KAMUYU AYDINLATMA PLATFORMU

LOGO YAZILIM SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Independet Audit Comment

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Logo Yazılım Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Giriş

Logo Yazılım Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide 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.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Okan Öz, SMMM

Sorumlu Denetçi

İstanbul, 5 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	898.423	1.430.401
Financial Investments	4	177.114	197.732
Trade Receivables		998.094	1.824.095
Trade Receivables Due From Related Parties	7	1.647	0
Trade Receivables Due From Unrelated Parties	7	996.447	1.824.095
Other Receivables		57	67
Other Receivables Due From Unrelated Parties	8	57	67
Inventories	9	7.515	34.177
Prepayments	16	471.483	435.158
Other current assets	8	56.319	51.990
SUB-TOTAL		**2.609.005**	**3.973.620**
Total current assets		**2.609.005**	**3.973.620**
NON-CURRENT ASSETS			
Financial Investments	4	753.066	792.202
Investments accounted for using equity method	5	1.443.384	1.575.498
Property, plant and equipment	10	453.938	463.078
Right of Use Assets	12	15.593	12.306
Intangible assets and goodwill		3.353.937	3.177.589
Goodwill	13	160.907	160.907
Other intangible assets	11	3.193.030	3.016.682
Prepayments	16	39.068	30.963
Deferred Tax Asset	26	28.496	87.823
Other Non-current Assets		103	2.590
Total non-current assets		**6.087.585**	**6.142.049**
Total assets		**8.696.590**	**10.115.669**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	10.648	8.453
Trade Payables		388.742	502.380
Trade Payables to Unrelated Parties	7	388.742	502.380
Employee Benefit Obligations	15	277.760	561.730
Other Payables		194.543	312.384
Other Payables to Related Parties	8	92	0
Other Payables to Unrelated Parties	8	194.451	312.384
Contract Liabilities	16	2.570.499	3.195.714
SUB-TOTAL		**3.442.192**	**4.580.661**
Total current liabilities		**3.442.192**	**4.580.661**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	8.342	8.387
Other Payables		434.456	418.541
Other Payables to Unrelated parties	8	434.456	418.541
Contract Liabilities	16	85.228	126.167
Non-current provisions		281.626	267.171
Non-current provisions for employee benefits	15	281.626	267.171
Deferred Tax Liabilities	26	10.873	0
Total non-current liabilities		**820.525**	**820.266**
Total liabilities		**4.262.717**	**5.400.927**
EQUITY			
Equity attributable to owners of parent		4.433.873	4.714.742
Issued capital	17	95.000	95.000
Inflation Adjustments on Capital	17	1.271.782	1.271.782
Treasury Shares (-)		-608.969	-478.053
Put Option Revaluation Fund Related with Non-controlling Interests		-878.258	-878.258
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		584.779	541.529
Gains (Losses) from investments in equity instruments		678.298	628.856

Gains (Losses) on Revaluation and Remeasurement		-93.519	-87.327
Gains (Losses) on Remeasurements of Defined Benefit Plans		-93.519	-87.327
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-149.111	62.562
Exchange Differences on Translation		-149.111	62.562
Restricted Reserves Appropriated From Profits		1.005.522	874.606
Legal Reserves		396.553	396.553
Treasury Share Reserves		608.969	478.053
Prior Years' Profits or Losses		2.603.274	1.458.331
Current Period Net Profit Or Loss		509.854	1.767.243
Total equity		**4.433.873**	**4.714.742**
Total Liabilities and Equity		**8.696.590**	**10.115.669**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	19	3.368.502	3.179.281	1.742.801	1.714.636
Cost of sales	19	-86.202	-100.749	-49.045	-63.997
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.282.300	3.078.532	1.693.756	1.650.639
GROSS PROFIT (LOSS)		3.282.300	3.078.532	1.693.756	1.650.639
General Administrative Expenses	20	-316.184	-276.175	-156.842	-142.512
Marketing Expenses	20	-924.050	-847.944	-487.587	-468.693
Research and development expense	20	-1.216.558	-1.097.574	-563.522	-547.456
Other Income from Operating Activities	21	79.618	109.932	5.196	15.997
Other Expenses from Operating Activities	21	-26.684	-36.126	-17.158	-17.565
PROFIT (LOSS) FROM OPERATING ACTIVITIES		878.442	930.645	473.843	490.410
Investment Activity Income	22	86.106	1.007.105	52.018	-11.179
Investment Activity Expenses	22	-82.292	0	-33.738	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method	5	74.600	-71.690	14.274	52.912
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		956.856	1.866.060	506.397	532.143
Finance income	23	26.459	10.199	15.205	2.851
Finance costs	24	-126.602	-168.395	-70.712	-97.388
Gains (losses) on net monetary position	25	-279.075	-234.679	-98.411	-76.529
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		577.638	1.473.185	352.479	361.077
Tax (Expense) Income, Continuing Operations		-67.784	-85.057	17.425	4.420
Current Period Tax (Expense) Income	26	0	0	0	0
Deferred Tax (Expense) Income	26	-67.784	-85.057	17.425	4.420
PROFIT (LOSS) FROM CONTINUING OPERATIONS		509.854	1.388.128	369.904	365.497
PROFIT (LOSS)		509.854	1.388.128	369.904	365.497
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		509.854	1.388.128	369.904	365.497
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç/(kayıp)	27	5,45000000	14,80000000	3,95000000	3,90000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		43.250	56.876	20.432	15.478
Gains (Losses) from Investments in Equity Instruments		52.640	68.742	28.617	28.384
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-6.973	-8.799	-7.308	-12.870
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.417	-3.067	-877	-36
Taxes Relating to Gains (Losses) from Investments in Equity Instruments	26	-3.198	-4.161	-1.697	-1.641
Taxes Relating to Remeasurements of Defined Benefit Plans	26	781	1.094	820	1.605
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-211.673	-792.284	-80.358	84.432
Exchange Differences on Translation of Foreing Operations		-211.673	-809.655	-80.358	84.432
Gains (losses) on exchange differences on translation of Foreign Operations		-211.673	-809.655	-80.358	84.432
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	3.910	0	-53
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	3.910	0	-53

Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	14.330	0	0
Gains (Losses) on Cash Flow Hedges		0	14.330	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	-869	0	53
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income	26	0	-869	0	53
OTHER COMPREHENSIVE INCOME (LOSS)		**-168.423**	**-735.408**	**-59.926**	**99.910**
TOTAL COMPREHENSIVE INCOME (LOSS)		**341.431**	**652.720**	**309.978**	**465.407**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		341.431	652.720	309.978	465.407

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**966.018**	**957.952**
Profit (Loss)		509.854	1.388.128
Profit (Loss) from Continuing Operations		509.854	1.388.128
Adjustments to Reconcile Profit (Loss)		**812.530**	**-177.918**
Adjustments for depreciation and amortisation expense	10,11,12	477.035	434.212
Adjustments for Impairment Loss (Reversal of Impairment Loss)		5.188	846
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	7	5.188	846
Adjustments for provisions		66.138	75.739
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	66.138	75.739
Adjustments for Interest (Income) Expenses		101.472	130.878
Adjustments for Interest Income	23	-2.089	-2.119
Adjustments for interest expense	24	103.561	132.997
Adjustments for unrealised foreign exchange losses (gains)		-23.456	-6.505
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-74.600	-125.720
Adjustments for Tax (Income) Expenses	26	67.784	85.057
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	22	-86.106	-81.751
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	-925.353
Adjustments Related to Gain and Losses on Net Monetary Position	25	279.075	234.679
Changes in Working Capital		**-339.949**	**-244.938**
Adjustments for decrease (increase) in trade accounts receivable		545.713	433.595
Adjustments for decrease (increase) in inventories		21.508	16.454
Adjustments for increase (decrease) in trade accounts payable		-37.872	6.270
Other Adjustments for Other Increase (Decrease) in Working Capital		-869.298	-701.257
Decrease (Increase) in Other Assets Related with Operations		-54.504	-139.764
Increase (Decrease) in Other Payables Related with Operations		-814.794	-561.493
Cash Flows from (used in) Operations		**982.435**	**965.272**
Payments Related with Provisions for Employee Benefits	15	-16.417	-7.320
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-633.033**	**-65.716**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	453.262
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-1.624	
Proceeds from sales of property, plant, equipment and intangible assets	10,11	372	678
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-631.781	-519.656
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-649.238**	**-714.205**
Payments to Acquire Entity's Shares or Other Equity Instruments		-130.916	0
Payments to Acquire Entity's Shares		-130.916	0
Repayments of borrowings		-1.945	-1.012
Loan Repayments	31	-1.945	-1.012
Payments of Lease Liabilities	31	-13.049	-20.502
Dividends Paid		-491.384	-652.205
Interest paid	24	-100.139	-124.356
Interest Received		88.195	83.870
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-316.253	178.031
Net increase (decrease) in cash and cash equivalents		-316.253	178.031
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**1.430.401**	**684.075**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-215.725	-97.764

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**898.423**	**764.342**

Statement of changes in equity [abstract]

Presentation Currency	1.000 TL
Nature of Financial Statements	Consolidated

Period	Line item	Footnote Reference	Equity – Equity attributable to owners of parent [member] – Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Put Option Revaluation Fund Related with Non-controlling Interests	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss – Accumulated Gains (Losses) from Investments in Equity Instruments	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss – Gains/Losses on Revaluation and Remeasurement [member] – Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss – Exchange Differences on Translation	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss – Reserve Of Gains or Losses on Hedge – Cash Flow Hedges	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss – Gains (Losses) on Revaluation and Reclassification – Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	Retained Earnings – Prior Years' Profits or Losses	Retained Earnings – Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		**95.000**	**1.271.782**	**-478.053**	**-878.258**	**538.128**	**-82.975**	**935.025**	**-14.330**	**-3.041**	**396.553**	**478.053**	**1.568.180**	**542.356**	**4.368.420**	**421.843**	**4.790.263**
	Adjustments Related to Accounting Policy Changes																	0
	Adjustments Related to Required Changes in Accounting Policies																	0
	Adjustments Related to Voluntary Changes in Accounting Policies																	0
	Adjustments Related to Errors																	0
	Other Restatements																	0
	Restated Balances																	0
	Transfers													542.356	-542.356			0
	Total Comprehensive Income (Loss)																	0
	Profit (loss)														1.388.128	1.388.128		1.388.128
	Other Comprehensive Income (Loss)						64.581	-7.705	-809.655	14.330	3.041					-735.408		-735.408
	Issue of equity																	0
	Capital Decrease																	0
	Capital Advance																	0
	Effect of Merger or Liquidation or Division																	0
	Effects of Business Combinations Under Common Control																	0
	Advance Dividend Payments																	0
	Dividends Paid													-652.205		-652.205		-652.205
	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																-421.843	-421.843
	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		**95.000**	**1.271.782**	**-478.053**	**-878.258**	**602.709**	**-90.680**	**125.370**			**396.553**	**478.053**	**1.458.331**	**1.388.128**	**4.368.935**		**4.368.935**
	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		**95.000**	**1.271.782**	**-478.053**	**-878.258**	**628.856**	**-87.327**	**62.562**			**396.553**	**478.053**	**1.458.331**	**1.767.243**	**4.714.742**		**4.714.742**
	Adjustments Related to Accounting Policy Changes																	0
	Adjustments Related to Required Changes in Accounting Policies																	0
	Adjustments Related to Voluntary Changes in Accounting Policies																	0
	Adjustments Related to Errors																	0
	Other Restatements																	0
	Restated Balances																	0
	Transfers													1.767.243	-1.767.243			0
	Total Comprehensive Income (Loss)																	0
	Profit (loss)														509.854	509.854		509.854
	Other Comprehensive Income (Loss)						49.442	-6.192	-211.673							-168.423		-168.423
	Issue of equity																	0
	Capital Decrease																	0
	Capital Advance																	0
	Effect of Merger or Liquidation or Division																	0
	Effects of Business Combinations Under Common Control																	0
	Advance Dividend Payments																	0
	Dividends Paid																	

Current Period 01.01.2026 - 30.06.2026														-491.384		-491.384		-491.384
	Decrease through Other Distributions to Owners																	0
	Increase (Decrease) through Treasury Share Transactions				-130.916								130.916	-130.916		-130.916		-130.916
	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		**95.000**	**1.271.782**	**-608.969**	**-878.258**	**678.298**	**-93.519**	**-149.111**			**396.553**	**608.969**	**2.603.274**	**509.854**	**4.433.873**		**4.433.873**