



## 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<br>30.09.2024 | Previous Period<br>31.12.2023 |
|------------------------------------------------------------------------|--------------------|------------------------------|-------------------------------|
| Statement of Financial Position (Balance Sheet)                        |                    |                              |                               |
| Assets [abstract]                                                      |                    |                              |                               |
| CURRENT ASSETS                                                         |                    |                              |                               |
| Cash and cash equivalents                                              | 6                  | 345.966.813                  | 416.036.378                   |
| Financial Investments                                                  | 7                  | 0                            | 0                             |
| Trade Receivables                                                      | 10                 | 546.012.565                  | 532.621.861                   |
| Trade Receivables Due From Related Parties                             | 10-37              | 104.771.792                  | 128.119.335                   |
| Trade Receivables Due From Unrelated Parties                           | 10                 | 441.240.773                  | 404.502.526                   |
| Other Receivables                                                      | 11                 | 29.613.599                   | 29.676.177                    |
| Other Receivables Due From Related Parties                             | 11-37              | 27.111.222                   | 27.111.222                    |
| Other Receivables Due From Unrelated Parties                           | 11                 | 2.502.377                    | 2.564.955                     |
| Inventories                                                            | 13                 | 42.708.652                   | 50.883.771                    |
| Prepayments                                                            | 15                 | 21.388.387                   | 9.091.548                     |
| Prepayments to Related Parties                                         | 15-37              | 0                            | 0                             |
| Prepayments to Unrelated Parties                                       | 15                 | 21.388.387                   | 9.091.548                     |
| Current Tax Assets                                                     | 25                 | 84.143                       | 485.739                       |
| Other current assets                                                   | 26                 | 2.246.125                    | 3.279.480                     |
| Other Current Assets Due From Unrelated Parties                        |                    | 2.246.125                    | 3.279.480                     |
| SUB-TOTAL                                                              |                    | 988.020.284                  | 1.042.074.954                 |
| Total current assets                                                   |                    | 988.020.284                  | 1.042.074.954                 |
| NON-CURRENT ASSETS                                                     |                    |                              |                               |
| Financial Investments                                                  | 7                  | 21.241.971                   | 21.241.971                    |
| Trade Receivables                                                      | 10                 | 0                            | 3.025.331                     |
| Trade Receivables Due From Related Parties                             | 10-37              | 0                            | 3.025.331                     |
| Trade Receivables Due From Unrelated Parties                           | 10                 | 0                            | 0                             |
| Other Receivables                                                      | 11                 | 0                            | 0                             |
| Other Receivables Due From Related Parties                             | 11-37              | 0                            | 0                             |
| Other Receivables Due From Unrelated Parties                           | 11                 | 0                            | 0                             |
| Property, plant and equipment                                          | 18                 | 20.358.359                   | 19.434.585                    |
| Right of Use Assets                                                    | 14                 | 68.103.763                   | 5.602.925                     |
| Intangible assets and goodwill                                         | 19                 | 759.084.865                  | 545.119.327                   |
| Prepayments                                                            | 15                 | 18.527.083                   | 12.649.978                    |
| Prepayments to Related Parties                                         | 15-37              | 0                            | 0                             |
| Prepayments to Unrelated Parties                                       | 15                 | 18.527.083                   | 12.649.978                    |
| Deferred Tax Asset                                                     | 35                 | 89.864.302                   | 59.040.825                    |
| Total non-current assets                                               |                    | 977.180.343                  | 666.114.942                   |
| Total assets                                                           |                    | 1.965.200.627                | 1.708.189.896                 |
| LIABILITIES AND EQUITY                                                 |                    |                              |                               |
| CURRENT LIABILITIES                                                    |                    |                              |                               |
| Current Portion of Non-current Borrowings                              | 8                  | 20.005.938                   | 8.498.951                     |
| Trade Payables                                                         | 10                 | 310.739.459                  | 338.859.283                   |
| Trade Payables to Related Parties                                      | 10-37              | 7.413.970                    | 6.126.576                     |
| Trade Payables to Unrelated Parties                                    | 10                 | 303.325.489                  | 332.732.707                   |
| Employee Benefit Obligations                                           | 20                 | 25.270.735                   | 26.419.443                    |
| Other Payables                                                         | 11                 | 15.417.212                   | 32.366.987                    |
| Other Payables to Related Parties                                      | 11-37              | 3.418.236                    | 7.633.361                     |
| Other Payables to Unrelated Parties                                    | 11                 | 11.998.976                   | 24.733.626                    |
| Deferred Income Other Than Contract Liabilities                        | 15                 | 4.008.029                    | 37.350.428                    |
| Deferred Income Other Than Contract Liabilities From Related Parties   | 15-37              | 3.108                        | 3.578.157                     |
| Deferred Income Other Than Contract Liabilities from Unrelated Parties | 15                 | 4.004.921                    | 33.772.271                    |
| Current tax liabilities, current                                       | 35                 | 7.048.213                    | 13.678.145                    |
| Current provisions                                                     | 22                 | 26.511.540                   | 23.393.476                    |
| Current provisions for employee benefits                               | 22                 | 25.839.118                   | 22.479.921                    |
| Other current provisions                                               | 22                 | 672.422                      | 913.555                       |
| SUB-TOTAL                                                              |                    | 409.001.126                  | 480.566.713                   |
| Total current liabilities                                              |                    | 409.001.126                  | 480.566.713                   |
| NON-CURRENT LIABILITIES                                                |                    |                              |                               |
| Long Term Borrowings                                                   | 8                  | 51.268.094                   | 8.424.482                     |
| Trade Payables                                                         | 10                 | 0                            | 2.317.180                     |

|                                                                                               |       |               |               |
|-----------------------------------------------------------------------------------------------|-------|---------------|---------------|
| 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<br>01.01.2024 -<br>30.09.2024 | Previous Period<br>01.01.2023 -<br>30.09.2023 | Current Period 3<br>Months<br>01.07.2024 -<br>30.09.2024 | Previous Period 3<br>Months<br>01.07.2023 -<br>30.09.2023 |
|------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
| <b>Statement of Profit or Loss and Other Comprehensive Income</b>                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>PROFIT (LOSS)</b>                                                                                       |                    |                                              |                                               |                                                          |                                                           |
| Revenue                                                                                                    | 28                 | 1.416.062.152                                | 1.161.658.728                                 | 455.745.962                                              | 424.901.308                                               |
| Cost of sales                                                                                              | 28                 | -644.217.647                                 | -610.249.427                                  | -172.104.367                                             | -223.677.595                                              |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS                                                             |                    | 771.844.505                                  | 551.409.301                                   | 283.641.595                                              | 201.223.713                                               |
| GROSS PROFIT (LOSS)                                                                                        |                    | 771.844.505                                  | 551.409.301                                   | 283.641.595                                              | 201.223.713                                               |
| General Administrative Expenses                                                                            | 29-30              | -372.204.137                                 | -260.665.056                                  | -115.523.767                                             | -81.755.427                                               |
| Marketing Expenses                                                                                         | 29-30              | -15.461.181                                  | -13.587.340                                   | -5.330.345                                               | -4.267.660                                                |
| Research and development expense                                                                           | 29-30              | -122.082.303                                 | -106.205.003                                  | -35.936.234                                              | -40.481.784                                               |
| Other Income from Operating Activities                                                                     | 31                 | 94.887.441                                   | 76.852.272                                    | 27.524.128                                               | 15.447.264                                                |
| Other Expenses from Operating Activities                                                                   | 31                 | -57.913.350                                  | -89.061.213                                   | 3.474.583                                                | -26.253.319                                               |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES                                                                    |                    | 299.070.975                                  | 158.742.961                                   | 157.849.960                                              | 63.912.787                                                |
| Investment Activity Income                                                                                 | 32                 | 13.635.038                                   | 15.099.257                                    | 6.746.643                                                | 4.647.975                                                 |
| Investment Activity Expenses                                                                               | 32                 | -348.092                                     | 0                                             | -348.092                                                 | 42.358                                                    |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)                                                            |                    | 312.357.921                                  | 173.842.218                                   | 164.248.511                                              | 68.603.120                                                |
| Finance income                                                                                             | 33                 | 89.034.018                                   | 79.037.570                                    | 32.189.067                                               | 33.831.669                                                |
| Finance costs                                                                                              | 33                 | -37.105.491                                  | -3.364.579                                    | -17.033.889                                              | -1.637.679                                                |
| Gains (losses) on net monetary position                                                                    |                    | -42.792.406                                  | -70.268.352                                   | -14.967.673                                              | -75.432.894                                               |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX                                                       |                    | 321.494.042                                  | 179.246.857                                   | 164.436.016                                              | 25.364.216                                                |
| Tax (Expense) Income, Continuing Operations                                                                | 35                 | 15.659.786                                   | -23.275.941                                   | -16.499.592                                              | -16.734.733                                               |
| Current Period Tax (Expense) Income                                                                        |                    | -16.088.589                                  | -12.283.172                                   | -9.852.665                                               | -8.794.165                                                |
| Deferred Tax (Expense) Income                                                                              |                    | 31.748.375                                   | -10.992.769                                   | -6.646.927                                               | -7.940.568                                                |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS                                                                   |                    | 337.153.828                                  | 155.970.916                                   | 147.936.424                                              | 8.629.483                                                 |
| PROFIT (LOSS)                                                                                              |                    | 337.153.828                                  | 155.970.916                                   | 147.936.424                                              | 8.629.483                                                 |
| <b>Profit (loss), attributable to [abstract]</b>                                                           |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | 13.321.964                                   | 12.027.806                                    | 5.803.365                                                | 4.387.544                                                 |
| Owners of Parent                                                                                           |                    | 323.831.864                                  | 143.943.110                                   | 142.133.059                                              | 4.241.939                                                 |
| <b>Earnings per share [abstract]</b>                                                                       |                    |                                              |                                               |                                                          |                                                           |
| <b>Earnings per share [line items]</b>                                                                     |                    |                                              |                                               |                                                          |                                                           |
| <b>Basic earnings per share</b>                                                                            |                    |                                              |                                               |                                                          |                                                           |
| Basic Earnings (Loss) Per Share from Continuing Operations                                                 |                    |                                              |                                               |                                                          |                                                           |
| Sürdürülen Faaliyetlerden Pay Başına Kazanç                                                                |                    | 3,45420000                                   | 1,53540000                                    | 1,51610000                                               | 0,04520000                                                |
| <b>Diluted Earnings Per Share</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| <b>OTHER COMPREHENSIVE INCOME</b>                                                                          |                    |                                              |                                               |                                                          |                                                           |
| Other Comprehensive Income that will not be Reclassified to Profit or Loss                                 |                    | -747.718                                     | 1.954.397                                     | -4.048.304                                               | 286.795                                                   |
| Gains (Losses) on Remeasurements of Defined Benefit Plans                                                  |                    | -1.012.881                                   | 1.782.052                                     | -5.589.376                                               | 280.204                                                   |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss |                    | 265.163                                      | 172.345                                       | 1.541.072                                                | 6.591                                                     |
| Taxes Relating to Remeasurements of Defined Benefit Plans                                                  |                    | 265.163                                      | 172.345                                       | 1.541.072                                                | 6.591                                                     |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss                                     |                    | -48.981.773                                  | -43.792.418                                   | 3.579.285                                                | -37.211.070                                               |
| Exchange Differences on Translation of Foreign Operations                                                  |                    | -48.981.773                                  | -43.792.418                                   | 3.579.285                                                | -37.211.070                                               |
| OTHER COMPREHENSIVE INCOME (LOSS)                                                                          |                    | -49.729.491                                  | -41.838.021                                   | -469.019                                                 | -36.924.275                                               |
| TOTAL COMPREHENSIVE INCOME (LOSS)                                                                          |                    | 287.424.337                                  | 114.132.895                                   | 147.467.405                                              | -28.294.792                                               |
| <b>Total Comprehensive Income Attributable to</b>                                                          |                    |                                              |                                               |                                                          |                                                           |
| Non-controlling Interests                                                                                  |                    | 9.801.543                                    | 8.801.421                                     | 14.171.393                                               | 7.841.996                                                 |
| Owners of Parent                                                                                           |                    | 277.622.794                                  | 105.331.474                                   | 133.296.012                                              | -36.136.788                                               |

# Statement of cash flows (Indirect Method)

|                                |              |
|--------------------------------|--------------|
| Presentation Currency          | TL           |
| Nature of Financial Statements | Consolidated |

|                                                                                                | Footnote Reference | Current Period<br>01.01.2024 - 30.09.2024 | Previous Period<br>01.01.2023 - 30.09.2023 |
|------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------|--------------------------------------------|
| <b>Statement of cash flows (Indirect Method)</b>                                               |                    |                                           |                                            |
| <b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>                                          |                    | <b>459.715.945</b>                        | <b>465.096.543</b>                         |
| Profit (Loss)                                                                                  |                    | 337.153.828                               | 155.970.916                                |
| Profit (Loss) from Continuing Operations                                                       |                    | 337.153.828                               | 155.970.916                                |
| <b>Adjustments to Reconcile Profit (Loss)</b>                                                  |                    | <b>197.922.016</b>                        | <b>372.067.092</b>                         |
| 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 Impairment 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                                |
| <b>Changes in Working Capital</b>                                                              |                    | <b>-157.847.874</b>                       | <b>-119.109.659</b>                        |
| 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                                  |
| <b>Cash Flows from (used in) Operations</b>                                                    |                    | <b>377.227.970</b>                        | <b>408.928.349</b>                         |
| Interest received                                                                              | 33                 | 84.279.426                                | 57.716.336                                 |
| Payments Related with Provisions for Employee Benefits                                         | 22                 | -1.791.451                                | -1.548.142                                 |
| <b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>                                          |                    | <b>-395.740.101</b>                       | <b>-278.641.111</b>                        |
| 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                               |
| <b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>                                          |                    | <b>-24.232.596</b>                        | <b>-55.591.391</b>                         |
| 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                                |
| <b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>                                | 6                  | <b>416.036.378</b>                        | <b>439.880.458</b>                         |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS                                                  |                    | -109.812.813                              | -243.383.362                               |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>                                      | 6                  | <b>345.966.813</b>                        | <b>327.361.137</b>                         |



[illegible]

[illegible]