

KAMUYU AYDINLATMA PLATFORMU

MİA TEKNOLOJİ A.Ş. Financial Report Consolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements





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	[4]	711.969.755	1.069.695.14
Trade Receivables	[6]	1.680.267.445	1.638.587.89
Trade Receivables Due From Related Parties		954.802.084	1.198.452.16
Trade Receivables Due From Unrelated Parties		725.465.361	440.135.73
Other Receivables	[8]	-13.494.872	150.028.34
Other Receivables Due From Related Parties		-24.727.899	16.654.60
Other Receivables Due From Unrelated Parties		11.233.027	133.373.74
Derivative Financial Assets	[9]	1.219.676	
Derivative Financial Assets Held for Trading		1.219.676	
Inventories	[10]	13.110.306	46.323.64
Prepayments	[16]	857.852.829	125.320.69
Prepayments to Related Parties		23.782.035	71.24
Prepayments to Unrelated Parties		834.070.794	125.249.44
Current Tax Assets	[17]	5.818.298	7.397.99
Other current assets	[18]	25.482.265	28.547.47
Other Current Assets Due From Related Parties		10.017	
Other Current Assets Due From Unrelated Parties		25.472.248	28.547.47
SUB-TOTAL		3.282.225.702	3.065.901.20
Total current assets		3.282.225.702	3.065.901.20
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	[5]	1.050.755.788	1.997.443.35
Other Receivables	[8]	0	30.704.39
Other Receivables Due From Related Parties		0	30.704.39
Other Receivables Due From Unrelated Parties		0	
Investment property	[11]	57.634.896	57.634.89
Property, plant and equipment	[12]	310.043.642	330.031.07
Machinery And Equipments		153.961.732	172.410.66
Vehicles		7.056.158	9.218.52
Fixtures and fittings		13.597.670	12.924.39
Leasehold Improvements		5.420.526	5.469.93
Construction in Progress		130.007.556	130.007.55
Right of Use Assets	[13]	2.808.182	5.169.63
Intangible assets and goodwill	[14]	2.870.650.535	2.358.780.26
Computer Softwares		2.501.000.494	2.331.019.96
Capitalized Development Costs		0	
Other intangible assets		369.650.041	27.760.29
Deferred Tax Asset	[17]	20.007.855	
Other Non-current Assets			
Total non-current assets		4.311.900.898	4.779.763.62
Total assets		7.594.126.600	7.845.664.82
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[7]	892.371.494	622.239.94
Current Borrowings From Unrelated Parties		892.371.494	622.239.94
Bank Loans		892.371.494	622.239.94
Current Portion of Non-current Borrowings	[7]	104.639.221	115.359.15
Current Portion of Non-current Borrowings from Related Parties		104.639.221	115.359.15
Current Portion of other Non-current Borrowings		104.639.221	115.359.15
Other Financial Liabilities	[7]	148.795	1.331.89
Other Miscellaneuous Financial Liabilities		148.795	1.331.89
Trade Payables	[6]	851.638.213	552.785.69
Trade Payables to Unrelated Parties		851.638.213	552.785.69
Employee Benefit Obligations	[19]	6.930.996	13.253.07
Other Payables	[8]	-44.175.640	60.884.42
Other Payables to Related Parties		-44.229.640	60.816.69
Other Payables to Unrelated Parties		54.000	67.73

Derivative Financial Liabilities	[9]	0	2.890.48
Derivative Financial Liabilities Held for trading		0	2.890.4
Deferred Income Other Than Contract Liabilities	[16]	124.972.399	217.899.1
Deferred Income Other Than Contract Liabilities from Unrelated Parties		124.972.399	217.899.1
Current tax liabilities, current	[17]	3.260.823	5.303.7
Current provisions	[20]	4.668.075	4.693.8
Current provisions for employee benefits		4.112.372	3.996.8
Insurance Technical Reserves		0	
Other current provisions		555.703	697.0
Other Current Liabilities	[18]	1.506.232	2.635.8
Other Current Liabilities to Unrelated Parties		1.506.232	2.635.8
SUB-TOTAL		1.945.960.608	1.599.277.2
Total current liabilities		1.945.960.608	1.599.277.2
NON-CURRENT LIABILITIES			
Long Term Borrowings	[7]	31.680.892	138.161.1
Long Term Borrowings From Unrelated Parties		31.680.892	138.161.1
Bank Loans		31.680.892	138.161.1
Other Financial Liabilities	[7]	99.150	802.0
Other Miscellaneous Financial Liabilities		99.150	802.0
Other Payables	[16]	0	30.704.3
Other Payables to Related Parties		0	30.704.3
Non-current provisions	[20]	7.522.664	11.411.6
Non-current provisions for employee benefits		7.522.664	11.411.6
Deferred Tax Liabilities	[17]	0	113.020.7
Total non-current liabilities		39.302.706	294.099.9
Total liabilities		1.985.263.314	1.893.377.2
EQUITY			
Equity attributable to owners of parent		5.606.043.483	5.944.789.3
Issued capital	[21]	494.000.000	494.000.0
Inflation Adjustments on Capital	[21]	649.150.095	649.150.0
Capital Advance	[21]	208.585.712	208.585.7
Share Premium (Discount)	[21]	468.698.085	468.698.0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	7.839.720	4.645.9
Gains (Losses) on Revaluation and Remeasurement		7.839.720	4.645.9
Gains (Losses) on Remeasurements of Defined Benefit Plans		7.839.720	4.645.9
Restricted Reserves Appropriated From Profits	[21]	113.922.418	76.881.3
Legal Reserves		113.922.418	76.881.3
Prior Years' Profits or Losses		4.005.787.142	1.289.748.3
Current Period Net Profit Or Loss		-341.939.689	2.753.079.8
Non-controlling interests		2.819.803	7.498.1
Total equity		5.608.863.286	5.952.287.5
Total Liabilities and Equity		7.594.126.600	7.845.664.8



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	[22]	1.994.106.768	2.336.046.500	805.133.639	404.849.789
Cost of sales	[22]	-1.278.219.625	-679.663.171	-497.973.268	-180.328.12
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		715.887.143	1.656.383.329	307.160.371	224.521.66
GROSS PROFIT (LOSS)		715.887.143	1.656.383.329	307.160.371	224.521.66
General Administrative Expenses	[23]	-123.130.934	-98.308.827	-29.142.716	-34.994.37
Other Income from Operating Activities	[24]	167.983.081	92.080.181	28.857.535	90.072.64
Other Expenses from Operating Activities	[24]	-211.421.578	-9.053.423	6.499.624	-6.056.23
PROFIT (LOSS) FROM OPERATING ACTIVITIES		549.317.712	1.641.101.260	313.374.814	273.543.70
Investment Activity Income	[25]	9.935.035	274.263	-254.473.511	92.51
Investment Activity Expenses	[25]	-887.037.361	-436.629	-886.431.321	-145.54
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[2]	0	15.487.952	0	15.487.95
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-327.784.614	1.656.426.846	-827.530.018	288.978.62
Finance income	[26]	174.427.697	58.751.260	36.750.910	-2.525.99
Finance costs	[26]	-328.842.720	-253.787.013	-182.376.832	-60.580.08
Gains (losses) on net monetary position	[27]	6.718.347	-322.272.299	-130.199.404	-85.595.56
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-475.481.290	1.139.118.794	-1.103.355.344	140.276.97
Tax (Expense) Income, Continuing Operations		130.721.798	-10.508.945	295.862.087	-25.360.13
Current Period Tax (Expense) Income	[17]	-3.260.823	-1.294.750	-793.965	-1.294.75
Deferred Tax (Expense) Income	[17]	133.982.621	-9.214.195	296.656.052	-24.065.38
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-344.759.492	1.128.609.849	-807.493.257	114.916.84
PROFIT (LOSS)		-344.759.492	1.128.609.849	-807.493.257	114.916.84
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-2.819.803	1.526.003	3.469.913	-1.193.44
Owners of Parent		-341.939.689	1.127.083.846	-810.963.170	116.110.28
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.193.795	5.977.578	813.269	13.027.42
Gains (Losses) on Remeasurements of Defined Benefit Plans	[21]	4.147.785	7.737.268	1.056.192	16.892.91
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	[2]	0	21.094	0	21.09
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	21.094	0	21.09
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-953.990	-1.780.784	-242.923	-3.886.58
Deferred Tax (Expense) Income		-953.990	-1.780.784	-242.923	-3.886.58
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		3.193.795	5.977.578	813.269	13.027.42
TOTAL COMPREHENSIVE INCOME (LOSS)		-341.565.697	1.134.587.427	-806.679.988	127.944.26
Total Comprehensive Income Attributable to					
Non-controlling Interests		-2.819.803	1.526.003	-4.738.374	1.418.87
Owners of Parent		-338.745.894	1.133.061.424	-801.941.614	126.525.39



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		449.647.473	744.442.59
Profit (Loss)		-344.759.492	1.128.609.84
Profit (Loss) from Continuing Operations		-344.759.492	1.128.609.84
Adjustments to Reconcile Profit (Loss)		1.075.620.057	-129.618.08
Adjustments for depreciation and amortisation expense	[13,14]	266.659.102	229.467.86
Adjustments for provisions		97.516	3.505.89
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[19]	374.351	1.597.82
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	[19]	-141.313	-265.62
Adjustments for (Reversal of) General Provisions	[6,20]	-135.522	2.173.68
Adjustments for Interest (Income) Expenses	[7,26]	62.807.484	-13.982.21
Adjustments for Interest Income		0	-14.809.95
Adjustments for interest expense		62.807.484	827.73
Adjustments for fair value losses (gains)		863.727.483	273.09
Adjustments for Fair Value Losses (Gains) of Financial Assets		867.837.644	
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	[9]	-4.110.161	273.09
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	[4]	0	-357.642.54
Adjustments for undistributed profits of associates		0	-357.642.54
Adjustments for Tax (Income) Expenses	[17]	-136.025.557	8.746.60
Adjustments for losses (gains) on disposal of non-current assets	[25]	0	13.23
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			13.2
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		18.354.029	
Changes in Working Capital		-485.106.893	-376.766.52
Decrease (Increase) in Financial Investments	[5]	58.637.328	-51.823.03
Adjustments for decrease (increase) in trade accounts receivable	[6]	87.623.241	-577.426.80
Decrease (Increase) in Trade Accounts Receivables from Related Parties		243.650.082	-1.025.557.5
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-156.026.841	448.130.76
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[8]	40.242.080	17.693.68
Decrease (Increase) in Other Related Party Receivables Related with Operations		41.382.502	3.694.20
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-1.140.422	13.999.4
Adjustments for decrease (increase) in inventories	[10]	33.213.341	55.303.1
Decrease (Increase) in Prepaid Expenses	[16]	-733.773.359	-142.039.9
Adjustments for increase (decrease) in trade accounts payable	[6]	129.328.898	206.977.26
Increase (Decrease) in Trade Accounts Payables to Related Parties		-105.046.337	64.629.99
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		234.375.235	142.347.2
Adjustments for increase (decrease) in other operating payables	[8]	-100.378.422	114.549.1
Increase (Decrease) in Other Operating Payables to Related Parties		0	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-100.378.422	114.549.1
Cash Flows from (used in) Operations		245.753.672	622.225.2
Inflation Effect On Operating Activities		203.893.801	122.217.3
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-756.180.482	-423.448.05
Proceeds from sales of property, plant, equipment and intangible assets	[13,14]	31.017.418	
Due and defining a lange frameworks, where the said and because		21.818.689	
Proceeds from sales of property, plant and equipment Proceeds from sales of intangible assets		9.198.729	

Purchase of Property, Plant, Equipment and Intangible Assets	[13,14]	-787.197.900	-423.448.057
Purchase of property, plant and equipment		-32.774.957	-19.897.189
Purchase of intangible assets		-754.422.943	-403.550.868
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		152.701.417	312.296.340
Proceeds from borrowings	[7]	271.787.615	-148.669.249
Proceeds from Loans		271.787.615	-148.669.249
Repayments of borrowings	[7]	-117.200.188	463.835.053
Loan Repayments		-117.200.188	463.835.053
Payments of Lease Liabilities	[13]	-1.886.010	-2.869.464
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-153.831.592	633.290.876
Net increase (decrease) in cash and cash equivalents		-153.831.592	633.290.876
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	1.069.695.148	352.608.011
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-203.893.801	-122.217.358
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	[4]	711.969.755	863.681.529



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 Accumulated Comprehensiv	re Income That Will Be Reclassified In Profit Or Loss		Retained Earnings		
			Issued Capital Inflation Adjustn	ments on Capital Capital A	Advance Share premiums or discount:	s Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]			Non-controlling interests [member]
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses Ne	t Profit or Loss	
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		494.000.000	649.150.096 208	8.585.711 468.698.08	-829.317			57.565.225	5 396.374.045	912.690.449 3.186.234.295	861.372 3.187.095.667
	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									912.690.449	-912.690.449	
	Total Comprehensive Income (Loss)											
	Profit (loss)										1.127.083.846 1.127.083.846	1.526.004 1.128.609.850
	Other Comprehensive Income (Loss)					5.977.578					5.977.578	
	Issue of equity											
	Capital Decrease											
	Capital Advance											
	Effect of Merger or Liquidation or Division											
	Effects of Business Combinations Under Common Control											
	Advance Dividend Payments											
Period 30.09.2024	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		494.000.000	649.150.096 208	8.585.711 468.698.08	36 5.148.2 6 1			57.565.225	5 1.309.064.494	1.127.083.846 4.319.295.719	2.387.376 4.321.683.095
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		494.000.000	649.150.095 208	8.585.712 468.698.08	35 4.645,925			76.881.381	1 1.289.748.338	2.753.079.841 5.944.789.377	7.498.174 5.952.287.551
	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)								37.041.037	7 2.716.038.804	-2.753.079.841	
	Profit (loss)										-341.939.689 -341.939.689	-2.819.803 -344.759.492
	Other Comprehensive Income (Loss)					3.193.795					-341.939.689 -341.939.689 3.193.795	
	Issue of equity					5.253135					3.135.735	5.253.135
	Capital Decrease											
	Capital Advance											
	Effect of Merger or Liquidation or Division											
	Effects of Business Combinations Under Common Control											
	Advance Dividend Payments											

Demonstrate One Britaines Committee