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KAMUYU AYDINLATMA PLATFORMU

INGRAM MİCRO BİLİŞİM SİSTEMLERİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PwC 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

Ingram Micro Bilişim Sistemleri Anonim Şirketi Genel Kurulu'na

Giriş

Ingram Micro Bilişim Sistemleri Anonim Şirketi'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 ara hesap dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 özet 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 özet 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 özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ile 30 Haziran 2025 tarihinde sona eren ara hesap dönemine ait özet konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiştir. Söz konusu bağımsız denetim şirketi tarafından hazırlanan, 31 Aralık 2025 tarihli konsolide finansal tablolar için 9 Mart 2026 tarihli bağımsız denetim raporunda olumlu görüş verilmiş , 30 Haziran 2025 tarihli ara dönem özet konsolide finansal bilgiler için ise 19 Ağustos 2025 tarihli sınırlı denetim raporunda, TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığı ifade edilmiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Orhan Öztürk, SMMM

Sorumlu Denetçi

İstanbul, 14 Ağustos 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	113.720.635	137.788.898
Trade Receivables		13.407.425.760	14.304.879.825
Trade Receivables Due From Related Parties	21	1.976.116	4.214.739
Trade Receivables Due From Unrelated Parties	5	13.405.449.644	14.300.665.086
Other Receivables		1.227.350	1.968.406
Other Receivables Due From Unrelated Parties		1.227.350	1.968.406
Inventories	8	3.060.443.189	1.916.301.382
Prepayments		18.961.453	24.794.557
Prepayments to Unrelated Parties		18.961.453	24.794.557
Other current assets		713.786.674	115.756
Other Current Assets Due From Unrelated Parties	7	713.786.674	115.756
SUB-TOTAL		**17.315.565.061**	**16.385.848.824**
Total current assets		**17.315.565.061**	**16.385.848.824**
NON-CURRENT ASSETS			
Investment property		9.453.360	8.805.537
Property, plant and equipment		61.123.063	63.328.111
Other property, plant and equipment	10	61.123.063	63.328.111
Right of Use Assets	9	206.312.531	207.025.706
Intangible assets and goodwill		49.820.447	49.073.433
Other intangible assets		49.820.447	49.073.433
Deferred Tax Asset	19	0	20.252.007
Total non-current assets		**326.709.401**	**348.484.794**
Total assets		**17.642.274.462**	**16.734.333.618**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.654.265.344	1.096.335.120
Current Borrowings From Unrelated Parties		1.654.265.344	1.096.335.120
Bank Loans	4	1.594.037.613	1.043.942.925
Lease Liabilities	4	60.227.731	52.392.195
Current Portion of Non-current Borrowings		1.768.815.671	1.408.907.685
Current Portion of Non-current Borrowings from Related Parties		1.768.815.671	1.408.907.685
Current Portion of other Non-current Borrowings	4	1.768.815.671	1.408.907.685
Trade Payables		8.557.109.750	7.739.590.115
Trade Payables to Related Parties	21	189.320.577	135.730.003
Trade Payables to Unrelated Parties	5	8.367.789.173	7.603.860.112
Contract Liabilities		499.105.965	1.583.580.209
Other Contact Liabilities	6	499.105.965	1.583.580.209
Derivative Financial Liabilities		4.915.493	1.785.600
Derivative Financial Liabilities Held for Hedging		4.915.493	1.785.600
Current tax liabilities, current		31.088.544	6.355.575
Current provisions		62.493.646	43.318.046
Current provisions for employee benefits		62.493.646	43.318.046
Other Current Liabilities		207.792.244	221.068.639
Other Current Liabilities to Unrelated Parties		207.792.244	221.068.639
SUB-TOTAL		**12.785.586.657**	**12.100.940.989**
Total current liabilities		**12.785.586.657**	**12.100.940.989**
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.571.410.881	2.578.708.624
Long Term Borrowings From Related Parties		2.373.320.960	2.383.331.998
Other Long-term borrowings	4	2.373.320.960	2.383.331.998
Long Term Borrowings From Unrelated Parties		198.089.921	195.376.626
Lease Liabilities	4	198.089.921	195.376.626
Non-current provisions		18.592.963	14.932.343
Deferred Tax Liabilities		18.132.675	0
Total non-current liabilities		**2.608.136.519**	**2.593.640.967**
Total liabilities		**15.393.723.176**	**14.694.581.956**

EQUITY			
Equity attributable to owners of parent		2.129.921.824	1.939.809.593
Issued capital	12	24.000.000	24.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-6.399.623	-6.399.623
Gains (Losses) on Revaluation and Remeasurement		-6.399.623	-6.399.623
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.399.623	-6.399.623
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		2.107.717.060	1.937.419.005
Exchange Differences on Translation	12	2.107.717.060	1.937.419.005
Restricted Reserves Appropriated From Profits		6.343.684	6.343.684
Legal Reserves		6.343.684	6.343.684
Prior Years' Profits or Losses		-21.553.473	121.838.169
Current Period Net Profit Or Loss		19.814.176	-143.391.642
Non-controlling interests		118.629.462	99.942.069
Total equity		**2.248.551.286**	**2.039.751.662**
Total Liabilities and Equity		**17.642.274.462**	**16.734.333.618**

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	13	17.524.522.318	11.316.188.093	9.567.101.529	5.241.587.537
Cost of sales	13	-16.536.015.280	-10.646.092.675	-8.980.734.051	-4.921.963.731
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		988.507.038	670.095.418	586.367.478	319.623.806
GROSS PROFIT (LOSS)		988.507.038	670.095.418	586.367.478	319.623.806
General Administrative Expenses	14	-296.353.647	-262.867.652	-155.080.426	-131.795.545
Marketing Expenses	14	-286.730.192	-207.074.766	-161.142.344	-105.115.891
Other Income from Operating Activities	16	340.073.633	108.236.730	69.626.915	52.754.539
Other Expenses from Operating Activities	16	-353.717.826	-89.277.823	-79.157.871	-47.344.983
PROFIT (LOSS) FROM OPERATING ACTIVITIES		391.779.006	219.111.907	260.613.752	88.121.926
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		391.779.006	219.111.907	260.613.752	88.121.926
Finance income	17	100.547.795	25.418.686	56.669.215	22.273.488
Finance costs	18	-350.527.735	-289.555.342	-200.084.790	-163.569.774
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		141.799.066	-45.024.749	117.198.177	-53.174.360
Tax (Expense) Income, Continuing Operations		-105.546.820	-27.542.227	-84.002.747	-17.103.154
Current Period Tax (Expense) Income	19	-67.190.473	-18.741.370	-32.161.635	-3.020.960
Deferred Tax (Expense) Income	19	-38.356.347	-8.800.857	-51.841.112	-14.082.194
PROFIT (LOSS) FROM CONTINUING OPERATIONS		36.252.246	-72.566.976	33.195.430	-70.277.514
PROFIT (LOSS)		36.252.246	-72.566.976	33.195.430	-70.277.514
Profit (loss), attributable to [abstract]					
Non-controlling Interests		16.438.070	51.869.229	3.819.084	37.322.521
Owners of Parent		19.814.176	-124.436.205	29.376.346	-107.600.035
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kayıp/kazanç		0,01511000	-0,03020000	0,01383000	-0,02930000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		172.547.378	234.756.201	100.011.583	101.329.013
Exchange Differences on Translation of Foreing Operations		172.547.378	234.756.201	100.011.583	101.329.013
Reclassification adjustments on exchange differences on translation of Foreign Operations		172.547.378	234.756.201	100.011.583	101.329.013
OTHER COMPREHENSIVE INCOME (LOSS)		**172.547.378**	**234.756.201**	**100.011.583**	**101.329.013**
TOTAL COMPREHENSIVE INCOME (LOSS)		**208.799.624**	**162.189.225**	**133.207.013**	**31.051.499**
Total Comprehensive Income Attributable to					
Non-controlling Interests		18.687.393	55.003.197	5.167.806	39.898.297
Owners of Parent		190.112.231	107.186.028	128.039.207	-8.846.798

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		**-185.747.983**	**-1.079.043.919**
Profit (Loss)		36.252.246	-72.566.976
Adjustments to Reconcile Profit (Loss)		**419.523.394**	**257.184.946**
Adjustments for depreciation and amortisation expense	16	41.760.176	34.518.076
Adjustments for Impairment Loss (Reversal of Impairment Loss)		13.717.206	24.014.259
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	14.334.609	21.674.734
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	-617.403	2.339.525
Adjustments for provisions		28.560.367	1.182.296
Adjustments for (Reversal of) Provisions Related with Employee Benefits		28.560.367	1.182.296
Adjustments for Interest (Income) Expenses		226.808.932	170.427.544
Adjustments for Interest Income	17	-16.197.973	-21.234.556
Adjustments for interest expense	18	243.006.905	191.662.100
Adjustments for fair value losses (gains)		3.129.893	-463.281
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		3.129.893	-463.281
Adjustments for Tax (Income) Expenses	19	105.546.820	27.542.227
Adjustments for losses (gains) on disposal of non-current assets		0	-36.175
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-36.175
Changes in Working Capital		**-546.959.590**	**-1.203.953.762**
Adjustments for decrease (increase) in trade accounts receivable		2.027.226.533	1.959.841.825
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.488.053	7.664.481
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		2.024.738.480	1.952.177.344
Adjustments for decrease (increase) in inventories		-934.112.645	-612.772.810
Adjustments for increase (decrease) in trade accounts payable		140.640.830	-1.481.597.107
Increase (Decrease) in Trade Accounts Payables to Related Parties		39.976.977	77.795.343
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		100.663.853	-1.559.392.450
Increase (Decrease) in Employee Benefit Liabilities		45.474.654	38.511.887
Adjustments for Increase (Decrease) in Contract Liabilities		-1.167.383.745	-494.780.520
Increase (Decrease) In Other Contract Liabilities		-1.167.383.745	-494.780.520
Other Adjustments for Other Increase (Decrease) in Working Capital		-658.805.217	-613.157.037
Decrease (Increase) in Other Assets Related with Operations		-655.656.457	-483.654.054
Increase (Decrease) in Other Payables Related with Operations		-3.148.760	-129.502.983
Cash Flows from (used in) Operations		**-91.183.950**	**-1.019.335.792**
Payments Related with Provisions for Employee Benefits		-57.034.029	-42.638.005
Income taxes refund (paid)	19	-37.530.004	-17.070.122
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.820.432**	**-691.716**
Proceeds from sales of property, plant, equipment and intangible assets		0	187.899
Proceeds from sales of property, plant and equipment		0	187.899
Purchase of Property, Plant, Equipment and Intangible Assets		-1.820.432	-879.615
Purchase of property, plant and equipment		-1.820.432	-879.615
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**177.708.068**	**707.441.632**
Proceeds from borrowings		968.538.557	2.842.882.681
Proceeds from Loans	4	968.538.557	2.842.882.681
Repayments of borrowings		-580.133.136	-1.949.537.620
Loan Repayments	4	-580.133.136	-1.949.537.620
Payments of Lease Liabilities	4	-38.261.532	-25.490.277
Interest paid		-188.633.794	-181.647.708

Interest Received	17	16.197.973	21.234.556
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.860.347	-372.294.003
Effect of exchange rate changes on cash and cash equivalents		-14.207.916	39.204.266
Net increase (decrease) in cash and cash equivalents		-24.068.263	-333.089.737
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**137.788.898**	**545.039.706**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**113.720.635**	**211.949.969**

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	Effects of Combinations of Entities or Businesses Under Common Control	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]	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			
					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		**24.000.000**	**-31.517.998**	**-9.024**	**1.609.641.894**			**6.609.528**	**-27.628.354**	**180.718.677**	**1.761.814.723**	**70.459.536**	**1.832.274.259**
	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									180.718.677	-180.718.677			0
	Total Comprehensive Income (Loss)			0	0	231.622.233				0	-124.436.205	107.186.028	55.003.197	162.189.225
	Profit (loss)									0	-124.436.205	-124.436.205	51.869.229	-72.566.976
	Other Comprehensive Income (Loss)				0	231.622.233				0	0	231.622.233	3.133.968	234.756.201
	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									0		0		0
	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													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		**24.000.000**	**-31.517.998**	**-9.024**	**1.841.264.127**			**6.609.528**	**153.090.323**	**-124.436.205**	**1.869.000.751**	**125.462.733**	**1.994.463.484**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**24.000.000**		**-6.399.623**	**1.937.419.005**			**6.343.684**	**121.838.169**	**-143.391.642**	**1.939.809.593**	**99.942.069**	**2.039.751.662**
	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									-143.391.642	143.391.642			
	Total Comprehensive Income (Loss)					170.298.055					19.814.176	190.112.231	18.687.393	208.799.624
	Profit (loss)										19.814.176	19.814.176	16.438.070	36.252.246
	Other Comprehensive Income (Loss)					170.298.055						170.298.055	2.249.323	172.547.378
	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		**24.000.000**		**-6.399.623**	**2.107.717.060**			**6.343.684**	**-21.553.473**	**19.814.176**	**2.129.921.824**	**118.629.462**	**2.248.551.286**