

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
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	456.415.189	486.185.28
Trade Receivables	10	742.381.713	700.737.30
Trade Receivables Due From Related Parties	10-38	202.029.605	123.635.69
Trade Receivables Due From Unrelated Parties	10	540.352.108	577.101.61
Other Receivables	11	6.407.781	41.142.08
Other Receivables Due From Related Parties	11-38	93.984	36.137.63
Other Receivables Due From Unrelated Parties Inventories	11 13	6.313.797 55.851.501	5.004.44 40.413.52
Prepayments	15	77.011.061	45.035.36
Prepayments to Related Parties	15-38	0	+3.033.30
Prepayments to Unrelated Parties	15	77.011.061	45.035.36
Current Tax Assets	25	2.621.688	265.74
Other current assets	26	3.237.650	2.845.54
SUB-TOTAL SUB-TOTAL		1.343.926.583	1.316.624.85
Total current assets		1.343.926.583	1.316.624.85
NON-CURRENT ASSETS			
Financial Investments	7	3.302.664.292	32.049.54
Trade Receivables	10	0	
Trade Receivables Due From Related Parties	10-38	0	
Trade Receivables Due From Unrelated Parties	10	0	
Other Receivables	11	0	
Other Receivables Due From Related Parties	11-38	0	
Other Receivables Due From Unrelated Parties	11	0	
Property, plant and equipment	18	47.503.983	25.674.63
Right of Use Assets	14	77.570.107	75.302.89
Intangible assets and goodwill	19	1.555.455.388	1.144.876.68
Prepayments	15	19.472.879	32.119.23
Prepayments to Related Parties	15-38	0	20.110.22
Prepayments to Unrelated Parties Deferred Tax Asset	15	19.472.879 98.711.204	32.119.23
Total non-current assets	36	5.101.377.853	81.689.51 1.391.712.50
Total assets		6.445.304.436	2.708.337.36
IABILITIES AND EQUITY		3.113.331.133	2.100.001.00
CURRENT LIABILITIES			
	8	29.658.944	31.046.22
Current Portion of Non-current Borrowings Trade Payables	10	379.635.582	31.046.22
Trade Payables to Related Parties	10-38	21.808.068	9.623.98
Trade Payables to Unrelated Parties	10	357.827.514	337.939.58
Employee Benefit Obligations	20	42.071.136	40.396.94
Other Payables	11	16.336.887	24.801.73
Other Payables to Related Parties	11-38	0	
Other Payables to Unrelated Parties	11	16.336.887	24.801.73
Deferred Income Other Than Contract Liabilities	15	50.737.145	63.349.94
Deferred Income Other Than Contract Liabilities From Related Parties	15-38	33.013.750	47.006.38
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	17.723.395	16.343.56
Current tax liabilities, current	36	8.458.377	9.188.69
C	22	35.983.847	38.430.55
Current provisions	22	35.214.312	37.465.32
Current provisions for employee benefits	22	700 535	000 00
Current provisions for employee benefits Other current provisions	22 22	769.535	
Current provisions for employee benefits Other current provisions SUB-TOTAL		562.881.918	554.777.66
Current provisions for employee benefits Other current provisions SUB-TOTAL Total current liabilities			554.777.66
Current provisions for employee benefits Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	22	562.881.918 562.881.918	554.777.666 554.777.666
Current provisions for employee benefits Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES Long Term Borrowings	22 8	562.881.918 562.881.918 52.647.539	554.777.666 554.777.666
Current provisions for employee benefits Other current provisions SUB-TOTAL Total current liabilities NON-CURRENT LIABILITIES	22	562.881.918 562.881.918	965.220 554.777.66 554.777.66 49.495.56

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
tatement 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	-229.404.81
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.748.485.897	1.028.822.503	1.050.095.888	378.077.26
GROSS PROFIT (LOSS)		3.748.485.897	1.028.822.503	1.050.095.888	378.077.26
General Administrative Expenses	29-30	-574.660.270	-496.125.827	-173.847.736	-153.986.26
Marketing Expenses	29-30	-21.947.323	-20.608.828	-6.088.097	-7.105.03
Research and development expense	29-30	-217.733.841	-162.728.399	-77.788.827	-47.900.84
Other Income from Operating Activities	31	110.467.124	126.479.276	35.418.526	36.688.01
Other Expenses from Operating Activities	31	-95.701.532	-77.195.027	-28.074.601	4.631.41
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.948.910.055	398.643.698	799.715.153	210.404.54
Investment Activity Income	32	65.010.951	18.174.689	28.235.015	8.992.87
Investment Activity Expenses	32	0	-463.986	0	-463.98
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.013.921.006	416.354.401	827.950.168	218.933.42
Finance income	33	101.561.188	118.677.013	29.844.379	42.906.09
Finance costs	33	-37.744.208	-49.459.399	-16.046.630	-22.705.15
Gains (losses) on net monetary position	34	-71.202.770	-57.039.714	-14.289.021	-19.951.01
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		3.006.535.216	428.532.301	827.458.896	219.183.36
Tax (Expense) Income, Continuing Operations	36	-11.249.217	20.873.558	-6.929.726	-21.992.96
Current Period Tax (Expense) Income		-28.740.805	-21.445.125	-11.217.757	-13.133.01
Deferred Tax (Expense) Income		17.491.588	42.318.683	4.288.031	-8.859.95
PROFIT (LOSS) FROM CONTINUING OPERATIONS		2.995.285.999	449.405.859	820.529.170	197.190.39
PROFIT (LOSS)		2.995.285.999	449.405.859	820.529.170	197.190.39
Profit (loss), attributable to [abstract]					
Non-controlling Interests		1.354.005.477	17.757.380	338.739.351	7.735.53
Owners of Parent		1.641.280.522	431.648.479	481.789.819	189.454.85
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	2,0209000
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	-5.396.14
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.052.448	-1.350.111	-1.671.578	-7.450.30
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		252.833	353.446	367.213	2.054.15
Taxes Relating to Remeasurements of Defined Benefit Plans		252.833	353.446	367.213	2.054.15
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		3.127.434	-65.289.770	-260.263	4.770.97
Exchange Differences on Translation of Foreing Operations		3.127.434	-65.289.770	-260.263	4.770.97
OTHER COMPREHENSIVE INCOME (LOSS)		2.327.819	-66.286.435	-1.564.628	-625.17
TOTAL COMPREHENSIVE INCOME (LOSS)		2.997.613.818	383.119.424	818.964.542	196.565.22
Total Comprehensive Income Attributable to					
Non-controlling Interests		1.356.646.972	13.064.870	339.043.648	18.889.61
Owners of Parent		1.640.966.846	370.054.554	479.920.894	177.675.60



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
tatement 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	C
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	C
Adjustments for (Reversal of) Other Provisions		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	(
Unearned Financial Income from Credit Sales	10	1.159.250	C
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	22	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 Proceeds from sales of property, plant, equipment and	14-18-19	-1.303.331.997 5.731.735	-527.497.85 6 1.973.876
intangible assets 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	
·	'	717.739.711	-32.300.599
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES Payments of Lease Liabilities	8	-35.955.221	-32.300.599
Dividends Paid	27	-68.959.445	-32.300.399
Other inflows (outflows) of cash	27	822.654.377	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES	21	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	52.975.368 554.551.579
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
Nature of Financial Statements

Consolidated

				Equity attributable to owners of parent [member]												
		Footnote Reference					Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumul	lated Comprehensive Income That Will B	Be Reclassified In Profit Or Loss		Retained Earnings				
			Issued Capital	Inflation Adjustments on Capi	tal Treasury Share	es Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Evchange Differences on Translation	Paranya Of Caine or Laccor on Hadro	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses Ne	t Profit or Loss	Non-	ontrolling interests [member]	
							Gains (Losses) on Remeasurements of Defined Benefit Plans	Exchange Differences on Translation	reserve of dails of Losses off neuge	Gains (Lusses) On Revaluation and Reclassification		FIIUI Teal'S FIUILS OF LUSSES - NE	CFTOIL OF LOSS			
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	93.750.000	363.945.	-44.083.02	20 840.114.197	-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				131,112,401	431.648.479	370.054.554	13.064.870	383.119.424
	Profit (loss)	27											431.648.479			449.405.859
	Other Comprehensive Income (Loss)	27					-996.665	-60.597.260						-61.593.925		-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															
ous Period 24 - 30.09.2024	Dividends Paid															
	Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share															
	Transactions Increase (Decrease) through Share-Based Payment	27			17.84	46					-17.846	17.846		17.846		17.846
	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	262.045	.506 -44.065.17	74 840.114.197	-12.126.042	62.684.873			81.489.226	108.191.992	431.648.479 1	925,633,057	62 990 020	1.988.513.077
		21	93.730.000	363.945.	-44.065.1	040.114.197	-12.126.042	62.084.873			81.489.226	100'131'335	7-31.048.479 I		62.880.020	2.300.313.011
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items] Equity at beginning of period	27	93.750.000	262.045	.506 -42.206.09	94 840.114.197	-13.155.143	78.309.067			96.457.435	56.127.151	548.197.196 2	.021.539 315	64 900 O77	2.086.428.292
	Adjustments Related to Accounting Policy Changes		33,130,000			040.114.197	-15.100.145	1979/191			30.407.432	30.121.131	J.0.131.130 Z		U1.000.3(1	
	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		1.356.646.972	
	Profit (loss)	27											1.641.280.522 1		1.354.005.477	
	Other Comprehensive Income (Loss)	27					-823.721	510.045						-313.676		2.327.819
	Issue of equity Capital Decrease														69.877.848	69.877.848
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid															

-68.959.445 -68.959.445 -68.959.445 Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions -26.250.553 -26.250.553 Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity -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 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 Increase (decrease) through other changes, equity Equity at end of period 475.338.790 1.641.280.522 3.900.070.000 1.911.416.489 5.811.486.489