



## KAMUYU AYDINLATMA PLATFORMU

# PLASTİKKART AKILLI KART İLETİŞİM SİSTEMLERİ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independent Audit Company	BDO DENET BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

## ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na,

### Giriş

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar 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 Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı, Bağımsız Denetim Standartları'na 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

### Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul,

11 Ağustos 2025

**BDO Denet Bağımsız Denetim**

**ve Danışmanlık A.Ş.**

Member, BDO International Network

Sorumlu Denetçi



# 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
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	24.341.587	69.973.782
Trade Receivables		198.450.788	143.592.451
Trade Receivables Due From Related Parties	4-5	0	325.764
Trade Receivables Due From Unrelated Parties	4	198.450.788	143.266.687
Other Receivables		278.046	221.111
Other Receivables Due From Unrelated Parties	6	278.046	221.111
Inventories	7	84.227.568	47.782.415
Prepayments	8	61.573.907	36.665.349
Other current assets	11	241.005	7.424
Other Current Assets Due From Unrelated Parties		241.005	7.424
<b>SUB-TOTAL</b>		<b>369.112.901</b>	<b>298.242.532</b>
<b>Total current assets</b>		<b>369.112.901</b>	<b>298.242.532</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	300.405.091	305.112.406
Intangible assets and goodwill	10	3.172.046	4.017.906
Deferred Tax Asset	24	10.303.984	2.272.761
<b>Total non-current assets</b>		<b>313.881.121</b>	<b>311.403.073</b>
<b>Total assets</b>		<b>682.994.022</b>	<b>609.645.605</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Trade Payables		219.431.996	128.757.439
Trade Payables to Related Parties	5	204.686.876	107.892.483
Trade Payables to Unrelated Parties	5	14.745.120	20.864.956
Employee Benefit Obligations	13	3.374.934	3.494.404
Contract Liabilities	8	133.831	7.437.715
Deferred Income Other Than Contract Liabilities	8	0	4.301.825
Current tax liabilities, current	24	2.105.408	14.040.190
Current provisions	12	17.958.848	8.811.877
Other Current Liabilities	11	6.267.429	8.351.705
<b>SUB-TOTAL</b>		<b>249.272.446</b>	<b>175.195.155</b>
<b>Total current liabilities</b>		<b>249.272.446</b>	<b>175.195.155</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Benefit Obligations	13	25.228.868	25.731.897
<b>Total non-current liabilities</b>		<b>25.228.868</b>	<b>25.731.897</b>
<b>Total liabilities</b>		<b>274.501.314</b>	<b>200.927.052</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		408.492.708	408.718.553
Issued capital	14	22.750.000	22.750.000
Inflation Adjustments on Capital	14	650.727.265	650.727.265
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		26.231.033	26.748.604
Gains (Losses) on Revaluation and Remeasurement		26.231.033	26.748.604
Increases (Decreases) on Revaluation of Property, Plant and Equipment	14	41.400.157	41.400.157
Gains (Losses) on Remeasurements of Defined Benefit Plans		-15.169.124	-14.651.553
Restricted Reserves Appropriated From Profits	14	31.410.869	31.410.869
Prior Years' Profits or Losses		-322.918.185	-393.867.426
Current Period Net Profit Or Loss		291.726	70.949.241
<b>Total equity</b>		<b>408.492.708</b>	<b>408.718.553</b>
<b>Total Liabilities and Equity</b>		<b>682.994.022</b>	<b>609.645.605</b>

## Profit or loss [abstract]

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
<b>Profit or loss [abstract]</b>					
<b>PROFIT (LOSS)</b>					
Revenue	15	821.319.980	1.250.408.345	462.445.172	615.266.269
Cost of sales	15	-763.499.156	-1.166.810.580	-422.072.733	-583.909.717
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		57.820.824	83.597.765	40.372.439	31.356.552
GROSS PROFIT (LOSS)		57.820.824	83.597.765	40.372.439	31.356.552
General Administrative Expenses	16	-26.255.602	-14.968.527	-15.630.367	-6.415.350
Marketing Expenses	17	-1.768.948	-1.532.573	-851.865	-731.252
Other Income from Operating Activities	19	10.782.517	21.349.378	4.162.657	1.553.353
Other Expenses from Operating Activities	20	-42.769.584	-20.367.994	-33.126.722	-1.467.811
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.190.793	68.078.049	-5.073.858	24.295.492
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.190.793	68.078.049	-5.073.858	24.295.492
Finance costs	23	-1.422.221	-2.138.455	-681.301	-1.140.281
Gains (losses) on net monetary position	28	932.791	1.080.083	-1.393.413	4.012.389
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.680.223	67.019.677	-7.148.572	27.167.600
Tax (Expense) Income, Continuing Operations		2.971.949	-13.169.235	8.556.816	-6.326.134
Current Period Tax (Expense) Income	24	-4.886.748	-8.365.562	-2.082.668	3.672.427
Deferred Tax (Expense) Income	24	7.858.697	-4.803.673	10.639.484	-9.998.561
PROFIT (LOSS) FROM CONTINUING OPERATIONS		291.726	53.850.442	1.408.244	20.841.466
PROFIT (LOSS)		291.726	53.850.442	1.408.244	20.841.466
<b>Profit (loss), attributable to [abstract]</b>					
Non-controlling Interests		0			
Owners of Parent		291.726	53.850.442	1.408.244	20.841.466
<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					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	25	0,01280000	2,36710000	0,06190000	0,91610000
<b>Diluted Earnings Per Share</b>					

## Statement of 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
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		291.726	53.850.442	1.408.244	20.841.466
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>-517.571</b>	<b>-8.398.348</b>	<b>676.015</b>	<b>-2.189.020</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-690.097	-11.197.797	901.277	-4.381.991
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		172.526	2.799.449	-225.262	2.192.971
Taxes Relating to Remeasurements of Defined Benefit Plans	24	172.526	2.799.449	-225.262	2.192.971
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-517.571</b>	<b>-8.398.348</b>	<b>676.015</b>	<b>-2.189.020</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-225.845</b>	<b>45.452.094</b>	<b>2.084.259</b>	<b>18.652.446</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0			
Owners of Parent		-225.845	45.452.094	2.084.259	18.652.446

## 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
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>			
Profit (Loss)		291.726	53.850.443
Profit (Loss) from Continuing Operations		291.726	53.850.443
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	9, 10, 18	14.586.916	15.070.761
Adjustments for provisions	12	21.206.954	12.710.562
Adjustments for Interest (Income) Expenses		-1.621.739	-1.871.728
Adjustments for Interest Income		-1.621.739	-1.871.728
Adjustments for unrealised foreign exchange losses (gains)		15.407.899	3.541.454
Adjustments for Tax (Income) Expenses	24	-2.971.949	13.169.235
Adjustments Related to Gain and Losses on Net Monetary Position		6.636.340	49.996.770
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		-75.301.525	-58.547.521
Decrease (Increase) in Trade Accounts Receivables from Related Parties		325.764	-713.932
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-75.627.289	-57.833.589
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-27.238.225	-22.457.240
Adjustments for decrease (increase) in inventories		-36.445.153	12.566.260
Adjustments for increase (decrease) in trade accounts payable		94.003.952	60.134.820
Increase (Decrease) in Trade Accounts Payables to Related Parties		97.141.967	56.212.969
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-3.138.015	3.921.851
Adjustments for increase (decrease) in other operating payables		-18.659.779	-223.795.612
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-18.659.779	-223.795.612
<b>Cash Flows from (used in) Operations</b>			
Interest received		1.621.739	1.871.728
Payments Related with Provisions for Employee Benefits	13	-2.886.363	-2.492.291
Income taxes refund (paid)		-14.815.038	-11.999.366
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Proceeds from sales of property, plant, equipment and intangible assets	10	768	0
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-9.034.509	-37.305.389
Other inflows (outflows) of cash	3	0	162.947.845
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Effect of exchange rate changes on cash and cash equivalents		-414.185	1.199.986
Net increase (decrease) in cash and cash equivalents		-35.632.171	28.590.717
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
<b>INFLATION EFFECT ON CASH AND CASH EQUIVALENTS</b>			
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	3	<b>24.341.587</b>	<b>43.302.284</b>

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Footnote Reference	Equity									
	Equity attributable to owners of parent (member)									
	Issued Capital	Inflation Adjustments on Capital	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		Non-controlling interests (member)
			Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior 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	22.750.000	650.727.265	-5.358.486	41.400.157			31.410.869	-392.491.371	-1.376.055	-393.867.426	347.062.379	347.062.379
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								-1.376.055	1.376.055	0	0	0
Total Comprehensive Income (Loss)			-8.398.348						53.850.442	53.850.442	45.452.094	45.452.094
Profit (loss)									53.850.442	53.850.442	53.850.442	53.850.442
Other Comprehensive Income (Loss)			-8.398.348							-8.398.348	-8.398.348	-8.398.348
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	650.727.265	-13.756.834	41.400.157			31.410.869	-393.867.426	53.850.442	-340.016.984	392.514.473	392.514.473
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	22.750.000	650.727.265	-14.651.553	41.400.157			31.410.869	-393.867.426	70.949.241	-322.918.185	408.718.553	408.718.553
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								70.949.241	-70.949.241	0	0	0
Total Comprehensive Income (Loss)			-517.571						291.726	291.726	-225.845	-225.845
Profit (loss)									291.726	291.726	291.726	291.726
Other Comprehensive Income (Loss)			-517.571								-517.571	-517.571
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												

Previous Period  
01.01.2024 - 30.06.2024

Current Period 01.01.2025 - 30.06.2025															
	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														
	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														
	<b>Equity at end of period</b>	<b>22.750.000</b>	<b>650.727.265</b>	<b>-15.189.124</b>	<b>41.400.157</b>				<b>31.410.869</b>	<b>-322.918.185</b>	<b>291.726</b>	<b>-322.626.459</b>	<b>408.492.708</b>		<b>408.492.708</b>