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KAMUYU AYDINLATMA PLATFORMU

HİTİT BİLGİSAYAR HİZMETLERİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Independet Audit Comment

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

CONVENIENCE TRANSLATION INTO ENGLISH OF INDEPENDENT

AUDITOR'S REVIEW REPORT ORIGINALLY ISSUED IN TURKISH

REPORT ON REVIEW OF CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the General Assembly of Hitit Bilgisayar Hizmetleri A.Ş.

Introduction

We have reviewed the accompanying condensed consolidated interim statement of financial position of Hitit Bilgisayar Hizmetleri A.Ş. (the "Company") and its subsidiaries (collectively referred as the "Group") as at 30 June 2026 and the related condensed consolidated interim statements of profit or loss, other comprehensive income, changes in equity and cash flows for the six-month period then ended. The management of the Group is responsible for the preparation and fair presentation of this condensed consolidated interim financial information in accordance with Turkish Accounting Standard 34 ("TAS 34") "Interim Financial Reporting". Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of review

We conducted our review in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and the objective of which is to express an opinion on the consolidated financial statements. Consequently, a review on the interim consolidated financial information does not provide assurance that the audit firm will be aware of all significant matters which would have been identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to conclude that the accompanying interim consolidated financial information is not prepared, in all material respects, in accordance with TAS 34.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Orhan Öztürk, SMMM

Independent Auditor

Istanbul, 11 August 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	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	352.057.971	508.570.190
Financial Investments	11	23.814.948	43.424.246
Trade Receivables	5,6	510.251.500	413.355.605
Trade Receivables Due From Related Parties	5	41.455.040	53.289.528
Trade Receivables Due From Unrelated Parties	6	468.796.460	360.066.077
Prepayments	7	149.802.026	122.358.537
Prepayments to Unrelated Parties	7	149.802.026	122.358.537
Current Tax Assets		5.198.528	21.909.277
Other current assets	12	27.021.942	5.953.495
Other Current Assets Due From Unrelated Parties	12	27.021.942	5.953.495
SUB-TOTAL		**1.068.146.915**	**1.115.571.350**
Total current assets		**1.068.146.915**	**1.115.571.350**
NON-CURRENT ASSETS			
Property, plant and equipment	8	131.614.886	150.815.451
Intangible assets and goodwill	9	2.742.833.871	2.265.723.718
Prepayments	7	110.630.375	118.785.376
Prepayments to Unrelated Parties	7	110.630.375	118.785.376
Deferred Tax Asset		41.272.822	35.624.486
Other Non-current Assets	12	3.515.878	3.326.369
Other Non-Current Assets Due From Unrelated Parties	12	3.515.878	3.326.369
Total non-current assets		**3.029.867.832**	**2.574.275.400**
Total assets		**4.098.014.747**	**3.689.846.750**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		139.094.596	196.660.564
Current Borrowings From Unrelated Parties		139.094.596	196.660.564
Bank Loans	11	120.050.528	179.930.303
Lease Liabilities	11	19.044.068	16.730.261
Trade Payables	6	98.056.604	115.171.427
Trade Payables to Unrelated Parties	6	98.056.604	115.171.427
Employee Benefit Obligations		54.034.383	43.770.782
Deferred Income Other Than Contract Liabilities	7	75.762.925	82.602.611
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	75.762.925	82.602.611
Current tax liabilities, current		6.764.370	0
Current provisions		84.486.925	74.158.366
Current provisions for employee benefits		84.486.925	74.158.366
Other Current Liabilities	12	1.723.310	808.627
Other Current Liabilities to Unrelated Parties	12	1.723.310	808.627
SUB-TOTAL		**459.923.113**	**513.172.377**
Total current liabilities		**459.923.113**	**513.172.377**
NON-CURRENT LIABILITIES			
Long Term Borrowings		38.200.755	44.017.058
Long Term Borrowings From Unrelated Parties	11	38.200.755	44.017.058
Lease Liabilities	11	38.200.755	44.017.058
Deferred Income Other Than Contract Liabilities	7	136.063.422	140.821.476
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	136.063.422	140.821.476
Non-current provisions		31.151.348	23.895.304
Non-current provisions for employee benefits		31.151.348	23.895.304
Total non-current liabilities		**205.415.525**	**208.733.838**
Total liabilities		**665.338.638**	**721.906.215**
EQUITY			
Equity attributable to owners of parent		3.432.676.109	2.967.940.535
Issued capital	13	300.000.000	300.000.000
Inflation Adjustments on Capital	13	117.442	117.442
Share Premium (Discount)	13	90.539.827	90.539.827

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.959.662.719	1.691.792.089
Gains (Losses) on Revaluation and Remeasurement		-997.003	-997.003
Gains (Losses) on Remeasurements of Defined Benefit Plans		-997.003	-997.003
Exchange Differences on Translation		1.960.659.722	1.692.789.092
Restricted Reserves Appropriated From Profits	13	60.034.398	38.484.682
Legal Reserves	13	60.034.398	38.484.682
Prior Years' Profits or Losses		825.456.779	458.127.599
Current Period Net Profit Or Loss		196.864.944	388.878.896
Total equity		**3.432.676.109**	**2.967.940.535**
Total Liabilities and Equity		**4.098.014.747**	**3.689.846.750**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	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	14	1.021.396.664	741.266.701	526.572.111	396.174.490
Cost of sales	14	-573.870.913	-381.431.095	-286.848.898	-195.538.065
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		447.525.751	359.835.606	239.723.213	200.636.425
GROSS PROFIT (LOSS)		447.525.751	359.835.606	239.723.213	200.636.425
General Administrative Expenses	15	-187.489.874	-137.095.691	-91.581.869	-68.945.452
Marketing Expenses	15	-82.874.162	-60.915.679	-41.928.562	-31.358.652
Other Income from Operating Activities	16	24.511.687	27.292.392	13.499.777	16.005.163
Other Expenses from Operating Activities	16	-19.654.449	-13.617.042	-10.594.611	-5.063.098
PROFIT (LOSS) FROM OPERATING ACTIVITIES		182.018.953	175.499.586	109.117.948	111.274.386
Investment Activity Income	17	39.248.219	55.230.265	17.263.666	33.471.697
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		221.267.172	230.729.851	126.381.614	144.746.083
Finance income	18	5.722.711	36.324.748	2.619.279	17.107.792
Finance costs	18	-25.794.126	-73.889.185	-11.753.482	-37.767.917
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		201.195.757	193.165.414	117.247.411	124.085.958
Tax (Expense) Income, Continuing Operations		-4.330.813	-18.611.915	-3.311.262	-15.263.864
Current Period Tax (Expense) Income		-6.764.370	-31.379.693	-4.176.433	-18.313.437
Deferred Tax (Expense) Income		2.433.557	12.767.778	865.171	3.049.573
PROFIT (LOSS) FROM CONTINUING OPERATIONS		196.864.944	174.553.499	113.936.149	108.822.094
PROFIT (LOSS)		196.864.944	174.553.499	113.936.149	108.822.094
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	22	196.864.944	174.553.499	113.936.149	108.822.094
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		267.870.630	277.580.704	158.874.004	126.544.099
Exchange Differences on Translation, other than translation of foreign operations	19	267.870.630	277.580.704	158.874.004	126.544.099
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**267.870.630**	**277.580.704**	**158.874.004**	**126.544.099**
TOTAL COMPREHENSIVE INCOME (LOSS)		**464.735.574**	**452.134.203**	**272.810.153**	**235.366.193**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		464.735.574	452.134.203	272.810.153	235.366.193

Statement of cash flows (Indirect Method)

Presentation Currency	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		**319.131.238**	**311.563.075**
Profit (Loss)		196.864.944	174.553.499
Profit (Loss) from Continuing Operations		196.864.944	174.553.499
Adjustments to Reconcile Profit (Loss)		**273.971.156**	**195.534.329**
Adjustments for depreciation and amortisation expense	8,9	224.516.869	154.597.483
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.531.841	3.590.622
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		4.531.841	3.590.622
Adjustments for provisions		13.110.713	13.348.105
Adjustments for (Reversal of) Provisions Related with Employee Benefits		13.110.713	13.348.105
Adjustments for Interest (Income) Expenses	17,18	-28.503.169	-11.488.928
Adjustments for unrealised foreign exchange losses (gains)		57.743.122	19.424.343
Adjustments for fair value losses (gains)		-1.836.348	-4.458.911
Adjustments for Fair Value Losses (Gains) of Financial Assets	17	-1.836.348	-4.458.911
Adjustments for Tax (Income) Expenses		4.330.813	18.611.915
Other adjustments for non-cash items		77.315	1.909.700
Changes in Working Capital		**-147.238.937**	**-38.018.211**
Adjustments for decrease (increase) in trade accounts receivable	5,6	-104.319.130	-45.398.698
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	12	-21.257.956	16.698.784
Decrease (Increase) in Prepaid Expenses	7	-6.502.039	-8.984.519
Adjustments for increase (decrease) in trade accounts payable	6	-17.114.823	-33.382.218
Adjustments for increase (decrease) in other operating payables		11.178.284	-633.405
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	-9.223.273	33.681.845
Cash Flows from (used in) Operations		**323.597.163**	**332.069.617**
Payments Related with Provisions for Employee Benefits		-4.465.925	-1.383.707
Income taxes refund (paid)		0	-19.122.835
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-408.629.377**	**-283.166.499**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		23.729.065	18.003.845
Proceeds from sales of property, plant, equipment and intangible assets	8	114.507	0
Proceeds from sales of property, plant and equipment	8	114.507	0
Purchase of Property, Plant, Equipment and Intangible Assets	8,9	-461.172.735	-351.122.944
Purchase of property, plant and equipment	8	-5.461.267	-3.482.541
Purchase of intangible assets	9	-455.711.468	-347.640.403
Interest received		28.699.786	49.952.600
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-93.937.592**	**132.648.951**
Proceeds from borrowings		120.000.000	180.000.000
Proceeds from Loans		120.000.000	180.000.000
Repayments of borrowings		-180.000.000	0
Loan Repayments		-180.000.000	0
Payments of Lease Liabilities		-9.790.659	-6.662.049
Interest paid		-24.146.933	-40.689.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-183.435.731	161.045.527
Effect of exchange rate changes on cash and cash equivalents		26.923.512	45.333.061
Net increase (decrease) in cash and cash equivalents		-156.512.219	206.378.588
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**508.570.190**	**301.723.476**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**352.057.971**	**508.102.064**

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	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 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	13	300.000.000	117.442	90.539.827	-997.003	1.208.493.852			25.580.347	194.151.270	276.880.664	471.031.934	2.094.766.399		2.094.766.399
	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									12.904.335	263.976.329	-276.880.664	-12.904.335	0		0
	Total Comprehensive Income (Loss)															
	Profit (loss)											174.553.499	174.553.499	174.553.499		174.553.499
	Other Comprehensive Income (Loss)						277.580.704							277.580.704		277.580.704
	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	13	300.000.000	117.442	90.539.827	-997.003	1.486.074.556			38.484.682	458.127.599	174.553.499	632.681.098	2.546.900.602		2.546.900.602
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	13	300.000.000	117.442	90.539.827	-997.003	1.692.789.092			38.484.682	458.127.599	388.878.896	847.006.495	2.967.940.535		2.967.940.535
	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									21.549.716	367.329.180	-388.878.896	-21.549.716	0		0
	Total Comprehensive Income (Loss)															
	Profit (loss)											196.864.944	196.864.944	196.864.944		196.864.944
	Other Comprehensive Income (Loss)						267.870.630							267.870.630		267.870.630
	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	13	**300.000.000**	**117.442**	**90.539.827**	**-997.003**	**1.960.659.722**			**60.034.398**	**825.456.779**	**196.864.944**	**1.022.321.723**	**3.432.676.109**		**3.432.676.109**