



KAMUYU AYDINLATMA PLATFORMU

LİNK BİLGİSAYAR SİSTEMLERİ YAZILIMI VE DONANIMI SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements



**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	Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		3.571.648	51.388.263
Financial Investments	6	289.800.060	330.443.925
Financial Assets at Fair Value Through Profit or Loss		289.800.060	330.443.925
Trade Receivables	4	867.878.358	621.843.401
Other Receivables		825.070	566.775
Other Receivables Due From Related Parties	3	433.865	0
Other Receivables Due From Unrelated Parties	5	391.205	566.775
Inventories		18.936.383	94.282.462
Prepayments		22.785.422	4.433.601
SUB-TOTAL		1.203.796.941	1.102.958.427
Total current assets		1.203.796.941	1.102.958.427
NON-CURRENT ASSETS			
Other Receivables	5	344	431
Property, plant and equipment		6.432.827	4.745.598
Intangible assets and goodwill		683.046.358	676.895.839
Total non-current assets		689.479.529	681.641.868
Total assets		1.893.276.470	1.784.600.295
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		77.781	419.617
Current Borrowings From Unrelated Parties		77.781	419.617
Other short-term borrowings		77.781	419.617
Trade Payables	4	251.405.964	453.450.782
Employee Benefit Obligations		7.853.238	9.798.171
Other Payables		163.478.264	4.571.703
Other Payables to Related Parties	3	160.551.216	184
Other Payables to Unrelated Parties	5	2.927.048	4.571.519
Deferred Income Other Than Contract Liabilities		8.681.565	27.298.511
Current tax liabilities, current	15	1.139.467	16.353.101
Current provisions		3.062.157	
Current provisions for employee benefits		3.062.157	
SUB-TOTAL		435.698.436	511.891.885
Total current liabilities		435.698.436	511.891.885
NON-CURRENT LIABILITIES			
Non-current provisions		8.786.586	6.667.168
Non-current provisions for employee benefits		8.786.586	6.667.168
Deferred Tax Liabilities	15	53.308.556	19.034.764
Total non-current liabilities		62.095.142	25.701.932
Total liabilities		497.793.578	537.593.817
EQUITY			
Equity attributable to owners of parent	9	1.395.482.892	1.247.006.478
Issued capital		21.750.121	21.750.121
Inflation Adjustments on Capital		191.073.553	191.073.553
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.840.637	-1.136.387
Restricted Reserves Appropriated From Profits		25.200.499	25.200.499
Prior Years' Profits or Losses		1.010.118.692	690.719.163
Current Period Net Profit Or Loss		150.180.664	319.399.529
Total equity		1.395.482.892	1.247.006.478
Total Liabilities and Equity		1.893.276.470	1.784.600.295

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2025 - 30.09.2025	01.01.2024 - 30.09.2024	Months 01.07.2025 - 30.09.2025	3 Months 01.07.2024 - 30.09.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	10	1.161.236.539	124.130.560	541.061.506	70.328.243
Cost of sales	10	-819.100.163	-52.222.690	-473.510.418	-45.012.793
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		342.136.376	71.907.870	67.551.088	25.315.450
GROSS PROFIT (LOSS)		342.136.376	71.907.870	67.551.088	25.315.450
General Administrative Expenses	11	-45.692.834	-34.055.204	-16.398.234	-9.925.689
Marketing Expenses	11	-14.187.114	-12.560.937	-4.340.354	-5.093.573
Research and development expense	11	-82.455.440	-17.838.972	-24.456.483	-5.984.605
Other Income from Operating Activities		1.320.755	7.783.749	134.954	4.480.532
Other Expenses from Operating Activities		-133.590	-5.938.632	-115.915	-1.521.278
PROFIT (LOSS) FROM OPERATING ACTIVITIES		200.988.153	9.297.874	22.375.056	7.270.837
Investment Activity Income		128.960.949	48.923.786	6.750.236	9.186.518
Investment Activity Expenses		-2.715.168			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		327.233.934	58.221.660	29.125.292	16.457.355
Finance income		6.028.191	8.497.427	1.406.368	1.931.322
Finance costs		-3.221.361	-992.053	-863.892	-218.344
Gains (losses) on net monetary position		-129.042.591	-55.601.564	-49.440.132	-16.841.047
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		200.998.173	10.125.470	-19.772.364	1.329.286
Tax (Expense) Income, Continuing Operations		-50.817.509	-9.365.329	-3.461.784	-3.179.061
Current Period Tax (Expense) Income		-12.114.973	-4.688.974	-387.355	-1.199.286
Deferred Tax (Expense) Income		-38.702.536	-4.676.355	-3.074.429	-1.979.775
PROFIT (LOSS) FROM CONTINUING OPERATIONS		150.180.664	760.141	-23.234.148	-1.849.775
PROFIT (LOSS)		150.180.664	760.141	-23.234.148	-1.849.775
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		150.180.664	760.141	-23.234.148	-1.849.775
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (Zarar)	16	0,06900000	0,00030000	-0,01070000	-0,00090000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)		150.180.664	760.141	-23.234.148	-1.849.775
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.704.250	0	-1.704.250	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.272.334	0	-2.272.334	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		568.084	0	568.084	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-1.704.250	0	-1.704.250	0
TOTAL COMPREHENSIVE INCOME (LOSS)		148.476.414	760.141	-24.938.398	-1.849.775
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		148.476.414	760.141	-24.938.398	-1.849.775

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		37.927.637	-63.287.083
Profit (Loss)		150.180.664	760.141
Profit (Loss) from Continuing Operations		150.180.664	760.141
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		134.687.807	70.768.630
Adjustments for depreciation and amortisation expense		77.597.045	18.888.333
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-2.343
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		0	-2.343
Adjustments for provisions		5.275.985	3.703.234
Adjustments for (Reversal of) Provisions Related with Employee Benefits		5.275.985	3.703.234
Adjustments for Interest (Income) Expenses		-83.309.996	-6.727.788
Adjustments for Interest Income		-85.103.377	-2.434.942
Adjustments for interest expense		2.224.141	990.842
Deferred Financial Expense from Credit Purchases		27.861.925	1.801.278
Unearned Financial Income from Credit Sales		-28.292.685	-7.084.966
Adjustments for Tax (Income) Expenses		50.817.509	9.365.329
Adjustments for losses (gains) on disposal of non-current assets		-10.968.624	-2.250.580
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-10.968.624	-2.250.580
Adjustments Related to Gain and Losses on Net Monetary Position		95.275.888	47.792.445
Changes in Working Capital		-221.912.611	-118.068.200
Decrease (Increase) in Financial Investments		57.131.783	-134.005.380
Adjustments for decrease (increase) in trade accounts receivable		-343.814.769	-15.009.154
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-343.814.769	-15.009.154
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-143.387	-7.067
Decrease (Increase) in Other Related Party Receivables Related with Operations		-433.865	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		290.478	-7.067
Adjustments for decrease (increase) in inventories		75.346.079	-9.200.550
Decrease (Increase) in Prepaid Expenses		-19.250.689	-7.833.776
Adjustments for increase (decrease) in trade accounts payable		-137.974.156	48.756.562
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-137.974.156	48.756.562
Increase (Decrease) in Employee Benefit Liabilities		41.547	4.630.999
Adjustments for increase (decrease) in other operating payables		159.833.428	-4.091.476
Increase (Decrease) in Other Operating Payables to Related Parties		160.551.069	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-717.641	-4.091.476
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-13.082.447	-1.308.358
Cash Flows from (used in) Operations		62.955.860	-46.539.429
Payments Related with Provisions for Employee Benefits		-1.015.043	0
Payments Related with Other Provisions		-24.013.180	-16.747.654
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-74.466.169	-27.711.023
Proceeds from sales of property, plant, equipment and intangible assets		2.952.328	1.847.640
Proceeds from sales of property, plant and equipment		2.952.328	1.847.640
Purchase of Property, Plant, Equipment and Intangible Assets		-77.418.497	-29.558.663
Purchase of property, plant and equipment		-3.292.208	-711.237
Purchase of intangible assets		-74.126.289	-28.847.426
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-859.628	1.444.100
Interest paid		-2.224.141	-990.842

Interest Received		1.621.276	2.434.942
Other inflows (outflows) of cash		-256.763	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-37.398.160	-89.554.006
Net increase (decrease) in cash and cash equivalents		-37.398.160	-89.554.006
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		51.388.263	127.772.359
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.418.455	-33.725.518
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.571.648	4.492.835

[illegible]

Current Period 01.01.2025 - 30.09.2025													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												0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity												0
	Transactions with noncontrolling shareholders												0
	Increase through Other Contributions by Owners												0
	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												0
	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												0
	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												0
	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												0
	Increase (decrease) through other changes, equity												0
	Equity at end of period		21.750.121	191.073.553	-2.840.637			25.200.499	1.010.118.692	150.180.664	1.395.482.892		1.395.482.892