

KAMUYU AYDINLATMA PLATFORMU

ARD GRUP BİLİŞİM TEKNOLOJİLERİ A.Ş. Financial Report Consolidated 2024 - 3. 3 Monthly Notification

General Information About Financial Statements





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	[3]	46.392.983	20.065.94
Financial Investments	[4]	1.568	97.438.49
Financial Assets at Fair Value Through Profit or Loss		1.568	97.438.49
Financial Assets Held For Trading		1.568	97.438.49
Trade Receivables	[7]	1.061.414.609	1.235.691.30
Trade Receivables Due From Unrelated Parties		1.061.414.609	1.235.691.30
Receivables From Financial Sector Operations		0	
Other Receivables	[9]	7.396.775	1.050.76
Other Receivables Due From Related Parties		5.471.568	
Other Receivables Due From Unrelated Parties		1.925.207	1.050.76
Inventories	[10]	12.677.285	13.156.0
Prepayments	[11]	69.809.551	8.496.5
Prepayments to Related Parties		0	1.599.79
Prepayments to Unrelated Parties Current Tax Assets	[12]	69.809.551 296.887	6.896.7
Other current assets	[12] [14]	4.722.568	10.535.0
Other Current Assets Due From Unrelated Parties	[14]	4.722.568	10.535.0
SUB-TOTAL		1.202.712.226	1.386.434.0
Total current assets		1.202.712.226	1.386.434.03
		1.202.712.220	1.300.434.03
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	[5]	10.743.569	8.597.33
Trade Receivables	[7]	0	121.390.8
Trade Receivables Due From Unrelated Parties		0	121.390.89
Other Receivables	[9]	21.300	33.29
Other Receivables Due From Unrelated Parties		21.300	33.29
Investment property	[15]	43.039	58.4
Property, plant and equipment	[16]	16.463.791	17.583.5
Machinery And Equipments		18.567	21.1
Vehicles		1.046.905	1.690.18
Fixtures and fittings		15.271.332	15.717.13
Leasehold Improvements		126.987	155.08
Other property, plant and equipment	[17]	2 220 461 410	1 622 722 1
Intangible assets and goodwill Goodwill	[17]	2.220.461.418 102.183.275	1.633.722.12 52.324.6
Other Rights		402.838.258	366.034.7
Capitalized Development Costs		1.715.439.885	1.215.362.7
Prepayments		0	1.213.302.11
Total non-current assets		2.247.733.117	1.781.385.69
Total assets		3.450.445.343	3.167.819.73
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	251.978.532	362.519.40
Current Borrowings From Related Parties		0	
Bank Loans			
Current Borrowings From Unrelated Parties		251.978.532	362.519.40
Bank Loans		251.978.532	362.519.40
Current Portion of Non-current Borrowings	[6]	183.499.876	
Current Portion of Non-current Borrowings from Related Parties			
Current Portion of other Non-current Borrowings			
Current Portion of Non-current Borrowings from		183.499.876	
Unrelated Parties			
Current Portion of other Non-current Borrowings	[6]	183.499.876	
Other Financial Liabilities	[6]	25.399.575	994.3
Other Miscellaneuous Financial Liabilities	[7]	25.399.575	994.39
Trade Payables	[7]	51.123.598	80.101.93
Trade Payables to Related Parties		1.656.954	

Total equity		2.457.707.354	2.386.12
Non-controlling interests			
Non-controlling interests		51.736.662	53.20
Current Period Net Profit Or Loss		77.316.808	582.02
Prior Years' Profits or Losses		1.562.410.291	1.005.80
Other Restricted Profit Reserves		12.081.547	12.08
Legal Reserves	[22]	61.224.375	35.80
Restricted Reserves Appropriated From Profits	[22]	73.305.922	47.88
Gains (Losses) on Remeasurements of Defined Benefit Plans		-5.108.725	-83
Gains (Losses) on Revaluation and Remeasurement		-5.108.725	-83
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	-5.108.725	-83
Treasury Shares (-)	[19]	-2.682.852	-2.68
Inflation Adjustments on Capital	[20]	530.729.248	530.7
Issued capital	[19]	170.000.000	170.0
Equity attributable to owners of parent		2.405.970.692	2.332.9
EQUITY			
Total liabilities		992.737.989	781.6
Total line likes		282.248.362	237.3
Other Non-current Liabilities to Unrelated Parties		140.501	
Other non-current liabilities	[14]	140.501	
Deferred Tax Liabilities	[12]	135.108.929	119.3
Non-current provisions for employee benefits		21.515.362	4.1
Non-current provisions	[13]	21.515.362	4.1
Unrelated Parties		2.330.000	3.1
Deferred Income Other Than Contract Liabilities from	[11]		
Deferred Income Other Than Contract Liabilities	[11]	2.330.000	3.1
Other Payables Other Payables		425.217	13.7
Trade Payables Trade Payables To Unrelated Parties	[7]	425.21 <i>1</i> 425.217	13.7
Trade Payables	[7]	122.728.353 425.217	96.8 13.7
Long Term Borrowings From Unrelated Parties Bank Loans		122.728.353	96.8
Bank Loans		122.720.252	00.0
Long Term Borrowings From Related Parties			
Long Term Borrowings	[6]	122.728.353	96.8
	Tel.	***	•••
NON-CURRENT LIABILITIES		. 20/103/021	J 11.5
Total current liabilities		710.489.627	544.30
SUB-TOTAL		710.489.627	544.30
Other Current Liabilities Other Current Liabilities to Unrelated Parties	[14]	17.376	
Current provisions for employee benefits Other Current Liabilities	[14]	6.922.257 17.376	3.3
Current provisions	[13]	6.922.257	3.3
Current tax liabilities, current	[12]	0	
Unrelated Parties	tue)		
Deferred Income Other Than Contract Liabilities from		55.993.838	35.5
Deferred Income Other Than Contract Liabilities	[11]	55.993.838	35.5
Contract Liabilities		0	
Other Payables to Unrelated Parties		50.533.409	48.6
Other Payables to Related Parties		12.939.709	
Other Payables	[9]	63.473.118	48.6
Employee Benefit Obligations	[8]	72.081.457	13.1
Payables on Financial Sector Operations		0	



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				30.03.2021	30103.2023
PROFIT (LOSS)					
Revenue	[23]	1.341.556.262	971.896.819	487.124.115	481.817.3
Cost of sales	[23]	-455.483.746	-155.796.103	-188.510.118	-61.749.3
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	[20]	886.072.516	816.100.716	298.613.997	420.067.9
GROSS PROFIT (LOSS)		886.072.516	816.100.716	298.613.997	420.067.9
General Administrative Expenses	[24]	-260.595.849	-38.887.447	-62.626.759	51.916.1
Marketing Expenses		-769.338	0	-109.547	
Research and development expense	[25]	-51.337.996	-97.659.998	-17.063.959	-53.757.
Other Income from Operating Activities	[26]	92.707.652	21.684.561	56.120.802	-3.295.3
Other Expenses from Operating Activities	[26]	-16.626.459	-59.541.517	-4.221.098	-23.923.8
PROFIT (LOSS) FROM OPERATING ACTIVITIES		649.450.526	641.696.315	270.713.436	391.007.
Investment Activity Income	[27]	555.307	25.720.758	-49.531	-6.530.
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		650.005.833	667.417.073	270.663.905	384.476.
Finance income	[28]	10.684.387	37.615.641	2.089.009	17.148.
Finance costs	[28]	-217.571.990	-81.592.341	-80.959.337	-33.249.
Gains (losses) on net monetary position		-348.810.235	-375.803.407	-143.903.245	-304.385.
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		94.307.995	247.636.966	47.890.332	63.989.
Tax (Expense) Income, Continuing Operations	[12]	-16.285.888	147.500.350	-1.590.747	432.126.
Current Period Tax (Expense) Income		0	-139.285	0	10.
Deferred Tax (Expense) Income		-16.285.888	147.639.635	-1.590.747	432.116.
PROFIT (LOSS) FROM CONTINUING OPERATIONS		78.022.107	395.137.316	46.299.585	496.116.
PROFIT (LOSS)		78.022.107	395.137.316	46.299.585	496.116.
Profit (loss), attributable to [abstract]					
Non-controlling Interests		705.299	0	7.401.393	
Owners of Parent		77.316.808	395.137.316	38.898.192	496.116.
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)		0,45480500	2,32433700	0,26820200	2,91833
		0,45480500	2,32433700	0,26820200	2,91033
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.272.187	244.745	-4.289.012	518.
Gains (Losses) on Remeasurements of Defined Benefit Plans	[13]	-5.666.980	326.327	-5.769.031	691
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.394.793	-81.582	1.480.019	-172.
Deferred Tax (Expense) Income	[12]	1.394.793	-81.582	1.480.019	-172.
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
Exchange Differences on Translation of Foreing Operations		0	0	0	
Reclassification adjustments on exchange differences on translation of Foreign Operations		0	0	0	
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		-4.272.187	244.745	-4.289.012	518.
TOTAL COMPREHENSIVE INCOME (LOSS)		73.749.920	395.382.061	42.010.573	496.635.
Total Comprehensive Income Attributable to					

Owners of Parent 73.749.920 395.382.061 42.010.573 496.635.000



Statement of cash flows (Indirect Method)

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
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		756.091.216	278.241.77
Profit (Loss)		77.316.808	395.137.31
Profit (Loss) from Continuing Operations		77.316.808	395.137.31
Adjustments to Reconcile Profit (Loss)		208.225.069	-25.208.40
Adjustments for depreciation and amortisation expense	[16,17]	258.515.414	92.650.86
Adjustments for provisions		14.029.869	13.845.85
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[13]	15.300.668	1.195.50
Adjustments for (Reversal of) General Provisions	[13]	-1.270.799	12.650.34
Adjustments for Interest (Income) Expenses		-80.876.018	16.612.79
Adjustments for Interest Income	[7]	2.819.621	
Adjustments for interest expense		-83.695.639	16.612.79
Adjustments for fair value losses (gains)		0	
Adjustments for Tax (Income) Expenses	[12]	17.111.111	-148.317.90
Adjustments for losses (gains) on disposal of non-current assets	[27]	-555.307	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-555.307	
Changes in Working Capital		465.038.739	-185.194.67
Decrease (Increase) in Financial Investments	[4]	97.436.922	-41.644.76
Adjustments for decrease (increase) in trade accounts receivable	[7]	380.774.537	-53.596.51
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		380.774.537	-53.596.51
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[9]	-6.334.021	1.920.40
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.334.021	1.920.40
Adjustments for Decrease (Increase) in Contract Assets		0	
Adjustments for decrease (increase) in inventories	[10]	478.728	-3.543.59
Decrease (Increase) in Prepaid Expenses	[11]	-5.833.667	34.735.20
Adjustments for increase (decrease) in trade accounts payable	[7]	-45.145.200	-251.722.21
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-45.145.200	-251.722.21
Adjustments for Increase (Decrease) in Contract Liabilities		0	
Adjustments for increase (decrease) in other operating payables	[9]	52.579.203	43.579.49
Increase (Decrease) in Other Operating Payables to Unrelated Parties		52.579.203	43.579.49
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	[11]	19.585.733	78.503.22
Other Adjustments for Other Increase (Decrease) in Working Capital	[14]	-28.503.496	6.574.08
Increase (Decrease) in Other Payables Related with Operations		-28.503.496	6.574.08
Cash Flows from (used in) Operations		750.580.616	184.734.23
Income taxes refund (paid)	[12]	-34.476	-180.97
Inflation Effect On Operating Activities		5.545.076	93.688.51
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-845.010.603	-447.711.50
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-2.146.233	-23.265.89
Proceeds from sales of property, plant, equipment and intangible assets	[16,17]	1.689.172	
Proceeds from sales of property, plant and equipment		1.689.172	
Purchase of Property, Plant, Equipment and Intangible Assets	[16,17]	-844.553.542	-424.445.60
Purchase of property, plant and equipment		-844.553.542	
Purchase of intangible assets		0	-424.445.60
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		123.252.990	201.390.07
Proceeds from borrowings	[6]	123.252.990	201.390.07
Proceeds from Loans		123.252.990	201.390.07

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		34.333.603	31.920.341
Net increase (decrease) in cash and cash equivalents		34.333.603	31.920.341
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	20.065.947	55.172.966
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-8.006.567	-38.123.630
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[3]	46.392.983	48.969.677



Statement of changes in equity [abstract]

Presentation Currency Nature of Financial Statements

Consolidated

							Equity					
							Equity attributable to owners of parent [member]					
		Footnote Reference				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		Retained Earnings			
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Gains/Losses on Revaluation and Remeasurement [member]		Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [member]	
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge Gains (Losses) on Revaluation and Reclassification	Prio	r Years' Profits or Losses Net Profit or Loss			
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		170.000.000	530.729.248		-167.900		41.713.714	636.047.491 379.439.783	1.757.762.33	6	1.757.762.336
	Adjustments Related to Accounting Policy Changes										0	0
	Adjustments Related to Required Changes in Accounting Policies Adjustments Related to Voluntary Changes in										0	0
	Accounting Policies Adjustments Related to Errors										0	0
ľ	Other Restatements										0	0
	Restated Balances										0	0
	Transfers							6.172.470	379.439.783 -379.439.783	6.172.47	0	6.172.470
	Total Comprehensive Income (Loss)					244.745			395.137.316	395.382.06	1	395.382.061
	Profit (loss)								395.137.316	395.137.31		395.137.316
	Other Comprehensive Income (Loss) Issue of equity					244.745				244.74	0	244.745
	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
ous Period 23 - 30.09.2023	Dividends Paid										0	0
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share										0	0
	Transactions Increase (Decrease) through Share-Based Payment										0	0
ď	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
1	control, equity 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										J .	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										0	0
	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										J	0
	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				-2.949.925				21.441.976	18.492.05	.1	18.492.051
	Equity at end of period		170.000.000	530.729.248	-2.949.925	76.845		47.886.184	1.036.929.250 395.137.316	2.177.808.91	8	2.177.808.918
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		170.000.000	530.729.248	-2.682.852	-836.538		47.886.184	1.005.806.612 582.023.417	2.332.926.07	1 53.201.450	2.386.127.521
	Adjustments Related to Accounting Policy Changes 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							25.419.738	-582.023.417		0	0
	Total Comprehensive Income (Loss)					-4.272.187				73.044.62		73.749.920
	Profit (loss) Other Comprehensive Income (Loss)					-4.272.187			77.316.808	-4.272.18		78.022.107 -4.272.187
	Issue of equity					-4.212.181					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 Dividends Paid										0	0
	Sividends Fully											

Current Period ..01.2024 - 30.09.20

								0	0
Decrease through Other Distributions to Owners								0	0
Increase (Decrease) through Treasury Share Transactions								0	0
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	-2.170.087 -2.170.087
Equity at end of period	170.000.000	530.729.248	-2.682.852	-5.108.725		73.305.922	1.562.410.291 77.5	16.808 2.405.970.692	51.736.662 2.457.707.354