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KAMUYU AYDINLATMA PLATFORMU

ONUR YÜKSEK TEKNOLOJİ A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	AYMA PARTNERS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Onur Yüksek Teknoloji Anonim Şirketi

Genel Kurulu'na

1) Görüş

Onur Yüksek Teknoloji Anonim Şirketi'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, ara dönem özkaynak değişim tablosunun ve ara dönem nakit akış tablosunun 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 sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

2) 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 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3) 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.

Ankara, 11.08.2025

AYMA PARTNERS BAĞIMSIZ DENETİM A.Ş.

MEMBER OF EUROPEFIDES

AYDEMİR KUŞAKCI

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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	411.331.852	407.328.040
Financial Investments	5	31.078.471	21.238.513
Trade Receivables	7	60.515.207	72.570.468
Other Receivables	8	260.729	763.095
Contract Assets	9	458.094.589	579.626.277
Inventories	10	58.736.078	66.167.652
Prepayments	11	253.120.601	4.409.163
Current Tax Assets	12	76.238	151.331
Other current assets	14	12.784.903	6.854.143
SUB-TOTAL		**1.285.998.668**	**1.159.108.682**
Total current assets		**1.285.998.668**	**1.159.108.682**
NON-CURRENT ASSETS			
Financial Investments	5	1.387.819	1.387.819
Other Receivables	8	126.997	158.413
Investment property	18	86.665.746	86.665.746
Property, plant and equipment	15	1.132.162.954	1.148.478.545
Right of Use Assets	17	17.208.209	8.354.237
Intangible assets and goodwill	16	532.368.226	487.739.918
Current Tax Assets, Non-current	12	1.100.356	1.283.829
Total non-current assets		**1.771.020.307**	**1.734.068.507**
Total assets		**3.057.018.975**	**2.893.177.189**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	8.065.076	4.780.710
Current Portion of Non-current Borrowings	6	29.705.041	41.115.524
Trade Payables	7	45.213.665	26.133.772
Employee Benefit Obligations	13	23.310.795	7.384.612
Contract Liabilities	9	6.134.907	2.023.882
Deferred Income Other Than Contract Liabilities	11	102.368	816.718
Current tax liabilities, current	21	0	725.458
Current provisions		15.978.068	11.802.524
Current provisions for employee benefits	19	14.283.046	8.834.273
Other current provisions	21	1.695.022	2.968.251
Other Current Liabilities	14	3.822.518	6.897.412
SUB-TOTAL		**132.332.438**	**101.680.612**
Total current liabilities		**132.332.438**	**101.680.612**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	77.200.570	68.730.786
Trade Payables	7	254.225	296.614
Other Payables	8	977.398	1.127.797
Other Payables to Related Parties		83.194	203.128
Other Payables to Unrelated parties		894.204	924.669
Non-current provisions	19	13.510.829	12.260.713
Non-current provisions for employee benefits	19	13.510.829	12.260.713
Deferred Tax Liabilities	21	373.127.338	308.272.815
Total non-current liabilities		**465.070.360**	**390.688.725**
Total liabilities		**597.402.798**	**492.369.337**
EQUITY			
Equity attributable to owners of parent		2.459.616.177	2.400.807.852
Issued capital	20	62.830.000	62.830.000
Inflation Adjustments on Capital	20	198.438.822	198.438.822
Share Premium (Discount)	20	854.135.216	854.135.216
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	437.581.213	433.616.046
Restricted Reserves Appropriated From Profits	20	40.970.206	38.183.159
Prior Years' Profits or Losses	20	810.817.562	740.548.562
Current Period Net Profit Or Loss	20	54.843.158	73.056.047

Total equity		**2.459.616.177**	**2.400.807.852**
Total Liabilities and Equity		**3.057.018.975**	**2.893.177.189**

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	23	427.397.662	374.300.850	265.620.767	150.692.277
Cost of sales	23	-201.332.300	-165.166.578	-98.354.354	-83.611.672
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		226.065.362	209.134.272	167.266.413	67.080.605
GROSS PROFIT (LOSS)		226.065.362	209.134.272	167.266.413	67.080.605
General Administrative Expenses	24	-54.015.105	-76.322.049	-26.610.051	-37.037.823
Marketing Expenses	24	-3.103.382	-6.657.056	-2.048.739	-2.122.088
Other Income from Operating Activities	25	79.522.043	69.040.831	6.074.693	22.832.923
Other Expenses from Operating Activities	25	-17.836.435	-82.925.195	-15.613.753	-77.089.997
PROFIT (LOSS) FROM OPERATING ACTIVITIES		230.632.483	112.270.803	129.068.563	-26.336.380
Investment Activity Income	27	100.196.174	41.654.681	44.585.872	41.259.010
Investment Activity Expenses	27	-1.404.973	0	-824.394	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		329.423.684	153.925.484	172.830.041	14.922.630
Finance income	26	1.184.527	3.576.738	374.989	3.576.738
Finance costs	26	-22.158.319	-76.258.807	-9.185.564	-24.799.102
Gains (losses) on net monetary position	30	-189.870.608	-23.039.682	-88.842.540	14.337.568
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		118.579.284	58.203.733	75.176.926	8.037.834
Tax (Expense) Income, Continuing Operations		-63.736.126	-31.883.586	-30.180.600	15.035.083
Deferred Tax (Expense) Income	21	-63.736.126	-31.883.586	-30.180.600	15.035.083
PROFIT (LOSS) FROM CONTINUING OPERATIONS		54.843.158	26.320.147	44.996.326	23.072.917
PROFIT (LOSS)		54.843.158	26.320.147	44.996.326	23.072.917
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		54.843.158	26.320.147	44.996.326	23.072.917
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

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
Statement of Other Comprehensive Income					
PROFIT (LOSS)		54.843.158	26.320.147	44.996.326	23.072.917
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	20	**3.965.167**	**3.000.799**	**1.356.758**	**1.633.427**
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.965.167	3.000.799	1.356.758	1.633.427
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**3.965.167**	**3.000.799**	**1.356.758**	**1.633.427**
TOTAL COMPREHENSIVE INCOME (LOSS)		**58.808.325**	**29.320.946**	**46.353.084**	**24.706.344**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		58.808.325	29.320.946	46.353.084	24.706.344

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		**64.688.949**	**56.705.477**
Profit (Loss)		54.843.158	26.320.147
Profit (Loss) from Continuing Operations		54.843.158	26.320.147
Adjustments to Reconcile Profit (Loss)		**98.306.853**	**75.482.449**
Adjustments for depreciation and amortisation expense	23-24	24.300.529	27.001.167
Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	1.269.265	-3.965.276
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		1.269.265	-3.965.276
Adjustments for provisions		7.237.571	5.515.000
Adjustments for (Reversal of) Provisions Related with Employee Benefits	19	8.582.449	6.131.331
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	-1.273.229	-405.213
Adjustments for (Reversal of) General Provisions		-71.649	-211.118
Adjustments for Interest (Income) Expenses		5.671.849	40.958.637
Adjustments for Interest Income	26-27	-3.965.515	-16.567.538
Adjustments for interest expense	25-26	9.637.364	57.526.175
Adjustments for Tax (Income) Expenses		63.736.126	31.883.604
Adjustments for losses (gains) on disposal of non-current assets	27	1.404.973	-324.665
Adjustments Related to Gain and Losses on Net Monetary Position		-5.313.460	-25.586.018
Changes in Working Capital		**-78.597.545**	**-46.013.890**
Decrease (Increase) in Financial Investments	5	-9.839.958	0
Adjustments for decrease (increase) in trade accounts receivable	7	12.126.910	142.661.956
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		696.003	-22.373.583
Adjustments for Decrease (Increase) in Contract Assets		125.642.713	-108.946.457
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts	9	125.642.713	-108.946.457
Adjustments for decrease (increase) in inventories	10	7.431.574	-26.113.182
Decrease (Increase) in Prepaid Expenses	11	-248.711.438	9.898.049
Adjustments for increase (decrease) in trade accounts payable	7	19.037.504	-49.930.800
Increase (Decrease) in Employee Benefit Liabilities		15.926.183	10.938.180
Adjustments for increase (decrease) in other operating payables		0	-342
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	-714.350	-2.157.238
Other Adjustments for Other Increase (Decrease) in Working Capital		-192.686	9.527
Decrease (Increase) in Other Assets Related with Operations		-162.221	127.832
Increase (Decrease) in Other Payables Related with Operations		-30.465	-118.305
Cash Flows from (used in) Operations		**74.552.466**	**55.788.706**
Payments Related with Provisions for Employee Benefits		-960.571	-438.614
Income taxes refund (paid)		-8.902.946	1.355.385
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-48.467.108**	**-47.696.819**
Purchase of Property, Plant, Equipment and Intangible Assets		-52.432.623	-64.264.357
Purchase of property, plant and equipment	15	-3.989.519	-5.591.005
Purchase of intangible assets	16	-48.443.104	-58.673.352
Interest received		3.965.515	16.567.538
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-12.218.029**	**585.144.530**
Proceeds from Capital Advances		0	857.673.764
Proceeds from borrowings	6	20.000.000	158.719.567
Proceeds from Loans		20.000.000	158.719.567
Repayments of borrowings	6	-22.580.665	-373.722.626
Loan Repayments		-22.580.665	-373.722.626
Interest paid		-9.637.364	-57.526.175
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		4.003.812	594.153.188

Net increase (decrease) in cash and cash equivalents		4.003.812	594.153.188
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**349.116.584**	**3.438.571**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		58.211.456	9.300.509
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**411.331.852**	**606.892.268**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Equity												
		Equity attributable to owners of parent [member]											Non-controlling interests [member]	
		Issued Capital	Inflation Adjustments on Capital	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]			Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**50.000.000**	**193.657.787**		**429.860.343**	**555.963**	**430.416.306**			**38.183.159**	**592.471.499**	**142.222.549**	**1.446.951.300**		**1.446.951.300**
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															
Total Comprehensive Income (Loss)											142.222.549	-115.902.402	26.320.147		26.320.147
Profit (loss)												26.320.147	26.320.147		26.320.147
Other Comprehensive Income (Loss)															
Issue of equity		12.830.000	4.781.035	854.135.217		3.000.799	3.000.799						874.747.051		874.747.051
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		**62.830.000**	**198.438.822**	**854.135.217**	**429.860.343**	**3.556.762**	**433.417.105**			**38.183.159**	**734.694.048**	**26.320.147**	**2.348.018.498**		**2.348.018.498**
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**62.830.000**	**198.438.822**	**854.135.216**	**435.442.945**	**-1.826.899**	**433.616.046**			**38.183.159**	**740.548.562**	**73.056.047**	**2.400.807.852**		**2.400.807.852**
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											2.787.047	70.269.000	-73.056.047	0	0
Total Comprehensive Income (Loss)						3.965.167	3.965.167				2.787.047	70.269.000	-18.212.889	58.808.325	58.808.325
Profit (loss)													54.843.158	54.843.158	54.843.158
Other Comprehensive Income (Loss)															
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																
	Equity at end of period		**62.830.000**	**198.438.822**	**854.135.216**	**435.442.945**	**2.138.268**	**437.581.213**			**40.970.206**	**810.817.562**	**54.843.158**	**2.459.616.177**		**2.459.616.177**