PENTA TEKNOLOJİ ÜRÜNLERİ

DAĞITIM TİCARET A.Ş.

CONVENIENCE TRANSLATION INTO ENGLISH OF THE 01.01.2026 - 30.06.2026 INTERIM REPORT

CONVENIENCE TRANSLATION OF INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM ACTIVITY REPORT

To the General Assembly of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.

We have been charged with reviewing the consistency of consolidated interim financial information provided in interim activity report of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. (“the Company”) and its subsidiaries (together will be referred as “the Group”) dated 30 June 2026 with the reviewed condensed consolidated interim financial statements. The Group Management is responsible from the interim activity report. Our responsibility is to express a conclusion as to whether the financial information presented in the interim activity report is consistent with the reviewed condensed consolidated interim financial statements and explanatory notes over which auditor's review report is issued as of 13 August 2026.

We conducted our review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. Our review involves the examination as to whether financial information provided management's interim period report are consistent with the reviewed condensed consolidated interim financial statements and explanatory notes. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our limited review, nothing has come to our attention that causes us to believe that the consolidated interim financial information provided in the interim activity report and reviewed condensed consolidated interim financial statements and explanatory notes, in all material respects, are not consistent.

Other Matters

The independent audit of the consolidated financial statements of the Group for the year ended 31 December 2025 and the limited review of the consolidated interim financial information of the Group for the six-month interim period ended 30 June 2025 were performed by another independent audit firm, and an unqualified opinion and an unqualified conclusion were expressed in the independent auditor's report dated 31 December 2025 and the independent limited review report dated 30 June 2025, respectively.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Koray Öztürk, SMMM
Partner

İstanbul, 13 August 2026

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1. GENERAL INFORMATION, CAPITAL AND SHAREHOLDERS STRUCTURE

Reporting Period	: 01.01.2026 – 30.06.2026
Trade Name	: Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.
Trade Registration Number	: 492652
Head Office Address	: Dudullu Organize Sanayi Bölgesi 4. Cadde No : 1 34775 Ümraniye/İSTANBUL
Phone Number	: (0216) 528 00 00
Fax Number	: (0216) 415 23 69
E-mail Address	: info@penta.com.tr, yatirimciiliskileri@penta.com.tr
Website	: www.penta.com.tr, yatirimci.penta.com.tr

Principal activities of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. ("Penta Teknoloji" or the "Company") are distribution of computer, hardware and software goods. The Company purchases the trade goods from domestic and foreign suppliers and distributes them mostly to its domestic customers via its sales network. Total number of the Company's employees is 344 as of June 30, 2026.

The capital and shareholder structure as of 30.06.2025 is given below. Group A shares, held by Gözde Girişim Sermayesi Yatırım Ortaklığı A.Ş. ("Gözde GSYO A.Ş.") are privileged shares and their only privilege is the privilege of nominating candidates for members of the Board of Directors.

Shareholder	Share Group	Share Capital (TL)	Share Capital (%)
Gözde GSYO A.Ş.	A	106.418.079	27,04
	B	20.335.752	5,17
Mustafa Ergün	B	38.247.971	9,72
Sinan Güçlü	B	26.061.000	6,62
Mürsel Özçelik	B	24.900.000	6,33
Bülent Koray Aksoy	B	22.967.364	5,84
Diğer	B	154.585.834	39,28
Toplam Sermaye		**393.516.000**	**100,00**

The details of subsidiaries are given below.

Subsidiary Name	Place of Incorporation and Operation	Proportion of Ownership
Commonwealth Finance Investment Ltd.	British Virgin Islands	100,00%
Penta International B.V.	Netherlands	100,00%

2. BOARD OF DIRECTORS AND SENIOR EXECUTIVES

The Company is represented and managed by a 6-member Board of Directors, determined by the General Assembly. Most of the Board Members are non-executive members. Only one member is an executive member. Non-executive Board Members do not have any administrative duties in the Company, other than their Board memberships, and do not interfere in the Company's daily workflow and ordinary operations.

Members of the Board of Directors:

Name	Title
Mehmet TÜTÜNCÜ	Chairman of the Board of Directors
Mürsel ÖZÇELİK	Vice Chairman of the Board of Directors (Executive Member)
Fahrettin Günalp ERTİK	Member of the Board of Directors
Ömer Faruk SEVGİLİ	Member of the Board of Directors
Aytaç Saniye MUTLUGÜLLER	Independent Member of the Board of Directors
Fatma Pınar ILGAZ	Independent Member of the Board of Directors

Authorization and Limitations of the Members of the Board of Directors:

In accordance with the Turkish Commercial Code (“TCC”), the Capital Markets Board regulations and the provisions of the Articles of Association; the Board of Directors is authorized to take all decisions except those that fall within the jurisdiction of the General Assembly.

However, if such matters fall within the scope of a significant transaction pursuant to the Capital Markets Board's Corporate Governance Principles regulation, action is taken within the framework required by the aforementioned regulation. The Corporate Governance Principles, which are mandatory to be implemented by the Capital Markets Board, are complied with.

Top Management of the Company:

Name	Title
Mehmet Fatih ERÜNSAL	General Manager
Eren MANTAŞ	Chief Financial Officer
Yasemin BUDAK	Digital Transformation and Operations Director
Bülent KÖKEN	Sales Director
Arda SERİM	Business Development and Marketing Director

3. SECTORAL DEVELOPMENTS AND ACTIVITIES IN THE REPORTING PERIOD

In the first half of 2026, net sales increased by approximately 4% in US dollar terms and approximately 23% in Turkish lira terms compared to the same period of the previous year, due to the increase in the exchange rate. During the same period, the company's pre-tax profit decreased by approximately 22% in US dollar terms and approximately 7% in Turkish lira terms, due to the impact of the exchange rate.

4. EVENTS AFTER THE REPORTING PERIOD

Under Law No. 7582, published in the Official Gazette on 4 June 2026, the corporate income tax rate applicable to income from industrial production activities has been reduced to 12.5%, effective from 1 January 2027. Since the relevant legislative amendment was not in effect as of the balance sheet date, it did not result in any change in the measurement of the Group's deferred tax assets and liabilities as of 30 June 2026. Furthermore, it is anticipated that this regulation will not have a significant impact on the Group's future tax liabilities or its deferred tax calculations.

5. SUMMARY OF FINANCIAL INDICATORS

Consolidated Balance Sheet as of 30 June 2026:

	(Turkish Lira) 30.06.2026	(Turkish Lira) 31.12.2025	(US Dollar) 30.06.2026	(US Dollar) 31.12.2025
Current Assets	17.284.804.481	13.296.365.507	371.120.039	310.331.387
Non-Current Assets	917.074.566	608.896.695	19.690.402	14.211.384
TOTAL ASSETS	**18.201.879.047**	**13.905.262.202**	**390.810.441**	**324.542.771**
	30.06.2026	**31.12.2025**	**30.06.2026**	**31.12.2025**
Current Liabilities	13.231.074.958	9.440.579.763	284.082.881	220.339.025
Non-Current Liabilities	309.982.946	219.156.613	6.655.608	5.115.020
Equity	4.660.821.143	4.245.525.826	100.071.952	99.088.726
TOTAL LIABILITIES AND EQUITY	**18.201.879.047**	**13.905.262.202**	**390.810.441**	**324.542.771**

Consolidated Income Statement as of 1 January – 30 June 2026:

	(Turkish Lira) 01.01.2026 - 30.06.2026	(Turkish Lira) 01.01.2025 - 30.06.2025	(US Dollar) 01.01.2026 - 30.06.2026	(US Dollar) 01.01.2025 - 30.06.2025
Revenue	17.304.708.638	14.034.646.254	389.174.200	375.464.728
Cost of Sales (-)	(16.009.653.418)	(13.040.258.971)	(360.049.059)	(348.862.180)
GROSS PROFIT	**1.295.055.220**	**994.387.283**	**29.125.141**	**26.602.548**
General Administrative Expenses (-)	(298.378.611)	(211.072.351)	(6.710.385)	(5.646.756)
Marketing, Sales and Distribution Expenses (-)	(438.039.669)	(378.063.961)	(9.851.292)	(10.114.233)
Other Income From Operating Activities	8.516.954	6.156.313	191.542	164.698
Other Expenses From Operating Activities (-)	(32.534.253)	(20.987.262)	(731.679)	(561.466)
OPERATING PROFIT	**534.619.641**	**390.420.022**	**12.023.327**	**10.444.791**
Income From Investing Activities	16.260.390	19.976.000	365.688	534.412
Finance Income	19.088.377	36.071	429.288	965
Finance Expenses (-)	(414.821.142)	(243.807.846)	(9.329.119)	(6.522.519)
PROFIT BEFORE TAX	**155.147.266**	**166.624.247**	**3.489.184**	**4.457.649**
Tax Expense From Continuing Operations (-)	(111.427.924)	(105.747.818)	(2.505.958)	(2.829.040)
Current Tax Expense (-)	*(216.394.164)*	*(171.388.250)*	*(4.866.596)*	*(4.585.099)*
Deferred Tax Income / (Expense)	*104.966.240*	*65.640.432*	*2.360.638*	*1.756.059*
PROFIT FOR THE YEAR	**43.719.342**	**60.876.429**	**983.226**	**1.628.609**

5. SUMMARY OF FINANCIAL INDICATORS (CONT'D)

Financial Ratios:

	30.06.2026	30.06.2025
Gross Profit Margin (%)	7,5%	7,1%
Operating Profit Margin (%) (*)	3,2%	2,9%
Net Profit Margin (%)	0,3%	0,4%
EBITDA Margin (%)	3,6%	3,6%

(*) *Before other income / expenses from operations.*

6. ADMINISTRATIVE, LEGAL AND OTHER OPERATIONAL ISSUES

Related Party Transactions:

The amount of the sales and purchase transactions of the Company with the related parties is less than 1% of the Company's total sales. Details of transactions with related parties are included in note 4 of the consolidated financial statements report as of June 30, 2026.

Compensation of Key Management Personnel:

The key management personnel of the Company consist of board members, the general manager and the directors. The sum of wages and similar benefits paid to top management as of June 30, 2026 is TL 52.651.909.

Donations and Grants:

The amount of donations made as of 30 June 2026 is TL 759.195.

Other Issues:

No material lawsuits were filed against the Company during the period. There are no administrative and/or judicial sanctions against the Company and the members of the management. There has been no transaction or competition situation that may cause a conflict of interest with the company or its subsidiaries, of the shareholders holding the management dominance, the Members of the Board of Directors, senior managers and their spouses and close relatives including relatives-in-law up to the second degree.

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