

KAMUYU AYDINLATMA PLATFORMU

ATP YAZILIM VE TEKNOLOJİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report 30.09.2024





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 30.09.2024	Previous Period 31.12.2023
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	345.966.813	416.036.37
Financial Investments	7	0	
Trade Receivables	10	546.012.565	532.621.86
Trade Receivables Due From Related Parties	10-37	104.771.792	128.119.33
Trade Receivables Due From Unrelated Parties	10	441.240.773	404.502.52
Other Receivables	11	29.613.599	29.676.17
Other Receivables Due From Related Parties	11-37	27.111.222	27.111.2
Other Receivables Due From Unrelated Parties	11	2.502.377	2.564.9
Inventories	13	42.708.652	50.883.7
Prepayments	15	21.388.387	9.091.5
Prepayments to Related Parties	15-37	0	
Prepayments to Unrelated Parties	15	21.388.387	9.091.54
Current Tax Assets	25	84.143	485.73
Other current assets	26	2.246.125	3.279.4
Other Current Assets Due From Unrelated Parties		2.246.125	3.279.48
SUB-TOTAL Tatal surrout assats		988.020.284	1.042.074.9
Total current assets		988.020.284	1.042.074.9
NON-CURRENT ASSETS			
Financial Investments	7	21.241.971	21.241.9
Trade Receivables	10	0	3.025.3
Trade Receivables Due From Related Parties	10-37	0	3.025.3
Trade Receivables Due From Unrelated Parties	10	0	
Other Receivables	11	0	
Other Receivables Due From Related Parties	11-37	0	
Other Receivables Due From Unrelated Parties	11	0	
Property, plant and equipment	18	20.358.359	19.434.58
Right of Use Assets	14	68.103.763	5.602.92
Intangible assets and goodwill	19	759.084.865	545.119.32
Prepayments Polyted Portice	15	18.527.083	12.649.9
Prepayments to Related Parties	15-37	10 527 003	12.640.0
Prepayments to Unrelated Parties Deferred Tax Asset	15	18.527.083 89.864.302	12.649.9
Total non-current assets	35	977.180.343	59.040.82 666.114.9 4
Total assets		1.965.200.627	1.708.189.89
		1.965.200.627	1.700.105.03
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	20.005.938	8.498.95
Trade Payables	10	310.739.459	338.859.2
Trade Payables to Related Parties	10-37	7.413.970	6.126.5
Trade Payables to Unrelated Parties	10	303.325.489	332.732.70
Employee Benefit Obligations	20	25.270.735	26.419.4
Other Payables	11	15.417.212	32.366.98
Other Payables to Related Parties	11-37	3.418.236	7.633.36
Other Payables to Unrelated Parties	11	11.998.976	24.733.62
Deferred Income Other Than Contract Liabilities	15	4.008.029	37.350.42
Deferred Income Other Than Contract Liabilities From Related Parties Deferred Income Other Than Contract Liabilities from	15-37	3.108	3.578.1
Unrelated Parties	15	4.004.921	33.772.2
Current tax liabilities, current	35	7.048.213	13.678.1
Current provisions	22	26.511.540	23.393.4
Current provisions for employee benefits	22	25.839.118	22.479.93
Other current provisions	22	672.422	913.5
SUB-TOTAL		409.001.126	480.566.7
		409.001.126	480.566.7
Total current liabilities			
NON-CURRENT LIABILITIES			
	8 10	51.268.094	8.424.48 2.317.18

Trade Payables To Related Parties	10-37	0	0
Trade Payables To Unrelated Parties	10	0	2.317.180
Other Payables	11	0	0
Other Payables to Related Parties	11-37	0	0
Other Payables to Unrelated parties	11	0	0
Deferred Income Other Than Contract Liabilities	15	0	0
Deferred Income Other Than Contract Liabilities From Related Parties	15-37	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	0	0
Non-current provisions	22-24	13.106.635	12.494.474
Non-current provisions for employee benefits	22-24	13.106.635	12.494.474
Total non-current liabilities		64.374.729	23.236.136
Total liabilities		473.375.855	503.802.849
EQUITY			
Equity attributable to owners of parent	27	1.444.650.845	1.167.014.663
Issued capital	27	93.750.000	93.750.000
Inflation Adjustments on Capital	27	249.622.895	249.622.895
Treasury Shares (-)	27	-33.058.630	-33.072.018
Share Premium (Discount)	27	630.271.524	630.271.524
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-9.097.214	-8.349.496
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	47.027.524	92.488.876
Restricted Reserves Appropriated From Profits	27	61.134.949	61.148.337
Prior Years' Profits or Losses	27	81.167.933	-66.723.412
Current Period Net Profit Or Loss	27	323.831.864	147.877.957
Non-controlling interests	27	47.173.927	37.372.384
Total equity		1.491.824.772	1.204.387.047
Total Liabilities and Equity		1.965.200.627	1.708.189.896



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2024 - 30.09.2024	Previous Period 01.01.2023 - 30.09.2023	Current Period 3 Months 01.07.2024 - 30.09.2024	Previous Period 3 Months 01.07.2023 - 30.09.2023
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	1.416.062.152	1.161.658.728	455.745.962	424.901.30
Cost of sales	28	-644.217.647	-610.249.427	-172.104.367	-223.677.59
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		771.844.505	551.409.301	283.641.595	201.223.7
GROSS PROFIT (LOSS)		771.844.505	551.409.301	283.641.595	201.223.7
General Administrative Expenses	29-30	-372.204.137	-260.665.056	-115.523.767	-81.755.42
Marketing Expenses	29-30	-15.461.181	-13.587.340	-5.330.345	-4.267.6
Research and development expense	29-30	-122.082.303	-106.205.003	-35.936.234	-40.481.7
Other Income from Operating Activities	31	94.887.441	76.852.272	27.524.128	15.447.2
Other Expenses from Operating Activities	31	-57.913.350	-89.061.213	3.474.583	-26.253.3
PROFIT (LOSS) FROM OPERATING ACTIVITIES		299.070.975	158.742.961	157.849.960	63.912.7
Investment Activity Income	32	13.635.038	15.099.257	6.746.643	4.647.9
Investment Activity Expenses	32	-348.092	0	-348.092	42.3
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		312.357.921	173.842.218	164.248.511	68.603.1
Finance income	33	89.034.018	79.037.570	32.189.067	33.831.6
Finance costs	33	-37.105.491	-3.364.579	-17.033.889	-1.637.6
Gains (losses) on net monetary position		-42.792.406	-70.268.352	-14.967.673	-75.432.8
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		321.494.042	179.246.857	164.436.016	25.364.2
Tax (Expense) Income, Continuing Operations	35	15.659.786	-23.275.941	-16.499.592	-16.734.
Current Period Tax (Expense) Income		-16.088.589	-12.283.172	-9.852.665	-8.794.
Deferred Tax (Expense) Income		31.748.375	-10.992.769	-6.646.927	-7.940.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		337.153.828	155.970.916	147.936.424	8.629.
PROFIT (LOSS)		337.153.828	155.970.916	147.936.424	8.629.4
Profit (loss), attributable to [abstract]					
Non-controlling Interests		13.321.964	12.027.806	5.803.365	4.387.5
Owners of Parent		323.831.864	143.943.110	142.133.059	4.241.9
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		3,45420000	1,53540000	1,51610000	0,045200
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-747.718	1.954.397	-4.048.304	286.7
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.012.881	1.782.052	-5.589.376	280.2
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		265.163	172.345	1.541.072	6.5
Taxes Relating to Remeasurements of Defined Benefit Plans Other Comprehensive Income That Will Be Realessified to		265.163	172.345	1.541.072	6.5
Other Comprehensive Income That Will Be Reclassified to Profit or Loss Exchange Differences on Translation of Foreing		-48.981.773	-43.792.418	3.579.285	-37.211.0
Operations		-48.981.773	-43.792.418	3.579.285	-37.211.0
OTHER COMPREHENSIVE INCOME (LOSS)		-49.729.491 287.424.337	-41.838.021 114.132.895	-469.019 147.467.405	-36.924.2 -28.294.7
TOTAL COMPREHENSIVE INCOME (LOSS)		201.424.531	114.132.895	147.407.405	-20.294.1
Total Comprehensive Income Attributable to					
Non-controlling Interests		9.801.543	8.801.421	14.171.393	7.841.9
Owners of Parent		277.622.794	105.331.474	133.296.012	-36.136.7



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2024 - 30.09.2024	01.01.2023 - 30.09.2023
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		459.715.945	465.096.543
Profit (Loss)		337.153.828	155.970.916
Profit (Loss) from Continuing Operations		337.153.828	155.970.916
Adjustments to Reconcile Profit (Loss)		197.922.016	372.067.092
Adjustments for depreciation and amortisation expense	14-18-19	118.308.809	101.131.061
Adjustments for Impairment Loss (Reversal of Impairment Loss)		394.463	3.186.366
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10	353.321	982.947
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment	19	41.142	2.203.419
Adjustments for provisions	22-24	14.994.302	9.974.091
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22-24	14.994.302	10.129.924
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	0	-148.513
Adjustments for (Reversal of) Other Provisions	22	0	-7.320
Adjustments for Interest (Income) Expenses	33	-88.547.355	-62.429.578
Adjustments for Interest Income		-84.279.426	-57.716.336
Deferred Financial Expense from Credit Purchases	10	-5.467.926	-4.733.143
Unearned Financial Income from Credit Sales	10	1.199.997	19.901
Adjustments for Tax (Income) Expenses	35	-15.659.786	23.275.941
Adjustments for losses (gains) on disposal of non-current assets	32	348.092	-1.827.174
Adjustments Related to Gain and Losses on Net Monetary Position		168.083.491	298.756.385
Changes in Working Capital		-157.847.874	-119.109.659
Decrease (Increase) in Financial Investments	7	0	0
Adjustments for decrease (increase) in trade accounts receivable	10	-161.545.546	-166.909.796
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-14.926.457	-20.815.861
Adjustments for decrease (increase) in inventories	13	-5.255.654	-39.100.512
Decrease (Increase) in Prepaid Expenses	15	-23.912.620	-21.798.700
Adjustments for increase (decrease) in trade accounts payable	10	65.117.876	119.162.499
Increase (Decrease) in Employee Benefit Liabilities	20	9.292.773	5.351.736
Adjustments for increase (decrease) in other operating payables	11	-6.206.209	-3.929.155
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-20.853.158	3.788.161
Other Adjustments for Other Increase (Decrease) in Working Capital		441.121	5.141.969
Cash Flows from (used in) Operations		377.227.970	408.928.349
Interest received	33	84.279.426	57.716.336
Payments Related with Provisions for Employee Benefits	22	-1.791.451	-1.548.142
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-395.740.101	-278.641.111
Proceeds from sales of property, plant, equipment and intangible assets	14-18-19	1.480.844	1.177.088
Purchase of Property, Plant, Equipment and Intangible Assets	14-18-19	-397.220.945	-279.818.199
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-24.232.596	-55.591.391
Payments of Lease Liabilities	8	-24.232.596	-1.034.696
Dividends Paid		0	-54.556.695
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		39.743.248	130.864.041
Net increase (decrease) in cash and cash equivalents		39.743.248	130.864.041
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE	6	416.036.378	439.880.458
PERIOD		-109.812.813	-243.383.362
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS			

Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

			Equity																				
			Equity attributable to owners of parent [member]																				
									Other Accum	ulated Comprehensive Incom	e That Will Not Be Reclassified In Profit Or			Othe	er Accumulated Comprehensive I	Income That Will Be Reclassified Ir	n Profit Or Loss			Re	tained Earnings		
		Footnote Reference	Balar	ancing Additional	Capita	al Share (Effects of Put Option Combinations Revaluation	Ga	ins/Losses on Revaluation and Re	measurement [member]			Rese	rve Of Gains or Losses on	Gains (Losses) on Revaluation a	and Reclassification			Restricted	Other equity Other Advance		Non-controlling interests [member]	
			Issued Adjustments fo Capital on Capital Mer Cap	ount Capital Capitor rger of Advan pital Shareholders	tal Treasury Adjustmen nce Shares to Cross-Own	nts due premiums or nership discounts L	of Entities or Fund Related Businesses with Junder Common Non-controllin Control Interests	Based Accumulated Payments Gains (Losses)	es (Increases (Decreases) on of Of Offinangible ent Assets		Value of Financial Instruments Liability that Hedge Attributable to Investments in	Comprehensive income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Translation	ther on Casl ses) Translation Flov	Hedge Gains or Losses on Hedges of V Net Investment in Foreign Operations Hedge	Gains (Losses) on Remeasuring and/ or Reclassification of of Available-for-sale Financial Assets	ees) cial Reserve of Other Remeasuring or Reclassification Adjustments	Change in Change in Change in Chalue of Forward Foreign Currency of Forward S Contracts Spreads	Share of Other Comprehensive Income O of Associates and Joint G Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Reserves Appropriated if From Profits ([member] r	reserves Dividend Payments (Net) Prior N	rears' Net Profit is or or Loss		
	Statement of changes in equity [abstract]								naseus					Operations	income								
	Statement of changes in equity [line items]																						
	Equity at beginning of period	27	93.750.000 249.622.895		- 40.847.967	630.271.524				-4.957.518			84.297.669						55.222.685	23.59	8.097 -29.839.164 1.061.1	18.221 27.587.736 1.088	.705.957
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in																					0	0
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies																					0	0
	Adjustments Related to Errors																					0	0
	Other Restatements Restated Balances																					0	0
	Transfers																		13.701.601	-43.54	0.765 29.839.164	0	0
	Total Comprehensive Income (Loss)	27	0 0	0 0	0 0	0 0	0	0 0 0	0 0 0	1.954.397	0 0	0 0	0 0 -40.566.033	0 0 0 0	0	0 0 0	0 0 0	0		0 0 0		31.474 8.801.421 114	4.132.895
	Profit (loss)	27											3.555,035									43.110 12.027.806 155	
	Other Comprehensive Income (Loss)	27								1.954.397			-40.566.033									11.636 -3.226.385 -41	
	Issue of equity																					0	0
	Capital Decrease																					0	0
	Capital Advance																					0	0
	Effect of Merger or Liquidation or Division																					0	0
	Effects of Business Combinations Under Common Control																					0	0
	Advance Dividend Payments																					0	0
Previous Period	Dividends Paid																			-54.55	6.695 -54.5	56.695 -12.336.334 -66	.893.029
01.01.2023 - 30.09.2023	Decrease through Other Distributions to Owners																					0	0
	Increase (Decrease) through Treasury Share Transactions	27			7.775.949														-7.775.949	7.77	5.949 7.7	75.949 7	7.775.949
	Increase (Decrease) through Share-Based Payment Transactions Acquisition or Disposal of a Subsidiary																					0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of																					0	0
	control, equity Transactions with noncontrolling shareholders																						
	Increase through Other Contributions by Owners																					0	0
	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																					0	0
	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																					0	0
	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																					0	0
	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																					0	0
	Accounting is Applied Increase (decrease) through other changes, equity																						
	Equity at end of period	27	93.750.000 249.622.895	0 0	0 -	0 630.271.524	0	0 0 0	0 0 0	-3.003.121	0 0 0		0 0 43 731 636	0 0 00	0	0 0 0	0 0 0		0 0 61 149 227	0 0 0 -66.72	3.414 143.943 110 0 1 110 6	58.949 24 NE2 822 1 142	3,721,772
	Statement of changes in equity [abstract]		1.00221000		33.072.018	310, 2102.7									•				32.2 3.001	30.72	3 21225.0		
	Statement of changes in equity [line items]																						
	Equity at beginning of period	27	93.750.000 249.622.895		- 33.072.018	630.271.524				-8.349.496			92.488.876						61.148.337	ge Tr	3.412 147.877.957 1.167.0	14.663 37 372 384 1 204	4,387.047
	Adjustments Related to Accounting Policy Changes		273.022.033		33.072.018	550.21 I.324				0.010.130			JE-100.010						02:170:331	-00.12	1.107.0	0	0
	Adjustments Related to Required Changes in																					0	0
	Accounting Policies Adjustments Related to Voluntary Changes in																					0	0
	Accounting Policies Adjustments Related to Errors																					0	0
	Other Restatements																					0	0
	Restated Balances																					0	0
	Transfers																			147.87	7.957 147.877.957	0	0
	Total Comprehensive Income (Loss)	27	0 0	0 0	0 0	0 0	0	0 0	0 0 0	-747.718	0 0	0 0	0 0 -45.461.352	0 0 0 0	0	0 0 0	0 0 0	0	0 0	0 0 0	0 323.831.864 0 277.6	22.794 9.801.543 287	.424.337
	Profit (loss)	27																			323.831.864 323.8	31.864 13.321.964 337	.153.828
	Other Comprehensive Income (Loss) Issue of equity	27								-747.718			-45.461.352								-46.2	09.070 -3.520.421 -49	
	Issue of equity Capital Decrease																					0	0
	Capital Decrease Capital Advance																					0	0
	Effect of Merger or Liquidation or Division																					0	0
	Effects of Business Combinations Under Common																					0	0
	Control																						

	Advance Dividend Payments																							0	0
Current Period	Dividends Paid																							0	0
01.01.2024 - 30.09.2024	Decrease through Other Distributions to Owners																							0	0
	Increase (Decrease) through Treasury Share Transactions	27		13.388																	-13.388		13.388	13.388	13.388
	Increase (Decrease) through Share-Based Payment Transactions																							0	0
	Acquisition or Disposal of a Subsidiary																							0	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																							0	0
	Transactions with noncontrolling shareholders																							0	0
	Increase through Other Contributions by Owners																							0	0
	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																							0	0
	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																							0	0
	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																							0	0
	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																							0	0
	Increase (decrease) through other changes, equity																							0	0
	Equity at end of period	27 93.7	50.000 249.622.895 0	0 0 33.058.630	0 630.271.524	0	0 0 0	0	0 0	-9.097.214	0 0	0	0	0 0 0 47.0	.027.524 0	0 00	0	0 00	0 0	0	0 0 0 61.134.949	0 0	0 81.167.933 323.831.864 0	444.650.845 47.173.	27 1.491.824.772