while the BIST Technology index reached 28,711.29 points recording a 106% increase.

In the same period, ATP shares saw a low of TRY 74.10 and a high of TRY 177.10 during 2025 and closed the year at TRY 132.90, providing an appreciation of nearly 26% compared to the closing price of 2024 (TRY 105.50).

This outlook confirms that we position our investor relations activities as a continuous communication area where we convey our financial performance, strategic priorities, and sustainability approach to all domestic and foreign stakeholders in a transparent, balanced, and consistent manner.

Indicators	2025	2024	Change
BIST 100 Index Year-End	11,261.52	9,830.6	15%
BIST Technology Index Year-End	28,711.29	13,942.6	106%
ATP Share Price Year-End (TRY)	132.90	105.5	26%
ATP Share Price Lowest (TRY)	74.10	77.51	(4)%
ATP Share Price Highest (TRY)	177.10	162.49	9%
Market Value Year-End (TRY Million)	12,459	9,890	26%

Marketing Activities

Strategically aligned multidimensional brand communication

In 2025, we managed our marketing activities on three axes: reach, interaction, and sales conversion. We maintained an uninterrupted communication flow during the year through events, sponsorships, press conferences, live television broadcasts, and special news reports. The main theme of our marketing and communication activities during this period was the "data-driven, result-oriented marketing" approach.

Under our umbrella brand strategy, we supported ATP Zenia, ATP Tradesoft, ATP Digital, and ATP GreenX brands at 20 corporate events both at home and abroad. We reached a total of 2,298,003 people through 119 print media news pieces and 9,364 digital media mentions. Our LinkedIn follower count increased by 11.77% from 44,044 at the beginning of the year to 49,231.

We managed campaign performance based on data throughout the year. The number of marketing-generated leads, which was 221 in 2024, increased by 445% to 1,206 in 2025. We transferred qualified leads through qualification and prioritization steps before transferring them to sales teams, making marketing's contribution to the sales pipeline more clearly traceable. During this period, we also gained 3 new key business partners.

Brand Architecture and Communication Balance

Our communication framework keeps the ATP umbrella brand at the center, and our sub-brands communicate independently in their own industries but in harmony with the umbrella structure. Events, press work, digital campaigns, and thought leadership content are coordinated under this structure.





The weight of sustainability and carbon markets on the business world's agenda in terms of communication intensity in 2025 made ATP GreenX the most active sub-brand of the year through summits, fairs, and sponsorships. ATP Tradesoft followed a more targeted path at congresses focused on capital markets and financial technologies, ATP Digital at retail and corporate digitalization platforms, and ATP Zenia at selected industry events for the hospitality sector.

Alibaba Cloud, as our strategic business partner, formed a separate line in our communication setup. Our joint work at summits, training programs, webinars, and international events reinforced our position in cloud and AI fields while nourishing our umbrella brand perception.

Cloud Computing Oriented Activities with Alibaba Cloud

As the authorized distributor of Alibaba Cloud in Türkiye, we hosted corporate events supporting the development of sectoral competencies in cloud computing in 2025. We organized the "ATP Alibaba Cloud Summit" aiming to accelerate Türkiye's cloud transformation; the summit addressed digital transformation potential, ENS (Edge Node Service) services, and the sectoral impacts of cloud solutions. Bringing together senior participants from the public sector, private sector, and technology ecosystem, the summit became one of our most widely resonating organizations of the year.

We deepened our collaboration in 2025 with a training dimension as well and were authorized as an "Alibaba Cloud Training Partner." We conveyed product and platform competencies in "Alibaba Cloud 101" training programs for business partners and organized "Alibaba Cloud Webinar" series for industry professionals.

In order to bring qualified human resources to the industry, we collaborated with Bahçeşehir University. We delivered cloud computing-focused technical training to engineering faculty students. We provided successful participants with the right to take Alibaba Cloud certification exams.

We continued the same level of determination in our internal training programs. 15 of our employees completed their technical qualifications, obtaining a total of 19 Alibaba Cloud certifications in the areas of ACP Cloud Architect, ACE Solutions Architect, ACA Generative AI, ACA Cloud Security Engineer, ACA Cloud Engineer, SysOps Admin, and ACA Business User.

Data-driven, results-oriented marketing

Marketing Activities

AI and cloud technology expertise showcased on global platforms

ATP Zenia ATP Tradesoft ATP Digital ATP GreenX

We demonstrated our expertise on international platforms as well. At Mobile World Congress (MWC) 2025, attended by more than 10 thousand participants, we presented our cloud and AI approach with a presentation titled "ATP: Maximizing the Benefits of AI and Cloud Through a Continuous Migration Lifecycle" and participated in the Alibaba Cloud International Summit within the congress. At the Alibaba Cloud Global Summit 2025 in Singapore, we moderated the panel "AI's New Frontier in Financial Services: Revolutionizing Banking & Payments" and held discussions with financial sector representatives from the APAC region regarding the use of AI in finance and payment systems.

Events and Sponsorships

- The 3rd Green Energy Summit, for which ATP GreenX was the main sponsor, brought together public representatives, academic circles and institutions shaping energy transformation. Current developments in carbon markets, sustainable energy strategies, and financing models were discussed. The summit, bringing the public, academia, and private sector under one roof, was one of our most influential organizations of the year.
- At the INMerge Innovation Summit 2025 in Azerbaijan, we took the stage as speaker in the session "Fintech-Powered Capital Markets: The New Playbook" and explained the solutions we offer in the AI-focused transformation of capital markets.



- We participated as a premium sponsor in the Informatics Summit 2025.
- Our finance sector-specific brand, ATP Tradesoft was a booth sponsor at the Türkiye Capital Markets Congress. Our brand also took part as a promotional sponsor of the TechFinTech Event during the period.
- ATP Digital introduced its digital transformation solutions for the retail and e-commerce sectors at the Retail Days 2025.
- ATP GreenX became the gold sponsor of the 10th Istanbul Carbon Summit and also attended the Green Steel Summit, EIF World Energy Fair, and Energy Efficiency Fair during the year.
- At our event "Operation 5.0 with ATP: Autonomous Efficiency from Cleaning to Reception," we introduced our autonomous robot technology solutions and shared their industrial applications with the sector.
- We contributed as a silver sponsor to the Software Sector Investors Summit organized by YASAD; we shared our experiences with companies preparing for public offering.
- Our subsidiary, ATP Capital, participated as a VC Partner in Take Off Istanbul, one of the region's largest technology and entrepreneurship events.

Expansion into International Markets

In 2025, we conducted our international market activities through three channels instead of direct local campaigns: digital accessibility, presence on international platforms, and strategic collaborations. MWC 2025, Alibaba Cloud Global Summit, and INMerge Innovation Summit were practical counterparts of this approach. For the Chinese market, we translated all content of the corporate website into Chinese and added a Chinese language option to the site. This step aims to increase accessibility and corporate visibility for potential customers and business partners in the region.

Webinars

Throughout the year, we shared our knowledge in digital transformation, AI, and service management with our stakeholders through webinars. In 2025, AI attracted the most intense interest. In our webinar "Enterprise AI with ATP AiX," we discussed the secure and scalable transition of businesses to AI, multi-model architecture, and integration into operational processes; we received strong participation from decision-makers and technical teams.

In the webinar "From Service Desk to ITSM Platform: The Digital Transformation Journey," organized in collaboration with Servicecore, we discussed the transition processes to ITSM platforms and ITIL 4 compliant structures.

Continuous knowledge and value creation through webinars and events

Sustainable Supply Chain Management

Sustainable and effective supplier relationships guided by comprehensive criteria

In supply chain management, for the hardware and technology equipment that supports our operations, we adopt the principle of procuring the right product at the right time, at an appropriate cost, and with reliable delivery. We manage our procurement processes with a structured model covering supplier selection, request for proposal, approval, purchasing, delivery, and performance monitoring.

Our supplier policy is based on the principles of transparency, fair evaluation, and sustainable collaboration. We reflect this approach in our purchasing and contract processes through standard request-for-proposal and defined approval mechanisms. All processes are tracked via the system. This strengthens traceability and control effectiveness.

Our supplier profile mainly consists of technology and hardware-driven solution providers. Our main supplier categories include hardware and network equipment providers, technology distributors, maintenance and technical service companies, and business partners offering corporate support services. In supplier selection, technical competency, financial reliability, and delivery performance are among our core criteria. We monitor supplier performance based on quality, delivery times, and cost-effectiveness.

Our Responsible Procurement Approach

In order to support sustainability in the supply chain, we consider ESG criteria in supplier selection and collaboration processes. In this context, we expect suppliers to use environmentally friendly products and services, adhere to fair working conditions, and comply with ethical business practices.

Our supplier structure consists of both local and international markets. We prioritize working with local suppliers to shorten procurement lead times, increase flexibility, and support regional economic development. International suppliers are evaluated for technical suitability, diversity, and cost advantage.

In 2025, we planned our supplier expenditures to cover hardware and infrastructure needs, as well as service procurement. While directing a significant portion of our expenditures to strategic and reliable suppliers, we also supported local suppliers by allocating them a specific share.

Throughout 2025, we strengthened digitalization in procurement processes. We managed purchasing, approval, and supplier operations via digital tools. We increased transparency and traceability by centrally tracking supplier operations. We managed supply chain risks through supplier diversification and alternative resource planning for critical products/services. We support business continuity against potential disruptions with inventory management, backup suppliers, and digital tracking mechanisms. Thanks to digital processes, we continue to strengthen communication and coordination with suppliers.

In the coming period, we aim to reduce manual tasks and make processes faster and more traceable by using digital tools and automation more widely in procurement processes. We will reduce the risk of disruption by strengthening the multi-supplier structure for critical products and services while designing stock and planning management more effectively. Another key focus area for us will be maintaining strong coordination with suppliers while regularly monitoring supplier performance and promptly responding to issues.



People and Society Focus

Human Resources

Human resources practices centered on the employee experience

Our goal is to be the most preferred company in the technology sector. We believe that delivering superior products and services is only possible with talented and highly committed employees. Accordingly, we have built our human resources practices on restructuring career paths to suit changing business dynamics and implementing employee-oriented experience practices.

We pursue comprehensive strategies across a wide range from talent management to employee experience. We establish structures that support our employees' career journeys transparently and fairly. Through career paths, individual development plans, and regular talent boards, we reveal our employees' potential, both increasing satisfaction and ensuring continuous organizational transformation.

We support our young talent programs with university collaborations and digital communication strategies. By investing in the future workforce today, we strengthen the foundation of long-term human resource planning. We keep technical and sectoral knowledge continuously up to date and create environments that nurture our employees' professional development with programs like ATP Tradesoft Academy.

We prioritize employee experience at every stage with flexible and innovative working environments, digitalized orientation processes, and our strong internal communication culture.

HIGHLIGHTS*

378 Total Employees
28% Ratio of Female Employees
6% Employee Turnover Rate
97% Indefinite-term Contracts
27% Ratio of Managers (Team Leader and Above)

**Data belongs to ATP.*



We are building the workforce of the future today.

A dynamic and expert team shaped by strategic priorities

We believe that superior products and services can only be sustained through highly competent and committed teams. Accordingly, our Human Resources team strengthened its practices in 2025 in line with the goal of becoming the most preferred technology company in the sector. In this context, we restructured our career paths to adapt to changing business dynamics and implemented employee-oriented experience practices on a larger scale. Thus, we both supported our employees' development more systematically and advanced our corporate value creation.

EMPLOYEE PROFILE

As of the end of 2025, we have 378 employees at ATP. In line with our strategic priorities, we streamlined staffing in some areas and focused on business lines with high growth potential and positions requiring expertise. Our employee turnover rate remained at a manageable level of 6%.

Our team consists of 28% female and 72% male employees. We position improving gender balance and increasing female representation in management levels among the priority agenda items of our human resources strategy. We have 12 employees with disabilities working within our organization.

97% of our employees are employed under indefinite-term employment contracts. Our organizational structure consists of a broad expert base, an effective middle management layer, and an experienced strategic leadership team. Our managers at team leader and above levels constitute 27% of our total staff.

Workforce Development	2024	2025
Total Employees	430	378
New Hires	133	62
Attrition	71	113
Employee Turnover Rate (%)	10.6	6.0

Gender Distribution	Person	(%)
Women	108	28
Men	270	72
Total	**378**	**100**

Breakdown by Contract Type		
Contract Type	**Person**	**(%)**
Indefinite term	365	97
Fixed term	13	3

Breakdown by Reasons for Attrition:*

- Resignation: 32
- Mutual Agreement: 30
- End of Contract: 30
- Other Reasons: 15
- Transfer: 3
- Termination During Probation Period: 2
- Termination by Employer Due to Employee's Conduct Contrary to Moral and Good Faith Rules: 1

**Data belongs to ATP.*

Human Resources

A transparent career architecture shaping the future

TALENT MANAGEMENT AND EMPLOYEE DEVELOPMENT

As a technology company, we approach talent management as a management discipline that deepens expertise, develops leadership, and strengthens collaboration standards across teams. At the center of this approach are the principles of making development measurable and accessible to everyone. Together with tools that integrate learning into daily workflows, we enhanced a career architecture that more precisely outlines role and level expectations throughout 2025. We regularly shared updates on career paths with our open communication approach, supporting our employees to plan their development steps more clearly.

We provided a total of 3,367 hours of training during the year. The average training time per person was 8.9 hours. 52.5% of training hours consisted of Occupational Health and Safety (OHS) training. The training satisfaction score was 4.06 out of 5. We consider these indicators as key inputs for our decisions to update learning content, improve program design, and increase participation.

We structure career development on a transparent level framework covering technical, functional, and managerial lines. This structure, starting from the assistant specialist-principal specialist line and extending to team/technical leadership, manager, and director levels, makes role expectations, competency requirements, and promotion criteria visible. Performance outputs, competency assessments, and managerial feedback are considered together in promotion and internal development decisions. Talent Board evaluations during the year serve as a common reference for updating development plans. Thus, progress becomes part of a system understood consistently across the organization, not varying by individual. We identify our high-potential colleagues and work together to clarify their individual development plans through talent boards held twice a year.

Additionally, through our Core Talent Young Talent Program and university collaborations, we support young talent to develop by taking responsibility in real projects and integrate them into the organization with training, workshops, leadership meetings, and mentoring support.

Training and Development Indicators

- Total training hours: **3,367**
- Average per person: **8.9 hours**
- OHS share: **52.5%**
- Training satisfaction: **4.06/5**
- Digital content quantity: **209**

Digital Learning Ecosystem

To make learning independent of time and location, we made 209 training contents available to our employees through our Digital HR Platform (HR Layers). The contents are designed to cover topics such as business ethics, communication, personal development, leadership, as well as corporate competency areas required by the role. Employees may study at their own pace on this platform and revisit it as needed. We design training content to cover practical business needs such as product knowledge and customer experience, providing an accessible learning environment from anywhere.

As a second supporting channel, we strengthened access to professional expertise and personal development training throughout the year with an individual training budget defined for all employees. We also continued regular TechTalks sessions to keep internal knowledge sharing alive; these sessions contributed to translating the technical agenda into a common language across teams and sharing practical examples.



Leadership and Manager Development

We implemented a New Manager Development Program to ensure a healthier transition to a managerial role. This program is our primary development tool supporting new manager appointments. We consider early development modules for potential leadership candidates as a complementary part of this approach.

In 2025, the program focused on topics directly relevant to daily management practice such as team management, performance management, coaching approach, and effective communication. The objective was to accelerate adaptation to new responsibility areas and strengthen consistency in managerial approach.

Since we view leadership development as a continuous process throughout the year, we also supported managers to stay current with TechTalks content and access external training and certifications through individual training budgets.

Technical Competencies

In 2025, one of the key areas of expertise development was certification programs. We conducted training covering cloud computing, cloud security, AI, and competencies for business units through Alibaba Cloud's certification structure. This framework deepened advanced expertise in technical teams while strengthening the capacity of business units to use cloud technologies in appropriate scenarios, also supporting the internal trainer approach. In this scope, with certification titles such as Cloud Security Engineer (CSA), Cloud Engineer, Cloud Computing, ACA GenAI, Business User, and Professional Trainer, we aim to develop both technical expertise and usage competence of business units together.

On the security side, we provided Information Security Awareness Training to all employees; we also implemented secure software development training for relevant technical teams. In information security training, we covered cybersecurity threat awareness, data protection, secure email use, and compliance with internal security policies as core content. Occupational Health and Safety (OHS) training continued as one of the main agenda items of the year. Emergency management, ergonomics, risk awareness, and safe working culture were the main components of this training.

We continued Tradesoft Academy, which we launched in 2024 to organize and deepen knowledge in the capital markets vertical, during 2025 as well. This program, which continues to be the first academy serving the sector in Capital Markets Technologies, combines theoretical knowledge with practical experience in training areas such as capital market order flow structures, organizational management, and investment fund transactions, supporting the development of industry professionals.



Human Resources

Strong employee interaction strengthened by uninterrupted communication



EMPLOYEE ENGAGEMENT AND SATISFACTION

Throughout 2025, we advanced both structural and cultural steps together to strengthen employee engagement, motivation, and internal communication. The common goal of these efforts was to strengthen a sustainable employee experience infrastructure that nurtures both performance and the willingness to work together.

We monitored expectations, needs, and development areas on a data-driven basis through regular employee satisfaction and engagement surveys. We analyzed feedback received through the Echo2HR platform at team level and converted it into concrete action plans. Thus, we approached engagement management as a cyclical and measurable process.

We value small but impactful rituals that increase interaction between teams. We continued to create areas that both strengthen interaction and keep our corporate culture alive through Friday breakfasts, special day events, and social gatherings where teams come together. These gatherings created an interaction ground where we evaluate the week together, share achievements, and new ideas naturally flourish.

Through quarterly company evaluation meetings led by our CEO, we openly shared our financial results, strategic priorities, and periodic agendas with all teams. This strategy reinforced the culture of looking at the big picture and working toward the same goals.

The digital orientation process we designed for our new colleagues offers a clear, accessible, and systematic experience from the first day. This structure, including training, meetings with managers, and mentoring steps, supports integration into the corporate culture through an adaptation process spanning eight weeks.

We consider accessibility as a fundamental principle on the Human Resources side. This approach, which allows our colleagues to contact the HR team directly and promptly whenever necessary, has significantly increased the quality of interaction. Thus, we transformed internal communication from a one-way announcement flow into a living dialogue area where needs and expectations are quickly met.

Compensation, Rewards, Fringe Benefits, and Social Support

We base our compensation, rewards and fringe benefits approach on a transparent, predictable, and fair structure. Our Compensation and Benefits Policy defines a common framework valid for all our colleagues. When determining compensation, we consider market data, internal pay balance, position scope, competencies, and performance results together. In the periods determined for promotion evaluations (May and November), we review our position scope and performance outputs and manage the variable bonus system based on annual performance with objective criteria. In these processes, personal characteristics such as gender, disability status, age, etc. are never decisive; we design our entire policy set, including our Disabled Employee Rights and Inclusive Workplace Policy, in a way not to allow discrimination in compensation and benefits.

We design employee experience not only through job content and career paths but also together with well-being, health, and social life dimensions. The main components of our benefits include employer-contributed Private Pension System (PPS), private health insurance, meal and transportation support. We complement this structure supporting financial well-being with annual individual training budgets, technical and professional development programs, and training opportunities we offer in areas such as software, data, analytics, project management, and business analysis. Our digital training platforms and regular TechTalks sessions serve as important tools that both make learning continuous and transform the technical agenda into a common language across teams.

We also see physical and mental well-being as part of our total benefits approach. We support our colleagues' access to different sports branches at affordable costs with our sports card support and aim to strengthen both their socialization and healthy living habits with the opportunity to participate in Ata Holding Sports Clubs. We consider these practices supporting employee well-being not only at the level of benefits, but together with the overall climate of the working environment.

We place psychological safety at the center of our well-being framework through our ethics hotlines, anti-discrimination policies, and inclusive workplace principles. We are aware that an employee who does not feel safe and cannot express their opinions comfortably cannot develop long-term commitment. Therefore, we care about preserving the principles of fair pay and fair processes, together with the cultural foundation that supports them.

We see sustainable human resource management as an integral part of our long-term growth strategy. Our goal in the medium term is to keep our employee turnover rate below the industry average and at a manageable level, and in the long term, to gradually reduce this rate with these holistic practices that strengthen employee experience. Thus, we aim to both establish a stable workforce structure and offer a more predictable and supportive working life for everyone we work with.

Work-Life Balance and Flexible Working

We see work-life balance as one of the most critical components of employee well-being. Guided by this understanding, we continued our hybrid work model throughout 2025. We provided the opportunity to work from the office on certain days of the week and remotely on other days, in line with role requirements and team dynamics.

Flexible working hours enabled us to create room for everyone to plan their work according to their own focus periods. This model supports both productivity and our employees in establishing a more sustainable balance between their other life roles and work responsibilities. As we see the positive impact of flexibility on engagement and performance, we aim to improve this structure together with employee feedback in the coming period.

Data-Driven Feedback and Long-Term Targets

We approach employee engagement and satisfaction not merely as a matter of well-intentioned rhetoric, but as a data-driven management priority. Through regular feedback collected via the Echo2HR platform, we monitor team sentiment and transform these insights into action plans both company-wide and at team level.

We gather our goals for the coming period on three axes:

- **Deepening data-driven employee experience management:** More systematic use of Echo2HR outputs, rapid implementation of team-based actions, and regular measurement of development.
- **Engaging with leadership and talent development:** Making engagement a natural outcome of managerial practices by strengthening the quality of the relationship managers establish with their teams, feedback culture, and mentoring practices.
- **Enriching flexible working and well-being practices:** Expanding the scope and impact area based on employee feedback in areas such as hybrid work model, flexible hours, sports and social clubs, training support, and PPS contributions.

Human Resources

An inclusive work culture shaped by trust and ethical values



DIVERSITY AND INCLUSION

We place human values at the center of our corporate culture and believe that long-term success is only possible through trust-based relationships, mutual respect, and high ethical standards. Respect for human rights, equality, and a culture of ethical conduct are non-negotiable principles for us. We believe that ensuring every colleague works in an environment that upholds their dignity, safety, and inclusion, free from discrimination, is not only a legal requirement but also a fundamental principle that defines how we conduct our business. Integrity, transparency, equality, and ethical conduct shape both the written and unwritten principles of how we work together. At the core of this framework lies our commitment to fostering a lasting, ethical, safe, and inclusive workplace.

Our Code of Business Conduct clearly defines our zero-tolerance approach towards discrimination, harassment, mobbing, and any behavior that may harm employee dignity. Each of our colleagues not only has the responsibility to act ethically within their own roles but also has channels through which they can confidently report any situation contrary to these principles. Our independently operating Ethics Committee, our ethical hotlines, and our independent audit processes are our core mechanisms that institutionalize our transparency culture, where concerns can be shared confidentially, and questions are taken seriously.



We act with the same sensitivity regarding the protection of personal data and information security. We meticulously protect employee data in compliance with Turkish Personal Data Protection Law No. 6698 ("KVKK") and relevant national-international regulations and manage our access, retention, and sharing processes with strict security standards. We keep our ethical culture alive by continuing the annual approval processes of fundamental documents such as the Code of Business Conduct, Disciplinary Regulation, and Information Security Commitment. Thus, we care that our ethical framework does not remain on paper, but is a commitment remembered and embraced every year.

We see equality and diversity in employment as a richness that increases the quality of our workforce. As the core criterion of our people-oriented approach, we believe that only merit should be decisive in our recruitment, development, promotion, and reward processes. Personal characteristics such as gender, age, ethnicity, physical condition, belief, and marital status do not play a role in our decision processes; we adopt offering equal opportunity to all colleagues as a corporate commitment.

We further solidified this commitment with our "Disabled Employee Rights and Inclusive Workplace Policy" published by the end of 2025. This policy guarantees at the corporate level that our colleagues with disabilities do not face discrimination in recruitment, compensation, performance, promotion, and benefits processes. It provides a clear framework for inclusive practices such as workplace accessibility arrangements, remote working opportunities when necessary, transportation and work environment adaptations, and facilitating participation in social activities.

We consider diverse perspectives and life experiences as a value that enriches our decision-making processes and regard a working environment where everyone can exist as themselves, express their views freely, and receive support for their contribution and development as an inseparable part of our corporate culture.

> We are building future-ready teams based on equal opportunity and merit.

Occupational Health and Safety

OHS processes guided by participatory management and oversight

2.2

TRY Million

Amount spent for OHS in 2025

We regard the health and safety of our employees as one of the most fundamental components of our corporate responsibility. Identifying hazards at the source, controlling risks, and continuously improving working conditions are at the center of our Occupational Health and Safety (OHS) approach.

We carry out all our OHS activities in full compliance with the Occupational Health and Safety Law No. 6331 and related secondary legislation. In 2025, we published the Occupational Health and Safety Management Procedure for the first time to establish a standard structure across the Company. This procedure clearly defines corporate responsibilities in areas such as prevention of occupational risks, regular risk assessments, training obligations, emergency management, and periodic audits. We conduct our practices within a Plan-Do-Check-Act (PDCA) cycle compatible with the ISO 45001 management system approach.

The OHS Board, consisting of the employer representative, occupational safety specialist, workplace physician, employee representatives, and support teams within the Company, monitors the effectiveness of practices through regular meetings and field audits, ensuring that decisions taken are reflected in operations.

We manage our OHS processes with an integrated system that combines internal and external platforms. The Joint Health and Safety Unit (OSGB) records risk assessments, health surveillance, periodic examinations, training planning, and accident/near-miss reports via software integrated with the Ministry of Family and Social Services and the Ministry of Labor and Social Security, ensuring that all legal notifications are submitted in full and on time. Employees' OHS certificates and training completion information are monitored through the Digital HR Platform. This dual-channel structure ensures regulatory compliance and internal traceability simultaneously. In performance monitoring, we focus on two main indicators: zero work accident target and maintaining the training completion rate above 95%. The Process and Compliance Department is responsible for preparing and updating annual risk analyses.

In 2025, our total OHS expenditure amounted to TRY 2,247,602, of which TRY 2,132,002 was allocated to OSGB services and TRY 115,600 to emergency response team training.

Risk Prevention and Accident-Free Work

Through regular risk assessments, we identify hazards in the working environment and eliminate or control them at the source when possible. Periodic equipment inspections, observations in work areas, and employee health examinations form part of this framework.

In case of a possible work accident or near-miss report, we conduct a root cause analysis, addressing the event not only through its outcome but also through its causes. Considering these analyses, corrective and preventive actions (CPAs) are planned and implemented. Thus, we aim to prevent the recurrence of similar risks.

We completed 2025 without any recorded work accidents. This result is a reflection of our risk prevention-focused approach.

Emergency Management

We consider emergency management to be an integral component of our OHS system. Our preparations are carried out within the framework of the Emergency Plan, created in collaboration with OSGB and updated annually. The plan covers fire, earthquakes, evacuation, first aid situations, specific industrial risks, and cyber incidents.



The job descriptions of the Fire Suppression, Rescue, Protection, and First Aid teams are clearly defined in our procedures. These teams keep their competencies up to date with regular training. The Emergency Coordinator, responsible for coordinating all teams, works with the occupational safety specialist and workplace physician to manage the implementation of plans and ensure inter-team collaboration.

In 2025, job descriptions, communication structures, and coordination processes for emergency teams were kept up to date within the scope of the policy.

On the cyber threat side, we conducted penetration tests, vulnerability analyses, and system resilience tests with relevant teams. We continued to manage risks in a more controlled framework not only for physical occupational health and safety but also for the continuity of our information systems.

Training and Awareness

We believe that OHS can only be sustained with teams whose knowledge is current and awareness is high. In 2025, we provided a total of 3,367 hours of training; the average training time per person was 8.9 hours. 52.5% of this volume consisted directly of OHS topics, and a total of 1,768 hours of OHS training were given. In this scope:

- Basic OHS training: 1,416 hours
- First aid training: 176 hours
- Fire safety training: 96 hours
- Search and rescue training: 80 hours

We apply a 3-year renewal model in OHS training. Refresher training is assigned to employees whose training period has expired or who are found to have training deficiencies. During 2025, we kept the ratio of employees with training deficiencies below 5%.

Mandatory on-the-job OHS training is provided for new hires. Additional OHS training is included in our standard processes in cases such as role changes, use of new equipment, or technology transitions.

Corporate Social Responsibility

A social responsibility approach shaped by ethical values and inclusion

As ATP, we build our corporate social responsibility approach on the principles of ethical business conduct, respect for human rights, equality, inclusion, and generating tangible social benefit. Integrity, zero tolerance against discrimination, and responsibility awareness defined in our Code of Business Conduct are secured at the corporate level with our Disabled Employee Rights and Inclusive Workplace Policy.

We shape our community investments around equal opportunity, inclusive employment, and support for young people in our operating countries and regions. We do not limit our contributions in education to donations and sponsorships only but approach them as an integrated structure encompassing knowledge sharing, mentorship, joint projects, and young talent programs.

In this framework, we structure our community investments around:
- Social impact projects sensitive to local needs,
- Education and professional development support,
- Practices that facilitate the transition to youth employment,
- Policies that strengthen responsible business conduct.

Launched in 2024 with the vision "For a Better Future," the ATP Social Responsibility Community has implemented numerous impactful projects in the areas of Children and Society, Animal Rights, and Environment: The event at Hatay Narlıca Secondary School for children affected by the earthquake, Turkish Education Foundation scholarship support, developing a secure CRM system for Koruncuk Foundation, İTÜ Women Scholarship Program, workshops at Children's Homes, support for stray animals through the Kurtaran Ev Association, and coastal cleanup events in partnership with Istanbul Metropolitan Municipality were tangible outputs of this period.

In 2025, we concentrated our efforts around education, employment preparation, and developing young people's technological competencies. As a technology and software company, transferring knowledge to young people in AI and digital transformation is the most natural and powerful form of our social contribution. In 2025, we expanded both the scope and impact of our efforts in this area.

Our total community investment budget allocated for corporate social responsibility in 2025 was TRY 130,500. This amount was mainly used for scholarship payments to support access to education, directly contributing to the education of 5 young people.

Education and Empowerment of Young People
Education is the main axis of our corporate social responsibility approach. We see increasing young people's digital competencies, strengthening their preparation for business life, and facilitating their access to technology among the most powerful channels of long-term social impact.

University and School Collaborations
In 2025, within our work carried out with universities and educational institutions, we focused on knowledge sharing and raising awareness in AI and digital technologies. Throughout the year:
- We gave an AI-themed presentation to approximately 220 students at Marmara University Science and Technology Summit.
- We shared our experiences regarding AI applications with 150 students at Işık University AI Pulse Day.
- We had an AI-focused conversation with 200 students at Muğla Sıtkı Koçman University CS PEAK'25 event.
- We provided a semester-long Generative AI course to 4th-year students of Bahçeşehir University's Computer, Software, and AI departments, directly contributing to the professional development of 25 students.
- To support technology awareness at an early age, we taught an AI-themed lesson to 30 students at Isparta Yurt-Bir Secondary School.

Through these activities, we directly reached a total of 625 students in 2025. We position these engagements with young people not only as technical knowledge transfer but also as an important community investment in terms of early contact with the industry, career awareness, and strengthening digital literacy.



Young Talent Program and Scholarships
Young people making a strong start to business life is another important dimension of our social benefit approach. In this scope:
- Our Young Talent Program offers on-the-job learning, mentorship, and development opportunities to university students and new graduates.
- We support equal opportunity in education through scholarships we provide to university students in need.

University Collaborations and Dialogue with Academia
Our company building at İTÜ Technopark campus was open to visits by Istanbul Technical University students throughout the year; students had the opportunity to see our technology projects, products, and career opportunities in the industry on-site. Within the same scope, İTÜ Rector Prof. Dr. Hasan Mandal visited our company, received information about our work, and evaluations were made regarding deepening university-industry collaboration.

We position such collaborations as long-term investments that enable young people to establish early contact with the industry, build bridges between academia and the business world, and strengthen the qualified human resources ecosystem.

Employee Volunteering and Solidarity Culture
We care about creating a corporate culture that supports our employees' desire to generate social benefit. In 2025, ATP employees participated in the Istanbul Half Marathon together with Ata Holding, running for TOÇEV (Tüvana Foundation for the Education of Eager-to-Learn Children). Thus, donations were collected while awareness regarding equal opportunity in education was further strengthened.

During the 2025 New Year's period, a total of 102 pairs of shoes, carefully procured with the voluntary contributions of our employees, were delivered as gifts to children in need studying at Baldıran Residential District Baldıran Primary and Secondary School in the Baldıran region of Hatay province.

Such participations offer important experiences that strengthen both employee engagement and a culture of volunteering. In the coming period, we aim to develop new models and collaborations where our employees can participate in volunteering projects on different themes.

Looking Ahead
For 2026 and beyond, we have identified the following as our priority community investment agenda:
- Expanding our university collaborations to more cities and institutions,
- Developing training programs that will reach more young people in AI and digital technologies,
- Diversifying scholarship and mentorship models that will strengthen equal opportunity in technology,
- Designing programs that support the learning and use of technology for social benefit by wider audiences.

Future Readiness

Future Readiness

Customer-focused innovation driving sustainable competitiveness

As ATP, we place the "Future Readiness" value at our strategic focus and consider our identity as a technology company together with a vision of shaping the future. This approach supports our long-term success while strengthening our ability to adapt quickly to dynamic market conditions. We encourage sustainable innovation by considering the needs of future generations and continuously renewing our business model.

In this framework, we regularly develop our product and service portfolio to dynamically respond to the constantly changing nature of customer expectations. We aim to offer our customers more effective, innovative, and especially sustainable solutions through innovative collaborations; we improve our business processes by embracing digital transformation and increase our operational efficiency through digital technologies.

Our Future Readiness strategy enables us to develop solutions that are appropriate for customer needs and environmentally friendly by continuously monitoring technological innovations; thus, we strengthen our position in the industry while increasing our competitive advantage and aiming to minimize our environmental impact. This approach enabled us to focus on increasing customer satisfaction, achieving sustainable leadership in the market, and maintaining our long-term existence as an ethical business.

While aiming to meet all our energy needs from renewable sources, we aim to be a "future-ready" structure that continuously updates its business model and adopts sustainability principles in the future as well. We continue our awareness studies on reducing our carbon footprint, limiting water consumption, waste management and recycling strategies, and sustainable supply chain management.



Climate Action and Environmental Management

Technology-driven solutions supporting green transition



technologies that protect natural resources. Accordingly, we consider reducing our environmental impacts and making resource use more efficient as fundamental components of the way we conduct our business. We manage our approach within the framework of the ISO 14001 Environmental Management System, focusing on legal compliance, energy and emission management, waste reduction at source, and continuous improvement. In the fight against climate change, our focus is on "technology-driven efficiency" and "digital transformation." While reducing the footprint of our own operations, we accelerate our customers' green transformation with our solutions.

In 2025, the focus of our environmental sustainability investments was on the development of our ATP GreenX platform, which digitalizes carbon trading and green energy tracking, and its integration into global markets, as well as cloud infrastructure and AI-driven optimization projects aimed at reducing operational energy consumption. During this period, by strengthening our international collaborations such as EEX and ClimeCo, we developed new applications and integrations that support industrial organizations' progress towards net-zero targets. While implementing these transformation steps that reduce the need for physical servers and increase energy efficiency within the Company, we contribute to the decarbonization agenda of the ecosystem by providing technical support with our digital carbon management tools in the transformation processes of carbon-intensive industries.

Our Environmental Responsibility Strategy and Environmental Policy

Our Environmental Policy is implemented under the supervision of the Board of Directors, reviewed periodically, and published publicly. The policy defines the compliance with national and international environmental legislation, contribution to sustainable development and alignment with national and international emission targets, reduction of energy consumption and minimization of greenhouse gas emissions, the waste hierarchy consisting of reduction at source–reuse–recycling, and disposal of non-recyclable waste without harming the environment as its core principles. We consider compliance with current standards and legislation for the technology, materials, and raw materials used, together with health, safety, and quality dimensions. We measure our environmental performance against targets and clarify our improvement areas by reporting the results.

We completed our infrastructure work for the ISO 14001 Environmental Management System and finalized our certification process in 2024. The system has enabled us to regularly monitor our environmental impacts, clarify targets, and integrate improvement actions into corporate routine by measuring performance. While taking ISO 14001 as the foundation of our environmental management processes, we use the principles of United Nations Global Compact (UNGC) as guidance for reporting and strategy and closely follow global reporting frameworks, especially International Financial Reporting Standards S2 (IFRS S2) developments. We reference this approach also in our reporting aligned with the Turkish Sustainability Reporting Standards (TSRS).

Short-Term
We strengthen the measurement and reporting of our operational carbon footprint and aim to continue our digitalization steps focused on energy efficiency.

Medium-Term
We prioritize optimizations that will increase energy savings in our software and technology infrastructure and make environmental criteria more visible in our procurement processes.

Long-Term
We aim to reduce our operational emissions to the lowest possible level in line with national targets and strengthen our business model that supports the net-zero vision.

THE PATH TO 2053: OUR CLIMATE ROADMAP

Climate Action and Environmental Management

Reducing physical resource use through infrastructure improvements and digitalization

Our Climate Strategy and Alignment with the 2053 Net Zero Target
We address the fight against climate change with a phased roadmap aligned with Türkiye's 2053 net zero target. By providing digital infrastructure support for carbon certificates and green energy management processes through ATP GreenX, we contribute to the business world's decarbonization goals.

We assess climate risks within our Corporate Risk Management procedures, monitor them at the level of relevant committees, and include them in decision-making processes. We addressed our assessments regarding climate risks in detail in our reporting within the scope of TSRS.

In 2025, we updated our data center redundancy and business continuity plans against physical risks. On the transition risks side, we aimed to build resilience against potential cost and regulatory impacts through optimizations aimed at reducing energy intensity.

Resource Management, Waste, Water, and Nature-Friendly Practices

Reducing carbon footprint
We focus on technologies and infrastructure improvements that increase energy efficiency and aim to reduce physical resource use and associated emissions by expanding digital workflows. On the internal side, we focus on reducing energy consumption through cloud computing and AI-driven optimizations.

Protection of water resources
In our office and operational areas, we implement practices that reduce water consumption, use savings equipment, and conduct awareness activities. We manage water from the perspective of efficient resource use and adaptation to climate risks.

Waste management and recycling
We integrate waste reduction at source, reuse, and recycling processes into our operations. We aim to improve our recycling performance for items such as paper, packaging, and electronic waste and dispose of non-recyclable waste using methods that do not harm the environment.

Sustainable use of natural resources
We take environmental criteria into account when selecting materials and equipment, opt for energy-efficient options, and prioritize sustainability criteria in all our solution and process designs.

Our Environmental Performance
We monitor and report our environmental performance within the framework of ISO 14001 Environmental Management System and the Greenhouse Gas Protocol (GHG Protocol). We calculate our greenhouse gas emissions on a Scope 1 and Scope 2 basis and evaluate them together with our energy consumption data. We use tons of CO_2 equivalent (tCO_2e) as the unit for emission data.

We share the results transparently with our stakeholders and continuously review our environmentally compatible management systems considering current trends and good practices. We conduct training and awareness programs focused on environment and climate change for our employees and suppliers. In 2024, we provided environmental training to all our employees. In 2025, we renewed our ISO 14001 Environmental Management System certificate to transform environmental and climate topics into a more systematic, content-rich, and year-round awareness program.

We identify our improvement areas by comparing our emission, energy, waste, and other environmental indicators year by year and base our targets on these analyses. Thanks to this approach, we treat environmental compliance topics not as a set of obligations, but as a management area that strengthens our efficiency, resilience, and long-term value creation capacity. We focus on amplifying the accelerating effect of technology both in our operations and in our customers' transformation journeys.



Greenhouse Gas Emissions (Scope 1-2, tCO_2e)

Emission category	2024	2025
Scope 1	186.06	270.11
Scope 2 (Market-based)	147.30	17.02
Scope 2 (Location-based)	215.08	208.82
Total	**333.35**	**287.13**

Energy and Emission Management

Simplification in business processes and data-driven energy management

As ATP, we have placed energy and emission management at the center of our environmental sustainability strategy. In line with our mission of "Driving a Renewable Future," we focus on making our operations more efficient, less carbon-intensive, and more environmentally friendly. We structure our approach within the framework of ISO 14001 Environmental Management System and adopt compliance with national legislation in the countries we operate and internationally recognized energy management standards as a core principle.

In 2025, our focus on the energy management side was both to better measure and manage consumption and to increase energy efficiency by simplifying our business processes through digital solutions. By using energy monitoring tools more effectively, we made our consumption patterns visible and accelerated our improvement steps based on this data.

Our Renewable Energy and Energy Management Approach

Our main goals in energy management are to create more value with less energy and to reduce the carbon intensity of the energy we use. In this context:

- We adopt a management approach fully compliant with national and international environmental and energy legislation.
- We consider reducing energy consumption, increasing energy efficiency, and minimizing greenhouse gas emissions among our main principles.
- We address energy and resource management together with practices that reduce waste at source, prioritize reuse and recycling.

The I-REC certificate, which documents that our electricity consumption in our Türkiye operations is met from renewable sources, stands out as a concrete tool of this approach. By opting for hardware and technologies with high energy efficiency, we aim to reduce both consumption and associated greenhouse gas emissions.

We support a culture of savings through training and internal communication activities organized for our employees and suppliers. Thus, we aim to raise both our corporate performance and the awareness of our ecosystem together.



Energy and Emission Management

Energy management shaped by real-time monitoring tools



Energy Efficiency through Digitalization
In 2025, we largely focused our efforts to reduce energy consumption around digitalization and infrastructure optimization. We accelerated the transition to cloud-based software solutions. By redesigning the infrastructure in our data centers, we made the use of server resources more effective. We aimed for a structure where we could use infrastructure resources more efficiently by managing capacity usage according to processing intensity.

We supported this transformation with server virtualization and intelligent resource sharing applications. Thanks to load balancing mechanisms, we can adjust capacity according to real needs, limiting unnecessary energy consumption. AI-powered resource management and real-time energy consumption analysis tools allow us to instantly see where and how much energy we use. Thus, we can evaluate savings opportunities not only with technical investments but also with daily operational decisions.

We adopted a similar approach on the office side as well. We reviewed lighting, air conditioning, and device usage with smart energy management practices. We expanded the use of energy-efficient equipment. We supported the behavioral dimension with savings-oriented training and awareness programs for our employees. By strengthening digital workflows and remote working opportunities, we began to more systematically manage energy consumption arising from physical travel and office use, as well as transportation-related emissions.

Taken together, these steps contribute to both optimizing our energy costs and putting our carbon footprint on a downward trend.

Our Carbon Footprint and Emission Management
We have been systematically calculating, monitoring, and reporting our carbon footprint since 2022. As of 2024, we also started reporting our emission data in a consolidated manner. Energy consumption in our offices and R&D centers, along with transportation-related emissions, constitute the main emission sources within our current operations.

Scope 1 emissions refer to emissions arising from our direct activities, such as fuel consumption. Scope 2 emissions cover indirect emissions arising from the electricity we purchase. We monitor our emission trend by making retrospective calculations over a three-year period and analyze the reasons for change.

In 2024, we observed an increase in our total carbon emissions due to the increase in the number of vehicles and employees. In 2025, we focused on strengthening mechanisms to balance this increase and reverse it in the medium term. We strengthened the renewable energy supply. We expanded applications that reduce energy consumption through digitalization and infrastructure optimization projects. Business models that reduce physical resource use and applications supporting the transition to low-emission vehicles also became part of this framework.

We directed our emission reduction investments mainly towards the development of the ATP GreenX platform and the transformation of technological infrastructure with high energy efficiency. These investments not only bring our operational costs to a more efficient structure but also support our goal of reducing our emission intensity in the medium and long term.

In the coming period, we plan to periodically update our energy policy in line with technological developments and changes in the regulatory framework. We aim to strengthen our renewable energy certification network and contribute to energy savings not only in our own operations but also in our customers' processes by carrying our green energy and carbon management solutions via ATP GreenX to a wider ecosystem.

Water Management

Technological and structural improvements that reduce water consumption

As ATP, we consider water management as a natural and indispensable element of our environmental performance. Our approach in this context is established within a corporate management framework through concrete principles and performance targets in our Environmental Policy. We evaluate the efficient use of water resources, prevention of waste, and protection of natural resources together with a resource use approach that respects biodiversity and the integrity of natural habitats. Our hybrid work model helps limit the pressure on office-based water consumption despite the increase in the number of employees. Our priority in the short and medium term is to keep water consumption per employee at least at its current level and gradually reduce it where possible.

In line with our business model focused on software and technology services, our water consumption mainly originates from our headquarters, other office locations, and the activities of our subsidiary, Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş. We monitor our water consumption via municipal water withdrawal data and include this data in our annual environmental performance assessment. We consider having a low water footprint as an area where we can test our focus on good governance and resource efficiency.

Water Withdrawal

Location / Activity	Water Withdrawal in 2025 (m³)
ATP Yazılım (Headquarters)	608.60
İTÜ Technopark Office	465.97
Tradesoft (China)	386.00
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.	876.23
Total	**2,336.80**

By monitoring consumption based on location and number of employees, we update our internal targets for water efficiency and can quickly identify deviations.

Our Water Efficiency Approach and Activities in 2025

Our water management is addressed within a holistic framework as part of our Environmental Policy. In accordance with the policy, we aim to:

- Limit water consumption through office-based efficiency improvements,
- Maintain or reduce consumption per employee,
- Implement improvements through smart and scalable interventions within general office expenses and building management systems, rather than as a separate water investment item.

In 2025, the choice of water-saving fixtures and equipment, optimizations made via building management systems, and the flexibility provided by the hybrid work model contributed to the controlled management of water consumption. Water use is addressed as part of our broader environmental awareness programs; we conduct communication and awareness activities that encourage our employees to adopt savings-oriented behavior in daily office practices.

Instead of a separate investment budget for water management, we adopt an improvement approach embedded within our office infrastructure, facility management, and digitalization investments. In 2026 and beyond, in line with our identity as a technology company, we aim to increase the indirect water-saving impact by strengthening paperless office applications and digital process management.

Although our direct water consumption is relatively limited, we see water as a strategic element that must be addressed together with climate change, resource efficiency, and biodiversity. This perspective enables us to make decisions that consider the sustainable use of water both in our internal processes and in our relationships with the ecosystem.



Circular Economy and Waste Management

Sustainable waste management processes focused on recycling

Our approach is based on the circular economy model and adopts the "Zero Waste" target as a natural outcome of this model. Our goal is not only to properly manage the waste generated but also to prevent waste formation as much as possible and to recover unavoidable waste back into the economy.

Our waste management strategy is shaped around three main axes:

- **Reduction at source:** By digitalizing our internal office processes, we expand the "paperless office" principle. We systematically reduce paper consumption through the use of electronic signatures, digital archiving, and online approval processes.
- **Elimination of single-use materials:** In 2025, we removed individual trash bins from our offices and discontinued the use of single-use plastic and paper cups. Thus, we both reduced the amount of waste and created a visible and tangible transformation in daily work routines.
- **Centralized separation and recycling:** We established centralized separation points for paper, plastic, glass, and metal waste; we encourage our employees to make this system a natural part of their daily practices.

We separate our waste at source and operate different management chains for different categories:

- For non-hazardous waste (paper, plastic, glass, metal, etc.), we have separation points in our offices; this waste is delivered to Ministry-licensed recycling companies.
- We collect electronic waste separately; when our technological equipment reaches the end of its useful life, we classify it as e-waste and direct it to licensed facilities.
- Medical waste and other waste types requiring special treatment are collected using methods prescribed by relevant legislation and disposed of in accordance with processes determined by authorized institutions.

We treat waste management expenditures, including collection and recycling service fees paid to licensed providers and in-office recycling units, as sustainability-focused operational expenses rather than dedicated investment projects.

As of 2025:

- We separated 1,062 kg of mixed packaging waste at source and transferred it to licensed recycling companies, bringing it back into the circular economy through recycling.
- We delivered 29 kg of electronic waste generated from our technological activities (such as end-of-life hardware) to licensed recycling facilities.

We monitor and report all our waste data through the Integrated Environmental Information System of the Turkish Ministry of Environment, Urbanization and Climate Change. Thus, we both transparently track our own performance and regularly provide data to the national monitoring and reporting infrastructure.

We communicate our waste management policy to our employees not only through documents but also directly through our way of doing business. Practices such as removing individual trash bins, banning single-use plastic and paper cups, and establishing central recycling stations were steps that brought awareness into daily life.

Our waste management principles are accessible to all stakeholders. We provide regular information through our internal communication channels, make recycling rules and separation methods visible, and include these topics in the orientation processes of our new employees.



In the coming period, our goal is to standardize the Zero Waste approach, which we currently apply in our central offices, across all our subsidiaries. We plan to monitor the amount of recycled waste more precisely with digital systems, set performance indicators according to waste types, and track our improvement curves more clearly.

Our circular economy perspective is not limited to waste management; it represents a broader transformation including our purchasing decisions, office design, technology investments and work culture. We believe that this way; while reducing our environmental impacts, we simultaneously strengthen our operational efficiency and long-term value creation capacity.

Multi-dimensional circular economy approach encompassing corporate culture

Corporate Governance

Board of Directors Activities and Member Qualifications



Korhan Kurdoğlu
Chairman of the Board

Korhan Kurdoğlu graduated from Miami University with a degree in Civil Engineering in 1987 and earned a master's degree in International Relations from Columbia University. He founded his first company, Ata Yatırım, in 1991 and served as Chairman of the Board. He subsequently established companies operating across various sectors, including technology, finance, tourism, construction, food, and real estate. In 1998, he led the consolidation of the Group's finance and technology companies under Ata Holding, followed by the unification of its food group companies under TFI TAB Gıda Yatırımları A.Ş. in 2013. A founding member of TFI TAB Gıda Yatırımları, he currently serves as Vice Chairman and CEO. He also serves on the boards of numerous companies owned by the Kurdoğlu family and is a founding partner of 35 companies. Kurdoğlu chaired the Türkiye-China Business Council at the Foreign Economic Relations Board of Türkiye (DEİK) from 2019 to 2025 and currently heads TÜSİAD's China Working Group.



Erhan Kurdoğlu
Vice Chairman of the Board

Erhan Kurdoğlu graduated from Miami University with a degree in Civil Engineering. He began his career at Ata İnşaat San. ve Tic. A.Ş., where he served as Assistant General Coordinator from 1987 to 1991. In 1993, he founded Ekur İnşaat and entered the food sector the following year with the establishment of TAB Gıda. In 1995, he acquired the Türkiye rights to Burger King. Kurdoğlu currently serves as Chairman of the Board of TFI TAB Gıda Yatırımları, Fasdat, Atakey Patates, Fasdat Gıda, Ekur Et Entegre, and Ekmek Unlu Gıda, among other companies. He also serves as Vice Chairman of Ata Holding and Founder and Chairman of TAB Gıda.



Tuncer Köklü
Board Member

After gaining experience in the technology and automotive sectors, Tuncer Köklü joined Ata Yatırım, one of the Ata Group companies, in 1995. During his tenure, he contributed to the restructuring of Ata Yatırım, the establishment of Ata Online Menkul Kıymetler A.Ş., Ata Portföy Yönetimi A.Ş., and ATP Yazılım ve Teknoloji A.Ş., as well as the structuring of the Group's technology companies. In 1999, he was appointed Coordinator at Ata Holding and has since served on the boards of various Ata Group companies, alongside external board memberships. Beyond his corporate roles, he has served on advisory boards at Bahçeşehir University, Özyeğin University, and several faculties of Istanbul University. He is also a member of the Foreign Economic Relations Board of Türkiye (DEİK), the TÜSİAD Capital Markets Working Group, and the China Network, and has served on the Advisory Board of the United Nations Institute for Training and Research (UNITAR) CIFAL Istanbul. Köklü completed his undergraduate degree in engineering at Istanbul University and is currently pursuing a second degree at the university's Faculty of Business Administration. He has also completed the Strategic Human Capital Management program at Stanford Graduate School of Business and the Strategic Management program at Harvard Business School. He is currently in the early stages of doctoral studies focused on start-ups at Plymouth University / MLA College in the United Kingdom. He previously served as Head of the Artificial Intelligence Lab at Bahçeşehir University, where he founded and designed "FuturaBox – Tomorrow's Solutions," an AI solutions software developed through university-industry collaboration.



Dr. Cemil Müjdat Altay
Independent Board Member

Dr. Cemil Müjdat Altay graduated from the Department of Electronics and Communications Engineering at Istanbul Technical University and completed his master's degree at Boğaziçi University. He began his career as a research assistant at TÜBİTAK between 1978 and 1979 and joined Netaş as an R&D Engineer in 1981.Over his 16 years in the Company's R&D department, where he held various positions, he played a key role in the unit's growth by implementing original product design projects. In 2002, he was appointed Deputy General Manager responsible for Türk Telekom Sales and Marketing at Netaş. In 2004, he became CEO of Netaş, with the vision of transforming the Company from a product provider into a system integrator backed by a strong R&D foundation. During the same period, he led the establishment of Nortel's global "Center of Excellence" for VoIP (Voice over IP) technologies at Netaş. Under his leadership, the number of engineers working in Netaş's R&D department reached 1,000. Following the acquisition of Nortel's shares in Netaş by OEP (One Equity Partners), Altay launched the "Transformation at Netaş" initiative and led the acquisition of Probil, a company specializing in enterprise systems integration. Through this inorganic growth, Netaş became Türkiye's leading systems integrator. In 2020, Altay was awarded an honorary doctorate by the Senate of Istanbul Technical University in recognition of his contributions to Türkiye's electronics and information technologies sector.



Prof. Dr. Nafiz Arıca
Independent Board Member

Prof. Dr. Nafiz Arıca received his bachelor's degree in Electrical and Electronics Engineering from the Turkish Naval Academy in 1991 and served for four years as a communications and operations officer in the Turkish Naval Forces Command. In 1995, he joined the Computer Engineering Department at Middle East Technical University (METU), where he completed both his master's and doctoral degrees. His doctoral thesis, completed in 1998, was awarded "Thesis of the Year" at METU. From 2006 to 2008, he conducted postdoctoral research at the Beckman Institute at the University of Illinois Urbana–Champaign and at the Department of Information Sciences of the Naval Postgraduate School in Monterey, California. From 2004 to 2013, Arıca served as a faculty member and Head of the Computer Engineering Department at the Turkish Naval Academy. He subsequently joined the Computer Engineering Department of the Faculty of Engineering and Natural Sciences at Bahçeşehir University as a faculty member. From 2014 to 2022, he served as Director of the Institute of Science and Dean of the Faculty of Engineering and Natural Sciences at Bahçeşehir University. In 2022, he joined Piri Reis University, where he continued his academic career as a faculty member in the Information Systems Engineering Department. That same year, he was appointed Rector of Piri Reis University. His current research focuses on artificial intelligence, machine learning, and computer vision, with particular emphasis on object detection, recognition and tracking, path planning for unmanned aerial vehicles (UAVs), and facial expression analysis. He is a member of IEEE and ACM. Beyond his academic career, he played for the Deniz Gücü Sports Club volleyball team for 25 years and was selected for the Military National Team on five occasions.

Board of Directors Activities and Member Qualifications

The Board of Directors consists of five members. The method for electing these members is outlined in the Company's Articles of Association. At the Ordinary General Assembly Meeting held on December 2, 2024, in accordance with the Corporate Governance Principles of the Capital Markets Board, two independent members who possess the qualifications required to perform their duties free from any influence were elected to the Board of Directors. All independent Board members fully meet the independence criteria set forth in the relevant Communiqué, and their declarations of independence are included in the annual report. The term of office for Board members is three years.

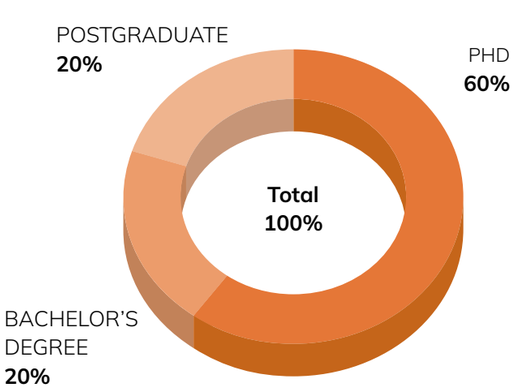
The Board of Directors convenes as often as required by business needs and, in any case, in accordance with the minimum quorums stipulated by law and the Company's Articles of Association. In 2025, the Board held a total of 20 meetings, both in person and virtually. The average attendance rate at these meetings was 98%.

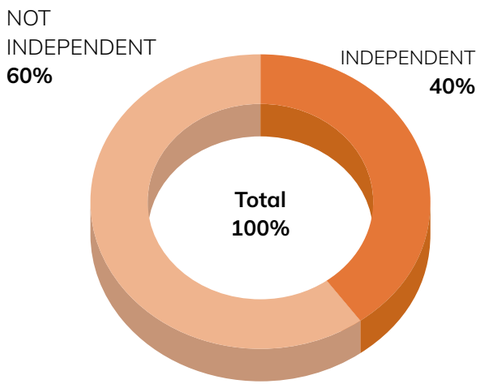
Name	Position	External Roles
Korhan Kurdoğlu*	Chairman of the Board	**Chairman of the Board:** • Arbeta Turizm Organizasyon ve Ticaret A.Ş. • Ata Bridge Dış Ticaret A.Ş. • Ata Express Elekt. İlet. Tan. Paz. Dağ. San. ve Tic. A.Ş. • Ata Gayrimenkul Geliştirme Yatırım ve İnşaat A.Ş. • Ata GYO A.Ş. • Ata Holding A.Ş. • Ata İnşaat Sanayi ve Ticaret A.Ş. • Ata Sancak Acıpayam Tarım İşletmesi Sanayi ve Ticaret A.Ş. • Ata Yatırım Menkul Kıymetler A.Ş. • ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. • Entegre Harç Sanayi ve Ticaret A.Ş. • İzmir Enternasyonal Otelcilik A.Ş. • Tradesoft Shanghai IT Co. Ltd. • Zenia Ltd. • Zenia Technologies B.V. **Vice Chairman of the Board of Directors:** • Fasdat Gıda Dağıtım Sanayi ve Ticaret A.Ş. • Fasdat Sebze Doğrama Paketleme San. ve Tic. A.Ş. • Reklam Üssü Reklam Ajansı Prodüksiyon Danışmanlık Organizasyon San. ve Dış Tic. • TAB Gıda Sanayi ve Ticaret A.Ş. • TFI TAB Gıda Yatırımları A.Ş. **Deputy Chairman of the Board of Directors Jointly:** • Atakey Patates Gıda Sanayi ve Ticaret A.Ş. • Ekmek Unlu Gıda Sanayi ve Ticaret A.Ş. • Ekur Et Entegre **Board Member:** • Bedela İnşaat ve Ticaret A.Ş. • Donna Giyim Sanayi ve Ticaret A.Ş. • Işık Ata Turizm ve Ticaret A.Ş. • Kurdoğlu İnşaat Turizm Ticaret A.Ş. • Pangea Foods SPC • TFI Asia Holdings B.V. • TFI Asia Holdings Coöperatief U.A. • TFI Hong Kong Limited
Erhan Kurdoğlu*	Vice Chairman of the Board	**Chairman of the Board:** • Ata Portföy Yönetimi A.Ş. • Fasdat Gıda Dağıtım Sanayi ve Ticaret A.Ş. • Fasdat Sebze Doğrama Paketleme San. ve Tic. A.Ş. • Işık Ata Turizm ve Ticaret A.Ş. • Reklam Üssü Reklam Ajansı Prodüksiyon Danışmanlık Organizasyon San. ve Dış Tic. A.Ş. • TAB Gıda Sanayi ve Ticaret A.Ş. • TFI TAB Gıda Yatırımları A.Ş. **Vice Chairman of the Board of Directors:** • Ata Bridge Dış Ticaret A.Ş. • Ata Express Elekt. İlet. Tan. Paz. Dağ. San. ve Tic. A.Ş. • Ata Gayrimenkul Geliştirme Yatırım ve İnşaat A.Ş. • Ata GYO A.Ş. • Ata Holding A.Ş. • Ata İnşaat Sanayi ve Ticaret A.Ş. • ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. • Bedela İnşaat ve Ticaret A.Ş. • Donna Giyim Sanayi ve Ticaret A.Ş. • Entegre Harç Sanayi ve Ticaret A.Ş. • İzmir Enternasyonal Otelcilik A.Ş. • Kurdoğlu İnşaat Turizm Ticaret A.Ş. **Deputy Chairman of the Board of Directors Jointly:** • AtaKey Patates Gıda Sanayi ve Ticaret A.Ş. • Ekmek Unlu Gıda Sanayi ve Ticaret A.Ş. • Chairman of the Board with Limited Authority: • Ekur Et Entegre Sanayi ve Ticaret A.Ş. **Board Member:** • Ata Sancak Acıpayam Tarım İşletmesi Sanayi ve Ticaret A.Ş. • Pangea Foods SPC • TFI Asia Holdings B.V. • TFI Asia Holdings Coöperatief U.A. • TFI Hong Kong Limited
Tuncer Köklü*	Board Member	**Chairman of the Board:** • Seraş Servis Organizasyonları ve Ticaret A.Ş. **Vice Chairman of the Board of Directors:** • Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş. **Board Member:** • Arbeta Turizm Organizasyon ve Ticaret A.Ş. • Ata Bridge Dış Ticaret A.Ş. • Ata GYO A.Ş. • Ata Portföy Yönetimi A.Ş. • ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. • ATP Yazılım ve Teknoloji A.Ş. • Entegre Harç Sanayi ve Ticaret A.Ş. • Işık Ata Turizm ve Ticaret A.Ş. • Odine Solution Teknoloji Ticaret ve Sanayi A.Ş. • Tradesoft Shanghai IT Co. Ltd. **Coordinator:** • Ata Holding A.Ş.
Dr. Müjdat Altay*	Independent Board Member	**Board Member:** • Aydem Enerji Yatırımları A.Ş.
Prof. Dr. Nafiz Arıca*	Independent Board Member	**Board Member:** • Rector, Piri Reis University, Professor of Information Systems Engineering

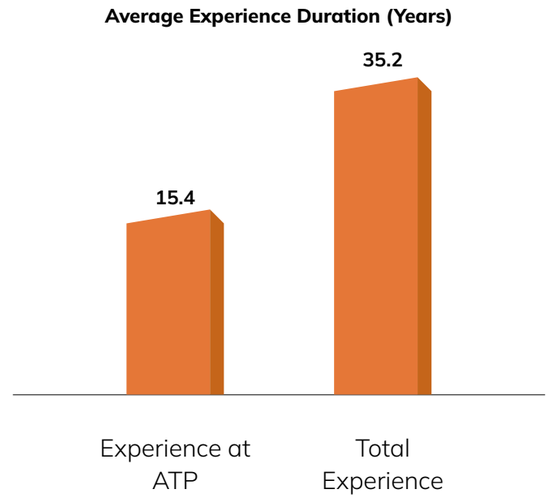
** Members of the Board of Directors were elected for a three-year term during the General Assembly Meeting held on December 2, 2024.*

Board Members' Competency Matrix

Full Name	Korhan Kurdoğlu	Erhan Kurdoğlu	Tuncer Köklü	Dr. Cemil Müjdat Altay	Prof. Dr. Nafiz Arıca
Title	Chairman of the Board	Vice Chairman of the Board	Board Member	Independent Board Member	Independent Board Member
Total Experience at ATP (years)	29	29	9	5	5
Total Experience (years)	38	30+	30+	45+	33
Educational Status	Postgraduate	Bachelor's Degree	PhD (Ongoing)	Honorary PhD	PhD
Experience Area					
Software and Technology	✓	✓	✓	✓	✓
R&D and Innovation	✓	✓	✓	✓	✓
Global Markets and Strategic Growth	✓	✓	✓	✓	✓
Finance, Audit and Risk Management	✓	✓	✓	✓	✓
Corporate Governance and ESG	✓	✓	✓	✓	✓
Membership in Committees Operating Under the Board of Directors					
Audit Committee	-	-	-	Chairman	Member
Corporate Governance Committee	-	-	Member	-	Chairman
Early Detection of Risk Committee	-	-	Member	Chairman	-
Committee Meeting Attendance Status (Attendance / Number of Meetings)					
Audit Committee	-	-	-	5/5	5/5
Corporate Governance Committee	-	-	4/4	-	4/4
Early Detection of Risk Committee	-	-	6/6	6/6	-
Independence	**Not independent**	**Not independent**	**Not independent**	**Independent**	**Independent**







Senior Management



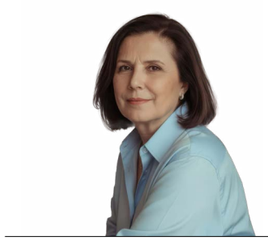
Ümit Cinali
General Manager, CEO

Ümit Cinali graduated from the Massachusetts Institute of Technology (MIT) with a degree in Mechanical Engineering and earned his MBA from Harvard Business School. He began his professional career as Telecommunications Marketing Manager at Raychem Corporation and later held senior executive positions at Melard Technologies, Fitlinxx, and Exenet Technologies. Following his tenure as CEO and founding partner of Exenet, he served as General Manager of Cisco Türkiye. Cinali joined ATP in 2014 and has more than 30 years of international experience in information technologies, communication technologies, and telecommunications across the United States, Europe, and Türkiye. He currently serves as CEO of ATP. He is also Chairman of the Board of Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş., Zenia Limited, and Cloudone Bilişim ve Teknoloji A.Ş., and a Board Member of ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. Cinali is a native-level English speaker.



Onur Yavuz
Senior Deputy General Manager, Growth (CGO)

Onur Yavuz graduated from the Department of Computer Engineering at Istanbul Technical University in 2008. He began his career as a Software Engineer at Softtech and later held various technical and managerial positions within the Company. From 2018 to 2022, he served as General Manager of Softtech's China Office. Yavuz joined ATP in July 2022 as General Manager of ATP China and led the Company's growth in the Chinese market. During this period, he implemented several large-scale digital transformation projects, particularly in Quick Service Restaurant (QSR) technologies. In June 2025, Yavuz was appointed Senior Deputy General Manager of Growth (CGO) at ATP and became responsible for the Company's national and international growth strategies. His responsibilities include go-to-market structuring, expansion into new markets, the scaling of global operations, and AI-driven product transformation. Yavuz has long-standing experience in the Chinese technology ecosystem and has contributed to the digitalization and innovation processes of organizations across various sectors, while also mentoring start-ups. He completed the Harvard Business School General Management Program (GMP) in 2025 and is a member of the TÜSİAD China Network and the DTİK China Executive Board.



Ceyhan Er
Deputy General Manager, Financial Affairs (CFO)

Ceyhan Er graduated from the Faculty of Commercial Sciences at Marmara University. She began her career at Yapı Kredi Bank in 1981 and became Finance Manager at Çarmen Menkul Değerler in 1990. She joined Ata Yatırım in 1994 and played a key role in a software project developed for brokerage institutions between 1996 and 1998. This project later evolved into an independent company under the name ATP. While at Ata Yatırım, she also contributed to the establishment of Ata Online and Ata Portföy. From 1994 to 2018, she served as Deputy General Manager responsible for Financial Affairs at Ata Yatırım, Ata Online, Ata Portföy, and Ata GYO. She also taught Capital Markets Licensing courses at Marmara University and Bilgi University and provided consultancy to numerous expert teams through her expertise in Capital Markets Board regulations. Er joined ATP in 2018 and managed the Company's initial public offering (IPO) process, as well as the establishment of its subsidiaries in Malta and the Netherlands. She also led the establishment of Konuk Ağırlama Teknolojileri A.Ş. and ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. in Türkiye. She currently serves as Deputy General Manager responsible for Financial Affairs at ATP and as a Board Member of Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.



İlyas Daşkaya
Deputy General Manager, Software Development (CTO)

İlyas Daşkaya graduated from the Department of Computer Engineering at Kocaeli University and completed his master's degree in Informatics at Technische Universität Braunschweig in Germany. He began his career in Germany and, throughout his professional career in Türkiye, has led the architectural design, development, and implementation of large-scale financial software projects for corporate clients. He has more than 15 years of experience in capital markets and financial technologies. Daşkaya joined ATP in 2018 as Director responsible for Tradesoft Software Development. During this period, he managed end-to-end software development processes for projects serving more than 50 institutions, including banks, brokerage firms, and portfolio management companies. He currently serves as Deputy General Manager responsible for Software Development (CTO) at ATP and is responsible for shaping the Company's technology vision, defining software and product strategies, managing R&D processes, commercializing innovative technologies, and leading engineering teams.



Dr. Murat Aras
Deputy General Manager, Marketing (CMO)

Dr. Murat Aras graduated from the Faculty of Naval Architecture and Ocean Engineering at Istanbul Technical University. He completed his MBA at Istanbul Bilgi University and received his PhD in American Culture and Literature from Kadir Has University. Aras served as Call Center and Business Development Manager at Vodatech, Türkiye's first outsourced call center. He later worked as a Specialist and Senior Management Consultant at Peppers & Rogers and Eurosis Consulting. Through MANNAGENN, which he founded, he provided management consultancy services to domestic and international companies, primarily in information technologies, as well as in the telecommunications, retail, logistics, industrial manufacturing, public, and services sectors. Aras specializes in strategy, marketing, organization, and business processes, and holds a Business Process Modeling and Analysis Certificate from the Hasso Plattner Institute. As a member of various project teams, he has received more than 50 awards from technology providers such as Microsoft, Alibaba Cloud, VMware, Cisco, Dell EMC, HP, and HPE, as well as from organizations including Deloitte, Bilişim 500, and ContactCenterWorld. Aras is a native-level speaker of both German and English.



Alp Can Gökdeniz
General Manager of ATP Capital, CEO

Alp Can Gökdeniz graduated from Istanbul Bilgi University with a degree in International Finance and joined ATP Capital in 2022. Prior to that, he worked in investment banking for 17 years at Ata Yatırım, Garanti Yatırım, and Turkish Yatırım, contributing to various projects with a combined value exceeding USD 4 billion. His experience includes major mergers and acquisitions, such as the acquisition of the ATV & Sabah Media Group by Turkuvaz Media Group, the acquisition of the majority stake in GEMPORT Container Port by Yıldırım Holding, the sale of Rumeli Holding Cement Factories, the sale of Şanlıurfa Cement, owned by Türkerler Holding, to Limak Holding, and the sale of Essilor & Luxottica's shares in Merve Optik. Gökdeniz also played a role in public offerings, including the IPOs of ATP, TAV Airports, and Türk Telekom. In the field of private sector debt instruments, he participated in projects such as the bond issuances of Netlog Logistics, Ata REIT (Ata GYO), and Ata Yatırım.

Board Committees

Following the registration of ATP's first General Assembly held after its initial public offering on June 4, 2021, the Company established its committees on December 31, 2021. In accordance with the provisions of the Corporate Governance Communiqué of the Capital Markets Board (CMB), the Board of Directors reviewed the structure and operations of existing committees and established the Audit Committee, the Early Detection of Risk Committee, and the Corporate Governance Committee. It was resolved that the duties and responsibilities of the Nomination Committee and the Remuneration Committee would be carried out by the Corporate Governance Committee.

Audit Committee
The Audit Committee performs the duties specified under Capital Markets Legislation and the Corporate Governance Principles of the CMB. All members of the Audit Committee are Independent Board Members. In accordance with the CMB's Communiqué on Shares (VII.128-1), which requires publicly traded companies to prepare a report within ten business days following the public disclosure of financial statements for two years after listing - assessing whether the assumptions used in determining the public offering price have materialized and, if not, the reasons why - this committee prepared two separate reports during the year, following the publication of the financial statements, and submitted them to the Board of Directors. These reports were also published on the Company's website and the Public Disclosure Platform (KAP). Furthermore, the Audit Committee submitted to the Board its opinion regarding the selection of the independent auditor, and its assessment -taking into account the evaluations of the Company's responsible executives and independent auditors- of whether the annual and interim financial statements to be disclosed to the public conform to the accounting principles followed by the Company and reflect a true and fair view. In relation to its 2025 activities, the Audit Committee held 5 meetings during the year.

Duties and responsibilities of the Audit Committee:

Name	Committee Title	Board Title	Executive/Non-Executive
Dr. C. Müjdat Altay	Chairman	Independent Board Member	Non-Executive
Prof. Dr. Nafiz Arıca	Member	Independent Board Member	Non-Executive

- To oversee the Company's accounting system, the public disclosure of its financial information, the independent audit process, and the effectiveness of the internal control system
- To select the independent audit firm that will provide services to the Company and determine the scope of these services, then submit them to the Board of Directors for approval
- To evaluate the auditor's compliance with independence criteria, the independence declaration, and any additional services that may be obtained from the independent audit firm
- To review the findings submitted to the Committee by the independent audit firm as part of the audit; to assess significant matters concerning the Company's accounting policies and practices; to evaluate alternative practices and disclosure options previously communicated to Company management by the independent auditor within the framework of CMB accounting standards and principles, including their potential consequences, proposed implementation, and any significant correspondence between the auditor and Company management
- To review and resolve complaints received by the Company regarding accounting, internal controls, reporting systems, and independent audit processes
- To establish evaluation methods and confidentiality criteria for employee notifications concerning accounting and independent audit matters
- To audit the Company's publicly disclosed annual and interim financial statements, verifying their compliance with current legislation and international accounting standards; and to report its assessment to the Board of Directors after obtaining opinions from Company executives and independent auditors regarding their accuracy and fairness
- To perform additional duties assigned to the Committee under Capital Markets Board (CMB) regulations and the Turkish Commercial Code (TCC)

Corporate Governance Committee
The Corporate Governance Committee is responsible for determining whether the Corporate Governance Principles are being properly implemented within the Company, identifying any instances of non-compliance along with their reasons, and addressing any conflicts of interest that may arise from partial compliance. The Committee also provides recommendations to the Board of Directors for improving corporate governance practices and oversees the activities of the Investor Relations Department. In addition, the Committee performs the functions of both the Nomination Committee and the Remuneration Committee. The Committee held 4 meetings during 2025 in relation to its activities.

Duties and responsibilities of the Corporate Governance Committee:

Name	Committee Title	Board Title	Executive/Non-Executive
Prof. Dr. Nafiz Arıca	Chairman	Independent Board Member	Non-Executive
Tuncer Köklü	Member	Board Member	Non-Executive
Burcu Nergiz	Member	Director of Investor Relations and Sustainability	-

- To determine whether the Corporate Governance Principles are being properly implemented; if not, to identify the reasons for non-compliance and any conflicts of interest arising from partial compliance, and to provide the Board of Directors with recommendations for improving corporate governance practices
- To review the Corporate Governance Compliance Reports to be publicly disclosed and verify, based on the Committee's knowledge, whether the information provided is accurate and consistent
- To ensure the development, adoption, and proper implementation of Corporate Governance Principles within the Company and, where full compliance is not achieved, to develop improvement plans and submit recommendations to the Board of Directors
- To monitor developments in corporate governance practices and recommend to the Board of Directors the adoption of those practices deemed beneficial for the Company
- To establish a transparent system for identifying, evaluating, and training qualified candidates for the Board of Directors, including the development of relevant policies and strategies
- To conduct regular evaluations of the Board of Directors' composition and effectiveness, presenting recommendations for potential changes to the Board
- To establish a transparent system for identifying, evaluating, and training qualified candidates for both the Board of Directors and executive management positions, including the development of relevant policies and strategies
- To establish the principles, criteria, and practices governing remuneration of Board Members and executive management, in alignment with the Company's long-term objectives, and to supervise their implementation
- To submit recommendations to the Board of Directors regarding the remuneration of Board Members and executives with administrative responsibilities, based on the level of achievement of the established remuneration criteria
- To oversee the activities of the Investor Relations Department
- To carry out studies aimed at the early identification of risks that could endanger the Company's existence, development, and continuity; to ensure necessary measures are taken regarding identified risks, and to manage such risks
- To inform the Board of Directors and provide necessary warnings regarding the measurement and monitoring of risks, and the use of risk elements in decision-making processes
- To take the necessary steps to ensure that risk management policies and practices are adopted and implemented by all Company departments and employees
- To monitor the integration and effectiveness of risk management and internal control systems within the Company's corporate structure
- To fulfill any other duties assigned or to be assigned to the Committee in accordance with the regulations of the Capital Markets Board (CMB) and the Turkish Commercial Code (TCC), including the timely identification, accurate definition, measurement, assessment, and monitoring of potential risk factors that could threaten the Company

Board Committees

Early Detection of Risk Committee
The duties and working principles of the Early Detection of Risk Committee have been established in compliance with the provisions, regulations, and principles set forth in the Capital Markets Legislation, the Company's Articles of Association, the Turkish Commercial Code (TCC), and the Corporate Governance Principles of the Capital Markets Board (CMB). Article 378 of the Turkish Commercial Code requires the Committee to submit biannual reports evaluating the current period's risks that may impact the Company's existence and continuity, identifying potential threats, and proposing appropriate solutions. Within this framework, the Early Detection of Risk Committee held 6 meetings during 2025 to carry out its activities.

The Duties and responsibilities of the Early Detection of Risk Committee have been defined as follows:

Name	Committee Title	Board Title	Executive/Non-Executive
Dr. C. Müjdat Altay	Chairman	Independent Board Member	Non-Executive
Tuncer Köklü	Member	Board Member	Non-Executive

- To carry out studies aimed at the early identification of risks that could endanger the Company's existence, development, and continuity; to ensure necessary measures are taken regarding identified risks, and to manage such risks
- To inform the Board of Directors and provide necessary warnings regarding the measurement and monitoring of risks, and the use of risk elements in decision-making processes
- To take the necessary steps to ensure that risk management policies and practices are adopted and implemented by all Company departments and employees
- To monitor the integration and effectiveness of risk management and internal control systems within the Company's corporate structure, and to fulfill other duties assigned or to be assigned to the Committee under the Capital Markets Board (CMB) regulations and the Turkish Commercial Code (TCC), including the timely identification, accurate definition, measurement, assessment, and monitoring of potential risk factors that may threaten the Company

Organization Chart

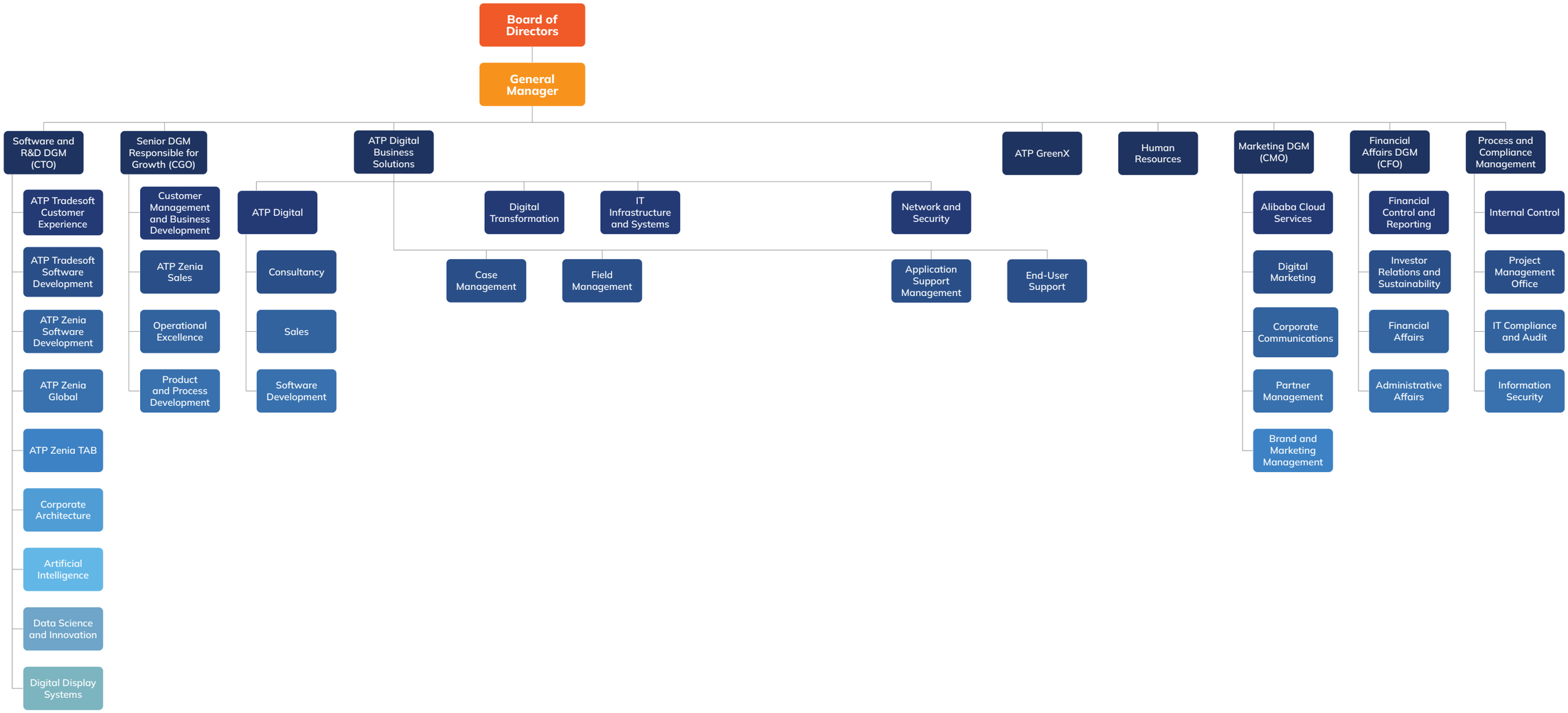
A career journey guided by the "Let's Succeed Together" strategy, embracing the principles of equality and diversity. ATP evaluates candidates through a "right person for the right job" approach, without discrimination based on race, language, religion, or gender during recruitment processes.

ATP welcomes candidates who are eager to grow and develop their skills with the motto, "Join us, learn from us, teach us, let's succeed together," and continues its activities with innovative employees who value teamwork and embody the Company's core values.

ATP publishes its job opportunities via LinkedIn, kariyer.net, and the Human Resources section of its website. In addition, through the "I Have a Candidate" program, current employees are encouraged to refer potential candidates to the Human Resources Department. Employees who contribute to the recruitment process through this platform are rewarded.

At ATP, the recruitment process is conducted through multiple stages. Interviews are carried out by the Human Resources Department, and role-specific technical assessments are administered. Depending on the position, general aptitude tests and personality inventories may also be used. Assessment Center practices are also incorporated into the process when required by the role.

Organization Chart



Shareholding Structure and Voting Rights

Information regarding the Company's shareholding structure, including the total number of shares and voting rights, the number of shares and voting rights for each share group, and the nature of any privileges, is provided below:

The Company's shares are divided into two groups: Group A and Group B. Each Group A share carries five (5) voting rights at the General Assembly. Group A shares also possess the privilege of nominating candidates to the Board of Directors. In accordance with the quorum requirements specified in the Turkish Commercial Code (TCC) and Capital Markets Board (CMB) regulations, half of the Board members shall be elected from candidates nominated by Group A shareholders. These Group A-nominated members (excluding independent members as defined in the CMB's Corporate Governance Principles) will comprise half of the Board. The Chairman of the Board of Directors shall be elected from among the Board members representing Group A shareholders.

Shareholder	Group	Share Amount (TRY)	Capital Share (%)	Voting Rights	Voting Right Share (%)
Ata Holding*	A	10,000,000	10.67	50,000,000	37.38
Ata Holding*	B	63,455,000	67.68	63,455,000	47.44
Other	B	1,485,000	1.59	1,485,000	1.16
Publicly Traded	B	18,810,000	20.06	18,810,000	14.02
Total	-	**93,750,000**	**100.00**	**133,750,000**	**100.00**

**Ata Holding shares belong to members of the Kurdoğlu Family.*

Information on Subsidiaries and Shareholding Ratios

The table below provides information on the Company's direct or indirect subsidiaries and shareholding ratios. The Group consists of 5 subsidiaries within the scope of consolidation, including 1 indirect subsidiary, in which it holds the majority of the shares or management control.

Subsidiary Name	Geographic Region	Year of Establishment	Field of Activity	Paid-in Capital	Company's Share in Capital	Shareholding Ratio (%) (2025)	Shareholding Ratio (%) (2024)
Tradesoft (Shanghai) IT Co., Ltd.	China	2014	Technology	USD 170,000	USD 86,700	51	51
Zenia Technologies B.V.	Netherlands	2019	Technology	EUR 20,000	EUR 20,000	100	100
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.	Türkiye	2021	Food and Technology	TRY 100.000	TRY 100.000	100	100
ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.	Türkiye	2022	Managing a portfolio consisting of venture capital investments and capital market instruments	TRY 125,000,000	TRY 60,546,000	48.44	100
Zenia Limited (Indirect Subsidiary)	Malta	2019	Technology	USD 11,080	USD 11,080	100	100
Cloudone Bilişim ve Teknoloji A.Ş. (Indirect Subsidiary)	Türkiye	2014	AI Software	TRY 430,000	TRY 430,000	48.44	-

Tradesoft (Shanghai) IT Co., Ltd.
On December 30, 2020, ATP acquired 51% of the shares of Tradesoft (Shanghai) IT Co., Ltd., domiciled in China, from Ata Holding A.Ş. Tradesoft (Shanghai) IT Co., Ltd. is ATP's foreign subsidiary under its direct control. The primary business activities of Tradesoft (Shanghai) include the development and transfer of technology in the field of computer products, provision of technical services and consultancy, and the wholesale, retail, import, and export of computer hardware, environmental science instruments and devices, electronic products, and communication equipment.

Registered address: Floor 7, Block 3, Xinglian Scientific Research Building, No.1535, HongMei Road, Shanghai 200233, P.R. China

Zenia Technologies B.V. and Zenia Limited
ATP holds 100% ownership in Zenia Technologies B.V., established on September 30, 2019, in the Netherlands with a capital of EUR 20,000. This company, wholly owned by ATP, has a direct subsidiary - Zenia Limited - established on December 24, 2019, in Malta, also with 100% ownership and a capital of USD 11,080. Zenia Technologies B.V. is primarily engaged in holding activities.

Registered address: Zuidplein 116, 1077XV, Amsterdam, The Netherlands Zenia Limited engages in software sales.

Registered address: 6, Sqaq ix-Xatt Nru. 2, Pieta PTA 1611, Malta

Information on Subsidiaries and Shareholding Ratios

Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.
This company was established on November 26, 2021, in Türkiye and is wholly owned by ATP Yazılım ve Teknoloji A.Ş. Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş. was founded with the purpose of using, testing, implementing, and developing software, hardware, processes, and other applications for the hospitality industry, and offering the technologies in use to domestic and international customers.

Registered address: Dikilitaş Mah. Emirhan Cad. No: 109 İçkapı No: 10 Atakule Beşiktaş / Istanbul

ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.
The company was established on April 22, 2022, in Istanbul, Türkiye, and is 48.44% owned by ATP. It is subject to the provisions of the Turkish Commercial Code ("TCC"), the Capital Markets Law ("CML"), and the regulations of the Capital Markets Board of Türkiye ("CMB"). It was incorporated in accordance with the CMB's "Communiqué on Principles Regarding Venture Capital Investment Trusts" (III-48.3), which came into force on October 9, 2013, for the purpose of offering its shares to qualified investors. The Company is a joint-stock corporation with a registered capital system, operating as a capital market institution, and established to issue shares for the purpose of managing a portfolio consisting of venture capital investments, capital market instruments, and other assets and transactions as determined by the CMB. It may also engage in other activities permitted under capital market legislation.

The capital increase to raise the issued capital of ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. from TRY 60,000,000 to TRY 125,000,000 was completed, thereby ending sole ownership. Following the capital increase in question, ATP Yazılım ve Teknoloji A.Ş.'s ownership stake was 48%. In addition, following ATP Yazılım ve Teknoloji A.Ş.'s acquisition on December 22, 2025 from Ata Holding A.Ş. of 546,000 shares in ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş., ATP Yazılım ve Teknoloji A.Ş.'s ownership stake reached 48.44% as of December 31, 2025. The Company has a total of 12,000,000 privileged shares. All of these privileged shares (Group A) belong to ATP Yazılım ve Teknoloji A.Ş. Pursuant to the Company's articles of association, Group A shares provide the privilege of nominating candidates for the election of board members. Within the framework of these privileges, ATP Yazılım ve Teknoloji A.Ş. has control over ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.

It was also stated that the Capital Markets Board granted permission for the change of title of ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. and the use of the expression "ATP Capital" as its trade name; furthermore, it was stated that the announcement of this decision was published in the Capital Markets Board's bulletin No. 2025/52 dated October 2, 2025.

Registered address: Dikilitaş Mah. Emirhan Cad. Ata Plaza No: 109 İç Kapı No: 15 Beşiktaş / Istanbul

Cloudone Bilişim ve Teknoloji A.Ş.
Cloudone Bilişim ve Teknoloji Anonim Şirketi was established in Türkiye on September 26, 2014. It was fully acquired by ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi on August 20, 2025, which is its sole shareholder.

The Company is an information technology company and its principal field of activity is to develop technologies focused on artificial intelligence and data science. The Company produces innovative software and technology solutions aimed at increasing the efficiency and revenue potential of institutions.

Registered address: Reşitpaşa Mah. Katar Cad. İTÜ ARI 8 Teknokent Binası No: 4 İç Kapı No: 201 Sarıyer / Istanbul

Business Ethics and Transparency

ATP regards accountability, transparency, and full compliance with laws and regulations across all stages of its business processes as a cornerstone of its corporate identity. In line with its strategic global growth targets, the Company expanded its existing policy framework by incorporating a next-generation of sustainability-oriented policies, such as Environmental Policy, Occupational Health and Safety Policy, Quality Policy, and Energy Policy. These initiatives reinforce ATP's commitment to ethical standards and corporate responsibility, while demonstrating its determination to prioritize these principles in all operational decisions.

Code of Ethics and Our Ethical Management Framework
ATP's Code of Ethics is built on the values of transparency, integrity, fairness, and full compliance with universal legal norms. In line with these principles, the Company is committed to adopting high ethical standards in its business practices and upholding these values across all its operations.
In this context, ATP's core ethical values are defined as follows:

- Integrity
- Transparency
- Accountability
- Merit
- Respect for people

These principles aim to respect the rights of employees, customers, and business partners, create a safe and fair working environment, and ensure transparency and accountability at every level. The code of ethics policy clearly defines ATP's ethical conduct and its responsibilities in the business world.

These values are embodied in the main reference document, the ATP Code of Business Conduct (ATP CBC). The ATP CBC, together with complementary texts such as the Anti-Bribery and Anti-Corruption Policy, Information Security and KVKK/GDPR Policies, Gift and Hospitality Policy, forms the Company's ethical management framework. The document also includes practical tools such as the "Ethical Values Decision Tree" that employees can use during challenging decision-making moments.

Ethical processes are led at the CEO level in line with the "tone at the top" principle and are managed by an independent Ethics Committee. Thus, ethics ceases to be merely a matter for the compliance function and becomes an integral part of corporate strategy.

Compliance with code of ethics is monitored through three main mechanisms:

- Mandatory ATP CBC certification completed by every employee once a year,
- Risk-based internal audit and internal control processes,
- Notifications received through the independent and confidential ethics hotline (SpeakHub) open to all stakeholders.

Every year, all employees declare that they have read the ATP CBC document and will comply with the rules; new employees complete these training programs during the orientation process.

Business Ethics and Transparency

Ethics Hotline and Notification Mechanisms
One of the most important tools for keeping the ethical culture alive at ATP is the ethics hotline, accessible to employees, suppliers, and customers. SpeakHub (formerly Remed Ethics Hotline) operates as an independent and confidential structure.

According to the process defined under the heading "I Share My Concerns" in the ATP CBC:
- Notifications are sent directly to the Ethics Committee via the independent ethics hotline.
- Investigation processes are conducted on a confidential basis.
- Non-retaliation against the person making the notification is explicitly guaranteed by the "Prohibition of Retaliation" principle.

The Ethics Committee classifies the reported issues, conducts investigations in coordination with relevant units when necessary, creates action plans, and records the process. Thus, ethics notification management turns into a proactive structure that works integrated with the corporate risk management and internal control system.

Business Ethics Trainings and Activities in 2025
ATP implements a systematic training and awareness program covering all employees to ensure that ethical principles do not remain only on paper. Trainings, internal communication, and role-model behaviors by managers are considered together in spreading the ethical culture throughout the institution.

In 2025:
- The mandatory "Code of Business Conduct and Ethical Values" e-training was completed by all employees.
- Information Security and KVKK e-training programs became part of the mandatory training set that strengthens the ethics and compliance framework.
- New employees were informed about ATP CBC, anti-bribery and anti-corruption, information security, and personal data protection during the orientation process and were included in the certification process.
- Awareness of ethical principles was maintained throughout the year via email notifications, digital content, and internal communication campaigns.

This approach aims to make the code of business ethics not just "read" but "applied" rules in daily decision-making processes.

Anti-Bribery and Anti-Corruption
ATP adopts a zero tolerance principle in the fight against bribery and corruption. The Anti-Bribery and Anti-Corruption Policy in force is an integral part of the ATP CBC and covers all of the Company's operations. The policy is based on three fundamental principles:
- zero tolerance against bribery and corruption,
- full compliance with national legislation and relevant international standards,
- commercial integrity and fair competition.

ATP considers compliance with international regulations such as the FCPA and UK Bribery Act, in line with its global growth strategy, as well as Turkish legislation. Current policies and processes have been designed to be compatible with the ISO 37001 Anti-Corruption Management System standard.

The anti-bribery and anti-corruption approach is implemented through:
- Binding rules for all employees and managers,
- Ethical criteria in the selection of business partners and suppliers,
- Ethical compliance and anti-bribery clauses added to contracts,
- Risk-based internal audits, financial control mechanisms such as dual signature requirement, and spending approval limits.

In the 2025 reporting period, the "Anti-Bribery and Anti-Corruption" section was assigned to all employees as a training component of the mandatory ATP CBC certification process. Additional information was provided especially to high-risk functions such as sales and procurement, regarding gift and hospitality limits and conflict of interest risks.

ATP adopts a transparent, fair, and objective approach in the selection and relationship management of business partners; it avoids behaviors that may cause or create the impression of a conflict of interest. The Company makes no concessions against bribery, corruption, or any kind of unethical practice. All business partners are expected to act in accordance with the ATP Code of Business Conduct, treat their employees fairly, and demonstrate an environmentally sensitive approach.

Stakeholder Relations and Future-Oriented Improvements
ATP's ethical stance is at the center of stakeholder relations, forming the basis of the trust relationship established especially with global customers and investors. The transparent management approach ensures successful supplier audits and prepares the ground for long-term and sustainable collaborations.

Looking ahead, in the areas of ethics, transparency, and anti-corruption, it aims to:
- Support the ATP CBC with an AI-based CBC assistant where employees can interactively ask questions and receive guiding answers compliant with policies,
- Digitalize supplier and business partner audit processes and fully integrate ethical criteria into this structure,
- Clarify the rules on AI Ethics in line with global best practices. Thus, ATP will continue to position its ethical management and corporate responsibility as an indispensable component of its sustainable growth strategy and stakeholder trust.

Information Security Policy: The rapidly evolving dynamics of the technology world have made data protection a critical necessity. ATP implements an end-to-end Information Security Policy to protect the confidentiality, integrity, and accessibility of information. Our information security management system, established in 2023, was awarded the ISO 27001:2022 certification in 2024. This achievement is a concrete indicator of our reliability and sustainable technology strategy in global markets (especially within the scope of EU/GDPR compliance).

Diversity and Inclusion Policy: ATP, in line with its sustainability principles and objectives, has adopted diversity and inclusion as a fundamental value. The Company demonstrates an equal and fair approach to all forms of diversity - including gender, race, color, national or ethnic origin, religion, age, disability status, health status, genetic characteristics, pregnancy status, sexual orientation, gender identity, marital status, and other legally protected statuses.

ATP's strategy aims to celebrate the unique characteristics and perspectives of all employees, integrate the richness brought by diversity into the workplace, and strengthen a culture of inclusion across the Company. Thus, ATP seeks sustainable success by fostering a workforce that reflects the broad spectrum of society and recognizing and valuing the potential of each employee.

Business Ethics and Transparency

Human Rights Policy: This policy, prepared in line with our sustainability principles, is a comprehensive guide that guarantees compliance with globally (UN and ILO standards) and locally recognized human rights. While offering a proactive risk management to prevent all kinds of human rights violations, the policy strengthens ATP's image as a reputable institution fulfilling its social responsibilities on a global scale.

In this way, ATP plays an important role in promoting a corporate culture that respects human rights and contributes to progress on the path to sustainability.

Environmental Policy: ATP's environmental policy reflects the Company's commitment to minimizing its environmental impact, conserving natural resources, and contributing positively to the balance of the ecosystem.

This policy defines concrete steps such as energy conservation, waste reduction and management, protection of water resources, promoting renewable energy sources, pollution prevention, and overall reduction of environmental impacts. It also envisions the development of eco-friendly technologies and sustainable supply chain practices and calls for strict legal and regulatory compliance.

To achieve its environmental sustainability targets, ATP aims to raise environmental awareness and responsibility across the organization by setting transparent, measurable, and achievable targets, establish strong collaboration and communication networks with stakeholders, and continuously improve environmental performance. This comprehensive environmental policy not only helps ATP reduce its own environmental footprint but also enhances its corporate reputation and brand value, inspires customer and investor trust, and contributes to the Company's long-term sustainable success. This approach demonstrates ATP's commitment to environmental responsibility and its active fulfillment of these commitments for a sustainable future.

Occupational Health and Safety Policy: As emphasized in the occupational health and safety policy, ATP prioritizes the health and safety of its employees. The objective of the policy is to mitigate workplace risks, prevent work accidents and occupational diseases, and to lay out the Company's commitment to improving occupational health and safety standards. The policy also specifies the responsibilities toward the environment and society, recognizing that a healthy and safe work environment affects not only employees but also the overall well-being of the community.

This policy promotes continuous improvement to ensure the long-term success and sustainability of the business.

Quality Policy: The objective of ATP's quality policy is to continuously improve product and service quality and minimize its environmental impacts in line with its sustainability targets. To create ultimate customer satisfaction, we adopt a continuous improvement approach, provide ongoing training and development opportunities to enhance the quality of our products and services, engage in partnerships to reduce environmental and social impacts across our supply chain, encourage employee participation, and ensure they share their sustainability responsibilities. We also strive to comply with laws and regulations, adhere to sustainability principles, and meet societal expectations. Through this policy, ATP aims to continuously monitor and improve its sustainability performance.

Energy Policy: The principles of sustainability, efficiency, and innovation form the foundation of the Company's energy management strategies in alignment with ATP's mission to "Empower a Renewable Future." Upholding corporate ethical values and social responsibilities, the Company has adopted a clearly defined energy policy that promotes environmental sustainability and the use of renewable energy sources.

This policy mandates the taking of environmentally conscious and informed decisions at every stage of company operations. In parallel with the importance given to reducing greenhouse gas emissions as part of sustainability activities, ATP supports environmentally beneficial projects through offset mechanisms and takes part in voluntary carbon markets to raise awareness. In this direction, ATP has carried out a voluntary offset transaction in the said market by purchasing an international renewable energy certificate (I-REC) corresponding to its 2024 electricity consumption classified as Scope 2 emissions.

ATP, with these steps, aims to create a greener and more sustainable future for both the Company and society.

Conclusion and Commitment: ATP's policies and governance framework form the foundation of an organization committed not only to economic growth, but also to building a more resilient, inclusive, and sustainable future. This framework, which strengthens our risk management processes, increases our corporate reputation and the value we create for our stakeholders every day. ATP will continue to strengthen its leadership in sustainability by ensuring full compliance with legislation and universal ethical standards.

In conclusion, all these policies created by ATP are considered as the cornerstones of a forward-thinking and responsible organization. These policies, by ensuring respect for human rights, protection of the environment, and the well-being of all individuals within the organization, also contribute to the continuous development of the business. Furthermore, they strengthen risk management by defining clear behavioral expectations and play an active role in shaping the image associated with corporate social responsibility.

These policies help promote a resilient, inclusive, and harmonious working environment that, in addition to the economic growth of the organization, contributes to broader social and environmental well-being. Therefore, ATP commits to act in accordance with relevant laws, regulations, and contractual commitments by adopting an approach that continuously adapts to and improves these policies.

ATP will continue to strengthen its sustainability leadership through full compliance with applicable legislation and universal ethical standards.

Ethical Management and Corporate Responsibility

ATP carries out its activities within the framework of transparency, accountability, and legal compliance and structures its ethical business understanding in line with the ATP Code of Business Conduct. These rules guarantee compliance with ethical standards in relations with all employees, business partners, and communities. The implementation of these ethical rules is carried out under the supervision of the Board of Directors and the management of the Ethics Committee.

Employees and stakeholders are informed about ethical rules and guided to keep this culture alive. This approach forms the basis of ATP's corporate governance structure and reinforces the Company's commitment to ethical values.

Risk Management Policy

ATP has established a corporate risk management structure for the timely detection, accurate identification, measurement, evaluation, monitoring, and effective management of possible risks and opportunities that may affect the continuity of activities, financial strength, and global brand reputation. The strategy is based on managing risks not only as a threat but also as an opportunity for operational excellence and innovation. It is the responsibility of the Board of Directors to establish risk management policies that will minimize the impact of identified risks and to carry out the necessary risk management activities within this framework, and the work carried out is periodically reported to the Early Detection of Risk Committee.

1. Risk Management Cycle: Recording, Analysis and Evaluation
ATP classifies its information assets and business processes according to their criticality levels.

Asset-Based Risk Management: Threat and vulnerability analysis is performed for each asset class based on confidentiality, integrity, and accessibility criteria.

Dynamic Evaluation: The organizational impact and probability of occurrence of threats are scored within the defined "Risk Appetite" and "Acceptable Risk Threshold" framework.
Risk Treatment: For risks above the acceptance threshold, avoidance, transfer, mitigation, or acceptance strategies are applied; actions are recorded and continuously monitored.

2. Operational Risk Management and Business Continuity
For the continuity of our technology-driven operations, all elements that may disrupt efficiency in daily activities are proactively managed:

Resilience and Recovery: Disaster recovery (DR) and Business Continuity (BCP) plans are regularly tested, taking into account hybrid work models.

Early Warning Systems: System performance and security parameters are monitored 24/7, and potential issues are addressed before they occur.

Supply Chain Risks: In external service procurement, suppliers are scored according to security, compliance, and financial sustainability criteria. Ethical and technical compliance clauses (SLA/OLA) are included in contract process.

3. Compliance and Legal Risk Management
As a global technology player, ATP sees full compliance with its legal and contractual obligations as a risk management principle:

Global Standards: Based on the ISO 27001:2022 Information Security Management System; KVKK/GDPR compliance, protection of intellectual property rights, and compliance with local labor laws are monitored with the support of the legal unit.

International Laws: Within the scope of our expansion strategy to foreign markets, compliance risks regarding FCPA, UK Bribery Act, and international export controls are proactively analyzed.

Audit: Non-conformities are detected through periodic reviews by independent auditors, triggering improvement processes.

4. Management of Financial Risks
The Company is responsible for monitoring and managing the financial risks to which it is exposed due to its activities. These risks include market risk (including exchange rate risk, fair value interest rate risk, and price risk), credit risk, liquidity risk, and cash flow interest rate risk. The Company takes the necessary measures to mitigate the impact of these risks and to hedge against them.

5. Capital Risk Management
In managing its capital, the Company strives to ensure the continuity of its operations while also aiming to use the balance between debt and equity in the most efficient way. The risks associated with each class of capital, along with the cost of capital, are evaluated by Senior Management. Based on these evaluations, the Company aims to maintain its capital structure in balance through new borrowings, repayments of existing debt, dividend payments, or the issuance of new shares.

The Company monitors capital using the net debt/total capital ratio. This ratio is calculated by dividing net debt by total capital. Net debt is calculated by subtracting cash and cash equivalents from total debt amount (including loans, lease liabilities, and trade payables as shown in the statement of financial position). The Company's Risk Management Policy primarily focuses on the unpredictability and volatility of financial markets, and the policies applied aim to minimize possible adverse effects.

6. Foreign Currency Position Risk Management
The Company is exposed to foreign exchange risk due to changes in exchange rates used in converting foreign currency assets and liabilities into Turkish Lira and monitors exchange rate risk through foreign currency balance position analysis. The Company also uses derivative financial instruments against the risk of exchange rate changes.

7. Counterparty Risk Management
Holding financial instruments also carries the risk that the other party may not be able to fulfill the requirements of the agreement. The Company's collection risk arises mainly from its trade receivables. These receivables are evaluated considering company policies and procedures, and accordingly, after a provision for doubtful receivables is set aside, they are shown net in the balance sheet.

8. Liquidity Risk and Its Management
The Company tries to manage liquidity risk by regularly monitoring cash flows and ensuring the continuity of adequate funding and borrowing reserves by matching the maturities of financial assets and liabilities.

Prudent liquidity risk management involves maintaining adequate cash reserves, access to sufficient funding through credit facilities, and the ability to close market positions when needed. The risk of not being able to fund current and future potential debt requirements is managed by ensuring continuous access to a sufficient number of high-quality credit providers.

9. Interest Rate Risk
Changes in interest rates, due to their impact on interest-sensitive assets and liabilities, pose a significant risk in terms of financial results. This risk is managed by balancing the amount and maturities of interest-sensitive items.

Risk Management Policy

Internal Audit:
Taking into account the nature of all activities conducted by the Company, the Internal Audit unit is responsible for carrying out audit activities using a risk-based methodology to increase operational efficiency and effectiveness and coordinating external audit work. As a result of the audit work carried out, findings are reported, and follow-up work is conducted to ensure necessary actions are taken.

All products and services provided by Tradesoft to its customers in the finance sector, especially the GTP product family, are periodically subject to independent audit processes. Within this scope, the effectiveness of our control environment is certified through ISAE 3402 Type 2 independent audit studies. These audits are reported and shared with our stakeholders in full compliance with the standards of:

- The COBIT (Control Objectives for Information and Related Technology) framework,
- the "Regulation on Information Systems and Electronic Banking Services" issued by the Banking Regulation and Supervision Agency (BRSA).

Thanks to these independent audit reports prepared:

- Independent assurance at international standards regarding the ATP/Tradesoft control environment is provided to our customers.
- In line with regulatory obligations, the audit efforts of our customers and business partners are minimized, providing operational convenience.
- Our company's principles of transparency and accountability are embodied in a way that reinforces our reliability in global technology markets.

Internal Control:
The ATP Internal Control System aims to ensure the protection of corporate assets; the effective and efficient conduct of operations in compliance with laws, relevant regulations, and internal policies and procedures; and the reliability of the accounting and financial reporting system—thereby providing a controlled and efficient operational environment.

The Internal Control Unit monitors, with a proactive and preventive approach, that operations are carried out in line with ISO 27001:2022 Information Security Management System standards, generally accepted international control frameworks (COSO, etc.), and code of business conduct. Our unit:

- Audits the reliability, integrity, and real-time access to data of information systems,
- Analyzes process-based risks and develops preventive control points for errors and abuses,
- Reports monitoring and evaluation results to management levels impartially, objectively, and simultaneously.

The Board of Directors has assigned the Audit Committee to oversee, evaluate, and guide the activities conducted under internal control and internal audit. In this context, internal control, internal audit, and compliance activities are carried out with a risk-based approach and are monitored at the committee level, contributing to the establishment, development, and improvement of a risk culture throughout the Company.

Corporate Governance Principles Compliance Statement

The Company has been listed on Borsa Istanbul since June 4, 2021, and since that date, it has been subject to the regulations of the Capital Markets Board (CMB). The Company has adopted universal Corporate Governance principles including equality, transparency, accountability, and responsibility. It aims to comply with the maximum extent possible with the Capital Markets Law (CML), CMB regulations and decisions, the CMB Corporate Governance Communiqué No. II-17.1, and the CMB's Corporate Governance Principles in all its activities.

For the fiscal year ending December 31, 2025, the Company has fully complied with all mandatory principles outlined in the CML, CMB regulations and decisions, and the aforementioned Communiqué. Maximum effort has also been made to comply with non-mandatory principles, with the main principles not yet fully implemented outlined below. Additional explanations are provided in relevant sections of the annual report.

Regarding Principle 1.4.2: Group A shareholders of the Company hold privileged voting rights. Half of the Board members are elected from candidates nominated by Group A shareholders. At General Assembly meetings, shareholders or their proxies are entitled to 5 (five) votes per Group A share and 1 (one) vote per Group B share. No amendments are currently planned for the privileged voting rights specified in the Articles of Association.

Regarding Principle 1.5.2: The Company pays maximum attention to protecting minority rights. The provisions of the Turkish Commercial Code and legislation on publicly held joint-stock companies are fully implemented. Considering the current shareholding structure, distribution of shares other than those of the main shareholder, and general practices in the country, no changes are planned to expand minority rights provisions in the Articles of Association. Compliance with existing regulations regarding minority rights will continue.

Regarding Principle 1.7.1: Article 8 of the Articles of Association includes certain restrictions on transferring Group A shares. Group A shares are not traded on the stock exchange, while there are no restrictions in the Articles of Association on freely transferring publicly traded Group B shares. As current restrictions apply only to non-public privileged shares, no changes are foreseen.

Regarding Principle 2.1.4: The Company prioritizes maintaining English versions of corporate website content identical to Turkish versions. All major website sections have been published in English, with some supplementary documents awaiting translation. The objective is to complete English versions of all documents in the upcoming period.

Regarding Principle 3.1.3: The Company's stakeholder rights policies and procedures are currently available on the internal communication portal but not yet published on the corporate website. Work will commence to publish these documents publicly in the future.

Regarding Principle 4.2.2: The Board of Directors' duties and powers are comprehensively regulated under the Turkish Commercial Code. While no formal distribution of duties among Board members exists currently, Article 14 of the Articles of Association contains relevant provisions, and such distribution may be implemented if required.

Corporate Governance Principles Compliance Statement

Regarding Principle 4.3.9: A policy establishing a minimum 25% female representation target on the Board has not yet been adopted. The Company plans to define and implement a minimum 25% target in the future.

Regarding Principle 4.4.2: No formal written regulation currently defines a minimum period for sharing Board meeting materials related to the items on the Board of Directors meeting agenda with all members before the meeting. However, depending on the nature of the items to be discussed on the agenda, documents are shared sufficiently in advance to enable proper review and evaluation by Board members.

Regarding Principle 4.4.5: Beyond the provisions in the Articles of Association, no written regulation currently exists governing Board of Directors meeting procedures. The preparation of such a regulation is planned.

Regarding Principle 4.4.7: No restrictions apply to Board Members holding positions within or outside the Group. External positions held by Board Members are disclosed in the Company Information Form on the Public Disclosure Platform (KAP) and in the Annual Report. As the current practice is not considered problematic from a corporate governance perspective, no changes are anticipated in the near term.

Regarding Principle 4.5.5: Since the number of Board members is 5 and in view of the Corporate Governance Communiqué's requirements for committee chairs to be independent members along with the necessary number of committees, Board Members serve on multiple committees.

Regarding Principle 4.6.1: The Board of Directors bears responsibility for attaining the Company's disclosed operational and financial targets. While the Board reviews the Company's operations, performance results, and overall management evaluation, an independent body has not conducted the Board's performance assessment. Engaging an external service provider for such evaluation may be considered if needed.

Regarding Principle 4.6.5: Consistent with general practice and respecting personal data confidentiality, the remuneration of Board Members and senior executives is disclosed in aggregate in the Annual Report. Market practices will continue to be monitored closely in the future, with ongoing alignment to prevailing standards maintained.

No conflicts of interest arise from the Company's partial non-compliance with the principles outlined above, in addition to those already being implemented.

The Corporate Governance Compliance Report (URF) and Corporate Governance Information Form (KYBF) for the accounting period of 01.01.2025-31.12.2025, have been prepared according to the format specified in the Capital Markets Board (CMB) Resolution No. 2/49 dated 10.01.2019, as published in the CMB Weekly Bulletin No. 2019/02 dated 10.01.2019, and in compliance with the CMB Corporate Governance Communiqué (II-17.1).

The Corporate Governance Compliance Report (URF) and Corporate Governance Information Form (KYBF) for the accounting period of 01.01.2025 - 31.12.2025 are available as an annex to the Integrated Annual Report, through the Investor Relations section of the Company's website (www.atptech.com), and on the Public Disclosure Platform (KAP) at www.kap.org.tr.

Sustainability Principles Compliance Statement

ATP closely monitors the principles outlined in the Sustainability Principles Compliance Framework established by the Capital Markets Board of Türkiye (CMB) and aims to adopt best practices in sustainability. This approach demonstrates ATP's commitment to conducting its sustainability efforts according to globally recognized standards. The framework, introduced by the CMB in 2020, follows a "comply or explain" approach and includes non-mandatory principles. ATP is dedicated to enhancing its sustainability efforts by progressively increasing compliance with these principles each year. The Company continues to take significant steps in social and environmental responsibility while working toward a sustainable future.

ATP strives to achieve the highest possible compliance level with the CMB's Sustainability Principles. However, due to national and international uncertainties and certain principles not fully aligning with the current structure, full compliance has not been attained. The Company identified its sustainability priorities in 2022 based on recent developments and stakeholder expectations and reassessed them in 2025, publicly sharing key outcomes. ATP has identified no significant risk factors associated with principles not yet fully implemented but continues efforts to mitigate such risks and closely monitors their potential environmental and social impacts.

Detailed explanations regarding key principles not yet fully implemented are provided below.

Regarding principle A1.2: During 2025, work continued under the Environmental, Social and Governance (ESG) strategy development project; focusing mainly on climate-related risks and opportunities under TSRS 2, while significant progress was made in the ESG area. Our work within the scope of ESG policies will continue in 2026.

Regarding principle A2.2: In 2025, sustainability strategies were reviewed and action plans were developed; target-setting efforts for material topics are ongoing. Some implementation and action plans are in place for the areas of energy and governance, and related work continues. Our targets for climate-related risks and opportunities have also been shared, and the process of implementing the relevant plans is ongoing.

Regarding principle A2.4: The R&D department and all other departments continue to focus on improvement activities related to sustainability within our ATP GreenX business line. Eco-innovation-based R&D activities include initiatives such as renewable energy feasibility studies for emission reduction, energy efficiency projects, and zero waste applications, and these studies continue. Additionally, an I-REC certificate was obtained for purchased electricity this year. The ISO 14001 certificate was re-obtained before its validity expired.

Regarding principle A3.3: In 2025, there were no lawsuits filed and/or concluded against ATP regarding ESG issues.

Regarding principle A4.1: Carbon footprint studies for our 2025 carbon emissions were conducted in GHG Scope 1 and Scope 2 categories. Since ATP does not fall under the mandatory sectors for greenhouse gas monitoring, reporting, and verification as per Annex-1 of the regulation, verification was not performed.

Regarding principle B4: Due to ATP's low-emission business model, the limited financial impact of climate risks, and the fact that the revenue potential of ATP GreenX depends on external regulations, environmental targets were not included in the performance incentive and reward criteria for Board members, executives, and employees in 2025.

Regarding principle B5: How the prioritized environmental issues are integrated into our business objectives and strategies is detailed in our 2025 Integrated Annual Report. Revision work is planned to be conducted during 2026 to further improve existing work.

Regarding principle B8: Within the framework of EDİDER membership and collaboration with other relevant organizations, active participation has been ensured in the policy-making processes of public and non-governmental organizations operating in the environment field. In this process, it is planned to develop strategic collaborations and implement joint projects with these institutions by contributing to the shaping of environmental policies.

Sustainability Principles Compliance Statement

Regarding principle B9: Comparative data for relevant environmental indicators from current and previous years appears in the 2025 Integrated Annual Report. Additionally, carbon footprint calculations for GHG Scope 1 and Scope 2 categories were completed and disclosed in the report. Scope 3 data, on the other hand, will be disclosed in the coming periods.

Regarding principle B12: Environmental impact measurements include calculations of energy intensity, greenhouse gas intensity, and hazardous and non-hazardous waste quantities, which will be published in the 2025 Integrated Annual Report. Work continues on setting annual targets to reduce our environmental footprint. Once finalized, it is planned to be disclosed to the public.

Regarding principle B14: A Sustainability Strategy was established during 2024, and a sustainability framework was determined in 2025. In this scope, work has been initiated to structure relevant programs and procedures.

Regarding principle B14: There are no actions undertaken by third parties to reduce greenhouse gas emissions.

Regarding principle B15: Our work and investments within this scope are ongoing. We aim to provide the industry with a solution to reduce environmental impacts through our investments in the ATP GreenX platform.

Regarding principle B17: No production has been carried out within this scope.

Regarding principle B18: An I-REC certificate was obtained in 2025, and work continues for additional renewable energy investments that are in the feasibility phase.

Regarding principle B19: No renewable energy production or consumption occurred during the 2025 reporting year.

Regarding principle B20: Relevant information has been shared in the KPI tables of the 2025 Integrated Annual Report, and work on energy efficiency projects is ongoing.

Regarding principle B22: ATP has not participated in any carbon pricing mechanisms to date.

Regarding principle B23: No carbon credits were accumulated or purchased during the reporting period. The Company plans to consider purchasing carbon credits in the future as a measure to reduce carbon emissions, in line with its sustainability goals.

Regarding principle B24: The Company currently does not implement a carbon pricing mechanism.

Regarding principle C2.4: Studies and research on this matter continue, and the Company aims to initiate active memberships most suitable for ATP's mission, vision, and values.

Regarding principle C2.5: In order to be included in the Borsa Istanbul Sustainability Index and other international sustainability indices, a sustainability committee was established, sustainability reporting processes were developed, and targets for sustainability-related Key Performance Indicators (KPIs) were set. Under the Environmental Management System (EMS) strategy initiated in 2023 and completed in 2024, work towards the objective of being included in sustainability indices continues. As of 2025, application work for the sustainability index has been initiated, with the aim of being included in these indices.

The Company attached its Sustainability Principles Compliance Report, prepared in accordance with the CMB's Resolution No. 34/977 dated June 23, 2022 and approved by the Board of Directors, to the Integrated Annual Report. This report can also be accessed from the Public Disclosure Platform and the Company's corporate website at (https://www.atptech.com/yatirimci-iliskileri/surdurulebilirlik-raporu/).

Other Legal Disclosures

Statement regarding the acquisition of the Company's own shares:
The Company began trading on Borsa Istanbul on June 4, 2021, under the ticker code ATATP.E. During the 30-day price stabilization period, İş Yatırım Menkul Değerler A.Ş., the public offering intermediary, purchased 437,714 ATATP shares for TRY 10,415.298 on the Company's behalf. Following this transaction, the nominal value of the Company's current treasury shares is TRY 249,538.50, equivalent to TRY 67,275,917, recorded under equity in the treasury shares account. (31.12.2024: TRY 44,044,265)

Disclosures regarding special and public audits conducted during the fiscal year:
No special or public audits beyond legally required ones were conducted during the 2025 fiscal year.

Disclosures on lawsuits filed against the Company that may affect its financial status and operations and their possible outcomes:
No lawsuits exist that would impact the Company's financial condition or operations. Below is information regarding the Company's legal cases.

For overdue receivables and/or those in litigation/enforcement, the Group provisions for doubtful receivables. As of December 31, 2025, a provision of TRY 17,542,234 was provisioned for doubtful receivables. (December 31, 2024: TRY 2,361,361)

For potential cash outflow lawsuits against the Company, TRY 443,354 was provisioned as of December 31, 2025 (December 31, 2024: TRY 1,007,264)

Disclosures regarding administrative or judicial sanctions imposed on the Company and members of its management bodies for violations of legislative provisions:
None.

Information and evaluations regarding achievement of previously set targets and fulfillment of General Assembly resolutions, including reasons for any unachieved targets or unfulfilled resolutions:
All General Assembly resolutions adopted during the year were fulfilled, and all predetermined targets were achieved.

Disclosures regarding an Extraordinary General Assembly meeting, including the date, decisions taken, and related actions:
No extraordinary general assembly meeting was held in 2025.

Donations and Aid:
In 2025, donations totaling TRY 283,268 were made as follows: TRY 4,000 to the Turkish Education Foundation, TRY 16,470 to the Foundation for the Support of Women's Work, TRY 22,500 to the İTÜ Development Foundation, and TRY 240,298 to the Energy Digitalization Association. (December 31, 2024: TRY 501,682)

If the Company is part of a group of companies: disclosures regarding legal transactions conducted with or for the benefit of the controlling company or its subsidiaries, including any measures taken or omitted for their benefit during the reporting period:
The Company is not part of a group of companies.

Related party transaction disclosures:
The required information concerning related party transactions and outstanding balances is contained in Note 38 of the consolidated financial statements and accompanying footnotes for the period from January 1, 2025 to December 31, 2025, as published on the Public Disclosure Platform (KAP).

Other Legal Disclosures

Sources of financing and, if any, the nature and amount of capital market instruments issued:
None.

Amendments to the Articles of Association during the reporting period and their rationale:
No amendments were made to the Company's Articles of Association in 2025.

Investment developments and status of incentive utilization, including the extent of such utilization (if any):
The Company maintains an R&D Center at its Istanbul headquarters and a branch at İTÜ Arı Teknokent. These operations qualify under Law No. 4691 (Technology Development Zones) and Law No. 5746 (Support for Research, Development and Design Activities), which provide applicable incentives and exemptions effective until December 31, 2028. The continuation and implementation of these incentives are subject to Presidential Cabinet decisions.

Relevant Laws	31.12.2025 Amount (TRY)	31.12.2024 Amount (TRY)
Incentives Benefited from Law No. 5746	113,817,959	63,366,237
Income Tax Incentive under Law No. 4691	75,623,407	39,883,294
VAT Incentive under Law No. 4691	90,146,467	63,784,524
Stamp Tax Incentive under Law No. 4691	2,008,145	1,135,712
TOTAL	**281,595,978**	**168,169,767**

Number of personnel, collective bargaining practices, rights and benefits provided to employees and workers: Investment developments and status of incentive utilization, including the extent of such utilization (if any):
The Company maintains an R&D Center at its Istanbul headquarters and a branch at İTÜ Arı Teknokent. These operations qualify under Law No. 4691 (Technology Development Zones) and Law No. 5746 (Support for Research, Development and Design Activities), which provide applicable incentives and exemptions effective until December 31, 2028. The continuation and implementation of these incentives are subject to Presidential Cabinet decisions. The Company does not have any collective bargaining agreements. The rights and benefits provided to employees include salary, meals, employer contributions to the private pension system, private health insurance, performance bonuses, R&D incentives for R&D personnel, transportation, and social activities. As of December 31, 2025, the number of personnel employed by the Company and its subsidiaries ("Group") during the year was 463. (December 31, 2024: 514 personnel).

	Number of Personnel 31.12.2025	Number of Personnel 31.12.2024
ATP	378	430
Subsidiaries	85	84
TOTAL	**463**	**514**

Conflicts of interest between the Company and institutions providing services such as investment consultancy and rating, and measures taken by the Company to prevent these conflicts:
The Company does not receive services from institutions in areas such as investment consultancy and rating.

Information on mutual participations where the direct shareholding in the capital exceeds 5%:
There is no mutual participation.

Organizational changes during the year:
There has been no significant organizational change during the year.

Information on transactions made by members of the management body with the Company on their own behalf or on behalf of others, and activities within the scope of the non-compete obligation, within the framework of the permission granted by the General Assembly:
None.

Financial benefits provided to members of the management body and executives with administrative responsibilities:
As of December 31, 2025, the total amount of benefits and salaries provided to the Company's Board Members and Executives with Administrative Responsibilities was TRY 87,614,182 (December 31, 2024: TRY 68,074,536).

Internal Audit:
The Internal Audit unit is responsible for carrying out audit activities using a risk-based methodology, taking into account the nature of all activities conducted by the institution, in order to increase operational efficiency and effectiveness, and for coordinating external audit activities. As a result of the audit work carried out, findings are reported, and follow-up work is conducted to ensure necessary actions are taken.

The technologies developed by Tradesoft for its clients operating in the finance sector, particularly the GTP product family, along with independent audits carried out on its services and operations, have been reported in accordance with the ISAE 3402 Type 2 Independent Assurance Report. This report ensures alignment not only with the COBIT 4.1 (Control Objectives for Information and Related Technology) framework but also with the Regulation on Information Systems and Electronic Banking Services issued by the Banking Regulation and Supervision Agency (BRSA). By sharing this report with customers, Tradesoft has provided independent assurance regarding its control environment and contributed to the reduction of audit efforts by the parties in line with regulatory obligations.

Internal Control:
The ATP Internal Control System aims to ensure the protection of corporate assets; the effective and efficient conduct of operations in compliance with laws, relevant regulations, and internal policies and procedures; and the reliability of the accounting and financial reporting system—thereby providing a controlled and efficient operational environment.

The Internal Control unit operates with a proactive and preventive approach in line with ISO 27001 Information Security standards, generally accepted professional standards, and ethical business principles. It carries out monitoring, review, evaluation, and simultaneous, impartial, and objective reporting activities to management levels, ensuring the protection of ATP's assets, the lawful and efficient execution of operations in accordance with applicable legislation and ATP policies, as well as the reliability, integrity, and timely availability of information and reporting systems.

The Board of Directors has assigned the Audit Committee to oversee, evaluate, and guide the activities conducted under internal control and internal audit. In this context, internal control, internal audit, and compliance activities are carried out with a risk-based approach and are monitored at the Committee level, contributing to the establishment, development, and improvement of a risk culture throughout the Company.

Research and Development Activities

Research Expenses
Planned activities conducted to obtain new technological knowledge and findings are defined as research. The research expenses incurred during this phase are recognized in the income statement as incurred within the relevant period.

Capitalized Development Costs
Internally generated intangible assets that arise from the development of a project initiated with a new idea within the Company are capitalized and recorded only when all of the following conditions are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale,
- There is an intention to complete the intangible asset and to use or sell it to multiple customers,
- The intangible asset is available for use or sale,
- The manner in which the asset will generate probable future economic benefits can be demonstrated,
- Adequate technical, financial, and other resources are available to complete the development and to use or sell the intangible asset,
- The expenditure attributable to the intangible asset during its development can be reliably measured.

The Company monitors capitalized development costs on a project basis. Salaries of personnel directly involved in project development and costs directly attributable to the projects (such as rent, consultancy, etc.) are allocated to projects based on various allocation keys and amortized by capitalizing them. A portion of the Company's capitalized projects consists of software projects developed at the R&D Center located at the Company's headquarters, while the remainder comprises software projects developed in the İTÜ Arı Teknokent Technology Development Zone. All projects are amortized over a period of 5 years.

Information on the Group's investments during the relevant fiscal period:
The breakdown of the Group's total investment expenditures is presented in the table below. Type of Investment Amount for 2025 (TRY)

Type of Investment	Amount for 2025 (TRY)	Amount for 2024 (TRY)
Facilities, Machinery, and Equipment	592,275	258,807
Fixtures	34,353,836	7,332,800
Leasehold Improvements	25,820,540	2,899,997
Rights	143,619,855	16,562,276
Development Expenses	651,114,345	597,088,249
Other Intangible Fixed Assets	241,835	1,526,229
TOTAL	**855,742,686**	**625,668,358**

Financial Information

Amounts in the report, unless otherwise stated, are expressed in Turkish Lira ("TRY") in terms of purchasing power as of December 31, 2025, to reflect the effects of inflation.

Summary Information on Balance Sheet Items

	31.12.2025 Amount (TRY)	31.12.2024 Amount (TRY)	Change (%)
Current Assets	1,313,507,133	1,373,966,819	(4.4)
Fixed Assets	5,993,435,226	1,452,324,716	312.7
Total Assets	**7,306,942,359**	**2,826,291,535**	**158.5**
Short-Term Liabilities	591,194,182	578,939,479	2.1
Long-Term Liabilities	39,795,762	70,055,127	(43.2)
Total Liabilities	630,989,944	648,994,606	(2.8)
Equity	6,675,952,415	2,177,296,929	206.6
Total Liabilities and Equity	**7,306,942,359**	**2,826,291,535**	**158.5**

Summary Information on Income Statement Items

	31.12.2025 Amount (TRY)	31.12.2024 Amount (TRY)	Change (%)
Revenue	5,660,458,720	2,578,860,026	119.5
Cost of Sales	(823,298,775)	(1,142,590,389)	(27.9)
Gross Profit/Loss	4,837,159,945	1,436,269,637	236.8
Operating Profit/Loss	3,771,956,277	542,131,520	595.8
EBITDA	4,120,298,979	791,711,053	420.4
Net Profit/Loss for the Period	3,741,078,810	598,377,445	525.2
Net Profit/Loss for the Period (Parent Share)	2,053,605,858	572,072,417	259.0

Based on the Company's consolidated balance sheet data as of December 31, 2025, compared to the year-end figures of 2024, total assets increased by 158.5% to TRY 7,306.9 million, while shareholders' equity rose by 206.6% to TRY 6,675.9 million as per 2024 year-end data.

According to the Company's consolidated income statement data for 2025, compared to the same period of the previous year:
» Revenue increased by 119.5% to TRY 5,660.5 million,
» Gross Profit increased by 236.8% to TRY 4,837.2 million,
» Operating Profit increased by 595.8% to TRY 3,772.0 million,
» EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) grew by 420.4% to TRY 4,120.3 million,
» Net Profit for the Period increased by 525.2% to TRY 3,741.1 million (Net Profit Attributable to Parent increased by 259.0% to TRY 2,053.6 million).

Financial Information

Financial Analysis

PROFITABILITY

Ratios	2025	2024
Gross Profit Margin	85%	56%
EBITDA Margin	73%	31%
Net Profit Margin	66%	23%
Return on Equity	56%	27%
Total Return on Assets	51%	21%

EFFICIENCY

Ratios	2025	2024
Asset Turnover Ratio = Net Sales / Total Assets	0.77	0.91

LEVERAGE & LIQUIDITY

Ratios	2025	2024
Total Liabilities / Equity	0.09	0.30
Equity / Total Assets	0.91	0.77
Current Ratio = Total Current Assets / Total Short-Term Liabilities	2.22	2.37

Assessments and management evaluations regarding whether the Company's capital has been lost or whether the Company is insolvent:
The capital remains fully preserved within shareholders' equity, maintaining 100% of its value.

Measures considered to improve the Company's financial structure, if any:
As indicated in the Financial Position section of the annual report, there is no significant negative indicator regarding the Company's financial structure.

Dividend Distribution Policy

1. Scope and Legal Basis
The Profit Distribution Policy outlines the principles governing the distribution of dividends and advance dividends by ATP Yazılım ve Teknoloji A.Ş. (the "Company") in accordance with its Articles of Association ("Articles of Association") and the relevant regulations. This Policy has been prepared in consideration of the Articles of Association, the Capital Markets Law No. 6362 ("CML"), the Turkish Commercial Code No. 6102 ("TCC"), the Dividend Communiqué No. II-19.1 ("Dividend Communiqué"), the Corporate Governance Communiqué No. II-17.1, and other applicable legislation.

2. Purpose
The purpose of the Profit Distribution Policy is to ensure that a balanced and consistent approach is followed between the interests of shareholders and the Company in compliance with the relevant legislation, to inform investors, and to maintain a transparent policy regarding profit distribution.

3. Principles of Dividend Distribution
The decision on dividend distribution, the method of distribution, and its timing shall be made by the General Assembly of the Company upon the proposal of the Board of Directors. As long as the relevant regulations and financial capabilities allow, and taking into account market expectations, the Company's long-term strategies, capital requirements of affiliates and subsidiaries, investment and financing policies, profitability, and cash position; the Company aims to distribute at least 30% of the distributable net profit for the period, calculated within the framework of the Articles of Association, TCC, CML, Dividend Communiqué, and tax regulations, to shareholders and other individuals entitled to profit share.

Investments that require significant capital outflow aimed at increasing the Company's value, matters of material nature that affect the financial structure, major uncertainties and adverse developments arising in the economy, markets or other fields beyond the Company's control are taken into account when making decisions on profit distribution and when determining the amount and rate of profit to be distributed.

Dividends may be distributed in cash and/or in the form of bonus shares, or by using both methods in certain proportions. Dividends are distributed equally, in proportion to the shares, to all existing shares as of the distribution date, without considering their issuance and acquisition dates.

There are no privileged shares in terms of dividend rights among the Company's shares. Provided that it is resolved at the General Assembly meeting where the dividend distribution decision is taken, payments regarding dividends can also be made in equal or different amounts in installments.

Dividend distribution transactions shall commence on the date determined at the General Assembly, provided that distribution begins no later than the end of the fiscal period in which the General Assembly resolving on the distribution is held. Pursuant to the Articles of Association, the dividend distribution decision adopted by the General Assembly cannot be revoked unless legally permitted. If the Board of Directors proposes to the General Assembly that profits should not be distributed, the reasons for this and the manner in which the undistributed profit will be used shall be included under the relevant agenda item regarding profit distribution and presented to the shareholders at the General Assembly.

4. Principles Regarding the Distribution of Advance Dividends
The General Assembly of the Company may decide to distribute advance dividends to shareholders within the framework of the provisions of the CMB and other applicable legislation. Provided that it is limited to the relevant fiscal accounting period, the General Assembly may authorize the Board of Directors to distribute advance dividends. The calculation and distribution of the advance dividend shall be carried out in compliance with the provisions of the relevant legislation.

Advance dividends are distributed in cash based on the profits shown in the Company's interim financial statements. Advance dividends are distributed equally to all existing shares as of the distribution date, in proportion to their shareholding, without considering their issuance or acquisition dates.

5. Public Disclosure
The Board of Directors' proposal regarding dividend distribution, or the Board of Directors' decision regarding the distribution of advance dividends, along with the dividend distribution table or advance dividend distribution table, shall be disclosed to the public in accordance with the relevant regulations, including their form and content. In the event of a proposed amendment to the dividend distribution policy, the decision of the Board of Directors regarding the amendment and the justification for the amendment shall also be disclosed to the public. This policy shall be made publicly available on the Company's website following its approval by the General Assembly.

Dividend Distribution Proposal

Date of the Board of Directors' Meeting on the Dividend Distribution Proposal: 14.04.2025
Resolution No.: 2025/07
Agenda: Dividend Distribution Proposal for the Year 2024

In relation to the fiscal year 01.01.2024-31.12.2024, according to the consolidated financial statements of our Company prepared in accordance with the Turkish Financial Reporting Standards (TFRS) in line with the Capital Markets Board ("CMB") Communiqué II - 14.1 on "Principles Regarding Financial Reporting in the Capital Markets" and audited independently, the net distributable profit for the period, including donations, was determined to be TRY 437,557,412. According to the statutory financial statements prepared pursuant to the provisions of the Tax Procedure Law ("TPL"), the net profit for the period was determined to be TRY 516,399,897.

Regarding the distribution of 2024 profits; in accordance with the profit distribution regulations of the CMB, Article 22 of our Articles of Association, and the principles specified in our Dividend Distribution Policy, it was resolved to propose the following profit distribution to the approval of our shareholders at the 2024 Ordinary General Assembly Meeting.

In this context, it was unanimously decided by the shareholders present to submit the dividend distribution proposal which includes the following to the approval of our shareholders at the 2024 Ordinary General Assembly Meeting:

1) Regarding the allocation of 5% of the net profit for 2024 pursuant to Article 519 of the Turkish Commercial Code to be set aside as a general legal reserve, the current amount of general legal reserve in the statutory records exceeds the 20% limit of the capital for 2024, therefore pursuant to the second paragraph of Article 519 of the Turkish Commercial Code, to set aside 10% of the amount to be distributed to those entitled to a share of the profit after the dividend payment to the shareholders as a general legal reserve (Second Tier Reserve),

2) To distribute a gross cash dividend of TRY 65,550,475.89, corresponding to 69.92% of the Company's paid-in capital and 15% of the net distributable profit for the period for the fiscal year 01.01.2024-31.12.2024,

3) To pay a gross cash dividend of 69.92% per share with a nominal value of TRY 1, with the net amount to be determined after deduction of withholding tax rates specified in tax legislation for fully taxpayer real person shareholders and limited taxpayer real and legal person shareholders,

4) To make the dividend distribution in accordance with the CMB's decision no. 14/382 dated 7.3.2024, as announced in the CMB press bulletin dated 7.3.2024 and numbered 2024/14, based on the net distributable profit for the period including donations, as stated in the consolidated financial statements prepared in accordance with TFRS and independently audited, which is lower than the profit stated in the statutory financial statements prepared in accordance with the Tax Procedure Law ("TPL),

5) To execute the dividend payment on 30.06.2025,

6) To record the accounting transactions for dividend distribution using the "extraordinary reserves" account, after the offsetting of period net profit, inflation adjustments, and previous years' losses in the statutory financial statements prepared pursuant to the Tax Procedure Law ("TPL") due to the implementation of inflation accounting practices.

Dividend Distribution Table

ATP YAZILIM VE TEKNOLOJİ A.Ş. DIVIDEND DISTRIBUTION TABLE FOR THE YEAR 2024 (TRY)			
1 Paid-in/Issued Capital			93,750,000
2. Legal Reserves (According to Statutory Records)			18,932,986
Information on privileges in dividend distribution, if stipulated in the Articles of Association			None
		According to CMB (TFRS)	According to Statutory Records (TPL)
3	**Profit for the Period**	**473,034,089**	**516,399,897**
4	Taxes (-)	15,881,667	0
5	**Net Profit for the Period (=)**	**437,055,730**	**516,399,897**
6	Previous Years' Losses (-)	0	0
7	General Legal Reserves (-)	0	0
8	**NET DISTRIBUTABLE PROFIT FOR THE PERIOD (=)**	**437,055,730**	**516,399,897**
9	Donations Made During the Year (+)	501,682	0
10	**Net Distributable Profit Including Donations**	**437,557,412**	**516,399,897**
11	**First Dividend to Shareholders**	**21,877,871**	**21,877,871**
	- Cash	21,877,871	21,877,871
	- Free of charge	0	0
12	**Dividends to Privileged Shareholders**	**0**	**0**
13	Other Dividends Distributed (To Board Members, Employees, Persons Other Than Shareholders)	0	0
14	Dividends to Holders of Redeemed Shares	0	0
15	Second Dividend to Shareholders	43,672,605	43,672,605
16	General Legal Reserves	6,086,298	6,086,298
17	Statutory Reserves	0	0
18	Special Reserves	0	0
19	**EXTRAORDINARY RESERVES**	**365,418,957**	**444,763,124**
20	Other Resources Proposed to be Distributed	0	0

DIVIDEND RATIOS TABLE (2024)						
	GROUP CASH (TRY)	TOTAL DIVIDEND DISTRIBUTED (TRY)		TOTAL DIVIDEND DISTRIBUTED/NET DISTRIBUTABLE PROFIT FOR THE PERIOD	DIVIDEND PER SHARE WITH NOMINAL VALUE OF TRY 1	
		FREE OF CHARGE (TRY)	RATE (%)	AMOUNT (TRY)	RATE (%)	
NET	A	6,992,051	-	1.60	0.6992	69.92
	B	49,774,661	-	11.39	0.5943	59.43
	TOTAL	**56,766,712**	**-**	**12.99**	**0.6055**	**60.55**
GROSS*	A	6,992,051	-	1.60	0.6992	69.92
	B	58,558,425	-	13.40	0.6992	69.92
	TOTAL	**65,550,476**	**-**	**15.00**	**0.6992**	**69.92**

(*) -Since Group A shareholders are full taxpayer legal entities, a 0% withholding tax rate was applied in the calculation of net dividends for this group.
- For Group B shares, the net dividend amount was calculated using a 15% withholding tax rate, assuming that all shares are held by real persons. No withholding tax shall be applied at a rate of 15% to cash dividend payments made to full taxpayer corporations or to limited taxpayer corporations earning income through a permanent establishment or representative in Türkiye.

Statements of Independence

Pursuant to Article 4.3.6 of the Annex to the Corporate Governance Communiqué No. II-17.1 issued by the Capital Markets Board of Türkiye, I hereby declare that I meet the independence criteria specified below and, accordingly, that I am a candidate for independent membership of the Board of Directors of ATP YAZILIM VE TEKNOLOJİ A.Ş. (the "Company").

In this context:
a) Neither I, nor my spouse or relatives by blood or marriage up to the second degree, have held any managerial position involving significant duties and responsibilities, held more than 5% of the capital, voting rights, or privileged shares, or established a significant commercial relationship in the last five years with the Company; the subsidiaries under the Company's control or significant influence; or any legal entities controlled by shareholders who hold management control or significant influence over the Company,

b) In the last five years, I have not worked as a partner (holding 5% or more), manager with significant duties and responsibilities, or member of the Board of Directors in any company that has had substantial commercial relations with the Company -especially in areas such as audit (including tax, statutory, and internal audit), rating, and consultancy- during the periods in which such products or services were purchased or sold,

c) I possess the professional education, knowledge, and experience necessary to duly fulfill my responsibilities as an independent member of the Board of Directors,

d) Provided that it complies with the applicable legislation, I am not currently, and will not be after my election, a full-time employee in any public institution or organization, except for university faculty positions,

e) I am a resident in Türkiye in accordance with the Income Tax Law No. 193 dated 31/12/1960,

f) I possess strong ethical standards, professional reputation, and experience that enable me to make independent decisions by taking into account the rights of stakeholders, contribute positively to the Company's operations, and maintain impartiality in conflicts of interest between the Company and its shareholders,

g) I will allocate sufficient time to follow the functioning of the Company's activities and to duly fulfill the requirements of my duties,

h) I have not served as a member of the Company's Board of Directors for more than six years within the past ten years,

i) I do not currently serve as an independent board member in more than three companies controlled by the Company or its controlling shareholders, nor in more than five publicly listed companies in total,

j) I have not been registered and announced as the representative of a legal entity elected as a member of the Board of Directors.

This declaration is submitted for the information of the Board of Directors, the General Assembly, and all stakeholders.

Respectfully,

Cemil Müjdat ALTAY(*)

(*) In accordance with the Personal Data Protection Legislation, the signatures in the text were redacted.

Statements of Independence

Pursuant to Article 4.3.6 of the Annex to the Corporate Governance Communiqué No. II-17.1 issued by the Capital Markets Board of Türkiye, I hereby declare that I meet the independence criteria specified below and, accordingly, that I am a candidate for independent membership of the Board of Directors of ATP YAZILIM VE TEKNOLOJİ A.Ş. (the "Company").

In this context:
a) Neither I, nor my spouse or relatives by blood or marriage up to the second degree, have held any managerial position involving significant duties and responsibilities, held more than 5% of the capital, voting rights, or privileged shares, or established a significant commercial relationship in the last five years with the Company; the subsidiaries under the Company's control or significant influence; or any legal entities controlled by shareholders who hold management control or significant influence over the Company,

b) In the last five years, I have not worked as a partner (holding 5% or more), manager with significant duties and responsibilities, or member of the Board of Directors in any company that has had substantial commercial relations with the Company -especially in areas such as audit (including tax, statutory, and internal audit), rating, and consultancy- during the periods in which such products or services were purchased or sold,

c) I possess the professional education, knowledge, and experience necessary to duly fulfill my responsibilities as an independent member of the Board of Directors,

d) Provided that it complies with the applicable legislation, I am not currently, and will not be after my election, a full-time employee in any public institution or organization, except for university faculty positions,

e) I am a resident in Türkiye in accordance with the Income Tax Law No. 193 dated 31/12/1960,

f) I possess strong ethical standards, professional reputation, and experience that enable me to make independent decisions by taking into account the rights of stakeholders, contribute positively to the Company's operations, and maintain impartiality in conflicts of interest between the Company and its shareholders,

g) I will allocate sufficient time to follow the functioning of the Company's activities and to duly fulfill the requirements of my duties,

h) I have not served as a member of the Company's Board of Directors for more than six years within the past ten years,

i) I do not currently serve as an independent board member in more than three companies controlled by the Company or its controlling shareholders, nor in more than five publicly listed companies in total,

j) I have not been registered and announced as the representative of a legal entity elected as a member of the Board of Directors.

This declaration is submitted for the information of the Board of Directors, the General Assembly, and all stakeholders.

Respectfully,

Nafiz ARICA(*)

(*) In accordance with the Personal Data Protection Legislation, the signatures in the text were redacted.

Statements of Responsibility

RESOLUTION OF THE BOARD OF DIRECTORS OF ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

REGARDING THE APPROVAL OF THE FINANCIAL REPORT

RESOLUTION DATE: 05.03.2026
RESOLUTION NO.: 3

STATEMENT OF RESPONSIBILITY PREPARED PURSUANT TO ARTICLE 9 OF THE CAPITAL MARKETS BOARD COMMUNIQUÉ NO. II-14.1 ON THE PRINCIPLES OF FINANCIAL REPORTING IN CAPITAL MARKETS

The consolidated financial statements of our Company for the period 01.01.2025 – 31.12.2025, including the statement of financial position, statement of comprehensive income, statement of cash flows, statement of changes in equity, and the related notes to the financial statements ("Financial Reports"), which have been prepared in compliance with the Turkish Accounting Standards ("TAS") and Turkish Financial Reporting Standards ("TFRS") issued by the Public Oversight, Accounting and Auditing Standards Authority ("KGK") within the framework of the Capital Markets Board (CMB) Communiqué No. II-14.1 on the Principles of Financial Reporting in Capital Markets and the Principle Decision dated 28.12.2023 on the implementation of inflation accounting, and in accordance with the formats determined by the KGK and CMB, and which have been independently audited and presented on a comparative basis with the prior period, have, in line with CMB regulations:

- been reviewed by us,

- to the best of our knowledge and within the scope of our duties and responsibilities in the Company, do not contain any misstatement on material matters or any omission that may cause them to be misleading as of the resolution date,

- to the best of our knowledge and within the scope of our duties and responsibilities in the Company, fairly present, together with those under the scope of consolidation, the Company's assets, liabilities, financial position, and profit or loss,

We respectfully submit this information for your attention and declare that we are responsible for the disclosures made herein.

Cemil Müjdat ALTAY Chairman of the Audit Committee	**Nafiz ARICA** **Member of the Audit Committee**	**Ümit CİNALİ** **CEO**	**Ceyhan ER** **Deputy General Manager Financial Affairs**

RESOLUTION OF THE BOARD OF DIRECTORS OF ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

REGARDING THE APPROVAL OF THE ANNUAL REPORT

RESOLUTION DATE: 11.03.2026
RESOLUTION NO.: 5

STATEMENT OF RESPONSIBILITY PREPARED PURSUANT TO ARTICLE 9 OF THE CAPITAL MARKETS BOARD COMMUNIQUÉ NO. II-14.1 ON THE PRINCIPLES OF FINANCIAL REPORTING IN CAPITAL MARKETS

Our Company's Integrated Annual Report, which has been prepared in accordance with the Turkish Commercial Code and the Capital Markets Board ("CMB") Communiqué No. II-14.1 on the Principles of Financial Reporting in Capital Markets and with the Turkish Sustainability Reporting Standards ("TSRS") published by the Public Oversight, Accounting, and Auditing Standards Authority ("KGK"), and which includes the financial statements and notes for the accounting period 01.01.2025 - 31.12.2025 to be submitted for general assembly approval, as well as the independently audited Corporate Governance Compliance Statement and the Statement on Compliance with Sustainability Principles for the relevant reporting period, and the Corporate Governance Compliance Report ("CGCR") and Corporate Governance Information Form ("CGIF") prepared in accordance with the principles set out by the CMB Resolution dated 10.01.2019 and numbered 2/49, published in the Weekly Bulletin dated 10.01.2019 and numbered 2019/02, and within the framework of the CMB Communiqué No. II-17.1 on Corporate Governance:

- been reviewed by us,

- to the best of our knowledge and within the scope of our duties and responsibilities in the Company, the Annual Report does not contain any untrue statement on material matters or any omission that may cause it to be misleading as of the resolution date,

- to the best of our knowledge and within the scope of our duties and responsibilities in the Company, the Annual Report, prepared in accordance with the Communiqué, fairly reflects the development and performance of the business, the financial position of the Company together with its consolidated entities, and the material risks and uncertainties it faces.

We respectfully submit this information for your attention and declare that we are responsible for the disclosures made herein.

Cemil Müjdat ALTAY Chairman of the Audit Committee	**Nafiz ARICA** **Member of the Audit Committee**	**Ümit CİNALİ** **CEO**	**Ceyhan ER** **Deputy General Manager Financial Affairs**

Corporate Governance Compliance Report

	Company Compliance Status					Explanation
	Yes	Partial	No	Exempted	Not Applicable	
Corporate Governance Compliance Report						
1.1. FACILITATING THE EXERCISE OF SHAREHOLDER RIGHTS						
1.1.2- Up-to-date information and disclosures which may affect the exercise of shareholder rights are available to investors at the corporate website.	X					
1.2. RIGHT TO OBTAIN AND REVIEW INFORMATION						
1.2.1 - Management did not enter into any transaction that would complicate the conduct of special audit.					X	
1.3. GENERAL ASSEMBLY						
1.3.2 - The company ensures the clarity of the General Assembly agenda, and that an item on the agenda does not cover multiple topics.	X					
1.3.7- Insiders with privileged information have informed the board of directors about transactions conducted on their behalf within the scope of the company's activities in order for these transactions to be presented at the General Shareholders' Meeting.					X	No such transaction notification has been made.
1.3.8 - Members of the board of directors who are concerned with specific agenda items, auditors, and other related persons, as well as the officers who are responsible for the preparation of the financial statements were present at the General Shareholders' Meeting.	X					
1.3.10 - The agenda of the General Shareholders' Meeting included a separate item detailing the amounts and beneficiaries of all donations and contributions.	X					
1.3.11 - The General Shareholders' Meeting was held open to the public, including the stakeholders, without having the right to speak.	X					
1.4. VOTING RIGHTS						
1.4.1 - There is no restriction preventing shareholders from exercising their shareholder rights.	X					
1.4.2 - The company does not have shares that carry privileged voting rights.			X			The holders of Class A shares of the Company have privileged voting rights. Half of the members of the Board of Directors are elected from among the candidates nominated by the holders of Class A shares. At General Assembly meetings, each holder or proxy present has 5 (five) votes per Class A share and 1 (one) vote per Class B share. No changes to the privileged voting rights in the Articles of Association are planned in the near future.
1.4.3-The company withholds from exercising its voting rights at the General Shareholders' Meeting of any company with which it has cross-ownership, in case such cross-ownership provides management control.					X	The Company has no partnership that involves a cross-shareholding relationship bringing control relations.
1.5. MINORITY RIGHTS						
1.5.1 - The company pays maximum diligence to the exercise of minority rights.	X					
1.5.2 - The Articles of Association extend the use of minority rights to those who own less than one twenthieth of the outstanding shares, and expand the scope of the minority rights.			X			Our Company exercises utmost care in ensuring the use of minority rights, and the provisions of the Turkish Commercial Code and the relevant legislation for publicly traded joint-stock companies are strictly applied regarding minority rights. Considering our current shareholding structure, the distribution of shares excluding those held by the main shareholder, and general practices in our country, no amendments have been proposed in our Articles of Association to expand the scope of minority rights. Compliance with the provisions protecting minority rights in the existing regulations will continue to be maintained.
1.6. DIVIDEND RIGHT						
1.6.1 - The dividend policy approved by the General Shareholders' Meeting is posted on the company website.	X					
1.6.2 - The dividend distribution policy comprises the minimum information to ensure that the shareholders can have an opinion on the procedure and principles of dividend distributions in the future.	X					
1.6.3 - The reasons for retaining earnings, and their allocations, are stated in the relevant agenda item.					X	Dividend distribution has been made.
1.6.4 - The board reviewed whether the dividend policy balances the benefits of the shareholders and those of the company.	X					
1.7. TRANSFER OF SHARES						
1.7.1 - There are no restrictions preventing shares from being transferred.			X			There are certain restrictions on the transfer of Class A shares as stipulated in Article 8 of the Articles of Association. Class A shares are not publicly traded, and there are no provisions in the Articles of Association that impose restrictions or hinder the free transfer of publicly traded Class B shares. Since the existing restrictions apply only to the transfer of non-public privileged shares, no changes are planned in the future.
2.1. CORPORATE WEBSITE						
2.1.1. - The company website includes all elements listed in Corporate Governance Principle 2.1.1.	X					
2.1.2 - The shareholding structure (names, privileges, number and ratio of shares, and beneficial owners of more than 5% of the issued share capital) is updated on the website at least every 6 months.	X					
2.1.4 - The company website is prepared in other selected foreign languages, in a way to present exactly the same information with the Turkish content.		X				All sections are available in English on the website, but some additional documents have not been translated into English. It is planned to include English versions of all documents in the future.
2.2. ANNUAL REPORT						
2.2.1 - The board of directors ensures that the annual report represents a true and complete view of the company's activities.	X					
2.2.2 - The annual report includes all elements listed in Corporate Governance Principle 2.2.2.	X					
3.1. CORPORATION'S POLICY ON STAKEHOLDERS						
3.1.1- The rights of the stakeholders are protected pursuant to the relevant regulations, contracts and within the framework of bona fides principles.	X					
3.1.3 - Policies or procedures addressing stakeholders' rights are published on the company's website.	X					
3.1.4 - A whistleblowing programme is in place for reporting legal and ethical issues.	X					
3.1.5 - The company addresses conflicts of interest among stakeholders in a balanced manner.	X					
3.2. SUPPORTING THE PARTICIPATION OF THE STAKEHOLDERS IN THE CORPORATION'S MANAGEMENT						
3.2.1 - The Articles of Association, or the internal regulations (terms of reference/manuals), regulate the participation of employees in management.	X					
3.2.2 - Surveys/other research techniques, consultation, interviews, observation method etc. were conducted to obtain opinions from stakeholders on decisions that significantly affect them.	X					
3.3. HUMAN RESOURCES POLICY						
3.3.1 - The company has adopted an employment policy ensuring equal opportunities, and a succession plan for all key managerial positions.	X					
3.3.2 - Recruitment criteria are documented.	X					
3.3.3 - The company has a policy on human resources development, and organises trainings for employees.	X					
3.3.4 - Meetings have been organised to inform employees on the financial status of the company, remuneration, career planning, education and health.	X					
3.3.5 - Employees, or their representatives, were notified of decisions impacting them. The opinion of the related trade unions was also taken.	X					Decisions that may affect employees are communicated to them by the Human Resources Department. Our company does not have a labor union.
3.3.6 - Job descriptions and performance criteria have been prepared for all employees, announced to them and taken into account to determine employee remuneration.	X					

Corporate Governance Compliance Report

	Company Compliance Status					Explanation
	Yes	Partial	No	Exempted	Not Applicable	
3.3.7 - Measures (procedures, trainings, raising awareness, goals, monitoring, complaint mechanisms) have been taken to prevent discrimination, and to protect employees against any physical, mental, and emotional mistreatment.	X					
3.3.8 - The company ensures freedom of association and supports the right for collective bargaining.	X					
3.3.9 - A safe working environment for employees is maintained.	X					
3.4. RELATIONS WITH CUSTOMERS AND SUPPLIERS						
3.4.1-The company measured its customer satisfaction, and operated to ensure full customer satisfaction.	X					
3.4.2 - Customers are notified of any delays in handling their requests.	X					
3.4.3 - The company complied with the quality standards with respect to its products and services.	X					
3.4.4 - The company has in place adequate controls to protect the confidentiality of sensitive information and business secrets of its customers and suppliers.	X					
3.5. ETHICAL RULES AND SOCIAL RESPONSIBILITY						
3.5.1 - The board of the corporation has adopted a code of ethics, disclosed on the corporate website.	X					
3.5.2-The company has been mindful of its social responsibility and has adopted measures to prevent corruption and bribery.	X					
4.1. ROLE OF THE BOARD OF DIRECTORS						
4.1.1 - The board of directors has ensured strategy and risks do not threaten the long-term interests of the company, and that effective risk management is in place.	X					
4.1.2 - The agenda and minutes of board meetings indicate that the board of directors discussed and approved strategy, ensured resources were adequately allocated, and monitored company and management performance.	X					
4.2. ACTIVITIES OF THE BOARD OF DIRECTORS						
4.2.1-The board of directors documented its meetings and reported its activities to the shareholders.	X					
4.2.2 - Duties and authorities of the members of the board of directors are disclosed in the annual report.			X			The duties and authorities of the Board of Directors are regulated in detail under the Turkish Commercial Code. Additionally, no specific distribution of duties and authorities has been made. Provisions regarding the distribution of duties and authorities are included in Article 14 of the Articles of Association. If needed, the distribution of duties and authorities among the Board Members may be arranged.
4.2.3-The board has ensured the company has an internal control framework adequate for its activities, size and complexity.	X					
4.2.4 - Information on the functioning and effectiveness of the internal control system is provided in the annual report.	X					
4.2.5 - The roles of the Chairman and Chief Executive Officer are separated and defined.	X					
4.2.7-The board of directors ensures that the Investor Relations department and the corporate governance committee work effectively. The board works closely with them when communicating and settling disputes with shareholders.	X					
4.2.8 - The company has subscribed to a Directors and Officers liability insurance covering more than 25% of the capital.	X					
4.3. STRUCTURE OF THE BOARD OF DIRECTORS						
4.3.9 - The board of directors has approved the policy on its own composition, setting a minimal target of 25% for female directors. The board annually evaluates its composition and nominates directors so as to be compliant with the policy.			X			A policy setting a minimum target of 25% for the proportion of female members on the Board of Directors has not yet been established. It is planned to set and implement a minimum target of 25% in the future.
4.3.10 - At least one member of the audit committee has 5 years of experience in audit/accounting and finance.	X					

	Company Compliance Status					Explanation
	Yes	Partial	No	Exempted	Not Applicable	
4.4. BOARD MEETING PROCEDURES						
4.4.1-Each board member attend the majority of the board meetings in person or via an electronic board meeting system	X					
4.4.2 - The board has formally approved a minimum time by which information and documents relevant to the agenda items should be supplied to all board members.			X			There is no written regulation yet regarding the minimum time frame for sending information and documents related to the agenda items of the Board of Directors meeting to all members in advance. However, depending on the nature of the topics to be discussed, information and documents are made available to Board members within a time frame that allows them to conduct the necessary review and evaluation.
4.4.3 - The opinions of board members that could not attend the meeting, but did submit their opinion in written format, were presented to other members.	X					
4.4.4 - Each member of the board has one vote.	X					
4.4.5 - The board has a charter/written internal rules defining the meeting procedures of the board.			X			Apart from our Articles of Association, there is no written regulation regarding the procedures for Board of Directors meetings; however, it is planned to be established.
4.4.6 - Board minutes document that all items on the agenda are discussed, and board resolutions include director's dissenting opinions if any.	X					
4.4.7-There are limits to external commitments of board members. Shareholders are informed of board members' external commitments at the General Shareholders' Meeting.		X				There are no restrictions on Board of Directors members holding different positions within or outside the group. The roles undertaken by Board members outside the company are disclosed in the Company General Information Form available on the Public Disclosure Platform and in our annual report. The current practice, which is not considered to pose any corporate governance concerns, is not expected to change in the short term.
4.5. BOARD COMMITTEES						
4.5.5 - Board members serve in only one of the Board's committees.			X			Since the number of Board of Directors members is five, in accordance with the Corporate Governance Principles Communiqué, the requirement for committee chairpersons to be selected from independent members and the necessary number of committees to be established result in Board members serving on multiple committees.
4.5.6 - Committees have invited persons to the meetings as deemed necessary to obtain their views.					X	
4.5.7 - If external consultancy services are used, the independence of the provider is stated in the annual report.					X	
4.5.8 - Minutes of all committee meetings are kept and reported to board members.	X					
4.6. FINANCIAL RIGHTS						
4.6.1-The board of directors has conducted a board performance evaluation to review whether it has discharged all its responsibilities effectively.			X			The Board of Directors is responsible for achieving the Company's established and publicly disclosed operational and financial performance targets. The Board evaluates the Company's activities, operational results, and overall management performance; however, a performance evaluation of the Board has not been conducted by an independent entity. If needed, the option of engaging an independent entity for Board performance evaluation will be considered.
4.6.4-The company did not extend any loans to its board directors or executives, nor extended their lending period or enhanced the amount of those loans, or improve conditions thereon, and did not extend loans under a personal credit title by third parties or provided guarantees such as surety in favour of them.	X					
4.6.5 - The individual remuneration of board members and executives is disclosed in the annual report.		X				The salaries and compensation provided to the Board Members and executives with administrative responsibilities are disclosed collectively in the annual report, in line with general practices, while ensuring the confidentiality of personal information. Market practices will continue to be closely monitored in the future, and the aim is to align with common industry practices.

Corporate Governance Information Form

1. SHAREHOLDERS	
1.1. Facilitating the Exercise of Shareholders Rights	
The number of investor meetings (conference, seminar/etc.) organised by the company during the year	26
1.2. Right to Obtain and Examine Information	
The number of special audit request(s)	0
The number of special audit requests that were accepted at the General Shareholders' Meeting	0
1.3. General Assembly	
Link to the PDP announcement that demonstrates the information requested by Principle 1.3.1. (a-d)	https://www.atptech.com/investor-relations/company-policies/?lang=en
Whether the company provides materials for the General Shareholders' Meeting in English and Turkish at the same time	Yes
The links to the PDP announcements associated with the transactions that are not approved by the majority of independent directors or by unanimous votes of present board members in the context of Principle 1.3.9	There is no such transaction.
The links to the PDP announcements associated with related party transactions in the context of Article 9 of the Communique on Corporate Governance (II-17.1)	There is no such transaction.
The links to the PDP announcements associated with common and continuous transactions in the context of Article 10 of the Communique on Corporate Governance (II-17.1)	https://www.kap.org.tr/en/Bildirim/1430465
The name of the section on the corporate website that demonstrates the donation policy of the company	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Company Policies > Donation and Aid Policy
The relevant link to the PDP with minute of the General Shareholders' Meeting where the donation policy has been approved	https://www.kap.org.tr/en/Bildirim/981025
The number of the provisions of the articles of association that discuss the participation of stakeholders to the General Shareholders' Meeting	Participation in General Assembly meetings is regulated under Article 17 of the Articles of Association. There is no specific provision in the Articles of Association regarding the participation of stakeholders.
Identified stakeholder groups that participated in the General Shareholders' Meeting, if any	Participation in General Assembly meetings is regulated under Article 17 of the Articles of Association. There is no specific provision in the Articles of Association regarding the participation of stakeholders.
1.4. Voting Rights	
Whether the shares of the company have differential voting rights	Yes
In case that there are voting privileges, indicate the owner and percentage of the voting majority of shares.	Ata Holding A.Ş. holds 10,000,000 Class A privileged shares. The voting percentage of Ata Holding A.Ş. related to the privileged shares is 37.38%.
The percentage of ownership of the largest shareholder	78.35%
1.5. Minority Rights	
Whether the scope of minority rights enlarged (in terms of content or the ratio) in the articles of the association	No
If yes, specify the relevant provision of the articles of association.	-
1.6. Dividend Right	
The name of the section on the corporate website that describes the dividend distribution policy	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Company Policies > Dividend Distribution Policy
Minutes of the relevant agenda item in case the board of directors proposed to the general assembly not to distribute dividends, the reason for such proposal and information as to use of the dividend.	A decision has been made to distribute dividends.
PDP link to the related general shareholder meeting minutes in case the board of directors proposed to the general assembly not to distribute dividends	-

General Assembly Meetings

General Meeting Date	The number of information requests received by the company regarding the clarification of the agenda of the General Shareholders' Meeting	Shareholder participation rate to the General Shareholders' Meeting	Percentage of shares directly present at the GSM	Percentage of shares represented by proxy	Specify the name of the page of the corporate website that contains the General Shareholders' Meeting minutes, and also indicates for each resolution the voting levels for or against	Specify the name of the page of the corporate website that contains all questions asked in the general assembly meeting and all responses to them	The number of the relevant item or paragraph of General Shareholders' Meeting minutes in relation to related party transactions	The number of declarations by insiders received by the board of directors	The link to the related PDP general shareholder meeting notification
09/05/2025	0	81%	2%	79%	Corporate Website > Investor Relations > General Assembly	Corporate Website > Investor Relations > General Assembly	13	0	https://www.kap.org.tr/en/Bildirim/1439915

2. DISCLOSURE AND TRANSPARENCY	
2.1. Corporate Website	
Specify the name of the sections of the website providing the information requested by the Principle 2.1.1.	Investor Relations
If applicable, specify the name of the sections of the website providing the list of shareholders (ultimate beneficiaries) who directly or indirectly own more than 5% of the shares.	Investor Relations > Shareholding Structure
List of languages for which the website is available	Turkish - English
2.2. Annual Report	
The page numbers and/or name of the sections in the Annual Report that demonstrate the information requested by principle 2.2.2.	
a) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on the duties of the members of the board of directors and executives conducted out of the company and declarations on independence of board members	Board of Directors Activities and Qualifications of Board Membership, page 170-173 Declarations of Independence, page 208-209
b) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on committees formed within the board structure	Committees Established Within the Board of Directors, page 178-180
c) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on the number of board meetings in a year and the attendance of the members to these meetings	Board of Directors Activities and Qualifications of Board Membership, page 170-173
ç) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on amendments in the legislation which may significantly affect the activities of the corporation	There are no legislative changes that could significantly affect the company's activities.
d) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on significant lawsuits filed against the corporation and the possible results thereof	Other Legal Disclosures, page 199-201
e) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on the conflicts of interest of the corporation among the institutions that it purchases services on matters such as investment consulting and rating and the measures taken by the corporation in order to avoid from these conflicts of interest	Other Legal Disclosures, page 199-201
f) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on the cross ownership subsidiaries that the direct contribution to the capital exceeds 5%	Other Legal Disclosures, page 199-201
g) The page numbers and/or name of the sections in the Annual Report that demonstrate the information on social rights and professional training of the employees and activities of corporate social responsibility in respect of the corporate activities that arises social and environmental results	Human Resources, page 140-147 Corporate Social Responsibility, page 150-151

3. STAKEHOLDERS	
3.1. Corporation's Policy on Stakeholders	
The name of the section on the corporate website that demonstrates the employee remedy or severance policy	Investor Relations > Corporate Governance > Company Policies > Employee Compensation Policy
The number of definitive convictions the company was subject to in relation to breach of employee rights	0
The position of the person responsible for the alert mechanism (i.e. whistleblowing mechanism)	ATP Ethics Committee
The contact detail of the company alert mechanism	Web: ataetikhat.com.tr Phone: 0850 822 38 45 E-mail: atagrubu@etikhat.com
3.2. Supporting the Participation of the Stakeholders in the Corporation's Management	
Name of the section on the corporate website that demonstrates the internal regulation addressing the participation of employees on management bodies	These details are primarily available in our internal channel, the ATP Documentation System. Some internal regulations are also included on our corporate website. Under the Investor Relations section, information regarding Senior Management Details, Occupational Health and Safety Policy, and Ethical Principles includes details on employee participation. Additionally, the organizational structure related to this area is outlined under the Sustainability section.
Corporate bodies where employees are actually represented	Occupational Health and Safety Committee, Ethics Committee, ATP Sustainability Priority Goals Working Groups
3.3. Human Resources Policy	
The role of the board on developing and ensuring that the company has a succession plan for the key management positions	Employees who entered the promotion process in May or November 2025 have been included in succession planning in line with recommendations submitted by their managers through the online system. For strategic roles, succession plans for management positions are monitored and reviewed through dedicated meetings and one-on-one discussions.
The name of the section on the corporate website that demonstrates the human resource policy covering equal opportunities and hiring principles. Also provide a summary of relevant parts of the human resource policy.	ATP Career > Frequently Asked Questions > Recruitment Process and Being an ATP Employee Investor Relations > Corporate Governance > Company Policies > Human Rights, Diversity, and Inclusion Policy
Whether the company provides an employee stock ownership programme	There is an employee stock ownersip programme
The name of the section on the corporate website that demonstrates the human resource policy covering discrimination and mistreatments and the measures to prevent them. Also provide a summary of relevant parts of the human resource policy.	Investor Relations > Corporate Governance > Company Policies > Human Rights, Diversity, and Inclusion Policy
The number of definitive convictions the company is subject to in relation to health and safety measures	0
3.5. Ethical Rules and Social Responsibility	
The name of the section on the corporate website that demonstrates the code of ethics	Investor Relations > Corporate Governance > Company Policies > Ethical Principles
The name of the section on the company website that demonstrates the corporate social responsibility report. If such a report does not exist, provide the information about any measures taken on environmental, social and corporate governance issues.	Under the Sustainability section, the Sustainability Reports and Sustainability Policy are displayed.
Any measures combating any kind of corruption including embezzlement and bribery	It is defined within the ATP Code of Business Conduct.

Corporate Governance Information Form

4. BOARD OF DIRECTORS-I	
4.2. Activity of the Board of Directors	
Date of the last board evaluation conducted	No
Whether the board evaluation was externally facilitated	No
Whether all board members released from their duties at the GSM	Yes
Name(s) of the board member(s) with specific delegated duties and authorities, and descriptions of such duties	No delegation of authority has been made among the members of the Board of Directors.
Number of reports presented by internal auditors to the audit committee or any relevant committee to the board	0
Specify the name of the section or page number of the annual report that provides the summary of the review of the effectiveness of internal controls	The 2025 Integrated Annual Report > Corporate Governance > Other Legal Disclosures Section.
Name of the Chairman	Korhan Kurdoğlu
Name of the CEO	Ümit Cinali
If the CEO and Chair functions are combined: provide the link to the relevant PDP annoucement providing the rationale for such combined roles	The Chairman of the Board and the General Manager are not the same person.
Link to the PDP notification stating that any damage that may be caused by the members of the board of directors during the discharge of their duties is insured for an amount exceeding 25% of the company's capital	https://www.kap.org.tr/en/Bildirim/1531655
The name of the section on the corporate website that demonstrates current diversity policy targeting women directors	None.
The number and ratio of female directors within the Board of Directors	There are no female members on the Board of Directors.

Composition of Board of Directors

Name, Surname of Board Member	Whether Executive Director Or Not	Whether Independent Director Or Not	The First Election Date To Board	Link To PDP Notification That Includes The Independency Declaration	Whether the Independent Director Considered By The Nomination Committee	Whether She/He is the Director Who Ceased to Satisfy The Independence or Not	Whether The Director Has At Least 5 Years' Experience On Audit, Accounting And/Or Finance Or Not
KORHAN KURDOĞLU	Executive	Not independent director	24/02/1997	-	Not applicable	Not applicable	Yes
ERHAN KURDOĞLU	Non-executive	Not independent director	24/02/1997	-	Not applicable	Not applicable	Yes
TUNCER KÖKLÜ	Non-executive	Not independent director	29/05/2017	-	Not applicable	Not applicable	Yes
CEMİL MÜJDAT ALTAY	Non-executive	Independent director	03/12/2021	https://www.kap.org.tr/en/Bildirim/1353892	Considered	No	Yes
NAFİZ ARICA	Non-executive	Independent director	03/12/2021	https://www.kap.org.tr/en/Bildirim/1353892	Considered	No	No

4. BOARD OF DIRECTORS-II	
4.4. Meeting Procedures of the Board of Directors	
Number of physical or electronic board meetings in the reporting period	20
Director average attendance rate at board meetings	98%
Whether the board uses an electronic portal to support its work or not	Yes.
Number of minimum days ahead of the board meeting to provide information to directors, as per the board charter	There is no written regulation; however, attention is paid to ensuring that members are provided with sufficient time to conduct the necessary reviews and evaluations.
The name of the section on the corporate website that demonstrates information about the board charter	There is no written regulation other than the Articles of Association. Information regarding the Board of Directors meetings is specified in Article 12 of our Articles of Association. Corporate Website > Investor Relations > Corporate Governance > Articles of Association
Number of maximum external commitments for board members as per the policy covering the number of external duties held by directors	There is no policy restricting members from taking on other duties outside the Company.
4.5. Board Committees	
Page numbers or section names of the annual report where information about the board committees are presented	Committees Established Within the Board of Directors, page 178-180
Link(s) to the PDP announcement(s) with the board committee charters	https://www.kap.org.tr/en/Bildirim/987451

Composition of Board Committees-I

Names Of The Board Committees	Name Of Committees Defined As "Other" In The First Column	Name-Surname of Committee Members	Whether Committee Chair Or Not	Whether Board Member Or Not
Audit Committee	-	C. Müjdat ALTAY	Yes	Board member
Audit Committee	-	Nafiz ARICA	No	Board member
Corporate Governance Committee	-	Nafiz ARICA	Yes	Board member
Corporate Governance Committee	-	Tuncer KÖKLÜ	No	Board member
Corporate Governance Committee	-	B. Burcu NERGİZ	No	Not board member
Committee of Early Detection of Risk	-	C. Müjdat ALTAY	Yes	Board member
Committee of Early Detection of Risk	-	Tuncer KÖKLÜ	No	Board member

4. BOARD OF DIRECTORS-III	
4.5. Board Committees-II	
Specify where the activities of the audit committee are presented in your annual report or website (Page number or section name in the annual report/ website)	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Committees > Audit Committee Working Principles
Specify where the activities of the corporate governance committee are presented in your annual report or website (Page number or section name in the annual report/website)	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Committees > Corporate Governance Committee Working Principles
Specify where the activities of the nomination committee are presented in your annual report or website (Page number or section name in the annual report/ website)	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Committees > Corporate Governance Committee Working Principles
Specify where the activities of the early detection of risk committee are presented in your annual report or website (Page number or section name in the annual report/ website)	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Committees > Early Detection of Risk Committee Working Principles
Specify where the activities of the remuneration committee are presented in your annual report or website (Page number or section name in the annual report/ website)	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Committees > Corporate Governance Committee Working Principles
4.6. Financial Rights	
Specify where the operational and financial targets and their achievement are presented in your annual report (Page number or section name in the annual report)	Other Legal Disclosures, page 199-201
Specify the section of website where remuneration policy for executive and non-executive directors are presented.	Company Corporate Website (www.atptech.com) > Investor Relations > Corporate Governance > Company Policies
Specify where the individual remuneration for board members and senior executives are presented in your annual report (Page number or section name in the annual report)	Other Legal Disclosures, page 199-201

Composition of Board Committees-II

Names Of The Board Committees	Name of committees defined as "Other" in the first column	The Percentage Of Non-executive Directors	The Percentage Of Independent Directors In The Committee	The Number Of Meetings Held In Person	The Number Of Reports On Its Activities Submitted To The Board
Audit Committee	-	100%	100%	5	5
Corporate Governance Committee	-	100%	33%	4	4
Committee of Early Detection of Risk	-	100%	50%	6	1

Sustainability Compliance Report

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
Sustainability Compliance Report						
A. GENERAL PRINCIPLES						
A1. Strategy, Policy and Goals						
A1.1. The prioritised environmental, social and corporate governance (ESG) issues, risks and opportunities have been determined by the Company's Board of Directors.	X					Sustainability Approach and Strategy, page 90-91 Materiality Topics and Prioritization Matrix, page 94-95 2025 TSRS Report, page 226-265
A1.1. The ESG policies (Environmental Policy, Energy Policy, Human Rights and Employee Policy etc.) have been created and disclosed to the public by the Company's Board of Directors.	X					Business Ethics and Transparency, page 187-191 https://www.atptech.com/investor-relations/company-policies/?lang=en
A1.2. The short and long-term targets set within the scope of ESG policies have been disclosed to the public.		X			Throughout 2025, the project to develop an Environmental, Social and Governance (ESG) strategy has been ongoing, with significant progress achieved in the ESG area by primarily focusing on climate related risks and opportunities within the scope of TSRS 2. Our efforts under the ESG policies will continue in 2026.	Sustainability Approach and Strategy, page 90-91 2025 TSRS Report, page 226-265
A2. Implementation/Monitoring						
A2.1. The responsible committees and/or business units for the implementation of ESG policies and the senior officials related to ESG issues in the Company and their duties have been identified and disclosed to the public.	X					Sustainability Organization and Governance, page 88-89 https://www.atptech.com/investor-relations/company-policies/?lang=en
A2.1. The activities carried out within the scope of policies by the responsible committee and/or unit have been reported to the Board of Directors at least once a year.	X					Organization and Governance, page 88-89 2025 TSRS Report, page 226-265
A2.2. In line with the ESG targets, the implementation and action plans have been formed and disclosed to the public.		X			In 2025, our sustainability strategies were reviewed and corresponding action plans were developed. Efforts to establish targets for priority areas are currently ongoing. Certain implementation and action plans are already in place in areas of energy and governance, and related activities continue to progress. In addition, our targets concerning climate-related risks and opportunities have been disclosed, and implementation of associated plans remains underway.	Sustainability Approach and Strategy, page 90-91 Climate Change Mitigation and Environmental Management, page 156-159 2025 TSRS Report, page 226-265
A2.3. The Key ESG Performance Indicators (KPI) and the level of reaching these indicators have been disclosed to the public on yearly basis.	X					Consolidated Performance Indicators, page 336-339 2025 TSRS Report, page 226-265
A2.4. The activities for improving the sustainability performance of the business processes or products and services have been disclosed to the public.		X			R&D Department, together with all other departments, continues to focus on sustainability-related improvement initiatives under our ATP GreenX line of business. R&D activities driven by eco-innovation encompass feasibility studies for renewable energy to support emissions reduction, energy efficiency projects, and zero waste practices, and these efforts are ongoing. In addition, an I-REC certificate has been obtained this year for the electricity purchased. Furthermore, our ISO 14001 certification has been successfully renewed prior to its expiration date.	R&D, Innovation and Digital Transformation, page 112-119 Climate Change Mitigation and Environmental Management, page 156-159

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
A3. Reporting						
A3.1. The information about the sustainability performance, targets and actions have been given in annual reports of the Company an understandable, accurate and sufficient manner.	X					About the Report, page 14-15 Sustainability Approach and Strategy, page 90-91
A3.2. The information about activities which are related to the United Nations (UN) 2030 Sustainable Development Goals have been disclosed to the public.	X					Sustainable Development Goals We Contribute To, page 100-103
A3.3. The lawsuits filed and/or concluded against the Company about ESG issues which are material in terms of ESG policies and/or will significantly affect the Company's activities, have been disclosed to the public.				X	In 2025, there were no lawsuits filed and/or concluded against ATP regarding ESG matters.	
A4. Verification						
A4.1. The Company's Key ESG Performance metrics have been verified by an independent third party and publicly disclosed.		X			Our carbon emissions for 2025 were calculated under GHG Scope 1 and Scope 2. Verification was not conducted, as these activities do not fall within the Annex I activity categories of the regulation on mandatory monitoring, reporting, and verification of greenhouse gas emissions.	2025 TSRS Report, page 226-265 I-REC Certificate, page 340-342
B. ENVIRONMENTAL PRINCIPLES						
B1. The policies and practices, action plans, environmental management systems (known by the ISO 14001 standard) and programs have been disclosed.	X					Climate Change Mitigation and Environmental Management, page 156-159 https://www.atptech.com/yatirimci-iliskileri/sertifikalar/
B2. The environmental reports prepared to provide information on environmental management have been disclosed to the public which is inculiding the scope, reporting period, reporting date and limitations about the reporting conditions.	X					About the Report, page 14-15
B4. The environmental targets within the scope of performance incentive systems which included in the rewarding criteria have been disclosed to the public on the basis of stakeholders (such as members of the Board of Directors, managers and employees).			X		Considering ATP's low-emission business model, the limited financial impact of climate-related risks, and GreenX's revenue potential being contingent on external regulations, environmental targets were not incorporated into the 2025 performance incentive and reward criteria for board members, executives, and employees.	2025 TSRS Report, page 226-265
B5. How the prioritised environmental issues have been integrated into business objectives and strategies has been disclosed.		X			The details of how material environmental issues are integrated into our business goals and strategies are disclosed in our 2025 Integrated Annual Report. Revisions are planned for 2026 to further enhance current efforts.	Sustainability Approach and Strategy, page 90-91 2025 TSRS Report, page 226-265
B7. The way of how environmental issues has been managed and integrated into business objectives and strategies throughout the Company's value chain, including the operational process, suppliers and customers has been disclosed.	X					Value Chain, page 96-99 Sustainable Supply Chain Management, page 136
B8. Whether the Company have been involved to environmental related organizations and non-governmental organizations' policy making processes and collabrations with these organizations has been disclosed.		X			Through our membership in EDİDER and cooperation with other relevant organizations, active participation is maintained in the policy making processes of public and non governmental organizations operating in the environmental field. By taking part in shaping environmental policies, we aim to develop strategic collaborations with these institutions and implement joint projects.	Corporate Social Responsibility, page 150-151 Stakeholder Map and Stakeholder Engagement, page 92-93

Sustainability Compliance Report

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
B9. In the light of environmental indicators (Greenhouse gas emissions (Scope-1 (Direct), Scope-2 (Energy indirect), Scope-3 (Other indirect), air quality, energy management, water and wastewater management, waste management, biodiversity impacts)), information on environmental impacts is periodically disclosed to the public in a comparable manner.		X			Current and historical performance data for all relevant environmental indicators are presented on a comparative basis in the 2025 Integrated Annual Report. In addition, carbon footprint calculations for GHG Scope 1 and Scope 2 categories have been completed and disclosed in the report. Scope 3 data will be shared in subsequent periods.	Energy and Emissions Management, page 160-163 2025 TSRS Report, page 226-265 Consolidated Performance Indicators, page 336-339
B10. Details of the standard, protocol, methodology, and baseline year used to collect and calculate data has been disclosed.	X					2025 TSRS Report, page 226-265
B11. The increase or decrease in Company's environmental indicators as of the reporting year has been comparatively disclosed with previous years.	X					2025 TSRS Report, page 226-265 Consolidated Performance Indicators, page 336-339
B12. The short and long-term targets for reducing the environmental impacts have been determined and the progress compared to previous years' targets has been disclosed.		X			For the purpose of measuring environmental impacts, energy intensity, greenhouse gas intensity, and the amounts of hazardous and non-hazardous waste are calculated, and this data is published in the 2025 Integrated Annual Report. Efforts to determine annual targets aimed at reducing our environmental footprint are ongoing. Once finalized, these targets are planned to be disclosed to the public.	Climate Change Mitigation and Environmental Management, page 156-159 2025 TSRS Report, page 226-265
B13. A strategy to combat the climate crisis has been created and the planned actions have been publicly disclosed.	X				Our TSRS 2 compliant report is published alongside our Integrated Annual Report in 2025. The TSRS 2 report assesses climate related risks and opportunities, outlining the strategies and action plans established by our company in this regard.	Climate Change Mitigation and Environmental Management, page 156-159 2025 TSRS Report, page 226-265
B14. The programs/procedures to prevent or minimize the potential negative impact of products and/or services on the environment have been established and disclosed.		X			The Sustainability Strategy was established in 2024, followed by the definition of the sustainability framework in 2025. In this context, efforts have been initiated to develop the necessary programs and procedures.	Sustainability Approach and Strategy, page 90-91 R&D, Innovation and Digital Transformation, page 112-119
B14. The actions to reduce greenhouse gas emissions of third parties (suppliers, subcontractors, dealers, etc.) have been carried out and disclosed.			X		No actions have been taken regarding the reduction of third party greenhouse gas emissions.	
B15. The environmental benefits/gains and cost savings of initiatives/projects that aims reducing environmental impacts have been disclosed.		X			Our efforts and investments in this area are ongoing. Through our investments in ATP GreenX platform, we aim to provide the industry with a platform dedicated to reducing environmental impacts.	Sectors and Solutions, page 54-71 Climate Change Mitigation and Environmental Management, page 156-159
B16. The data related to energy consumption (natural gas, diesel, gasoline, LPG, coal, electricity, heating, cooling, etc.) has been disclosed as Scope-1 and Scope-2.	X					Energy and Emissions Management, page 160-163 Consolidated Performance Indicators, page 336-339
B17. The information related to production of electricity, heat, steam and cooling as of the reporting year has been disclosed.				X	No production activities are carried out within this scope.	
B18. The studies related to increase the use of renewable energy and transition to zero/low carbon electricity have been conducted and disclosed.		X			An I-REC certificate was obtained in 2025, and efforts are ongoing for additional renewable energy investments that are currently at the feasibility stage.	Energy and Emissions Management, page 160-163 I-REC Certificate, page 340-342
B19. The renewable energy production and usage data has been publicly disclosed.			X		During the 2025 reporting year, there was no renewable energy production or use.	
B20. The Company conducted projects about energy efficiency and the amount of reduction on energy consumption and emission achieved through these projects have been disclosed.		X			The relevant information has been shared in the ESG tables of the 2025 Integrated Annual Report, and work on energy efficiency projects is ongoing.	Climate Change Mitigation and Environmental Management, page 156-159 Energy and Emissions Management, page 160-163 Consolidated Performance Indicators, page 336-339
B21. The water consumption, the amount, procedures and sources of recycled and discharged water from underground or above ground (if any), have been disclosed.	X					Water Management, page 164-165 Consolidated Performance Indicators, page 336-339
B22. The information related to whether Company's operations or activities are included in any carbon pricing system (Emissions Trading System, Cap & Trade or Carbon Tax).				X	ATP is not yet included in any carbon pricing system.	
B23. The information related to accumulated or purchased carbon credits within the reporting period has been disclosed.			X		There were no accumulated or purchased carbon credits during the reporting period. As part of measures to reduce carbon emissions in line with sustainability goals, the purchase of carbon credits is planned.	
B24. If carbon pricing is applied within the Company, the details have been disclosed.			X		Carbon pricing is not applied within the partnership.	
B25. The platforms where the Company discloses its environmental information have been disclosed.	X					About the Report, page 14-15
C. SOCIAL PRINCIPLES						
C1. Human Rights and Employee Rights						
C1.1. The Institutional Human Rights and Employee Rights Policy has been established in the ligh of the Universal Declaration of Human Rights, ILO Conventions ratified by Turkey and other relevant legislation. The policy and the officals that responsible for the implementation of it have been determined and disclosed.	X					Business Ethics and Transparency, page 187-191 https://www.atptech.com/wp-content/uploads/BINSAN-HAKLARI-KAPSAYICILIK-POLITIKASI-ing.pdf
C1.2. Considering the effects of supply and value chain, fair workforce, improvement of labor standards, women's employment and inclusion issues (gender, race, religion, language, marital status, ethnic identity, sexual orientation, gender identity, family responsibilities, union activities, political opinion, disability, social and cultural differences, etc., such as non-discrimination) are included in its policy on employee rights.	X					Diversity and Inclusion, page 146-147 Sustainable Supply Chain Management, page 136 https://www.atptech.com/wp-content/uploads/BINSAN-HAKLARI-KAPSAYICILIK-POLITIKASI-ing.pdf
C1.3. The measures taken for the minority rights/ equality of opportunity or the ones who are sensitive about certain economic, environmental, social factors (low income groups, women, etc.) along the supply chain have been disclosed.	X					Diversity and Inclusion, page 146-147 https://www.atptech.com/wp-content/uploads/BINSAN-HAKLARI-KAPSAYICILIK-POLITIKASI-ing.pdf
C1.4. The developments regarding preventive and corrective practices against discrimination, inequality, human rights violations, forced and child labor have been disclosed.	X					Diversity and Inclusion, page 146-147 GRI Content Index, page 350-359 https://www.atptech.com/wp-content/uploads/BINSAN-HAKLARI-KAPSAYICILIK-POLITIKASI-ing.pdf
C1.5. Investments in employees (education, development policies), compensation, fringe benefits, right to unionize, work/life balance solutions and talent management are included in the employee rights policy.	X					Human Resources, page 140-147
C1.5. The mechanism for employee complaints and resolution of disputes have been established and related solution processes have been determined.	X					Stakeholder Map and Stakeholder Engagement, page 92-93 Business Ethics and Transparency, page 187-191
C1.5. The activities carried out within the reporting period which related to ensure employee satisfaction have been disclosed.	X					Employee Engagement and Satisfaction, page 144-145
C1.6. The occupational health and safety policies have been established and disclosed.	X					Occupational Health and Safety, page 148-149 https://www.atptech.com/wp-content/uploads/11IS-SAGLIGI-VE-GUVENLIGI-ing.pdf

Sustainability Compliance Report

	Company Compliance Status				Explanation	Report Information on Publicly Disclosed Information (Page number, menu name on the website)
	Yes	Partial	No	Not Applicable		
C1.6. The measures taken for protecting health, preventing occupational accidents and related statistics have been disclosed.	X					Occupational Health and Safety, page 148-149 Consolidated Performance Indicators, page 336-339
C1.7. The personal data protection and data security policies have been established and disclosed.	X					Data Security and Privacy, page 120-123 https://www.atptech.com/wp-content/uploads/7BILGI-GUVENLIGI-POLITIKASI-ING.pdf
C1.8. The ethics policy have been established and disclosed.	X					Business Ethics and Transparency, page 187-191 https://www.atptech.com/wp-content/uploads/6ETIK-ILKELER-POLITIKASI-ing-.pdf
C1.9. The studies related to social investment, social responsibility, finansal inclusivity and access to finance have been explained.	X					Corporate Social Responsibility, page 150-151
C1.10. The informative meetings and training programs related to ESG policies and practices have been organized for employees.	X					Human Resources, page 140-147 Climate Change Mitigation and Environmental Management, page 156-159
C2. Stakeholders, International Standards and Initiatives						
C2.1. The customer satisfaction policy regarding the management and resolution of customer complaints has been prepared and disclosed.	X					Customer Experience and Satisfaction, page 128-129
C2.2. The information about the communication with stakeholders (which stakeholder, subject and frequency) have been disclosed.	X					Stakeholder Map and Stakeholder Engagement, page 92-93
C2.3. The international reporting standards that adopted in reporting have been explained.	X					About the Report, page 14-15
C2.4. The principles adopted regarding sustainability,the signatory or member international organizations, committees and principles have been disclosed.		X			Research on this matter are ongoing, and the aim is to initiate active memberships that best align with ATP's mission, vision, and values.	
C2.5. The improvements have been made and studies have been carried out in order to be included in the Borsa Istanbul sustainability indices and/or international index providers.		X			In order to be included in the Borsa Istanbul Sustainability Index and other international sustainability indices, a sustainability committee has been established, sustainability reporting processes have been developed, and targets have been set for Critical Performance Indicators (KPIs) related to sustainability. As part of the Environmental Management System (EMS) strategy, which was initiated in 2023 and completed in 2024, efforts continue towards achieving the goal of inclusion in sustainability indices. As of 2025, application studies for sustainability indices have begun, with the objective of being included in these indices.	
D. CORPORATE GOVERNANCE PRINCIPLES						
D1. The opinions of stakeholders have been sought in the determination of measures and strategies related to sustainability field.	X					Stakeholder Map and Stakeholder Engagement, page 92-93 Priority Issues and Prioritization Matrix, page 94-95
D2. The social responsibility projects, awareness activities and trainings have been carried out to raise awareness about sustainability and its importance.	X					Corporate Social Responsibility, page 150-151 Climate Change Mitigation and Environmental Management, page 156-159

Independent Auditor's Report on the Annual Report

CONVENIENCE TRANSLATION INTO ENGLISH OF INDEPENDENT AUDITOR'S REPORT ON THE BOARD OF DIRECTORS' ANNUAL REPORT ORIGINALLY ISSUED IN TURKISH

INDEPENDENT AUDITOR'S REPORT ON THE ANNUAL REPORT OF THE BOARD OF DIRECTORS

To the General Assembly of ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

Opinion

We have audited the annual report of **ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ** ("the Company" or "**ATP YAZILIM**") and its subsidiaries (the "Group") for the period of 1 January– 31 December 2025.

In our opinion, the financial information provided in the annual report of the Board of Directors and the discussions made by the Board of Directors on the situation of the Group are presented fairly and consistent, in all material respects, with the audited complete set of consolidated financial statements and the information we obtained during the audit.

Basis for Opinion

We conducted our audit in accordance with Independent Auditing Standards ("InAS") which are part of the Turkish Auditing Standards as issued by the Public Oversight Accounting and Auditing Standards Authority of Turkey ("POA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Report section of our report. We are independent of the Group in accordance with the Code of Ethics for Independent Auditors ("Code of Ethics") as issued by the POA, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our Auditor's Opinion on the Complete Set of Financial Statements

We have expressed an unqualified opinion in our auditor's report dated 5 March 2026 on the complete set of consolidated financial statements of the Group for the period of 1 January - 31 December 2025.

The Responsibility of the Board of Directors on the Annual Report

In accordance with articles 514 and 516 of the Turkish Commercial Code No. 6102 ("TCC"), the management of the Group is responsible for the following items:

a) Preparation of the annual report within the first three months following the balance sheet date and submission of the annual report to the general assembly.
b) Preparation and fair presentation of the annual report; reflecting the operations of the Group for the year, along with its financial position in a correct, complete, straightforward, true and honest manner. In this report, the financial position is assessed according to the consolidated financial statements. The development of the Group and the potential risks to be encountered are also noted in the report. The evaluation of the board of directors is also included in this report.
c) The annual report also includes the matters below:
   - Subsequent events occurred after the end of the fiscal year which have significance,
   - The research and development activities of the Group,
   - Financial benefits such as salaries and bonuses paid to the board members and to those charged governance, allowances, travel, accommodation and representation expenses, financial aids and aids in kind, insurances and similar deposits.

When preparing the annual report, the board of directors takes into account the secondary legislative arrangements published by the Ministry of Trade and related institutions.

Auditor's Responsibility for the Audit of the Annual Report

Our aim is to express an opinion, based on the independent audit we have performed on the annual report in accordance with provisions of the Turkish Commercial Code on whether the financial information provided in this annual report and the discussions of the Board of Directors are presented fairly and consistent with the Group's audited consolidated financial statements and to prepare a report including our opinion.

The independent audit we have performed is conducted in accordance with InAS. These standards require compliance with ethical provisions and the independent audit to be planned and performed to obtain reasonable assurance on whether the financial information provided in the annual report and the discussions of the Board of Directors are free from material misstatement and consistent with the financial statements.

The engagement partner who supervised and concluded this audit report is Metin ETKİN.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
An Independent Member of BAKER TILLY INTERNATIONAL

Metin ETKİN
Partner

İstanbul, 11.03.2026

TSRS-Compliant Consolidated Sustainability Report of ATP Yazılım ve Teknoloji A.Ş. and Its Subsidiaries for the Period 01/01/2025-31/12/2025

Independent Assurance Report

CONVENIENCE TRANSLATION INTO ENGLISH OF THE PRACTITIONER'S LIMITED ASSURANCE REPORT ORIGINALLY ISSUED IN TURKISH

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON ATP YAZILIM VE TEKNOLOJİ A.Ş.'S AND ITS SUBSIDIARIES SUSTAINABILITY INFORMATION IN ACCORDANCE WITH TURKISH SUSTAINABILITY REPORTING STANDARDS

To the General Assembly of ATP Yazılım ve Teknoloji A.Ş.,
We have undertaken a limited assurance engagement on ATP Yazılım ve Teknoloji A.Ş. and its subsidiaries (collectively referred to as the "Group"), Sustainability Information on pages 236 to 281 of the Integrated Annual Report ("Sustainability Information") for the year ended 31 December 2025 in accordance with Turkish Sustainability Reporting Standards 1 "General Requirements for Disclosure of Sustainability-related Financial Information" and Turkish Sustainability Reporting Standards 2 "Climate Related Disclosures".

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Integrated Annual Report 2025 or linked to from the Sustainability Information or from the Integrated Annual Report 2025 (including any images, audio files, document embedded in a website or embedded videos).

Our Limited Assurance Conclusion
Based on the procedures we have performed as described under the 'Summary of the work we performed as the basis for our assurance conclusion' and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Group's Sustainability Information pages 236 to 281 of the Integrated Annual Report for the year ended 31 December 2025 is not prepared, in all material respects, in accordance with Turkish Sustainability Reporting Standards published in the Official Gazette dated 29 December 2023, and numbered 32414(M) and issued by The Public Oversight Accounting and Auditing Standards Authority ("KGK") . We do not express an assurance conclusion on information in respect of earlier periods or on any other information included in the Integrated Annual Report 2025 or linked to from the Sustainability Information or from the Integrated Annual Report 2025, including any images, audio files or embedded videos.

Inherent Limitations in Preparing the Sustainability Information
As discussed in Sustainability Information, Assumptions and Uncertainties Section is subject to inherent uncertainty because of incomplete scientific and economic knowledge. Greenhouse gas emission quantification is subject to inherent uncertainty because of incomplete scientific knowledge. Additionally, the Sustainability Information includes information based on climate-related scenarios that is subject to inherent uncertainty because of incomplete scientific and economic knowledge about the likelihood, timing or effect of possible future physical and transitional climate-related impacts.

Responsibilities of Management and Those Charged with Governance for the Sustainability Information
Management of ATP Yazılım ve Teknoloji A.Ş. are responsible for:
- Group's management is responsible for the preparation of the sustainability information in accordance with the Turkish Sustainability Reporting Standards;
- Designing, implementing and maintaining internal control over information relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error;
- Group Management is also responsible for the selection and implementation of appropriate sustainability reporting methods, as well as making reasonable assumptions and developing estimates in accordance with the conditions.

Those charged with governance are responsible for overseeing the Group's sustainability reporting process.
Practitioner's Responsibilities for the Limited Assurance on Sustainability Information
We are responsible for:
- Planning and performing the engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- Reporting our conclusion to the Directors of ATP Yazılım ve Teknoloji A.Ş.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of Sustainability Information.

As we are engaged to form an independent conclusion on the Sustainability Information as prepared by management, we are not permitted to be involved in the preparation of the Sustainability Information as doing so may compromise our independence.

Professional Standards Applied
We performed a limited assurance engagement in accordance with Standard on Assurance Engagements 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information and, in respect of greenhouse gas emissions included in the Sustainability Information, in accordance with Standard on Assurance Engagements 3410 Assurance Engagements on Greenhouse Gas Statements, issued by KGK.

Our Independence and Quality Management
We have complied with the independence and other ethical requirements of the Ethical Rules for Independent Auditors (including Independence Standards) (the "Ethical Rules") issued by KGK, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies the Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was carried out by an independent and multidisciplinary team including assurance practitioners, sustainability and risk experts. We used the work of experts, in particular, to assist with determining the reasonableness of the Group's information and assumptions related to climate and sustainability risks and opportunities. We remain solely responsible for our assurance conclusion.

Summary of the Work we Performed as the Basis for our Assurance Conclusion
We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Sustainability Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Sustainability Information, we:
- Conducted inquiries with the Group's key senior personnel to understand the processes in place for obtaining the Sustainability Information for the reporting period
- Used the Group's internal documentation to assess and review the information related to sustainability;
- Considered the presentation and disclosure of the Sustainability Information.
- Through inquiries, obtained an understanding of the Group's control environment, processes and information systems relevant to the preparation of the Sustainability Information, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Evaluated whether the Group's methods for developing estimates are appropriate and had been consistently applied, but our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Group's estimates;
- Obtained an understanding of the process for identifying risks and opportunities that are financially significant, along with the Group's sustainability reporting process.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ AŞ
An Independent Member of BAKER TILLY INTERNATIONAL
Istanbul, 11 March 2026

Emine Gündüz ALTINOK
Independent Auditor

Contents

INDEPENDENT AUDITOR'S REPORT

CONTENTS

ABOUT ATP YAZILIM VE TEKNOLOJİ A.Ş. AND ITS SUBSIDIARIES
231 Information About the Group
235 Statement of Compliance with TSRS
235 Approval of the Sustainability Report
235 Summary Financial Indicators

ABOUT THE REPORT

GOVERNANCE (TSRS-1 P.27/TSRS-2 P.6)
240 Governance Bodies
242 Reflection of Responsibilities in Roles and Job Descriptions
244 Assessment of Individuals' Skills and Competencies Related to Climate Risks
244 Informing Individuals About Climate-Related Risks and Opportunities
245 Consideration of Climate Risks by Decision-Making Bodies
245 Relationship Between Relevant Performance Metrics and Remuneration Policy
246 Monitoring Climate-Related Risks and Opportunities
246 Oversight of Climate-Related Risks and Opportunities and Their Relationship with Internal Control
247 Overview Table of the 2025 Sustainability Governance Structure

STRATEGY (TSRS-1 P.30, 32, 33, 34, 35, 40, 41/TSRS-2 P.10, 13, 14, 15, 16, 21, 22)
250 Climate-Related Risks and Opportunities
254 Scenario Analyses (Climate Resilience)

RISK MANAGEMENT (TSRS-1 P.44/TSRS-2 P.25)
256 Inputs and Parameters Used
257 Whether and How Climate-Related Scenario Analysis Is Used to Identify Risks
258 Assessment of the Nature, Likelihood, and Magnitude of Risk-Induced Effects
258 Whether and How Risks Are Prioritized Relative to Other Risk Types
260 Monitoring of Risks
260 Changes Made to Processes Compared to the Previous Reporting Period
261 Identification, Assessment, Prioritization, and Monitoring of Climate-Related Opportunities
261 Integration of Processes into Overall Risk Management and Reporting

METRICS AND TARGETS
262 Disclosures Regarding Cross-Industry Metric Categories
263 Disclosures Regarding Industry-Based Metrics
263 Volume 58—Software & IT Services—Sustainability Disclosure Topics and Metrics
263 Volume 58—Software & IT Services—Activity Metrics
264 Climate-Related Targets

STATEMENT ON EVENTS AFTER THE REPORTING PERIOD (31.12.2025)

About ATP Yazılım ve Teknoloji A.Ş. and Its Subsidiaries

Information About the Group

BUSINESS MODEL OF THE GROUP

ATP Yazılım ve Teknoloji A.Ş.
ATP's main field of activity is the development, sale, and after-sales support services of commercial software, cloud-based systems, and integrated digital solutions. The Company offers a broad technology portfolio including ERP, CRM, business intelligence, data analytics, cybersecurity, financial technologies, robotic process automation, and industry-specific software solutions. Additionally, it provides 24/7 monitoring, maintenance, optimization, and operational support in infrastructure, network, data center, and application management. Furthermore, its scope also includes the supply, installation, integration, maintenance, and consultancy services for third-party software, hardware, and peripherals. The Company conducts its activities under four main business lines:

1. **Financial Solutions (ATP Tradesoft):** ATP Tradesoft, which develops service-oriented, multi-layered, and scalable software platforms for capital markets, offers end-to-end solutions to brokerage houses, portfolio and fund management companies, and banks with the Global Technology Platform (GTP), which manages 54% of the trading volume on Borsa Istanbul among competing systems. The platform, through its in-memory architecture, modular structure, and high level of compatibility, manages all processes including order management, risk management, back-office automation, detailed reporting from a single point, pioneering the digital transformation of financial institutions.
2. **Hospitality Services (ATP Zenia):** ATP Zenia offers next-generation POS systems, self-service kiosks, QR and mobile ordering solutions for the hospitality industry. The Company digitalizes all operational processes of businesses through delivery and kitchen management systems, digital menu boards, loss/theft prevention solutions, and customer feedback platforms. Furthermore, thanks to advanced reporting tools, it increases the operational efficiency of businesses and improves the customer experience.
3. **Digital and ERP Solutions (ATP Digital):** The Company offers cloud-based ERP, CRM, and digital transformation solutions, as well as data analytics, business intelligence, application development, cybersecurity, financial technologies, and custom software solutions that integrate with existing systems. ATP Digital, which operates in Türkiye, China, and international markets, develops comprehensive cloud computing solutions with Alibaba Cloud, Microsoft Azure, and independent cloud infrastructures while providing advanced cybersecurity services with global business partners such as Palo Alto and Forcepoint. The Company develops innovative solutions through collaborations in financial management and operational process automation. Furthermore, in robotics technologies, it increases the customers' operational efficiency by developing autonomous service robots, cleaning robots, robotic process automation, and AI-powered robotic solutions.
4. **ATP GreenX** is ATP's environmentally friendly technology solutions brand and has developed Türkiye's first digital green energy marketplace facilitating the trade of green and carbon certificates. ATP GreenX, which can manage the exchange and custody processes of sustainable energy products on a global scale through cloud-based architectures, digital wallet infrastructure, smart contracts, and blockchain technologies, provides institutions with sustainable market data from local and global markets and brings energy producers and institutions together on the same platform for secure exchange and custody transactions.

Tradesoft (Shanghai) IT Co. Ltd.
Tradesoft (Shanghai) IT Co., Ltd. operates in technology development and transfer of computer products, technical services, consultancy, computer hardware and environmental science, wholesale/retail sale, import and export of electronic products and communication equipment. The Company develops digital solutions especially for the hospitality and quick-service restaurant industries, and its main product, the Zenia solution, is actively used in over 1,200 locations across China. As a strategic business partner of Burger King China as of 2025, it has provided comprehensive digital transformation solutions such as POS, self-service kiosks, mobile applications, delivery management systems, CRM, AI, IoT, and data analytics; significantly enhancing the brand's digital capabilities and contributing to its leading position in the industry.

Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.
The Company operates to develop, test and implement software, hardware, processes and other applications for the hospitality industry, and to offer these technologies to local and international customers. It optimizes the multi-channel customer experience, operational efficiency, and decision-making processes of businesses through the Zenia Restaurant POS software focusing especially on the food and beverage industry. This subsidiary, an important part of ATP's growth strategy, creates sustainable value for customers and business partners with innovative solutions supporting sectoral transformation.

About ATP Yazılım ve Teknoloji A.Ş. and Its Subsidiaries

Zenia Technologies B.V.
Its main role is to provide strategic management of foreign subsidiaries, evaluate growth opportunities in global business lines, and coordinate the international investment structure. Rather than generating operational income, the Company functions as a management, strategy, and coordination center among group companies.

Zenia Limited
Its field of activity is software sales and the execution of international sales operations. The Company has the mission to expand ATP's commercial activities and generate revenue, especially in Europe and surrounding markets. Zenia Limited operates with subscription and project-based revenue models through software license sales, maintenance and support services, and digital solutions provided to businesses, contributing to strengthening the position in the global market and increasing operational efficiency.

ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.
ATP Capital is a corporate venture capital platform that aims to sustainably increase Group value in the long term by making strategic capital investments in technology ventures with high growth potential aligned with ATP's main fields of activity to enable them to scale financially and operationally and integrating these ventures into ATP's software infrastructure, customer network, sales channels, and technology ecosystem, thereby both creating new business lines and strengthening the existing product and service portfolio.

ATP Group Business Model
The ATP Group's business model is based on a multi-layered structure centered around technology development, digital transformation solutions, and strategic investment management. The Group serves both local and global markets by developing commercial software, cloud-based systems, ERP, CRM, business intelligence, data analytics, cybersecurity, financial technologies, robotic process automation, and industry-specific software solutions.

It develops technology infrastructures that manage a significant portion of the trading volume on Borsa Istanbul by providing highly scalable and modular software platforms for capital markets through its Financial Solutions (ATP Tradesoft).

It offers next-generation POS, self-service kiosk, mobile ordering, and operations management systems for the hospitality and quick-service restaurant industries through its Hospitality Services (ATP Zenia).

ATP Digital helps businesses in ERP and digital transformation and also supports them to achieve their sustainability goals with cloud infrastructure, network and monitoring systems, network security, cybersecurity, Information Technology Service Management (ITSM), customer experience management, autonomous robots, RPA (Robotic Process Automation), IoT technologies, and AI-powered solutions.

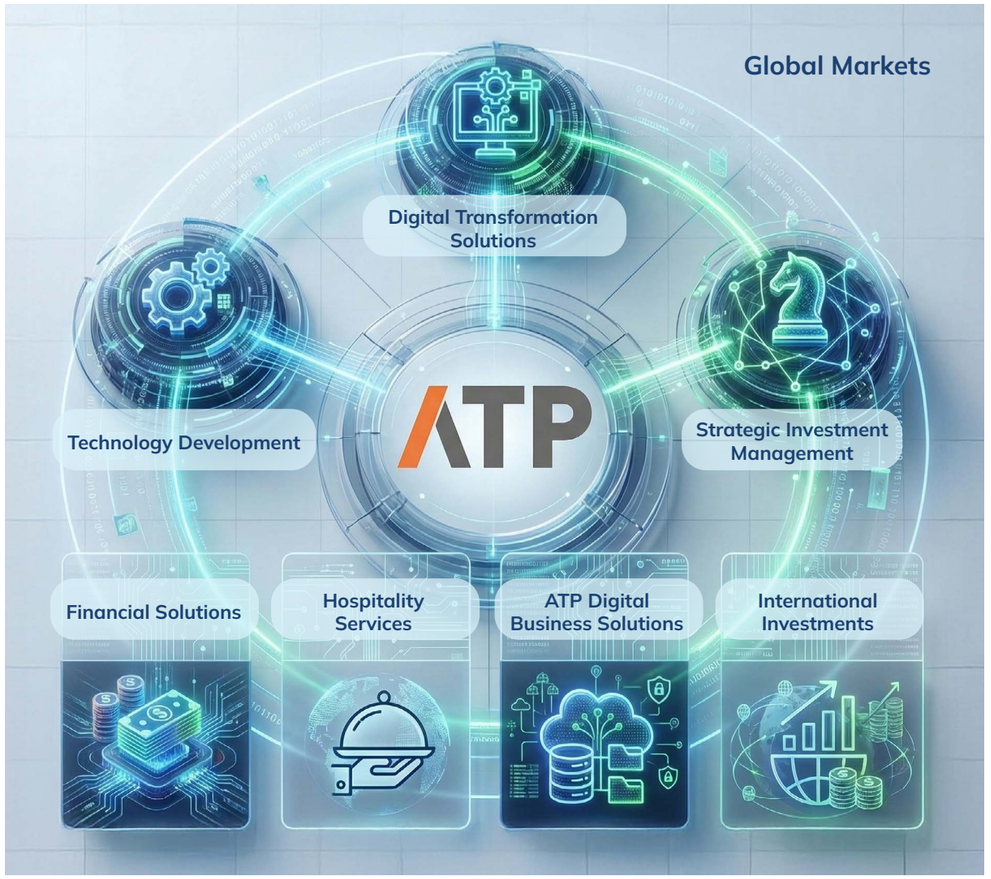
The Company carries out global digital transformation projects in the hospitality industry in China and other markets through its subsidiaries such as Tradesoft (Shanghai) IT Co. Ltd. and Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.

While Zenia Technologies B.V. operates as an intra-group strategic management and global investment coordination center, Zenia Limited ensures the expansion of commercial activities in Europe and surrounding markets through software sales, maintenance and support services, as well as subscription and project-based revenue models.

Furthermore, ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (ATP Capital) manages portfolios consisting of venture capital investments, capital market instruments, and assets defined by the CMB, aiming to create long-term value through strategic partnerships.

This integrated business model offers the ATP Group sustainable growth opportunities in both technology production and global investment management.

GROUP VALUE CHAIN



The ATP Group's value chain offers an integrated structure ranging from research and development activities to strategic investment management. In the field of R&D and technology development, ATP develops commercial software, cloud-based systems, ERP, CRM, data analytics, cybersecurity, robotic process automation, and industry-specific software solutions. In this scope, the ATP Digital, ATP Tradesoft, and ATP Zenia brands operating under the ATP umbrella offer products and services for digital transformation solutions, financial software platforms, and hospitality technologies, respectively. Moreover, strategic collaborations are carried out in robotics technologies and artificial intelligence integration. In product and service production, the Group offers highly scalable software platforms for financial markets, hardware and software integrated solutions specific to the hospitality industry, cloud computing services, and advanced cybersecurity solutions. These solutions include the Global Technology Platform (GTP), digital menu boards, delivery and kitchen management systems, Alibaba Cloud and Microsoft Azure infrastructures, and Palo Alto and Forcepoint cybersecurity solutions.

In marketing and sales activities, the Group implements direct sales, subscription, and project-based revenue models in local and global markets; ATP Digital and ATP Zenia units play an active role in this process. Besides, the Group strengthens its position with strategic partnerships such as Burger King China, in China, Europe, and surrounding markets.

About ATP Yazılım ve Teknoloji A.Ş. and Its Subsidiaries



Hardware and software integration, installation, and maintenance services are offered in the distribution and application stage, and solution implementation is carried out in international locations. In this scope, active operations management is provided in over 1,200 locations in China. In customer support and operations management processes, 24/7 monitoring, maintenance, and optimization services are provided, with the aim of continuously improving customer operations through advanced reporting and data analytics.

Within the scope of strategic investment and portfolio management activities, venture capital investments, capital market instruments, and asset management as defined by the CMB are carried out by ATP Capital. Zenia Technologies B.V. operates to support the Group's global expansion and evaluate opportunities in international markets. This holistic structure supports the ATP Group's competitive, innovative, and sustainable growth both in local and global markets.

All these activities reflect the ATP Group's technology-driven, customer-oriented, and innovative value creation approach aligned with its sustainable growth target. The Group aims to enhance its competitiveness not only in Türkiye but also on an international scale and create sustainable value by offering high-quality solutions to businesses seeking to accelerate their digitalization processes.

Statement of Compliance with TSRS

This report was prepared in accordance with the Turkish Sustainability Reporting Standards published by the Public Oversight, Accounting and Auditing Standards Authority.

Approval of the Sustainability Report

The TSRS Compliant Consolidated Sustainability Report for the fiscal year January 1-December 31, 2025 was approved at the Board of Directors meeting dated March 11, 2026. The TSRS Compliant Consolidated Sustainability Report will become final upon its approval at the General Assembly.

Summary Financial Indicators

The ATP Group completed 2025 with a strong financial performance, demonstrating high profitability and stable growth thanks to its technology-based activities. As of the year-end, the Group's total assets amounted to TRY 7.3 billion, and its equity was TRY 6.7 billion. The Group maintained a healthy balance sheet structure with a net cash position of TRY 500.4 million in the same period.

Total consolidated revenue was TRY 5.7 billion, while the profit for the period of TRY 3.7 billion represented a year-on-year increase of 525%. Earnings before interest, tax, depreciation and amortization (EBITDA) was TRY 4.1 billion, and the EBITDA margin was 73%. 11% of the Group's revenues came from overseas operations, 32% from domestic revenues, and 57% from the increase in value of ATP Capital's investments. Looking at the currency breakdown of revenues, 10% was denominated in USD - RMB (overseas), 80% in TRY, and 10% in USD (domestic). The revenue breakdown by field of activity is as follows: 26% from ATP Zenia, 10% from ATP Tradesoft, 7% from ATP Digital, and 57% from the increase in value of ATP Capital's investments. The operational indicators showing the Group's digital service performance are also noteworthy: ATP Zenia carried out a total of 399 million transactions and 178 million online transactions during the year. Additionally, 2,652 kiosks were actively used, and 33 million receipts were issued through these channels. On the other hand, ATP Tradesoft's share of Borsa Istanbul trading volume is 54%, leading among competing systems.

These strong financial and operational results show that the ATP Group has been progressing in line with its sustainable growth strategy, aligned with its goals of effective management, digital transformation, and international expansion.



About the Report

This report is the second sustainability report prepared within the scope of the Turkish Sustainability Reporting Standards (TSRS) 2, with the aim of conveying the sustainability performance, strategies for combating climate change, and related risk and opportunity management approaches of ATP Yazılım ve Teknoloji A.Ş. and its subsidiaries to its stakeholders. The report covers the reporting period of January 1-December 31, 2025, and the financial statements are consistent with the reporting period. For the related financial statements, click here.

In the TSRS Compliant Sustainability Report for 2025, the effects of potential risks not reflected in the financial statements have been assessed. Forward-looking elements in the sustainability disclosures regarding climate-related risks and opportunities within the business model and value chain have been considered; accordingly, information of strategic importance, even if not included in the financial statements, has been disclosed in the report. The primary users of these disclosures are existing and potential investors, lenders and other creditors providing resources to our company. The report aims to meet the information needs of users for making decisions regarding the purchase, sale, or holding of equity and debt instruments, as well as for providing credit and other borrowing instruments and leading management decisions.

TSRS and the regulations of the Public Oversight Authority provide certain specific transition reliefs for the first and second reporting periods. These reliefs for 2024 and 2025 are shown in the tables below.

Reliefs for the 2024 reporting period:

Relevant TSRS/ Regulation	Relevant Paragraph/ Article	Explanation
TSRS 1 & TSRS 2	E3 & C3	An entity is not required to provide the disclosures specified in this Standard for any period before the date of initial application. Accordingly, an entity is not required to disclose comparative information in the first annual reporting period in which it applies this Standard.
TSRS 1	E4.a	The entity shall report its sustainability-related financial disclosures at the same time as its next second-quarter or half-year interim general purpose financial report, if the entity is required to provide such an interim report.
TSRS 1	E5	In the first annual reporting period in which an entity applies this Standard, the entity is permitted to disclose information on only climate-related risks and opportunities (in accordance with TSRS 2) and consequently apply the requirements in this Standard only insofar as they relate to the disclosure of information on climate-related risks and opportunities. If the entity uses this transition relief, it shall disclose that fact.
TSRS 1	E6	If an entity uses the transition relief in paragraph E5: (a) in the first annual reporting period in which the entity applies this Standard, it is not required to disclose comparative information about its climate-related risks and opportunities (see paragraph E3) and (b) in the second annual reporting period in which the entity applies this Standard, it is not required to disclose comparative information about its sustainability-related risks and opportunities, other than its climate-related risks and opportunities.
KGK Board Decision No. 21634 on Determination of the Scope of Application of TSRS	Provisional Article 3	Entities are not required to disclose Scope 3 greenhouse gas emissions during the first two reporting years in which they apply TSRS within the scope of application.

** ATP benefited from the transition relief in TSRS 1 paragraph E5 to disclose only climate-related risks and opportunities (TSRS 2) during its 2024 TSRS compliance process and did not provide comparative information (TSRS 1 E3 and E6; TSRS 2 C3). In addition, pursuant to Provisional Article 3 of the KGK Board Decision No. 21634, no calculation or disclosure of Scope 3 greenhouse gas emissions was made in the first application period.*

Reliefs for the 2025 reporting period:

Relevant TSRS/Regulation	Relevant Paragraph/ Article	Explanation
TSRS 1	E4.a	The entity shall report its sustainability-related financial disclosures at the same time as its next second-quarter or half-year interim general purpose financial report, if the entity is required to provide such an interim report.
TSRS 1	E5	In the first annual reporting period in which an entity applies this Standard, the entity is permitted to disclose information on only climate-related risks and opportunities (in accordance with TSRS 2) and consequently apply the requirements in this Standard only insofar as they relate to the disclosure of information on climate-related risks and opportunities. If the entity uses this transition relief, it shall disclose that fact.
TSRS 1	E6	If an entity uses the transition relief in paragraph E5: (a) in the first annual reporting period in which the entity applies this Standard, it is not required to disclose comparative information about its climate-related risks and opportunities (see paragraph E3) and (b) in the second annual reporting period in which the entity applies this Standard, it is not required to disclose comparative information about its sustainability-related risks and opportunities, other than its climate-related risks and opportunities.
Board Decision on Reliefs to be Applied in the Preparation of Sustainability Reports for the 2025 Operating Period by Entities that Reported Sustainability for the First Time in Compliance with TSRS in the 2024 Reporting Period	-	Turkish Sustainability Reporting Standards (TSRS), which entered into force with Board Decision No. 21632 published in the Official Gazette dated December 29, 2023 and numbered 32414 (1.M.), became effective for accounting periods starting on or after 1/1/2024. The transition reliefs for the first annual reporting period in paragraphs E4, E5, and E6(b) of TSRS 1 General Provisions for Disclosure of Sustainability-Related Financial Information Standard were extended for one year for entities that reported sustainability for the first time in compliance with TSRS in the 2024 reporting period.
KGK Board Decision No. 21634 on Determination of the Scope of Application of TSRS	Provisional Article 3	Entities are not required to disclose Scope 3 greenhouse gas emissions during the first two reporting years in which they apply TSRS within the scope of application.

In this framework, ATP applied TSRS for the first time in the 2024 reporting period, and within the scope of the extension of the transition reliefs in paragraphs E4, E5, and E6(b) of TSRS 1 for one year, as per the Board Decision of the Public Oversight, Accounting and Auditing Standards Authority dated 25/12/2025, it has prepared its sustainability report for the 2025 operating period also within the framework of the first annual reporting period provisions. Accordingly:

About the Report

- The reporting includes only disclosures on climate-related risks and opportunities within the scope of TSRS 2, in accordance with the transition relief in TSRS 1 paragraph E5.
- Pursuant to Provisional Article 3 of Board Decision No. 21634 on Determination of the Scope of Application of TSRS, Scope 3 greenhouse gas emission calculations were not made, as the disclosure of Scope 3 greenhouse gas emissions is not mandatory in the first two reporting periods.
- Comparative presentation was made for climate-related risks and opportunities disclosed under TSRS 2, and the relevant comparative information was presented within the framework of TSRS 1 E6 provisions.
- The transition relief in TSRS 1 paragraph E4.a, which allows the sustainability report to be presented together with the next second quarter or six-month interim financial report, was not used in the 2025 reporting period; the sustainability report was disclosed under the Integrated Annual Report, based on the calendar for the disclosure of the annual financial statements for 2025.

Our sustainability report was prepared in accordance with the core reporting principles set out in TSRS 1 (fair presentation, relevance, understandability, comparability, and verifiability) and particularly aimed to comprehensively reveal the financial impacts of climate change on ATP.

In determining the sustainability-related topics to be disclosed in the report, the principle of financial materiality set out in TSRS-1 paragraphs B13–B37 were taken into account. Considering measurement uncertainty and data security, qualitative analyses and professional judgements were used instead of numerical thresholds in this report.

The presentation currency for sustainability-related financial disclosures is determined as Turkish Lira (TRY), consistent with the presentation currency used in the financial statements.

The report has been structured under four main headings: governance, strategy, risk management, metrics and targets, as defined within the TSRS framework.

The sustainability-related financial disclosures were prepared for the same entity reporting the consolidated financial statements as of December 31, 2025, in line with TSRS 1 paragraphs 20 and B38 and include the parent company and its subsidiaries under financial control. In determining the reporting scope, the financial control approach has been adopted; entities without control or those considered purely financial investments have been excluded from the scope. In this context, although there is indirect ownership, Ata Express Elektronik İletişim Tanıtım Pazarlama Dağıtım A.Ş. has not been included in the reporting scope, as de facto control rests with another legal entity due to the directing rights granted to privileged shares. Additionally, Menulux Yazılım A.Ş., in which a 10% stake was acquired and there is no control or joint control, has been considered a financial investment and therefore excluded from TSRS sustainability reporting.

The structure of the TSRS report is based on the main business lines in which ATP Group operates:
- Financial Solutions (ATP Tradesoft),
- Hospitality Services (ATP Zenia), and
- Digital and ERP Solutions (ATP Digital).

Detailed information about ATP's products can be found on pages [50-67] of the 2025 Integrated Annual Report. As of December 31, 2025, a significant portion of the consolidated revenue of TRY 5.7 billion was generated by these three segments and subsidiaries (ATP Capital, Tradesoft (Shanghai) IT Co. Ltd., and Zenia Ltd.). Approximately 84% of revenues consist of maintenance, consultancy, and other income; the majority of this income is provided by ATP, ATP Capital, Tradesoft (Shanghai) IT Co. Ltd., and Zenia Ltd.

Accordingly, the report has been structured at the level of the main revenue-generating business lines, and the disclosures within the scope of TSRS 2 have been prepared considering the operational structure of the business lines. Through this structuring, ATP Group's sustainability approach and performance are presented from an activity-based and business model-oriented perspective.



Governance (TSRS-1 P.27/TSRS-2 P.6)

ATP has established a multi-layered governance structure that integrates sustainability strategies into corporate decision-making processes to ensure effective management of climate-related risks and opportunities under TSRS. This structure includes the strategic oversight of the Board of Directors, the executive leadership of the General Manager, the coordination and decision-making role of the Sustainability Committee composed of senior executives representing different functions, and the implementation and monitoring responsibilities of the working groups reporting to this Committee.

The existing working groups under the Committee have been restructured to focus specifically on climate-related risks and opportunities relevant to the Company's lines of business, within the framework of ATP's organizational structure.

- **Future Readiness Working Group** develops strategies to mitigate the impacts of climate-related physical risks on hardware procurement; offers solutions on supply chain continuity, alternative resource planning, and operational resilience.
- **Innovation Working Group** focuses on managing physical risks associated with cloud services and data centers; provides policy and implementation guidance on developing climate-resilient digital infrastructures, data security, and service continuity.
- **People and Society Focus Working Group** works on evaluating opportunities for voluntary carbon certificate trading and digital infrastructure provision; focuses on digital solutions to facilitate access to green finance, business model improvements, and market integration strategies.

In this context, ATP strengthens its environmental performance and enhances its corporate resilience by creating expertise-based decision support processes in different dimensions of sustainability.

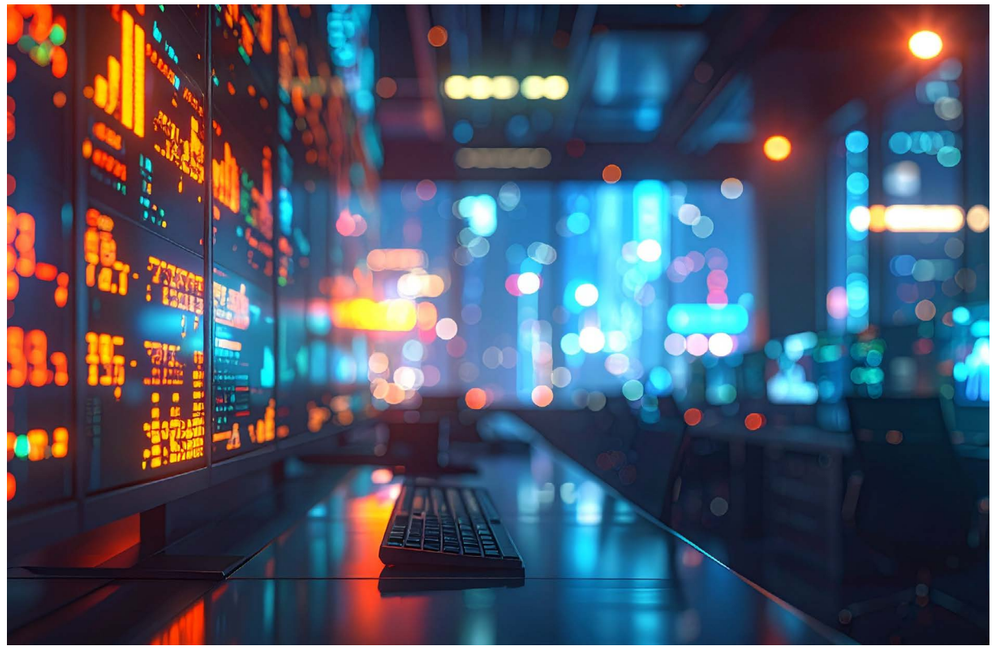
Governance Bodies

Sustainability governance at ATP has been shaped under the oversight of the Board of Directors and integrated at the corporate level with the Sustainability Committee led by the General Manager (CEO) and the Working Groups that carry out implementation and monitoring processes.

- **Board of Directors:** The authority responsible for strategic oversight and final decision-making.
- **General Manager (CEO):** The executive leader responsible for implementation and also serves as the Chair of the Sustainability Committee.
- **Sustainability Committee:** Chaired by the CEO, the Committee consists of 7 senior executives: Deputy General Manager responsible for Financial Affairs (CFO), Deputy General Manager responsible for Software and R&D (CTO), Deputy General Manager responsible for Marketing (CMO), Deputy General Manager responsible for Human Resources (CHRO), Investor Relations and Sustainability Director, and Process and Compliance Director.

Working Groups: ATP has established a structure consisting of three working groups to effectively implement sustainability strategies. These groups focus on different areas of expertise in a way to contribute to corporate sustainability goals. Thanks to this structure, ATP strengthens its sustainability performance in priority areas such as climate risks, digital transformation, and green finance.

- Future Readiness Working Group works on resilience against climate change and supply chain sustainability. It aims to develop measures against climate-related disruptions in hardware procurement, with the contribution of ATP Zenia and related operational units.
- Innovation Working Group focuses on strengthening digital infrastructures against climate risks and on data security. This group, which includes ATP Digital and system infrastructure teams, produces solutions on climate resilience and energy efficiency of data centers.
- People and Society Focus Working Group operates in green economy, carbon markets, and sustainable finance. This group, which includes ATP GreenX and units such as marketing, communication, and investor relations, conducts work on carbon certificate trading and ESG communication.



Units with Members in the Working Groups	
Future Readiness Working Group	ATP Zenia Software Development, Business Development (ATP Zenia & ATP Digital), Field Management, Project Management Office, Partner Management
Innovation Working Group	Data Science and Innovation, ATP Digital IT Infrastructure and Systems, End User Support, Network and Security, Software Development, Internal Control
People and Society Focus Working Group	Business Development (ATP GreenX), Customer Relations, Investor Relations and Sustainability, Corporate Communications, Marketing, Brand Management, Product Management, Financial Control and Reporting, Digital Marketing and Social Media

** In the reporting period, the structures of the Sustainability Committee and the Future Readiness, Innovation, and People and Society Focus Working Groups were reviewed and minor updates were made to ensure organizational alignment and more effective reflection of job descriptions. There is no change in the members of the Sustainability Committee; C-level and director-level executives continue to serve on the Committee. The adjustments were mainly for title updates and to better align the scope of working groups in some sub-units according to the organizational structure.*

Governance (TSRS-1 P.27/TSRS-2 P.6)

Reflection of Responsibilities in Roles and Job Descriptions

Governance Bodies	Roles, Meeting Periods, and Reporting Units
BOARD OF DIRECTORS	**Roles:** The Board of Directors is responsible for overseeing the compliance of ATP's sustainability strategies with long-term business objectives and for auditing the TSRS compliance process. It approves corporate sustainability policies, regularly assesses climate risks and opportunities, and reviews ESG performance reports submitted by the General Manager. It provides strategic guidance by considering sustainability impacts in critical investment decisions, budget planning, and product development processes. Additionally, it approves the sustainability report and contributes to the determination of the annual roadmap. **Meeting Period:** The Board of Directors includes sustainability targets on its agenda at least once a year. When deemed necessary, it addresses sustainability risks and opportunities through additional meetings. **Reporting Line:** Evaluates the reports of the Sustainability Committee submitted through the CEO, provides strategic direction in line with these reports, and makes necessary policy decisions.
GENERAL MANAGER (CEO)	**Roles:** The General Manager (CEO) is primarily responsible for the implementation of the Company's sustainability strategies across the Company. As the Chair of the Sustainability Committee, the CEO leads committee meetings, sets agendas, and ensures that outputs are communicated to senior management. The CEO acts as a bridge between the Board of Directors and the Committee, managing communication between the two. The CEO coordinates the integration of ESG targets into operations, the implementation of TSRS processes, and the monitoring of sustainability key performance indicators (KPIs). **Meeting Period:** The CEO organizes Sustainability Committee meetings at least twice a year and arranges extraordinary meetings to evaluate critical issues related to the agenda when necessary. **Reporting Line:** The CEO presents reports from the Committee and Working Groups to the Board of Directors, thus ensuring the flow of information for strategic decision-making.
SUSTAINABILITY COMMITTEE	**Roles:** The Sustainability Committee is the body composed of senior management representatives and is responsible for the coordination of sustainability practices across the Company. Its main responsibilities include the development of ESG policies, execution of TSRS compliance processes, and integration of sustainability practices into all business units. The Committee evaluates the results of materiality analyses, balances financial impacts with environmental-social impacts, and approves material topics. It oversees internal and external stakeholder mapping processes and guides engagement mechanisms. It also ensures the identification of gaps in sustainability data structures and the preparation of compliance plans accordingly. Evaluating reports from Working Groups, the Committee coordinates risk-opportunity analyses, monitors digital infrastructure and data security risks, and works in coordination with internal control and information systems units. **Meeting Period:** The Committee holds regular meetings at least twice a year and organizes extraordinary meetings when necessary to address sustainability risks and opportunities. **Reporting Line:** The Committee evaluates analyses and reports from Working Groups and submits these outputs to the Board of Directors through the CEO, contributing to strategic guidance.

Governance Bodies	Roles, Meeting Periods, and Reporting Units
FUTURE READINESS WORKING GROUP	**Roles**: The Future Readiness Working Group is the implementation team that analyzes the physical impacts of climate change on the supply chain and produces solutions in this area. The Group is responsible for implementing Committee decisions; it collects data, conducts analyses, and develops operational strategies for climate risks. It focuses particularly on mitigating disruption risks for hardware procurement. It establishes alternative supplier structures, implements pre-stocking policies, and develops localization-focused supply planning. Additionally, the Group prepares business continuity plans for power outages, infrastructure issues, and natural disasters, as well as disaster recovery scenarios and alternative supply strategies to increase operational resilience. **Meeting Period:** The Group holds regular meetings at least twice a year and organizes additional meetings when necessary or in emergencies. **Reporting Line:** The Group regularly submits its reports to the Sustainability Committee. Critical findings and recommendations are communicated to the Board of Directors by the CEO.
INNOVATION WORKING GROUP	**Roles:** The Innovation Working Group is the implementation team focused on climate adaptation and energy efficiency of digital infrastructures. It implements Committee decisions, collects data, and conducts analyses. It develops projects on making data centers resilient to climate risks, optimizing energy consumption, integrating renewable energy, and increasing efficiency in cooling systems. Additionally, the Group carries out risk mitigation activities against environmental threats in IT infrastructure, updates disaster recovery plans, and supports sustainable digital transformation by considering data security risks. **Meeting Period:** The Group holds regular meetings at least twice a year and organizes extraordinary meetings when cybersecurity threats or climate/emergency risks arise. **Reporting Line:** Prepared reports are regularly submitted to the Sustainability Committee. Technical and operational findings are also shared with the Information Systems unit when necessary.
PEOPLE AND SOCIETY FOCUS WORKING GROUP	**Roles:** The People and Society Focus Working Group is the implementation team specialized in green economy, carbon markets, and sustainable finance. It implements Committee decisions, collects data, and conducts analyses. Its priority activities include creating voluntary carbon certificate portfolios, developing carbon trading strategies, ESG-oriented investor communication, and marketing of environmental-themed products. The Group also carries out work on sustainable investment strategies, development of ESG-compliant digital products, and social impact projects. **Meeting Period:** The Group holds regular meetings at least twice a year and organizes additional meetings during financial planning periods or when necessary. **Reporting Line:** Prepared reports and strategic outputs are submitted to the Sustainability Committee and presented to the Board of Directors through the CEO, contributing to decision-making processes.

Governance (TSRS-1 P.27/TSRS-2 P.6)



Assessment of Individuals' Skills and Competencies Related Climate Risks

Individuals who take part in ATP's sustainability governance structure consist of executives who are selected as representatives of the organization's relevant units, have decision-making authority, and possess high levels of technical expertise. The Sustainability Committee and its Working Groups are led by senior representatives with the competence to guide corporate decision-making processes on issues related to climate risks and opportunities. It is essential that members of the Committee and Working Groups have the knowledge, experience, and analytical perspective to be able to comprehend climate-related risks in their areas of responsibility. In addition, internal and external training programs are planned to increase their competencies in areas such as climate change, sustainable finance, and environmental regulations, and these programs are regularly updated and implemented. In this way, strategic and operational decisions taken at ATP are ensured to be aligned with sustainability principles.

Informing Individuals About Climate-Related Risks and Opportunities

Committee and Working Group members of ATP's sustainability governance structure are regularly informed about current developments regarding climate-related risks and opportunities through meetings held at least twice a year. In these meetings, topics such as TSRS regulations, ESG investments, climate scenarios, and sustainable digital transformation are taken up on the agenda, and strategic evaluations are made in line with industry dynamics. Additionally, in-house training programs related to sustainability and climate risks are planned within ATP; information notes, analysis reports, and bulletins containing industrial developments are shared with relevant individuals via corporate communication channels. Thus, the up-to-date awareness of decision-makers regarding climate-related risks and opportunities is supported, and the effectiveness of the governance system is enhanced.



Consideration of Climate Risks by Decision-Making Bodies

At ATP, climate-related risks and opportunities are evaluated with a holistic approach in strategic decision-making processes and are addressed in an integrated manner with the Company's long-term vision. The Board of Directors considers sustainability impacts in its critical decisions, especially regarding large-scale digital infrastructure investments, product development projects, and technology strategies, and provides guidance on mitigating climate risks and evaluating opportunities. The CEO, in line with feedback from the Committee, presents strategic evaluations including ESG criteria, climate scenarios, and regulatory changes to the Board of Directors and ensures that investments in new business lines and digital transformation projects are analyzed in terms of climate resilience. Furthermore, decisions taken on issues such as data center modernization, service continuity investments, and carbon certificate trading are evaluated through scenario-based analyses with potential physical and transition risks, balancing operational and financial impacts. This approach ensures that climate risks are integrated into decision-making mechanisms not only in environmental terms but also in technological and strategic dimensions.

Relationship Between Relevant Performance Metrics and Remuneration Policy

ATP's current remuneration policy for senior executives is not directly linked to environmental, social, and governance (ESG) performance indicators. Compliance efforts in this area within the scope of the transition to TSRS have started as of the 2024 reporting period. As a result of evaluations conducted in the 2025 reporting period, no change was made in the remuneration policy. The remuneration system for senior executives was not directly linked to climate performance metrics. Due to the nature of ATP's business model, which is not characterized by high emissions or energy-intensive activities, the financial impact of climate-related physical and transition risks remains limited. Therefore, integrating climate performance indicators into the remuneration system has not been deemed necessary under current conditions. In addition, since the activity volume and revenue potential of the GreenX platform depend on external factors related to regulatory developments in voluntary carbon markets, linking performance in this area to senior management remuneration has been considered inappropriate. Nevertheless, indicators for climate-related risks and opportunities are monitored by the Sustainability Committee and regularly reported to senior management.

Governance (TSRS-1 P.27/TSRS-2 P.6)



Monitoring Climate-Related Risks and Opportunities

At ATP, the monitoring of climate-related risks and opportunities is carried out under the oversight of the Sustainability Committee led by the CEO. The implementation and monitoring responsibility of this process belongs to the Working Groups operating under the Committee. Each Working Group evaluates developments related to its own area of expertise (e.g., hardware supply chain continuity, data center operations, carbon certificate trading, and ESG communication) at least twice a year and submits regular reports to the Sustainability Committee. Risks and opportunities identified by the Working Groups are integrated into corporate internal control mechanisms through relevant process owners and are continuously monitored, while critical findings are reported to senior management through the Committee. Thanks to this structure, ATP evaluates climate-related developments with a holistic approach and can develop data-driven actions in decision-making processes.

Oversight of Climate-Related Risks and Opportunities and Their Relationship with Internal Control

In the disclosure made under the title "Oversight of Climate-Related Risks and Opportunities and Their Relationship with Internal Control" for the 2024 reporting period, it was stated that climate risks were integrated into the Company's internal control system. As a result of internal evaluations conducted in 2025, it was clarified that the aforementioned oversight activities were carried out under the sustainability governance structure, but a climate-specific structured control matrix or a formal internal control integration mechanism has not been established. Accordingly, the disclosure regarding the 2024 period has been updated comparatively, and this change has no impact on financial figures.

Overview Table of the 2025 Sustainability Governance Structure

Governance Body / Activity	2025 Realizations (number)	Explanation
Number of Board of Directors Meetings with Sustainability Agenda	1	The 2024 TSRS-Compliant Consolidated Sustainability Report was approved by the Board of Directors.
Number of Sustainability Committee Meetings	2	Risk and opportunity assessments regarding hardware procurement, data center resilience, and voluntary carbon markets submitted by the Working Groups were reviewed; in this context, analyses on supply chain, service continuity, and ATP GreenX growth strategy were examined, and guidance was provided for the 2025 sustainability reporting process.
Number of Future Readiness Working Group Meetings	1	Climate-related physical risks for hardware procurement were assessed; supply chain continuity, alternative supplier and logistics scenarios were analyzed; financial impacts and monitoring mechanisms were reviewed.
Number of Innovation Working Group Meetings	1	Climate-related physical risks associated with cloud services and data centers were assessed; data center resilience, geographical redundancy, disaster recovery infrastructure, and service continuity mechanisms were reviewed; potential financial impacts were analyzed.
Number of People and Society Focus Working Group Meetings	1	Strategic opportunities in voluntary carbon markets and sustainable finance were evaluated; the growth potential of ATP GreenX was analyzed, and the impacts of the collaborations with Redshaw Advisors and ClimeCo were reviewed.
Number of Reports Submitted to the Committee by Working Groups	3	Climate-related physical risks for hardware procurement and data centers, as well as strategic opportunities regarding voluntary carbon markets were evaluated; supply chain, service continuity, and financial impacts were analyzed, and the related risk-opportunity management outputs were reported to the Committee.
Number of Sustainability Reports Submitted to the Board of Directors	1	Climate risks for hardware procurement and data centers, as well as strategic opportunities regarding voluntary carbon markets evaluated by the Working Groups and the Committee were presented to the Board of Directors; risk-opportunity analyses on supply chain, service continuity, and ATP GreenX growth areas provided input to decision-making processes.

** In the 2025 reporting period, the planned meeting periods could not be fully implemented due to the ongoing regulatory compliance process and the developmental stage of the sustainability governance structure. In this context, the Sustainability Committee convened twice during the year, and the Working Groups met once each; the Board of Directors did not hold a separate sustainability meeting apart from approving the 2024 TSRS Compliant Consolidated Sustainability Report. However, a report on climate-related risks and opportunities was presented to the Board of Directors through the CEO. Again, due to the regulatory compliance process and the developmental stage of the corporate structuring, no additional meeting could be held during the year; however, relevant issues were kept on the senior management agenda through verbal/written briefings and reports.*

** In 2024, as the establishment and institutionalization process of the sustainability governance structure was at a developmental stage, formal meeting and reporting mechanisms could not be systematically implemented. Therefore, comparative quantitative governance data for the 2024 period cannot be presented in comparison with 2025.*

Strategy (TSRS-1 P.30, 32, 33, 34, 35, 40, 41/TSRS-2 P.10, 13, 14, 15, 16, 21, 22)

The impacts of climate change produce tangible results across a wide spectrum, from companies' technology infrastructure to service continuity and financial performance. In this context, climate-related risks and opportunities that may affect the activities of ATP Yazılım ve Teknoloji A.Ş. and its subsidiaries were assessed, and the impacts of the identified factors on the business model and value chain were analyzed. During the assessment process, time horizons were considered for each risk and opportunity, with maturity definitions as follows:

Maturities	Maturity Definition (Years)
Short-Term	0–5 years
Medium-Term	5–10 years
Long-Term	10 Years and More

Materiality, in line with the Turkish Sustainability Reporting Standards (TSRS), has been determined by jointly evaluating the impacts of risks and opportunities on the business model, value chain, financial position, and stakeholder expectations, as well as their likelihood of occurrence. In this scope, each risk and opportunity was analyzed by assigning impact and likelihood scores on a 1–5 scale, and a risk assessment matrix based on the Impact × Likelihood method was used. Topics that fall within the medium (🟡 8–12) and high (🔴 15–25) score ranges as a result of the matrix were classified as "material." In determining the sustainability topics to be disclosed in the report, the principle of financial materiality as set out in paragraphs B13–B37 of TSRS 1 was taken as a basis; qualitative analyses and professional judgment were used in the assessments, taking into account measurement uncertainty and data reliability.

The risk assessment matrix and impact/likelihood definitions are as follows.

Impact/ Likelihood	Very Low (1)	Low (2)	Moderate (3)	High (4)	Very High (5)
Very Severe (5)	🟢 5	🟡 10	🔴 15	🔴 20	🔴 25
Severe (4)	🟢 4	🟡 8	🟡 12	🔴 16	🔴 20
Moderate (3)	🟢 3	🟢 6	🟡 9	🟡 12	🔴 15
Minor (2)	🟢 2	🟢 4	🟢 6	🟡 8	🟡 10
Very Minor (1)	🟢 1	🟢 2	🟢 3	🟢 4	🟢 5

Score	Likelihood Definition	Impact Definition
5	Very High – The likelihood of the risk occurring is extremely high and may arise frequently.	Very Severe – Creates widespread and significant impact on financial structure, operations, and service continuity.
4	High – The probability of the risk occurring is high.	Severe – Creates significant negative impact on activities and financial results.
3	Moderate – The risk may occur under certain conditions.	Moderate – Creates manageable operational or financial impact.
2	Low – The risk rarely occurs.	Minor – Creates limited impact.
1	Very Low – The risk occurs under exceptional circumstances.	Very Minor – Creates minimal impact on corporate processes.



As a result of the analyses conducted in the process of identifying significant climate-related risks and opportunities, the following assessments were reached.

- ATP defines its maturities in alignment with its strategic planning periods; hardware risk is assessed from a medium-term perspective, data center risk from a long-term perspective, and carbon market opportunity from a medium-to-long-term perspective.
- Currently, no changes are anticipated in the business model or resource allocation in line with climate-related risks and opportunities.
- For hardware risk, climate-induced disruptions are assumed in the China- and Taiwan-based supply chains; alternative supplier and stock plans are being evaluated. For data center risk, geographical redundancy and disaster recovery infrastructure are relied upon; dependency on third-party providers constitutes a critical assumption. The ATP GreenX opportunity is based on the development of the ETS infrastructure and carbon market demand.
- There is no specific greenhouse gas emission target or numerical climate target defined for individual business lines within the relevant risks and opportunities.
- Measures against risks are financed within operational and IT budgets; ATP GreenX infrastructure investments are supported by R&D budgets and user revenues.
- Since no change plan regarding the business model or resource allocation was disclosed in the previous period, there is no progress to report in this regard.
- In the reporting period, risks and opportunities had no direct impact on financial position, performance, or cash flows.
- Under current conditions, no risk is anticipated that would require a material adjustment to the carrying values of assets or liabilities in the next period.
- There is no investment plan for hardware risk; capacity-increasing investments are being planned for data center resilience and ATP GreenX infrastructure.
- Planned investments will be financed through equity and, where necessary, external financing.
- While hardware risks carry the potential for cost increases, they remain manageable. Data center investments are expected to support revenue stability in the long term, while ATP GreenX activities are expected to contribute positively to revenue and cash flow in the medium-to-long term.
- The climate-related scenario analysis conducted in the 2024 reporting period was prepared in alignment with the Company's strategic planning cycle. Since there was no significant change in the business model, risk profile, and key climate assumptions in the 2025 period, the disclosures under 22(b) regarding scenario analysis were retained in accordance with TSRS 2 paragraph B18. Nevertheless, pursuant to TSRS 2 22(a), the Company's climate resilience assessment was reviewed annually, and the current strategy was confirmed to be resilient against climate-related risks and opportunities.

Strategy (TSRS-1 P.30, 32, 33, 34, 35, 40, 41/TSRS-2 P.10, 13, 14, 15, 16, 21, 22)

Climate-Related Risks and Opportunities

Risk 1: Climate-Related Physical Risks to Hardware Procurement (Direct Risk), Relevant Business Lines: ATP Zenia, ATP Digital	
Identification of Risks and Opportunities (TSRS-2 10.a)	ATP Yazılım ve Teknoloji A.Ş. offers restaurant management systems for the hospitality industry through its ATP Zenia business line and robot technologies integrated with ERP solutions to its customers through its ATP Digital business line. These solutions have been configured as end-to-end systems that also include high-tech hardware and peripherals such as autonomous robots, kiosks, POS, digital displays, etc. Since a significant portion of these hardware products relies on foreign-origin components, supply chain continuity depends on global logistics flows. Extreme weather events caused by climate change (such as heatwaves, floods, storms) and consequent global logistics disruptions may lead to delays or cost increases in the procurement of these components. Such delays occurring in hardware procurement may affect the commissioning times of integrated software-hardware solutions, disrupting ATP's operational plans. This situation may risk the timely fulfillment of customer commitments, especially in high-volume sales operations of ATP Zenia and ATP Digital projects based on robot technologies. Therefore, such climate-related physical risks are an important operational risk factor for ATP's business lines offering integrated hardware solutions.
Classification of Risk Types (TSRS-2 10.b)	Acute Physical Risk (sudden extreme weather events, floods, storms, etc.)
Time Horizon Definition (TSRS-2 10.c)	Medium Term (5–10 years)
Impact Level of Risk (TSRS-2 25.a.iii)	Severe (4/5)
Likelihood of Risk (TSRS-2 25.a.iii)	High (4/5)
Current and Anticipated Impacts on the Business Model and Value Chain (TSRS-2 13.a)	Although no direct disruption has occurred in the current situation, the risk of delays in the procurement of foreign-origin hardware components due to climate-related logistics disruptions is expected to increase in the coming years. Such delays may extend the commissioning times of systems such as kiosks, POS, digital displays, leading to deviations in operational planning and difficulties in fulfilling customer commitments on time. In the future, this situation may create a risk of contraction in sales revenues and a decrease in customer satisfaction.
Concentration Areas of Risks (geographical areas, facilities, asset types, etc.) (TSRS-2 13.b)	Hardware, kiosks, POS systems, and digital displays are primarily sourced from China. Climate-related adverse events (floods, storms, temperature increases, etc.) in these regions may cause delays in the supply chain. In Türkiye, logistics and storage centers integrated with imports in and around Istanbul are the areas where these risks are concentrated. Hardware assembly, testing, and delivery processes may also be affected by these disruptions. This may cause delays in operational planning and disruptions in customer commitments.
Direct Mitigation and Adaptation Efforts (TSRS-2 14.a.ii) Indirect Mitigation and Adaptation Efforts (TSRS-2 14.a.iii)	ATP Group optimizes the use of its resources by consolidating certain resource-intensive local (on-premises) systems, migrating them to the infrastructure of Pure Cloud providers that offer geographically redundant data center capabilities. This transformation reduces indirect environmental impacts arising from hardware failures and replacement processes, while increasing energy efficiency and providing a more resilient, scalable infrastructure for sustainable IT operations. However, ATP strengthens its resilience against climate-related risks not only through technology-based solutions but also through operational and supply chain strategies. Dependency on a single source for critical hardware and software components is reduced by working with multiple manufacturers and suppliers, and alternative logistics channels are planned in advance. For example, when supply by sea is not possible, products can be brought by air to meet delivery commitments; if necessary, customer needs are met even at the expense of sales margins. In cases where support cannot be provided, force majeure clauses are added to contracts, and for special orders, pricing adjustments are made or procurement costs are reflected in the current product price in a way that does not undermine competitiveness. Operational teams are prepared for possible disruptions through regular scenario drills, and processes are standardized to allow rapid switching to different infrastructures or platforms. This holistic approach strengthens adaptation capacity not only in terms of infrastructure investments but also in terms of human resources and process management.

Risk 1: Climate-Related Physical Risks to Hardware Procurement (Direct Risk), Relevant Business Lines: ATP Zenia, ATP Digital		
Current and Anticipated Financial Impacts on Financial Position, Financial Performance, and Cash Flows (TSRS-2 15/16/21)		No direct financial impact was observed in the 2024 and 2025 periods. On the other hand, within the scope of climate-related physical risks to hardware procurement, disruptions in the supply chain and logistical delays may cause deviations in operational plans and extend project delivery times. This situation may necessitate resorting to alternative sources for urgent procurement needs and lead to an increase in unit procurement costs. Additionally, the inability to optimize stock levels and disruptions in production processes may lead to decreased operational efficiency and increases in total operating expenses, creating limited financial impacts. In this scope, since the financial impacts of this risk depend on many external and uncertain variables such as global supply chain conditions, frequency and duration of extreme weather events, exchange rate volatility, and supply-demand dynamics, it is currently not possible to conduct a reliable and meaningful quantitative impact analysis.
Measurement Metrics (TSRS-1 46/50)	Metrics Used	Number of Climate-Related Supply Disruption Incidents
	Definition	The total number of incidents during the reporting period in which delays or delivery disruptions occurred in the procurement of critical hardware components due to extreme weather events or climate-related logistical interruptions.
	Explanation	The "Number of Climate-Related Supply Disruption Incidents" metric was developed by the Company and has not been adapted from a specific external source other than TSRS. This metric represents an absolute (numerical) measure indicating the total number of hardware procurement delays experienced during the reporting period due to climate-related logistical disruptions. It was not verified by a third party. The calculation is based on operational and supply chain records and relies on the assumption that incidents are identified as climate-related through internal assessments.
	Metrics Value for 2024 (Amount)	0
	Metrics Value for 2025 (Amount)	0

Risk 2: Climate-Related Physical Risks Associated with Cloud Services and Data Centers (Direct Risk), Relevant Business Lines: ATP Zenia, ATP Digital, ATP Tradesoft	
Identification of Risks and Opportunities (TSRS-2 10.a)	ATP develops cloud-based software solutions and offers these solutions to its customers through third-party data centers. Although the Company does not operate data centers directly, a large portion of the services it provides relies on outsourced data center infrastructures. Extreme weather events increasing due to climate change (e.g., heatwaves, storms, floods) may cause damage to the physical infrastructure of these data centers or lead to service interruptions. In such a case, temporary system outages may cause disruptions in the services ATP provides to its customers. This may negatively affect customer satisfaction and create difficulties in fulfilling contractual obligations. Therefore, although indirect, climate-related risks to data centers constitute an operational risk area that needs to be monitored for the continuity of ATP's digital services.
Classification of Risk Types (TSRS-2 10.b)	Acute Physical Risk (heatwaves, storms, floods, etc.)
Time Horizon Definition (TSRS-2 10.c)	Long Term (>10 years)
Impact Level of Risk (TSRS-2 25.a.iii)	Moderate (3/5)
Likelihood of Risk (TSRS-2 25.a.iii)	Moderate (3/5)
Current and Anticipated Impacts on the Business Model and Value Chain (TSRS-2 13.a)	Although no direct climate-related service interruption has been experienced to date, increasing heatwaves, storms, and power outages present a potential risk of physical damage to data center infrastructure. Such events may cause temporary service interruptions in transaction platforms, customer order systems, and communication infrastructures. These situations may create negative impacts on operational continuity and customer trust in the future.
Concentration Areas of Risks (geographical areas, facilities, asset types, etc.) (TSRS-2 13.b)	ATP's cloud-based service infrastructure largely relies on third-party data center providers such as Vodafone. Data centers located in Istanbul Esenyurt as the main center and in Izmir for backup and disaster recovery purposes are used. These structures have been configured according to active-active and active-passive scenarios and are supported by periodic DRC tests. Electricity supply continuity, infrastructure resilience, and regional risk factors are critical for business continuity planning given the locations of these data centers. Therefore, strategic assessments regarding these areas are periodically conducted within the scope of ATP's sustainable service delivery.
Direct Mitigation and Adaptation Efforts (TSRS-2 14.a.ii) Indirect Mitigation and Adaptation Efforts (TSRS-2 14.a.iii)	Various technical and operational measures are taken to reduce the physical risks and possible service interruptions that extreme weather events (heatwaves, storms, floods, etc.) due to climate change may create on third-party data centers. In this scope, Vodafone data centers are used to host the Company's cloud-based software solutions; the disaster recovery (DR) environment is located in Izmir to ensure service continuity against climate-related physical risks. In addition, within the scope of the Service Level Agreement (SLA) signed with Vodafone, service continuity and contractual performance criteria are guaranteed in case of disruptions. Furthermore, a decision support mechanism has been established through data center climate risk analysis, which does not directly reduce physical risk but identifies where and at what intensity the risk exists.
Current and Anticipated Financial Impacts on Financial Position, Financial Performance, and Cash Flows (TSRS-2 15/16/21)	No direct financial impact was observed in the 2024 and 2025 periods. Besides, service interruptions that may occur within the scope of climate-related physical risks associated with cloud services and data centers may create compensation obligations due to violation of service level agreements in customer contracts. Moreover, prolonged or recurring interruptions may negatively affect customer satisfaction, leading to customer loss and decreased revenues. Interruption of critical data and transaction continuity may create additional costs for emergency response and recovery operations, as well as posing a risk of market share contraction in the medium and long term due to reputational damage. In this scope, since the probability of occurrence and financial impact of the risk depend on geographical conditions of data center locations, infrastructure resilience, and operational performance of third-party cloud service providers and are based on many uncertain variables outside ATP's direct control, a reliable and meaningful quantitative impact analysis cannot be performed currently.

Risk 2: Climate-Related Physical Risks Associated with Cloud Services and Data Centers (Direct Risk), Relevant Business Lines: ATP Zenia, ATP Digital, ATP Tradesoft		
Measurement Metrics (TSRS-1 46/50)	Metrics Used	Climate-Related Service Interruption Duration (Hours)
	Definition	Total interruption duration (hours) occurring in third-party data centers due to extreme weather events or climate-related physical impacts during the reporting period, affecting ATP services.
	Explanation	The metrics "Climate-Related Service Interruption Duration (Hours)" was developed by the Company and has not been adapted from a specific source other than TSRS. The metric is an absolute (numerical) measure representing the total interruption duration occurring in third-party data centers due to climate-related physical events during the reporting period, affecting ATP services. It was not verified by a third party. The calculation is based on service monitoring records and SLA performance reports and relies on the assumption that interruptions are identified as climate-related through internal assessment and technical analysis.
	Metrics Value for 2024 (Hours)	0
	Metrics Value for 2025 (Hours)	0

Strategy (TSRS-1 P.30, 32, 33, 34, 35, 40, 41/TSRS-2 P.10, 13, 14, 15, 16, 21, 22)

Opportunity 1: Voluntary Carbon Certificate Trading and Digital Infrastructure Provision Opportunity (Transition Opportunity), Relevant Business Lines: ATP GreenX	
Identification of Risks and Opportunities (TSRS-2 10.a)	ATP operates Türkiye's first digital platform for carbon and green certificate trading through its GreenX business line. The platform supports companies in achieving their climate targets by offering integrated solutions for carbon accounting, ESG performance monitoring, and digital reporting processes. The increasing need for carbon offsetting and the growth potential of voluntary carbon markets increase the strategic importance of the GreenX platform. The platform has reached a transaction volume of 4,679,328 to date and sold 268,476 certificates. Thanks to its blockchain-based system infrastructure and digital wallet integration, users can securely and transparently perform transactions. ATP GreenX's positioning in this field has the potential to create new revenue sources, user base growth, and collaboration opportunities with sustainability-focused industries for the Company and is considered a significant climate-related opportunity.
Classification of Opportunity Types (TSRS-2 10.b)	Transition Opportunity (benefiting from developments in carbon markets)
Time Horizon Definition (TSRS-2 10.c)	Medium-to-Long Term (5–10+ years)
Impact Level of Opportunity (TSRS-2 25.a.iii)	Moderate (3/5)
Likelihood of Opportunity (TSRS-2 25.a.iii)	Moderate (3/5)
Current and Anticipated Impacts on the Business Model and Value Chain (TSRS-2 13.a)	Currently, there is no direct positive impact on the business model. However, the increasing demand for carbon offsetting solutions and the growth potential of voluntary carbon markets strengthen the strategic position of the ATP GreenX platform. These developments pave the way for increased transaction volume on the platform, user base growth, and the creation of sustainable revenue sources. Therefore, it is a strong opportunity area that may create positive impacts on ATP's business model in the medium-to-long term.
Concentration Areas of Opportunities (geographical areas, facilities, asset types, etc.) (TSRS-2 13.b)	Projects that form the source of carbon certificates (e.g., renewable energy and afforestation) are located in different regions of Türkiye. Digital monitoring, registration, and trading processes for these projects can be supported through the platform offered by ATP GreenX. Thanks to its blockchain-based infrastructure, users can perform transactions related to carbon credits securely and transparently. The opportunity is particularly aimed at corporate companies in carbon-intensive sectors such as energy, mining, industry, and transportation. These companies show interest in carbon offsetting solutions due to both sustainability targets and increasing regulatory pressures. While the global growth of voluntary carbon markets and regulations such as the EU's CBAM increase this demand, the carbon market has gained a legal framework with the Climate Law that entered into force in Türkiye in 2025. Under the law, the establishment of the ETS infrastructure and carbon certificate trading activities have accelerated. These developments enhance the strategic importance and growth potential of the digital solution offered by ATP GreenX.
Direct Mitigation and Adaptation Efforts (TSRS-2 14.a.ii) Indirect Mitigation and Adaptation Efforts (TSRS-2 14.a.iii)	ATP GreenX, as Türkiye's first digital green and carbon certificate trading platform, has developed a market mechanism that directly contributes to the reduction of greenhouse gas emissions. By the end of 2025, it completed the sale of 268,476 certificates, documenting carbon reduction effects derived from renewable energy generation. During this process, 2% of I-REC redemption volumes were realized through the platform, and 21% of Türkiye's installed renewable energy capacity was integrated into the system. Efforts to establish the Voluntary Carbon Market framework with the Directorate of Climate Change and the Turkish Standards Institute directly contribute to supporting emission reduction at the national level through legislation. In addition, the platform's international integration targets (European Energy Exchange, BaFin, EPIAŞ API connection) and its business model for carbon module sales through dealer channels (Aksa, Aydem, Limak, Akedaş) indirectly support the transition to a low-carbon economy. Discussions conducted with banks, portfolio management companies, and financial institutions focusing on ESG management and access to green financing strengthen the ecosystem that will help businesses finance their low-carbon investments. Furthermore, efforts to develop regulations allowing green certificates to be used as equivalents to long-term electricity contracts enhance the market's scalability and thereby contribute to its long-term adaptation capacity.

Opportunity 1: Voluntary Carbon Certificate Trading and Digital Infrastructure Provision Opportunity (Transition Opportunity), Relevant Business Lines: ATP GreenX		
Current and Anticipated Financial Impacts on Financial Position, Financial Performance, and Cash Flows (TSRS-2 15/16/21)		The platform is in the revenue generation phase in 2024 and 2025 periods, but financial impacts remain limited at this stage. On the other hand, within the scope of the voluntary carbon certificate trading and digital infrastructure provision opportunity, a potential for sustainable increase in revenues is anticipated in parallel with growing demand for carbon markets. Market expansion, access to new customer segments, and growth in transaction volume may lead to improved profitability. Moreover, the development of digital infrastructure capacity may create additional revenue streams by supporting diversification in data processing, reporting, and verification services. While this process offers the opportunity to gain competitive advantage through strategic partnerships and technological investments, it may contribute to an increase in company value in the long term. In this scope, it is currently not possible to make a reliable and meaningful quantitative estimate of the financial impact of this opportunity due to dependence on many external and variable factors such as the structure of carbon markets, price dynamics, uncertainty of the regulatory framework, and the role the platform will undertake.
Measurement Metrics (TSRS-1 46/50)	Metrics Used	ATP GreenX Platform Transaction Volume (Amount)
	Definition	Represents the total number of transactions carried out on the ATP GreenX platform in the reporting period.
	Explanation	The metric "ATP GreenX Platform Transaction Volume" was developed by the Company and has not been adapted from a specific source other than TSRS. The metric is an absolute (numerical) measure showing the total number of carbon certificate transactions carried out on the platform. The calculation is based on platform transaction records and has not been verified by a third party.
	Metrics Value for 2024 (Amount)	1,934,256
	Metrics Value for 2025 (Amount)	4,679,328



Strategy (TSRS-1 P.30, 32, 33, 34, 35, 40, 41/TSRS-2 P.10, 13, 14, 15, 16, 21, 22)

Scenario Analyses (Climate Resilience)

	Climate Resilience (Scenario Analysis)	Description Headings Climate-Related Physical Risks to Hardware Procurement **Relevant Business Lines:** ATP Zenia, ATP Digital Direct Risk – Impact Magnitude: Severe - Likelihood: High	Climate-Related Physical Risks Associated with Cloud Services and Data Centers **Relevant Business Lines:** ATP Zenia, ATP Digital, ATP Tradesoft Direct Risk – Impact Magnitude: Moderate – Likelihood Moderate	Voluntary Carbon Certificate Trading and Digital Infrastructure Provision Opportunity **Relevant Business Lines:** ATP GreenX Transition Opportunity – Impact Magnitude: Moderate – Likelihood: Moderate
Climate Resilience (Scenario Analysis)	Scenarios Used	For risks associated with hardware procurement (ATP Zenia, ATP Digital) and data center services (ATP Digital, ATP Tradesoft), IPCC RCP 4.5 and RCP 8.5 scenarios were preferred. This preference is based on the need to more realistically reflect the medium- and long-term (over 5 years) impacts of the risks. RCP 2.6, due to its assumption of strong global emission reductions, predicts lower physical impacts and therefore does not provide sufficient stress levels. RCP 4.5 and 8.5 scenarios better model short-to-medium term risks such as extreme weather events, logistical disruptions, and service interruptions. Using these scenarios together allows operational risks to be assessed in a wider range of uncertainty.		For the renewable energy, carbon, and green certificate trading opportunity evaluated in the ATP GreenX business line, the IPCC RCP 2.6 scenario was preferred. This scenario envisions the transition to a low-carbon economy and the dissemination of regulations such as carbon pricing, CBAM, and ETS. It is also compatible with Türkiye's 2053 net zero carbon target. In this context, the RCP 2.6 scenario was evaluated as the most appropriate scenario for modeling the strategic opportunities and growth potential of ATP GreenX in terms of digital carbon market solutions.
	Impact on Strategy and Business Model (TSRS-2 22.a (i))	The hardware used in the production of ATP's products such as autonomous robots, kiosks, POS, and digital displays is largely based on imported components. While regional supply delays are expected in the RCP 4.5 scenario, the increased frequency of severe climate events in the RCP 8.5 scenario may lead to disruptions in operational planning and cost increases. Against these risks, the Company develops resilience through pre-stocking, alternative supplier development, and localization strategies.	ATP's service infrastructure depends on third-party data centers. While the RCP 4.5 scenario expects limited climate-related disruptions, the RCP 8.5 scenario brings about more serious risks due to temperature increases and power outages. Since these risks pose threats to service continuity and data security, ATP takes strategic measures with backup systems, geographical diversification, and contractual guarantee mechanisms.	ATP GreenX's business model is compatible with the RCP 2.6 scenario, which envisions a transition to a low-carbon economy. The need for digital solutions for carbon markets has been increasing in line with regulations such as CBAM, EU ETS, and Türkiye's 2053 net zero target. In this context, ATP GreenX responds to climate-related opportunities by investing in digital infrastructure and voluntary carbon certificate trading systems, supporting its long-term growth strategy.
	Uncertainty Assumptions (TSRS-2 22.a (ii))	Logistical delays and cost increases due to global temperature rise are predicted in the supply chain. The severity and frequency of these effects create uncertainty in RCP 4.5 and 8.5 scenarios. More frequent extreme weather events (floods, heatwaves, storms) under the RCP 8.5 scenario may lead to operational interruptions. The risk of interruption due to high temperature and energy demand in data centers is considered a significant area of uncertainty due to geographical differences.		The scope and timing of policies to be developed within the framework of CBAM, EU ETS, and Türkiye's 2053 Net Zero target are uncertain. This may lead to unpredictability in demand, cost, and revenue expectations for ATP GreenX's business model. Although carbon prices are assumed to increase under the RCP 2.6 scenario, the speed of pricing and market participation involve uncertainty. The digitalization process of carbon markets and the adoption level of voluntary certificates are strategic uncertainty areas that may affect digital infrastructure investments.
		The RCP scenarios used offer a wide range of uncertainty due to different assumptions. How the emission path will evolve, the success of implementing climate policies, and technological developments increase these uncertainties. The difference between RCP 4.5 and RCP 8.5 scenarios, in particular, directly affects strategic planning in terms of post-2040 impacts. The level at which the RCP 2.6 scenario reflects transition opportunities may vary depending on the speed of implementation of carbon policies.		
	Flexibility of Financial Resources (TSRS-2 22.a (iii) (1))	ATP has the financial flexibility to meet climate-related physical risks to hardware procurement and data center operations (e.g., logistical disruptions, power outages anticipated in RCP 4.5 and 8.5 scenarios) and transition opportunities for the carbon certificate market (based on RCP 2.6 scenario). Thanks to its strong cash flow and equity structure, it both invests in localization and alternative supply strategies for hardware and continues R&D investments for digital carbon platforms through the ATP GreenX business line.		
	Adaptability of Physical Assets (TSRS-2 22.a (iii) (2))	ATP's business model is largely based on digital infrastructure and technological hardware. The company adapts its physical assets through geographical diversification, redundant system installations, and retrofitting with energy-efficient components to mitigate the impacts of extreme weather events and energy supply interruptions anticipated in the RCP 8.5 scenario. While modular designs and the use of domestic components are increased in product groups such as POS, kiosks, and digital display systems, data center services are made flexible through contractual guarantees and alternative providers. Thus, physical adaptation is achieved against hardware-based interruption risks.		
	Investment Plans and Their Impacts (TSRS-2 22.a (iii) (3))	Investments carried out and planned by ATP within the scope of its climate strategy are twofold: **1. Investments for adaptation to physical risks:** Investments are made in solutions that will provide pre-stocking, localization, and logistics flexibility against hardware procurement risks under ATP Zenia and ATP Digital business lines; geographically redundant, heat-resistant infrastructure and systems resilient to power outages are developed and software solutions are offered for data centers. These investments both create new revenue sources and contribute to ATP's sustainable growth strategy. **2. Investments for transition opportunities:** Under the ATP GreenX business line, digital carbon certificate trading and traceability infrastructures are being developed, and software solutions responding to Türkiye's 2053 Net Zero target and regulations such as EU ETS/CBAM are offered. These investments both create new revenue sources and contribute to ATP's sustainable growth strategy.		
	Scenarios Used and Their Sources (TSRS-2 22.b (i) (1))	RCP 4.5 and RCP 8.5 were used as a basis for assessing physical risks, particularly in the context of hardware procurement (ATP Zenia, ATP Digital) and data center services (ATP Digital, ATP Zenia, and ATP Tradesoft).		RCP 2.6 was used for analyzing transition opportunities for the ATP GreenX business line, strategically positioned for carbon markets.

	Climate Resilience (Scenario Analysis)	Description Headings Climate-Related Physical Risks to Hardware Procurement **Relevant Business Lines:** ATP Zenia, ATP Digital Direct Risk – Impact Magnitude: Severe - Likelihood: High	Climate-Related Physical Risks Associated with Cloud Services and Data Centers **Relevant Business Lines:** ATP Zenia, ATP Digital, ATP Tradesoft Direct Risk – Impact Magnitude: Moderate – Likelihood Moderate	Voluntary Carbon Certificate Trading and Digital Infrastructure Provision Opportunity **Relevant Business Lines:** ATP GreenX Transition Opportunity – Impact Magnitude: Moderate – Likelihood: Moderate
Climate Resilience (Scenario Analysis)	Use of Various Scenarios (TSRS-2 22.b (i) (2))	Different RCP scenarios were applied in the analysis, considering both transition risks and physical risks; thus, the Company's resilience was tested under different assumptions about climate change. RCP 4.5 and RCP 8.5 represent more adverse climate conditions, while RCP 2.6 represents a low-carbon transition scenario.		
	Scenario Differentiation by Risk Type (TSRS-2 22.b (i) (3))	RCP 4.5 and 8.5 scenarios were used for physical risks (extreme weather events, supply chain disruptions, data center service continuity).		The RCP 2.6 scenario was preferred for transition risks and opportunities related to carbon trading.
	Alignment with International Targets (TSRS-2 22.b (i) (4))	RCP 4.5 and 8.5 are used as non-aligned scenario references to test strategic resilience under more adverse assumptions.		The RCP 2.6 scenario is aligned with the Paris Agreement and Türkiye's 2053 Net Zero Carbon target.
	Justification for Scenario Suitability (TSRS-2 22.b (i) (5))	The RCP 4.5 scenario was preferred for ATP Zenia and ATP Digital based on the assumption that physical risks associated with hardware procurement will increase in the medium term (5-10 years); the RCP 8.5 scenario was preferred for ATP Digital and ATP Tradesoft based on the prediction that risks related to data centers and cloud services will have severe impacts in the long term (>10 years).		RCP 2.6 was evaluated as the most appropriate scenario to test the ATP GreenX business model under the assumption that carbon pricing and the transition to green markets will accelerate.
	Time Horizons Used (TSRS-2 22.b (i) (6))	Medium Term (5–10 years)	Long Term (>10 years)	Medium-to-Long Term (5–10+ years)
	Geographic and Operational Scope (TSRS-2 22.b (i) (7))	Scenario analyses cover ATP's Türkiye-based operations, together with its foreign hardware supply chain and expectations for activities in international carbon markets. - ATP Zenia and ATP Digital: dependence on foreign sources for hardware procurement. - ATP Digital and ATP Tradesoft: data center locations and service providers. - ATP GreenX: digital solutions linked to carbon markets, CBAM, EU ETS, and Türkiye's net zero targets.		
	National and International Climate Policies (TSRS-2 22.b (ii) (1))	Regulations implemented in line with the European Green Deal and Türkiye's net zero carbon target focus particularly on the environmental impacts of components used in hardware production and the energy consumption of data centers. This increases environmental compliance requirements on the supply chain and may lead to documentation and standard demands in import processes. Similarly, data centers are expected to be subject to stricter criteria regarding green energy use and efficiency, due to high energy consumption. ATP plans steps to increase the level of environmental compliance in hardware and infrastructure supply processes, taking these developments into account.		CBAM, EU ETS, Türkiye ETS preparations and net zero targets support the expansion of carbon markets and offer new opportunities for digital infrastructure providers. ATP GreenX grows its opportunity areas by developing solutions compatible with these policies.
	Macroeconomic Trends (TSRS-2 22.b (ii) (2))	Fluctuations in global energy prices, high inflation, and supply chain vulnerabilities increase hardware costs and complicate the planning of infrastructure investments.		Financial support for low-carbon investments and green bond/financing trends increase interest in the carbon market, strengthening ATP GreenX's business model.
	Regional Variables (TSRS-2 22.b (ii) (3))	Increasing extreme temperatures, storms, and floods in Türkiye and surrounding regions both create logistical disruptions in the supply of hardware used in service processes from China and increase the risk of physical interruption for data center infrastructure in Türkiye. This involves variables that need to be carefully monitored for ATP's operational continuity.		Local factors such as the development speed of regional carbon markets, the validity of voluntary carbon certificates, and user confidence affect the prevalence of digital solutions.
	Energy Use and Its Future (TSRS-2 22.b (ii) (4))	Energy supply security has become critical in data centers and service production lines due to high energy demand. Energy efficiency solutions have become a priority.		The need for energy infrastructure for the operation of digital platforms is being met by green energy certificates and low-carbon hosting solutions.
	Technological Developments (TSRS-2 22.b (ii) (5))	On the hardware side, developing less energy-consuming, climate-resilient products and innovations in cooling technologies in data centers increase operational efficiency.		Technologies such as blockchain, API-based carbon verification, and digital wallet systems support the business model by offering reliability and traceability in the voluntary carbon market.
	Reporting Period Information (TSRS-2 22.b (iii))	Scenario analyses were carried out within the reporting period from January 1 to December 31, 2025; they were structured to include medium-term (5-10 years) and long-term (>10 years) impacts. RCP 4.5 and 8.5 were used for hardware procurement and data center risks; RCP 2.6 was used for ATP GreenX opportunities.		
Justifications for Qualitative Scenarios		In accordance with Article 22 of TSRS 2, the use of qualitative scenario analysis in assessing climate-related risks and opportunities was preferred due to the nature of the operations, data maturity, and the multi-dimensional nature of the impact areas. Given the nature of the climate risks to which the Company is exposed, the impacts encountered in areas such as supply chain, digital infrastructure, and carbon markets are effective not only at the monetary level but also in strategic governance, operational continuity, and technological transformation dimensions. The timing, magnitude of impacts, and likelihood of risks in these areas involve a high degree of uncertainty, and there is not sufficient historical data set and modeling maturity to measure them with traditional quantitative scenario analyses. The logistical vulnerabilities in hardware procurement, energy supply problems in data centers, and policy uncertainties in carbon markets, which are evaluated based on especially RCP scenarios, are multi-layered impacts requiring technical and sectoral knowledge. In this context, a qualitative scenario analysis approach that enables corporate readiness level, adaptation capacity, and strategic response mechanisms has been adopted.		

Risk Management (TSRS-1 P.44/TSRS-2 P.25)

ATP's risk management structure has been integrated with the corporate risk management system to ensure systematic identification, assessment, prioritization, and monitoring of climate change and sustainability-related risks. In this context, the Early Detection of Risk Committee and the Sustainability Committee work together to ensure the strategic management of risks and opportunities related to sustainability.

The Early Detection of Risk Committee was established under the Capital Markets Law No. 6362, the Turkish Commercial Code, and the Corporate Governance Communiqué, and operates for the early detection and management of risks that may endanger the Company's existence, development, and continuity. Physical and transition risks related to climate change and strategic uncertainties arising from sustainability-based regulations were included in the assessment scope of this committee.

The Sustainability Committee monitors developments in environmental, social, and governance (ESG) areas and ensures the implementation of sustainability strategies throughout the entity. The Committee analyzes the risks and opportunities identified in line with sustainability objectives and integrates them into corporate risk management processes by sharing the results of these analyses with the Early Detection of Risk Committee.

Thanks to this collaboration, a two-way information flow is ensured in the management of climate and sustainability-related risks; sustainability-oriented strategies are aligned with the risk management framework. Risks are evaluated based on impact and likelihood, preventive actions are planned, and the effectiveness of these actions is regularly reviewed.

When deemed necessary, the committees draw on relevant expertise and establish sub-working groups to prevent climate-related risks from affecting corporate resilience. Committee evaluations are reported to the Board of Directors through the CEO, and thus strategic decision-making processes are guided sensitively to climate risks.

Inputs and Parameters Used

ATP uses both internal operational data and external scientific and sectoral analyses in the processes of identifying, assessing, prioritizing, and monitoring climate-related risks. The main inputs and parameters used in these processes are:

- **Internal Operational Data:**
  - Logistics continuity data and critical supplier analyses related to hardware procurement processes,
  - Energy consumption and maintenance cycle records of devices used at customer locations,
  - Capacity, continuity, and environmental resilience indicators of third-party data centers used for cloud-based services,
  - Records of environmental disruptions experienced in software development and system update processes.
- **External Analytical and Regulatory Data:**
  - Climate scenarios (RCP and SSP series) published by the IPCC (Intergovernmental Panel on Climate Change),
  - Climate risk reports from organizations such as the International Energy Agency (IEA), European Climate Agency, and NGFS (Network for Greening the Financial System),
  - ESG risk classifications and sustainable technology indicators for the global IT sector,
  - Environmental regulations and carbon compliance policies focused on the digital sector in Türkiye and other countries where ATP operates.
- **Field-Based Inputs and Internal Assessment Processes:**
  - Field reports gathered from teams involved in hardware procurement and supply chain managers,
  - Internal assessment forms coordinated by the ATP Sustainability Committee and analyses based on ESG performance criteria,
  - Risk impact and likelihood matrices regularly evaluated by the Early Detection of Risk Committee.

These inputs are used to holistically assess the impacts of climate-related physical and transition risks on ATP's digital infrastructure, continuity of customer service, and hardware dependencies. The resulting analyses form an integrated decision support mechanism between the sustainability and risk management structures.



Whether and How Climate-Related Scenario Analysis Is Used to Identify Risks

ATP utilizes scenario analyses to systematically identify, assess, and prioritize climate change-related risks. In this scope, physical and transition risks are addressed separately, and the analyses are integrated into the corporate risk management structure.

RCP 4.5 and RCP 8.5 scenarios developed by the IPCC are used in the assessment of physical risks. Within the scope of these scenarios, interruptions that may occur in outsourced data centers due to extreme weather events (heatwaves, floods, storms, etc.) and disruptions in hardware procurement are particularly taken into account; the possible impacts of these events on ATP's digital service delivery are analyzed.

In terms of transition risks, scenarios such as the IEA Net-Zero Emissions (NZE) and 2°C Scenario (2DS) are taken as the basis for assessing carbon emission regulations, evolving environmental regulations affecting the digital sector, and shifts in customer demand. Through these scenarios, the potential impacts on ATP's business model are anticipated, particularly with regard to sustainability standards for cloud-based software solutions and rising expectations around data security.

Scenario analyses are carried out under the coordination of the Sustainability Committee, and the findings are reported to the Early Detection of Risk Committee. Thus, risks are monitored and managed at the corporate level. Analysis outputs are used directly as inputs to business continuity strategies, supplier selection criteria, and product development activities; scenario studies are updated every three years to adapt to current developments.

Risk Management (TSRS-1 P.44/TSRS-2 P.25)

Assessment of the Nature, Likelihood, and Magnitude of Risk-Induced Effects

magnitude. This assessment is carried out with a three-part analysis framework covering both financial and operational impacts.

First, the nature of the risk is analyzed; at this stage, it is determined whether the risk affects ATP's operations directly (e.g., physical damage such as service interruptions in data centers) or indirectly (e.g., customer dissatisfaction or reputational loss due to service disruptions). This ensures that the impact mechanism of the risk is clearly defined.

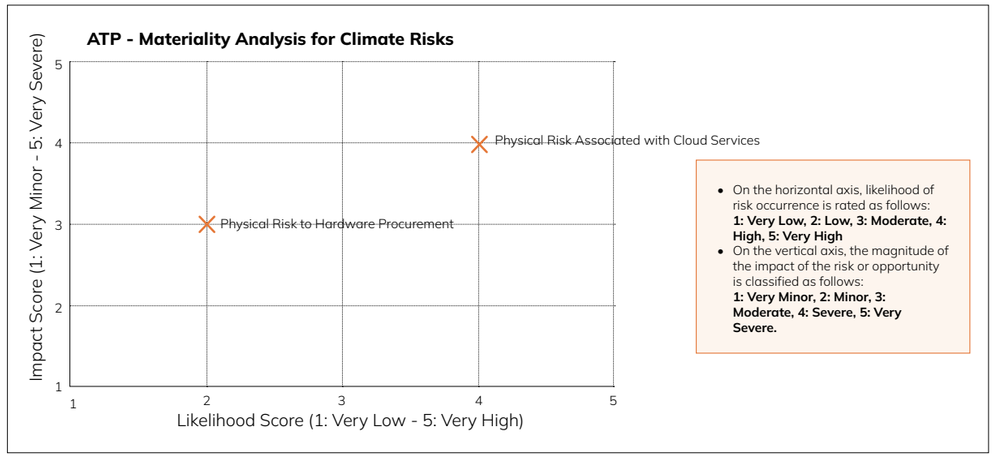
Secondly, the likelihood of risks is classified through scenario analyses and forecasts based on past trends are categorized as "very low," "low," "moderate," "high" and "very high." This classification is made based on IPCC-derived climate scenarios and takes into account the geographical areas and supply chain conditions in which ATP operates.

In the third dimension, the magnitude of the risk is assessed. In this scope, potential financial impact (e.g., revenue loss, increased operational costs) and strategic impact (e.g., market access restrictions, regulatory non-compliance, licensing risks) are analyzed. The magnitude of the impact is classified as "very minor," "minor," "moderate," "severe" and "very severe" within ATP's internal risk assessment system; this classification is determined through both historical financial data and projections made with forward-looking scenarios. Thus, the impacts of risks at the corporate level are prioritized based on objective criteria, and appropriate risk responses are developed.

All these assessments described are carried out in collaboration with the Early Detection of Risk Committee and the Sustainability Committee, and integrated into the prioritization matrix to contribute to decision support processes. Thanks to this structure, ATP strengthens its strategic and operational resilience by comprehensively analyzing the impacts of climate-related risks.

Whether and How Risks Are Prioritized Relative to Other Risk Types

ATP identifies climate-related risks together with other risk types across the entity and evaluates them in an integrated manner within the corporate risk management process. However, because these risks inherently have long-term impacts, involve a high degree of uncertainty, and are directly linked to local and global regulations, they are handled with particular sensitivity and are subject to a dedicated prioritization approach. In this context, climate-related risks are classified in a separate materiality matrix based on their direct impacts, likelihood of occurrence, and strategic impacts; thus, they are both monitored in an integrated manner with operational risks and are addressed with specific action plans in line with environmental sustainability goals. Therefore, climate-related risks are prioritized from a corporate strategy and compliance perspective, independent of other risk types.



• **Physical Risk to Hardware Procurement:**
critical hardware components in ATP Zenia and ATP Digital business lines being exposed to climate-related physical threats. This risk, which can directly affect operational continuity, is evaluated in the high material risk category; it is managed with preventive steps such as developing alternative suppliers, stocking strategies, and local supply chain planning.

• **Physical Risk Associated with Cloud Services:**
Classified at "2 - Low Likelihood" and "3 - Moderate Impact," this risk refers to the vulnerability of ATP Digital and ATP Tradesoft's data centers and cloud-based infrastructures to physical threats arising from climate change. Although its impact may affect operational processes, this risk is handled with lower priority due to low likelihood and is managed through monitoring systems, climate-resilient infrastructure design, and uninterrupted service planning.

ATP's materiality approach is based on evaluating the potential impacts of climate-related risks not only in terms of current operational results but also in relation to forward-looking strategic targets. These evaluations are carried out in collaboration between the Early Detection of Risk Committee and the Sustainability Committee, and the results guide corporate decision-making processes.

ATP thus establishes a proactive, data-driven, and holistic risk management system against risks with its structure integrated into the materiality matrix, strengthening its corporate resilience against climate-related impacts.

Risk Management (TSRS-1 P.44/TSRS-2 P.25)

Monitoring of Risks

ATP implements a systematic process integrated into its corporate governance structure to ensure effective monitoring of climate-related risks. Risk monitoring has been institutionalized through a coordination structure established between the Sustainability Committee and the Early Detection of Risk Committee.

Within the monitoring process, the relevant working groups prepare status assessment reports at least twice a year for the risk areas under their responsibility. These reports are analyzed by the Sustainability Committee, transformed into action plans, and control mechanisms are determined for prioritized risks. In monitoring climate-related risks, especially the Climate-Related Physical Risk to Hardware Procurement and the Climate-Related Physical Risk Associated with Cloud Services and Data Centers, supply chain performance reports and third-party data center continuity analyses are used. The work carried out regarding the monitoring process within this framework has been specified under the heading "Overview Table of the 2025 Sustainability Governance Structure."

The findings obtained during the monitoring process enable the updating of both operational actions and strategic compliance plans, providing feedback to the risk management system. Thanks to this structure, ATP not only defines climate-related risks but also monitors them dynamically, thereby strengthening its corporate resilience on a sustainable basis.

Changes Made to Processes Compared to the Previous Reporting Period

Compared to the 2023 reporting period, ATP's risk management structure and processes were restructured in line with the Turkish Sustainability Reporting Standards, and processes related to the identification, assessment, prioritization, and monitoring of climate-related risks were integrated into the corporate system. In this scope, environmental and social risks previously included under general risk classifications were detailed under separate headings and supported with ESG-focused analysis modules.

The collaboration structure especially between the Sustainability Committee and the Early Detection of Risk Committee was strengthened, and a methodological framework in which IPCC scenarios are actively used was adopted in risk assessment processes. In addition, a new materiality matrix that allows classification of risks based on nature, likelihood, and magnitude was developed, and this was integrated into corporate decision support systems.

In the new reporting period, monitoring processes were also updated, the responsibilities of the relevant working groups were clarified, and the frequency of monitoring reports was increased. As a result of these changes, climate-related risks have been managed more effectively at both operational and strategic levels, and full compliance with disclosure obligations under TSRS 2 has been targeted.

Identification, Assessment, Prioritization, and Monitoring of Climate-Related Opportunities

ATP structured the processes of identifying, assessing, prioritizing, and monitoring climate-related opportunities in line with its sustainability strategies. In this scope, especially low-carbon solutions brought by digitalization, green technology applications, and service areas for carbon markets were evaluated as priority opportunity headings.

Scenario analysis is not used in identifying climate-related opportunities. Instead, the following information sources and assessment mechanisms are used:

- Market trends and customer demand: Corporate customer expectations regarding carbon footprint reduction and demand for green digital solutions are analyzed.
- Regulatory monitoring: Developments on the European Green Deal, CBAM, Climate Law, draft Türkiye Emissions Trading System Regulation, and voluntary carbon markets are taken into account in defining potential opportunity areas.
- Business unit insights: In line with feedback from relevant business units within ATP, especially ATP GreenX, new product and service opportunities for carbon data infrastructure, sustainable software services, and verification systems are identified.
- Sustainability Committee evaluations: The Committee analyzes opportunity areas in line with environmental, social, and governance (ESG) performance targets and integrates them into the materiality matrix.

Opportunities are prioritized based on impact potential (e.g., new market access, revenue growth), strategic compliance, and feasibility criteria. Developments regarding opportunities are monitored annually and shared with management by the Sustainability Committee.

ATP aims for strategic positioning, particularly through the ATP GreenX business line, in developing carbon data verification services and technological solutions for voluntary carbon markets; thus, by integrating climate-related opportunities into its business model, it reduces its environmental impact while supporting its sustainable growth.

Integration of Processes into Overall Risk Management and Reporting

ATP has integrated climate-related risks and opportunities into its corporate risk management system by addressing them together with their financial, operational, and strategic impacts. While the Early Detection of Risk Committee evaluates physical and transition risks arising from climate change within the corporate risk framework, the Sustainability Committee conducts ESG-focused analyses on these risks and shares them with the Committee. Thus, the sustainability perspective is directly included in corporate risk assessments.

Risk prioritizations are included in "impact-likelihood" matrices; highly material climate-related risks are placed on the Board of Directors' agenda and reported at least once a year. The ATP GreenX business line contributes to strategic analyses by sharing outputs and observations from carbon market data, emission regulations, and sustainable digital services with the risk committees.

Working groups jointly established by the Sustainability Committee and the Early Detection of Risk Committee carry out the processes of monitoring, reporting, and updating climate risks together; thanks to this holistic structure, ATP effectively manages climate risks along with other risk types and increases its corporate resilience.

Metrics and Targets

Disclosures Regarding Cross-Industry Metrics Categories

Disclosure Title	Disclosure Content			
Reporting of Emissions (TSRS-2 29.a (i))	**Greenhouse Gas Emission**	**2024 (ton CO_2e)**	**2025 (ton CO_2e)**	As of 2025, ATP Group's total greenhouse gas emissions were calculated as 287.13 tons CO_2e. 270.11 tons CO_2e of total emissions consist of Scope 1 (122.97 tons CO_2e stationary combustion, 147.14 tons CO_2e mobile combustion) and 17.02 tons CO_2e consist of Scope 2 (market-based) emissions. Scope 2 (location-based) emissions were calculated as 208.82 tons CO_2e. A decrease was observed in total emissions compared to 2024, mainly due to the reduction in Scope 2 (market-based) emissions through the use of renewable energy certificates (I-REC, etc.).
	Scope 1	**186.06**	**270.11**	
	Stationary Combustion	56.76	122.97	
	Mobile Combustion	129.30	147.14	
	Scope 2 (Location-based)	**215.08**	**208.82**	
	Scope 2 (Market-based)	**147.30**	**17.02**	
	Total	**333.35**	**287.13**	
Emission Measurement Standard (TSRS-2 29.a (ii)) Methodology and Assumptions (TSRS-2 29.a (iii))	ATP's greenhouse gas emissions for 2024 and 2025 were calculated based on TSRS-2 and the GHG Protocol Corporate Accounting and Reporting Standard (2004). Emissions have been determined in tons of CO_2 equivalent (CO_2e), and an activity-based calculation approach has been adopted. Direct emissions (Scope 1) consist of stationary and mobile combustion sources. The calculations have been based on the IPCC 2006 Guidelines for National Greenhouse Gas Inventories, with fuel energy contents and emission factors derived from IPCC 2006 Volume 2. Global warming potential (GWP) coefficients for CH_4 and N_2O have been taken from IPCC AR6 data. Conversion factors for vehicle fuel consumption are based on DEFRA 2024 Conversion Factors. For Scope 2 emissions: • In 2024, the market-based calculation method was applied taking into account renewable energy certificates (I-REC, etc.) supplied for headquarters electricity consumption, and Scope 2 (market-based) emissions were calculated as 147.30 tons CO_2e. For comparison purposes, Scope 2 (location-based) emissions were separately reported as 215.08 tons CO_2e using Türkiye-specific location-based emission factor (0.442 tCO_2e/MWh) published by the Ministry of Energy and Natural Resources. • In 2025, Scope 2 emissions under the market-based method were calculated as 17.02 tons CO_2e due to the use of renewable energy certificates for electricity consumption. For comparison purposes in the same period, in the calculation made with the current location-based emission factor for the Turkish electricity grid (0.434 tCO_2e/MWh), Scope 2 (location-based) emissions were determined as 208.82 tons CO_2e. The selected methodologies and data sources meet the obligation of "using data sources that best reflect activities" as specified in TSRS 2 Article B29.			

Disclosure Title	Disclosure Content
Distribution of Emissions (TSRS-2 29.a (iv))	All greenhouse gas emissions within the reporting scope arise from the activities of the consolidated group (parent company and subsidiary); there are no affiliates or other non-consolidated investments.
Scope 2 Emission Calculation (TSRS-2 29.a (v))	Disclosures were provided under the heading of Reporting of Emissions (TSRS-2 29.a (i)).
Specification of Scope 3 Categories (TSRS-2 29.a (vi))	Under the exemption applicable for the first two years of TSRS implementation, Scope 3 greenhouse gas emissions were neither calculated nor presented for the 2024 and 2025 reporting periods.
Sensitivity to Transition Risks (TSRS-2 29.b)	ATP produces relatively low direct emissions compared to carbon-intensive industries. The impact of transition risks such as carbon pricing, mandatory transition to green energy, or restrictions on fossil fuels is limited considering the total operational carbon footprint. Therefore, ATP's assets or activities sensitive to transition risks do not have a significant impact in terms of financial amount or ratio.
Sensitivity to Physical Risks (TSRS-2 29.c)	ATP's activities are mainly based on digital services and software development, and its operational centers are located in regions with strong urban infrastructure. The likelihood of office buildings being directly affected by physical climate risks (e.g., floods, extreme heat waves, power outages, etc.) is low. However, infrastructure risks that may lead to service interruptions may create indirect impact. The impact of such risks is mitigated by supporting IT infrastructure with cloud services. Consequently, there are no assets or activities directly sensitive to physical risks.
Assets Aligned with Climate Opportunities (TSRS-2 29.d)	ATP's business model is based on areas such as digitalization, cloud computing, data centers, and producing sustainable technology solutions. In this context, the potential to offer products and services aligned with climate opportunities is high. Solutions for the trading of renewable energy, carbon and green certificates are being developed under the ATP GreenX brand, and this activity is evaluated within the scope of climate opportunities. However, the financial impact of this business line still has a limited share in total revenue.
Climate-Related Expenditures and Investments (TSRS-2 29.e)	During the reporting period, no specific capital expenditures, investments, or financing activities were undertaken to reduce climate-related risks or to evaluate opportunities.
Internal Carbon Pricing (TSRS-2 29.f)	As of the 2024 and 2025 reporting periods, ATP does not apply any internal carbon pricing mechanism in its decision-making processes.
Executive Remuneration and Climate Performance (TSRS-2 29.g)	As of the 2024 and 2025 reporting periods, there are no climate-related performance criteria in ATP's senior executive remuneration system. In this scope, no remuneration payment was made based on climate performance, and no amount was reflected in the financial statements in this regard. Although climate-related indicators are monitored at the management level, they have not been integrated into the remuneration system.

Disclosures Regarding Industry-Based Metrics

In the metrics determination process of the consolidated TSRS-compliant sustainability report prepared for ATP and its subsidiaries, Annex Volume 58 – Software and IT Services was taken into account within the guidance on sector-based implementation of TSRS 2. The relevant sector-based sustainability disclosure topics and metrics were evaluated in detail within the framework of the Group's business model and activity structure; disclosures regarding applicable metrics have been provided below.

Volume 58—Software & IT Services—Sustainability Disclosure Topics and Metrics

	Topic	Metrics Code	Metrics	Unit	2024	2025
Sustainability Disclosure Topics and Metrics	Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	Total energy consumed, percentage of grid electricity, and percentage of renewable energy	Gigajoule (GJ), Percentage (%)	ATP carries out its data center activities through external service providers. No disclosure was made because environmental indicators originating from data centers are not directly related to our own operations.	
		TC-SI-130a.2	Total water withdrawn, total water consumed; percentage of each in regions with High or Extremely High Water Stress	Thousand cubic meters (m^3), Percentage (%)		
		TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Negotiation and Analysis		
	Management of Systemic Risks Arising from Technology Interruptions	TC-SI-550a.1	Number of performance issues and service interruptions; total customer interruption duration	Number, Days	center activities through external service providers. No disclosure was made because technology interruptions originating from data centers (excluding planned interruptions) are not directly related to our own operations.	
			Definition of business continuity risks related to interruption of operations	Discussion and Analysis		

Volume 58—Software & IT Services—Activity Metrics

	Metrics Code	Metrics	Unit	2024	2025
Activity Metrics	TC-SI-000.A	Number of licenses or subscriptions, percentage cloud-based	Number, Percentage (%)	• ATP Zenia: Approximately 3,500 licenses/ subscriptions, cloud usage rate 100% • ATP Digital: Approximately 12,000 licenses/subscriptions for different products, cloud usage rate 90% • ATP Tradesoft: Provides software solutions and operates in customer environments to which ATP does not have access. Therefore, it was not included in this metric group.	ATP Zenia: 3,529 licenses/ subscriptions, cloud usage rate 100% ATP Digital: Approximately 14,900 licenses/subscriptions for different products, cloud usage rate 90% ATP Tradesoft: Provides software solutions and operates in customer environments to which ATP does not have access. Therefore, it was not included in this metric group.
	TC-SI-000.B	Data processing capacity, percentage outsourced	Data processing capacity is reported in Million Service Units (MSU), Million Instructions Per Second (MIPS), or Mega Floating Point Operations Per Second (MFLOPS).	ATP carries out its data center activities through external service providers. Therefore, data processing and storage capacity activities take place in outsourced centers, and there is no data directly attributable to the Company's own operations.	
	TC-SI-000.C	Amount of data storage, percentage outsourced	Petabytes, Percentage (%)		

Metrics and Targets

Climate-Related Targets

Due to the nature of the information technologies and software sector in which it operates, ATP does not adopt a business model based on production processes or intensive energy consumption. Since the Company's activities consist mainly of office-based operations, direct greenhouse gas emissions are at a very limited level. Therefore, although infrastructure investments such as solar energy systems are technically feasible, they are not currently included in planning. Equipment replacements for energy efficiency are among the areas that need to be carefully evaluated in terms of operational continuity. Emissions arising from mobile sources related to natural gas and fuel consumption are also limited.

At present, no greenhouse gas reduction obligation or mandatory target has been established that must be directly met under current legislation. Accordingly, ATP has not set quantitative carbon footprint reduction targets.

Nevertheless, in order to make an indirect contribution to combating climate change and in alignment with TSRS 2, the following strategic target has been adopted:

- **Sustainable Product and Process Development:** ATP aims to develop software that consumes less energy, increase energy efficiency in software processes, and offer sustainability-oriented digital solutions to customers.

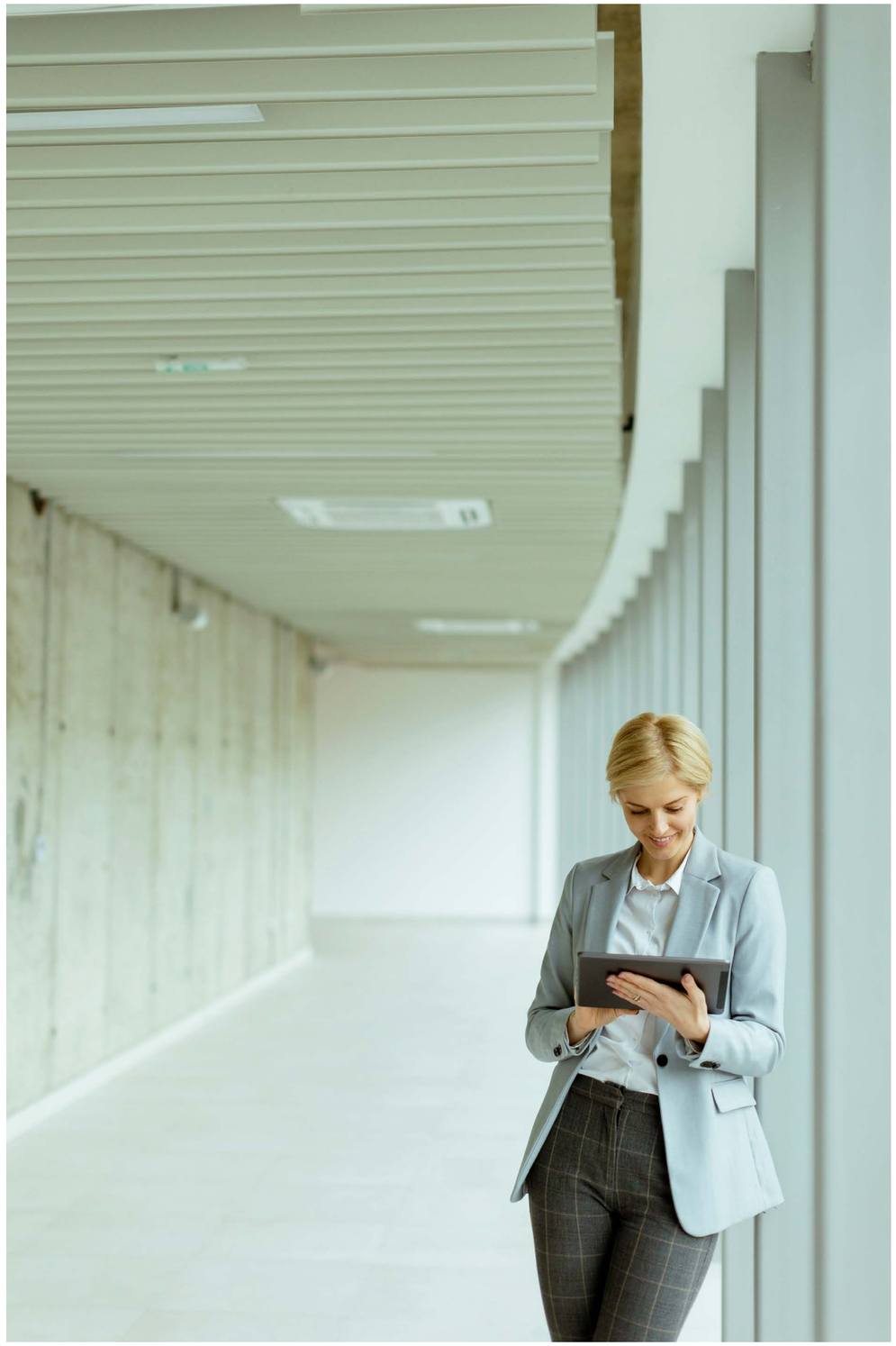
In line with these targets, ATP seeks to build a low-emission business model compatible with climate risks and contribute to the sustainable transformation of the sector.

Disclosure Title	Energy Efficient Software/Product Development Target
Definition	ATP aims to produce solutions that consume less energy by prioritizing energy efficiency in software development processes and to offer sustainability-oriented digital products to its customers.
Metrics used for the target (TSRS-2 33.a)	- Number of energy-efficient software developed - Average energy consumption in software usage
Objective of the target (TSRS-2 33.b)	To increase energy efficiency in software development processes and offer sustainable digital solutions to customers.
Scope of the target (TSRS-2 33.c)	Software development, product design, and customer solution delivery processes.
Target period (TSRS-2 33.d)	2025–2030
Base period (TSRS-2 33.e)	2024
Interim targets (TSRS-2 33.f)	Development of at least 2 energy-efficient products among those to be developed by the end of 2028.
Target type (TSRS-2 33.g)	Absolute target
Relationship with international agreements (TSRS-2 33.h)	Aligned with the European Green Deal promoting sustainable digital transformation, as well as with national digitalization and green technology policies.
Verification of the target (TSRS-2 34.a)	No third-party verification has been performed.
Review process (TSRS-2 34.b)	Targets are reviewed annually within the scope of software lifecycle management and strategic product planning processes. Progress status regarding targets is reported to management together with defined monitoring metrics.
Monitoring metrics (TSRS-2 34.c)	Number of new products developed
Changes in Targets (TSRS-2 34.d)	The target was newly set in 2024 and has not been updated yet.
Performance and trend analysis (TSRS-2 35)	Since the target has been set recently, no performance or trend analysis has been carried out yet.

** In the 2025 reporting period, no energy-efficient software/product development work was carried out. Therefore, no progress has been made within the scope of the set target.*

STATEMENT ON EVENTS AFTER THE REPORTING PERIOD (31.12.2025)

No transaction, event, or situation that would require disclosure in this report has occurred in the period between the end of the reporting period and the date this document was approved for publication.



ATP Yazılım ve Teknoloji Anonim Şirketi

Consolidated Financial Statements as at and for the Year Ended 31 December 2025 Together With the Independent Auditors' Report

(Convenience Translation Into English of the Independent Auditors' Report and Consolidated Financial Statements Originally Issued in Turkish)

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONTENTS **INDEX**

INDEPENDENT AUDITOR'S REPORT

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION ... 274-275
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ... 276
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY ... 277
CONSOLIDATED STATEMENTS OF CASH FLOWS ... 278

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS ... 279-335

NOTE 1 - GROUP'S ORGANISATION AND NATURE OF OPERATIONS ... 279
NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS ... 302
NOTE 3 - BUSINESS COMBINATIONS ... 302
NOTE 4 - DISCLOSURES OF INTERESTS IN OTHER ENTITIES ... 302
NOTE 5 – OPERATING SEGMENTS ... 303
NOTE 6 - CASH AND CASH EQUIVALENTS ... 303
NOTE 7 - FINANCIAL INVESTMENTS ... 304
NOTE 8 - BORROWINGS ... 304
NOTE 9 - OTHER FINANCIAL LIABILITIES ... 305
NOTE 10 - TRADE RECEIVABLES AND PAYABLES ... 305
NOTE 11 - OTHER RECEIVABLES AND PAYABLES ... 306
NOTE 12 - DERIVATIVE INSTRUMENTS ... 306
NOTE 13 - INVENTORIES ... 306
NOTE 14 – RIGHT OF USE ASSETS ... 306
NOTE 15 - PREPAID EXPENSES AND DEFERRED INCOME ... 307
NOTE 16 - INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD ... 308
NOTE 17 - INVESTMENT PROPERTIES ... 308
NOTE 18 - PROPERTY, PLANT AND EQUIPMENT ... 308
NOTE 19 - INTANGIBLE ASSETS ... 309
NOTE 20 - EMPLOYEE BENEFITS ... 310
NOTE 21 - GOVERNMENT GRANTS ... 311
NOTE 22 - PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS ... 311
NOTE 23 - COMMITMENTS ... 314
NOTE 24 – PROVISIONS FOR EMPLOYEE BENEFITS ... 314
NOTE 25 - TAX ASSETS AND LIABILITIES ... 314
NOTE 26 - OTHER ASSETS AND LIABILITIES ... 314
NOTE 27 - EQUITY ... 315
NOTE 28 - REVENUE AND COST OF SALES ... 317
NOTE 29 - RESEARCH AND DEVELOPMENT EXPENSES, MARKETING, SALES AND DISTRIBUTION EXPENSES, GENERAL ADMINISTRATIVE EXPENSES ... 318
NOTE 30- EXPENSES BY NATURE ... 318
NOTE 31 - OTHER OPERATING INCOME/(EXPENSES) ... 319
NOTE 32 - GAINS/(LOSSES) FROM INVESTMENT ACTIVITES ... 319
NOTE 33 - FINANCIAL INCOME/(EXPENSES) ... 320
NOTE 34 – NET MONETARY POSITION GAINS/(LOSSES) ... 320
NOTE 35 – NON-CURRENT ASSETS HELD FOR SALE ... 321
NOTE 36 - INCOME TAXES ... 321
NOTE 37 - EARNINGS PER SHARE ... 323
NOTE 38 - RELATED PARTY DISCLOSURES ... 323
NOTE 39 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS ... 326
NOTE 40 - FINANCIAL INSTRUMENTS (FAIR VALUE DISCLOSURES AND HEDGE ACCOUNTING) ... 332
NOTE 41 - SUPPLEMENTARY TFRS DISCLOSURES ... 334
NOTE 42 - EVENTS AFTER THE REPORTING PERIOD ... 335
NOTE 43 - THE OTHER MATTERS WHICH SUBSTANTIALLY AFFECT THE CONSOLIDATED FINANCIAL STATEMENTS OR ARE REQUIRED TO BE DESCRIBED IN TERMS OF MAKING THE CONSOLIDATED FINANCIAL STATEMENTS CLEAR, INTERPRETABLE AND UNDERSTANDABLE ... 335

CONVENIENCE TRANSLATION INTO ENGLISH OF THE INDEPENDENT AUDITOR'S REPORT ORIGINALLY ISSUED IN TURKISH

INDEPENDENT AUDITOR'S REPORT

To the General Assembly of ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

Report on the audit of the consolidated financial statements

Opinion

We have audited the consolidated financial statements of **ATP Yazılım ve Teknoloji Anonim Şirketi** (the "Company" or "ATP Yazılım") and its subsidiaries (the "Group"), which comprise the consolidated statement of financial position as at 31 December 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2025 and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Turkish Financial Reporting Standards/Turkish Accounting Standards ("TFRSs/TASs").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs") issued by Capital Markets Board (the "CMB") that are part of Turkish Standards on Auditing issued by the Public Oversight Accounting and Auditing Standards Authority (the "POA"). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the International Code of Ethics for Professional Accountants (IESBA Code) and CMB regulations together with the ethical requirements regarding independent audit in regulations issued by POA that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming the auditor's opinion thereon, and we do not provide a separate opinion on these matters.

Intangible Assets	
Please refer to notes 2.09.05 and 19 to the consolidated financial statements	
Testing of internally generated intangible assets / capitalized development costs	**How our audit addressed the key audit matter**
In accordance with related disclosures on TAS 38 "Intangible Assets", the Group has capitalized costs during the software development within the scope of development activities for projects that are technically completed, available-for-use and generate cash flow and future economic benefits (Note 2.09.05). The Group's intangible assets include the acquired rights and computer programs as well as the development costs and other identifiable rights related to the computer software and programs created within the entity. Development costs include the salaries of the personnel directly involved in the creation of the asset and the costs directly attributable to the creation of the intangible asset. The relevant intangible assets, capitalization calculations and related depreciation and their significant portion in the consolidated financial statements and assessment of Group management are determined as key audit matter for our audit.	We performed the following procedures in relation to the capitalized development costs of intangible assets: -Evaluating the appropriateness of the separation of the research expenses and development costs and their position in accordance with accounted for as an expense, - Understanding management's future plans and meeting the capitalization criteria in accordance with TAS 38 "Intangible Assets" in scope of development activity, - Assessing the estimates of the future economic benefits of the projects and the understanding redemption schedule with understanding management's future plans, -Evaluating the contents of other costs and expenses including development costs other than personnel expenses, - Testing the disclosures in the consolidated financial statements in relation to intangible assets of such disclosures for TFRS' requirements. We had no material findings related to the testing of internally generated intangible assets and capitalized development costs as a result of these procedures.

Revenue	
Please refer to notes 2.09.01 and 28 to the consolidated financial statements	
Revenue recognition	**How our audit addressed the key audit matter**
The Group's revenue include providing documentation to support user training, software that is served over commercial software, computer software and cloud systems and producing, marketing, selling and installing these products; purchasing, selling, importing and exporting computer and infrastructure hardware, 3rd party software and peripheral units, providing or supplying the necessary after-sales support services, evaluating the cases for the correction and solution requests submitted by the users regarding technical services, and creating the necessary solutions to them; and to build and establish vehicles, installations, equipment, machinery, stores, showrooms, outlets, or to purchase, lease and operate them. In addition, the Group's revenue include software development services including after sales support and services provided by providing human resources or projected software development services, which are negotiated on a man-hour basis and provide human resources to the customer in accordance with the periodicity principle. The revenue as an amount in the Group's consolidated financial statements, revenue from software development projects, recognition of revenue and sales on correct period on the basis of periodicity assumption in accordance with the TFRS 15 "Revenue from contracts with customers" are determined as key audit matter for our audit.	We performed the following procedures in relation to the testing recognition of revenue: -Testing the accounting policy, audit procedures, internal controls and procedures and detailed analysis in relation to the recognition of revenue in the consolidated financial statements, - Testing the revenue related to the software resulting from the development activities and the special software project revenues, the accounting records and the documents subject to these records with the sampling method including the percentage of completion in accordance with the periodicity principle, -Testing the accounting records regarding the issued invoices for incomplete software projects under deferred income, - Testing the revenues obtained from after-sales support, maintenance and consultancy services in accordance with the terms of the contract and the periodicity principle, -Testing the reconciliation statements obtained for balances for the revenue recognition, - Testing the disclosures in the consolidated financial statements in relation to revenue recognition of such disclosures for TFRS' requirements. We had no material findings related to the revenue recognition as a result of these procedures.

Application of TAS 29 – "Financial Reporting in Hyperinflationary Economies"	
Please refer to note 2.02 to the consolidated financial statements	
Application of Financial Reporting in Hyperinflationary Economies	**How our audit addressed the key audit matter**
The Group applied TAS 29 "Financial reporting in hyperinflationary economies ("TAS 29") in the consolidated financial statements as at and for the year ended 31 December 2025. TAS 29 requires consolidated financial statements to be restated into the current purchasing power at the end of the reporting period. Therefore, transactions in 2025 and non-monetary balances at the end of the period have been restated to reflect the current price index at the balance sheet date on 31 December 2025. The application of TAS 29 has a significant material influence on the consolidated financial statements on a consistent basis. In addition, considering the additional effort required to perform the audit of the application of TAS 29, we identified the application of TAS 29 as a key audit matter. The explanations regarding the application of TAS 29 are disclosed in Note 2.02.	We performed the following audit procedures in relation to the application of TAS 29: - Understanding and evaluating the process and controls related to application of TAS 29 designed and implemented by the Group management, - Verifying whether the Group management's determination of monetary and non-monetary items is in compliance with TAS 29, - Obtaining detailed lists of non-monetary items and testing original entry dates and amounts with supporting documentation on a sample basis whether they are correctly included in the calculation, - Verifying the general price index rates and methodologies used in calculations correspond with the coefficients in the "Consumer Price Index in Türkiye", - Testing the mathematical accuracy of non-monetary items, consolidated statement of profit or loss, and statement of cash flow adjusted for inflation effects, - Evaluating the adequacy of disclosures related to the application of TAS 29 in the notes to the consolidated financial statements in accordance with TFRS. We had no material findings related to the application of inflation accounting as a result of these procedures.

Other Matters

The Group management is responsible for the information including the EBITDA calculation and presented in the 41 in the notes to the consolidated financial statements. The information presented is not form an integral part of these consolidated financial statements. Our conclusion on the consolidated financial statements does not include the information presented in the 41 and we do not provide assurance regarding this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Group management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with TFRS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Responsibilities of independent auditors in an independent audit are as follows:

Our aim is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance expressed as a result of an independent audit conducted in accordance with ISAs is a high level of assurance but does not guarantee that a material misstatement will always be detected. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an independent audit conducted in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Assess the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence. We also communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1) In accordance with subparagraph 4 of Article 398 of the TCC, the auditor's report on the early risk identification system and committee was submitted to the Group's Board of Directors on 5 March 2026.

2) No matter has come to our attention that is significant according to subparagraph 4 of Article 402 of Turkish Commercial Code ("TCC") No. 6102 and that causes us to believe that the Group's bookkeeping activities concerning the period from 1 January to 31 December 2025 period are not in compliance with the TCC and provisions of the Group's articles of association related to financial reporting.

3) In accordance with subparagraph 4 of Article 402 of the TCC, the Board of Directors submitted the necessary explanations to us and provided the documents required within the context of our audit.

The engagement partner who supervised and concluded this independent auditor's report is Metin ETKİN.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
An Independent Member of BAKER TILLY INTERNATIONAL

Metin ETKİN
Partner
İstanbul, 5 March 2026

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 AND 2024

(Amounts on tables expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

	Notes	Audited current period 31.12.2025	Audited prior period 31.12.2024
ASSETS			
Current Assets		**1.313.507.133**	**1.373.966.819**
Cash and Cash Equivalents	6	500.435.662	507.359.749
Trade Receivables	10	740.974.037	731.255.981
Third Parties	*10*	*486.216.006*	*602.235.676*
Related Parties	*10-38*	*254.758.031*	*129.020.305*
Other Receivables	11	7.387.106	42.933.912
Third Parties	*11*	*7.357.106*	*5.222.402*
Related Parties	*11-38*	*30.000*	*37.711.510*
Inventories	13	21.435.025	42.173.628
Prepaid Expenses	15	36.800.759	46.996.755
Third Parties	*15*	*36.800.759*	*46.996.755*
Current Income Tax Assets	25	2.628.743	277.317
Other Current Assets	26	3.845.801	2.969.477
Total		**1.313.507.133**	**1.373.966.819**
Non-Current Assets		**5.993.435.226**	**1.452.324.716**
Financial Investments	7	4.045.938.113	33.445.375
Property, Plant and Equipment	18	69.752.112	26.792.826
Right of Use Assets	14	37.882.878	78.582.503
Intangible Assets	19	1.755.560.069	1.194.738.633
Other Intangible Assets	*19*	*1.753.704.303*	*1.194.738.633*
Goodwill	*19*	*1.855.766*	-
Prepaid Expenses	15	69.139.372	33.518.103
Third Parties	*15*	*69.139.372*	*33.518.103*
Deferred Tax Assets	36	15.162.682	85.247.276
TOTAL ASSETS		**7.306.942.359**	**2.826.291.535**

The accompanying notes form an integral part of these consolidated financial statements.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2025 AND 2024

(Amounts on tables expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

	Notes	Audited current period 31.12.2025	Audited prior period 31.12.2024
LIABILITIES			
Current Liabilities		**591.194.182**	**578.939.479**
Short-Term Portion of Long-Term Borrowings	8	31.746.104	32.398.360
Trade Payables	10	354.709.380	362.700.747
Third Parties	*10*	*330.003.611*	*352.657.614*
Related Parties	*10-38*	*24.705.769*	*10.043.133*
Employee Benefits	20	37.530.753	42.156.321
Other Payables	11	55.552.384	25.881.902
Third Parties	*11*	*24.142.384*	*25.881.902*
Related Parties	*11-38*	*31.410.000*	-
Deferred Income	15	68.417.353	66.108.979
Third Parties	*15*	*35.403.602*	*17.055.364*
Related Parties	*15-38*	*33.013.751*	*49.053.615*
Current Income Tax Liabilities	36	6.155.592	9.588.882
Short-Term Provisions	22	37.082.616	40.104.288
Other Short-Term Provisions	*22*	*443.354*	*1.007.264*
Short-Term Provisions for Employee Benefits	*22*	*36.639.262*	*39.097.024*
Total		**591.194.182**	**578.939.479**
Non-Current Liabilities		**39.795.762**	**70.055.127**
Long-Term Borrowings	8	18.887.686	51.651.209
Long-Term Provisions	22-24	20.908.076	18.403.918
Long-Term Provisions for Employee Benefits	*24*	*20.908.076*	*18.403.918*
Total Liabilities		**630.989.944**	**648.994.606**
EQUITY		**6.675.952.415**	**2.177.296.929**
Equity Holders of the Parent		**4.408.500.730**	**2.109.581.891**
Paid-in Share Capital	27	93.750.000	93.750.000
Adjustment to Share Capital	27	383.879.166	383.879.166
Treasury Shares (-)	27	(67.275.917)	(44.044.265)
Share Premium	27	1.257.229.117	876.703.058
Other Comprehensive Income or Expenses not to be Reclassified to Profit or Loss	27	(15.792.008)	(13.728.076)
Other Comprehensive Income or Expenses to be Reclassified to Profit or Loss	27	87.384.864	81.719.606
Restricted Reserves	27	129.333.886	100.658.373
Retained Earnings	27	486.385.764	58.571.612
Profit for the Period	27	2.053.605.858	572.072.417
Non-Controlling Interests	**27**	**2.267.451.685**	**67.715.038**
TOTAL LIABILITIES AND EQUITY		**7.306.942.359**	**2.826.291.535**

The accompanying notes form an integral part of these consolidated financial statements.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED ENDED 31 DECEMBER 2025 AND 2024

(Amounts on tables expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

	Notes	Audited current period 01.01.2025 31.12.2025	Audited prior period 01.01.2024 31.12.2024
Revenue	28	5.660.458.720	2.578.860.026
Cost of Sales (-)	28	(823.298.775)	(1.142.590.389)
Gross profit from non-finance sector operations		**4.837.159.945**	**1.436.269.637**
GROSS PROFIT		**4.837.159.945**	**1.436.269.637**
Marketing, Sales and Distribution Expenses (-)	29-30	(32.184.299)	(28.275.664)
General Administrative Expenses (-)	29-30	(774.022.204)	(688.317.060)
Research and Development Expenses (-)	29-30	(289.705.380)	(223.849.692)
Other Operating Income	31	167.103.043	142.553.126
Other Operating Expenses (-)	31	(136.394.828)	(96.248.827)
OPERATING PROFIT		**3.771.956.277**	**542.131.520**
Gains from Investment Activities	32	90.249.940	47.219.044
Losses from Investment Activities (-)	32	(4.543.018)	(1.014.308)
OPERATING PROFIT BEFORE FINANCIAL INCOME/(EXPENSES)		**3.857.663.199**	**588.336.256**
Financial Income	33	127.286.767	170.186.878
Financial Expenses (-)	33	(53.310.250)	(58.360.455)
Net monetary position gains/(losses)	34	(88.667.794)	(80.997.349)
PROFIT BEFORE TAX		**3.842.971.922**	**619.165.330**
Tax income/(expense)	36	**(101.893.112)**	**(20.787.885)**
- Current period tax expense		(31.701.400)	(25.088.514)
- Deferred income tax		(70.191.712)	4.300.629
PROFIT FOR THE PERIOD FROM CONTINUING OPERATIONS		**3.741.078.810**	**598.377.445**
PROFIT FOR THE PERIOD		**3.741.078.810**	**598.377.445**
Attributable to		**3.741.078.810**	**598.377.445**
Non-Controlling Interests		1.687.472.952	26.305.028
Equity Holders of the Parent		2.053.605.858	572.072.417
Earnings Per Share			
Earnings Per Share from Continuing Operations		21.9051	6.1021
OTHER COMPREHENSIVE INCOME			
Items not to be reclassified to profit or loss		**(1.856.083)**	**(2.113.989)**
Gains/(losses) on remeasurements of defined benefit plans		(2.530.555)	(2.764.763)
Taxes relating to other comprehensive income not to be reclassified to profit or loss			650.774
-Gains/(losses) on remeasurements of defined benefit plans, tax effect		*674.472*	*650.774*
Items to be reclassified to profit or loss		**11.450.008**	**(57.506.444)**
Currency translation differences		11.450.008	(57.506.444)
OTHER COMPREHENSIVE INCOME		**9.593.925**	**(59.620.433)**
TOTAL COMPREHENSIVE INCOME		**3.750.672.735**	**538.757.012**
Attributable to		**3.750.672.735**	**538.757.012**
Non-Controlling Interests		1.693.465.551	15.730.325
Equity Holders of the Parent		2.057.207.184	523.026.687

The accompanying notes form an integral part of these consolidated financial statements.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED ENDED 31 DECEMBER 2025 AND 2024

(Amounts on tables expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Audited prior period	Notes	Paid-in share capital	Adjustment to share capital	Treasury shares	Share premium	Items not to be reclassified to profit or loss: Gains/(losses) on remeasurements of defined benefit plans	Items to be reclassified to profit or loss: Currency translation differences	Retained earnings: Restricted reserves	Retained earnings: Prior years' income	Retained earnings: Profit for the period	Equity holders of the parent	Non-controlling interests	Total equity
Balances at 1 January 2024 (Beginning of the period)	27	**93.750.000**	**383.879.166**	**(46.002.935)**	**876.703.058**	**(11.614.087)**	**128.651.347**	**85.056.887**	**(92.811.779)**	**205.697.151**	**1.623.308.808**	**51.984.713**	**1.675.293.521**
Transfers		-	-	-	-	-	-	17.560.156	188.136.995	(205.697.151)	-	-	-
Gains/(losses) on treasury shares		-	-	1.958.670	-	-	-	(1.958.670)	1.958.670	-	1.958.670	-	1.958.670
Dividends paid		-	-	-	-	-	-	-	(38.712.274)	-	(38.712.274)	-	(38.712.274)
Total Comprehensive Income		-	-	-	-	**(2.113.989)**	**(46.931.741)**	-	-	**572.072.417**	**523.026.687**	**15.730.325**	**538.757.012**
- Profit for the Period		-	-	-	-	-	-	-	-	*572.072.417*	*572.072.417*	*26.305.028*	*598.377.445*
- Other Comprehensive Income		-	-	-	-	*(2.113.989)*	*(46.931.741)*	-	-	-	*(49.045.730)*	*(10.574.703)*	*(59.620.433)*
Balances at 31 December 2024 (End of the period)	27	**93.750.000**	**383.879.166**	**(44.044.265)**	**876.703.058**	**(13.728.076)**	**81.719.606**	**100.658.373**	**58.571.612**	**572.072.417**	**2.109.581.891**	**67.715.038**	**2.177.296.929**

Audited current period	Notes	Paid-in share capital	Adjustment to share capital	Treasury shares	Share premium	Items not to be reclassified to profit or loss: Gains/(losses) on remeasurements of defined benefit plans	Items to be reclassified to profit or loss: Currency translation differences	Retained earnings: Restricted reserves	Retained earnings: Prior years' income	Retained earnings: Profit for the period	Equity holders of the parent	Non-controlling interests	Total equity
Balances at 1 January 2025 (Beginning of the period)	27	**93.750.000**	**383.879.166**	**(44.044.265)**	**876.703.058**	**(13.728.076)**	**81.719.606**	**100.658.373**	**58.571.612**	**572.072.417**	**2.109.581.891**	**67.715.038**	**2.177.296.929**
Transfers		-	-	-	-	-	-	5.443.861	566.628.556	(572.072.417)	-	-	-
Capital increases		-	-	-	380.526.059	-	-	-	-	-	380.526.059	477.410.767	857.936.826
Gains/(losses) on treasury shares		-	-	(23.231.652)	-	-	-	23.231.652	(23.231.652)	-	(23.231.652)	-	(23.231.652)
Acquisition or disposal of a subsidiary		-	-	-	-	-	-	-	619.172	-	619.172	(619.172)	-
Dividends paid		-	-	-	-	-	-	-	(71.980.422)	-	(71.980.422)	-	(71.980.422)
Gains/(losses) on changes in ownership interest in subsidiaries without loss of control		-	-	-	-	-	-	-	(44.221.502)	-	(44.221.502)	29.479.501	(14.742.001)
Total Comprehensive Income		-	-	-	-	**(2.063.932)**	**5.665.258**	-	-	**2.053.605.858**	**2.057.207.184**	**1.693.465.551**	**3.750.672.735**
- Profit for the Period		-	-	-	-	-	-	-	-	*2.053.605.858*	*2.053.605.858*	*1.687.472.952*	*3.741.078.810*
- Other Comprehensive Income		-	-	-	-	*(2.063.932)*	*5.665.258*	-	-	-	*3.601.326*	*5.992.599*	*9.593.925*
Balances at 31 December 2025 (End of the period)	27	**93.750.000**	**383.879.166**	**(67.275.917)**	**1.257.229.117**	**(15.792.008)**	**87.384.864**	**129.333.886**	**486.385.764**	**2.053.605.858**	**4.408.500.730**	**2.267.451.685**	**6.675.952.415**

The accompanying notes form an integral part of these consolidated financial statements.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED ENDED 31 DECEMBER 2025 AND 2024

(Amounts on tables expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

	Notes	Audited current period 01.01.2025 31.12.2025	Audited prior period 01.01.2024 31.12.2024
A) CASH FLOWS FROM OPERATING ACTIVITIES		**920.614.025**	**913.576.664**
PROFIT FOR THE PERIOD		3.741.078.810	598.377.445
Profit for the period from continuing operations		*3.741.078.810*	*598.377.445*
Adjustments to reconcile profit for the period to cash generated from operating activities		**551.396.635**	**411.841.066**
Depreciation and amortisation	14,18,19	262.635.780	203.374.797
Adjustments for Impairment (Reversal)		12.994.499	131.581
Adjustments for receivables impairment (Reversal)	*10*	*15.738.186*	*(1.012.981)*
Adjustments for property, plant and equipment and intangible assets impairment (Reversal)	*19*	*(2.743.687)*	*1.144.562*
Adjustments for Provisions	22-24	24.247.146	26.436.973
Adjustments for Provisions for Employee Benefits (Reversal)	*22-24*	*24.573.328*	*26.309.858*
Adjustments for Provisions for Lawsuits (Reversal)	*22*	*(326.182)*	*127.115*
Adjustments for interest income and expenses	10,33	(132.048.905)	(162.935.609)
Adjustments for interest expenses	*33*	*(120.874.267)*	*(162.261.327)*
Adjustments for Deferred Financial Expense from Term Purchases (reversal)	*10*	*(12.628.171)*	*(2.599.886)*
Adjustments for Unearned Financial Income from Term Sales (reversal)	*10*	*1.453.533*	*1.925.604*
Adjustments for tax income and expenses	36	101.893.112	20.787.885
Adjustments for losses/(gains) on disposal of non-current assets		4.543.018	1.014.308
Adjustments for monetary gains/losses		277.131.985	323.031.131
Changes in Working Capital		**(3.481.779.741)**	**(256.398.774)**
Changes in Financial Investments	7	(3.266.404.855)	-
Adjustments for Losses/(Gains) on Trade Receivables	10	(355.684.132)	(218.779.679)
Adjustments for Losses/(Gains) on Other Receivables Related to Operations	11	54.194.925	(25.934.571)
Changes in Inventories	13	10.785.067	6.849.474
Adjustments for Losses/(Gains) on Trade Payables	10	90.238.999	36.643.727
Adjustments for Losses/(Gains) on Other Payables Related to Operations	11	4.368.955	2.052.712
Changes in Prepaid Expenses	15	(44.427.849)	(59.568.353)
Changes in Deferred Income	15	22.373.530	(15.481.954)
Adjustments for gains/(losses) on payables due to employee benefits	20	6.769.655	17.439.128
Adjustments for other changes in working capital		(3.994.036)	380.742
Cash Flows from Operating Activities		**810.695.704**	**753.819.737**
Interest received	33	120.874.267	162.261.327
Payments of Provisions for Employee Benefits	22	(10.955.946)	(2.504.400)
B) CASH FLOWS FROM INVESTING ACTIVITIES		**(1.547.462.752)**	**(724.529.512)**
Cash outflows from purchase of property, plant and equipment and intangible assets	14,18,19	(909.632.466)	(713.313.752)
Cash inflows from sale of property, plant and equipment and intangible assets	14,18,19	86.659.276	1.764.402
Other cash inflows/(outflows)	7	(724.489.562)	(12.980.162)
C) CASH FLOWS FROM FINANCING ACTIVITES		**739.668.281**	**(82.510.559)**
Cash outflows from lease liabilities	8	(46.834.121)	(43.798.286)
Dividends paid	27	(71.980.422)	(38.712.273)
Other cash inflows/(outflows)	27	858.482.824	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		**112.819.554**	**106.536.593**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**112.819.554**	**106.536.593**
MONETARY GAINS ON CASH AND CASH EQUIVALENTS		**(119.743.641)**	**(177.880.391)**
E) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	**6**	**507.359.749**	**578.703.547**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**6**	**500.435.662**	**507.359.749**

The accompanying notes form an integral part of these consolidated financial statements.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 1 - GROUP'S ORGANISATION AND NATURE OF OPERATIONS

ATP Yazılım ve Teknoloji Anonim Şirketi (the "Company" or "ATP Yazılım") was established on 24 February 1997.

The Company is registered in Istanbul Trade Registry Office with the number 365504/313086.

The title of "ATP Ticari Bilgisayar Ağı ve Elektrik Güç Kaynakları Üretim Pazarlama ve Ticaret Anonim Şirketi" was changed to "ATP Yazılım ve Teknoloji Anonim Şirketi" for the purpose of facilitate communication, to express the nature of business and and to "clarify" the title of the company more effectively on 24 April 2023 and numbered 10817.

ATP Yazılım's business activities include providing documentation to support user training, software that is served over commercial software, computer software and cloud systems and producing, marketing, selling and installing these products; purchasing, selling, importing and exporting computer and infrastructure hardware, 3rd party software and peripheral units, providing or supplying the necessary after-sales support services, evaluating the cases for the correction and solution requests submitted by the users regarding technical services, and creating the necessary solutions to them; and to build and establish vehicles, installations, equipment, machinery, stores, showrooms, outlets, or to purchase, lease and operate them.

As of 31 December 2025 and 2024, the principal shareholders and their respective shareholding rates in ATP Yazılım are as follows:

ATP Yazılım ve Teknoloji A.Ş.	31.12.2025		31.12.2024	
Shareholders	**Amount**	**Share (%)**	**Amount**	**Share (%)**
ATA HOLDİNG A.Ş.	73.455.000	78.352	73.455.000	78.352
Listed shares	18.810.000	20.064	18.810.000	20.064
Other (*)	1.485.000	1.584	1.485.000	1.584
Share capital	**93.750.000**	**100**	**93.750.000**	**100**
Adjustment to share capital	383.879.166		383.879.166	
Total share capital	**477.629.166**		**477.629.166**	

(*) Other items represents shareholders with less than 1% effective ownership interest.

The registered address of ATP Yazılım is as follows:

Dikilitaş Mah. Emirhan Cad. No:109/A Atakule Beşiktaş / İstanbul

The registered address of Teknokent branch is as follows:

Reşitpaşa Mah. Katar Cad.Arı Teknokent 2 Binası A Blok No:4/1 İç Kapı No: 801 Sarıyer/İstanbul

The branch was established on 1 November 2005, and the declaration regarding the establishment was published in the Official Gazette on 5 August 2005 and numbered 6362.

The Company applied to the Capital Markets Board ("CMB") for the Amendment of the Articles of Association for Public Offering and the transition to the regarding registered capital system on 29 December 2020. The aforementioned application of the Company was authorised at the CMB meeting on 25 March 2021 and numbered 15/474. ATP Yazılım has been listed on the "BIST Main Market" on 4 June 2021 with the code "ATATP.E".

As of 31 December 2025 and 2024, the subsidiaries ("Subsidiaries"), included in the consolidation scope of ATP Yazılım, their country of incorporation, and their respective business segments are as follows:

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Subsidiaries	Country of incorporation	Date of establishment	Ownership interest held by ATP Yazılım 2025 (%)	Ownership interest held by ATP Yazılım 2024 (%)
Tradesoft (Shanghaı) It Co., Ltd. (Direct)	China	2014	51	51
Zenia Technologies B.V. (Direct)	Netherlands	2019	100	100
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.(Direct)	Türkiye	2021	100	100
Zenia Limited (Indirect)	Malta	2019	100	100
ATP Girişim Sermayesi Yatırım Ortaklığı A.Ş.(Direct)	Türkiye	2022	48.44	100
Cloudone Bilişim Ve Teknoloji A.Ş. (Indirect)	Türkiye	2014	48.44	-

The accompanying consolidated financial statements and related notes to the consolidated financial statements of the Company and its subsidiaries together referred as the "Group".

As of 31 December 2025, the share capital increase of ATP Girişim Sermayesi from TL 60.000.000 to TL 125.000.000 has been completed on 23 June 2025. Accordingly, after issued share premium, the effective ownership interest of ATP Yazılım is realised as 48% and has been approved by the Capital Markets Board on 30 May 2025, numbered 33/963. In addition, following ATP Yazılım's acquisition on 22 December 2025 of the 546,000 number of shares held by Ata Holding in ATP Capital, the effective ownership of ATP Yazılım has been realised as 48.44% for the year ended 31 December 2025.

Total end of the annual reporting period and average number of personnel employed by ATP Yazılım is 463 (31 December 2024: 514).

The summary information on the nature of business of the Group's subsidiaries is as follows:

Tradesoft (Shanghai) It Co., Ltd.

Tradesoft was established by Ata Holding Anonim Şirketi on 18 September 2014. Tradesoft is the subsidiary of the ATP Yazılım with the following acquisition and change of control on 31 December 2020.

The effective ownership interest of Tradesoft is held by ATP Yazılım is 51% and the remaining ownership held by Ata Holding with 49%.

Tradesoft's business activities include wholesale, retail, import and export of technology development transfer, technical services, consultancy, computer hardware and environmental sciences, tools and devices, electronic products and communication equipment in the field of computer products.

The registered address of Tradesoft is as follows:

1535 Hongmei Rd. Block:3, Floor 7 Xinglian Scientific Research Building Shanghai 200233, P.R.China

Total end of the annual reporting period and average number of personnel employed by Tradesoft is 39 (31 December 2024: 44).

Zenia Technologies B.V.

Zenia Technologies was established on 27 September 2019 in Netherlands and ultimate controlling party of Zenia Technologies is ATP Yazılım.

Zenia Technologies's business activities include operating holding activities.

The registered address of Zenia Technologies is as follows:

Zuidplein 116, 1077XV, Amsterdam, The Netherlands
Zenia Technologies has no employee at the end of the annual reporting period (31 December 2024: None).

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Zenia Limited was established on 24 December 2019 in Malta and ultimate controlling party of Zenia Limited is Zenia Technologies B.V.

Zenia Limited's business activities include selling software systems.

The registered address of Zenia Limited is as follows:

6, Sqaq ix-Xatt Nru. 2, Pieta` PTA 1611, Malta

Zenia Limited has no employee at the end of the annual reporting reporting period (31 December 2024: None).

Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.

Konuk Ağırlama was established on 26 November 2021 in Türkiye and the ultimate controlling party of Konuk Ağırlama is ATP Yazılım.

Konuk Ağırlama's business activities include wholesale, retail, import and export of technology development transfer, technical services, consultancy, computer hardware and environmental sciences, tools and devices, electronic products and communication equipment in the field of hospitality services both domestic and abroad.

The registered address of Konuk Ağırlama is as follows:

Dikilitaş Mah. Emirhan Cad. No:109 İçkapı No: 10 Atakule Beşiktaş / İstanbul

Total end of the annual reporting period and average number of personnel employed by Konuk Ağırlama is 23 (31 December 2024: 31).

ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş. (Former Title: ATP Girişim Sermayesi Yatırım Ortaklığı A.Ş.)

ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi ("ATP Capital") was established on 22 April 2022 in Türkiye. As of 31 December 2025, the effective ownership interest representing 48.44% is owned by ATP Yazılım and the remaining 51.56% effective ownership interest owned by Ata Holding.

ATP Capital is subject to the regulations of the Turkish Commercial Code ("TCC"), the Capital Markets Law ("CMBs") and the Capital Markets Board ("CMB"). ATP Capital was established to sell its shares to qualified investors in accordance with the CMB's "Communiqué on Principles Regarding Venture Capital Investment Trusts" (III-48.3) that entered into force on 9 October 2013.

ATP Capital is a joint stock company with registered share capital, which is established to issue its shares in order to operate the portfolio consisting of venture capital investments, capital market instruments and other assets and transactions to be determined by the Capital Markets Board, and can perform in other activities authorised by the capital market legislation.

As of 31 December 2025, the share capital increase of ATP Girişim Sermayesi from TL 60.000.000 to TL 125.000.000 has been completed on 23 June 2025. Accordingly, after issued share premium, the effective ownership interest of ATP Yazılım is realised as 48%. In addition, following ATP Yazılım's acquisition on 22 December 2025 of the 546,000 number of shares held by Ata Holding in ATP Capital, the effective ownership of ATP Yazılım has been realised as 48.44% for the year ended 31 December 2025. The total of 12,000,000 Class A shares are preferred shares, and those shares are owned by ATP Yazılım. ATP Yazılım consolidates its financial statements in accordance with the full consolidation method since it has control over ATP Girişim Sermayesi. In accordance with the Company's Articles of Association, Class A shares carry the right to nominate candidates for the election of the members of Board of Directors. As ATP Yazılım exercises control over ATP Capital under these rights, ATP Yazılım consolidates its subsidiary using the full consolidation method in the accompanying consolidated financial statements.

The Capital Markets Board (the "CMB") authorized the change and use the title of "ATP Capital" from "ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi" and the relevant decision was published in the bulletin of the Capital Markets Board on 2 October 2025 and numbered 2025/52.

The registered address of ATP Capital is as follows:

Dikilitaş Mah. Emirhan Cad. Ata Plaza No:109 İç Kapı No: 15 Beşiktaş / İstanbul

Total end of the annual reporting period and average number of personnel employed by ATP Capital is 5 (31 December 2024: 9).

Cloudone Bilişim ve Teknoloji A.Ş.

Cloudone Bilişim ve Teknoloji Anonim Şirketi was established on 26 September 2014 in Türkiye. The ultimate controlling party of Cloudone Bilişim is ATP Capital which acquired the shares of Cloudone Bilişim on 20 August 2025.

Cloudone Bilişim's business activities include ensuring the development technologies focused on artificial intelligence and data science. Cloudone Bilişim produces innovative software and technology solutions designed to enhance organisations' efficiency and revenue potential.

The registered address of Cloudone Bilişim is as follows:

Reşitpaşa Mah. Katar Cad. İTÜ ARI 8 Teknokent Binası No: 4 İç Kapı No: 201 Sarıyer / İstanbul

Total end of the annual reporting period and average number of personnel employed by Cloudone Bilişim is 18.

Approval of the Consolidated Financial Statements

These consolidated financial statements as at and for the year ended 31 December 2025 have been approved for issue by the Board of Directors ("BOD") on 5 March 2026. These consolidated financial statements will be finalised following their approval in the General Assembly.

NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS

2.01 Basis of Presentation

ATP Yazılım ve Teknoloji Anonim Şirketi and its subsidiaries and associate maintains their books of account and prepares their statutory consolidated financial statements in Turkish Lira ("TL") in accordance with the Turkish Commercial Code ("TCC"), tax legislation and the Uniform Chart of Accounts issued by the Ministry of Finance. The Group's subsidiaries operating abroad, maintains their books of account and prepares their statutory financial statements using the currency of the primary economic environment in which the entity operates in accordance with the laws and regulations applicable in the countries which they operates and their registry published in Official Gazette.

The consolidated financial statements of the Group have been prepared in accordance with Turkish Financial Reporting Standards ("TFRS") promulgated by the Public Oversight Accounting and Auditing Standards Authority ("POA") that are set out in the 5th article of the communiqué numbered II-14.1 "Communiqué on the Principles of Financial Reporting In Capital Markets" ("the Communiqué") announced by the Capital Markets Board ("CMB") on 13 June 2013 and published in Official Gazette numbered 28676.

The accompanying consolidated financial statements are presented in accordance with the "Announcement regarding to TAS Taxonomy" by POA and the format and mandatory information recommended by CMB.

These consolidated financial statements have been prepared under the historical cost. The fair value of the assets is considered as the basis for determining the historical cost.

Functional and presentation currency

Items included in the consolidated financial statements of the subsidiaries, of the Group are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are presented in TL, which is ATP Yazılım's functional and presentation currency. (The penny digits of the figures in the Group's consolidated financial statements are rounded to integer).

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

The functional currency of the Group's subsidiary operating in China is Chinese Yuan ("RMB") in accordance with the relevant provisions of TAS No. 21 ("TAS") "The Effects of Changes in Foreign Exchange Rates" and the balance sheet items are presented in TL, with the RMB/TL exchange rate on the relevant balance sheet date; income and expenses and cash flows are translated at the exchange rate of the date the transactions realised (historical rate) or the average rate of the relevant period. Gains and losses arising from the translation is included in the "currency translation differences" under equity as a separate item of other comprehensive income.

The Chinese Yuan ("RMB") rates as of 31 December 2025 and 2024 and annual average rates are as follows:

	31.12.2025	31.12.2024
Chinese Yuan ("RMB") - as of the balance sheet date	6.0940	4.8063
Chinese Yuan ("RMB") - period average	5.4626	4.5327

The functional currency of the Group's subsidiary operating in Netherlands is EURO ("EUR") in accordance with the relevant provisions of TAS No. 21 ("TAS") "The Effects of Changes in Foreign Exchange Rates" and the balance sheet items are presented in TL, with the EUR/TL exchange rate on the relevant balance sheet date; income and expenses and cash flows are translated at the exchange rate of the date the transactions realised (historical rate) or the average rate of the relevant period. Gains and losses arising from the translation is included in the "currency translation differences" under equity as a separate item of other comprehensive income.

The EURO ("EUR") rates as of 31 December 2025 and 2024 and annual average rates are as follows:

	31.12.2025	31.12.2024
EURO ("EUR") - as of the balance sheet date	50.2859	36.7362
EURO ("EUR") - period average	44.6948	35.4893

The functional currency of the Group's subsidiary operating in Malta is USD ("USD") in accordance with the relevant provisions of TAS No. 21 ("TAS"), "The Effects of Changes in Foreign Exchange Rates" and the balance sheet items are presented in TL, with the USD/TL exchange rate on the relevant balance sheet date; income and expenses and cash flows are translated at the exchange rate of the date the transactions realised (historical rate) or the average rate of the relevant period. Gains and losses arising from this translation is included in the "currency translation differences" under equity as a separate item of other comprehensive income.

The USD ("USD") rates as of 31 December 2025 and 2024 and annual average rates are as follows:

	31.12.2025	31.12.2024
USD ("USD") - as of the balance sheet date	42.8457	35.2803
USD ("USD") - period average	39.4592	32.7984

2.02 Adjustments of Financial Statements in Hyperinflationary Periods

Financial reporting in hyperinflationary economies

Entities applying TFRSs have started to apply inflation accounting in accordance with TAS 29 "Financial Reporting in Hyperinflation Economies" as of financial statements for the annual reporting period ending on or after 31 December 2023 with the announcements made by the Public Oversight Accounting and Auditing Standards Authority ("POA") on 23 November 2023. TAS 29 is applied to the financial statements, including the consolidated financial statements, of any entity whose functional currency is the currency of a hyperinflationary economy.

In accordance with the relevant standard, financial statements prepared in the currency of a hyperinflationary economy are stated in terms of the purchasing power of that currency at the balance sheet date. In prior period financial statements, comparative information is expressed in terms of the measuring unit current at the end of the reporting period. Therefore, the Group has also presented its financial statements as at and for the year ended 31 December 2025 and 2025 the basis of the purchasing power on 31 December 2025.

In accordance with the CMB's decision on 28 December 2023 and numbered 81/1820, issuers and capital market institutions subject to financial reporting regulations applying Turkish Accounting/Financial Reporting Standards are required to apply inflation accounting by applying the provisions of TAS 29 starting from the annual financial reports for the accounting periods ending on 31 December 2023.

On the application of TAS 29, the entity used the conversion coefficient derived from the "Customer Price Indexes ("CPI") published by Turkish Statistical Institute ("TURKSTAT") according to the POA. As of 31 December 2025, the indices and adjustment factors used in the restatement of financial statements are as follows:

Date	Index	Adjustment coefficient	Three-year cumulative inflation rates
31 December 2025	3.513,87	1	211%
31 December 2024	2.684,55	1.30892	291%
31 December 2023	1.859,38	1.88981	268%

The main factors regarding financial reporting in hyperinflationary economies are as follows:

- Current period financial statements prepared in TL are expressed in terms of the purchasing power at the balance sheet date, and amounts from previous reporting periods are also adjusted and expressed in terms of the purchasing power at the end of the reporting period.

- Monetary assets and liabilities are not adjusted as they are already expressed in terms of the current purchasing power at the balance sheet date. In cases where the inflationadjusted values of non-monetary items (such as inventories, property, plant and equipment, intangible assets, investment properties and equity items) exceed their recoverable amount or net realizable value, the provisions of TAS 36 "Impairment of Assets" and TAS 2 "Inventories" are applied, respectively.

- Non-monetary assets and liabilities and equity items that are not expressed in terms of the current purchasing power at the balance sheet date have been adjusted using the relevant adjustment coefficients.

- All items in the statement of other comprehensive income, except for those that have a material influence on the statement of other comprehensive income of non-monetary items on the statement of financial position, have been indexed using the coefficients calculated for the periods when the income and expense accounts were first reflected in the financial statements.

- The impact and material influence of inflation on the Group's net monetary asset position in the current period is recognized under net monetary position gains/(losses) in the consolidated statement of profit or loss.

2.03 Basis of Consolidation

Subsidiaries are companies over which ATP Yazılım has the power to control the financial and operating policies for the benefit of ATP Yazılım, either (a) through the power to exercise more than 50% of voting rights relating to the shares in the companies as a result of the ownership interest owned directly and indirectly by itself, and/or by certain ATP Yazılım members and companies owned by them where by ATP Yazılım exercises control over the ownership interest of the shares held by them and shares to be used according to ATP Yazılım preferences; or (b) although not having the power to exercise more than 50% of the ownership interest, ATP Yazılım has power to control the investee due to the dispersed capital structure of the investee and/or ATP Yazılım has rights or is exposed to variable returns from its involvement with the investee and when at the same time it has the power to affect these returns through its power over the investee.

The statements of financial position and profit or loss of the subsidiaries are consolidated on a line-by-line basis and the carrying value of the investment held by ATP Yazılım and its subsidiaries is eliminated against the related equity. Intercompany transactions and balances between ATP Yazılım and its subsidiaries are eliminated during the consolidation. The nominal amount of the shares held by ATP Yazılım in its subsidiaries dividends are eliminated from equity and income for the period, respectively.

As of 31 December 2025 and 2024, the subsidiaries ("Subsidiaries"), included in the consolidation scope of ATP Yazılım, their voting rights, direct and indirect effective ownership interests are as follows:

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

31.12.2025

Subsidiaries	Direct ownership interest held by ATP Yazılım (%)	Indirect ownership interest held by ATP Yazılım (%)	Total effective ownership interest (%)
Tradesoft (Shanghai) It Co., Ltd.(*)	51	-	51
Zenia Technologies B.V.	100	-	100
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.	100	-	100
Zenia Limited	-	100	100
ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.(**)	48.44	-	48.44
Cloudone Bilişim Ve Teknoloji A.Ş.(***)	-	48.44	48.44

31.12.2024

Subsidiaries	Direct ownership interest held by ATP Yazılım (%)	Indirect ownership interest held by ATP Yazılım (%)	Total effective ownership interest (%)
Tradesoft (Shanghai) It Co., Ltd.(*)	51	-	51
Zenia Technologies B.V.	100	-	100
Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.	100	-	100
Zenia Limited	-	100	100
ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.(**)	100	-	100

(*) In accordance with the decision of the General Assembly of the Group on 30 December 2020, the principal shareholder of ATP Yazılım (the "Company") is Ata Holding Anonim Şirketi, and it was decided to acquire Tradesoft (Shangai) IT Co, Ltd.Şti's shares with 51% effective ownership interest by ATP Yazılım. The transaction mentioned above is considered as "Business combinations under common control" (change of control in accordance with TFRS 3) and classified under "Retained earnings" in accordance with the announcement of the CMB on 7 March 2024 and numbered 2024/14.

(**) The current issued share capital of ATP Girişim Sermayesi was increased from TL 60.000.000 to TL 125.000.000. The issued capital consists of 12,000,000 Class A shares with a par value of TL 1 each and 113,000,000 Class B shares with a par value of TL 1 each, in a total amount of TL 125.000.000. The relevant shares are registered shares, and the amount of TL 60.000.000 constituting the prior share capital has been committed and paid in cash free from collusion. The entire increased share capital amounting to TL 65.000.000 in nominal value, corresponding to 65,000,000 Class B shares, has been committed and paid in cash by Ata Holding, in its capacity as a qualified investor, at a nominal capital value amounting to TL 65.000.000, free from any collusion. The total of 12,000,000 Class A shares are preferred shares, and those shares are owned by ATP Yazılım. ATP Yazılım consolidates its financial statements in accordance with the full consolidation method since it has control over ATP Girişim Sermayesi. In accordance with the Company's Articles of Association, Class A shares carry the right to nominate candidates for the election of the members of Board of Directors. As ATP Yazılım exercises control over ATP Capital under these rights, ATP Yazılım consolidates its subsidiary using the full consolidation method in the accompanying consolidated financial statements.

In addition, following ATP Yazılım's acquisition on 22 December 2025 of the 546,000 number of shares held by Ata Holding in ATP Capital, the effective ownership of ATP Yazılım has been realised as 48.44% for the year ended 31 December 2025.

(***) Cloudone Bilişim ve Teknoloji Anonim Şirketi is the subsidiary of ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi with 100% effective ownership interest and ATP Capital is the ultimate controlling party. In accordance with TFRS 10, investments in entities are granted an exemption from consolidating their associates and are permitted to measure their investments at fair value, with any resulting gains or losses recognised in profit or loss in accordance with TFRS 9. However, if the ultimate parent company is not an investment entity, all subsidiaries—including those controlled through a subsidiary that is an investment entity—must be consolidated. Thus, as ATP Yazılım is not an investment entity and control is exercised, Cloudone Bilişim has been included in the financial statements using the full consolidation method.

Associates are entities over which the investor has significant influence. The power to participate in the financial and operating policy decisions of the investee but is not control or joint control of those policies. Associates are accounted for using the equity method. Associates are companies in which the Group has voting power between 20% and 50% or the Group has power to participate in the financial and operating policy decisions but not control them. Unrealised gains or losses arising from transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. In accordance with the equity method, profit for the period after tax is reflected to the consolidated statement of profit or loss acccordingly ownership interest in a subsidiary.

The Group ceases to account the associate using the equity method if it loses the significant influence or the net investment in the associate becomes nil, unless it has entered to a liability or a commitment. After the Group's interest in the associates becomes nil, additional losses are provided for, and a liability recognized, only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports profits, the Group resumes including its share of those profits only after its share of the profits equals the share of net losses not recognized in the accompanying consolidated financial statements.

The Group's total direct and indirect interest is less than or above 20%, but the Group does not have a significant influence or is not material to the consolidated financial statements, is not traded in organized markets and cannot be measured reliably. Available-for-sale financial assets are reflected in the consolidated financial statements at cost, less provision for impairment. Available-for-sale financial assets not traded in organized markets that not measured reliably are recognised in the consolidated statement of profit or loss **(Note 7)**.

As of 31 December 2025 2024, the summary financial information regarding associates and their effective interests considered as financial investments in the consolidated financial statements are as follows:

31.12.2025

Associates	Direct ownership interest held by ATP Yazılım (%)	Indirect ownership interest held by ATP Yazılım (%)	Total effective ownership interest (%)
Ata Express Elektronik İletişim Tanıtım Pazarlama Dağıtım A.Ş.(*)	-	90	90
Menülux Yazılım A.Ş.(*)	-	10	10

31.12.2024

Associate	Direct ownership interest held by ATP Yazılım (%)	Indirect ownership interest held by ATP Yazılım (%)	Total effective ownership interest (%)
Ata Express Elektronik İletişim Tanıtım Pazarlama Dağıtım A.Ş.(*)	-	1	1

(*) Ata Ekspress is the financial investment of ATP Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi.

ATP Girişim Sermayesi Yatırım Ortaklığı, the subsidiary of the Group, acquired the shares of Ata Ekspres Elektronik constituting 1% effective ownership interest on 12 May 2022. As of 31 December 2025, the option right to acquire Ata Ekspress shares has been realised, and 89% of the shares have been acquired, representing the current effective ownership interest at 90%. ATP Capital has control over the Class B shares of Ata Express and there has not been privilege granted to the Class B shares. Thus, as these shares do not has any management privileges, ATP Capital has no control over Ata Express.

In accordance with the capital increase of Menülüx Yazılım, the 55,556 number of Class B shares issued following the failure of existing shareholders to exercise their pre-emption rights were purchased by ATP Capital and which was published on 26 December 2025. Accordingly, ATP Capital has 10% effective ownership interest in Menülüx Yazılım.

2.04 Comparatives and Adjustments of Prior Periods' Financial Statements

The current period consolidated financial statements of the Group include comparative financial information to enable the determination of the trends in financial position and performance. Comparative figures are reclassified, where necessary, to conform to the changes in the presentation of the current period consolidated financial statements **(Note 2.02)**.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Accounting estimates are based on reliable information and reasonable estimation methods. However, estimates are revised as a result of changes in circumstances, estimating new information or additional developments. If changes in accounting forecasts are related to only one period, amendments are made in the current period. If amendments are related to the forthcoming periods, changes are applied in both current period and forthcoming periods. The current period consolidated financial statements of the Group include comparative financial information to enable the determination of the trends in financial position and performance.

Where necessary, the classification changes in the current period consolidated financial statements are also applied to the prior period financial statements in order to be consistent.

The Group prepared its consolidated statement of financial position as at 31 December 2025 on a comparative basis with its consolidated statement of financial position as at 31 December 2024; and consolidated statements of profit or loss, comprehensive income, cash flows and changes in equity for the year 1 January – 31 December 2025 on a comparative basis with the consolidated financial statements for the year 1 January - 31 December 2024.

2.05 Significant Accounting Estimates and Assumptions

Preparation of the consolidated financial statements requires the usage of estimations and assumptions which may affect the reported amounts of assets and liabilities as of the balance sheet date, disclosure of contingent assets and liabilities and reported amounts of income and expenses during the financial period. The accounting assessments, forecasts and assumptions are reviewed continuously considering the past experiences, other factors and the reasonable expectations about the future events under current conditions. Although the estimations and assumptions are based on the best estimates of the management's existing incidents and operations, they may differ from the actual results.

Fair value measurement

The accounting policies and related disclosures of the Group require the measurement of financial and non-financial assets and liabilities at fair value.

The classification of the Group's consolidated financial assets and liabilities at fair value is as follows:
Level 1: Inputs are quoted prices in active markets for identical assets and liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices):

Level 3: Inputs are unobservable inputs for the asset or liability.

An entity develops unobservable inputs using the best information available in the circumstances, which might include the entity's own data, taking into account all information about market participant assumptions that is reasonably available.

Estimates and assumptions that may cause significant adjustments in the book value of assets and liabilities in the next financial reporting period are as follows. The key assumptions concerning the future and other key resources of estimation at the consolidated balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and the significant judgments (apart from those involving estimations) with the most significant effect on amounts recognized in the consolidated financial statements are as follows:

a) Provision for employment termination benefits is determined by using actuarial assumptions (discount rates, future salary increases and employee exit rates) These assumptions are reviewed at each balance sheet date and revised accordingly **(Note 24)**.

b) The Group depreciates its property, plant and equipment and intangible assets on a straight-line basis over their useful lives. Expected useful life residual value and amortization method are reviewed every year for possible effects of changes in estimates and are accounted for prospectively if there is a change in estimates **(Note 2.09.03-2.09.05)**.

c) On the provision for lawsuits in **Note 22**, the probability of losing these cases and the consequences to be faced if these cases are lost evaluated in accordance with the opinions of the Group's legal counsel as of 31 December 2025 and 2024.

d) The impairment on trade receivables has been determined considering the creditworthiness of the borrowers, past payment performances and restructuring conditions in case of restructuring **(Note 10)**. Provision for doubtful receivables reflects the amounts that the Group management believes will meet future losses as of the balance sheet date. Provision for doubtful receivables represents the amounts that the Group believes will compensate future losses of receivables which are present as of the balance sheet date but which are not subject to collection in current economic conditions. The past performance of borrowers assessed for impairment of receivables impairment, credits on the market and their performance from the balance sheet date to the date of approval of the financial statements are also taken into consideration. The necessary disclosures regarding provisions are presented in **Note 10**.

e) The physical properties of the inventories and the past are examined in relation to the inventory impairment, the availability of the personnel is determined according to the opinions of the technical personnel and provision is made for the items that are estimated to be unavailable. Average sales prices are used to determine the net realizable value of inventories. The information about the inventory impairment that has been determined the balance sheet date is disclosed in **Note 13**.

f) The Group's revenue include sales of sectoral software related to software solutions production activities (system, computer, mobile platforms, cloud, database, data center, infrastructure, etc.), project consulting services, installation, development and support services. The Group records software development project revenues based on the completion level of contract activities as of the balance sheet date. The completion level has been calculated by dividing the service provided as of the balance sheet date to the total service required according to the contract. In addition, the Group generates revenue from after-sales software use, software maintenance, support and consultancy services, and these revenues are generated based on the contract principles in accordance with periodicity and matching principle based on the service hours provided.

2.06 Changes in Accounting Policies

Any change in accounting policies resulting from the first time adoption of a new TFRS is made either retrospectively or prospectively in accordance with the transition requirements of TFRS. Changes without any transition requirement, material changes in accounting policies or material errors are corrected, retrospectively by restating the prior period consolidated financial statements. If changes in accounting estimates are related to only one period, they are recognised in the period when the changes are applied; if changes in estimates are related to future periods, they are recognised both in the period where the change is applied and in future periods prospectively. The Group has no significant changes in accounting policies in the current period except for the accounting policies disclosed below.

2.07 Changes in Accounting Estimates and Errors

Accounting estimates are based on reliable information and reasonable estimation methods. However, estimates are revised as a result of changes in circumstances, estimating new information or additional developments. If changes in accounting forecasts are related to only one period, amendments are made in the current period. If amendments are related to the forthcoming periods, changes are applied in both current period and forthcoming periods.

The nature and amount of a change in the accounting estimate, which has a material influence on the outcome of the current period or is expected to have a material influence on subsequent periods, is disclosed in the notes to the consolidated financial statements, except when the estimation of the effect on the future periods is not possible. There are no changes in the accounting estimates expected to have a material influence on the results of operations in the current period.

2.08 Offsetting

Financial assets and liabilities are offset, and the net amount is recognised in the consolidated statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

2.09 Summary of Significant Accounting Policies

Accounting policies used in the preparation of the consolidated financial statements are summarised below:

2.09.01 Revenue Recognition

In accordance with "TFRS 15 Revenue from contracts with customers" is that the entity reflects the proceeds to the consolidated financial statements from an amount that reflects the cost that the Group expects to qualify for the transfer of the goods or services it commits to its customers.

Revenue is accounted for in the consolidated financial statements within the scope of the five-step model below in scope of TFRS 15.
- Identification of customer contracts,
- Identification of performance obligations,
- Determination of the transaction price in the contracts,
- Allocation of transaction price to the performance obligations,
- Recognition of revenue when the performance obligations are satisfied.

In accordance with TFRS 15, when the entity fulfills its operating obligations, in other words, the control of the goods or services specified in a performance obligation is transferred to the customer; the revenue is recognized in the consolidated financial statements. TFRS 15 provides more guidance on more specific scenarios.

When a performance obligation is satisfied by transferring promised goods or services to a customer, the Group recognises the revenue as the amount of the transaction price that is allocated to that performance obligation. The goods or services are transferred when the control of the goods or services is delivered to the customers.

If Group expects, at contract inception, that the period between when the Group transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less, the promised amount of consideration for the effects of a significant financing component is not adjusted. On the other hand, when the contract effectively constitutes a financing component, the fair value of the consideration is determined by discounting all future receipts using an imputed rate of interest.

The additional disclosures regarding significant revenue groups is as follows:

i) Software Development Services

The Group's business activities include software development services and services provided by providing human resources or projected software development services, which are negotiated on a man-hour basis and provide human resources to the customer. The control of software development services transferred to the customer as the service is provided, and the customer has the benefit and performance obligation simultaneously.
The percentage of completion of the contract is determined depending on the time and revenue from contracts is accounted for working hours and direct expenses over contract fees incurred. Revenues from these services are recognized on an accrual basis over the hours of service provided in accordance with the terms of the contract, "over time" in accordance with the periodicity principle.

For short-term and one-time services, the Group recognizes the revenue "immediate recognition" when the control transferred to the customer.

ii) Revenue from Capitalised Development Activities

Revenue from development activities that meet the capitalization criteria and can be sold to more than one customer as a result of the development of a software project that is ordered on an order basis or initiated with a new idea within the Group; recorded as income since the right to collection is also obtained when the work is completed, that is, when the control transferred to the customer. For software projects that are capitalized over more than one period; revenue is recorded over time as progress towards the fulfillment of the performance obligation can be measured reliably. If costs cannot be matched with the amount of revenue accrued depending on the invoices issued the invoices issued are considered as short term deferred income and revenue is recognised on the completion date of the project.

iii) Revenue from Special Software Development Projects

Revenue from special software development projects that are specially developed for the customer and cannot be sold to another customer since the control right is transferred to the customer as of the completion date of the work, income is recognised as "immediate recognition" depending on the right to collection. In special software projects that extend to more than one period; as the customer has control over the project with partial deliveries made, the amount of revenue accrued depending on the invoice (matching with the expenses corresponding to the completed part of the project) is included in the consolidated financial statements in the period of partial delivery. The Group accounts for the portion as it has the legal right for collection, depending on the invoice amoun reconciled with the customer and/or the invoice completed until the time of partial delivery and the entire amount of the project is recognised "over time".

iv) Service Revenue

The Group provides after-sales maintenance, support and consultancy services in accordance with the expectations of its customers. The control of maintenance and support services transferred to the customer as the service is provided and the customer has the benefit and performance obligation simultaneously. Therefore, revenues from these services are recognized on an accrual basis over the hours of service provided in accordance with the terms of the contract, "over time" in accordance with the periodicity principle. In this context, the Group have the reliable measurement progress towards complete satisfaction of that performance obligation, it recognises the amount of revenue it has the right to invoice and collection.

2.09.02 Inventories

Significant portion of the Group's inventories include merchandise.

Inventories are evaluated at either the lower of acquisition cost or net realizable value. Cost of inventories includes; all purchasing costs, covering costs and other costs incurred to make the inventories ready to sell. The covering costs of inventories include costs which are directly related to production such as direct labor expense. Those costs also include systematically distributed costs from fixed and variable general production expenses incurred in covering direct raw material to the goods.

The cost of inventories is determined by the weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less the costs of completion and selling expenses.

2.09.03 Property, plant and equipment and related depreciation

Historical costs include costs directly related to the acquisition of property, plant and equipment. Costs after date of acquisition date, added to the book value of the asset or recorded as a separate asset only in cases where it is possible that the future economic benefit related to the asset will flow to the Group and the cost of the asset can be measured reliably. Repairs and maintenance expenses are charged to the statements of profit or loss during the period in which they are incurred. Machinery and equipment are capitalised and amortised when their capacity is fully available for use. Depreciation is provided for property, plant and equipment on a straight-line basis over their estimated useful lives.

In cases where it is predicted that spare parts can be used more than a period and only in relation to a certain property, plant and equipment item, related spare parts and materials are considered as property, plant and equipment. Spare parts are presented with their net book values less the accumulated depreciation calculated over the remaining useful lives of the related property, plant and equipment from the acquisition costs. Buildings, machinery and equipment are capitalised and amortised when their capacity is fully available for use. It is estimated that the residual value of property, plant and equipment is immaterial.

The depreciation rate for property, plant and equipment, which approximate the economic useful lives of such assets, are as follows:

Type	Depreciation rate (%)
Plant, machinery and equipment	7-33
Furniture and fixtures	6-50
Leasehold improvements	20

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Useful life and the depreciation method are constantly reviewed, and accordingly, parallels are sought between the depreciation method and the period and the useful life to be derived from the related asset and recognized prospectively. Land is not depreciated as it is deemed to have an indefinite useful life.

Gains or losses on disposals of property, plant and equipment are determined by comparing proceeds with their net carrying amounts and are classified under "gains/(losses) from investing activities" in the current period in the consolidated statement of other comprehensive income and profit or loss.

Recoverable amount of the property, plant and equipment is the higher of future net cash flows from the utilisation of this property, plant and equipment or its fair value less cost to sell.

2.09.04 Investment Properties

Properties that are held for rental yields or for capital appreciation or both rather than held in the production or supply of goods or services or for administrative purposes or for the sale in the ordinary course of business are classified as "investment property". Investment properties are held for rental yields or for capital appreciation and are carried at cost subsequent to their recognition as asset less accumulated depreciation and accumulated impairment losses.

The cost of replacing any part of the existing investment property is included in the amount on the statement of financial position if it meets the criteria. Daily maintenance on investment properties is not included in the aforementioned costs. Depreciation is provided for investment properties on a straight-line basis.

Investment properties are reviewed for possible impairment losses and where the carrying amount of the investment property is greater than the estimated recoverable amount, it is written down to its recoverable amount. Recoverable amount of the investment property is the higher of future net cash flows from the utilisation of this investment property or fair value less cost to sell. Gains and losses from the disposal or sale of investment properties is included in the statement of profit or loss in the period which they incurred.

The Group has no investment properties at the end of the annual reporting period.

2.09.05 Intangible assets and related amortisation

Intangible assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being recognized for on a prospective basis.
Depreciation is provided for acquired intangible assets on a straight-line basis over their estimated useful lives.

a.Acquired intangible assets

Intangible assets are carried at cost less accumulated depreciation, residual value and impairment, if any. Useful life, depreciation method and residual value are constantly reviewed, and accordingly, parallels are sought between the depreciation method and the period and the useful life to be derived from the related asset.

The estimated useful life and amortization method are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being recognized for on a prospective basis.

b.Internally generated intangible assets/ Research and development costs

i) Planned activities carried out in order to obtain new technological information which are defined as research and development costs and recognised in the statement of profit or loss in the period which incurred.

ii) Development costs:

-*Capitalised development costs*

Internally generated intangible assets resulting from the development of a project initiated with a new idea in the Group are capitalized and registered only when all of the following recognition criteria are met:

- Development costs are capitalised only after technical feasibility of the asset for sale or use have been established,
- The intent to complete, sell or use the intangible asset to more then one customer,
- Can be used or sold for a limited of benefit to the entity,
- The future economic benefits that are attributable to asset will flow to the entity,
- Complete the intangible asset and either use it or sell it and be able to demonstrate how the asset will generate future economic benefits,
- The cost of the asset can be measured reliably.

-Special software development projects

Special software project costs on the customer basis which are developed for the customer and cannot be sold to another customer, are recorded as expense depending on the realization of the revenue as of the date of completion. In accordance with the TFRS 15 "Revenue from contracts with customers", recognised accordingly with percentage of completion mehod.

The amount of internally generated intangible assets is the total amount of expenses incurred from the point in time intangible asset meets the aforementioned accounting principles. In the cases of internally generated intangible assets cannot be able to meet aforementioned principles, development costs recognised as expense in the period which they incurred.

After initial recognition, internally generated intangible assets are carried at cost less accumulated depreciation and impairment same as acquired intangible assets.

c. Derecognition of intangible assets

An intangible asset is written-off from the records of the statement of financial position when it is disposed of or when no future economic benefits are expected from its use or sale. Gains or losses arising from an intangible asset written off from the statutory records of the consolidated statement of financial position have been calculated as the difference between net collections from the disposal of assets and their net book value. The difference is recognized in profit or loss when the relevant intangible asset is written-off from the statutory records of the statement of financial position.

The Group's intangible assets item includes the acquired rights and computer programs as well as the development costs and other identifiable rights related to the computer software and programs created within the entity. Development costs include the salaries of the personnel directly involved in the creation of the asset and the costs directly attributable to the creation of the intangible asset. Government grants related with the development costs are recognised accordingly with the redemption schedule of intangible assets.

The depreciation periods for the intangible assets, which approximate the economic useful lives of such assets, are as follows:

Type	**Economic useful lives (year)**
Rights	1-16
Capitalised development costs	5-15
Other intangible assets	1-5

2.09.06 Leases

At inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Group considers following indicators for the assessment of whether a contract conveys the right to control the use of an identified asset for a period of time or not:

• The contract includes an identified asset (contract includes a definition of a specified asset explicitly or implicitly),

• A capacity portion of an asset is physically distinct or represents substantially all of the capacity of an asset (if the supplier has a substantive right to substitute the asset and obtain economic benefits from use of the asset, then the asset is not an identified asset),

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

• The Group has the right to obtain substantially all of the economic benefits from use of the identified asset,

• The Group has the right to direct the use of an identified asset. The Group has the right to direct how and for what purpose the asset is used throughout the period of use or relevant decisions about how and for what purpose the asset is used are predetermined:Group has the right to direct the use of the asset throughout the period of use only if either:

i. The Group has the right to operate the asset (or to direct others to operate the asset in a manner that it determines) throughout the period of use, without the supplier having the right to change those operating instructions; or

ii. The Group designed the asset (or specific aspects of the asset) in a way that predetermines how and for what purpose the asset will be used throughout the period of use.

Right-of-use asset of the Group - as a lessee

The Group recognises a right-of-use asset and a lease liability at the commencement date of the lease following the consideration of the above mentioned factors.

At the commencement date, the Group measures the right-of-use asset at cost. The cost of the right-of-use asset comprises:

a) The amount of the initial measurement of the lease liability,
b) Any lease payments made at or before the commencement date, less any lease incentives received,
c) Any initial direct costs incurred by the Group, and
d) An estimate of costs to be incurred by the Group in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease (unless those costs are incurred to produce inventories).

When applying the cost model, the Group measures the right-of-use asset at cost:

a) Less any accumulated depreciation and any accumulated impairment losses; and
b) Adjusted for any remeasurement of the lease liability.

The Group applies the depreciation requirements in TAS 16 "Property, Plant and Equipment" in depreciating the right-of-use asset. In the event that the supplier transfers the ownership of the underlying asset to the Group at the end of the lease term or if the cost of use rights indicates that the Group will use a purchase option, the Group depreciates the right of use asset from the effective date of the lease to the end of the useful life of the underlying asset. In other cases, the Group depreciates the right of use assets on the basis of the shorter of the useful life or the lease term of the asset, starting from the effective date of the lease.

The Group applies TAS 36 "Impairment of Assets" to determine whether the right-of-use asset is impaired and to account for any impairment loss identified.

Lease Liability

At the commencement date, the Group measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted by using the interest rate implicit in the lease, if that rate can be readily determined, or by using the Group's incremental borrowing rate.
The lease payments included in the measurement of the lease liability comprise the following payments for the right to use the underlying asset during the lease term that are not paid at the commencement date:
a) Fixed payments, less any lease incentives receivable,
b)Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date,
c) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease.

After the commencement date, the Group measures the lease liability by:
a) Increasing the carrying amount to reflect interest on the lease liability,
b) Reducing the carrying amount to reflect the lease payments made, and

c) Remeasuring the carrying amount to reflect any reassessment or lease modifications. The Group recognises the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

The interest on the lease liabilities for each period in the lease term is the amount found by applying a fixed periodic interest rate to the remaining balance of the lease liabilities. The periodic interest rate, if easily determined, is the implied interest rate on the lease. If this rate cannot be easily determined, the Group uses the Group's incremental borrowing interest rate.

After the effective date of the lease, the Group remeasures the lease liabilities to reflect changes in lease payments. The Group reflects the remeasurement amount of the lease liabilities to the consolidated financial statements as an adjustment to the right of use assets.
The Group remeasures its lease liabilities by deducting the adjusted lease payments at a revised discount rate if either of the following conditions occurs:

(a) A change in the lease term. The Group determines adjusted lease payments based on the adjusted lease term.
(b) Changes in the assessment of the option to purchase the underlying asset. The Group determines adjusted lease payments to reflect the change in the amounts payable under the purchase option.

The Group calculates the adjusted discount rate for the remainder of the lease term if the implicit interest rate in the lease can be easily determined; if it cannot be easily determined, the Group determines the alternative borrowing interest rate at the date of the revaluation.

The Group remeasures its lease liabilities by reducing the adjusted lease payments if either of the following conditions incurred:

(a) Changes in the amounts expected to be paid under a residual value commitment. The Group determines the adjusted lease payments to reflect the change in the amounts expected to be paid under the residual value commitment.

(b) A change in these payments as a result of an index or rate change used to determine future lease payments. The Group remeasures the lease liabilities to reflect the adjusted lease payments only when there is a change in cash flows.
The Group determines the adjusted lease payments for the remaining lease term based on the adjusted contractual payments. In this case, the Group uses an unchanged discount rate.

The Group recognizes the restructuring of the lease as a separate lease if both of the following conditions are met:
(a) The restructuring shall extend the scope of the lease by adding the right of use on one or more underlying assets; and

(b) The increase in the lease amount by the appropriate price adjustment to reflect the price of the increase alone and the terms of the relevant contract.

The Group - as a lessor

The Group classifies each of the leases as operating leases or financial leases.

A lease is classified as a financial lease when all risks and gains of ownership of the underlying asset are substantially transferred. A lease is classified as an operating lease if all risks and gains of ownership of the underlying asset are not substantially transferred.

For a contract that includes one or more additional leasing components or not carrying a component, the Group distributes the contractual value by applying TFRS 15, "Revenue from Contracts with Customers".

2.09.07 Impairment of Assets

Assets with an indefinite useful life, such as goodwill, are not subject to amortization. An impairment test is applied to these assets each year. For assets subject to amortization, impairment test is applied if the book value cannot be recovered. An impairment loss is recognized if the carrying amount of the asset exceeds the recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows. Non-financial assets except goodwill that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

2.09.08 Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, one that takes a substantial period of time to get ready for its intended use or sale, are capitalised as part of the cost of that asset in the period in which the asset is prepared for its intended use or sale. When the Group borrows funds specifically for the purpose of the qualifying assets, the amount of borrowing costs eligible for capitalization is the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings. Borrowing costs that are not in this scope are recognised directly in the statement of profit or loss. All other borrowing costs recognized in the statement of profit or loss the period which they incurred.

2.09.09 Financial Instruments

A financial asset or a financial liability is recognized in the statement of financial position only when it is a party to the contractual provisions of the instrument. Normal purchases or sales of financial instruments are recognized in the consolidated financial statements or excluded from the consolidated financial statements by using one of the accounting methods on the transaction date or delivery date. Trading transactions are accounted for at the date of delivery with the initial recognition and classification of financial instruments depends on the contractual terms and the relevant business model. A financial asset or financial liability other than TFRS 15 "Revenue from Contracts with Customers" are measured at fair value when first recognized in the consolidated financial statements. Transaction costs directly attributable to the acquisition or the issuance of financial assets and liabilities, except for the fair value changes recognized in profit or loss, are also added to the fair value or deducted from the fair value.

The classification of financial instruments during the initial recognition depends on the characteristics of the contractual cash flows.

Financial assets and liabilities under TFRS 9 are as follows:

Financial assets

Financial investments are recognized and derecognized on a trade date where the purchase or sale of an investment is under a contract whose terms require delivery of the investment within the time frame established by the market concerned, and are initially measured at fair value, net of transaction costs except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value. Investments are recorded or derecognized on the date of the transaction on the basis of a contract with the condition of delivery of the investment instruments in accordance with the period determined by the relevant market.

Financial assets classified as "financial assets at fair value through profit or loss", "financial assets at amortized cost "and" financial assets at fair value through other comprehensive income".

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss; are financial assets held for trading and not acquired for trading purposes but recognized in this category at initial recognition. When a financial asset is acquired for the purpose of disposal in the short term, it is classified in that category. Derivative financial instruments which are not designated as effective hedging instruments are also classified as financial assets at fair value through profit or loss. Financial assets are carried at fair value and any gains or losses arising from the valuation are recognized in profit or loss.

Financial assets at amortized cost

"Financial assets measured at amortised cost", are non-derivative assets that are held within a business model whose objective is to hold assets in order to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Financial assets carried at amortised cost are measured at their fair value at initial recognition and by effective interest rate method at subsequent measurements. Gains and losses on valuation of non-derivative financial assets at amortised cost are accounted for under the statement of income.

Financial assets at fair value through other comprehensive income

"Financial assets at fair value through other comprehensive income" are assets that are either equity securities or debt securities. The Group measures related financial assets at fair value. Gains or losses on a financial asset measured at fair value through other comprehensive income is recognised in other comprehensive income, except for foreign exchange gains and losses. When an equity security is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified to retained earnings. When a debt security is derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified to profit or loss.

Subsequent valuation of financial assets at fair value through other comprehensive income is carried at fair value. However, if the fair value cannot be determined reliably, for those with a fixed maturity, discounted price is calculated using the internal rate of return method; For those who do not have a fixed maturity, fair value is valued using pricing models or discounted cash flow techniques. Unrealized gains or losses arising from changes in the fair values of financial assets at fair value through other comprehensive income and expressing the difference between the amortized cost and fair value of the securities calculated using the effective interest method, are included in the "Financial Assets Under Management Fund" which is recognized in equity. When the financial assets at fair value through profit or loss are disposed of, the value in equity resulting from the application of fair value is reflected to the period profit/loss.

Repurchase and resale transactions

Funds attributed to financial assets as reverse repo are recorded as receivables from reverse repo under cash and cash equivalents in the consolidated financial statements. A discount income is calculated by using the internal discount rate method for the current year portion of the difference between the sale and purchase price of these reverse repo agreements and accounted by adding to the cost of the reverse repo.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Impairment of financial assets/expected credit loss

At each reporting date, it is evaluated whether there is a significant increase since the financial instrument within the scope of the impairment has been included in the consolidated financial statements for the first time. When making this assessment, the change in the risk of default of the financial instrument is taken into consideration. The expected credit loss estimate is unbiased, weighted according to probabilities, and includes information that can be supported about past events, current conditions, and forecasts for future economic conditions.

In all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an provision account, the impairment is offset directly from the carrying amount of the related financial asset. In the event that the trade receivable cannot be collected, the said amount is offset from the provision account. Fair value difference other than equity instruments reflected in other comprehensive income, if the impairment loss is reduced in the subsequent period and if the impairment can be attributed to an event that occurred after the recognition of the impairment loss, an impairment loss recognized in advance if the impairment of the investment has never been recognized at the time the impairment loss is reversed will not exceed the amount of amortized cost in the statement of profit or loss is reversed.

An increase in the fair value of the equity instruments reflected in other comprehensive income after the impairment loss, recognized directly in equity.

Trade receivables and provision for doubtful receivables

Trade receivables that the Group does not expect to have cash flow for the future are written-off from the assets.

It accounted for at amortized cost in the consolidated financial statements and do not contain a significant financing component (less than 1 year as short term) value within the scope of trade receivables impairment calculations applied "simplified approach". In cases where trade receivables are not impaired due to certain reasons (except for realized impairment losses), provisions for losses related to trade receivables" is measured from an equal amount "Lifetime expected credit losses".

In case of collecting all or part of the receivable amount that is impaired following the provision for impairment, the collected amount is deducted from the other operating income by offset the amount deducted from the provision for impairment.

Financial liabilities

The Group's financial liabilities and equity instruments are classified according to the contractual agreements entered into and the definition of financial liability and equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all the liabilities. Accounting policies determined for the financial liabilities and the financial instruments based on equity are explained below. Financial liabilities are classified as either "Financial liabilities at fair value through profit or loss" or "Other financial liabilities".

Other financial liabilities

Other financial liabilities are initially recognized with their fair values free from transaction costs.

Other financial liabilities are recognized over their amortized costs using the effective interest method and with interest costs calculated over effective interest rate in subsequent periods.

The effective interest method is the calculation of the amortized costs of the financial liabilities and the distribution of the related interest expenses to related periods. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period to the net present value of the financial liability.

Derecognition of financial assets and liabilities

The Group reflects the financial assets or liabilities in the statement of financial position when it becomes a party to the related financial instrument contracts. The Group write off a financial asset or a portion of its financial asset only when it loses its control over the rights arising from the contract. The Group derecognizes a financial liability only if the obligation defined in the contract is eliminated, canceled or expired.

2.09.10 Foreign Currency Translation

Foreign currency transactions are translated using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rates at the balance sheet date. Foreign exchange gains and losses resulting from trading activities (trade receivables and payables) denominated in foreign currencies of the Group companies operating in the non-finance sectors, have been accounted for under "other operating income/(expenses)" whereas foreign exchange gains and losses resulting from the translation of other monetary assets and liabilities denominated in foreign currencies have been accounted for under "financial income/(expenses)" in the consolidated statement of profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated to functional currency using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value denominated in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

2.09.11 Earnings Per Share

Earnings per share disclosed in the consolidated statement of profit or loss are determined by dividing net income attributable to equity holders of the parent by the weighted average number of shares outstanding during the period concerned.

In Türkiye, companies can increase their share capital through a pro-rata distribution of shares ("bonus shares") to existing shareholders from retained earnings and inflation adjustment to equity. For the purpose of earnings per share computations, the weighted average number of shares in existence during the period has been adjusted in respect of bonus share issues without a corresponding change in resources, by giving them retroactive effect for the period in

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

which they were issued and each earlier period as if the event had occurred at the beginning of the earliest period reported.

2.09.12 Events After the Reporting Period

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue. The two types of events are those that provide evidence of conditions that existed at the end of the reporting period (adjusting events); and those that are indicative of conditions that arose after the reporting period (non-adjusting events). The Group adjusts the amounts recognised in its consolidated financial statements to reflect adjusting events, but it does not adjust those amounts to reflect non-adjusting events

2.09.13 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

Where the effect of the time value of money is material, the amount of provision shall be the present value of the expenditures expected to be required to settle the obligation. The discount rate reflects current market assessments of the time value of money and the risks specific to the liability. The discount rate shall be a pre-tax rate and shall not reflect risks for which future cash flow estimates have been adjusted.

Possible assets or obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group are not included in the consolidated financial statements and treated as contingent assets or liabilities.

2.09.14 Related Parties

For the purpose of these consolidated financial statements, shareholders, parents of ATP Yazılım ve Teknoloji Anonim Şirketi, key management personnel and Board of Directors members, their close family members and the legal entities over which these related parties exercise control and significant influence, subsidiaries and joint ventures are considered and expressed as "related parties". Transactions with related parties from operations used in the purchase and price allocation exercise to changes in market conditions.

2.09.15 Taxes on Income

Income tax expense (or income) is the sum of the current tax expense and the deferred tax expense (or income).

Current tax

Current year tax liability is calculated over the taxable profit for the period. Taxable profit differs from profit as reported in the statement of profit or loss because it excludes items of income or expense that are taxable or deductible in other years and it excludes items that cannot be taxed or deducted. The Group's liability for current tax is calculated using legal statuory tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax assets and liabilities are determined by calculating the temporary differences between the amounts presented in the consolidated financial statements and the amounts considered in the statutory tax base in accordance with the balance sheet method. Deferred tax liabilities are recognized for all taxable temporary differences, whereas deferred tax assets resulting from deductible temporary differences are recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary difference can be utilized. Deferred tax liability or asset is not calculated in respect of temporary timing differences arising from the initial recognition of assets or liabilities other than goodwill or business combinations and which do not affect both operating and financial profit /loss.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Deferred tax liabilities are calculated for all taxable temporary differences related to the investments in subsidiaries and associates and shares in joint ventures, except in cases where the Group is able to control the discontinuation of temporary differences and in the near future it is unlikely that such difference will be eliminated. Deferred tax assets resulting from taxable temporary differences related to such investments and shares are calculated on the condition that it is highly probable that future taxable profit will be available and that it is probable that future differences will be eliminated.

The carrying amount of the deferred tax asset is reviewed at each balance sheet date. The carrying amount of a deferred tax asset is reduced to the extent that it is no longer probable that financial profit will be available to allow the benefit of some or that entire amount.

Deferred tax assets and liabilities are calculated over the tax rates that are expected to be valid in the period when the assets are realized or the liabilities are fulfilled and legalized or substantially legalized as of the balance sheet date (tax regulations). During the calculation of deferred tax assets and liabilities, the tax consequences of the methods that the Group expects to recover or settle the carrying amount of the assets as of the balance sheet date are taken into consideration

Deferred tax assets and liabilities are recognized when there is a legal right to offset current tax assets and current tax liabilities, or if such assets and liabilities are associated with the income tax collected by the same tax authority, or if the Group intends to pay off the current tax assets and liabilities.

Current and deferred tax for the period

The deferred tax, other than those directly attributable to debt or liability recognized in equity (in which case deferred tax is recognized directly in equity) or deferred tax, other than those arising from initial recognition of business combinations, is recognized as income or expense in the statement of profit or loss. In business combinations, the tax effect is taken into consideration in the calculation of goodwill or in determining the part of the purchaser that exceeds the acquisition cost of the share of the acquiree's identifiable assets, liabilities and contingent liabilities in the fair value.

The taxes included in the consolidated financial statements include current period tax and the change in deferred taxes. The Group calculates current and deferred tax on the results for the period.

Offsetting in tax assets and liabilities

The amount of corporate tax payable is netted because it is related to prepaid corporate tax amounts. Deferred tax assets and liabilities are also offset in the same way.

2.09.16 Provision for Employment Termination Benefits

The provision for employment termination benefits, as required by Turkish Labour Law represents the present value of the future probable obligation of the Group arising from the retirement of its employees based on the actuarial projections.

TAS 19 "Employee Benefits" requires actuarial assumptions (net discount rate, turnover rate to estimate the probability of retirement etc.) to estimate the entity's obligation for employment termination benefits. The effects of differences between the actuarial assumptions and the actual outcome together with the effects of changes in actuarial assumptions compose the actuarial gains/losses and recognised under other comprehensive income. Interest cost included in the defined benefit plans is presented as interest expense in operating results.

2.09.17 Statement of Cash Flow

Cash and cash equivalents are carried at cost in the consolidated statement of financial position. Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash flows during the period are classified and reported by operating, investing and financing activities in the cash flow statements. Cash flows from operating activities represent the cash flows generated from the Group's activities.
Cash flows from investing activities represent the cash flows that are used in or provided from the investing activities of the Group (property, plant and equipment, intangible assets and financial assets).

Cash flows from financing activities represent the cash proceeds from the financing activities of the Group and the repayments of these funds.

2.09.18 Government Grants

Government grants are not recognized until there is reasonable assurance that the Group will comply with the conditions attaching to them and the grants will be received. Government grants are recognized in profit or loss on a systematic basis over periods in which the Group recognizes as expense the related costs for which the grants are intended to compensate.

2.10 Going Concern

As of 31 December 2025, the Group has prepared its consolidated financial statements with the assumption on the Group's ability to continue its operations in the foreseeable future as a going concern basis of accounting.

2.11 New and Revised Turkish Financial Reporting Standards

The new standards, amendments, and interpretations

The accounting policies adopted in preparation of the consolidated financial statements as at and for the year ended 31 December 2025 are consistent with those of the previous financial year, except for the adoption of new and amended Turkish Accounting Standards ("TFRS/TAS") and interpretations effective as of 1 January 2026 and thereafter. The effects of these standards and interpretations on the Group's financial position and performance have been disclosed in the related paragraphs.

i)The new standards, amendments and interpretations and interpretations to the existing previous standards which are effective as of 1 January 2026 are as follows:

Amendments to TFRS 9 and TFRS 7 – Classification and measurement of financial instruments

On 10 August 2025, the POA issued amendments to the classification and measurement of financial instruments (amendments to TFRS 9 and TFRS 7). The amendment clarifies that a financial liability is derecognised on the 'settlement date'. It also introduces an accounting policy option to derecognise financial liabilities that are settled through an electronic payment system before settlement date if certain conditions are met. The amendment also clarified how to assess the contractual cash flow characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features as well as the treatment of non-recourse assets and contractually linked instruments. Additional disclosures in TFRS 7 for financial assets and liabilities with contractual terms that reference a contingent event (including those that are ESG-linked), and equity instruments classified at fair value through other comprehensive income are added with the amendment. The amendment will be effective for annual periods beginning on or after 1 January 2026. Entities can early adopt the amendments that relate to the classification of financial assets plus the related disclosures and apply the other amendments later. The new requirements will be applied retrospectively with an adjustment to opening retained earnings. The Group is in the process of assessing the material influence of the amendments on financial position or performance of the Group.

Contracts Referencing Nature-dependent Electricity—Amendments to TFRS 9 and TFRS 7

On 10 August 2025, the POA issued the amendment "Contracts for Electricity Generated from Natural Resources" (related to TFRS 9 and TFRS 7). The amendment clarifies the application of the "own use" exception and permits hedge accounting when such contracts are used as hedging instruments. The amendment also introduces new disclosure requirements to help investors understand the impact of these contracts on an entity's financial performance and cash flows. The amendment is not applicable for the Group and has no material influence on the financial position or performance of the Group.

Annual Improvements to TAS/TFRS Accounting Standards - Amendment 11

On 27 September 2025, the POA issued "Annual Improvements to TAS/TFRS Accounting Standards /Amendment 11" published in the Official Gazette with the following amendments:

- TFRS 1 First-time Adoption of International Financial Reporting Standards - Hedge accounting by a first-time adopter: The amendment is intended to eliminate potential confusion caused by the inconsistency between the wording in TFRS 1 and the hedge accounting requirements in TFRS 9.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

-TFRS 7 Financial Instruments: Disclosures - Gains or losses on derecognition: TFRS 7 amends the wording of unobservable inputs and adds a reference to TFRS 13.

- TFRS 9 Financial Instruments - Transaction price when the lease liability is derecognized by the lessee: TFRS 9 has been amended to clarify that when the lease liability is extinguished for the lessee, the lessee is required to apply the derecognition provisions in TFRS 9 and the resulting gain or loss is recognized in profit or loss. TFRS 9 has also been amended to remove the reference to "transaction price".
- TFRS 10 Consolidated Financial Statements - Identifying the "de facto agent": Amendments to TFRS 10 to remove inconsistencies in paragraphs.
- TAS 7 Statement of Cash Flows - Cost method: The wording in the Standard has been deleted following the removal of "cost method" in previous amendments.

The amendments will be effective for annual reporting periods beginning on or after 1 January 2026, and early application permitted.

The Group is in the process of assessing the material influence of the amendments on financial position or performance of the Group.

TFRS 17 - The new Standard for insurance contracts

POA issued TFRS 17 in February 2019, a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. TFRS 17 model combines a current balance sheet measurement of insurance contract liabilities with the recognition of profit over the period that services are provided. The mandatory effective date of the Standard postponed to accounting periods beginning on or after 1 January 2026 with the announcement made by the POA.

The standard is not applicable for the Group and the standard has no material influence on the financial position or performance of the Group.

ii) Standards issued but not yet effective and not early adopted

Standards, interpretations and amendments to existing standards that are issued but not yet effective up to the date of issuance of the consolidated financial statements are as follows. The Group will make the necessary changes if not indicated otherwise, which will be affecting the consolidated financial statements and disclosures, when the new standards and interpretations become effective.

Amendments to TFRS 10/TAS 28 — Sales or contributions of assets between an investor and its associate/joint venture

In December 2017, the POA postponed the effective date of this amendment indefinitely pending the outcome of its research project on the equity method of accounting. Early application of the amendments is still permitted. The Group will assess the effects of the amendments after the new standards have been finalized.

TFRS 18 Presentation and Disclosure in Financial Statements

The standard is effective from annual periods beginning on or after 1 January 2027 and published in the Official Gazette on 8 May 2025. This is the new standard on presentation and disclosure in financial statements, with a focus on updates to the statement of profit or loss. The key new concepts introduced in TFRS 18 relate to:

• the structure of the statement of profit or loss;

• required disclosures in the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management-defined performance measures); and

• enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general.

The Group is in the process of assessing the material influence of the standard on financial position or performance of the Group.

TFRS 19 – Subsidiaries without Public Accountability: Disclosures

TFRS 19 – Subsidiaries without Public Accountability: Disclosures ("TFRS 19") was published in the Official Gazette on 10 August 2025. It is effective for annual reporting periods beginning on or after 1 January 2027. Early application is permitted. The standard aims to reduce the disclosure requirements in TAS/TFRS for subsidiaries covered by its scope. Under TFRS 19, businesses that are not subject to public accountability and are themselves subsidiaries are expected to apply the simplified disclosure provisions set out in TFRS 19 instead of the disclosure provisions in other

TAS/TFRS. This aims to reduce the reporting obligations of these businesses in terms of disclosure provisions. The application of TFRS 19 is not mandatory and is left to the discretion of the entity.

A subsidiary meets the relevant conditions in the following circumstances:

- It is a non-public subsidiary or a subsidiary whose capital market instruments are not traded on a stock exchange, or

- It has a parent or intermediate parent that produces financial statements in accordance with TAS/TFRS that are available to the public.

The standard has no material influence on the financial position or performance of the Group.

NOTE 3 - BUSINESS COMBINATIONS

Business combinations not subject to common control are accounted for using acquisition method. The amount transferred in a business combination is measured at fair value; business combinations can occur in various ways, such as by transferring cash, incurring liabilities, issuing equity instruments (or any combination thereof), or by not issuing consideration at all. Acquisition costs are recognized as an expense in the period incurred. The identifiable assets acquired or liabilities assumed in a business combination that was effected in the current or prior reporting period are carried at fair value.

Goodwill is measured as the difference between the aggregate of the value of the consideration transferred (generally at fair value) the amount of any non-controlling interest and in a business combination achieved in stages, the acquisition date fair value of the acquirer's previously held equity interest in the acquire and the net of the acquisition cost amounts of the identifiable assets acquired and the liabilities assumed. If the difference above is negative, the resulting gain is a bargain purchase in profit or loss, which may arise in circumstance such as a forced seller acting under compulsion. However, before any bargain purchase gain is recognised in profit or loss, the acquirer is required to undertake a review to ensure the identification of assets and liabilities is complete, and the measurements appropriately reflect consideration of all available information.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation may be initially measured either at fair value or at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets. The choice of measurement basis is made on a transaction by transaction basis. Other types of non-controlling interests are measured at fair value or, when applicable, on the basis specified in another TFRS.

In accordance with the decision of the General Assembly of the Group on 30 December 2020, the principal shareholder of ATP Yazılım (the "Company") is Ata Holding Anonim Şirketi, and it was decided to acquire Tradesoft (Shangai) IT Co, Ltd.Şti's shares with 51% effective ownership interest by ATP Yazılım. The transaction mentioned above is considered as business combinations under common control (change of control in accordance with TFRS 3) and classified under "Retained earnings" account in accordance with the announcement of the CMB on 7 March 2024 and numbered 2024/14.

Cloudone Bilişim ve Teknoloji Anonim Şirketi is the subsidiary of ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi with 100% effective ownership interest and ATP Capital is the ultimate controlling party. In accordance with TFRS 10, investments in entities are granted an exemption from consolidating their associates and are permitted to measure their investments at fair value, with any resulting gains or losses recognised in profit or loss in accordance with TFRS 9. However, if the ultimate parent company is not an investment entity, all subsidiaries—including those controlled through a subsidiary that is an investment entity—must be consolidated. Thus, as ATP Yazılım is not an investment entity and control is exercised, Cloudone Bilişim has been included in the financial statements using the full consolidation method. As part of the business combination, goodwill has recognised since the purchase price exceeded the fair value of the identifiable net assets acquired. The relevant amount has been capitalised under the goodwill and recognised in the accompanying consolidated financial statements.

NOTE 4 - DISCLOSURES OF INTERESTS IN OTHER ENTITIES

As of 31 December 2025 and 2024, the Group has no associates and joint ventures that exercises such joint control through the power to exercise voting rights relating to shares in the companies as a result of ownership interest directly and indirectly by itself.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 5 – OPERATING SEGMENTS

As of 31 December 2025 and 2024, the functional breakdown of the reportable segments of the Group considered under operating segments is as follows:

	01.01.2025-31.12.2025					
Account Name	**Guest services**	**Financial solutions**	**Digital and enterprise resource planning services**	**Gains/(losses) on financial investments at fair value, net**	**Adjustments-elimination**	**Total**
Revenue	1.680.550.746	543.905.348	439.569.043	3.219.034.312	(222.600.729)	5.660.458.720
Cost of sales (-)	(844.498.638)	(37.204.173)	(164.196.693)	-	222.600.729	(823.298.775)
Gross profit	**836.052.108**	**506.701.175**	**275.372.350**	**3.219.034.312**		**4.837.159.945**

	01.01.2024-31.12.2024					
Account Name	**Guest services**	**Financial solutions**	**Digital and enterprise resource planning services**	**Gains/(losses) on financial investments at fair value, net**	**Adjustments-elimination**	**Total**
Revenue	1.819.251.928	490.985.616	459.771.120	536.242	(191.684.880)	2.578.860.026
Cost of sales (-)	(1.060.163.556)	(44.666.028)	(229.445.685)	-	191.684.880	(1.142.590.389)
Gross profit	**759.088.372**	**446.319.588**	**230.325.435**	**536.242**		**1.436.269.637**

NOTE 6 - CASH AND CASH EQUIVALENTS

As of 31 December 2025 and 2024, the detailed analysis and functional breakdown of cash and cash equivalents are as follows:

Account Name	**31.12.2025**	**31.12.2024**
Cash on hand	31.272	145.035
Banks	141.853.061	73.968.252
-Banks (Demand deposits)	*141.853.061*	*73.968.252*
Other (*)	358.551.329	433.246.462
Cash and cash equivalents, net	**500.435.662**	**507.359.749**

(*) The proportion amounting to TL 354.747.613 presented under "Other" account include Money Market Fund, TL 3.732.104 represents Eight Hedge Fund, TL 4.174 Second Hedge Fund and TL 67.438 represents other cash and cash equivalents (31 December 2024: Other represents Money Market Fund, Eight Hedge Fund and Other amounting to TL 429.622.949, TL 3.379.256 and TL 244.257, respectively).

The breakdown of foreign currency and Turkish Lira denominated demand and time deposits equivalent of Turkish Lira ("TL") is as follows:

Currency	**31.12.2025**	**31.12.2024**
TL	16.330.225	17.045.117
USD	18.801.798	13.063.630
EUR	10.645	8.855
RMB	106.710.393	43.850.650
Total	**141.853.061**	**73.968.252**

NOTE 7 - FINANCIAL INVESTMENTS

As of 31 December 2025 and 2024, the Group has no short-term financial investments.

As of 31 December 2025 and 2024, the detailed analysis and functional breakdown of long-term financial investments are as follows:

The Group's financial investments include investments classified as financial assets at fair value through profit or loss. As of 31 December 2025 and 2024, the detailed analysis of financial investments is as follows:

	Effective ownership interest	31.12.2025	Effective ownership interest	31.12.2024
Financial assets at fair value through profit or loss				
Not quoted on stock exchange ("BIST")				
Ata Express Elektronik İletişim Tanıtım Pazarlama Dağıtım A.Ş.	90%	4.016.446.239	1%	33.445.375
Menülüx Yazılım A.Ş.	10%	29.491.874	-	-
Total		**4.045.938.113**		**33.445.375**

ATP Capital, the subsidiary of the Group, acquired the shares of Ata Ekspres Elektronik from TFI Tab Gıda Yatırımları constituting 1% effective ownership interest on 12 May 2022. The option right to acquire Ata Ekspress' shares has been realised, and 89% of the shares have been acquired, representing the current effective ownership interest at 90%. The fair value of the financial investments Ata Ekspress has been determined in accordance with the report prepared by SGD Bağımsız Denetim Hizmetleri authorised by the Capital Markets Board (the "CMB") on 27 February 2026. As of 31 December 2025, the relevant fair value of the financial investment has been classified as "financial assets at fair value through profit or loss" in the accompanying consolidated financial statements.

In accordance with the capital increase of Menülüx Yazılım, the 55,556 number of Class B shares issued following the failure of existing shareholders to exercise their pre-emption rights were purchased by ATP Capital on 26 December 2025. Accordingly, ATP Capital has 10% effective ownership interest in Menülüx Yazılım. The fair value of Menülüx Yazılım has been determined in accordance with the report prepared by SGD Bağımsız Denetim Hizmetleri authorised by the Capital Markets Board (the "CMB") on 27 February 2026. As of 31 December 2025, the relevant fair value of the financial investment has been classified as "financial assets at fair value through profit or loss" in the accompanying consolidated financial statements.

NOTE 8 - BORROWINGS

As of 31 December 2025 and 2024, the Group has no short-term borrowings.

As of 31 December 2025 and 2024, the breakdown of short-term portion of long-term borrowings is as follows:

Account Name	31.12.2025	31.12.2024
Lease liabilities	31.746.104	32.398.360
Short-term portion of long-term borrowings, net	**31.746.104**	**32.398.360**

As of 31 December 2025 and 2024, the breakdown of long-term borrowings is as follows:

Account Name	31.12.2025	31.12.2024
Lease liabilities	18.887.686	51.651.209
Long-term borrowings, net	**18.887.686**	**51.651.209**

As of 31 December 2025 and 2024, the repayment schedule of borrowings including lease liabilities is as follows:

Maturity schedule	31.12.2025	31.12.2024
0-3 months	10.233.636	6.716.530
4-12 months	21.512.468	25.681.830
1-5 years	18.887.686	51.651.209
Total	**50.633.790**	**84.049.569**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 9 - OTHER FINANCIAL LIABILITIES

None.

NOTE 10 - TRADE RECEIVABLES AND PAYABLES

As of 31 December 2025 and 2024, the breakdown and detailed analysis of short-term trade receivables are as follows:

Account Name	31.12.2025	31.12.2024
Trade receivables from third parties	486.216.006	602.235.676
-Customers	*489.726.285*	*605.320.476*
-Notes receivables	*300.000*	-
- Discount on notes receivables (-)	*(3.810.279)*	*(3.084.800)*
- Doubtful trade receivables	*17.542.234*	*2.361.361*
- Provision for doubtful trade receivables (-)	*(17.542.234)*	*(2.361.361)*
Trade receivables from related parties (Note 38)	254.758.031	129.020.305
Short-term trade receivables, net	**740.974.037**	**731.255.981**

As of 31 December 2025 and 2024, the Group has no long-term trade receivables.

As of 31 December 2025, the Group has doubtful trade receivables amounting to TL 17.542.234 (31 December 2024: TL 2.361.361) during the annual reporting period and the provision for doubtful trade receivables is allocated in the accompanying consolidated financial statements.

The movements of provision for doubtful trade receivables are as follows:

	31.12.2025	31.12.2024
Beginning of the period – 1 January	2.361.361	4.871.832
Provisions no longer required (-)	(998.655)	(2.532.095)
Additions	16.700.316	1.438.496
Currency translation differences	(13.212)	(18.754)
Adjustments for inflation	(507.576)	(1.398.118)
End of the period - 31 December	**17.542.234**	**2.361.361**

Trade receivables are performed without obtaining guarantees and collaterals during the annual reporting period.

As of 31 December 2025 and 2024, the breakdown and detailed analysis of short-term trade payables are as follows:

Account Name	31.12.2025	31.12.2024
Trade payables to third parties	330.003.611	352.657.614
- Suppliers	*347.473.777*	*358.995.414*
- Discount on notes payable (-)	*(17.470.166)*	*(6.337.800)*
Trade payables to related parties (Note 38)	24.705.769	10.043.133
Short-term trade payables, net	**354.709.380**	**362.700.747**

As of 31 December 2025 and 2024, the Group has no long-term trade payables.

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 11 - OTHER RECEIVABLES AND PAYABLES

As of 31 December 2025 and 2024, the breakdown and detailed analysis of short-term other receivables are as follows:

Account Name	31.12.2025	31.12.2024
Other receivables from third parties	7.357.106	5.222.402
- Deposits and guarantees given	*1.040.574*	*1.074.573*
-Due from tax office	*3.083.718*	*1.809.430*
-Due from employees	-	*6.423*
-Other	*3.232.814*	*2.331.976*
Other receivables from related parties (Note 38)	30.000	37.711.510
Short-term other receivables, net	**7.387.106**	**42.933.912**

As of 31 December 2025 and 2024, the Group has no long-term other receivables.

As of 31 December 2025 and 2024, the breakdown and detailed analysis of short-term other payables are as follows:

Account Name	31.12.2025	31.12.2024
Other payables to third parties	24.142.384	25.881.902
-Taxes payable	*24.142.384*	*25.839.175*
-Other	-	*42.727*
Other payables to related parties (Note 38)	31.410.000	-
Short-term other payables, net	**55.552.384**	**25.881.902**

As of 31 December 2025 and 2024, the Group has no long-term other payables.

NOTE 12 - DERIVATIVE INSTRUMENTS

None.

NOTE 13 - INVENTORIES

As of 31 December 2025 and 2024, the details of inventories are as follows:

Account Name	31.12.2025	31.12.2024
Raw materials and supplies	366.182	1.291.321
Merchandise	21.068.843	40.882.307
Total	**21.435.025**	**42.173.628**

NOTE 14 – RIGHT OF USE ASSETS

As of 31 December 2025 and 2024, the movements for right of use assets, and related depreciation are as follows:

31.12.2025

Cost	Opening balance – 1 January 2025	Additions	Disposals	Currency translation differences	Closing balance – 31 December 2025
Buildings	135.822.555	12.283.423	(56.608.511)	(42.077)	91.455.390
Motor vehicles	28.445.914	41.656.511	(13.588.420)	-	56.514.005
Total	**164.268.469**	**53.939.934**	**(70.196.931)**	**(42.077)**	**147.969.395**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Accumulated depreciation (-)	Opening balance – 1 January 2025	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2025
Buildings	(74.364.531)	(26.498.089)	19.354.670	36.780	(81.471.170)
Motor vehicles	(11.321.435)	(25.726.013)	8.432.101	-	(28.615.347)
Total	**(85.685.966)**	**(52.224.102)**	**27.786.771**	**36.780**	**(110.086.517)**
Net book value	**78.582.503**				**37.882.878**

31.12.2024

Cost	Opening balance – 1 January 2024	Additions	Disposals	Currency translation differences	Closing balance – 31 December 2024
Buildings	52.705.160	83.437.045	-	(319.650)	135.822.555
Motor vehicles	23.783.705	28.296.442	(23.634.233)	-	28.445.914
Total	**76.488.865**	**111.733.487**	**(23.634.233)**	**(319.650)**	**164.268.469**

Accumulated depreciation (-)	Opening balance – 1 January 2024	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2024
Buildings	(48.950.752)	(25.624.218)	-	210.439	(74.364.531)
Motor vehicles	(19.744.486)	(13.467.068)	21.890.119	-	(11.321.435)
Total	**(68.695.238)**	**(39.091.286)**	**21.890.119**	**210.439**	**(85.685.966)**
Net book value	**7.793.627**				**78.582.503**

NOTE 15 - PREPAID EXPENSES AND DEFERRED INCOME

As of 31 December 2025 and 2024, the breakdown and detailed analysis of prepaid expenses and deferred income are as follows:

Short-term prepaid expenses

Account Name	31.12.2025	31.12.2024
Prepaid expenses to third parties	36.800.759	46.996.755
-Short-term prepaid expenses	*31.096.421*	*32.457.918*
-Advances given	*5.704.338*	*14.538.837*
Prepaid expenses to related parties (Note 38)	-	-
Short-term prepaid expenses, net	**36.800.759**	**46.996.755**

Long-term prepaid expenses

Account Name	31.12.2025	31.12.2024
Prepaid expenses to third parties	69.139.372	33.518.103
-Long-term prepaid expenses	*69.139.372*	*33.518.103*
Prepaid expenses to related parties (Note 38)	-	-
Long-term prepaid expenses, net	**69.139.372**	**33.518.103**

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Short-term deferred income

Account Name	31.12.2025	31.12.2024
Deferred income from third parties	35.403.602	17.055.364
-Short-term deferred income	*15.537.338*	*8.745.893*
-Advances received	*6.185.923*	*7.589.413*
-Other advances received	*13.680.341*	*720.058*
Deferred income from related parties (Note 38)	33.013.751	49.053.615
Short-term deferred income, net	**68.417.353**	**66.108.979**

Long-term deferred income

None.

NOTE 16 - INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

None.

NOTE 17 - INVESTMENT PROPERTIES

None.

NOTE 18 - PROPERTY, PLANT AND EQUIPMENT

As of 31 December 2025 and 2024, the movements for property, plant and equipment, and related depreciation are as follows:

31.12.2025

Cost	Opening balance – 1 January 2025	Additions	Disposals	Currency translation differences	Closing balance – 31 December 2025
Plant, machinery and equipment	11.274.441	592.275	-	(17.770)	11.848.946
Furniture and fixtures	117.738.961	34.353.836	(7.384.290)	(25.302)	144.683.205
Leasehold improvements	35.736.512	25.820.540	(1.074.122)	-	60.482.930
Total	**164.749.914**	**60.766.651**	**(8.458.412)**	**(43.072)**	**217.015.081**

Accumulated depreciation (-)	Opening balance – 1 January 2025	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2025
Plant, machinery and equipment	(10.402.891)	(490.889)	-	17.767	(10.876.013)
Furniture and fixtures	(94.911.081)	(10.634.769)	4.724.325	21.386	(100.800.139)
Leasehold improvements	(32.643.116)	(3.465.195)	521.494	-	(35.586.817)
Total	**(137.957.088)**	**(14.590.853)**	**5.245.819**	**39.153**	**(147.262.969)**
Net book value	**26.792.826**				**69.752.112**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

31.12.2024

Cost	Opening balance – 1 January 2024	Additions	Disposals	Currency translation differences	Closing balance – 31 December 2024
Plant, machinery and equipment	11.150.617	258.807	-	(134.983)	11.274.441
Furniture and fixtures	110.686.764	7.332.800	(91.296)	(189.307)	117.738.961
Leasehold improvements	32.836.515	2.899.997	-	-	35.736.512
Total	**154.673.896**	**10.491.604**	**(91.296)**	**(324.290)**	**164.749.914**

Accumulated depreciation (-)	Opening balance – 1 January 2024	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2024
Plant, machinery and equipment	(9.978.166)	(559.710)	-	134.985	(10.402.891)
Furniture and fixtures	(85.648.590)	(9.493.659)	71.008	160.160	(94.911.081)
Leasehold improvements	(32.013.775)	(629.341)	-	-	(32.643.116)
Total	**(127.640.531)**	**(10.682.710)**	**71.008**	**295.145**	**(137.957.088)**
Net book value	**27.033.365**				**26.792.826**

Total insurance coverage on property, plant and equipment is disclosed in **Note 22**.

The functional breakdown of depreciation and amortisation charges on property, plant and equipment is disclosed in **Note 30**.

NOTE 19 - INTANGIBLE ASSETS

As of 31 December 2025 and 2024, the movements for intangible assets, and related depreciation are as follows:

Other intangible assets

31.12.2025

Cost	Opening balance – 1 January 2025	Additions	Disposals	Currency translation differences	Revaluation surplus	Closing balance – 31 December 2025
Rights	366.860.329	143.619.855	(56.266.934)	(11.398.546)	-	442.814.704
Development costs (*)	1.480.999.558	651.114.345	-	-	2.743.687	2.134.857.590
Other intangible assets	5.551.561	241.835	(688.015)	-	-	5.105.381
Total	**1.853.411.448**	**794.976.035**	**(56.954.949)**	**(11.398.546)**	**2.743.687**	**2.582.777.675**

Accumulated depreciation (-)	Opening balance – 1 January 2025	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2025
Rights	(245.721.556)	(27.171.848)	15.230.611	9.501.842	(248.160.951)
Development costs (*)	(409.651.639)	(167.376.132)	-	-	(577.027.771)
Other intangible assets	(3.299.620)	(1.272.845)	687.815	-	(3.884.650)
Total	**(658.672.815)**	**(195.820.825)**	**15.918.426**	**9.501.842**	**(829.073.372)**
Net book value	**1.194.738.633**				**1.753.704.303**

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

31.12.2024

Cost	Opening balance – 1 January 2024	Additions	Disposals	Currency translation differences	Revaluation surplus	Closing balance – 31 December 2024
Rights	399.265.017	16.562.276	-	(48.966.964)	-	366.860.329
Development costs (*)	885.055.871	597.088.249	-	-	(1.144.562)	1.480.999.558
Other intangible assets	4.025.332	1.526.229	-	-	-	5.551.561
Total	**1.288.346.220**	**615.176.754**	**-**	**(48.966.964)**	**(1.144.562)**	**1.853.411.448**

Accumulated depreciation (-)	Opening balance – 1 January 2024	Current period depreciation (-)	Disposals	Currency translation differences	Closing balance – 31 December 2024
Rights	(236.422.219)	(34.316.564)	-	25.017.227	(245.721.556)
Development costs (*)	(291.732.757)	(117.918.882)	-	-	(409.651.639)
Other intangible assets	(1.934.265)	(1.365.355)	-	-	(3.299.620)
Total	**(530.089.241)**	**(153.600.801)**	**-**	**25.017.227**	**(658.672.815)**
Net book value	**758.256.979**				**1.194.738.633**

(*) Revenue arising from development activities are capitalized within criteria that can be sold to more than one customer as a result of the development of a software project that is ordered on an order basis or initiated with a new idea within the Group. The aforementioned development costs have the power to use the future probable economic benefits arising from the relevant asset and to restrict the access of others to these benefits in accordance with TAS 38 "Intangible Assets".

Goodwill

Cloudone Bilişim ve Teknoloji Anonim Şirketi is the subsidiary of ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi with 100% effective ownership interest and ATP Capital is the ultimate controlling party. In accordance with TFRS 10, investments in entities are granted an exemption from consolidating their associates and are permitted to measure their investments at fair value, with any resulting gains or losses recognised in profit or loss in accordance with TFRS 9. However, if the ultimate parent company is not an investment entity, all subsidiaries—including those controlled through a subsidiary that is an investment entity—must be consolidated. Thus, as ATP Yazılım is not an investment entity and control is exercised, Cloudone Bilişim has been included in the financial statements using the full consolidation method.

On the other hand, as part of the business combination, goodwill has recognised since the purchase price exceeded the fair value of the identifiable net assets acquired. The relevant amount has been capitalised under the goodwill and recognised in the accompanying consolidated financial statements. As of 31 December 2025, the Group has goodwill amounting to TL 1.855.766 (31 December 2024: None).

Total insurance coverage on intangible assets is disclosed in **Note 22**.

The functional breakdown of depreciation and amortisation charges on intangible assets is disclosed in **Note 30**.

NOTE 20 - EMPLOYEE BENEFITS

As of 31 December 2025 and 2024, the breakdown of employee benefits provided by ATP Yazılım is as follows:

Account Name	31.12.2025	31.12.2024
Due to employee	8.412.680	11.161.782
Taxes payable	11.186.084	13.927.772
Social security premiums payable	17.931.989	17.066.767
Total	**37.530.753**	**42.156.321**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 21 - GOVERNMENT GRANTS

None.

NOTE 22 - PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

i) Other short-term provisions

Account Name	31.12.2025	31.12.2024
Provision for lawsuits	443.354	1.007.264
Provision for unused vacation	36.639.262	39.097.024
Total	**37.082.616**	**40.104.288**

The movement of provision for lawsuits is as follows:

	31.12.2025	31.12.2024
Beginning of the period - 1 January	**1.007.264**	**1.270.749**
Additions	186.815	127.115
Provisions no longer required	(512.996)	-
Adjustments for inflation	(237.729)	(390.600)
End of the period – 31 December	**443.354**	**1.007.264**

The movement of provision for unused vacation is as follows:

	31.12.2025	31.12.2024
Beginning of the period - 1 January	**39.097.024**	**31.269.405**
Additions	6.865.542	17.439.128
Provisions no longer required	(95.887)	-
Adjustments for inflation	(9.227.417)	(9.611.509)
End of the period – 31 December	**36.639.262**	**39.097.024**

ii) Contingent liabilities and contingent assets

Contingent liabilities

Provision for doubtful receivables is disclosed in the consolidated financial statements for the receivables of the Group that cannot be collected even though they are overdue and/or are transferred to the execution stage of the lawsuit. As of 31 December 2025, provision for doubtful receivables amounted to TL 17.542.234 is allocated in the consolidated financial statements (31 December 2024: TL 2.361.361). In addition, provision for lawsuits amounted to TL 443.354 has been allocated in the accompanying consolidated financial statements for the filed ongoing lawsuits against the Group for possible cash outflows (31 December 2024: TL 1.007.264).

iii) Commitments, mortgages and guarantees not included in the liability

		31/12/2025		31/12/2024	
	Currency	Original currency amount	TL equivalent	Original currency amount	TL equivalent
Letter of guarantee given	USD	100.000	4.284.570	100.000	4.617.921
Letter of guarantee given	TL	408.000	408.000	141.364	141.364
Total letter of guarantees given			**4.692.570**		**4.759.285**
Bill of guarantees received	USD	500.000	21.422.850	500.000	23.089.603
Bill of guarantees received	TL	2.728.000	2.728.000	3.570.743	3.570.743
Total bill of guarantees received			**24.150.850**		**26.660.346**

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

iv) Ratio of guarantees and mortgages to equity

As of 31 December 2025 and 2024, the Group's collateral/pledge/mortgage ("C&P&M) position is as follows:

Collaterals, Pledges, Mortgages Given by the Group	31.12.2025	31.12.2024
A. Total amount of CPM's given in the name of its own legal personality	4.692.570	4.759.285
B. Total amount of CPM's given on behalf of the fully consolidated companies	-	-
C. Total amount of CPM's given on behalf of third parties for ordinary course of business	-	-
D. Total amount of other CPM's given	-	-
i. Total amount of CPM's given on behalf of the majority shareholder	-	-
ii. Total amount of CPM's given to on behalf of other companies which are not in scope of B and C	-	-
iii. Total amount of CPM's given on behalf of third parties which are not in scope of C	-	-
Total	**4.692.570**	**4.759.285**

The ratio of other CPM's given by the Group to the equity is 0% as of 31 December 2025 (31 December 2024: 0%).

v) Total insurance coverage on assets

As of 31 December 2025 and 2024, total insurance coverage on assets of the Group is as follows:

31.12.2025

Insurance coverage	Subject matter of insurance	Total coverage	Beginning-ending effective insurance period
Furniture and fixtures & Decoration	Fire, collaterals + strike, lockout, riot, civil commotion-malicious acts and teror, earthquake, theft	TL 7.532.100	01.01.2025-31.12.2025
Stationary electronic device		TL 11.825.000	01.01.2025-31.12.2025
Portable electronic device		TL 20.457.000	01.01.2025-31.12.2025
Furniture and fixtures & Decoration	Fire, collaterals + strike, lockout, riot, civil commotion-malicious acts and teror	TL 7.532.100	
	Earthquake	TL 7.532.100	
	Burglary	TL 7.532.100	01.01.2025-31.12.2025
Glass	Glass breakdown	TL 22.000	01.01.2025-31.12.2025
Tenant's financial liability		TL 5.000.000	01.01.2025-31.12.2025
Neighbors liability		TL 5.000.000	01.01.2025-31.12.2025
Electronic devices	Stationary electronic device	TL 11.825.000	
	Portable electronic device	TL 20.457.000	01.01.2025-31.12.2025
Cash in transit	Per incident	TL 100.000	
	Total	TL 1.200.000	01.01.2025-31.12.2025
Personnel accident	Number of personnel	428	
	Death - permanent disability	TL 350.000	01.01.2025-31.12.2025
Third party liability	Per incident and annual total	TL 1.000.000	
	Estimated revenue	TL 450.000.000	01.01.2025-31.12.2025
Employers liability	Per person	USD 150.000	
	Per incident	USD 450.000	
	Number of employee	428	
	Annual fees	USD 17.380.815	01.01.2025-31.12.2025
Buildings		TL 24.710.400	01.01.2025-31.12.2025
Merchandise		TL 1.386.000	01.01.2025-31.12.2025
Cash		TL 54.000	01.01.2025-31.12.2025
Glass breakdown		TL 343.000	01.01.2025-31.12.2025
Loss of profit		TL 3.187.000	01.01.2025-31.12.2025
Machinery breakdown		TL 10.000.000	01.01.2025-31.12.2025
Stationary electronic device		TL 1.294.800	01.01.2025-31.12.2025
Portable electronic device		TL 429.000	01.01.2025-31.12.2025

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

31.12.2024

Insurance Coverage	Subject matter of insurance	Total coverage	Beginning-ending effective insurance period
Office- Fire (Headoffice)	Furniture-Fixtures	TL 5.153.000	
Bilateral Extendend Insurance (All addresses)	Glass Breakage	TL 14.000	
	Cash in Transit	TL 1.200.000	01.01.2024-01.01.2025
	Tenants Liability	TL 3.000.000	
	Neighbors Liability	TL 3.000.000	
Teknokent Office- Fire	Furniture-Fixtures	TL 244.000	01.01.2024-01.01.2025
Electronic Equipment	Stationary Electronic Equipment	TL 7.913.000	01.01.2024-01.01.2025
	Portable Electronic Device	TL 12.144.000	
Employers Liability	Per person	150.000,00	01.01.2024-01.01.2025
	Per incident	450.000,00	
	Number of personnel	318	
	Annual salary	TL 8.051.368,00	
Personnel Accident	Death	TL 250.000	01.01.2024-01.01.2025
	Permanent disability	TL 250.000	
	Number of personnel	318	
Third Party Liability	Per incident	TL 1.000.000	01.01.2024-01.01.2025
	Total	TL 1.000.000	
	Revenue	TL 450.000.00	
Fidelity Guarantee	Per incident	TL 2.500.000	01.01.2024-01.01.2025
	Total	TL 25.000.000	
GALATAPORT Burger King	Building	TL 7.778.000	01.01.2024-01.01.2025
	Merchandise	TL 405.000	
	Cash in Transit	TL 18.000	
	Glass Breakage	TL 135.000	
	Loss of Profit	TL 1.215.000	
	Machinery Breakdown	TL 3.538.000	
	Stationary Electronic Equipment	TL 561.000	
	Portable Electronic Device	TL 300.000	
GALATAPORT Popeyes	Building	TL 5.950.000	01.01.2024-01.01.2025
	Merchandise	TL 365.000	
	Cash in Transit	TL 12.000	
	Glass Breakage	TL 54.000	
	Loss of Profit	TL 675.000	
	Machinery Breakdown	TL 2.200.000	
	Stationary Electronic Equipment	TL 435.000	
	Portable Electronic Device	TL 300.000	
Bilateral Extendend Insurance (All addresses)	Cash in Transit	TL 1.000.000	01.01.2024-01.01.2025
	Tenants Liability	TL 25.000.000	
	Neighbors Liability	TL 25.000.000	
Employers Liability	Per person	TL 100.000,00	01.01.2024-01.01.2025
	Per incident	TL 600.000,00	
	Number of personnel	28	
	Annual Salary	TL 172.358,00	
Personnel Accident	Death	TL 200.000	01.01.2024-01.01.2025
	Permanent disability	TL 200.000	
	Medical/Treatment Costs	TL 14.000	
	Number of personnel	28	
Third Party Liability	Per incident	TL 5.000.000	01.01.2024-01.01.2025
	Total annual	TL 5.000.000	
	Revenue	TL 32.000.000	
Fidelity Guarantee	Per incident	TL 2.500.000	01.01.2024-01.01.2025
	Total	TL 25.000.000	

NOTE 23 - COMMITMENTS

None.

NOTE 24 – PROVISIONS FOR EMPLOYEE BENEFITS

Account Name	31.12.2025	31.12.2024
Provision for employment termination benefits	20.908.076	18.403.918
Total	**20.908.076**	**18.403.918**

Under Turkish Labour Law, ATP Yazılım and its subsidiaries and associate incorporated in Türkiye are required to pay termination benefits to each employee who has completed one year of service and whose employment is terminated without due cause, who is called up for military service, dies or retires after completing 25 years of service (20 years for women) and reaches the retirement age (58 for women and 60 for men). As of 31 December 2025, the amount payable consists of one month's salary limited to a maximum of TL 64.949 (31 December 2024: TL 46.655) for each year of service.

The liability is not funded as there is no funding requirement.

The provision has been calculated by estimating the present value of the future probable obligation of the Group arising from the retirement of the employees. TAS 19 ("Employee Benefits") requires actuarial valuation methods to be developed to estimate the entity's obligation under defined benefit plans. Accordingly, the following actuarial assumptions are used in the calculation of total liabilities:

The principal assumption is that the maximum liability for each year of service will increase in accordance with inflation. Thus, the discount rate applied represents the expected real rate after adjusting for the anticipated effects of future inflation.

The movements in the provision for employment termination benefits are as follows:

	31.12.2025	31.12.2024
Beginning of the period - 1 January	**18.403.918**	**17.379.721**
Payments during the period (-)	(10.955.946)	(2.504.400)
Interest cost	3.735.439	2.609.742
Service cost	2.490.362	2.151.040
Losses on remeasurements of defined benefit plans	9.047.316	1.345.186
Actuarial (gains)/losses	2.530.555	2.764.763
Adjustments for inflation	(4.343.568)	(5.342.134)
End of the period – 31 December	**20.908.076**	**18.403.918**

NOTE 25 - TAX ASSETS AND LIABILITIES

As of 31 December 2025 and 2024, the breakdown of current income tax assets is as follows:

Account Name	31.12.2025	31.12.2024
Prepaid taxes	2.628.743	277.317
Current income tax assets, net	**2.628.743**	**277.317**

NOTE 26 - OTHER ASSETS AND LIABILITIES

As of 31 December 2025 and 2024, the breakdown of other current assets is as follows:

Account Name	31.12.2025	31.12.2024
Deferred VAT	3.618.865	2.964.699
Advances given to employees	225.000	-
Cash advances	1.936	4.778
Other current assets, net	**3.845.801**	**2.969.477**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

As of 31 December 2025 and 2024, the Group has no other non-current assets.

As of 31 December 2025 and 2024, the Group has no other current and non-current liabilities.

NOTE 27 - EQUITY

i) Non-controlling interests

Including paid/issued share capital of subsidiaries within the scope of consolidation, from equity items, the amounts corresponding to the shares other than the parent company and subsidiaries are deducted and presented in the equity of the consolidated statement of financial position as "Non-controlling interest". As of 31 December 2025, the non-controlling interests of the Group is amounted to TL 2.267.451.685 (31 December 2024: TL 67.715.038).

ii) Share capital/Capital adjustments due to cross-ownership/Treasury shares

As of 31 December 2025, current paid-in share capital of ATP Yazılım is amounting to TL 93.750.000 (31 December 2024: TL 93.750.000).

The relevant share capital is divided into a total of 93,750,000 outstanding shares including 10.000.000 Class (A) and 83,750,000 Class (B) shares, each with a nominal value of TL 1. Class (A) shares represents registered shares and Class (B) shares represents bearer shares.

ATP Yazılım is subject to regulations of the Capital Markets Board (the "CMB") and its shares have been quoted on the Borsa İstanbul ("BIST") with the authorisation of the Capital Markets Board on 25 March 2021 and numbered 14/474. ATP Yazılım adopted the registered share capital system and its registered and issued share capital is amounting to TL 200.000.000 each outsanding shares with a nominal value of TL 1. The aforementioned share capital published in the Official Gazette on 4 May 2021 and numbered 10322. The amendment to Article 7 of the "Articles of Association", titled "Share Capital", regarding the increase in the authorised capital ceiling to TL 450.000.000 and the extension of its effective period until the end of 2029, was registered on 16 May 2025, and published in the Official Gazette numbered 11333 on 16 May 2025.

As of 31 December 2025 and 2024, the principal shareholders and their respective shareholding rates in ATP Yazılım are as follows:

ATP Yazılım ve Teknoloji A.Ş.	31.12.2025		31.12.2024	
Shareholders	**Amount**	**Share (%)**	**Amount**	**Share (%)**
ATA HOLDİNG A.Ş.	73.455.000	78.352	73.455.000	78.352
Listed shares	18.810.000	20.064	18.810.000	20.064
Other (*)	1.485.000	1.584	1.485.000	1.584
Share capital	**93.750.000**	**100**	**93.750.000**	**100**
Adjustment to share capital	383.879.166		383.879.166	
Total share capital	**477.629.166**		**477.629.166**	

(*) Other items represents shareholders with less than 1% effective ownership interest.

Treasury shares

Account Name	31.12.2025	31.12.2024
Treasury shares (-)	(67.275.917)	(44.044.265)
Total	**(67.275.917)**	**(44.044.265)**

In accordance with the aforementioned transaction, the nominal amount of the share certificates that the Group owns is amounting to TL 67.275.917 (31 December 2024: TL 44.044.265), and the amount is included in the treasury shares under equity.

Capital increases during the period

None.

Significant changes in shareholding structure

None.

iii) Restricted reserves

Account Name	31.12.2025	31.12.2024
Legal reserves	129.333.886	100.658.373
Total	**129.333.886**	**100.658.373**

The legal reserves consist of first and second legal reserves, appropriated in accordance with the Turkish Commercial Code (TCC). The TCC stipulates that the first legal reserve is appropriated out of historical statutory profits at the rate of 5% per annum, until the total reserve reaches 20% of the Group's historical paid-in share capital. The second legal reserve is appropriated at the rate of 10% per annum of all cash distributions in excess of 5% of the historical paid-in share capital. Under TCC, the legal reserves are not available for distribution unless they exceed 50% of the historical paid-in share capital but may be used to offset losses in the event that historical general reserve is exhausted.

iv) Retained earnings

Retained earnings include and other retained earnings and extraordinary reserves. The details of retained earnings as of 31 December 2025 and 2024, are as follows:

Account Name	31.12.2025	31.12.2024
Retained earnings	486.385.764	58.571.612
Total	**486.385.764**	**58.571.612**

v) Share premium

Account Name	31.12.2025	31.12.2024
Share premium	1.257.229.117	876.703.058
Total	**1.257.229.117**	**876.703.058**

vi) Other comprehensive income or expenses to be reclassified to profit or loss

As of 31 December 2025 and 2024, the analysis of other comprehensive income or expenses to be reclassified to profit or loss recognized in equity is as follows:

Account Name	31.12.2025	31.12.2024
Currency translation differences	87.384.864	81.719.606
Total	**87.384.864**	**81.719.606**

vii) Other comprehensive income or expenses not to be reclassified to profit or loss

As of 31 December 2025 and 2024, the analysis of other comprehensive income or expenses not to be reclassified to profit or loss recognized in equity is as follows:

Account Name	31.12.2025	31.12.2024
Gains/(losses) on remeasurements of defined benefit plans	(15.792.008)	(13.728.076)
Total	**(15.792.008)**	**(13.728.076)**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

viii) Other

As of 31 December 2025 and 2024, the breakdown of equity items is as follows:

Account Name	31.12.2025	31.12.2024
Paid-in share capital	93.750.000	93.750.000
Adjustment to share capital	383.879.166	383.879.166
Treasury shares (-)	(67.275.917)	(44.044.265)
Share premium	1.257.229.117	876.703.058
Other comprehensive income or expenses not to be reclassified to profit or loss	(15.792.008)	(13.728.076)
Other comprehensive income or expenses to be reclassified to profit or loss	87.384.864	81.719.606
Restricted reserves	129.333.886	100.658.373
Retained earnings	486.385.764	58.571.612
Profit for the period	2.053.605.858	572.072.417
Equity holders of the parent	**4.408.500.730**	**2.109.581.891**
Non-controlling interests	**2.267.451.685**	**67.715.038**
Total equity	**6.675.952.415**	**2.177.296.929**

The comparative information of PPI and CPI indexed amounts regarding the relevant equity items presented as inflation-adjusted in the consolidated financial statements is as follows:

	Statutory records recognised in accordance with PPI	Amounts adjusted for inflation in the consolidated financial statements prepared in accordance with TAS	Retained earnings, net	Profit for the period, net
Adjustment to share capital	394.781.674	383.879.166	10.902.508	-
Treasury shares (-)	(76.393.309)	(67.275.917)	(13.398.481)	4.281.089
Share premium	1.374.907.337	1.257.229.117	117.678.220	-
Restricted reserves	131.658.712	100.658.373	35.281.428	(4.281.089)

NOTE 28 - REVENUE AND COST OF SALES

As of 31 December 2025 and 2024, the functional breakdown of revenue and cost of sales is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Domestic sales	1.846.710.090	1.848.174.354
Foreign sales	623.859.626	761.250.049
Gains/(losses) on financial investments from mutual funds at fair value, net (*)	3.219.034.316	536.242
Sales returns (-)	(29.140.119)	(31.100.619)
Sales discounts (-)	(5.193)	-
Net sales	**5.660.458.720**	**2.578.860.026**
Cost of sales (-)	**(823.298.775)**	**(1.142.590.389)**
Gross profit	**4.837.159.945**	**1.436.269.637**

(*) ATP Capital, the subsidiary of the Group, acquired the shares of Ata Ekspres Elektronik constituting 1% effective ownership interest on 12 May 2022. The option right to acquire Ata Ekspress' shares has been realised, and 89% of the shares have been acquired, representing the current effective ownership interest at 90%. Furthermore, ATP Capital acquired 10% effective ownership interest of Menülüx Yazılım on 26 December 2025. The fair value of the financial investments of Ata Ekspress and Menülüx Yazılım has been determined in accordance with the report prepared by SGD Bağımsız Denetim Hizmetleri authorised by the Capital Markets Board (the "CMB") As of 31 December 2025, the relevant fair value of the financial investment has been classified as "Gains/(losses) on financial investments from mutual funds at fair value" in the accompanying consolidated financial statements **(Note 7)**.

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 29 - RESEARCH AND DEVELOPMENT EXPENSES, MARKETING, SALES AND DISTRIBUTION EXPENSES, GENERAL ADMINISTRATIVE EXPENSES

As of 31 December 2025 and 2024, the details of operating expenses are as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Marketing, sales and distribution expenses (-)	(32.184.299)	(28.275.664)
General administrative expenses (-)	(774.022.204)	(688.317.060)
Research and development expenses (-)	(289.705.380)	(223.849.692)
Total operating expenses (-)	**(1.095.911.883)**	**(940.442.416)**

NOTE 30- EXPENSES BY NATURE

As of 31 December 2025 and 2024, the functional breakdown of expenses by nature is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Marketing, sales and distribution expenses (-)	**(32.184.299)**	**(28.275.664)**
Personnel expenses	(22.295.031)	(22.860.060)
Advertisement and promotion expenses	(9.536.625)	(5.022.967)
Other	(352.643)	(392.637)
General administrative expenses (-)	**(774.022.204)**	**(688.317.060)**
Personnel expenses	(462.471.519)	(428.034.652)
Consultancy and audit expenses	(105.246.754)	(81.944.618)
Stationary expenses	(8.349.906)	(5.861.922)
Depreciation and amortisation charges	(92.022.398)	(66.980.851)
Information systems and communication expenses	(3.236.204)	(1.903.530)
Taxes, duties and charges	(4.025.482)	(3.783.064)
Insurance expenses	(7.545.940)	(9.078.276)
Representation and hospitality expenses	(3.799.054)	(5.098.163)
Outsourcing expenses	(40.332.108)	(34.729.495)
Fuel expenditures	(1.313.123)	(1.090.590)
Maintenance and repair expenses	(3.309.139)	(6.014.949)
Advertisement and promotion expenses	(6.364.299)	(5.788.504)
Travel and accommodation expenses	(9.262.482)	(7.353.013)
Notary costs, fees and charges	(42.497)	(7.598)
Common and joint costs	(1.918.086)	(2.446.531)
Expenses arising from Capital Markets Board license fees and charges	(1.663.979)	-
Other	(23.119.234)	(28.201.304)
Research and development expenses (-)	**(289.705.380)**	**(223.849.692)**
Personnel expenses	(98.415.421)	(84.479.289)
Consultancy and audit expenses	(6.827.707)	(2.556.203)
Stationary expenses	(854.501)	(273.223)
Depreciation and amortisation charges	(167.376.132)	(117.918.882)
Information systems and communication expenses	(316.174)	(110.397)
Taxes, duties and charges	(9.938)	(58.395)
Insurance expenses	(7.608.635)	(5.232.168)
Representation and hospitality expenses	(1.910.996)	(5.946.259)
Outsourcing expenses	(2.412.466)	(3.195.757)
Fuel expenditures	(436.041)	(534.645)
Maintenance and repair expenses	(173.921)	(51.871)
Travel and accommodation expenses	(2.325.350)	(1.482.093)
Other	(1.038.098)	(2.010.510)
Total operating expenses, net (-)	**(1.095.911.883)**	**(940.442.416)**

The functional breakdown of depreciation and amortisation charges recognized in the consolidated statement of profit or loss is as follows:

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Cost of sales (-)	(3.237.250)	(18.475.064)
General administrative expenses (-)	(92.022.398)	(66.980.851)
Research and development expenses (-)	(167.376.132)	(117.918.882)
Depreciation and amortisation charges, net	**(262.635.780)**	**(203.374.797)**

Fees for Services Received from Independent Auditor/Independent Audit Firms

As of 31 December 2025, the independent audit fee received by the Group for the reporting period is amounting to TL 4.188.175 + VAT and other assurance fees and charges amounting to TL 1.200.000 + VAT (31 December 2024: TL 4.759.473 + VAT and TL 1.200.000 + VAT, respectively) related to the fees for the services provided by independent audit firms in accordance with the Group's disclosure regarding the fees for the services received from the independent audit firms, which is based on the letter of POA on 19 August 2021, the preparation principles which are based on the Board Decision published in the Official Gazette on 30 March 2021.

NOTE 31 - OTHER OPERATING INCOME/(EXPENSES)

As of 31 December 2025 and 2024, the functional breakdown of other operating income and expenses is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Other operating income	**167.103.043**	**142.553.126**
Provisions no longer required	1.607.538	2.532.095
Interest income	82.145.896	59.516.835
Commission income	16.320.097	29.286.730
Foreign exchange gains	22.932.647	33.115.018
Discount income	21.970.332	8.888.495
Income from foreign grants and incentives	9.286.363	-
Other	12.840.170	9.213.953
Other operating expenses (-)	**(136.394.828)**	**(96.248.827)**
Provision for doubtful receivables	(16.700.316)	(1.438.496)
Provision for lawsuits	(186.815)	(127.115)
Discount expenses	(14.527.269)	(9.649.233)
Expenses arising from cash repatriation law and regulation	-	(2.275.321)
Interest expenses	(61.383.936)	(44.170.159)
Foreign exchange losses	(31.580.334)	(26.525.850)
Commission expenses (-)	(11.879.323)	(10.965.814)
Other	(136.835)	(1.096.839)
Other operating income/(expenses), net	**30.708.215**	**46.304.299**

NOTE 32 - GAINS/(LOSSES) FROM INVESTMENT ACTIVITES

As of 31 December 2025 and 2024, the functional breakdown of gains and losses from investment activities is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Gains from investment activities	**90.249.940**	**47.219.044**
Gain on sale of marketable securities	90.249.940	47.043.570
Interest income arising from currency-protected deposits (*)	-	64.125
Foreign exchange gains arising from currency-protected deposits (*)	-	111.349
Losses from investment activities (-)	**(4.543.018)**	**(1.014.308)**
Loss on disposal of non-current assets	(4.543.018)	(1.014.308)
Gains/(losses) from investment activities, net	**85.706.922**	**46.204.736**

(*) Represents currency-protected deposit account

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 33 - FINANCIAL INCOME/(EXPENSES)

As of 31 December 2025 and 2024, the breakdown of financial income is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Interest income	120.923.960	162.224.008
Foreign exchange gains	6.362.807	7.962.870
Financial income, net	**127.286.767**	**170.186.878**

As of 31 December 2025 and 2024, the breakdown of financial expenses is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Foreign exchange losses	(23.505.256)	(31.384.643)
Interest expenses	(49.693)	(26.805)
Interest expenses arising from TFRS 16 "Leases"	(13.434.666)	(18.613.767)
Foreign exchange losses arising from TFRS 16 "Leases"	(13.447.566)	(6.329.299)
Bank commissions, fees and charges	(2.741.985)	(1.845.705)
Letter of guarantee fees and charges	(115.439)	(156.223)
Other	(15.645)	(4.013)
Financial expenses, net	**(53.310.250)**	**(58.360.455)**

NOTE 34 – NET MONETARY POSITION GAINS/(LOSSES)

As of 31 December 2025 and 2024, the details of net monetary position gains/(losses) are as follows:

Statement of financial position	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Inventories	889.284	24.688.432
Prepaid expenses	17.892.955	20.941.221
Financial investments, subsidiaries	84.609.894	9.082.210
Property, plant and equipment	9.309.941	14.744.811
Right of use assets	20.168.492	16.767.195
Intangible assets	357.139.536	287.713.918
Deferred tax assets	20.119.490	25.243.478
Paid-in share capital	(112.726.830)	(146.812.414)
Treasury shares (-)	14.676.121	14.140.263
Share premium	(292.246.514)	(269.478.707)
Other comprehensive income or expenses not to be reclassified to profit or loss	3.240.009	3.569.908
Other comprehensive income or expenses to be reclassified to profit or loss	19.286.915	39.544.516
Restricted reserves	(29.322.626)	(26.144.565)
Retained earnings	(131.852.035)	(34.698.415)
Other assets and liabilities	506.259	11.591.666
Statement of profit or loss		
Revenue	(177.759.614)	(229.370.656)
Cost of sales	57.016.755	106.501.798
Research and development expenses	9.547.022	11.046.612
Marketing, sales and distribution expenses	3.015.455	3.307.609
General administrative expenses	56.805.061	55.339.231
Other operating income/(expenses)	(78.995)	(4.113.060)
Gains/(losses) from investment activities	(9.202.036)	(1.703.705)
Financial income/(expenses)	(9.702.332)	(12.898.695)
Net monetary position gains/(losses)	**(88.667.794)**	**(80.997.349)**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 35 – NON-CURRENT ASSETS HELD FOR SALE

None.

NOTE 36 - INCOME TAXES

The Group's tax expense (or income) consists of current period's corporate tax expense and deferred tax expense (or income) and the functional breakdown of income taxes is as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Current period tax expense	(31.701.400)	(25.088.514)
Deferred income tax	(70.191.712)	4.300.629
Tax income/(expense)	**(101.893.112)**	**(20.787.885)**

i) Corporate tax

In accordance with the law numbered 7394 and article numbered 25, corporate tax is collected at the rate of 25% as of 31 December 2025, (2024: 25%) over corporate earnings of the 2025 taxation period. The corporate tax rate is applied to the net corporate income to be calculated as a result of including the expenses that are not considered as deductible expenses in accordance with the tax regulations to the corporate earnings, less the exemptions and deductions applied in the relevant tax laws and legislation. Companies file their corporate tax returns between 1-30 April following the close of the accounting year.

Account Name	31.12.2025	31.12.2024
Current period tax expense	31.701.400	25.088.514
Prepaid taxes (-)	(25.545.808)	(15.499.632)
Current income tax liabilities, net	**6.155.592**	**9.588.882**

Corporate tax is applied on taxable corporate income, which is calculated from the statutory accounting profit by adding back non-deductible expenses and by deducting other exempt income. In addition to corporate taxes, companies should also calculate income withholding taxes on any dividends distributed except for companies receiving dividends who are resident companies in Türkiye.

Corporate tax rates

As of 31 December 2025, corporate tax rate applied in Türkiye is 25% (31 December 2024: 25%). In accordance with the article 35 of the Law No. 7256 on "Restructuring of Some Receivables and Amending Some Laws" ("Law No. 7256"), published in the Official Gazette dated 17 November 2020, for the institutions at least 20% of whose shares are offered to the public to be traded in Borsa Istanbul Equity Market for the first time, the corporate tax rate will be applied at a 2 point discounted rate for 5 accounting periods starting from the fiscal period during which their shares are offered to the public for the first time.

According to Turkish Corporate Tax Law, losses can be carried forward to offset the future taxable income for a maximum period of 5 years. On the other hand, such losses cannot be carried back to offset prior years' profits.

Dividend payments by resident corporations to resident joint-stock company in Türkiye are not subject to income tax. In addition, if the profit is not distributed or added to the capital, the income tax is not calculated. Dividend income (excluding profits from investment funds 'participation certificates and investment trusts' shares) obtained from participating in the capital of another corporation which is fully taxpayed is exempt from corporation tax. In addition, if the profit is not distributed or added to the share capital, the income tax is not calculated.

According to corporate tax law numbered 5520 and article numbered 24, the corporate tax is imposed by the taxpayer's tax returns. In Türkiye, there is no procedure for a final and definitive agreement on tax assessments. Companies file their corporate tax returns between 1-30 April following the close of the accounting year. Tax authorities may, however, examine such returns and the underlying accounting records and may revise assessments within five years.

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

The provision for income tax has been calculated is as follows:

	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Operating profit	**3.157.462.491**	**695.354.325**
Tax base additions	**48.170.803**	**67.567.192**
Non-deductible expenses	48.170.803	67.567.192
Tax losses and other advantages (-)	**(239.869.268)**	**(389.373.733)**
Other	(239.869.268)	(389.373.733)
Retained losses to be offset	**-**	**-**
Deductions and exemptions from operating profit	**(413.763.438)**	**(415.800.371)**
Operating profit, net	**-**	**6.452.905**
Tax base, net	**-**	**-**
Estimated calculated tax	**-**	**(1.613.226)**
Foreign subsidiary operating profit/(loss)	224.437.565	172.634.415
Foreign subsidiary tax provision	**(31.701.400)**	**(23.475.288)**
Current period tax expense, net	**(31.701.400)**	**(25.088.514)**

Income withholding tax

In addition to the corporate tax, it is required to calculate income tax withholding on any dividends, except for those distributed to all taxpayer entities and Turkish branches of foreign companies gaining dividend for such distribution and declaring these dividends within the corporate profit. The rate of income withholding tax implemented as 10% between 24 April 2003 and 22 July 2006. The rate of withholding tax has been increased from 10% to 15% upon the Cabinet decision No: 2006/10731, which was published in Official Gazette on July 23, 2006.

ii) Deferred tax

ATP Yazılım and its subsidiaries, recognise deferred tax assets and liabilities based upon temporary differences arising between their financial statements prepared in accordance with TAS and the Turkish tax legislations. These differences usually due to the recognition of revenue and expenses in different reporting periods for the TAS and tax purposes, the differences explained as below.

Temporary differences are result of recognizing certain income and expense items differently for accounting and tax purposes.

The breakdown of cumulative temporary differences and deferred tax assets and liabilities provided using principal tax rates are as follows:

	Cumulative temporary differences		Deferred tax assets/(liabilities)	
Account Name	**31.12.2025**	**31.12.2024**	**31.12.2025**	**31.12.2024**
Adjustments for depreciation and amortisation charges on property, plant and equipment and intangible assets	79.313.424	249.600.951	(18.133.206)	57.257.092
Discount on notes receivables	9.660.557	5.793.886	2.221.928	1.332.594
Discount on notes payable	17.543.880	6.370.153	(4.035.092)	(1.465.135)
Provision for employment termination benefits	19.660.703	17.751.534	4.523.154	4.086.129
Provision for doubtful receivables	469.120	249.942	107.898	57.487
Provision for lawsuits	443.354	1.007.264	104.411	232.503
Adjustments for TFRS 9	548.891	1.057.221	126.245	243.161
Provision for unused vacation	35.883.507	38.688.876	8.253.485	8.901.316
Right of use assets/Lease liabilities	13.023.343	6.086.716	2.991.764	1.399.944
Deferred R&D exemptions	100.431.561	54.006.736	23.099.259	12.421.550
Adjustments for currency translation differences	222.688	18.236	51.218	(4.195)
Other	18.155.881	3.412.312	(4.148.382)	784.830
Deferred tax assets, net			**15.162.682**	**85.247.276**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

The movements in deferred tax assets/(liabilities) are as follows:

Account Name	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Beginning of the period – 1 January	85.247.276	82.125.355
Deferred income tax during the period	(70.191.712)	4.300.629
Currency translation differences	333.958	200.147
Actuarial gains/losses, tax effect	674.472	650.774
Adjustments for inflation	(901.312)	(2.029.629)
End of the period – 31 December	**15.162.682**	**85.247.276**

Reconciling the effective current period tax expense and profit for the period is as follows:

	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Profit before tax	3.842.971.922	619.165.330
Domestic tax rate	23%	23%
Tax effect	(883.883.542)	(142.408.026)
- Technology development zones income tax exemption	55.076.836	50.854.838
- R&D discounts and exemptions	95.165.591	95.634.086
- Other discounts and exemptions	93.096	38.701.119
- Non-deductible expenses	10.956.783	15.475.365
- Other	620.698.124	(79.045.267)
Tax income/(expense)	**(101.893.112)**	**(20.787.885)**

NOTE 37 - EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the net profit for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year. Accordingly, the weighted average number of shares used in earnings per share calculation as of 31 December 2025 and 2024, which is as follows:

Earnings per share	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Profit for the period	2.053.605.858	572.072.417
Weighted average number of shares	93.750.000	93.750.000
Earnings per share	**21.9051**	**6.1021**

NOTE 38 - RELATED PARTY DISCLOSURES

a) Related party balances are as follows:

	Receivables		Payables		
31.12.2025	**Trade receivables**	**Other receivables**	**Trade payables**	**Other payables**	**Deferred income**
Arbeta Turizm Organizasyon Ve Tic.A.Ş.	-	-	903.769	-	-
Ata Express Elektronik İletişim Tanıtım A.Ş.(*)	18.148.450	-	-	31.410.000	-
Ata Gayrimenkul Geliştirme Yat.Ve İnş.A.Ş.	734.959	-	-	-	-
Ata Gayrimenkul Yatırım Ortaklığı	1.004.711	-	-	-	-
Ata Holding A.Ş.	14.780.588	-	-	-	-
Ata Portföy Yönetimi A.Ş.	917.221	-	-	-	-
Ata Sancak Tarım İşl.San.Ve Tic.A.Ş.	2.844.315	-	-	-	-
Ata Yatırım A.Ş.	15.959.006	-	-	-	-
Atakey Patates Gıda San.Ve Tic.A.Ş.	2.467.934	-	-	-	-
Bk (Hong Kong) Holdıng Co., Limited	7.689	-	-	-	-
Donna Giyim San Ve Tic.A.Ş.	446.971	-	-	-	-
Ekmek Unlu Gıda San.Ve Tic.A.Ş.	2.598.038	-	-	-	-
Ekur Et Entegre San.Ve Tic.A.Ş.	13.616.495	-	-	-	-
Ekur İnşaat San.Ve Tic.A.Ş.	3.569.114	-	-	-	-
Entegre Harç San.Ve Tic.A.Ş.	2.769.462	-	-	-	-
Fasdat Gıda Dağ.San. Ve A.Ş-Cyprus	654.590	-	-	-	-
Fasdat Gıda Dağıtım San.Tic.A.Ş.	14.807.395	-	12.875.651	-	-
Fasdat Sebze Doğrama Pak.San.Ve Tic.A.Ş.	3.284.987	-	-	-	-

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

31.12.2025	Trade receivables	Other receivables	Trade payables	Other payables	Deferred income
Keba Gıda Sanayi Ve Ticaret A.Ş.	204.700	-	-	-	-
Kınık Maden Suları A.Ş.	392.831	-	-	-	-
Mes Mutfak Ekipmanları San.A.Ş.	108.680	-	220.502	-	-
Reklam Üssü Reklam Ajansı Prodüksiyon	24.266.943	-	-	-	-
Seraş Servis Organizasyonları Ve Tic.A.Ş.	-	-	438.355	-	-
Tab Georgıa Llc	1.493.665	-	-	-	-
Tab Gıda San.Tic.A.Ş. Cyprus Branch	1.215.038	-	-	-	-
Tab Gıda Sanayi Ve Ticaret A.Ş.	124.982.105	-	9.668.949	-	33.013.751
Tab Limited Makedonıja Dooel Petrovec	2.924.461	-	-	-	-
Tfı Tab Gıda Yatırımları A.Ş.	6.450.623	-	672.257	-	-
Byte Production Teknolojileri A.Ş.	-	30.000	-	-	-
TAS 21	(42.662)	-	-	-	-
Discount on notes receivables/payables (-)	(5.850.278)	-	(73.714)	-	-
Total	**254.758.031**	**30.000**	**24.705.769**	**31.410.000**	**33.013.751**

(*) Represents dividend advance of ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi

	Receivables		Payables		
31.12.2024	**Trade receivables**	**Other receivables**	**Trade payables**	**Other payables**	**Deferred income**
Arbeta Turizm Organizasyon Ve Tic.A.Ş.	67.105	-	24.809	-	-
Ata Express Elektronik İletişim Tanıtım	18.545.575	-	-	-	-
Ata Gayrimenkul Geliştirme Yat.Ve İnş.A.Ş.	532.838	-	-	-	-
Ata Gayrimenkul Yatırım Ortaklığı	53.932	-	-	-	-
Ata Holding A.Ş.(*)	4.998.103	37.711.510	-	-	-
Ata Portföy Yönetimi A.Ş.	474.959	-	-	-	-
Ata Sancak Tarım İşl.San.Ve Tic.A.Ş.	2.117.818	-	-	-	-
Ata Yatırım A.Ş.	10.400.200	-	-	-	-
Atakey Patates Gıda San.Ve Tic.A.Ş.	1.833.934	-	-	-	-
Donna Giyim San Ve Tic.A.Ş.	797.358	-	-	-	-
Ekmek Unlu Gıda San.Ve Tic.A.Ş.	3.098.681	-	-	-	-
Ekur Et Entegre San.Ve Tic.A.Ş.	3.235.322	-	-	-	-
Ekur İnşaat San.Ve Tic.A.Ş.	420.774	-	-	-	-
Entegre Harç San.Ve Tic.A.Ş.	2.954.830	-	-	-	-
Fasdat Gıda Dağ.San. Ve A.Ş-Cyprus	276.891	-	-	-	-
Fasdat Gıda Dağıtım San.Tic.A.Ş.	15.415.962	-	5.627.157	-	-
Fasdat Sebze Doğrama Pak.San.Ve Tic.A.Ş.	383.986	-	-	-	-
Keba Gıda Sanayi Ve Ticaret A.Ş.	135.875	-	-	-	-
Kınık Maden Suları A.Ş.	425.221	-	-	-	-
Mes Mutfak Ekipmanları San.A.Ş.	1.127.767	-	742.809	-	-
Reklam Üssü Reklam Ajansı Prodüksiyon	9.448.853	-	-	-	-
Seraş Servis Organizasyonları Ve Tic.A.Ş.	-	-	461.685	-	-
Tab Georgıa Llc	1.168.749	-	-	-	-
Tab Gıda San.Tic.A.Ş. Cyprus Branch	319.914	-	-	-	-
Tab Gıda Sanayi Ve Ticaret A.Ş.	46.810.383	-	3.202.802	-	49.053.615
Tab Limited Makedonıja Dooel Petrovec	2.075.612	-	-	-	-
Tfı Tab Gıda Yatırımları A.Ş.	4.538.829	-	16.224	-	-
TAS 21	69.919	-	-	-	-
Discount on notes receivables/payables (-)	(2.709.085)	-	(32.353)	-	-
Total	**129.020.305**	**37.711.510**	**10.043.133**	**-**	**49.053.615**

(*) It represents option receivable of ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi. The option right to acquire Ata Ekspress' shares has been realised, and 89% of the shares have been acquired from Ata Holding Anonim Şirketi.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

b) Related party transactions are as follows:

31 December 2025

Sales	Merchandise	Rights	Services	Other	Total
Arbeta Turizm Organizasyon ve Tic.A.Ş.	363.979	408.135	25.406	-	797.520
Ata Express Elektronik İletişim Tanıtım A.Ş.	820.672	39.287.313	39.128.420	-	79.236.405
Ata Gayrimenkul Geliştirme Yat.ve İnş.A.Ş.	-	-	647.972	-	647.972
Ata Gayrimenkul Yatırım Ortaklığı	-	-	997.695	-	997.695
Ata Holding A.Ş.	258.521	870.395	16.312.726	103.176.384	120.618.026
Ata Portföy Yönetimi A.Ş.	-	533.552	4.871.939	-	5.405.491
Ata Sancak Tarım İşl.San.ve Tic.A.Ş.	-	210.800	5.099.982	-	5.310.782
Ata Yatırım A.Ş.	1.736.112	19.895.618	43.988.529	141.112	65.761.371
Atakey Patates Gıda San.ve Tic.A.Ş.	-	1.438.847	753.134	-	2.191.981
Donna Giyim San ve Tic.A.Ş.	-	99.661	726.493	-	826.154
Ekmek Unlu Gıda San.ve Tic.A.Ş.	-	687.893	653.342	-	1.341.235
Ekur Et Entegre San.ve Tic.A.Ş.	7.641.293	4.831.243	4.931.380	1.075.948	18.479.864
Ekur İnşaat San.ve Tic.A.Ş.	1.022.541	1.314.504	805.542	-	3.142.587
Entegre Harç San.ve Tic.A.Ş.	-	4.138.579	9.151.596	-	13.290.175
Fasdat Gıda Dağ.San. ve A.Ş - Cyprus	-	628.616	3.651.564	-	4.280.180
Fasdat Gıda Dağıtım San.Tic.A.Ş.	886.457	19.687.275	69.138.980	266.742	89.979.454
Fasdat Sebze Doğrama Pak.San.ve Tic.A.Ş.	-	660.642	2.729.845	-	3.390.487
Kınık Maden Suları A.Ş.	818.699	-	723.358	-	1.542.057
Mes Mutfak Ekipmanları San.A.Ş.	-	2.268.478	608.160	-	2.876.638
Reklam Üssü Reklam Ajansı Prodüksiyon A.Ş.	957.143	783.389	49.813.196	-	51.553.728
Seraş Servis Organizasyonları ve Tic.A.Ş.	137.152	-	1.536.836	-	1.673.988
Tab Georgia Llc	-	-	376.440	-	376.440
Tab Gıda San.Tic.A.Ş. Cyprus branch	-	148.888	2.153.435	-	2.302.323
Tab Gıda Sanayi ve Ticaret A.Ş.	161.938.008	54.454.660	494.252.059	-	710.644.727
Tab Limited Makedonija Dooel Petrovec	-	-	912.691	-	912.691
TFI Tab Gıda Yatırımları A.Ş.	896.079	3.202.933	27.267.189	6.182	31.372.383
Total	**177.476.656**	**155.551.421**	**781.257.909**	**104.666.368**	**1.218.952.354**

Purchases	Merchandise	Rent	Services	Total
Arbeta Turizm Organizasyon ve Tic.A.Ş.	-	-	14.926.809	14.926.809
Ata Holding A.Ş.	-	111.477	52.309.697	52.421.174
Ata Yatırım A.Ş.	-	-	18.272	18.272
Bedela İnşaat ve Ticaret A.Ş.	-	10.104.812	-	10.104.812
Fasdat Gıda Dağıtım San.Tic.A.Ş.	41.751.467	-	10.727	41.762.194
Mes Mutfak Ekipmanları San.A.Ş.	-	-	747.161	747.161
Reklam Üssü Reklam Ajansı Prodüksiyon A.Ş.	-	-	16.650	16.650
Seraş Servis Organizasyonları ve Tic.A.Ş.	-	-	5.341.712	5.341.712
Tab Gıda Sanayi ve Ticaret A.Ş.	558.524	22.245.264	21.216.337	44.020.125
TFI Tab Gıda Yatırımları A.Ş.	-	171.617	-	171.617
Total	**42.309.991**	**32.633.170**	**94.587.365**	**169.530.526**

31 December 2024

Sales	Merchandise	Rights	Services	Currency Translation differences	Other	Total
Arbeta Turizm Org.Ve Tic.A.Ş.	-	413.974	15.729	-	-	429.703
Ata Express Elektronik İletişim Tanıtım	2.803.606	-	31.442.654	-	-	34.246.260
Ata Gayrimenkul Geliştirme Yat.A.Ş.	-	31.083	419.976	-	-	451.059
Ata Gayrimenkul Yatırım Ortaklığı A.Ş.	108.715	31.083	377.411	2.662	-	519.871
Ata Holding A.Ş.	1.273.050	958.706	2.001.700	-	107.215.693	111.449.149
Ata Portföy Yönetimi A.Ş.	-	138.450	2.602.485	-	-	2.740.935
Ata Sancak Tarım İşl.San.Ve Tic.A.Ş.	-	717.529	1.544.378	-	-	2.261.907
Ata Yatırım A.Ş.	-	26.020.823	15.097.028	-	-	41.117.851
Atakey Patates Gıda Sanayi Tic. A.Ş	-	244.561	916.812	-	-	1.161.373
Donna Giyim San Ve Tic.A.Ş.	-	-	145.602	-	-	145.602
Ekur Et Entegre San.Ve Tic.A.Ş.	1.706.863	792.014	1.797.988	-	-	4.296.865
Ekur İnşaat San.Ve Tic.A.Ş.	912.916	-	177.506	-	-	1.090.422
Entegre Harç San.Ve Tic.A.Ş.	-	5.344.098	5.456.133	-	-	10.800.231
Ekmek Unlu Gıda San.Tic.A.Ş.	-	191.751	764.979	-	-	956.730

Sales	Merchandise	Rights	Services	Currency Translation differences	Other	Total
Fasdat Gıda Dağıtım San.Tic.A.Ş.	381.809	15.407.962	36.698.876	206.583	-	52.695.230
Fasdat Gıda Cyprus	-	263.697	-	-	-	263.697
Fasdat Sebze Doğ. Pak.San.Ve Tic.A.Ş.	-	300.914	419.541	-	-	720.455
Kınık Maden Suları A.Ş.	1.482.422	-	410.124	-	-	1.892.546
Mes Mutfak Ekipmanları A.Ş.	-	-	79.577	-	-	79.577
Reklam Üssü Reklam Ajansı Prodüksiyon	3.754.982	954.644	22.757.481	-	-	27.467.107
Seraş Servis Org. Ve Tic.A.Ş.	-	-	571.393	-	-	571.393
Tab Gıda San.Tic.A.Ş.	272.084.454	58.761.752	293.532.629	-	-	624.378.835
Tab Georgia Llc	-	-	441.938	-	-	441.938
Tab Gida San.Tic.A.Ş. Cyrpus branch	-	-	855.720	-	-	855.720
Tab Lımıted Makedonıja Dooel Petrovec	-	-	1.192.505	-	-	1.192.505
Tfi Tab Gıda Yatırımları A.Ş.	1.062.186	2.096.622	9.233.022	4.264	-	12.396.094
Total	**285.571.003**	**112.669.663**	**428.953.187**	**213.509**	**107.215.693**	**934.623.055**

Purchases	Merchandise	Rent	Services	Total
Arbeta Turizm Org.Ve Tic.A.Ş.	-	-	6.867.042	6.867.042
Ata Holding A.Ş.	-	79.398	24.373.636	24.453.034
Bedela İnşaat ve Ticaret A.Ş.	-	4.287.500	-	4.287.500
Fasdat Gıda Dağıtım San.Tic.A.Ş.	32.103.540	-	-	32.103.540
Mes Mutfak Ekipmanları San.A.Ş.	-	-	378.715	378.715
Seraş Servis Org. Ve Tic.A.Ş.	-	-	3.500.438	3.500.438
Tab Gıda San.Tic.A.Ş.	-	11.927.354	15.760.794	27.688.148
Tfi Tab Gıda A.Ş.	-	-	116.126	116.126
Total	**32.103.540**	**16.294.252**	**50.996.751**	**99.394.543**

c) Key management compensation

Total key management compensation incurred by ATP Yazılım as of 31 December 2025 amounted to TL 87.614.182 (31 December 2024: TL 68.074.536).

NOTE 39 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS

Capital risk management

The Group's main objectives for capital management are to keep the Group's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital. The capital structure of the Group consists of borrowings includes the loans explained in note 8, cash and cash equivalents explained in note 6 and equity items containing respectively issued share capital, capital reserves, profit reserves and profits of previous years explained in note 27. Risks, associated with each capital class, and the senior managemen evaluates the capital cost. It is aimed that the capital structure will be stabilized by means of new borrowings or repaying the existing debts as well as dividend payments and new share issuances based on the senior management evaluations.

The Group monitors capital on the basis of the net financial debt/total equity ratio. This ratio calculated as dividing net debt by total capital. Net debt is calculated by deducting cash and cash equivalents from the total debt amount (includes borrowings, finance leases and trade payables as disclosed in the consolidated statement of financial postion). Total capital is calculated as equity, as presented in the consolidated statement of financial position, plus net debt. General strategy based on the Group's equity does not differ from the previous period. The Group's overall risk management strategy focuses on the unpredictability of financial markets and targets to minimise potential adverse effects on the Group's financial performance.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Consolidated net financial debt/invested capital ratio as of 31 December 2025 and 2024 is as follows:

	31.12.2025	31.12.2024
Total borrowings	630.989.944	648.994.606
Less: Cash and cash equivalents	(500.435.662)	(507.359.749)
Net financial debt	130.554.282	141.634.857
Total capital	6.675.952.415	2.177.296.929
Equity	6.806.506.697	2.318.931.786
Net financial debt/invested capital ratio	1.92%	6.11%

Foreign exchange risk

Foreign exchange risk arises from the fact that the Group has liabilities denominated in USD, EUR and other foreign currencies.

The difference between the foreign currency denominated and foreign currency indexed assets and liabilities for USD, EUR and other foreign currencies of the Group are defined as the "Net foreign currency position" and it is the basis of the risk. Another important dimension of the foreign exchange risk exposure is the transactions of the Group. These risks arise from the Group's purchases and sales of goods and services denominated in a foreign currencies and the use of foreign currency denominated bank borrowings. The Group management evaluates and monitors the balance of the assets and liabilities denominated in Turkish Lira as open positions.

The following table details the Group's foreign currency sensitivity as at 31 December 2025 and 2024 for the changes at the rate of 10%:

Exchange Rate Sensitivity Analysis Current period - (31.12.2025)	Profit/Loss		Equity	
	Appreciation of Foreign Currency	Depreciation of Foreign Currency	Appreciation of Foreign Currency	Depreciation of Foreign Currency
Change in USD against TL by 10%				
1- USD Net Asset/Liability	2.613.941	(2.613.941)	2.613.941	(2.613.941)
2- Hedged portion of USD Risk (-)	-	-	-	-
3- USD Net Effect (1+2)	**2.613.941**	**(2.613.941)**	**2.613.941**	**(2.613.941)**
Change in EUR against TL by 10%				
4- EUR Net Asset/Liability	149.483	(149.483)	149.483	(149.483)
5- Hedged portion of EUR Risk (-)	-	-	-	-
6- EUR Net Effect (4+5)	**149.483**	**(149.483)**	**149.483**	**(149.483)**
Change in Other currencies against TL by 10%				
7- Other currencies Net Asset/Liability	10.671.039	(10.671.039)	10.671.039	(10.671.039)
8- Hedged portion of Other currencies Risk (-)	-	-	-	-
9- Other Currencies Net Effect (7+8)	**10.671.039**	**(10.671.039)**	**10.671.039**	**(10.671.039)**
TOTAL (3+6+9)	**13.434.464**	**(13.434.464)**	**13.434.464**	**(13.434.464)**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Exchange Rate Sensitivity Analysis								
Prior period - (31.12.2024)								
	Profit/Loss				**Equity**			
	Appreciation of Foreign Currency	**Depreciation of Foreign Currency**	**Appreciation of Foreign Currency**	**Depreciation of Foreign Currency**	**Appreciation of Foreign Currency**	**Depreciation of Foreign Currency**	**Appreciation of Foreign Currency**	**Depreciation of Foreign Currency**
Change in USD against TL by 10%								
1- USD Net Asset/Liability	2.334.738	(2.334.738)	2.334.738	(2.334.738)	2.334.738	(2.334.738)	2.334.738	(2.334.738)
2- Hedged portion of USD Risk (-)	-	-	-	-	-	-	-	-
3- USD Net Effect (1+2)	**2.334.738**	**(2.334.738)**	**2.334.738**	**(2.334.738)**	**2.334.738**	**(2.334.738)**	**2.334.738**	**(2.334.738)**
Change in EUR against TL by 10%								
4- EUR Net Asset/Liability	63.556	(63.556)	63.556	(63.556)	63.556	(63.556)	63.556	(63.556)
5- Hedged portion of EUR Risk (-)	-	-	-	-	-	-	-	-
6- EUR Net Effect (4+5)	**63.556**	**(63.556)**	**63.556**	**(63.556)**	**63.556**	**(63.556)**	**63.556**	**(63.556)**
Change in Other currencies against TL by 10%								
7- Other currencies Net Asset/Liability	4.385.065	(4.385.065)	4.385.065	(4.385.065)	4.385.065	(4.385.065)	4.385.065	(4.385.065)
8- Hedged portion of Other currencies Risk (-)	-	-	-	-	-	-	-	-
9- Other Currencies Net Effect (7+8)	**4.385.065**	**(4.385.065)**	**4.385.065**	**(4.385.065)**	**4.385.065**	**(4.385.065)**	**4.385.065**	**(4.385.065)**
TOTAL (3+6+9)	**6.783.359**	**(6.783.359)**	**6.783.359**	**(6.783.359)**	**6.783.359**	**(6.783.359)**	**6.783.359**	**(6.783.359)**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

As of 31 December 2025 and 2024, foreign exchange position of the Group is as follows:

Foreign Exchange Position

	31/12/2025				**31/12/2024**			
	TL equivalent	**USD**	**EUR**	**RMB**	**TL equivalent**	**USD**	**EUR**	**RMB**
1. Trade Receivables	122.449.298	2.829.653	24.079	-	53.925.313	1.162.034	5.480	-
2a. Monetary Financial Assets	125.525.348	438.884	212	17.510.731	57.103.141	286.788	184	6.970.292
2b. Non-Monetary Financial Assets	-	-	-	-	-	-	-	-
3. Other	5.848.639	117.544	16.155	-	3.342.643	55.563	16.155	-
4. Total Current Assets (1+2+3)	**253.823.285**	**3.386.081**	**40.446**	**17.510.731**	**114.371.097**	**1.504.385**	**21.819**	**6.970.292**
5. Trade Receivables	-	-	-	-	-	-	-	-
6a. Monetary Financial Assets	-	-	-	-	-	-	-	-
6b. Non-monetary financial assets	-	-	-	-	-	-	-	-
7. Other	-	-	-	-	-	-	-	-
8. Total Non-Current Assets(5+6+7)	-	-	-	-	-	-	-	-
9. Total Assets (4+8)	**253.823.285**	**3.386.081**	**40.446**	**17.510.731**	**114.371.097**	**1.504.385**	**21.819**	**6.970.292**
10. Trade Payables	119.478.642	2.771.006	10.700	-	43.290.354	926.818	8.586	-
11. Financial Liabilities	-	-	-	-	-	-	-	-
12a. Other Monetary Liabilities	-	-	-	-	3.247.152	70.190	-	-
12b. Other Non- Monetary Liabilities	-	-	-	-	-	-	-	-
13. Total Current Liabilities (10+11+12)	**119.478.642**	**2.771.006**	**10.700**	**-**	**46.537.506**	**997.008**	**8.586**	**-**
14. Trade Payables	-	-	-	-	-	-	-	-
15. Financial Liabilities	-	-	-	-	-	-	-	-
16a. Other Monetary Liabilities	-	-	-	-	-	-	-	-
16b. Other Non- Monetary Liabilities	-	-	-	-	-	-	-	-
17. Total Non-Current Liabilities (14+15+16)	-	-	-	-	-	-	-	-
18. Total Liabilities (13+17)	**119.478.642**	**2.771.006**	**10.700**	**-**	**46.537.506**	**997.008**	**8.586**	**-**
19. Off-Balance Sheet Derivative Instruments Net Asset/(Liability) Position (19a-19b	-	-	-	-	-	-	-	-
19a. Total Asset Amount of Hedged	-	-	-	-	-	-	-	-
19b. Total Liabilities Amount of Hedged	-	-	-	-	-	-	-	-
20. Net Foreign Exchange Asset / (Liability) Position (9-18+19)	**134.344.643**	**615.075**	**29.746**	**17.510.731**	**67.833.592**	**507.377**	**13.233**	**6.970.292**
21. Monetary Items Net Foreign Exchange Asset / (Liabilities) Position (1+2a+3+5+6a-10-11-12a-14-15-16a)	**134.344.643**	**615.075**	**29.746**	**17.510.731**	**67.833.592**	**507.377**	**13.233**	**6.970.292**
22. Total Fair Value of Financial Instruments Used for Foreign Exchange Hedge	-	-	-	-	-	-	-	-
23. Export	**24.479.929**	**493.188**	**66.598**	**-**	**17.562.059**	**367.058**	**12.719**	**-**
24. Import	**142.016.423**	**3.277.958**	**31.222**	**-**	**110.546.603**	**2.364.554**	**28.145**	**-**

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Credit risk management

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Trade receivables are evaluated by taking into consideration the Group's accounting policies and procedures and accordingly, trade receivables are allocated in the consolidated statement of financial position less provision for doubtful receivables **(Note 10)**.

As of 31 December 2025 and 2024, the exposure of consolidated financial assets to credit risk is as follows:

CREDIT RISK DETAILS IN RESPECT OF FINANCIAL INTRUMENT TYPES

31.12.2025	Receivables						
	Trade receivables		Other receivables				
	Related party	Other	Related party	Other	Notes	Bank deposits	Notes
Maximum exposure to credit risk as of reporting date (A+B+C+D+E)	**254.758.031**	**486.216.006**	**30.000**	**7.357.106**	**10-11**	**141.853.061**	**6**
- Maximum risk, secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
A. Net book value of neither past due nor impaired financial assets	**254.758.031**	**486.216.006**	**30.000**	**7.357.106**	**10-11**	**141.853.061**	**6**
B. Conditions are renegotiated otherwise, net book value of past due but not impaired financial assets	-	-	-	-	**10-11**	-	**6**
C. Net book value of past due but not impaired financial assets	-	-	-	-	**10-11**	-	**6**
- Secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
D. Net book value of impaired assets	-	-	-	-	**10-11**	-	**6**
- Past due (gross book value)	-	*17.542.234*	-	-	***10-11***	-	***6***
- Impairment (-)	-	*(17.542.234)*	-	-	***10-11***	-	***6***
- Secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
- Not past due (gross book value)	-	-	-	-	***10-11***	-	***6***
- Impairment (-)	-	-	-	-	***10-11***	-	***6***
- Secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
E. Off-balance sheet expected credit losses (-)	-	-	-	-	**10-11**	-	**6**

31.12.2024	Receivables						
	Trade receivables		Other receivables				
	Related party	Other	Related party	Other	Notes	Bank deposits	Notes
Maximum exposure to credit risk as of reporting date (A+B+C+D+E)	**129.020.305**	**602.235.676**	**37.711.510**	**5.222.402**	**10-11**	**73.968.252**	**6**
- Maximum risk, secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
A. Net book value of neither past due nor impaired financial assets	**129.020.305**	**602.235.676**	**37.711.510**	**5.222.402**	**10-11**	**73.968.252**	**6**
B. Conditions are renegotiated otherwise, net book value of past due but not impaired financial assets	-	-	-	-	**10-11**	-	**6**
C. Net book value of past due but not impaired financial assets	-	-	-	-	**10-11**	-	**6**
- Secured with guarantees and collaterals	-	-	-	-	**10-11**	-	**6**
D. Net book value of impaired assets	-	-	-	-	**10-11**	-	**6**
- Past due (gross book value)	-	*2.361.361*	-	-	***10-11***	-	***6***
- Impairment (-)	-	*(2.361.361)*	-	-	***10-11***	-	***6***
- Secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
- Not past due (gross book value)	-	-	-	-	***10-11***	-	***6***
- Impairment (-)	-	-	-	-	***10-11***	-	***6***
- Secured with guarantees and collaterals	-	-	-	-	***10-11***	-	***6***
E. Off-balance sheet expected credit losses (-)	-	-	-	-	**10-11**	-	**6**

Liquidity risk

Liquidity risk is the risk that a Group will be unable to meet its funding needs. Prudent liquidity risk management is to provide sufficient cash and cash equivalents, to enable funding with the support of credit limits provided by reliable credit institutions and to close funding deficit. The Group provides funding by balancing cash inflows and outflows through the provision of credit lines in the business environment.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Liquidity risk statements

Prudent liquidity risk management signifies maintaining sufficient cash, the utility of fund sources by sufficient credit transactions and the ability to close out market positions. The ability to fund existing and prospective debt requirements is managed by maintaining the availability of adequate and high-quality lenders.

Undiscounted contractual cash flows of the derivative and non-derivative consolidated financial liabilities in TL as of 31 December 2025 and 2024 are as follows:

31.12.2025

Contractual maturities	Carrying value	Total contractual cash outflows	Demand or up to 3 months	3-12 months	1-5 years
Non-derivative financial liabilities	**460.895.554**	**513.809.373**	**437.061.427**	**30.854.263**	**45.893.683**
Lease liabilities	50.633.790	86.077.443	9.329.497	30.854.263	45.893.683
Trade payables	354.709.380	372.179.546	372.179.546	-	-
Other payables	55.552.384	55.552.384	55.552.384	-	-

31.12.2024

Contractual maturities	Carrying value	Total contractual cash outflows	Demand or up to 3 months	3-12 months	1-5 years
Non-derivative financial liabilities	**472.632.218**	**551.651.409**	**413.356.852**	**53.093.668**	**85.200.889**
Lease liabilities	84.049.569	156.730.960	18.436.403	53.093.668	85.200.889
Trade payables	362.700.747	369.038.547	369.038.547	-	-
Other payables	25.881.902	25.881.902	25.881.902	-	-

Interest rate risk

The Group is exposed to interest rate risk arising from the rate changes on interest-bearing liabilities and assets. The Group manages this risk by balancing the repricing terms of interest-bearing assets and liabilities with fixed and floating interest and short-long term nature of borrowings.

Interest position

Fixed-interest rate financial instruments	31.12.2025	31.12.2024
Financial assets	358.551.329	433.246.462
Financial liabilities	-	-
Floating-interest rate financial instruments		
Financial assets		
Financial liabilities		

Fair value of financial assets and liabilities

Fair value is the amount for which a financial asset could be exchanged, or a liability settled between, willing parties during current transaction, other than in a forced sale or liquidation, and is best evidenced through a quoted market price, if one exists. Financial assets and liabilities denominated in foreign exchanges have been translated at the exchange rates prevailing at the balance sheet date.

The following methods and assumptions are used to estimate the fair values of financial instruments:

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Financial assets

The carrying values of cash and cash equivalents including cash on hand and demand deposits, accrued interests and other financial assets are considered to approximate their respective carrying values due to their short-term nature and insignificant credit risk. The carrying values of trade receivables less provision for doubtful receivables are considered to approximate their respective carrying values.

Financial liabilities

The fair values of trade payables and other monetary liabilities are considered to approximate their respective carrying values due to their short-term nature. Bank borrowings are expressed with discounted cost and transaction costs are added to the initial cost of the borrowing. The fair values of the borrowings after discount are considered to be approximate to their corresponding carrying values. In addition, it is considered that the fair values of the trade payables are approximate to their respective carrying value.

NOTE 40 - FINANCIAL INSTRUMENTS (FAIR VALUE DISCLOSURES AND HEDGE ACCOUNTING)

The fair values of financial instruments are considered to approximate their respective carrying values.

Financial risk management

The Group is exposed to variety of financial risks due to its operations. These risks include credit risk, market risk (foreign exchange risk, interest rate risk at fair value and price risk) and liquidity risk. The Group's overall risk management strategy focuses on the unpredictability of financial markets and targets to minimise potential adverse effects on the Group's financial performance.

Fair value of financial instruments

The estimated fair values of financial instruments have been determined by the ATP Yazılım and its subsidiaries using available market information and appropriate valuation methodologies. However, judgement is necessarily required to interpret market data to estimate the fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts the ATP Yazılım and its subsidiaries could realize in a current market transaction.

The following methods and assumptions were used in estimating the fair value of the financial instruments for which the fair value of the Group can be determined:

Monetary assets

The fair values of certain financial assets carried at cost including cash and cash equivalents are considered to approximate their respective carrying values due to their short-term nature. Trade receivables along with the related allowances for doubtful receivables uncollectibility are carried at amortized cost, and hence, are considered to approximate their fair values.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

Monetary liabilities

The fair value of borrowings and other financial liabilities are considered to approximate their respective carrying values due to their short-term nature.

31.12.2025	Other financial assets at amortised cost	Financial assets at fair value through other comprehensive income	Other financial liabilities at amortised cost	Carrying value	Fair value	Notes
Financial assets						
Cash and cash equivalents	500.435.662	-	-	500.435.662	500.435.662	**6**
Trade receivables	740.974.037	-	-	740.974.037	740.974.037	**10**
Other receivables	7.387.106	-	-	7.387.106	7.387.106	**11**
Financial investments	-	4.045.938.113	-	4.045.938.113	4.045.938.113	**7**
Financial liabilities						
Borrowings	-	-	50.633.790	50.633.790	50.633.790	**8**
Trade payables	-	-	354.709.380	354.709.380	354.709.380	**10**
Other financial liabilities	-	-	55.552.384	55.552.384	55.552.384	**11**

31.12.2024	Other financial assets at amortised cost	Financial assets at fair value through other comprehensive income	Other financial liabilities at amortised cost	Carrying value	Fair value	Notes
Financial assets						
Cash and cash equivalents	507.359.749	-	-	507.359.749	507.359.749	**6**
Trade receivables	731.255.981	-	-	731.255.981	731.255.981	**10**
Other receivables	42.933.912	-	-	42.933.912	42.933.912	**11**
Financial investments	-	33.445.375	-	33.445.375	33.445.375	**7**
Financial liabilities						
Borrowings	-	-	84.049.569	84.049.569	84.049.569	**8**
Trade payables	-	-	362.700.747	362.700.747	362.700.747	**10**
Other financial liabilities	-	-	25.881.902	25.881.902	25.881.902	**11**

Fair value is the amount for which a financial instrument could be exchanged, or a liability settled between, willing parties during current transaction, other than in a forced sale or liquidation, and is best evidenced through a quoted market price, if one exists.

The Group determined fair value of financial instruments by using available market information and appropriate valuation methods. However, evaluating the market information and forecasting the real values requires interpretation. As a result, the estimates presented herein are not necessarily indicative of the amounts the Group could realize in a current market exchange.

Financial assets

The carrying values of cash and cash equivalents including other financial assets at amortised cost are considered to approximate their respective carrying values due to their short-term nature and insignificant credit risk.

The classification of the Group's consolidated financial assets and liabilities at fair value is as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities: The fair value of financial assets and financial liabilities are determined with reference to quoted market prices.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices):

Level 3: Inputs for the asset or liability that are not based on observable market data.

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 41 - SUPPLEMENTARY TFRS DISCLOSURES

Earnings Before Interest, Taxes and Depreciation ("EBITDA") are not defined by TFRS. EBITDA has been calculated by the Group by less financial income from the net profit/(loss) for the period and adding tax income/(expense), depreciation and amortization, financial expenses, provision for employment termination benefits and unused vacation. EBITDA disclosed separately by the Group management for better explanation and measurement and operating performance of the Group.

	01.01.2025 31.12.2025	01.01.2024 31.12.2024
Profit for the period	3.741.078.810	598.377.445
Tax (income)/expense	101.893.112	20.787.885
Financial income	(127.286.767)	(170.186.878)
Financial expenses	53.310.250	58.360.455
Depreciation and amortisation charges **(Note 30)**	262.635.780	203.374.797
Net monetary position gains/(losses)	88.667.794	80.997.349
EBITDA	**4.120.298.979**	**791.711.053**

CONVENIENCE TRANSLATION INTO ENGLISH OF THE CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

ATP YAZILIM VE TEKNOLOJİ ANONİM ŞİRKETİ

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 DECEMBER 2025

(Amounts are expressed in Turkish Lira ("TL") in terms of purchasing power of the TL on 31 December 2025 unless otherwise indicated.)

NOTE 42 - EVENTS AFTER THE REPORTING PERIOD

Byte Production Teknolojileri Anonim Şirketi was established and registered, and published by the İstanbul Trade Registry Office on 12 January 2026 which was realised after the balance sheet date. The registered address of Byte Production is located in Beşiktaş/İstanbul and the share capital is amounting to TL 5.000.000 (31 December 2024: 500,000 number of Class A shares and 4,500,000 number of Class B shares each with a nominal value of TL 1). In addition, the registered share capital has been paid in cash prior to the registration of the Company. The founder of Byte Production is ATP Capital Girişim Sermayesi Yatırım Ortaklığı Anonim Şirketi, Class A shareholders are granted the privilege of nominating candidates for election to the Board of Directors.

NOTE 43 - THE OTHER MATTERS WHICH SUBSTANTIALLY AFFECT THE CONSOLIDATED FINANCIAL STATEMENTS OR ARE REQUIRED TO BE DESCRIBED IN TERMS OF MAKING THE CONSOLIDATED FINANCIAL STATEMENTS CLEAR, INTERPRETABLE AND UNDERSTANDABLE

None.

Consolidated Performance Indicators

Environmental Performance Indicators	2024	2025
Greenhouse Gas Emissions (tCO_2e)		
Scope 1	186.06	270,11
Stationary Combustion	56.76	122,97
Mobile Combustion	129.30	147,14
Scope 2 (Location-based)	215.08	208,82
Scope 2 (Market-based)	147.30	17,02
Total	333.35	287,13
Emission Intensity (tCO_2e / employee)	0.65	0,62
Fuel Consumption (Liters)		
Diesel	16,463	18,557
Gasoline	14,005	41,358
Electricity Consumption (MWh)		
Electricity Purchased	486.61	481.16
Water Withdrawal (m^3)	3,385.57	2,336.80
Energy Consumption (MWh)		
Natural Gas	31.43	68.09
Electricity Consumption	486.61	481.16
Energy Consumption (GJ)		
Natural Gas	113.15	245.12
Electricity Consumption	1,751.78	1732.18
Waste (kg)		
Amount of Recycled Waste (kg)	4,035.00	1,090.74
Mixed Packaging Waste	3,625.00	1,061.74
Electronic Waste	410.00	29.00
Amount of Waste per Employee (kg/person)	7.85	2.87
Number of Employees Receiving Waste Management Training	298	-
Number of Employees Receiving Waste Management and Environmental Awareness Training	263	-

Economic Performance Indicators	2024	2025
Total Assets (TRY million)	2,826.30	7,306.9
Equities (TRY million)	2,177.3	6,676.0
Net Cash Position (TRY million)	507.4	500.4
Total Consolidated Revenue (TRY million)	2,578.9	5,660.5
Revenue from Value Appreciation (TRY million)	0.5	3,219.0
Revenue from Operations (TRY million)	2,578.3	2,441.4
Net Period Profit (TRY million)	598.4	3,741.1
Parent Share (TRY million)	572.1	2,053.6
EBITDA (TRY million)	791.7	4,120.3
EBITDA from Value Appreciation (TRY million)	0.5	3,219.0
EBITDA from Operations (TRY million)	791.2	901.3
Share of International Revenue in Operational Revenues (%)	30%	26%
Share of Domestic Revenue in Operational Revenues (%)	70%	74%
Share of Revenue from Domestic Value Appreciation (%)	0	57%
Domestic Revenues (TRY million)	1,817.1	1,817.6
Share of Revenue from Domestic Value Appreciation (TRY million)	0.5	3,219.0
International Revenues (TRY million)	761.3	623.9
Period Profit Margin (%)	23%	66%
EBITDA Margin (%)	31%	73%
R&D Investments (TRY)	597,088,249	651,114,345
Return on Equity (ROE) (%)	27.5	56.0
Number of R&D Employees	271	257
Number of R&D Projects	110	149
ATP Zenia Total Number of Transactions (Million)	357	399
ATP Zenia Number of Kiosk Sales	1,361	2,652
ATP Zenia Total Number of Receipts Issued via Kiosk Channel (Million)	11	33
ATP Zenia Total Number of Online Transactions (Million)	98	178
ATP Tradesoft Borsa Istanbul Market Share in Trading* (%)	51%	54%

** Calculated among competing systems.*

Consolidated Performance Indicators

Social Performance Indicators	2024	2025
Number of Employees by Gender		
Men	362	324
Women	152	139
Number of Employees by Employment Status		
Full Time	489	457
Part Time	25	6
Employees (%)		
Women	29.65%	30.02%
Employee Turnover Rate*	11%	6%
Number of Employees by Category		
White Collar	483	440
Blue Collar	31	23
OHS Data		
Number of Work Accidents	0	0
Occupational Accident Ratio (%)	0%	0%
Health and Safety Training Completion Ratio (%)**	100%	100%
Lost Day Ratio*	0%	0%
Occupational Disease Ratio (%)**	0%	0%
Number of Employees by Age		
Women		
Under 30	73	54
Aged 30-50	74	79
Over 50	5	6
Men		
Under 30	125	81
Aged 30-50	221	224
Over 50	16	19
Number of Employees by Tenure		
Women		
0-5 years	130	113
5-10 years	14	16
+10 years	9	10
Men		
0-5 years	287	241
5-10 years	31	45
+10 years	43	38

Social Performance Indicators	2024	2025
Number of Employee Separations		
Women		
Under 30	13	62
Aged 30-50	10	23
Over 50	1	0
Men		
Under 30	32	83
Aged 30-50	23	47
Over 50	0	4
Donations and Social Investments to the Community (TRY)*	TRY 501,682	TRY 283,268
Number of Employees Hired*	133	62
Remote Working Ratio (%)*	-	19.50%
Flexible Working Ratio (%)*	100%	100%
Number of Interns and Young Talent Program Participants*	-	26
Total Training Time (hours)*	-	3,367 Hours
Average Training Time (hours/person)*	-	3,367 hours / 8.9 per person
Number of Employees Who Received Digital Skills Training*	-	25
Employee Satisfaction Score*	-	3.82/5 (covers June-December period)

** Only ATP*
***Only ATP & Tradesoft Shanghai (China)*

Governance Performance Indicators	2024	2025
Board of Directors and Female Board Member Ratio	**15.4%**	**15.4%**
Board of Directors		
Female (ATP Yazılım ve Teknoloji A.Ş.)	0	0
Female (ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.)	1	1
Female (Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş)	1	1
Male (ATP Yazılım ve Teknoloji A.Ş.)	5	5
Male (ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.)	4	4
Male (Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş)	2	2
Female Board Member Ratio (ATP Yazılım ve Teknoloji A.Ş.)	0.00%	0.00%
Female Board Member Ratio (ATP Capital Girişim Sermayesi Yatırım Ortaklığı A.Ş.)	20.00%	20.00%
Female Board Member Ratio (Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş)	33.33%	33.33%
Number of Board Meetings	18	20
Board Attendance Ratio (%)	93.00%	98.00%
Ratio of Independent Board Members (%)	40.00%	40.00%
Number of Board Committees	3	3
Average Tenure of Board Members (average in years)	14.4	15.4

I-REC Certificate

The International Tracking Standard Foundation
Founder of I-REC

Redemption Statement

This Redemption Statement has been validated against the Evident Registry by Foton Marketplace

This Redemption Statement has been produced for

ATP Yazılım ve Teknoloji A.Ş.

by

IC Enterra Yenilenebilir Enerji A.Ş.

confirming the Redemption of

156

I-REC Certificates, representing REDEMPTION 156 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

Emirhan Cad. No:109 Kat:9 Atakule, 34349 Beşiktaş, İstanbul, Türkiye

in respect of the reporting period

2025-01-01 to 2025-12-31

IC ENTERRA

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
14002511

Verification URL
https://api.evident.app/public/certificates/en/e%2Bgm5ELagFV2O6iJTbGt5SyYD6dli7R6ajFW38d1HfBPQiaqYhNGbbIOdkB%2BMg07

The International Tracking Standard Foundation
Founder of I-REC

The stated Redemption Purpose is

Scope 2 Reporting

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
14002511

Verification URL
https://api.evident.app/public/certificates/en/e%2Bgm5ELagFV2O6iJTbGt5SyYD6dli7R6ajFW38d1HfBPQiaqYhNGbbIOdkB%2BMg07

I-REC Certificate

The International Tracking Standard Foundation
Founder of I-REC

Redemption Certificate

Device Name	Country	Energy Source	Technology	Support	Com.Date	Volume	Period
Bagistas I Barajı ve HES	TUR	ES300	TC320	NO	2015-02-15	156	2021-03-10 2021-06-30

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
14002511

Verification URL
https://api.evident.app/public/certificates/en/e%2Bgm5ELagFV2O6iJTbGt5SyYD6dli7R6ajFW38d1HfBPQiaqYhNGbbIOdkB%2BMg07

The International Tracking Standard Foundation
Founder of I-REC

AUDITOR NOTES

This statement is generated by the I-TRACK Standard Foundation's accredited platform, Foton Marketplace, through the Evident I-REC Registry. Please verify the document using the I-REC Registry link below. This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard. Please verify the document below to check if the offset attributes are included: Where offset attributes are 'incl' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future. Thermal plants emit carbon as part of the combustion process. While this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

QR Code Verification
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Verification Key
14002511

Verification URL
https://api.evident.app/public/certificates/en/e%2Bgm5ELagFV2O6iJTbGt5SyYD6dli7R6ajFW38d1HfBPQiaqYhNGbbIOdkB%2BMg07

I-REC Certificate

The International Tracking Standard Foundation
Founder of I-REC

Redemption Statement

This Redemption Statement has been validated against the Evident Registry by Foton Marketplace

This Redemption Statement has been produced for

Konuk Ağırlama Teknolojileri ve Uygulamaları A.Ş.

by

IC Enterra Yenilenebilir Enerji A.Ş.

confirming the Redemption of

286

I-REC Certificates, representing REDEMPTION 286 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

Dikilitaş Mah. Emirhan Cad. Ata Plaza A Blok No:109 İç Kapı No: 10 Beşiktaş/İstanbul

in respect of the reporting period

2025-01-01 to 2025-12-31

IC ENTERRA

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
11506186

Verification URL
https://api.evident.app/public/certificates/en/0OA2leoyPv0lW%2FdRiEe0sGd47qVLGh0QlrU4W6c4YNAtLahLDS4efmUpG%2FEg7qO2

The International Tracking Standard Foundation
Founder of I-REC

The stated Redemption Purpose is

Scope 2 Reporting

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
11506186

Verification URL
https://api.evident.app/public/certificates/en/0OA2leoyPv0lW%2FdRiEe0sGd47qVLGh0QlrU4W6c4YNAtLahLDS4efmUpG%2FEg7qO2

I-REC Certificate

The International Tracking Standard Foundation
Founder of I-REC

Redemption Certificate

Device Name	Country	Energy Source	Technology	Support	Com.Date	Volume	Period
Bagistas I Barajı ve HES	TUR	ES300	TC320	NO	2015-02-15	286	2021-03-10 2021-06-30

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below.

Verification Key
11506186

Verification URL
https://api.evident.app/public/certificates/en/0OA2leoyPv0IW%2FdRiEe0sGd47qVLGh0QIrU4W6c4YNAtLahLDS4efmUpG%2FEg7qO2

The International Tracking Standard Foundation
Founder of I-REC

AUDITOR NOTES

This statement is generated by the I-TRACK Standard Foundation's accredited platform, Foton Marketplace, through the Evident I-REC Registry. Please verify the document using the I-REC Registry link below. This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard. Please verify the document below to check if the offset attributes are included: Where offset attributes are 'incl' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future. Thermal plants emit carbon as part of the combustion process. While this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

QR Code Verification
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Verification Key
11506186

Verification URL
https://api.evident.app/public/certificates/en/0OA2leoyPv0IW%2FdRiEe0sGd47qVLGh0QIrU4W6c4YNAtLahLDS4efmUpG%2FEg7qO2

I-REC Certificate

The International Tracking Standard Foundation
Founders of I-REC

This Redemption Statement has been produced for

ATP YAZILIM VE TEKNOLOJI A.Ş.

by

ACT COMMODITIES BV

confirming the Redemption of

154.000000

I-REC Certificates, representing 154.000000 MWh of electricity generated from renewable sources

This Statement relates to electricity consumption located at or in

Balmumcu, Dikilitaş Mah. Emirhan Cad. No:109 Kat:9 Atakule 34349 Beşiktaş, İstanbul Turkey

in respect of the reporting period

2024-01-01 to 2024-12-31

The stated Redemption Purpose is

Scope 2 Reporting

QR Code Verification
Verify the status of this Redemption Statement by scanning the QR code on the left and entering in the Verification Key below
Verification Key
1 1 0 9 7 1 6 2
https://api.evident.app/public/certificates/en/oGvViUY7n0BZ8csEoc3P4cQEepTWZtGL92ia9%2Bya6vr9TUWZb9lpkdG3X%2F69%2B3Rv

Redeemed Certificates

Production Device Details

Device	Country of Origin	Energy Source	Technology	Supported	Commissioning Date	Carbon (CO_2 / MWh)
Ciftekopru Reg ve HES	Turkey	Hydro-electric	Run of river	Yes	2013-04-18	0.000000

Redeemed Certificates

From Certificate ID	To Certificate ID	Number of Certificates	Offset Attributes	Period of Production	Issuer
0000-0003-9975-6312.000000	0000-0003-9975-6465.999999	154.000000	Incl	2023-02-01 - 2023-02-28	Foton

Auditor Notes

This statement is proof of the secure and unique redemption of the I-RECs stated above for the named beneficiary to be reported against consumption in the country during the reporting year stated. I-RECs are assigned to a beneficiary at redemption and cannot be further assigned to a third party. No other use of these I-RECs is valid under the I-REC Standard.

Where offset attributes are 'incl' the device registrant, who exclusively holds the environmental attribute rights, has undertaken never to release carbon offsets in association with these MWh; 'excl' means carbon offsets relating to these MWh may be traded independently at some point in the future.

Thermal plants emit carbon as part of the combustion process. While this is not zero carbon, it is generally recognised as carbon neutral where the source is recent biomass.

GRI Content Index

GRI Services has reviewed that the Content Index – Essentials Service has been presented in a manner consistent with the reporting requirements of the GRI Standards and that the information provided in the index has been presented clearly and is accessible for stakeholders. The service has been performed on the Turkish version of the report.

Statement of use	ATP has reported the period from January 1 to December 31, 2025 in accordance with the GRI Standards.
GRI 1	GRI 1: Foundation 2021
GRI Sector Standard used	Since a sector standard for the software and technology sector has not yet been prepared, no sector standard has been used.

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	**Organization and Reporting Practices**	
	2-1 Organizational details	About the Report, pages 14-15 About ATP, pages 34-35 Our Capital Structure and Subsidiaries, pages 46-53
	2-2 Entities included in the organization's sustainability reporting	About the Report, pages 14-15
	2-3 Reporting period, frequency and contact point	Reporting is done annually. About the Report, pages 14-15
	2-4 Restatements of previous period report	Consolidated Performance Indicators, pages 336-339
	2-5 External assurance	No independent assurance statement has been obtained for sustainability indicators.
	Activities and Employees	
	2-6 Activities, value chain and other business relationships	About ATP, pages 34-35 Our Capital Structure and Subsidiaries, pages 46-53 Industries and Solutions, pages 54-71 Stakeholder Map and Stakeholder Engagement, pages 92-93 Value Chain, pages 96-99 Value Creation Model, pages 104-107
	2-7 Employees	Human Resources, pages 140-147
	2-8 Workers who are not employees	Human Resources, pages 140-147
	Governance	
	2-9 Governance structure and composition	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177 Board Committees, pages 179-180 Organization Chart, page 181-183
	2-10 Nomination and selection of the highest governance body	Actions are taken within the framework of applicable regulations in accordance with the minimum qualifications sought for the selection of Board members. Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177
	2-11 Chair of the highest governance body	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Organization and Governance, pages 88-89 Board Members Competency Matrix, pages 174-175
	2-13 Delegation of responsibility for managing impacts	Sustainability Organization and Governance, pages 88-89 Sustainability Approach and Strategy, pages 90-91 Board Members Competency Matrix, pages 174-175
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Organization and Governance, pages 88-89 Sustainability Approach and Strategy, pages 90-91 Board Members Competency Matrix, pages 174-175
	2-15 Conflicts of interest	Business Ethics and Transparency, pages 187-191 Corporate Governance Principles Compliance Statement, pages 195-196
	2-16 Communication of critical concerns	Sustainability Organization and Governance, pages 88-89 Sustainability Approach and Strategy, pages 90-91 Material Topics and Materiality Matrix, pages 94-95
	2-17 Collective knowledge of the highest governance body	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177
	2-18 Evaluation of the performance of the highest governance body	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177
	2-19 Remuneration policies	Human Resources, pages 140-147 Remuneration Policy

GRI Content Index

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Human Resources, pages 140-147 Remuneration Policy
	2-21 Annual total compensation ratio	Consolidated Financial Statements and Independent Auditor's Report for the Accounting Period from January 1 to December 31, 2025, pages 282-289 Employee Severance Policy
	Strategy, Policies and Practices	
	2-22 Statement on sustainable development strategy	Message from the Chairman, pages 16-19 Message from the CEO, pages 20-23 Sustainable Business Model and Global Growth, pages 72-73 Our Contribution to the Sustainable Development Goals, pages 100-103 Value Creation Model, pages 104-107
	2-23 Policy commitments	Sustainability Organization and Governance, pages 88-89 Sustainability Approach and Strategy, pages 90-91 Policies
	2-24 Embedding policy commitments	Sustainability Organization and Governance, pages 88-89 Sustainability Approach and Strategy, pages 90-91 Policies
	2-25 Processes to remediate negative impacts	Stakeholder Map and Stakeholder Engagement, pages 92-93 Customer Satisfaction and Experience, pages 128-129 Business Ethics and Transparency, pages 187-191
	2-26 Mechanisms for seeking advice and raising concerns	Stakeholder Map and Stakeholder Engagement, pages 92-93 Customer Satisfaction and Experience, pages 128-129 Business Ethics and Transparency, pages 187-191
	2-27 Compliance with laws and regulations	No non-compliance with laws occurred during the reporting period, and no penalties for non-compliance with laws and regulations were received. Business Ethics and Transparency, pages 187-191
	2-28 Corporate memberships	Stakeholder Map and Stakeholder Engagement, pages 92-93

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	**Stakeholder Engagement**	
	2-29 Approach to stakeholder engagement	Stakeholder Map and Stakeholder Engagement, pages 92-93
	2-30 Collective bargaining agreements	There is no collective bargaining agreement in place at ATP.
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Material Topics and Materiality Matrix, pages 94-95
	3-2 List of material topics	Material Topics and Materiality Matrix, pages 94-95
	Climate Action	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Fight Against Climate Change and Environmental Management, pages 156-159 Energy and Emission Management, pages 160-163 Environmental Policy
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Climate Action and Environmental Management, pages 156-159 2025 TSRS Report, pages 226-265
	102-2 Climate change adaptation plan	Climate Action and Environmental Management, pages 156-159 2025 TSRS Report, pages 226-265
	102-4 GHG emissions reduction targets and progress	Climate Action and Environmental Management, pages 156-159 2025 TSRS Report, pages 226-265
	102-5 Scope 1 GHG emissions	Climate Action and Environmental Management, pages 156-159 2025 TSRS Report, pages 226-265 Consolidated Performance Indicators, pages 336-339
	102-6 Scope 2 GHG emissions	Climate Action and Environmental Management, pages 156-159 2025 TSRS Report, pages 226-265 Consolidated Performance Indicators, pages 336-339
	102-8 GHG emissions intensity	2025 TSRS Report, pages 226-265 Consolidated Performance Indicators, pages 336-339

GRI Content Index

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
	Effective Energy Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Energy and Emission Management, pages 156-159 Environmental Policy Energy Policy
GRI 103: Energy 2025	103-1 Energy policies and commitments	Energy and Emission Management, pages 160-163
	103-2 Energy consumption and self-generation within the organization	Energy and Emission Management, pages 160-163 Consolidated Performance Indicators, pages 336-339
	103-5 Reduction in energy consumption	Energy and Emission Management, pages 160-163 Consolidated Performance Indicators, pages 336-339
	Business Ethics, Compliance and Transparency	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Business Ethics and Transparency, pages 187-191 Code of Ethics
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics and Transparency, pages 187-191
	205-3 Confirmed incidents of corruption and actions taken	No incident of corruption was encountered at ATP during the reporting period. Business Ethics and Transparency, pages 187-191
	Water Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Water Management, pages 164-165 Environmental Policy
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management, pages 164-165
	303-3 Water withdrawal	Water Management, pages 164-165 Consolidated Performance Indicators, pages 336-339

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
	Circular Economy and Waste Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Circular Economy and Waste Management, pages 166-167 Environmental Policy
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy and Waste Management, pages 166-167
	306-2 Management of significant waste-related impacts	Circular Economy and Waste Management, pages 166-167
	306-4 Waste diverted from disposal	Circular Economy and Waste Management, pages 166-167 Consolidated Performance Indicators, pages 336-339
	Sustainable Supply Chain	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Sustainable Supply Chain Management, page 136
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	In the reporting period, there was no significant negative environmental impact in ATP's supply chain network. Sustainable Supply Chain Management, page 136
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	In the reporting period, there was no significant negative environmental impact in ATP's supply chain network. Sustainable Supply Chain Management, page 136
	Talent Management and Employee Development	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Human Resources, pages 140-147
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Resources, pages 140-147 Consolidated Performance Indicators, pages 336-339
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Resources, pages 140-147 Consolidated Performance Indicators, pages 336-339
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Resources, pages 140-147

GRI Content Index

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
	Occupational Health and Safety	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Occupational Health and Safety, pages 148-149 Occupational Health and Safety Policy
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety, pages 148-149
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety, pages 148-149
	403-3 Occupational health services	Occupational Health and Safety, pages 148-149
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety, pages 148-149
	403-5 Worker training on occupational health and safety	Occupational Health and Safety, pages 148-149 Consolidated Performance Indicators, pages 336-339
	403-9 Work-related injuries	Occupational Health and Safety, pages 148-149 Consolidated Performance Indicators, pages 336-339
	403-10 Work-related ill health	Occupational Health and Safety, pages 148-149 Consolidated Performance Indicators, pages 336-339
	Diversity, Equity and Inclusion	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Human Resources, pages 140-147 Business Ethics and Transparency, pages 187-191 Human Rights, Diversity, and Inclusion Policy
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177 Consolidated Performance Indicators, pages 336-339
	405-2 Ratio of basic salary and remuneration of women to men	There is no gender-based pay discrimination at ATP. Human Rights, Diversity, and Inclusion Policy

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incident of discrimination occurred at ATP during the reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	In the reporting period, to the best of ATP's knowledge, there was no violation of trade union rights at any supplier.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ATP, in line with the principle of not employing child labor as set forth in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, does not employ child labor under any circumstances and expects its suppliers and other stakeholders in the value chain to comply with the age provisions specified in relevant laws and regulations. Human Rights, Diversity, and Inclusion Policy
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ATP and all stakeholders in its value chain, especially its suppliers, do not employ forced labor under any circumstances.
	Contribution to Local Development	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Corporate Social Responsibility, pages 150-151
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibility, pages 150-151
	Data Security and Digital Resilience	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Data Security and Privacy, pages 120-123 Information Security Policy
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the reporting period, there were no substantiated complaints regarding breaches of customer privacy or loss of customer data. Data Security and Privacy, pages 120-123

GRI Content Index

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
	Innovative Solutions and Entrepreneurship	
GRI 3: Material Topics 2021	3-3 Management of material topics	Industries and Solutions, pages 54-71 Material Topics and Materiality Matrix, pages 94-95 Innovative and Strategic Collaborations, pages 124-127
	AI and Digital Transformation	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 R&D, Innovation and Digital Transformation, pages 112-119
	Growth and Financial Profitability	
GRI 3: Material Topics 2021	3-3 Management of material topics	Financial and Operational Indicators, pages 76-77 Sustainable Business Model and Global Growth, pages 72-73 Material Topics and Materiality Matrix, pages 94-95
	Employee Happiness and Engagement	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Human Resources, pages 140-147
	Innovative Collaborations and Ecosystem Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Industries and Solutions, pages 54-71 Material Topics and Materiality Matrix, pages 94-95 Innovative and Strategic Collaborations, pages 124-127
	Future of Work	
GRI 3: Material Topics 2021	3-3 Management of material topics	Industry Developments and 2026 Outlook, pages 82-83 Material Topics and Materiality Matrix, pages 94-95 R&D, Innovation and Digital Transformation, pages 112-119
	Corporate Governance	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Corporate Governance, pages 168-225
	Customer Experience and Value Creation	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Customer Experience and Satisfaction, pages 128-129

GRI STANDARD	DISCLOSURES	REFERENCE AND/OR DIRECT RESPONSES
GENERAL DISCLOSURES		
	Integrated Risk Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Risk Management Policy, pages 192-194
	Organizational Development and Culture	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Human Resources, pages 140-147
	Stakeholder Engagement	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Stakeholder Map and Stakeholder Engagement, pages 92-93
	Corporate Social Responsibility	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Corporate Social Responsibility, pages 150-151
	Emissions Management	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Climate Action and Environmental Management, pages 156-159 Energy and Emission Management, pages 160-163
	Community Investments and Economic Development	
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Materiality Matrix, pages 94-95 Corporate Social Responsibility, pages 150-151

SASB Index

Table 1. Sustainability Disclosure Topics and Metrics*

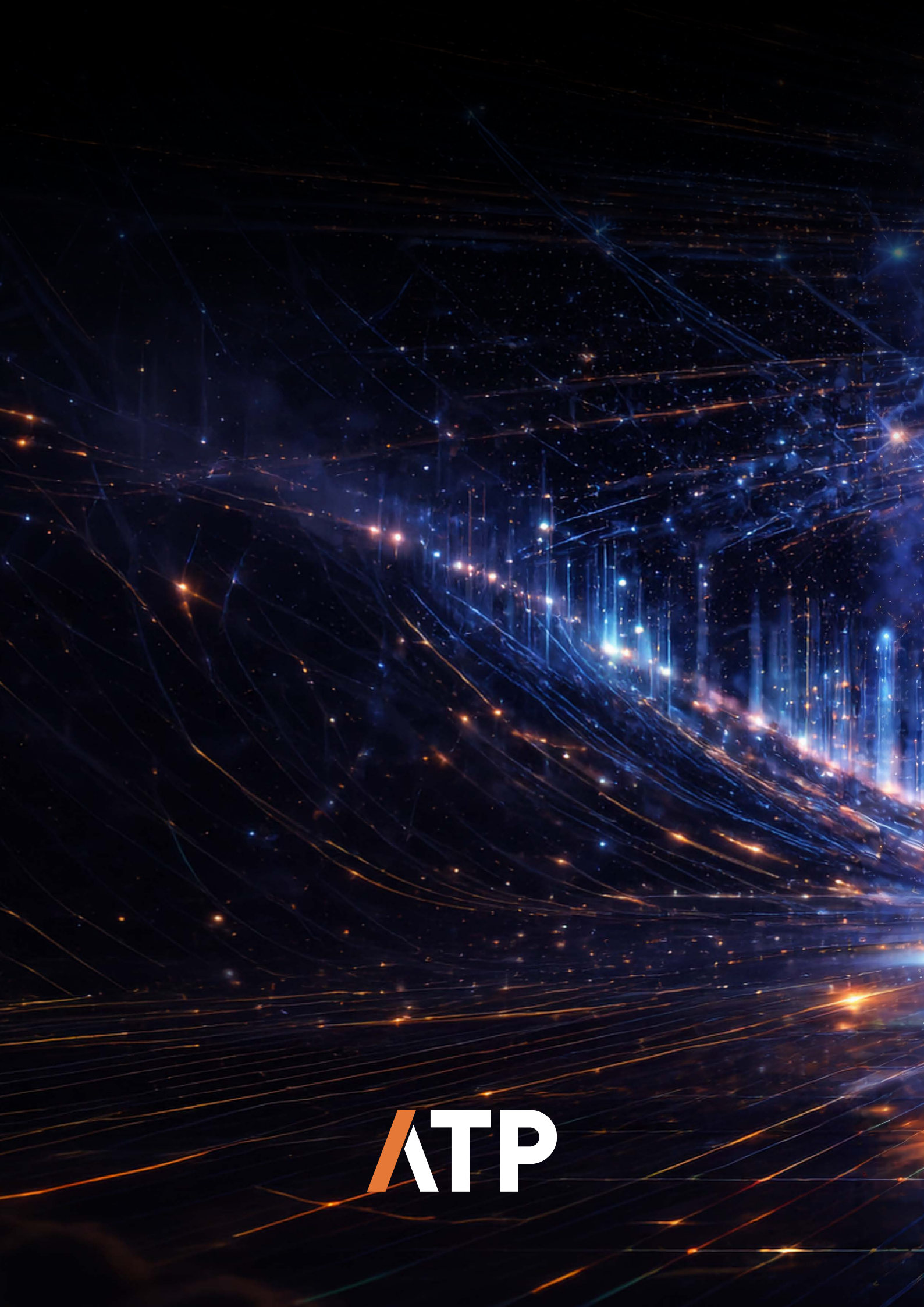
Topic	Metric	SASB Code	Category	Measurement Unit	Reference/Disclosure
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumption (2) Percentage use of grid electricity (%) (3) Percentage use of renewable energy (%)	TC-SI-130a.1	Quantitative	Gigajoule (GJ), Percentage (%)	Energy and Emission Management, pages 160-163 2025 TSRS Report, pages 226-265 Consolidated Performance Indicators, pages 336-339
	(1) Total water withdrawn (2) Total water consumed; percentage of each in regions with high or extremely high water stress	TC-SI-130a.2	Quantitative	Thousand cubic meters (m^3), Percentage (%)	Water Management, pages 164-165 2025 TSRS Report, pages 226-265 Consolidated Performance Indicators, pages 336-339
	Disclosure for the integration of environmental considerations into strategic planning for data center needs	TC-SI-130a.3	Disclosure and Analysis	-	ATP carries out its data center operations through external service providers. Accordingly, no disclosure was made on this topic since environmental indicators originating from data centers are not directly related to the organization's own activities.
Recruitment and Management of a Global, Diverse, and Skilled Workforce	(1) Gender and (2) diversity group representation ratio for: (a) senior management, (b) non-senior management, (c) technical staff, and (d) all other employees	TC-SI-330a.3	Quantitative	Percentage (%)	Board of Directors Activities and Member Qualifications, pages 170-173 Board Members Competency Matrix, pages 174-175 Senior Management, pages 176-177 Human Resources, pages 140-147
Intellectual Property Protection and Competitive Behavior	Total monetary loss resulting from legal proceedings related to anti-competitive behavior regulations	TC-SI-520a.1	Quantitative	Reporting currency	2025 TSRS Report, pages 226-265
Management of Systemic Risks Arising from Technological Interruptions	Description of approach to managing business continuity risks related to operational disruptions	TC-SI-550a.2	Disclosure and Analysis	-	ATP carries out its data center activities via external service providers. In this scope, no disclosure was made since technology interruptions originating from data centers (excluding planned interruptions) are not directly related to the organization's own operations.

** Topic headings not directly related to our activities were not included in the table.*

Table 2. Activity Metrics

Activity Metric	SASB Code	Category	Measurement Unit	Relevant Value / Reference for the Relevant Value
(1) Number of licenses or subscriptions, (2) percentage of cloud-based ones	TC-SI-000.A	Quantitative	Number, Percentage (%)	• **ATP Zenia:** There are 3,529 licenses/subscriptions, and the cloud usage rate is 100%. • **ATP Digital:** There are approximately 14,900 licenses/subscriptions for various products, and the cloud usage rate is 90%. • **ATP Tradesoft:** It provides software solutions and operates in customer environments where ATP does not have access; therefore, it has not been included in the relevant metric group.
(1) Data processing capacity, (2) percentage outsourced	TC-SI-000.B	Quantitative	-	ATP carries out its data center activities via external service providers. Accordingly, since data processing and storage capacity processes are carried out in outsourced centers, there is no data directly attributable to the Company's own operations.
(1) Amount of data storage, (2) percentage outsourced	TC-SI-000.C	Quantitative	Petabytes, Percentage (%)	

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