



KAMUYU AYDINLATMA PLATFORMU

MİA TEKNOLOJİ A.Ş. Financial Report Consolidated 2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

MİA TEKNOLOJİ ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

MİA TEKNOLOJİ ANONİM ŞİRKETİ'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı konsolide dipnotlarının("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ankara, 24 Ağustos 2024

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm Of Abacus Worldwide

ALİ OSMAN EFLATUN

Sorumlu Denetçi



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[3]	521.724.572	242.871.044
Trade Receivables	[5]	1.031.561.057	602.130.443
Trade Receivables Due From Related Parties		740.198.614	0
Trade Receivables Due From Unrelated Parties		291.362.443	602.130.443
Other Receivables	[7]	6.036.734	9.585.774
Other Receivables Due From Related Parties		1.953.538	4.709.611
Other Receivables Due From Unrelated Parties		4.083.196	4.876.163
Inventories	[8]	22.404.298	44.793.862
Prepayments	[14]	97.055.912	19.496.399
Prepayments to Unrelated Parties		97.055.912	19.496.399
Current Tax Assets	[15]	1.304.884	0
Other current assets	[16]	13.966.699	24.196.992
Other Current Assets Due From Unrelated Parties		13.966.699	24.196.992
SUB-TOTAL		1.694.054.156	943.074.514
Total current assets		1.694.054.156	943.074.514
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	[4]	55.493.702	15.326.119
Investment property	[10]	39.490.051	39.690.546
Property, plant and equipment	[11]	107.759.158	110.956.269
Machinery And Equipments		86.906.657	90.887.187
Vehicles		7.332.058	7.247.835
Fixtures and fittings		9.231.927	8.041.320
Leasehold Improvements		4.288.516	4.779.927
Right of Use Assets	[9]	4.645.119	5.729.475
Intangible assets and goodwill	[12]	1.629.029.985	1.511.831.082
Other Rights		23.482.426	23.482.427
Computer Softwares		1.609.088.404	1.491.120.702
Other intangible assets		-3.540.845	-2.772.047
Prepayments	[14]	14.702.970	18.339.689
Prepayments to Unrelated Parties		14.702.970	18.339.689
Deferred Tax Asset	[15]	79.735.978	67.947.417
Total non-current assets		1.930.856.963	1.769.820.597
Total assets		3.624.911.119	2.712.895.111
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	388.243.943	110.957.339
Current Borrowings From Unrelated Parties		388.243.943	110.957.339
Bank Loans		388.243.943	110.957.339
Current Portion of Non-current Borrowings	[6]	29.860.678	138.044.287
Current Portion of Non-current Borrowings from Related Parties		29.860.678	138.044.287
Current Portion of other Non-current Borrowings		29.860.678	138.044.287
Other Financial Liabilities	[6]	1.226.786	2.285.409
Other Miscellaneous Financial Liabilities		1.226.786	2.285.409
Trade Payables	[5]	123.686.372	159.060.298
Trade Payables to Unrelated Parties		123.686.372	159.060.298
Employee Benefit Obligations	[17]	9.841.222	7.059.431
Other Payables	[7]	48.486.795	0
Other Payables to Related Parties		48.486.795	0
Deferred Income Other Than Contract Liabilities	[14]	95.392.952	26.502.203
Deferred Income Other Than Contract Liabilities from Unrelated Parties		95.392.952	26.502.203
Current tax liabilities, current	[15]	0	1.213.876
Current provisions		3.728.561	1.939.700
Current provisions for employee benefits	[18]	3.172.858	1.246.546
Other current provisions		555.703	693.154
Other Current Liabilities	[16]	1.712.852	1.526.883

Other Current Liabilities to Unrelated Parties		1.712.852	1.526.883
SUB-TOTAL		702.180.161	448.589.426
Total current liabilities		702.180.161	448.589.426
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	29.219.672	55.014.061
Long Term Borrowings From Unrelated Parties		29.219.672	55.014.061
Bank Loans		29.219.672	55.014.061
Other Financial Liabilities	[6]	1.042.439	1.537.237
Other Miscellaneous Financial Liabilities		1.042.439	1.537.237
Non-current provisions	[18]	4.954.587	12.531.293
Non-current provisions for employee benefits		4.954.587	12.531.293
Total non-current liabilities		35.216.698	69.082.591
Total liabilities		737.396.859	517.672.017
EQUITY			
Equity attributable to owners of parent		2.885.752.803	2.194.629.794
Issued capital	[19]	494.000.000	494.000.000
Inflation Adjustments on Capital	[19]	293.384.424	293.384.424
Capital Advance	[19]	143.670.670	143.670.670
Share Premium (Discount)	[19]	322.832.123	322.832.123
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[19]	-5.791.446	-571.220
Gains (Losses) on Revaluation and Remeasurement		-5.791.446	-571.220
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.791.446	-571.220
Restricted Reserves Appropriated From Profits	[19]	39.650.052	39.650.052
Legal Reserves		39.650.052	39.650.052
Prior Years' Profits or Losses	[19]	901.663.745	273.076.517
Current Period Net Profit Or Loss		696.343.235	628.587.228
Non-controlling interests		1.761.457	593.300
Total equity		2.887.514.260	2.195.223.094
Total Liabilities and Equity		3.624.911.119	2.712.895.111



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	[20]	1.330.178.966	810.080.792	305.922.930	449.758.396
Cost of sales	[20]	-343.934.395	-413.948.432	-207.213.128	-246.627.856
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		986.244.571	396.132.360	98.709.802	203.130.540
GROSS PROFIT (LOSS)		986.244.571	396.132.360	98.709.802	203.130.540
General Administrative Expenses	[21]	-43.610.036	-92.673.123	-23.633.654	-77.088.939
Other Income from Operating Activities	[22]	1.382.760	739.590	1.107.250	65.409
Other Expenses from Operating Activities	[22]	-1.849.513	-2.570.599	-1.637.211	-2.522.988
PROFIT (LOSS) FROM OPERATING ACTIVITIES		942.167.782	301.628.228	74.546.187	123.584.022
Investment Activity Income	[23]	125.183	14.141.867	45.369	14.086.142
Investment Activity Expenses	[23]	-200.495	0	-200.495	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		942.092.470	315.770.095	74.391.061	137.670.164
Finance income	[24]	42.206.843	28.219.671	26.635.331	19.623.498
Finance costs	[24]	-133.292.900	-42.692.372	-80.026.595	-25.245.105
Gains (losses) on net monetary position		-163.016.227	-106.786.074	-103.045.706	-58.085.000
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		687.990.186	194.511.320	-82.045.909	73.963.557
Tax (Expense) Income, Continuing Operations	[15]	10.226.160	439.102	53.564.666	35.801.427
Current Period Tax (Expense) Income		0	-391.425	0	-391.425
Deferred Tax (Expense) Income		10.226.160	830.527	53.564.666	36.192.852
PROFIT (LOSS) FROM CONTINUING OPERATIONS		698.216.346	194.950.422	-28.481.243	109.764.984
PROFIT (LOSS)		698.216.346	194.950.422	-28.481.243	109.764.984
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.873.111	-30.340	1.506.302	-30.340
Owners of Parent		696.343.235	194.980.762	-29.987.545	109.795.324
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-5.220.226	-721.384	-11.722.981	1.781.169
Gains (Losses) on Remeasurements of Defined Benefit Plans	[19]	-6.779.514	-901.731	-15.224.654	2.226.459
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	[19]	1.559.288	180.347	3.501.673	-445.290
Deferred Tax (Expense) Income		1.559.288	180.347	3.501.673	-445.290
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-5.220.226	-721.384	-11.722.981	1.781.169
TOTAL COMPREHENSIVE INCOME (LOSS)		692.996.120	194.229.038	-40.204.224	111.546.153
Total Comprehensive Income Attributable to					
Non-controlling Interests		1.761.457	98.358	1.394.648	98.358
Owners of Parent		691.234.663	194.130.680	-41.598.872	111.447.795

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		351.299.972	334.648.625
Profit (Loss)		696.343.235	194.980.762
Profit (Loss) from Continuing Operations		696.343.235	194.980.762
Adjustments to Reconcile Profit (Loss)		58.300.236	96.266.815
Adjustments for depreciation and amortisation expense	[10,11,12]	102.616.803	63.274.593
Adjustments for provisions		-12.567.359	6.030.894
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[17]	-12.429.908	2.997.089
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	[18]	-137.451	-84.748
Adjustments for (Reversal of) General Provisions	[5,18,15]	0	3.118.553
Adjustments for Interest (Income) Expenses		-20.306.059	4.790.636
Adjustments for Interest Income	[6,24]	214.904	5.163.319
Adjustments for interest expense	[6,24]	-20.520.963	-372.683
Adjustments for Tax (Income) Expenses		-11.443.149	22.170.692
Changes in Working Capital		-425.592.884	-177.935.474
Decrease (Increase) in Financial Investments		-40.167.583	0
Adjustments for decrease (increase) in trade accounts receivable	[5]	-431.517.188	-304.478.079
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-740.198.614	-118.308
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		308.681.426	-304.359.771
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[7]	12.636.922	-8.539.825
Decrease (Increase) in Other Related Party Receivables Related with Operations		2.756.073	-15.910
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		9.880.849	-8.523.915
Adjustments for decrease (increase) in inventories	[8]	22.389.564	-7.433.325
Decrease (Increase) in Prepaid Expenses	[14]	-73.905.977	4.975.270
Adjustments for increase (decrease) in trade accounts payable	[5]	13.112.869	56.634.709
Increase (Decrease) in Trade Accounts Payables to Related Parties		48.486.795	21.577
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-35.373.926	56.613.132
Adjustments for increase (decrease) in other operating payables		71.858.509	80.905.776
Increase (Decrease) in Other Operating Payables to Unrelated Parties	[7]	71.858.509	80.905.776
Cash Flows from (used in) Operations		329.050.587	113.312.103
Inflation Effect On Operating Activities		22.249.385	221.336.522
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-215.343.675	-317.312.042
Purchase of Property, Plant, Equipment and Intangible Assets		-215.343.675	-317.312.042
Purchase of property, plant and equipment	[11,12,23]	-10.142.030	-317.312.042
Purchase of intangible assets		-205.201.645	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		179.482.410	29.947.471
Proceeds from borrowings		361.336.599	274.062.697
Proceeds from Loans	[6]	361.336.599	274.062.697
Repayments of borrowings		-181.854.189	-244.115.226
Loan Repayments	[6]	-181.854.189	-244.115.226
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		315.438.707	47.284.054
Net increase (decrease) in cash and cash equivalents		315.438.707	47.284.054
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		242.871.044	363.612.567
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-36.585.179	-249.057.784
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		521.724.572	161.838.837

Previous Period 01.01.2023 - 30.06.2023	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		38.000.000	163.945.044	447.366.378	-804.314	-804.314	-804.314			11.238.569	228.200.783	529.858.318	759.059.101	1.417.804.778	0	1.417.804.778	
	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										11.854.213	518.004.105	-529.858.318	-11.854.213	0		0	
	Total Comprehensive Income (Loss)						-721.384	-721.384	-721.384					194.980.762	194.980.762	194.259.378	98.358	194.357.166
	Profit (loss)													194.980.762	194.980.762	194.980.762	-30.340	194.950.422
	Other Comprehensive Income (Loss)	[13,15]					-721.384	-721.384	-721.384						-721.384	128.698	-592.686	
	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		38.000.000	163.945.044	447.366.378	-1.525.698	-1.525.698	-1.525.698			23.092.782	746.204.888	194.980.762	941.185.650	1.612.064.156	98.358	1.612.162.514	
		Statement of changes in equity (abstract)																
		Statement of changes in equity (line items)																
	Equity at beginning of period		494.000.000	293.384.424	143.670.670	322.632.123	-571.220	-571.220	-571.220			39.650.052	273.076.517	628.587.228	901.663.745	2.194.629.794	593.300	2.195.223.094
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											628.587.228	-628.587.228	0	0		0		
Total Comprehensive Income (Loss)						-5.220.226	-5.220.226	-5.220.226				696.343.235	696.343.235	691.123.009	1.168.157	692.291.166		
Profit (loss)												696.343.235	696.343.235	696.343.235	1.873.111	698.216.346		
Other Comprehensive Income (Loss)	[13,15]					-5.220.226	-5.220.226	-5.220.226						-5.220.226	-704.954	-5.925.180		
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 - 30.06.2024																	
	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		494,000,000	293,384,424	143,670,670	322,832,123		-5,791,446	-5,791,446	-5,791,446		39,650,052	901,663,745	696,343,235	1,598,006,980	2,885,752,803	1,761,457 2,887,514,260