



KAMUYU AYDINLATMA PLATFORMU

MİA TEKNOLOJİ 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	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETÇİ RAPORU

MİA TEKNOLOJİ ANONİM ŞİRKETİ

Yönetim Kurulu'na

1. Giriş

MİA TEKNOLOJİ ANONİM ŞİRKETİ'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide 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 konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

19 Ağustos 2026

ALİ OSMAN EFLATUN

Sorumlu Denetçi

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacus

Ankara,

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]	500.965.034	819.170.390
Trade Receivables	[5]	1.393.539.599	1.629.748.580
Trade Receivables Due From Related Parties		794.250.868	935.309.072
Trade Receivables Due From Unrelated Parties		599.288.731	694.439.508
Other Receivables	[7]	33.158.015	112.021.532
Other Receivables Due From Related Parties		30.517.587	109.121.259
Other Receivables Due From Unrelated Parties		2.640.428	2.900.273
Inventories	[8]	51.250.600	8.569.804
Prepayments	[14]	1.094.758.345	719.935.399
Prepayments to Unrelated Parties		1.094.758.345	719.935.399
Current Tax Assets	[15]	5.999.673	7.590.405
Other current assets	[16]	18.337.091	5.210.398
Other Current Assets Due From Unrelated Parties		18.337.091	5.210.398
SUB-TOTAL		3.098.008.357	3.302.246.508
Total current assets		3.098.008.357	3.302.246.508
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	[4]	73.975.912	692.540.263
Other Receivables	[7]	3.100.446	3.651.082
Other Receivables Due From Unrelated Parties		3.100.446	3.651.082
Investments accounted for using equity method	[2]	646.391.867	0
Investment property	[9]	70.826.725	70.826.725
Property, plant and equipment	[10]	365.183.997	362.138.650
Machinery And Equipments		167.116.940	167.016.348
Vehicles		6.451.398	7.915.239
Fixtures and fittings		19.182.175	21.293.520
Leasehold Improvements		12.668.997	6.149.059
Construction in Progress		159.764.487	159.764.484
Right of Use Assets	[11]	2.039.189	2.980.353
Intangible assets and goodwill	[12]	4.266.914.088	4.011.745.293
Prepayments	[14]	1.738	271.193
Prepayments to Unrelated Parties		1.738	271.193
Total non-current assets		5.428.433.962	5.144.153.559
Total assets		8.526.442.319	8.446.400.067
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	[6]	1.711.916.369	1.072.780.965
Current Portion of Non-current Borrowings	[6]	90.804.814	162.799.414
Other Financial Liabilities	[6]	1.615.102	398.583
Other Miscellaneous Financial Liabilities		1.615.102	398.583
Trade Payables	[5]	213.755.435	386.118.906
Trade Payables to Unrelated Parties		213.755.435	386.118.906
Employee Benefit Obligations	[18]	9.279.740	12.106.354
Other Payables	[7]	18.265.603	77.827.053
Other Payables to Related Parties		18.211.603	77.763.463
Other Payables to Unrelated Parties		54.000	63.590
Deferred Income Other Than Contract Liabilities	[14]	112.655.815	58.988.445
Current tax liabilities, current	[15]	2.633.456	5.310.752
Current provisions	[18]	5.447.663	3.595.201
Current provisions for employee benefits		4.891.960	2.940.806
Other current provisions		555.703	654.395
Other Current Liabilities	[16]	1.538.060	7.377.008
Other Current Liabilities to Unrelated Parties		1.538.060	7.377.008
SUB-TOTAL		2.167.912.057	1.787.302.681
Total current liabilities		2.167.912.057	1.787.302.681
NON-CURRENT LIABILITIES			
Long Term Borrowings	[6]	33.333.333	48.290.201
Long Term Borrowings From Unrelated Parties		33.333.333	48.290.201

Bank Loans		33.333.333	48.290.201
Other Financial Liabilities	[6]	639.449	753.015
Other Miscellaneous Financial Liabilities		639.449	753.015
Non-current provisions	[18]	8.211.242	6.305.756
Non-current provisions for employee benefits		8.211.242	6.305.756
Deferred Tax Liabilities	[15]	289.862.378	167.467.089
Total non-current liabilities		332.046.402	222.816.061
Total liabilities		2.499.958.459	2.010.118.742
EQUITY			
Equity attributable to owners of parent		6.023.478.581	6.432.127.124
Issued capital	[19]	494.000.000	494.000.000
Inflation Adjustments on Capital	[19]	910.801.312	910.801.312
Capital Advance	[19]	256.328.092	256.328.092
Treasury Shares (-)	[19]	-36.414.322	0
Share Premium (Discount)		575.976.583	575.976.583
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.665.646	4.660.778
Gains (Losses) on Revaluation and Remeasurement		3.665.646	4.660.778
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.665.646	4.660.778
Restricted Reserves Appropriated From Profits	[19]	153.246.604	137.915.825
Legal Reserves		36.169.195	36.169.195
Other Restricted Profit Reserves		117.077.409	101.746.630
Prior Years' Profits or Losses		4.037.113.755	4.911.956.316
Current Period Net Profit Or Loss		-371.239.089	-859.511.782
Non-controlling interests		3.005.279	4.154.201
Total equity		6.026.483.860	6.436.281.325
Total Liabilities and Equity		8.526.442.319	8.446.400.067

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	[20]	900.080.568	1.461.112.603	475.586.308	753.198.770
Cost of sales	[20]	-480.803.067	-958.833.936	-285.768.338	-577.730.092
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		419.277.501	502.278.667	189.817.970	175.468.678
GROSS PROFIT (LOSS)		419.277.501	502.278.667	189.817.970	175.468.678
General Administrative Expenses	[20]	-149.919.208	-115.500.819	-110.251.576	-70.515.711
Research and development expense					146.401
Other Income from Operating Activities	[23]	42.354.135	170.969.456	-18.531.404	-269.159.214
Other Expenses from Operating Activities	[23]	-23.515.318	-267.800.347	5.500.032	100.695.359
PROFIT (LOSS) FROM OPERATING ACTIVITIES		288.197.110	289.946.957	66.535.022	-63.364.487
Investment Activity Income	[24]	0	324.927.999	0	324.769.867
Investment Activity Expenses	[24]	-1.851	-744.754	21.422.969	118.645.994
Share of Profit (Loss) from Investments Accounted for Using Equity Method		27.413.490	0	27.413.490	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		315.608.749	614.130.202	115.371.481	380.051.374
Finance income	[25]	77.363.372	169.189.095	67.703.430	91.772.444
Finance costs	[25]	-477.928.209	-179.989.899	-233.057.397	-47.895.310
Gains (losses) on net monetary position	[26]	-164.704.922	168.256.322	-47.460.893	338.095.413
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-249.661.010	771.585.720	-97.443.379	762.023.921
Tax (Expense) Income, Continuing Operations		-122.727.001	-202.938.613	-41.789.563	-237.277.990
Current Period Tax (Expense) Income		0	-3.031.487	0	-3.031.487
Deferred Tax (Expense) Income	[15]	-122.727.001	-199.907.126	-41.789.563	-234.246.503
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-372.388.011	568.647.107	-139.232.942	524.745.931
PROFIT (LOSS)		-372.388.011	568.647.107	-139.232.942	524.745.931
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-1.148.922	-7.729.345	-1.520.040	-9.731.866
Owners of Parent		-371.239.089	576.376.452	-137.712.902	534.477.797
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		-995.132	-1.048.535	-995.132	-1.048.535
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.326.843	-1.397.018	-1.326.843	-1.397.018
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		331.711	348.483	331.711	348.483
Deferred Tax (Expense) Income		331.711	348.483	331.711	348.483
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-995.132	-1.048.535	-995.132	-1.048.535
TOTAL COMPREHENSIVE INCOME (LOSS)		-373.383.143	567.598.572	-140.228.074	523.697.396
Total Comprehensive Income Attributable to					
Non-controlling Interests		0		0	0
Owners of Parent		-373.383.143	567.598.572	-140.228.074	523.697.396

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		-295.248.737	635.495.835
Profit (Loss)		-371.239.089	568.647.107
Profit (Loss) from Continuing Operations		-371.239.089	568.647.107
Adjustments to Reconcile Profit (Loss)		435.942.642	181.664.239
Adjustments for depreciation and amortisation expense	[11,12,13]	298.704.355	219.883.470
Adjustments for provisions	[18]	2.431.105	7.379.522
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.529.797	2.769.064
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-98.692	5.132.892
Adjustments for (Reversal of) General Provisions			-522.434
Adjustments for Interest (Income) Expenses	[6,23,25]	12.084.597	79.197.957
Adjustments for Interest Income		0	79.197.957
Adjustments for interest expense		12.084.597	0
Adjustments for fair value losses (gains)	[7]	-4.415	-328.480.076
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	-324.927.999
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		-4.415	-3.552.077
Adjustments for Tax (Income) Expenses	[15]	122.727.000	202.938.612
Adjustments for losses (gains) on disposal of non-current assets			744.754
Changes in Working Capital		-315.430.670	-519.511.418
Decrease (Increase) in Financial Investments	[4]	-27.613.490	-258.875
Adjustments for decrease (increase) in trade accounts receivable	[5]	249.244.550	202.697.234
Decrease (Increase) in Trade Accounts Receivables from Related Parties		141.058.204	423.471.314
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		108.186.346	-220.774.080
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[7]	40.663.543	-20.165.610
Decrease (Increase) in Other Related Party Receivables Related with Operations		78.603.672	-10.778.464
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-37.940.129	-9.387.146
Adjustments for decrease (increase) in inventories	[8]	-42.680.796	19.937.706
Decrease (Increase) in Prepaid Expenses		-347.369.246	-335.975.772
Adjustments for increase (decrease) in trade accounts payable	[5]	-232.677.039	-374.226.469
Increase (Decrease) in Trade Accounts Payables to Related Parties		-59.551.860	13.101.982
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-173.125.179	-387.328.451
Adjustments for increase (decrease) in other operating payables		45.001.808	-11.519.632
Increase (Decrease) in Other Operating Payables to Unrelated Parties		45.001.808	-11.519.632
Cash Flows from (used in) Operations		-250.727.117	230.799.928
Income taxes refund (paid)	[15]	-2.677.296	-6.517.716
Inflation Effect On Operating Activities		-41.844.324	411.213.623
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-556.273.645	-644.715.192
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		-296.315	0
Proceeds from sales of property, plant, equipment and intangible assets	[10,11,12]	10.773	21.784
Proceeds from sales of property, plant and equipment		10.773	21.784
Purchase of Property, Plant, Equipment and Intangible Assets	[10,11,12]	-555.988.103	-644.736.976
Purchase of property, plant and equipment		-35.615.541	-34.522.710
Purchase of intangible assets		-520.372.562	-610.214.266
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		516.872.567	195.996.832
Payments to Acquire Entity's Shares or Other Equity Instruments		-36.414.322	0
Payments to Acquire Entity's Shares		-36.414.322	0
Proceeds from borrowings	[7]	640.351.923	297.891.331

Proceeds from Loans		640.351.923	297.891.331
Repayments of borrowings	[7]	-87.065.034	-101.894.499
Loan Repayments		-87.065.034	-101.894.499
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-334.649.815	186.777.475
Net increase (decrease) in cash and cash equivalents		-334.649.815	186.777.475
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	819.170.390	1.314.533.546
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		16.444.459	-411.213.623
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		500.965.034	1.090.097.398

Previous Period 01.01.2022 - 30.06.2025	Statement of changes in equity (abstract)																					
	Statement of changes in equity (line items)																					
	Equity at beginning of period		494.000.000	910.801.312	256.328.092		575.976.583		5.709.313	5.709.313				94.478.464	1.584.953.858	3.383.221.673	4.968.175.531	7.305.469.295		9.214.403	7.314.683.698	
	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													33.968.704	3.349.252.969	-3.383.221.673	-33.968.704	0			0	
	Total Comprehensive Income (Loss)								3.144.929	3.144.929						576.376.452	576.376.452	579.521.381		-7.729.345	571.792.036	
	Profit (loss)															576.376.452	576.376.452	576.376.452		-7.729.345	568.647.107	
	Other Comprehensive Income (Loss)								3.144.929	3.144.929								3.144.929			3.144.929	
	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		494.000.000	910.801.312	256.328.092		575.976.583		8.854.242	8.854.242				128.447.168	4.934.206.827	576.376.452	5.510.583.279	7.884.990.676		1.485.058	7.886.475.734	
	Current 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			494.000.000	910.801.312	256.328.092		575.976.583		4.660.778	4.660.778				137.915.825	4.911.956.316	-859.511.782	4.052.444.534	6.432.127.124		4.154.201	6.436.281.325	
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														15.330.779	-874.842.561	859.511.782	-15.330.779	0		0		
Total Comprehensive Income (Loss)									-995.132	-995.132							-371.239.089	-371.239.089	-372.234.221		-1.148.922	-373.383.143
Profit (loss)																	-371.239.089	-371.239.089	-371.239.089		-1.148.922	-372.388.011
Other Comprehensive Income (Loss)									-995.132	-995.132									-995.132			-995.132
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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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