



KAMUYU AYDINLATMA PLATFORMU

ATP YAZILIM VE TEKNOLOJİ A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements

Financial Report 31.03.2025



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



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	6	391.572.700	426.621.013
Trade Receivables	10	695.687.107	614.887.518
Trade Receivables Due From Related Parties	10-38	130.611.337	108.488.647
Trade Receivables Due From Unrelated Parties	10	565.075.770	506.398.871
Other Receivables	11	36.674.519	36.101.620
Other Receivables Due From Related Parties	11-38	31.710.286	31.710.286
Other Receivables Due From Unrelated Parties	11	4.964.233	4.391.334
Inventories	13	32.913.982	35.462.323
Prepayments	15	40.765.533	39.517.921
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	40.765.533	39.517.921
Current Tax Assets	25	84.143	233.185
Other current assets	26	2.998.185	2.496.929
SUB-TOTAL		1.200.696.169	1.155.320.509
Total current assets		1.200.696.169	1.155.320.509
NON-CURRENT ASSETS			
Financial Investments	7	28.123.042	28.123.042
Trade Receivables	10	0	0
Trade Receivables Due From Related Parties	10-38	0	0
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables	11	0	0
Other Receivables Due From Related Parties	11-38	0	0
Other Receivables Due From Unrelated Parties	11	0	0
Property, plant and equipment	18	31.689.351	22.529.146
Right of Use Assets	14	77.587.820	66.077.268
Intangible assets and goodwill	19	1.134.342.705	1.004.613.799
Prepayments	15	32.377.774	28.184.197
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	32.377.774	28.184.197
Deferred Tax Asset	36	78.053.101	71.681.444
Total non-current assets		1.382.173.793	1.221.208.896
Total assets		2.582.869.962	2.376.529.405
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	30.287.464	27.242.644
Trade Payables	10	357.607.669	304.982.332
Trade Payables to Related Parties	10-38	14.209.169	8.444.917
Trade Payables to Unrelated Parties	10	343.398.500	296.537.415
Employee Benefit Obligations	20	46.630.087	35.447.770
Other Payables	11	17.468.432	21.763.184
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated Parties	11	17.468.432	21.763.184
Deferred Income Other Than Contract Liabilities	15	79.738.779	55.588.722
Deferred Income Other Than Contract Liabilities From Related Parties	15-38	60.149.997	41.247.464
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	19.588.782	14.341.258
Current tax liabilities, current	36	6.564.312	8.062.955
Current provisions	22	34.331.932	33.722.289
Current provisions for employee benefits	22	33.562.396	32.875.316
Other current provisions	22	769.536	846.973
SUB-TOTAL		572.628.675	486.809.896
Total current liabilities		572.628.675	486.809.896
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	52.668.415	43.431.689
Trade Payables	10	0	0
Trade Payables To Related Parties	10-38	0	0
Trade Payables To Unrelated Parties	10	0	0

Other Payables	11	0	0
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated parties	11	0	0
Non-current provisions	22-24	16.654.899	15.475.209
Non-current provisions for employee benefits	24	16.654.899	15.475.209
Total non-current liabilities		69.323.314	58.906.898
Total liabilities		641.951.989	545.716.794
EQUITY			
Equity attributable to owners of parent		1.875.695.575	1.773.873.412
Issued capital	27	93.750.000	93.750.000
Inflation Adjustments on Capital	27	307.871.615	307.871.615
Treasury Shares (-)	27	-35.782.998	-37.035.277
Share Premium (Discount)	27	737.188.843	737.188.843
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-9.436.011	-11.543.458
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	65.461.293	68.715.150
Restricted Reserves Appropriated From Profits	27	83.387.816	84.640.095
Prior Years' Profits or Losses	27	531.538.723	49.250.816
Current Period Net Profit Or Loss	27	101.716.294	481.035.628
Non-controlling interests	27	65.222.398	56.939.199
Total equity		1.940.917.973	1.830.812.611
Total Liabilities and Equity		2.582.869.962	2.376.529.405

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	28	478.767.053	547.346.843
Cost of sales	28	-153.906.789	-266.318.358
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		324.860.264	281.028.485
GROSS PROFIT (LOSS)		324.860.264	281.028.485
General Administrative Expenses	29-30	-173.732.495	-145.992.255
Marketing Expenses	29-30	-6.868.926	-5.493.278
Research and development expense	29-30	-56.120.886	-40.950.153
Other Income from Operating Activities	31	37.779.878	49.236.676
Other Expenses from Operating Activities	31	-32.107.222	-40.749.430
PROFIT (LOSS) FROM OPERATING ACTIVITIES		93.810.613	97.080.045
Investment Activity Income	32	17.267.056	4.640.992
Investment Activity Expenses	32	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		111.077.669	101.721.037
Finance income	33	31.380.969	32.973.156
Finance costs	33	-8.156.647	-14.951.073
Gains (losses) on net monetary position	34	-23.879.707	-43.414.982
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		110.422.284	76.328.138
Tax (Expense) Income, Continuing Operations	36	346.148	96.734.474
Current Period Tax (Expense) Income		-7.158.025	-2.563.627
Deferred Tax (Expense) Income		7.504.173	99.298.101
PROFIT (LOSS) FROM CONTINUING OPERATIONS		110.768.432	173.062.612
PROFIT (LOSS)		110.768.432	173.062.612
Profit (loss), attributable to [abstract]			
Non-controlling Interests		9.052.138	2.984.634
Owners of Parent		101.716.294	170.077.978
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç</i>		1,08500000	1,81420000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.107.447	2.398.371
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.661.752	3.060.652
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-554.305	-662.281
Taxes Relating to Remeasurements of Defined Benefit Plans		-554.305	-662.281
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-4.022.796	-35.054.732
Exchange Differences on Translation of Foreing Operations		-4.022.796	-35.054.732
OTHER COMPREHENSIVE INCOME (LOSS)		-1.915.349	-32.656.361
TOTAL COMPREHENSIVE INCOME (LOSS)		108.853.083	140.406.251
Total Comprehensive Income Attributable to			
Non-controlling Interests		8.283.199	343.332
Owners of Parent		100.569.884	140.062.919

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		223.139.736	79.573.018
Profit (Loss)		110.768.432	173.062.612
Profit (Loss) from Continuing Operations		110.768.432	173.062.612
Adjustments to Reconcile Profit (Loss)		185.418.893	158.491.915
Adjustments for depreciation and amortisation expense	14,18,19	52.436.291	45.719.474
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.230.648	16.360.484
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	2.009.658	284.026
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets	19	2.220.990	16.076.458
Adjustments for provisions	22-24	11.271.981	12.419.563
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22-24	11.271.981	12.419.563
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	0	0
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses	10	-34.249.378	-29.477.829
Adjustments for Interest Income	33	-30.211.880	-29.776.875
Deferred Financial Expense from Credit Purchases	10	-4.250.792	-270.711
Unearned Financial Income from Credit Sales	10	213.294	569.757
Adjustments for Tax (Income) Expenses	36	-346.148	-96.734.474
Adjustments for losses (gains) on disposal of non-current assets		-157.519	-657.226
Adjustments Related to Gain and Losses on Net Monetary Position		152.233.018	210.861.923
Changes in Working Capital		-98.274.827	-280.885.989
Adjustments for decrease (increase) in trade accounts receivable	10	-171.281.725	-171.852.474
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-6.772.774	-4.785.372
Adjustments for decrease (increase) in inventories	13	-693.891	-998.351
Decrease (Increase) in Prepaid Expenses	15	-11.631.026	-22.965.643
Adjustments for increase (decrease) in trade accounts payable	10	84.759.909	-131.408.527
Increase (Decrease) in Employee Benefit Liabilities	20	3.692.789	0
Adjustments for increase (decrease) in other operating payables	11	-2.304.998	15.132.778
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	6.558.710	36.210.649
Other Adjustments for Other Increase (Decrease) in Working Capital		-601.821	-219.049
Cash Flows from (used in) Operations		197.912.498	50.668.538
Interest received	33	30.211.880	29.776.875
Payments Related with Provisions for Employee Benefits	22	-4.984.642	-872.395
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-207.628.165	-131.743.622
Proceeds from sales of property, plant, equipment and intangible assets	14-18-19	516.489	655.576
Purchase of Property, Plant, Equipment and Intangible Assets	14-18-19	-205.573.433	-129.146.549
Other inflows (outflows) of cash	7	-2.571.221	-3.252.649
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-11.554.980	11.067.565
Payments of Lease Liabilities	8	-11.554.980	11.067.565
Dividends Paid	27	0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.956.591	-41.103.039
Net increase (decrease) in cash and cash equivalents		3.956.591	-41.103.039
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	426.621.013	486.611.508
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-39.004.904	-63.705.038
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	391.572.700	381.803.431

Footnote Reference	Equity										Non-controlling interests [member]	
	Equity attributable to owners of parent [member]											
	Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	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			Restricted Reserves Appropriated From Profits [member]	Retained Earnings		
					Gains/Losses on Revaluation and Remeasurement [member]	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses		Net Profit or Loss
					Gains (Losses) on Remeasurements of Defined Benefit Plans							

Previous Period
01.01.2024 - 31.03.2024

Current Period 01.01.2025 - 31.03.2025																
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions	27			1.252.279						-1.252.279	1.252.279		1.252.279		1.252.279
	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	27	93.750.000	307.871.615	-35.782.998	737.188.843	-9.436.011	65.461.293			83.387.816	531.538.723	101.716.294	1.875.695.575	65.222.398	1.940.917.973