



KAMUYU AYDINLATMA PLATFORMU

DESPEC BİLGİSAYAR PAZARLAMA VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Despec Bilgisayar Pazarlama ve Ticaret Anonim Şirketi Genel Kurulu' na

Giriş

Despec Bilgisayar Pazarlama ve Ticaret Anonim Şirketi' nin 30 Haziran 2025 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, öz kaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı" na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşmaktadır. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Despec Bilgisayar Pazarlama ve Ticaret Anonim Şirketi'nin, 30 Haziran 2025 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Erdoğan BAŞARSLAN

Sorumlu Denetçi

İstanbul, 11 Ağustos 2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	148.807.336	10.897.974
Financial Investments	7	0	0
Trade Receivables	10	2.303.247.643	2.581.960.526
Trade Receivables Due From Related Parties	10-38	1.842.712	73.259.578
Trade Receivables Due From Unrelated Parties	10	2.301.404.931	2.508.700.948
Other Receivables	11	390.692	3.314.985
Other Receivables Due From Related Parties	11-38	17.971	173.767
Other Receivables Due From Unrelated Parties	11	372.721	3.141.218
Derivative Financial Assets	12	0	0
Inventories	13	461.293.512	428.725.508
Prepayments	15	75.041.539	34.174.035
Current Tax Assets	25	0	0
Other current assets	26	16.906.304	69.476.227
SUB-TOTAL		3.005.687.026	3.128.549.255
Total current assets		3.005.687.026	3.128.549.255
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Investment property	17	3.923.163	3.923.163
Property, plant and equipment	18	4.603.534	4.843.704
Right of Use Assets	18	9.568.636	6.325.085
Intangible assets and goodwill	19	3.021.487	3.396.314
Other intangible assets	19	3.021.487	3.396.314
Deferred Tax Asset	36	28.611.578	16.840.210
Total non-current assets		49.728.398	35.328.476
Total assets		3.055.415.424	3.163.877.731
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	2.029.754	1.273.203
Trade Payables	10	2.576.909.061	2.463.265.798
Trade Payables to Related Parties	10-38	57.258.697	253.399.572
Trade Payables to Unrelated Parties	10	2.519.650.364	2.209.866.226
Employee Benefit Obligations	20	1.018.389	808.282
Other Payables	11	10.675.100	192.321.890
Other Payables to Related Parties	11-38	341.747	173.256.169
Other Payables to Unrelated Parties	11	10.333.353	19.065.721
Derivative Financial Liabilities	12	0	0
Deferred Income Other Than Contract Liabilities	15	3.944.935	29.286.517
Current tax liabilities, current	36	13.604.388	0
Current provisions	22	26.724.268	70.736.307
Current provisions for employee benefits		0	0
Other current provisions	22	26.724.268	70.736.307
SUB-TOTAL		2.634.905.895	2.757.691.997
Total current liabilities		2.634.905.895	2.757.691.997
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	6.603.867	4.146.439
Non-current provisions	24	3.790.522	3.290.417
Non-current provisions for employee benefits	24	3.790.522	3.290.417
Deferred Tax Liabilities	36	0	0
Total non-current liabilities		10.394.389	7.436.856
Total liabilities		2.645.300.284	2.765.128.853
EQUITY			
Equity attributable to owners of parent	27	410.115.140	398.748.878
Issued capital		23.000.000	23.000.000
Inflation Adjustments on Capital		453.447.515	453.447.515
Treasury Shares (-)		0	0
Share Premium (Discount)		50.162.565	50.162.565

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.517.125	-2.213.554
Gains (Losses) on Revaluation and Remeasurement		-2.517.125	-2.213.554
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.517.125	-2.213.554
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Exchange Differences on Translation		0	0
Gains (Losses) on Hedge		0	0
Restricted Reserves Appropriated From Profits		134.536.115	134.536.115
Legal Reserves		134.536.115	134.536.115
Prior Years' Profits or Losses		-260.183.763	-277.918.086
Current Period Net Profit Or Loss		11.669.833	17.734.323
Non-controlling interests	27	0	0
Total equity		410.115.140	398.748.878
Total Liabilities and Equity		3.055.415.424	3.163.877.731

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	5.353.286.780	3.541.358.193	2.731.419.252	1.944.145.670
Cost of sales	28	-4.932.836.814	-3.350.337.305	-2.470.165.755	-1.814.883.314
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		420.449.966	191.020.888	261.253.497	129.262.356
GROSS PROFIT (LOSS)		420.449.966	191.020.888	261.253.497	129.262.356
General Administrative Expenses	29	-45.125.375	-35.677.848	-25.676.323	-21.213.948
Marketing Expenses	29	-54.548.447	-35.875.799	-29.048.310	-15.893.428
Other Income from Operating Activities	31	394.116.263	377.681.523	123.403.307	166.809.557
Other Expenses from Operating Activities	31	-259.695.278	-293.000.842	-35.233.153	-102.290.712
PROFIT (LOSS) FROM OPERATING ACTIVITIES		455.197.129	204.147.922	294.699.018	156.673.825
Investment Activity Income		0			
Investment Activity Expenses		0	0		
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		455.197.129	204.147.922	294.699.018	156.673.825
Finance income	33	10.667.256	55.145.384	7.141.417	30.282.818
Finance costs	33	-434.283.627	-224.924.797	-295.154.645	-150.265.704
Gains (losses) on net monetary position	34	-2.743.763	21.981.113	-2.305.830	40.268.507
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		28.836.995	56.349.622	4.379.960	76.959.446
Tax (Expense) Income, Continuing Operations		-17.167.162	-23.333.327	1.946.393	-18.444.491
Current Period Tax (Expense) Income	36	-28.837.340	-9.038.139	-13.423.573	16.211.878
Deferred Tax (Expense) Income	36	11.670.178	-14.295.188	15.369.966	-34.656.369
PROFIT (LOSS) FROM CONTINUING OPERATIONS		11.669.833	33.016.295	6.326.353	58.514.955
PROFIT (LOSS)		11.669.833	33.016.295	6.326.353	58.514.955
Profit (loss), attributable to [abstract]					
Non-controlling Interests	27	0	0	0	0
Owners of Parent	27	11.669.833	33.016.295	6.326.353	58.514.955
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç</i>	37	0,50738400	1,43549100	0,27505900	2,54412848
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-303.571	-524.041	-714.917	-504.847
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-404.761	-698.721	-953.223	-673.129
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	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	36	101.190	174.680	238.306	168.282
Deferred Tax (Expense) Income		101.190	174.680	238.306	168.282
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		-303.571	-524.041	-714.917	-504.847
TOTAL COMPREHENSIVE INCOME (LOSS)		11.366.262	32.492.254	5.611.436	58.010.108
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		11.366.262	32.492.254	5.611.436	58.010.108

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		11.669.833	33.016.295
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	17-18-19	3.091.617	1.940.068
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.370.315	12.404.753
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	10	53.125	440.157
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	13	3.317.190	11.964.596
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for provisions		-42.559.999	86.785.695
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	1.452.040	1.392.668
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	0	-88.115
Adjustments for (Reversal of) Other Provisions	22	-44.012.039	85.481.142
Adjustments for Interest (Income) Expenses		226.818.687	75.384.793
Adjustments for Interest Income	31-33	-291.421.674	-297.512.121
Adjustments for interest expense	31-33	525.991.662	327.968.641
Deferred Financial Expense from Credit Purchases	10	38.622.326	1.107.275
Unearned Financial Income from Credit Sales	10	-46.373.627	43.820.998
Adjustments for fair value losses (gains)		0	0
Adjustments for Fair Value Losses (Gains) of Investment Property		0	0
Adjustments for Tax (Income) Expenses	36	17.167.162	23.333.327
Adjustments Related to Gain and Losses on Net Monetary Position		-9.979.619	-34.713
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	10	-43.957.220	-510.575.922
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	2.450.545	-124.195.982
Adjustments for decrease (increase) in inventories	13	-97.154.792	-272.038.511
Decrease (Increase) in Prepaid Expenses	15	-45.751.350	-3.764.787
Adjustments for increase (decrease) in trade accounts payable	10	427.047.554	503.350.358
Increase (Decrease) in Employee Benefit Liabilities	24	808.282	1.386.783
Adjustments for increase (decrease) in other operating payables	11	-154.161.873	-50.161.536
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	29.286.517	8.234.244
Other Adjustments for Other Increase (Decrease) in Working Capital	26	69.476.227	5.152.795
Cash Flows from (used in) Operations			
Payments Related with Provisions for Employee Benefits	24	-886.459	-1.168.692
Income taxes refund (paid)	36	-15.232.952	-18.331.131
Other inflows (outflows) of cash		0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Proceeds from sales of property, plant and equipment		0	0
Proceeds from sales of intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-594.645	-4.578.751
Purchase of property, plant and equipment	18	-481.937	-4.578.751
Purchase of intangible assets	19	-112.708	0
Cash Outflows from Acquisition of Investment Property		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings	8	156.052.809	274.267.079
Proceeds from Loans	8	156.052.809	274.267.079
Repayments of borrowings	8	-160.697.924	-7.093.696
Loan Repayments	8	-160.697.924	-7.093.696

Payments of Lease Liabilities	8	-2.225.925	-1.866.772
Dividends Paid		0	0
Interest paid	31-33	-234.671.860	-10.240.537
INFLATION EFFECT		-1.557.440	-3.135.240
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		137.807.490	18.069.920
Net increase (decrease) in cash and cash equivalents		137.807.490	18.069.920
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	10.894.487	15.804.355
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	148.701.977	33.874.275

