

Profit Distribution Policy

Kontrolmatik A.Ş. (“the Company”) has established its profit distribution policy (“the Policy”) in accordance with the provisions of the Turkish Commercial Code No. 6102, the Capital Markets Law No. 6362, the Dividend Communiqué (II-19.1) issued by the Capital Markets Board of the Republic of Turkey (“CMB”), other applicable capital markets legislation, and the Company’s Articles of Association.

In this context, the Company aims to distribute at least 30% of its distributable profit as cash dividends, based on the net profit for the period as stated in the financial statements prepared in accordance with applicable legal regulations—after deductions for legal reserves, taxes, funds, financial liabilities, and any prior years’ losses, if applicable.

Dividends shall be distributed equally among all existing shares, regardless of their issuance or acquisition dates, on the date determined by the General Assembly and within the legally prescribed time limits following its approval.

The implementation of this policy, and the actual dividend payout ratio, will depend on various factors including, but not limited to, the Company’s investment and financing strategies, developments in relevant legislation, its medium- and long-term objectives, capital and investment requirements, profitability, financial position, level of indebtedness, liquidity, and overall domestic and global economic conditions.

Considering these factors, the Company may choose not to distribute dividends in a given year, based on a proposal by the Board of Directors and the approval of the General Assembly, in line with the principles set forth in this policy.

The Company’s Articles of Association also include a provision for the distribution of advance (interim) dividends, which may be paid in accordance with applicable procedures and regulations.

Article 14, titled “Determination and Distribution of Profit”, sets out the core principles governing profit distribution.