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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Financial Report

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	474.571.603	508.570.190
Financial Investments	11	24.914.086	43.424.246
Trade Receivables	5,6	533.390.082	413.355.605
Trade Receivables Due From Related Parties	5	57.203.095	53.289.528
Trade Receivables Due From Unrelated Parties	6	476.186.987	360.066.077
Prepayments	7	152.050.859	122.358.537
Prepayments to Unrelated Parties	7	152.050.859	122.358.537
Current Tax Assets		8.077.463	21.909.277
Other current assets	12	4.719.865	5.953.495
Other Current Assets Due From Unrelated Parties	12	4.719.865	5.953.495
SUB-TOTAL		**1.197.723.958**	**1.115.571.350**
Total current assets		**1.197.723.958**	**1.115.571.350**
NON-CURRENT ASSETS			
Property, plant and equipment	8	121.707.662	150.815.451
Intangible assets and goodwill	9	3.042.385.208	2.265.723.718
Prepayments	7	126.210.816	118.785.376
Prepayments to Unrelated Parties	7	126.210.816	118.785.376
Deferred Tax Asset		41.952.203	35.624.486
Other Non-current Assets	12	3.694.923	3.326.369
Other Non-Current Assets Due From Unrelated Parties	12	3.694.923	3.326.369
Total non-current assets		**3.335.950.812**	**2.574.275.400**
Total assets		**4.533.674.770**	**3.689.846.750**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		260.091.603	196.660.564
Current Borrowings From Unrelated Parties		260.091.603	196.660.564
Bank Loans	11	240.084.395	179.930.303
Lease Liabilities	11	20.007.208	16.730.261
Trade Payables	6	88.131.152	115.171.427
Trade Payables to Unrelated Parties	6	88.131.152	115.171.427
Employee Benefit Obligations		44.734.038	43.770.782
Deferred Income Other Than Contract Liabilities	7	73.951.690	82.602.611
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	73.951.690	82.602.611
Current tax liabilities, current		14.556.862	0
Current provisions		92.297.959	74.158.366
Current provisions for employee benefits		92.297.959	74.158.366
Other Current Liabilities	12	1.383.651	808.627
Other Current Liabilities to Unrelated Parties	12	1.383.651	808.627
SUB-TOTAL		**575.146.955**	**513.172.377**
Total current liabilities		**575.146.955**	**513.172.377**
NON-CURRENT LIABILITIES			
Long Term Borrowings		35.515.765	44.017.058
Long Term Borrowings From Unrelated Parties	11	35.515.765	44.017.058
Lease Liabilities	11	35.515.765	44.017.058
Deferred Income Other Than Contract Liabilities	7	154.980.609	140.821.476
Deferred Income Other Than Contract Liabilities from Unrelated Parties	7	154.980.609	140.821.476
Non-current provisions		31.972.477	23.895.304
Non-current provisions for employee benefits		31.972.477	23.895.304
Total non-current liabilities		**222.468.851**	**208.733.838**
Total liabilities		**797.615.806**	**721.906.215**
EQUITY			
Equity attributable to owners of parent		3.736.058.964	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		2.138.040.031	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		2.139.037.034	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		321.870.487	388.878.896
Total equity		**3.736.058.964**	**2.967.940.535**
Total Liabilities and Equity		**4.533.674.770**	**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 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	1.616.207.505	1.203.055.525	594.810.841	461.788.824
Cost of sales	14	-888.331.769	-606.369.710	-314.460.856	-224.938.615
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		727.875.736	596.685.815	280.349.985	236.850.209
GROSS PROFIT (LOSS)		727.875.736	596.685.815	280.349.985	236.850.209
General Administrative Expenses	15	-299.042.942	-213.885.181	-111.553.068	-76.789.490
Marketing Expenses	15	-128.879.301	-103.252.029	-46.005.139	-42.336.350
Other Income from Operating Activities	16	38.303.709	35.877.599	13.792.022	8.585.207
Other Expenses from Operating Activities	16	-32.597.851	-26.852.922	-12.943.402	-13.235.880
PROFIT (LOSS) FROM OPERATING ACTIVITIES		305.659.351	288.573.282	123.640.398	113.073.696
Investment Activity Income	17	62.767.580	80.482.799	23.519.361	25.252.534
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		368.426.931	369.056.081	147.159.759	138.326.230
Finance income	18	14.631.299	48.837.469	8.908.588	12.512.721
Finance costs	18	-47.812.514	-104.812.068	-22.018.388	-30.922.883
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		335.245.716	313.081.482	134.049.959	119.916.068
Tax (Expense) Income, Continuing Operations		-13.375.229	-25.680.102	-9.044.416	-7.068.187
Current Period Tax (Expense) Income		-14.556.862	-39.281.122	-7.792.492	-7.901.429
Deferred Tax (Expense) Income		1.181.633	13.601.020	-1.251.924	833.242
PROFIT (LOSS) FROM CONTINUING OPERATIONS		321.870.487	287.401.380	125.005.543	112.847.881
PROFIT (LOSS)		321.870.487	287.401.380	125.005.543	112.847.881
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent	22	321.870.487	287.401.380	125.005.543	112.847.881
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		446.247.942	395.016.014	178.377.312	117.435.310
Exchange Differences on Translation, other than translation of foreign operations	19	446.247.942	395.016.014	178.377.312	117.435.310
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**446.247.942**	**395.016.014**	**178.377.312**	**117.435.310**
TOTAL COMPREHENSIVE INCOME (LOSS)		**768.118.429**	**682.417.394**	**303.382.855**	**230.283.191**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		768.118.429	682.417.394	303.382.855	230.283.191

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**596.852.330**	**435.682.962**
Profit (Loss)		321.870.487	287.401.380
Profit (Loss) from Continuing Operations		321.870.487	287.401.380
Adjustments to Reconcile Profit (Loss)		**462.098.522**	**274.584.222**
Adjustments for depreciation and amortisation expense	8,9	352.363.926	245.410.132
Adjustments for Impairment Loss (Reversal of Impairment Loss)		21.415.746	3.723.479
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		21.415.746	3.723.479
Adjustments for provisions		18.969.306	20.583.740
Adjustments for (Reversal of) Provisions Related with Employee Benefits		18.969.306	20.583.740
Adjustments for Interest (Income) Expenses	17,18	-41.572.527	-15.337.469
Adjustments for unrealised foreign exchange losses (gains)		97.638.020	-2.006.471
Adjustments for fair value losses (gains)		-2.566.291	-6.446.883
Adjustments for Fair Value Losses (Gains) of Financial Assets	17	-2.566.291	-6.446.883
Adjustments for Tax (Income) Expenses		13.375.229	25.680.102
Other adjustments for non-cash items		2.475.113	2.977.592
Changes in Working Capital		**-177.585.796**	**-88.180.813**
Adjustments for decrease (increase) in trade accounts receivable	5,6	-147.582.155	-128.076.808
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	12	865.076	22.112.000
Decrease (Increase) in Prepaid Expenses	7	12.089.536	-12.529.311
Adjustments for increase (decrease) in trade accounts payable	6	-27.040.275	-13.409.220
Adjustments for increase (decrease) in other operating payables		1.538.280	13.418.812
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	-17.456.258	30.303.714
Cash Flows from (used in) Operations		**606.383.213**	**473.804.789**
Payments Related with Provisions for Employee Benefits		-7.520.135	-1.853.719
Income taxes refund (paid)		-2.010.748	-36.268.108
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-671.926.915**	**-436.094.127**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		23.729.065	23.640.401
Proceeds from sales of property, plant, equipment and intangible assets		117.311	0
Proceeds from sales of property, plant and equipment	8	117.311	0
Purchase of Property, Plant, Equipment and Intangible Assets		-729.187.943	-552.292.717
Purchase of property, plant and equipment	8	-8.704.218	-7.015.135
Purchase of intangible assets	9	-720.483.725	-545.277.582
Interest received		33.414.652	92.558.189
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-4.341.936**	**-32.110.844**
Proceeds from borrowings		240.000.000	180.000.000
Proceeds from Loans		240.000.000	180.000.000
Repayments of borrowings		-180.000.000	-160.000.000
Loan Repayments		-180.000.000	-160.000.000
Payments of Lease Liabilities		-16.995.233	-11.421.844
Interest paid		-47.346.703	-40.689.000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-79.416.521	-32.522.009
Effect of exchange rate changes on cash and cash equivalents		45.417.934	62.118.180
Net increase (decrease) in cash and cash equivalents		-33.998.587	29.596.171
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	**474.571.603**	**331.319.647**

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]	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										
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
Previous Period 01.01.2025 - 30.09.2025	**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)											287.401.380	287.401.380	287.401.380		287.401.380
	Other Comprehensive Income (Loss)						395.016.014							395.016.014		395.016.014
	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**	**1.603.509.866**			**38.484.682**	**458.127.599**	**287.401.380**	**745.528.979**	**2.777.183.793**		**2.777.183.793**
	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)											321.870.487	321.870.487	321.870.487		321.870.487
	Other Comprehensive Income (Loss)						446.247.942							446.247.942		446.247.942
	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 - 30.09.2026																	
	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**	**2.139.037.034**			**60.034.398**	**825.456.779**	**321.870.487**	**1.147.327.266**	**3.736.058.964**		**3.736.058.964**