KAMUYU AYDINLATMA PLATFORMU

ATP YAZILIM VE TEKNOLOJİ A.Ş.
Financial Report
Consolidated
2025 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report 30.09.2025

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	6	456.415.189	486.185.287
Trade Receivables	10	742.381.713	700.737.308
Trade Receivables Due From Related Parties	10-38	202.029.605	123.635.690
Trade Receivables Due From Unrelated Parties	10	540.352.108	577.101.618
Other Receivables	11	6.407.781	41.142.082
Other Receivables Due From Related Parties	11-38	93.984	36.137.635
Other Receivables Due From Unrelated Parties	11	6.313.797	5.004.447
Inventories	13	55.851.501	40.413.527
Prepayments	15	77.011.061	45.035.363
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	77.011.061	45.035.363
Current Tax Assets	25	2.621.688	265.742
Other current assets	26	3.237.650	2.845.547
SUB-TOTAL		**1.343.926.583**	**1.316.624.856**
Total current assets		**1.343.926.583**	**1.316.624.856**
NON-CURRENT ASSETS			
Financial Investments	7	3.302.664.292	32.049.546
Trade Receivables	10	0	0
Trade Receivables Due From Related Parties	10-38	0	0
Trade Receivables Due From Unrelated Parties	10	0	0
Other Receivables	11	0	0
Other Receivables Due From Related Parties	11-38	0	0
Other Receivables Due From Unrelated Parties	11	0	0
Property, plant and equipment	18	47.503.983	25.674.636
Right of Use Assets	14	77.570.107	75.302.892
Intangible assets and goodwill	19	1.555.455.388	1.144.876.680
Prepayments	15	19.472.879	32.119.237
Prepayments to Related Parties	15-38	0	0
Prepayments to Unrelated Parties	15	19.472.879	32.119.237
Deferred Tax Asset	36	98.711.204	81.689.514
Total non-current assets		**5.101.377.853**	**1.391.712.505**
Total assets		**6.445.304.436**	**2.708.337.361**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	8	29.658.944	31.046.227
Trade Payables	10	379.635.582	347.563.573
Trade Payables to Related Parties	10-38	21.808.068	9.623.986
Trade Payables to Unrelated Parties	10	357.827.514	337.939.587
Employee Benefit Obligations	20	42.071.136	40.396.943
Other Payables	11	16.336.887	24.801.732
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated Parties	11	16.336.887	24.801.732
Deferred Income Other Than Contract Liabilities	15	50.737.145	63.349.946
Deferred Income Other Than Contract Liabilities From Related Parties	15-38	33.013.750	47.006.381
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	17.723.395	16.343.565
Current tax liabilities, current	36	8.458.377	9.188.694
Current provisions	22	35.983.847	38.430.551
Current provisions for employee benefits	22	35.214.312	37.465.325
Other current provisions	22	769.535	965.226
SUB-TOTAL		**562.881.918**	**554.777.666**
Total current liabilities		**562.881.918**	**554.777.666**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	52.647.539	49.495.566
Trade Payables	10	0	0
Trade Payables To Related Parties	10-38	0	0
Trade Payables To Unrelated Parties	10	0	0

Other Payables	11	0	0
Other Payables to Related Parties	11-38	0	0
Other Payables to Unrelated parties	11	0	0
Non-current provisions	22-24	18.288.490	17.635.837
Non-current provisions for employee benefits	24	18.288.490	17.635.837
Total non-current liabilities		**70.936.029**	**67.131.403**
Total liabilities		**633.817.947**	**621.909.069**
EQUITY			
Equity attributable to owners of parent		3.900.070.000	2.021.539.315
Issued capital	27	93.750.000	93.750.000
Inflation Adjustments on Capital	27	363.945.506	363.945.506
Treasury Shares (-)	27	-68.456.647	-42.206.094
Share Premium (Discount)	27	1.201.446.931	840.114.197
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-13.978.864	-13.155.143
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	27	78.819.112	78.309.067
Restricted Reserves Appropriated From Profits	27	127.924.650	96.457.435
Prior Years' Profits or Losses	27	475.338.790	56.127.151
Current Period Net Profit Or Loss	27	1.641.280.522	548.197.196
Non-controlling interests	27	1.911.416.489	64.888.977
Total equity		**5.811.486.489**	**2.086.428.292**
Total Liabilities and Equity		**6.445.304.436**	**2.708.337.361**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	28	4.331.331.132	1.887.526.046	1.274.976.539	607.482.075
Cost of sales	28	-582.845.235	-858.703.543	-224.880.651	-229.404.815
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.748.485.897	1.028.822.503	1.050.095.888	378.077.260
GROSS PROFIT (LOSS)		3.748.485.897	1.028.822.503	1.050.095.888	378.077.260
General Administrative Expenses	29-30	-574.660.270	-496.125.827	-173.847.736	-153.986.263
Marketing Expenses	29-30	-21.947.323	-20.608.828	-6.088.097	-7.105.031
Research and development expense	29-30	-217.733.841	-162.728.399	-77.788.827	-47.900.848
Other Income from Operating Activities	31	110.467.124	126.479.276	35.418.526	36.688.014
Other Expenses from Operating Activities	31	-95.701.532	-77.195.027	-28.074.601	4.631.411
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.948.910.055	398.643.698	799.715.153	210.404.543
Investment Activity Income	32	65.010.951	18.174.689	28.235.015	8.992.871
Investment Activity Expenses	32	0	-463.986	0	-463.986
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.013.921.006	416.354.401	827.950.168	218.933.428
Finance income	33	101.561.188	118.677.013	29.844.379	42.906.099
Finance costs	33	-37.744.208	-49.459.399	-16.046.630	-22.705.154
Gains (losses) on net monetary position	34	-71.202.770	-57.039.714	-14.289.021	-19.951.012
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.006.535.216	428.532.301	827.458.896	219.183.361
Tax (Expense) Income, Continuing Operations	36	-11.249.217	20.873.558	-6.929.726	-21.992.968
Current Period Tax (Expense) Income		-28.740.805	-21.445.125	-11.217.757	-13.133.012
Deferred Tax (Expense) Income		17.491.588	42.318.683	4.288.031	-8.859.956
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.995.285.999	449.405.859	820.529.170	197.190.393
PROFIT (LOSS)		2.995.285.999	449.405.859	820.529.170	197.190.393
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.354.005.477	17.757.380	338.739.351	7.735.537
Owners of Parent		1.641.280.522	431.648.479	481.789.819	189.454.856
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	37	17,05000000	4,60430000	5,13910000	2,02090000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-799.615	-996.665	-1.304.365	-5.396.146
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.052.448	-1.350.111	-1.671.578	-7.450.303
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		252.833	353.446	367.213	2.054.157
Taxes Relating to Remeasurements of Defined Benefit Plans		252.833	353.446	367.213	2.054.157
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		3.127.434	-65.289.770	-260.263	4.770.973
Exchange Differences on Translation of Foreing Operations		3.127.434	-65.289.770	-260.263	4.770.973
OTHER COMPREHENSIVE INCOME (LOSS)		**2.327.819**	**-66.286.435**	**-1.564.628**	**-625.173**
TOTAL COMPREHENSIVE INCOME (LOSS)		**2.997.613.818**	**383.119.424**	**818.964.542**	**196.565.220**
Total Comprehensive Income Attributable to					
Non-controlling Interests		1.356.646.972	13.064.870	339.043.648	18.889.618
Owners of Parent		1.640.966.846	370.054.554	479.920.894	177.675.602

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**654.391.367**	**612.773.823**
Profit (Loss)		2.995.285.999	449.405.862
Profit (Loss) from Continuing Operations		2.995.285.999	449.405.862
Adjustments to Reconcile Profit (Loss)		**359.996.108**	**263.818.193**
Adjustments for depreciation and amortisation expense	14,18,19	188.244.466	157.698.557
Adjustments for Impairment Loss (Reversal of Impairment Loss)		16.282.066	525.796
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10	6.633.851	525.796
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets	19	9.648.215	0
Adjustments for provisions	22-24	19.946.029	19.986.507
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22-24	19.946.029	19.986.507
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	0	0
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses	10	-106.693.422	-118.028.322
Adjustments for Interest Income	33	-96.877.875	-118.028.322
Deferred Financial Expense from Credit Purchases	10	-10.974.797	0
Unearned Financial Income from Credit Sales	10	1.159.250	0
Adjustments for Tax (Income) Expenses	36	11.249.217	-20.873.557
Adjustments for losses (gains) on disposal of non-current assets		-1.231.697	463.986
Adjustments Related to Gain and Losses on Net Monetary Position		232.199.449	224.045.226
Changes in Working Capital		**-2.787.395.433**	**-210.401.763**
Decrease (Increase) in Financial Investments	7	-2.605.672.352	
Adjustments for decrease (increase) in trade accounts receivable	10	-294.964.758	-215.330.539
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	55.110.266	-19.896.073
Adjustments for decrease (increase) in inventories	13	-23.631.410	-7.005.472
Decrease (Increase) in Prepaid Expenses	15	-34.971.659	-31.874.090
Adjustments for increase (decrease) in trade accounts payable	10	113.511.826	86.798.229
Increase (Decrease) in Employee Benefit Liabilities	20	5.344.705	12.386.710
Adjustments for increase (decrease) in other operating payables	11	-3.436.543	-8.272.505
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	4.693.323	-27.796.011
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.378.831	587.988
Cash Flows from (used in) Operations		**567.886.674**	**502.822.292**
Interest received	33	96.877.875	112.339.428
Payments Related with Provisions for Employee Benefits	22	-10.373.182	-2.387.897
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.303.331.997**	**-527.497.856**
Proceeds from sales of property, plant, equipment and intangible assets	14-18-19	5.731.735	1.973.876
Purchase of Property, Plant, Equipment and Intangible Assets	14-18-19	-638.299.686	-529.471.732
Other inflows (outflows) of cash	7	-670.764.046	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**717.739.711**	**-32.300.599**
Payments of Lease Liabilities	8	-35.955.221	-32.300.599
Dividends Paid	27	-68.959.445	0
Other inflows (outflows) of cash	27	822.654.377	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		68.799.081	52.975.368
Net increase (decrease) in cash and cash equivalents		68.799.081	52.975.368
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**486.185.287**	**554.551.579**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-98.569.179	-146.373.904
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**456.415.189**	**461.153.043**

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	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]									
							Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2024 - 30.09.2024	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	**93.750.000**	**363.945.506**	**-44.083.020**	**840.114.197**	**-11.129.377**	**123.282.133**			**81.507.072**	**-88.938.315**	**197.112.461**	**1.555.560.657**	**49.815.150**	**1.605.375.807**
	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	27										197.112.461	-197.112.461			
	Total Comprehensive Income (Loss)	27					-996.665	-60.597.260					431.648.479	370.054.554	13.064.870	383.119.424
	Profit (loss)	27											431.648.479	431.648.479	17.757.380	449.405.859
	Other Comprehensive Income (Loss)	27					-996.665	-60.597.260						-61.593.925	-4.692.510	-66.286.435
	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	27			17.846						-17.846	17.846		17.846		17.846
	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	27	**93.750.000**	**363.945.506**	**-44.065.174**	**840.114.197**	**-12.126.042**	**62.684.873**			**81.489.226**	**108.191.992**	**431.648.479**	**1.925.633.057**	**62.880.020**	**1.988.513.077**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	**93.750.000**	**363.945.506**	**-42.206.094**	**840.114.197**	**-13.155.143**	**78.309.067**			**96.457.435**	**56.127.151**	**548.197.196**	**2.021.539.315**	**64.888.977**	**2.086.428.292**
	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	27									5.216.662					
	Total Comprehensive Income (Loss)	27					-823.721	510.045					1.641.280.522	1.640.966.846	1.356.646.972	2.997.613.818
	Profit (loss)	27											1.641.280.522	1.641.280.522	1.354.005.477	2.995.285.999
	Other Comprehensive Income (Loss)	27					-823.721	510.045						-313.676	2.641.495	2.327.819
	Issue of equity														69.877.848	69.877.848
	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 - 30.09.2025												-68.959.445		-68.959.445		-68.959.445
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions	27			-26.250.553						26.250.553	-26.250.553		-26.250.553		-26.250.553
	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	27										-28.558.897		-28.558.897	28.558.897	
	Transactions with noncontrolling shareholders															
	Increase through Other Contributions by Owners	27				361.332.734								361.332.734	391.443.795	752.776.529
	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	27	**93.750.000**	**363.945.506**	**-68.456.647**	**1.201.446.931**	**-13.978.864**	**78.819.112**			**127.924.650**	**475.338.790**	**1.641.280.522**	**3.900.070.000**	**1.911.416.489**	**5.811.486.489**