



KAMUYU AYDINLATMA PLATFORMU

SKYALP FİNANSAL TEKNOLOJİLER VE DANIŞMANLIK A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

Independent Audit Company	ARTI DEĞER ULUSLARARASI BAĞIMSIZ DENETİM VE YMM A.Ş.
Audit Type	Limited
Audit Result	Positive

SKYALP FİNANSAL TEKNOLOJİLER VE DANIŞMANLIK A.Ş.

VE

BAĞLI ORTAKLIKLARI

01 OCAK – 30 HAZİRAN 2026 HESAP DÖNEMİNE AİT

KONSOLİDE FİNANSAL TABLOLARI HAKKINDA

SINIRLI BAĞIMSIZ DENETİM RAPORU

Skyalp Finansal Teknolojiler ve Danışmanlık A.Ş. ve Bağlı Ortaklıkları

Genel Kurulu'na

Giriş

Skyalp Finansal Teknolojiler ve Danışmanlık A.Ş. ve Bağlı Ortaklıkları ("Grup") 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar tablosunun, konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Dikkat Çekilen Hususlar

Grup'un 30 Haziran 2026 tarihi itibarıyla özet konsolide finansal durum tablosunda Özkaynak Yöntemiyle Değerlenen Yatırımlar kalemi altında izlenen ve sermayesinde %30 oranında pay sahibi olduğu iştiraki Sysline Bilişim A.Ş.'ye ait 30 Haziran 2026 tarihli ara dönem finansal bilgileri ilgili iştiraktan temin edilememiş olup; söz konusu iştirak 30 Haziran 2026 tarihli ara dönem finansal tablolara 31 Aralık 2025 tarihli özkaynak yöntemi defter değeri üzerinden dâhil edilmiştir. (Not 4) Konuya dikkat çekmekle birlikte, bu husus tarafımızca verilen sınırlı denetim sonucunu etkilememektedir.

Sonuç

Skyalp Finansal Teknolojiler ve Danışmanlık A.Ş. ve Bağlı Ortaklıkları ("Grup") 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standard'ına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu sınırlı bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Süleyman TAF'dır.

Artı Değer Uluslararası Bağ. Den. ve YMM A.Ş.

Süleyman TAF

Sorumlu Denetçi, YMM

İstanbul, Türkiye

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	53	6.791.583	3.132.336
Financial Investments	47	140.306.333	141.828.761
Trade Receivables	7	26.044.904	19.041.344
Trade Receivables Due From Related Parties	6	5.571.950	5.165.820
Trade Receivables Due From Unrelated Parties	7	20.472.954	13.875.524
Other Receivables	9,6	1.670.457	927.632
Other Receivables Due From Unrelated Parties	9	1.670.457	927.632
Prepayments	12	1.620.953	1.270.761
Prepayments to Unrelated Parties	12	1.620.953	1.270.761
Current Tax Assets	40	10.549	86.173
Other current assets	29	4.560.297	8.432.217
SUB-TOTAL		181.005.076	174.719.224
Total current assets		181.005.076	174.719.224
NON-CURRENT ASSETS			
Financial Investments	47	22.252.412	46.799.545
Investments in subsidiaries, joint ventures and associates	4	34.581.279	37.160.259
Other Receivables	9	38.755	111.301
Other Receivables Due From Unrelated Parties	9	38.755	111.301
Investments accounted for using equity method	4	57.677.873	64.795.245
Property, plant and equipment	14	4.535.484	5.805.003
Right of Use Assets	20	45.387.490	47.111.769
Intangible assets and goodwill	17,18	26.150.948	27.687.261
Goodwill	18	23.884.084	23.884.084
Other intangible assets	17	2.266.864	3.803.177
Deferred Tax Asset	40	19.663.012	30.970.907
Total non-current assets		210.287.253	260.441.290
Total assets		391.292.329	435.160.514
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	47	63.745.740	91.136.553
Current Borrowings From Related Parties		7.649.116	6.696.939
Lease Liabilities	6	7.649.116	6.696.939
Current Borrowings From Unrelated Parties	47	56.096.624	84.439.614
Other short-term borrowings	47	56.096.624	84.439.614
Trade Payables	7	9.744.280	15.926.472
Trade Payables to Related Parties	6	1.573.589	3.235.039
Trade Payables to Unrelated Parties	7	8.170.691	12.691.433
Employee Benefit Obligations	27	2.313.757	2.850.330
Other Payables	9	2.821.112	4.611.439
Other Payables to Unrelated Parties	9	2.821.112	4.611.439
Deferred Income Other Than Contract Liabilities	12	52.805	206.724
Deferred Income Other Than Contract Liabilities from Unrelated Parties	12	52.805	206.724
Current tax liabilities, current	40	9.543.875	217.020
Current provisions	25	7.534.892	7.299.183
Current provisions for employee benefits	25	7.534.892	7.299.183
SUB-TOTAL		95.756.461	122.247.721
Total current liabilities		95.756.461	122.247.721
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.738.973	10.288.352
Long Term Borrowings From Related Parties		10.738.973	10.288.352
Lease Liabilities	6	10.738.973	10.288.352
Non-current provisions		3.556.847	2.678.582
Non-current provisions for employee benefits	25	3.556.847	2.678.582
Total non-current liabilities		14.295.820	12.966.934
Total liabilities		110.052.281	135.214.655
EQUITY			

Equity attributable to owners of parent		257.300.402	269.496.856
Issued capital	30	9.500.000	9.500.000
Inflation Adjustments on Capital	30	157.138.068	157.138.068
Share Premium (Discount)	30	55.053.225	55.053.225
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	30	616.989	616.989
Gains (Losses) on Revaluation and Remeasurement	30	616.989	616.989
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	616.989	616.989
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss	30	54.201.855	36.108.547
Gains (Losses) on Revaluation and Reclassification		54.201.855	36.108.547
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		54.201.855	36.108.547
Restricted Reserves Appropriated From Profits	30	20.978.282	20.978.282
Prior Years' Profits or Losses	30	-9.898.255	25.027.131
Current Period Net Profit Or Loss		-30.289.762	-34.925.386
Non-controlling interests		23.939.646	30.449.003
Total equity		281.240.048	299.945.859
Total Liabilities and Equity		391.292.329	435.160.514

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	31	153.583.465	137.799.002	72.261.560	65.930.236
Cost of sales	31	-40.008.241	-43.664.823	-17.410.648	-23.101.208
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		113.575.224	94.134.179	54.850.912	42.829.028
GROSS PROFIT (LOSS)		113.575.224	94.134.179	54.850.912	42.829.028
General Administrative Expenses	28,33	-62.423.780	-46.839.149	-34.197.119	-22.267.585
Research and development expense	28,33	-42.509.190	-47.535.870	-16.788.357	-20.774.306
Other Income from Operating Activities	34	3.365.054	6.545.861	638.056	-5.076.909
Other Expenses from Operating Activities	34	-3.188.829	-2.520.164	-799.126	1.686.826
PROFIT (LOSS) FROM OPERATING ACTIVITIES		8.818.479	3.784.857	3.704.366	-3.602.946
Investment Activity Income	35	8.935.507	20.071.223	-956.058	10.362.166
Investment Activity Expenses	35	-510.729	-1.130.089	-418.882	-1.130.089
Share of Profit (Loss) from Investments Accounted for Using Equity Method	35	9.278.887	5.309.413	-4.200.394	-665.155
Other income (expense) from subsidiaries, jointly controlled entities and associates	35	0	3.291.084	0	6.130.334
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		26.522.144	31.326.488	-1.870.968	11.094.310
Finance income	37	7.853.054	7.115.541	7.670.811	3.968.282
Finance costs	37	-17.495.074	-14.441.921	-6.805.214	-6.380.888
Gains (losses) on net monetary position	45	-33.036.126	-40.834.980	-14.615.571	-19.375.041
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-16.156.002	-16.834.872	-15.620.942	-10.693.337
Tax (Expense) Income, Continuing Operations		-20.643.117	-4.711.482	-15.440.162	-3.841.220
Current Period Tax (Expense) Income	40	-15.366.324	-9.634.676	-11.339.439	-4.613.850
Deferred Tax (Expense) Income	40	-5.276.793	4.923.194	-4.100.723	772.630
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-36.799.119	-21.546.354	-31.061.104	-14.534.557
PROFIT (LOSS)		-36.799.119	-21.546.354	-31.061.104	-14.534.557
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.509.357	2.739.813	-5.124.578	1.387.369
Owners of Parent		-30.289.762	-24.286.167	-25.936.526	-15.921.926
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		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		18.093.308	4.317.527	7.423.219	2.431.190
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		24.124.410	5.756.702	9.897.626	3.241.586
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income	37	24.124.410	5.756.702	9.897.626	3.241.586
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-6.031.102	-1.439.175	-2.474.407	-810.396
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income	37	-6.031.102	-1.439.175	-2.474.407	-810.396
OTHER COMPREHENSIVE INCOME (LOSS)		18.093.308	4.317.527	7.423.219	2.431.190
TOTAL COMPREHENSIVE INCOME (LOSS)		-18.705.811	-17.228.827	-23.637.885	-12.103.367
Total Comprehensive Income Attributable to					
Non-controlling Interests		-6.509.357	2.739.813	-5.124.578	1.387.369
Owners of Parent		-12.196.454	-19.968.640	-18.513.307	-13.490.736

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		80.706.542	52.935.857
Profit (Loss)		-36.799.119	-21.546.355
Profit (Loss) from Continuing Operations	39	-36.799.119	-21.546.355
Adjustments to Reconcile Profit (Loss)		63.223.383	27.468.922
Adjustments for depreciation and amortisation expense	14,17,20	8.895.124	6.999.859
Adjustments for provisions		-2.482.272	-3.078.969
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	-2.482.272	-3.078.969
Adjustments for Interest (Income) Expenses		9.314.328	7.545.995
Adjustments for Interest Income	37	-7.853.054	-7.115.541
Adjustments for interest expense	37	17.495.074	14.441.921
Deferred Financial Expense from Credit Purchases	34	-551.322	-239.225
Unearned Financial Income from Credit Sales	34	223.630	458.840
Adjustments for fair value losses (gains)		-2.147.378	-3.028.110
Adjustments for Fair Value Losses (Gains) of Financial Assets	47	-2.147.378	-3.028.110
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		13.410.881	27.763.869
Adjustments for undistributed profits of associates	4	13.410.881	27.763.869
Adjustments for Tax (Income) Expenses	40	36.038.313	-10.522.791
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	35	194.387	
Adjustments Related to Gain and Losses on Net Monetary Position			1.789.069
Changes in Working Capital		160.234.445	38.757.704
Decrease (Increase) in Financial Investments	47	147.597.413	19.766.426
Adjustments for decrease (increase) in trade accounts receivable		1.624.263	-3.959.802
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.614.609	272.851
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	9.654	-4.232.653
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-12.957.390	16.540.579
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	-13.124.000	23.153.075
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	166.610	-6.612.496
Decrease (Increase) in Prepaid Expenses	12	-476.569	585.776
Adjustments for increase (decrease) in trade accounts payable		-12.747.786	16.385.731
Increase (Decrease) in Trade Accounts Payables to Related Parties	6	-2.104.382	12.742.730
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-10.643.404	3.643.001
Increase (Decrease) in Employee Benefit Liabilities	27	-1.675.851	-632.459
Adjustments for increase (decrease) in other operating payables		28.883.554	5.227.909
Increase (Decrease) in Other Operating Payables to Related Parties	6	33.395.320	5.675.125
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-4.511.766	-447.216
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	12	-358.459	419.101
Other Adjustments for Other Increase (Decrease) in Working Capital		10.345.270	-15.575.557
Decrease (Increase) in Other Assets Related with Operations	29	2.584.330	-4.827.661
Increase (Decrease) in Other Payables Related with Operations	29	7.760.940	-10.747.896
Cash Flows from (used in) Operations		186.658.709	44.680.271
Income taxes refund (paid)	40	123.206	-215.224
Inflation Effect On Operating Activities		-106.075.373	8.470.810
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		16.686.646	-60.217

Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures	4	2.384.593	0
Proceeds from sales of property, plant, equipment and intangible assets		89.399	2.257.846
Proceeds from sales of property, plant and equipment	14	89.399	2.257.846
Purchase of Property, Plant, Equipment and Intangible Assets		-309.046	-1.066.297
Purchase of property, plant and equipment	14	-309.046	-833.844
Purchase of intangible assets	17		-232.453
Interest received		7.468.340	
Inflation Effect On Investing Activities		7.053.360	-1.251.766
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-66.413.787	-23.412.065
Proceeds from borrowings		404.000.000	
Proceeds from Loans	47	404.000.000	
Repayments of borrowings		-349.000.000	
Loan Repayments	47	-349.000.000	
Payments of Lease Liabilities	20,47	-4.466.400	-2.876.539
Interest paid	37	-17.495.074	-14.441.921
Interest Received	37	384.714	7.115.541
Inflation Effect On Financing Activities		-99.837.027	-13.209.146
INFLATION EFFECT		-27.792.556	-28.124.821
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.186.845	1.338.754
Net increase (decrease) in cash and cash equivalents		3.186.845	1.338.754
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	53	3.132.336	4.004.534
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		472.402	572.291
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	53	6.791.583	5.915.579

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[illegible]