



KAMUYU AYDINLATMA PLATFORMU

PLASTİKKART AKILLI KART İLETİŞİM SİSTEMLERİ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2024 - 1. 3 Monthly Notification

General Information About Financial Statements



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	183.473.136	279.942.404
Trade Receivables		215.725.750	133.909.556
Trade Receivables Due From Unrelated Parties	5	215.725.750	133.909.556
Other Receivables		2.240.247	2.727.263
Other Receivables Due From Unrelated Parties	6	2.240.247	2.727.263
Inventories	7	78.215.018	76.876.042
Prepayments	8	32.154.939	23.761.147
Other current assets	11	62.156	11.653
SUB-TOTAL		511.871.246	517.228.065
Total current assets		511.871.246	517.228.065
NON-CURRENT ASSETS			
Property, plant and equipment	9	183.063.827	181.608.202
Intangible assets and goodwill	10	1.950.929	2.216.575
Deferred Tax Asset	24	11.597.565	7.634.864
Total non-current assets		196.612.321	191.459.641
Total assets		708.483.567	708.687.706
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		244.884.198	184.066.708
Trade Payables to Related Parties	4,5	234.474.048	178.276.093
Trade Payables to Unrelated Parties	5	10.410.150	5.790.615
Employee Benefit Obligations	13	2.896.786	2.096.344
Contract Liabilities	8	33.818.561	47.634.462
Deferred Income Other Than Contract Liabilities	8	133.965.140	207.510.707
Current tax liabilities, current	24	12.311.720	4.740.774
Current provisions		2.459.475	4.167.604
Other current provisions	12	2.459.475	4.167.604
Other Current Liabilities	11	8.257.112	15.195.209
SUB-TOTAL		438.592.992	465.411.808
Total current liabilities		438.592.992	465.411.808
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	13	14.519.188	6.210.365
Total non-current liabilities		14.519.188	6.210.365
Total liabilities		453.112.180	471.622.173
EQUITY			
Equity attributable to owners of parent		255.371.387	237.065.533
Issued capital	14	22.750.000	22.750.000
Inflation Adjustments on Capital	14	437.277.523	437.277.523
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		20.377.376	24.618.739
Gains (Losses) on Revaluation and Remeasurement	14	20.377.376	24.618.739
Increases (Decreases) on Revaluation of Property, Plant and Equipment		28.278.923	28.278.923
Gains (Losses) on Remeasurements of Defined Benefit Plans		-7.901.547	-3.660.184
Restricted Reserves Appropriated From Profits	14	21.455.608	21.455.608
Prior Years' Profits or Losses		-269.036.337	-268.096.404
Current Period Net Profit Or Loss		22.547.217	-939.933
Total equity		255.371.387	237.065.533
Total Liabilities and Equity		708.483.567	708.687.706

Profit or loss [abstract]

Presentation Currency	TL
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	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	15	433.842.167	245.790.496
Cost of sales	15	-398.158.117	-241.102.320
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		35.684.050	4.688.176
GROSS PROFIT (LOSS)		35.684.050	4.688.176
General Administrative Expenses	16	-5.842.361	-13.023.571
Marketing Expenses	17	-547.353	-1.911.794
Other Income from Operating Activities	19	13.521.936	1.017.370
Other Expenses from Operating Activities	20	-12.910.019	-5.309.336
PROFIT (LOSS) FROM OPERATING ACTIVITIES		29.906.253	-14.539.155
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		29.906.253	-14.539.155
Finance costs	23	-681.817	-841.136
Gains (losses) on net monetary position		-2.002.950	2.403.588
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		27.221.486	-12.976.703
Tax (Expense) Income, Continuing Operations		-4.674.269	12.713.600
Current Period Tax (Expense) Income	24	-8.222.707	0
Deferred Tax (Expense) Income	24	3.548.438	12.713.600
PROFIT (LOSS) FROM CONTINUING OPERATIONS		22.547.217	-263.103
PROFIT (LOSS)		22.547.217	-263.103
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		22.547.217	-263.103
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	25	0,99110000	-0,01160000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of Other Comprehensive Income			
PROFIT (LOSS)		22.547.217	-263.103
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.241.363	-3.761.214
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-4.655.626	-4.187.172
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		414.263	425.958
Taxes Relating to Remeasurements of Defined Benefit Plans	24	414.263	425.958
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-4.241.363	-3.761.214
TOTAL COMPREHENSIVE INCOME (LOSS)		18.305.854	-4.024.317
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		18.305.854	-4.024.317

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 31.03.2024	Previous Period 01.01.2023 - 31.03.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-59.533.445	-34.850.980
Profit (Loss)		22.547.217	-263.103
Profit (Loss) from Continuing Operations		22.547.217	-263.103
Adjustments to Reconcile Profit (Loss)		49.892.881	-26.258.924
Adjustments for depreciation and amortisation expense	9,10,18	4.979.234	3.093.189
Adjustments for provisions		5.388.311	1.561.605
Adjustments for Interest (Income) Expenses		-621.913	-157.741
Adjustments for Interest Income		-621.913	-157.741
Adjustments for unrealised foreign exchange losses (gains)		12.715.116	-4.106.593
Adjustments for Tax (Income) Expenses	24	4.674.269	-12.713.600
Other adjustments to reconcile profit (loss)		22.757.864	-13.935.784
Changes in Working Capital		-132.231.998	-4.159.799
Adjustments for decrease (increase) in trade accounts receivable		-99.226.367	-22.281.338
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-99.226.367	-22.281.338
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-8.967.606	-142.868
Adjustments for decrease (increase) in inventories		-1.338.976	23.167.420
Adjustments for increase (decrease) in trade accounts payable		66.196.690	6.541.758
Increase (Decrease) in Trade Accounts Payables to Related Parties		37.479.950	-11.699.296
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		28.716.740	18.241.054
Adjustments for increase (decrease) in other operating payables		-88.895.739	-11.444.771
Cash Flows from (used in) Operations		-59.791.900	-30.681.826
Interest received		621.913	157.741
Payments Related with Provisions for Employee Benefits	13	-363.458	-4.326.895
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-155.362.653	-1.272.210
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-6.169.213	-1.272.210
Other inflows (outflows) of cash	3	-149.193.440	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-36.648.821	-7.842.996
Other inflows (outflows) of cash		-36.648.821	-7.842.996
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-251.544.919	-43.966.186
Effect of exchange rate changes on cash and cash equivalents		5.882.211	-334.786
Net increase (decrease) in cash and cash equivalents		-245.662.708	-44.300.972
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		279.942.404	70.478.684
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	34.279.696	26.177.712

Footnote Reference		Equity												
		Equity attributable to owners of parent [member]											Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings					
				Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans													
Previous Period 01.01.2023 - 31.03.2023	Statement of changes in equity (abstract)													
	Statement of changes in equity (line items)													
	Equity at beginning of period	22.750.000	437.277.523		-2.267.052			19.721.030	-219.187.328	-47.174.500	-266.361.828	211.119.673		211.119.673
	Adjustments Related to Accounting Policy Changes													
	Adjustments Related to Required Changes in Accounting Policies													
	Adjustments Related to Voluntary Changes in Accounting Policies													
	Adjustments Related to Errors													
	Other Restatements													
	Restated Balances													
	Transfers								47.174.500	47.174.500				
	Total Comprehensive Income (Loss)				-3.761.214						-263.103	-4.024.317	-4.024.317	
	Profit (loss)										-263.103	-263.103	-263.103	
	Other Comprehensive Income (Loss)				-3.761.214							-3.761.214	-3.761.214	
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													
	Increase (Decrease) through Share-Based Payment Transactions													
	Acquisition or Disposal of a Subsidiary													
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
	Transactions with noncontrolling shareholders													
	Increase through Other Contributions by Owners													
Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied														
Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied														
Increase (decrease) through other changes, equity														
Equity at end of period	22.750.000	437.277.523		-6.028.266			19.721.030	-266.361.828	-263.103	-266.624.931	207.095.356		207.095.356	
	Statement of changes in equity (abstract)													
	Statement of changes in equity (line items)													
	Equity at beginning of period	22.750.000	437.277.523	28.278.923	-3.660.184			21.455.608	-268.096.404	-939.933	-269.036.337	237.065.533		237.065.533
	Adjustments Related to Accounting Policy Changes													
	Adjustments Related to Required Changes in Accounting Policies													
	Adjustments Related to Voluntary Changes in Accounting Policies													
	Adjustments Related to Errors													
	Other Restatements													
	Restated Balances													
	Transfers								-939.933	939.933	0	0	0	
	Total Comprehensive Income (Loss)				-4.241.363						22.547.217	18.305.854	14.064.491	14.064.491
	Profit (loss)										22.547.217	22.547.217	22.547.217	22.547.217
	Other Comprehensive Income (Loss)				-4.241.363							-4.241.363	-4.241.363	-4.241.363
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													

Current Period 01.01.2024 - 31.03.2024																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions															
	Increase (Decrease) through Share-Based Payment Transactions															
	Acquisition or Disposal of a Subsidiary															
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															
	Transactions with noncontrolling shareholders															
	Increase through Other Contributions by Owners															
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
	Increase (decrease) through other changes, equity															
	Equity at end of period		22.750.000	437.277.523		28.278.923		-7.901.547			21.455.608	-269.036.337	22.547.217	-246.489.120	255.371.387	255.371.387