



## KAMUYU AYDINLATMA PLATFORMU

# PLASTİKKART AKILLI KART İLETİŞİM SİSTEMLERİ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT  
İSTANBUL**  
Türkiye Sermaye Piyasası - Merkezi  
Saklama ve Veri Depolama Kurulugu



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	58.661.244	66.008.816
Trade Receivables		132.943.915	135.455.987
Trade Receivables Due From Related Parties	5	336.323	307.305
Trade Receivables Due From Unrelated Parties	5	132.607.592	135.148.682
Other Receivables	6	301.967	208.582
Inventories	7	77.826.268	45.074.892
Prepayments	8	95.150.782	34.587.758
Other current assets	11	14.528	7.006
SUB-TOTAL		364.898.704	281.343.041
Total current assets		364.898.704	281.343.041
NON-CURRENT ASSETS			
Property, plant and equipment	9	287.429.215	287.823.641
Intangible assets and goodwill	10	3.224.398	3.790.237
Deferred Tax Asset	24	304.812	2.143.979
Total non-current assets		290.958.425	293.757.857
Total assets		655.857.129	575.100.898
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		211.537.296	121.461.581
Trade Payables to Related Parties	4,5	186.028.268	101.778.908
Trade Payables to Unrelated Parties	5	25.509.028	19.682.673
Employee Benefit Obligations	13	4.931.164	3.296.399
Contract Liabilities	8	3.131.163	7.016.268
Deferred Income Other Than Contract Liabilities	8	0	4.058.068
Current tax liabilities, current	24	12.506.424	13.244.622
Current provisions	12	7.221.039	8.312.564
Other Current Liabilities	11	8.906.600	7.878.467
SUB-TOTAL		248.233.686	165.267.969
Total current liabilities		248.233.686	165.267.969
NON-CURRENT LIABILITIES			
Non-current provisions		24.243.556	24.273.836
Non-current provisions for employee benefits	13	24.243.556	24.273.836
Total non-current liabilities		24.243.556	24.273.836
Total liabilities		272.477.242	189.541.805
EQUITY			
Equity attributable to owners of parent		383.379.887	385.559.093
Issued capital	14	22.750.000	22.750.000
Inflation Adjustments on Capital	14	612.565.626	612.565.626
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		24.106.980	25.232.933
Gains (Losses) on Revaluation and Remeasurement		24.106.980	25.232.933
Increases (Decreases) on Revaluation of Property, Plant and Equipment		39.054.276	39.054.276
Gains (Losses) on Remeasurements of Defined Benefit Plans		-14.947.296	-13.821.343
Restricted Reserves Appropriated From Profits	14	29.631.015	29.631.015
Prior Years' Profits or Losses		-304.620.481	-371.549.483
Current Period Net Profit Or Loss		-1.053.253	66.929.002
Total equity		383.379.887	385.559.093
Total Liabilities and Equity		655.857.129	575.100.898

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	15	338.539.672	599.152.646
Cost of sales	15	-322.079.976	-549.871.606
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.459.696	49.281.040
GROSS PROFIT (LOSS)		16.459.696	49.281.040
General Administrative Expenses	16	-10.023.171	-8.068.524
Marketing Expenses	17	-865.117	-755.915
Other Income from Operating Activities	19	6.244.755	18.674.311
Other Expenses from Operating Activities	20	-9.096.463	-17.829.231
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.719.700	41.301.681
Investment Activity Income	21	0	0
Investment Activity Expenses	22	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.719.700	41.301.681
Finance costs	23	-698.936	-941.615
Gains (losses) on net monetary position		1.785.588	-2.766.152
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.806.352	37.593.914
Tax (Expense) Income, Continuing Operations		-4.859.605	-6.455.344
Current Period Tax (Expense) Income	24	-2.645.190	-11.355.873
Deferred Tax (Expense) Income	24	-2.214.415	4.900.529
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-1.053.253	31.138.570
PROFIT (LOSS)		-1.053.253	31.138.570
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		-1.053.253	31.138.570
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	25	-0,04630000	1,36870000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-1.053.253	31.138.570
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.125.953	-5.857.485
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.125.953	-5.857.485
Deferred Tax (Expense) Income	24	375.248	572.113
Taxes Relating to Remeasurements of Defined Benefit Plans	13	-1.501.201	-6.429.598
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		-1.125.953	-5.857.485
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.179.206	25.281.085
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		-2.179.206	25.281.085

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>1.252.976</b>	<b>-82.217.967</b>
Profit (Loss)		-1.053.253	31.138.570
Profit (Loss) from Continuing Operations		-1.053.253	31.138.570
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>36.819.212</b>	<b>68.903.979</b>
Adjustments for depreciation and amortisation expense	9,10,18	6.798.311	6.876.513
Adjustments for provisions	12,13	8.398.028	7.441.464
Adjustments for Interest (Income) Expenses		-666.265	-858.886
Adjustments for Interest Income		-666.265	-858.886
Adjustments for unrealised foreign exchange losses ( gains)		4.771.565	17.560.062
Adjustments for Tax (Income) Expenses	24	14.805.521	6.455.344
Adjustments Related to Gain and Losses on Net Monetary Position		2.712.052	31.429.482
<b>Changes in Working Capital</b>		<b>-33.131.043</b>	<b>-182.617.453</b>
Adjustments for decrease (increase) in trade accounts receivable		-9.848.933	-137.035.413
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-29.018	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-9.819.915	-137.035.413
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-74.012.945	-12.384.607
Adjustments for decrease (increase) in inventories		-32.751.376	-1.849.177
Adjustments for increase (decrease) in trade accounts payable		93.113.578	91.420.164
Increase (Decrease) in Trade Accounts Payables to Related Parties		85.487.685	51.761.246
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		7.625.893	39.658.918
Adjustments for increase (decrease) in other operating payables		-9.631.367	-122.768.420
<b>Cash Flows from (used in) Operations</b>		<b>2.634.916</b>	<b>-82.574.904</b>
Interest received		666.265	858.886
Payments Related with Provisions for Employee Benefits	13	-2.048.205	-501.949
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-5.838.046</b>	<b>-214.561.773</b>
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-5.838.046	-8.519.919
Other inflows (outflows) of cash			-206.041.854
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>0</b>	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.585.070	-296.779.740
Effect of exchange rate changes on cash and cash equivalents		3.272.103	8.123.558
Net increase (decrease) in cash and cash equivalents		-1.312.967	-288.656.182
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>66.008.816</b>	<b>386.611.180</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.034.605	-50.613.425
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>58.661.244</b>	<b>47.341.573</b>

Previous Period 01.01.2024 - 31.03.2024	Statement of changes in equity (abstract)																
	Statement of changes in equity (line items)																
	Equity at beginning of period		22.750.000	612.565.626	39.054.276	-5.054.854				29.631.016	-370.251.401	-1.298.083	-371.549.484	327.396.580		327.396.580	
	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										-1.298.083	1.298.083	0	0		0	
	Total Comprehensive Income (Loss)						-5.857.485						31.138.570	31.138.570	25.281.085		25.281.085
	Profit (loss)												31.138.570	31.138.570	31.138.570		31.138.570
	Other Comprehensive Income (Loss)						-5.857.485								-5.857.485		-5.857.485
	Issue of equity																
	Capital Decrease																
	Capital Advance																
	Effect of Merger or Liquidation or Division																
	Effects of Business Combinations Under Common Control																
	Advance Dividend Payments																
	Dividends Paid																
	Decrease through Other Distributions to Owners																
	Increase (Decrease) through Treasury Share Transactions																
	Increase (Decrease) through Share-Based Payment Transactions																
	Acquisition or Disposal of a Subsidiary																
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																
	Transactions with noncontrolling shareholders																
	Increase through Other Contributions by Owners																
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
Increase (decrease) through other changes, equity																	
Equity at end of period		22.750.000	612.565.626	39.054.276	-10.912.339				29.631.016	-371.549.484	31.138.570	-340.410.914	352.677.665		352.677.665		
Statement of changes in equity (abstract)																	
Statement of changes in equity (line items)																	
Equity at beginning of period		22.750.000	612.565.626	39.054.276	-13.821.343				29.631.016	-371.549.484	66.929.002	-304.620.482	385.559.093		385.559.093		
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										66.929.002	-66.929.002	0	0		0		
Total Comprehensive Income (Loss)						-1.125.953					-1.053.253	-1.053.253	-2.179.206		-2.179.206		
Profit (loss)											-1.053.253	-1.053.253	-1.053.253		-1.053.253		
Other Comprehensive Income (Loss)						-1.125.953											
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 01.01.2025 - 31.03.2025																
	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															
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	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															
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	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied															
	Increase (decrease) through other changes, equity															
	Equity at end of period		22.750.000	612.565.626	39.054.276	-14.947.296			29.631.016	-304.620.482	-1.053.253	-305.673.735	383.379.887		383.379.887	