

ARENA BİLGİSAYAR SANAYİ VE TİCARET A.Ş.**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026**

(Amounts expressed in thousands of USD unless otherwise indicated.)

	31 March 2026	31 March 2025
ASSETS		
Current assets	241.100.454	215.775.411
Cash and cash equivalents	6.594.940	6.882.311
Derivative financial instruments	(39.422)	(120.028)
Trade receivables	171.517.474	149.940.215
Inventories	38.769.108	26.615.642
Prepaid expenses	819.912	-
Income tax receivables	109	97.939
Other receivables	238.985	0
Other current assets	23.199.350	32.359.332
Non-current assets	27.603.594	74.712.656
Other non-current assets	2.050.000	5.079
Investment in subsidiaries	3.806.782	67.117.670
Property, plant and equipment	960.000	692.000
Right of use assets	3.506.979	2.479.003
Investment property	4.229.000	1.819.000
Intangible assets	3.935.000	2.225.000
Deferred tax assets	9.115.834	374.905
TOTAL ASSETS	268.704.048	290.488.067
LIABILITIES		
Total current liabilities	225.618.633	184.486.362
Short-term borrowings	135.883.351	110.940.991
Trade payables	82.527.762	62.655.288
Lease liabilities	29.315	350.374
Payables to employees	361.324	174.194
Other payables to related parties	1.421.349	2.408.464
Short-term provisions	259.586	356.310
Income tax payables	(162.666)	4.713.862
Other current liabilities	5.298.612	2.886.878
Total non-current liabilities	2.158.732	793.653
Long-term lease liabilities	1.764.403	437.421
Long-term provisions	394.329	356.233
TOTAL LIABILITIES	227.777.366	185.280.015
EQUITY	40.926.682	105.208.052
Share capital	33.337.850	33.337.850
Share premium	55.498	55.498
Actuarial loss fund	(535.694)	(535.694)
Currency translation adjustment	(12.303.023)	(12.303.023)
Retained losses	84.653.422	41.131.535
Net income/(loss) for the year	(64.281.371)	43.521.887
TOTAL LIABILITIES AND EQUITY	268.704.048	290.488.067

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(Amounts expressed in thousands of USD unless otherwise indicated.)

	1 April 2025- 31 March 2026	1 April 2024- 31 March 2025
Revenue	563.816.450	547.865.421
Cost of sales (-)	(538.527.549)	(538.214.439)
Gross profit	25.288.901	9.650.982
General administrative expenses (-)	(9.403.820)	(12.778.202)
Selling and marketing expenses (-)	(10.853.419)	(11.415.739)
Other operating income/(expense), net	(51.071.226)	90.288.923
Operating profit	(46.039.564)	75.745.964
Operating profit before financial income/(expense)	(46.039.564)	75.745.964
Finance income	1.199.724	818.899
Finance expense (-)	(28.182.459)	(27.940.797)
Monetary gain / (losses), net	-	-
Income/(loss) before tax	(73.022.300)	48.624.066
Income tax expenses	-	(3.960.238)
Deferred tax income/(expenses)	8.740.929	(1.141.941)
Net income/(loss) for the year	(64.281.371)	43.521.887
Total comprehensive income/(loss)	(64.281.371)	43.521.887

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