



KAMUYU AYDINLATMA PLATFORMU

MATRİKS FİNANSAL TEKNOLOJİLER A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Matriks Finansal Teknolojiler A.Ş.

Genel Kurulu'na,

Giriş

Matriks Finansal Teknolojiler A.Ş. ("Şirket") ve Bağlı Ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki ara dönem özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 özet 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 özet 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 özet 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 özet 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.

Çözüm Ünlüer Bağımsız Denetim ve YMM A.Ş.

A member firm of Nexia International

Orhan Ünlüeroğlugil

Sorumlu Denetçi

İzmir, 18 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	117.321.605	19.921.388
Financial Investments		101.503.829	171.860.107
Trade Receivables		59.064.866	63.270.991
Trade Receivables Due From Unrelated Parties	5	59.064.866	63.270.991
Other Receivables		3.801.247	2.355.245
Other Receivables Due From Unrelated Parties		3.801.247	2.355.245
Prepayments		16.622.808	16.847.685
Current Tax Assets		1.045.792	2.069.628
Other current assets		3.801.007	573.190
SUB-TOTAL		303.161.154	276.898.234
Total current assets		303.161.154	276.898.234
NON-CURRENT ASSETS			
Financial Investments		14.787.264	14.787.264
Investments accounted for using equity method		10.252.901	5.817.989
Property, plant and equipment		17.795.867	18.540.248
Right of Use Assets		75.164.040	78.036.502
Intangible assets and goodwill	6	503.692.579	468.554.073
Prepayments		2.096.453	1.710.122
Total non-current assets		623.789.104	587.446.198
Total assets		926.950.258	864.344.432
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		11.156.089	19.051.501
Current Portion of Non-current Borrowings from Unrelated Parties		11.156.089	19.051.501
Lease Liabilities		11.156.089	19.051.501
Trade Payables		90.567.246	86.543.112
Trade Payables to Unrelated Parties	5	90.567.246	86.543.112
Employee Benefit Obligations		9.682.182	7.433.112
Other Payables		6.954.825	8.135.832
Other Payables to Unrelated Parties		6.954.825	8.135.832
Current tax liabilities, current		3.532.528	0
Current provisions		30.346.679	28.938.018
Current provisions for employee benefits		30.346.679	28.938.018
Other Current Liabilities		45.215	0
SUB-TOTAL		152.284.764	150.101.575
Total current liabilities		152.284.764	150.101.575
NON-CURRENT LIABILITIES			
Long Term Borrowings		40.799.362	45.968.489
Long Term Borrowings From Unrelated Parties		40.799.362	45.968.489
Lease Liabilities		40.799.362	45.968.489
Other Payables		0	0
Non-current provisions		33.265.998	33.407.613
Non-current provisions for employee benefits	8	33.265.998	33.407.613
Other non-current liabilities		64.120	67.568
Total non-current liabilities		74.129.480	79.443.670
Total liabilities		226.414.244	229.545.245
EQUITY			
Equity attributable to owners of parent		699.832.117	632.695.039
Issued capital	9	100.500.000	100.500.000
Inflation Adjustments on Capital	9	212.962.725	212.962.725
Treasury Shares (-)	9	-64.295.636	-64.295.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	9	-16.440.373	-18.544.202
Gains (Losses) on Revaluation and Remeasurement		-16.440.373	-18.544.202
Gains (Losses) on Remeasurements of Defined Benefit Plans	9	-16.440.373	-18.544.202
Restricted Reserves Appropriated From Profits	9	133.733.356	136.830.709

Prior Years' Profits or Losses	9	265.241.443	112.860.455
Current Period Net Profit Or Loss	9	68.130.602	152.380.988
Non-controlling interests		703.897	2.104.148
Total equity		700.536.014	634.799.187
Total Liabilities and Equity		926.950.258	864.344.432

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	10	536.468.364	616.057.446	258.599.722	501.514.393
Cost of sales	10	-394.743.900	-410.464.776	-186.572.449	-383.177.398
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		141.724.464	205.592.670	72.027.273	118.336.995
GROSS PROFIT (LOSS)		141.724.464	205.592.670	72.027.273	118.336.995
General Administrative Expenses		-30.645.927	-25.298.022	-14.836.231	-31.524.619
Marketing Expenses		-2.109.033	-2.629.963	-767.419	-3.381.664
Other Income from Operating Activities		4.376.377	1.141.207	2.863.548	6.212.372
Other Expenses from Operating Activities		-2.805.328	-3.514.497	-1.319.135	-4.583.248
PROFIT (LOSS) FROM OPERATING ACTIVITIES		110.540.553	175.291.395	57.968.036	85.059.836
Investment Activity Income		38.469.794	20.431.410	19.426.859	0
Investment Activity Expenses		-31.287	-112	-12.193	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		5.140.619	429.978	1.423.498	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		154.119.679	196.152.671	78.806.200	85.059.836
Finance income		2.483.685	15.972.777	2.420.758	10.852.792
Finance costs		-22.893	-27.858	-10.995	-683.027
Gains (losses) on net monetary position		-80.767.956	-100.843.046	-57.102.493	-84.188.649
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		75.812.515	111.254.544	24.113.470	11.040.952
Tax (Expense) Income, Continuing Operations		-6.281.663	-2.069.313	-2.313.008	0
Current Period Tax (Expense) Income		-6.281.663	-2.069.313	-2.313.008	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		69.530.852	109.185.231	21.800.462	11.040.952
PROFIT (LOSS)		69.530.852	109.185.231	21.800.462	11.040.952
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.400.250	67.953	1.013.369	135.817
Owners of Parent		68.130.602	109.117.278	20.787.093	10.905.135
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)		0,69180000	2,71690000	0,21690000	0,20340000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-19.343.571	2.903.230	-3.805.621	-415.720
Gains (Losses) on Remeasurements of Defined Benefit Plans		-19.343.571	2.903.230	-3.805.621	-415.720
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-19.343.571	2.903.230	-3.805.621	-415.720
TOTAL COMPREHENSIVE INCOME (LOSS)		50.187.281	112.088.461	17.994.841	10.625.232
Total Comprehensive Income Attributable to					
Non-controlling Interests		1.400.250	67.952	1.013.369	135.817
Owners of Parent		48.787.031	112.020.509	16.981.472	10.489.415

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		181.049.038	217.112.285
Profit (Loss)		68.130.602	109.117.278
Adjustments to Reconcile Profit (Loss)		145.930.519	52.568.701
Adjustments for depreciation and amortisation expense		116.090.030	34.289.315
Adjustments for provisions		1.267.046	12.834.608
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.267.046	12.834.608
Adjustments for Tax (Income) Expenses		6.281.663	-331.415
Adjustments Related to Gain and Losses on Net Monetary Position		22.291.780	5.776.193
Changes in Working Capital		-27.138.935	60.386.953
Decrease (Increase) in Financial Investments		2.249.070	-32.176.576
Adjustments for decrease (increase) in trade accounts receivable		2.805.874	49.148.906
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.801.357	9.902.426
Decrease (Increase) in Prepaid Expenses		-161.454	-3.365.606
Adjustments for increase (decrease) in trade accounts payable		4.024.134	37.421.610
Adjustments for increase (decrease) in other operating payables		-34.255.202	-543.807
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		186.922.186	222.072.932
Payments Related with Provisions for Employee Benefits		-1.319.515	-2.959.869
Income taxes refund (paid)		-4.553.633	-2.000.778
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-83.648.821	-248.837.831
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-6.000.031
Purchase of Property, Plant, Equipment and Intangible Assets		-149.570.188	-242.837.800
Purchase of property, plant and equipment		-3.457.422	-4.432.313
Purchase of intangible assets	6	-146.112.766	-238.405.487
Other inflows (outflows) of cash		65.921.367	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
Repayments of borrowings		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		97.400.217	-31.725.546
Net increase (decrease) in cash and cash equivalents		97.400.217	-31.725.546
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		19.921.388	146.521.835
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	117.321.605	114.796.289



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Footnote Reference		Equity												
		Equity attributable to owners of parent (member)											Non-controlling interests (member)	
		Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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			
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	40.200.000	202.908.341	-64.295.692	-14.639.973			128.855.025	25.874.922	165.315.614	484.218.237	1.185.747	485.403.984	
	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								165.315.614	-165.315.614				
	Total Comprehensive Income (Loss)													
	Profit (loss)									109.116.065	109.116.065	-167.091	108.948.974	
	Other Comprehensive Income (Loss)				2.903.230						2.903.230		2.903.230	
	Issue of equity												0	
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
Previous Period 01.01.2024 - 30.06.2024	Dividends Paid												0	
	Decrease through Other Distributions to Owners												0	
	Increase (Decrease) through Treasury Share Transactions												0	
	Increase (Decrease) through Share-Based Payment Transactions												0	
	Acquisition or Disposal of a Subsidiary												0	
	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			4.985.707				-1.306.721				3.678.986		3.678.986
	Equity at end of period	40.200.000	202.908.341	-59.309.985	-11.736.743			127.548.304	191.190.536	109.116.065	599.916.518	1.018.656	600.935.174	
	Statement of changes in equity (abstract)													
	Statement of changes in equity (line items)													
		Equity at beginning of period	100.500.000	212.962.725	-64.295.636	-18.544.202			136.830.709	112.860.455	152.380.988	632.695.039	2.104.148	634.799.187
		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								152.380.988	-152.380.988				
	Total Comprehensive Income (Loss)													
	Profit (loss)									68.130.602	68.130.602	-1.400.251	66.730.351	
	Other Comprehensive Income (Loss)				2.103.829						2.103.829		2.103.829	
	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 - 30.06.2025														0
	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	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								-3.097.353			-3.097.353		-3.097.353
	Equity at end of period		100.500.000	212.962.725	-64.295.636		-16.440.373		133.733.356	265.241.443	66.130.602	699.832.117	703.897	700.536.014