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KAMUYU AYDINLATMA PLATFORMU

PLASTİKKART AKILLI KART İLETİŞİM SİSTEMLERİ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	BDO DENET BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN
SINIRLI DENETİM RAPORU

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na,

Giriş

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 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 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 finansal bilgilerin sınırlı denetiminin kapsamı, Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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 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.

BDO Denet Bağımsız Denetim

ve Danışmanlık A.Ş.

Member, BDO International Network

Duran Altıntaş, SMMM

Sorumlu Denetçi

İstanbul,

10 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	127.003.325	85.916.438
Trade Receivables		272.071.530	390.290.441
Trade Receivables Due From Related Parties	4-5	775.133	1.327.879
Trade Receivables Due From Unrelated Parties	5	271.296.397	388.962.562
Other Receivables		2.095.231	609.026
Other Receivables Due From Unrelated Parties	6	2.095.231	609.026
Inventories	7	85.417.563	98.722.645
Prepayments	8	62.691.968	54.137.540
Other current assets	11	369.281	45.473
SUB-TOTAL		**549.648.898**	**629.721.563**
Total current assets		**549.648.898**	**629.721.563**
NON-CURRENT ASSETS			
Property, plant and equipment	9	307.978.191	330.143.420
Intangible assets and goodwill	10	1.853.104	2.704.533
Deferred Tax Asset	25	0	11.641.593
Total non-current assets		**309.831.295**	**344.489.546**
Total assets		**859.480.193**	**974.211.109**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		60.351.033	204.682.214
Trade Payables to Related Parties	4,5	43.649.758	109.537.801
Trade Payables to Unrelated Parties	5	16.701.275	95.144.413
Employee Benefit Obligations	13	5.179.944	4.734.033
Contract Liabilities	8	101.733.692	38.278.546
Deferred Income Other Than Contract Liabilities	8	0	10.090.782
Current tax liabilities, current	25	13.032.315	34.989.253
Current provisions	12	9.998.685	12.687.559
Other Current Liabilities	11	21.951.669	52.718.885
SUB-TOTAL		**212.247.338**	**358.181.272**
Total current liabilities		**212.247.338**	**358.181.272**
NON-CURRENT LIABILITIES			
Non-current provisions		42.407.908	48.307.998
Non-current provisions for employee benefits	13	30.107.908	35.943.358
Other non-current provisions	12	12.300.000	12.364.640
Deferred Tax Liabilities	25	58.561	
Total non-current liabilities		**42.466.469**	**48.307.998**
Total liabilities		**254.713.807**	**406.489.270**
EQUITY			
Equity attributable to owners of parent		604.766.386	567.721.839
Issued capital	14	22.750.000	22.750.000
Inflation Adjustments on Capital	14	866.974.323	866.974.323
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-16.542.093	-18.012.035
Gains (Losses) on Revaluation and Remeasurement		-16.542.093	-18.012.035
Increases (Decreases) on Revaluation of Property, Plant and Equipment	14	1.592.020	1.592.020
Gains (Losses) on Remeasurements of Defined Benefit Plans		-18.134.113	-19.604.055
Restricted Reserves Appropriated From Profits	14	41.496.594	41.496.594
Prior Years' Profits or Losses		-345.487.043	-426.604.102
Current Period Net Profit Or Loss		35.574.605	81.117.059
Total equity		**604.766.386**	**567.721.839**
Total Liabilities and Equity		**859.480.193**	**974.211.109**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	1.262.993.097	1.085.037.904	509.614.209	610.931.857
Cost of sales	15	-1.131.925.386	-1.008.651.371	-449.948.747	-557.596.217
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		131.067.711	76.386.533	59.665.462	53.335.640
GROSS PROFIT (LOSS)		131.067.711	76.386.533	59.665.462	53.335.640
General Administrative Expenses	16	-32.865.996	-34.686.023	-15.938.894	-20.649.127
Marketing Expenses	17	-2.310.616	-2.336.940	-1.089.328	-1.125.391
Other Income from Operating Activities	19	6.982.750	14.244.679	3.581.519	5.499.246
Other Expenses from Operating Activities	20	-9.659.662	-56.502.485	-5.419.998	-43.763.393
PROFIT (LOSS) FROM OPERATING ACTIVITIES		93.214.187	-2.894.236	40.798.761	-6.703.025
Investment Activity Expenses	22	-379.655	0	-102.630	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		92.834.532	-2.894.236	40.696.131	-6.703.025
Finance costs	23	-1.822.516	-1.878.882	-931.365	-900.060
Gains (losses) on net monetary position		-18.494.406	1.232.301	-9.181.735	-1.840.824
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		72.517.610	-3.540.817	30.583.031	-9.443.909
Tax (Expense) Income, Continuing Operations		-36.943.005	3.926.213	-14.114.373	11.304.327
Current Period Tax (Expense) Income	25	-27.534.324	-6.455.836	-12.216.413	-2.751.393
Deferred Tax (Expense) Income	25	-9.408.681	10.382.049	-1.897.960	14.055.720
PROFIT (LOSS) FROM CONTINUING OPERATIONS		35.574.605	385.396	16.468.658	1.860.418
PROFIT (LOSS)		35.574.605	385.396	16.468.658	1.860.418
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		35.574.605	385.396	16.468.658	1.860.418
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 (Zarar)	26	1,56372000	0,01694000	0,72390000	0,08178000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		35.574.605	385.396	16.468.658	1.860.418
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**1.469.942**	**-683.758**	**1.263.698**	**893.077**
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	3.761.415	-911.680	1.684.930	1.190.668
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.291.473	227.922	-421.232	-297.591
Deferred Tax (Expense) Income	25	-2.291.473	227.922	-421.232	-297.591
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**1.469.942**	**-683.758**	**1.263.698**	**893.077**
TOTAL COMPREHENSIVE INCOME (LOSS)		**37.044.547**	**-298.362**	**17.732.356**	**2.753.495**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		37.044.547	-298.362	17.732.356	2.753.495

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		**55.886.016**	**-35.138.929**
Profit (Loss)		35.574.605	385.396
Profit (Loss) from Continuing Operations		35.574.605	385.396
Adjustments to Reconcile Profit (Loss)		**93.636.237**	**63.931.279**
Adjustments for depreciation and amortisation expense	9, 10, 18	24.479.617	19.270.634
Adjustments for provisions	12	8.592.034	20.999.344
Adjustments for Interest (Income) Expenses		-2.500.619	-2.142.464
Adjustments for Interest Income	19	-2.500.619	-2.142.464
Adjustments for unrealised foreign exchange losses (gains)		5.776.351	19.808.051
Adjustments for Tax (Income) Expenses	25	36.943.005	-3.926.213
Adjustments for losses (gains) on disposal of non-current assets		379.655	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	22	379.655	0
Adjustments Related to Gain and Losses on Net Monetary Position		19.966.194	9.921.927
Changes in Working Capital		**-56.696.030**	**-78.212.918**
Adjustments for decrease (increase) in trade accounts receivable		59.583.318	-99.480.118
Decrease (Increase) in Trade Accounts Receivables from Related Parties		552.746	430.364
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		59.030.572	-99.910.482
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-45.452.394	-35.984.156
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-45.452.394	-35.984.156
Adjustments for decrease (increase) in inventories		13.846.875	-48.147.340
Adjustments for increase (decrease) in trade accounts payable		-113.365.865	124.187.715
Increase (Decrease) in Trade Accounts Payables to Related Parties		-55.367.477	128.333.316
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-57.998.388	-4.145.601
Adjustments for increase (decrease) in other operating payables		28.692.036	-18.789.019
Increase (Decrease) in Other Operating Payables to Unrelated Parties		28.692.036	-18.789.019
Cash Flows from (used in) Operations		**72.514.812**	**-13.896.243**
Interest received	19	2.500.619	2.142.464
Payments Related with Provisions for Employee Benefits	13	-4.627.406	-3.813.146
Income taxes refund (paid)		-14.502.009	-19.572.004
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.842.614**	**-11.934.387**
Proceeds from sales of property, plant, equipment and intangible assets	10	0	1.015
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-1.842.614	-11.935.402
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		54.043.402	-47.073.316
Net increase (decrease) in cash and cash equivalents		54.043.402	-47.073.316
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**85.916.438**	**92.441.689**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-12.956.515	-13.210.935
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**127.003.325**	**32.157.438**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
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		**22.750.000**	**866.974.323**	**54.693.348**	**-19.356.025**			**41.496.594**	**-520.334.460**	**93.730.358**	**-426.604.102**	**539.954.138**		**539.954.138**
	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									93.730.358	-93.730.358	0	0		0
	Total Comprehensive Income (Loss)					-683.758					385.396	385.396	-298.362		-298.362
	Profit (loss)										385.396	385.396	385.396		385.396
	Other Comprehensive Income (Loss)					-683.758							-683.758		-683.758
	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														
	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		**22.750.000**	**866.974.323**	**54.693.348**	**-20.039.783**			**41.496.594**	**-426.604.102**	**385.396**	**-426.218.706**	**539.655.776**		**539.655.776**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**22.750.000**	**866.974.323**	**1.592.020**	**-19.604.055**			**41.496.594**	**-426.604.102**	**81.117.059**	**-426.604.102**	**567.721.839**		**567.721.839**
	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									81.117.059	-81.117.059	0	0		0
	Total Comprehensive Income (Loss)					1.469.942					35.574.605	35.574.605	37.044.547		37.044.547
	Profit (loss)										35.574.605	35.574.605	35.574.605		35.574.605
	Other Comprehensive Income (Loss)					1.469.942							1.469.942		1.469.942
	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														

Current Period 01.01.2026 - 30.06.2026	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		22.750.000	866.974.323	1.592.020	-18.134.113			41.496.594	-345.487.043	35.574.605	-309.912.438	604.766.386		604.766.386