



KAMUYU AYDINLATMA PLATFORMU

ONUR YÜKSEK 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	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

ONUR YÜKSEK TEKNOLOJİ ANONİM ŞİRKETİ

Genel Kuruluna

Giriş

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

Sınırlı Denetimin Kapsamı

2. 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.

Diğer Hususlar

3. Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tabloları ile 30 Haziran 2025 tarihinde sona eren altı aylık ara hesap dönemine ait özet konsolide finansal tabloları başka bir bağımsız denetçi tarafından sırasıyla bağımsız denetime ve sınırlı denetime tabi tutulmuştur. 10 Mart 2026 tarihli bağımsız denetçi raporunda olumlu görüş, 11 Ağustos 2025 tarihli sınırlı denetim raporunda ise olumlu sonuç bildirmiştir.

Sonuç

4. 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.

Ankara, 18 Eylül 2026

NOTE OFFICE ULUSLARARASI BAĞIMSIZ

DENETİM DANIŞMANLIK ANONİM ŞİRKETİ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

Sorumlu Denetçi

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	514.941.558	433.399.040
Financial Investments	4	30.492.003	38.170.341
Trade Receivables	6	88.712.820	139.506.636
Trade Receivables Due From Related Parties		62.773	659.876
Trade Receivables Due From Unrelated Parties		88.650.047	138.846.760
Other Receivables	7	3.706.254	18.449.614
Contract Assets	8	511.602.888	624.623.210
Inventories	9	125.160.428	83.786.885
Prepayments	10	72.564.489	48.929.615
Current Tax Assets	11	2.367.899	746.541
Other current assets	13	12.397.929	4.154.858
SUB-TOTAL		1.361.946.268	1.391.766.740
Total current assets		1.361.946.268	1.391.766.740
NON-CURRENT ASSETS			
Financial Investments	4	1.833.385	1.833.385
Other Receivables	7	387.979	149.546
Investment property	17	120.809.051	120.809.051
Property, plant and equipment	14	1.475.475.149	1.478.295.761
Right of Use Assets	16	48.610.425	32.293.655
Intangible assets and goodwill	15	1.089.372.618	1.015.047.713
Prepayments	10	81.197.760	0
Current Tax Assets, Non-current	11	2.502.241	2.946.520
Total non-current assets		2.820.188.608	2.651.375.631
Total assets		4.182.134.876	4.043.142.371
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	13.874.301	13.030.902
Current Portion of Non-current Borrowings	5	64.996.797	74.151.458
Trade Payables	6	39.774.384	50.230.003
Trade Payables to Related Parties		450.132	0
Trade Payables to Unrelated Parties		39.324.252	50.230.003
Employee Benefit Obligations	12	33.460.940	60.347.181
Other Payables	7	2.549	0
Contract Liabilities	8	41.237.443	7.681.341
Current provisions	18-21	20.158.984	15.767.634
Current provisions for employee benefits	18	18.493.970	15.376.398
Other current provisions	21	1.665.014	391.236
Other Current Liabilities	13	5.037.265	6.831.784
SUB-TOTAL		218.542.663	228.040.303
Total current liabilities		218.542.663	228.040.303
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	432.123.727	259.587.594
Trade Payables	6	254.225	299.363
Other Payables	7	1.601.089	1.773.996
Other Payables to Related Parties		123.599	132.015
Other Payables to Unrelated parties		1.477.490	1.641.981
Non-current provisions	18	22.517.467	19.822.090
Deferred Tax Liabilities	20	443.548.081	472.881.095
Total non-current liabilities		900.044.589	754.364.138
Total liabilities		1.118.587.252	982.404.441
EQUITY			
Equity attributable to owners of parent	19	3.063.398.018	3.060.443.542
Issued capital		62.830.000	62.830.000
Inflation Adjustments on Capital		282.320.226	282.320.226
Share Premium (Discount)		1.128.358.756	1.128.358.756
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		578.467.849	576.438.028

Restricted Reserves Appropriated From Profits		54.123.855	54.123.855
Prior Years' Profits or Losses		956.372.677	1.171.818.215
Current Period Net Profit Or Loss		924.655	-215.445.538
Non-controlling interests		149.606	294.388
Total equity		3.063.547.624	3.060.737.930
Total Liabilities and Equity		4.182.134.876	4.043.142.371

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025	Months 01.04.2026 - 30.06.2026	3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	22	291.941.325	564.615.397	112.303.624	350.899.381
Cost of sales	22	-135.419.162	-265.970.843	-51.779.614	-129.931.414
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		156.522.163	298.644.554	60.524.010	220.967.967
GROSS PROFIT (LOSS)		156.522.163	298.644.554	60.524.010	220.967.967
General Administrative Expenses	24	-110.673.237	-71.356.871	-56.681.211	-35.153.315
Marketing Expenses	24	-1.073.342	-4.099.735	-351.640	-2.706.495
Other Income from Operating Activities	25	72.613.581	105.052.914	50.698.094	8.024.997
Other Expenses from Operating Activities	25	-43.790.861	-23.562.895	-38.916.582	-20.626.612
PROFIT (LOSS) FROM OPERATING ACTIVITIES		73.598.304	304.677.967	15.272.671	170.506.542
Investment Activity Income	27	62.399.875	132.364.558	28.548.821	59.211.225
Investment Activity Expenses	27	-14.389.286	-1.856.045	-13.909.774	-1.399.950
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		121.608.893	435.186.480	29.911.718	228.317.817
Finance income	26	161.012	1.564.824	161.012	495.380
Finance costs	26	-31.236.128	-29.272.337	-4.831.231	-12.134.627
Gains (losses) on net monetary position	29	-119.554.806	-250.829.328	-31.659.021	-117.365.722
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-29.021.029	156.649.639	-6.417.522	99.312.848
Tax (Expense) Income, Continuing Operations		29.889.678	-84.198.865	53.491.397	-39.870.202
Deferred Tax (Expense) Income	20	29.889.678	-84.198.865	53.491.397	-39.870.202
PROFIT (LOSS) FROM CONTINUING OPERATIONS		868.649	72.450.774	47.073.875	59.442.646
PROFIT (LOSS)		868.649	72.450.774	47.073.875	59.442.646
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-56.006	0	-105.746	0
Owners of Parent		924.655	72.450.774	47.179.621	59.442.646
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		868.649	72.450.774	47.073.875	59.442.646
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.029.821	5.238.200	56.190	1.792.350
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.029.821	5.238.200	56.190	1.792.350
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		2.029.821	5.238.200	56.190	1.792.350
TOTAL COMPREHENSIVE INCOME (LOSS)		2.898.470	77.688.974	47.130.065	61.234.996
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		2.898.470	77.688.974	47.130.065	61.234.996

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		27.068.367	85.457.590
Profit (Loss)		868.649	72.450.774
Profit (Loss) from Continuing Operations		868.649	72.450.774
Adjustments to Reconcile Profit (Loss)		2.783.621	129.868.660
Adjustments for depreciation and amortisation expense	22-24	41.400.175	32.102.310
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6	1.450.142	1.676.768
Adjustments for provisions	18-21	12.920.085	9.561.224
Adjustments for (Reversal of) Provisions Related with Employee Benefits		12.920.085	9.561.224
Adjustments for Interest (Income) Expenses		11.898.252	7.492.819
Adjustments for Interest Income	27	-11.616.011	-5.238.660
Adjustments for interest expense	26	23.514.263	12.731.479
Adjustments for Tax (Income) Expenses	20	-29.889.678	84.198.865
Adjustments Related to Gain and Losses on Net Monetary Position		-34.995.355	-5.163.326
Changes in Working Capital		35.022.484	-103.831.603
Decrease (Increase) in Financial Investments	4	6.760.410	-12.999.115
Adjustments for decrease (increase) in trade accounts receivable	6	50.935.840	16.020.302
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		15.016.803	919.458
Adjustments for Decrease (Increase) in Contract Assets	8	146.576.424	165.980.810
Adjustments for decrease (increase) in inventories	9	-41.373.543	9.817.510
Decrease (Increase) in Prepaid Expenses	10	-104.832.634	-328.561.244
Adjustments for increase (decrease) in trade accounts payable	6	-10.500.757	25.149.570
Increase (Decrease) in Employee Benefit Liabilities	12	-26.886.241	21.039.348
Adjustments for increase (decrease) in other operating payables		2.549	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	0	-943.694
Other Adjustments for Other Increase (Decrease) in Working Capital		-676.367	-254.548
Cash Flows from (used in) Operations		38.674.754	98.487.831
Payments Related with Provisions for Employee Benefits		-925.451	-1.268.966
Income taxes refund (paid)		-10.680.936	-11.761.275
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-97.900.426	-64.027.665
Purchase of Property, Plant, Equipment and Intangible Assets		-109.516.437	-69.266.325
Purchase of property, plant and equipment	14	-24.248.975	-5.270.368
Purchase of intangible assets	15	-85.267.462	-63.995.957
Interest received		11.616.011	5.238.660
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		152.374.577	-16.140.676
Proceeds from borrowings	5	319.379.318	26.421.080
Proceeds from Loans		319.379.318	26.421.080
Repayments of borrowings	5	-143.490.478	-29.830.278
Loan Repayments		-143.490.478	-29.830.278
Interest paid		-23.514.263	-12.731.478
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		81.542.518	5.289.249
Net increase (decrease) in cash and cash equivalents		81.542.518	5.289.249
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		368.050.775	349.116.584
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		65.348.265	188.985.760
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		514.941.558	543.391.593

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	62.830.000	282.320.226	1.128.358.756	575.243.650	3.224.199	578.467.849			54.123.855	956.372.677	924.655	3.063.398.018	149.606	3.063.547.624	