

**PLASTİKKART AKILLI KART İLETİŞİM SİSTEMLERİ SANAYİ  
VE TİCARET A.Ş.  
Financial Report  
Unconsolidated  
2018 - 2. 3 Monthly Notification**

General Information About Financial Statements

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

## Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na,

### Giriş

Plastikkart Akıllı Kart İletişim Sistemleri Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2018 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara döneme ait kar veya zarar ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGGK") tarafından yayımlanan Türkiye Muhasebe Standart'ı 34 "Ara Dönem Finansal Raporlama" Standartı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

### 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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.

### Sonuç

Sınırlı denetimimize göre Şirket'in ilişikteki ara dönem finansal bilgilerinin, tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standartı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

A member of KPMG International Cooperative

Hakan Ölekli, SMMM

Sorumlu Denetçi

8 Ağustos 2018

İstanbul, TÜRKİYE

# Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2018	Previous Period 31.12.2017
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	9.474.258	9.475.833
Trade Receivables		18.457.386	42.004.500
Trade Receivables Due From Unrelated Parties	5	18.457.386	42.004.500
Other Receivables		41.581	23.602
Other Receivables Due From Unrelated Parties	6	41.581	23.602
Inventories	7	24.818.171	14.542.381
Prepayments		6.304.642	2.136.551
Prepayments to Unrelated Parties	8	6.304.642	2.136.551
Other current assets		938.958	30.954
Other Current Assets Due From Unrelated Parties	11	938.958	30.954
<b>SUB-TOTAL</b>		<b>60.034.996</b>	<b>68.213.821</b>
<b>Total current assets</b>		<b>60.034.996</b>	<b>68.213.821</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	9.052.577	9.115.844
Intangible assets and goodwill	10	743.931	874.625
Prepayments		1.269	3.677
Prepayments to Unrelated Parties	8	1.269	3.677
Deferred Tax Asset	26	266.951	516.379
<b>Total non-current assets</b>		<b>10.064.728</b>	<b>10.510.525</b>
<b>Total assets</b>		<b>70.099.724</b>	<b>78.724.346</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings	13	0	9.612.266
Trade Payables		21.014.374	17.209.909
Trade Payables to Related Parties	4	18.372.491	14.411.364
Trade Payables to Unrelated Parties	5	2.641.883	2.798.545
Employee Benefit Obligations	15	233.468	249.012
Other Payables		89.658	66.255
Other Payables to Unrelated Parties	6	89.658	66.255
Deferred Income	8	3.699.041	5.249.218
Current tax liabilities, current	26	111.884	661.765
Current provisions		979.666	1.669.094
Current provisions for employee benefits	15	753.666	594.094
Other current provisions	12	226.000	1.075.000
Other Current Liabilities	11	196.310	1.869.468
<b>SUB-TOTAL</b>		<b>26.324.401</b>	<b>36.586.987</b>
<b>Total current liabilities</b>		<b>26.324.401</b>	<b>36.586.987</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Benefit Obligations	15	669.147	755.707
Deferred Income	8	79.800	109.219
<b>Total non-current liabilities</b>		<b>748.947</b>	<b>864.926</b>
<b>Total liabilities</b>		<b>27.073.348</b>	<b>37.451.913</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		43.026.376	41.272.433
Issued capital	16	22.750.000	22.750.000
Inflation Adjustments on Capital	16	1.732.107	1.732.107
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		597.818	688.492
Gains (Losses) on Revaluation and Remeasurement		597.818	688.492
Increases (Decreases) on Revaluation of Property, Plant and Equipment	16	1.320.481	1.320.481
Gains (Losses) on Remeasurements of Defined Benefit Plans		-722.663	-631.989
Restricted Reserves Appropriated From Profits	16	959.489	725.589
Prior Years' Profits or Losses		15.142.345	11.569.138
Current Period Net Profit Or Loss		1.844.617	3.807.107
<b>Total equity</b>		<b>43.026.376</b>	<b>41.272.433</b>
<b>Total Liabilities and Equity</b>		<b>70.099.724</b>	<b>78.724.346</b>



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	17	80.018.991	39.832.473	42.994.886	21.264.038
Cost of sales	17	-75.087.763	-37.516.312	-40.033.293	-21.061.692
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.931.228	2.316.161	2.961.593	202.346
GROSS PROFIT (LOSS)		4.931.228	2.316.161	2.961.593	202.346
General Administrative Expenses	18	-1.598.422	-878.344	-1.817.912	-1.020.171
Marketing Expenses	19	-189.294	-94.473	-140.955	-82.108
Other Income from Operating Activities	21	2.684.630	1.559.609	1.288.657	429.577
Other Expenses from Operating Activities	22	-3.082.149	-1.422.083	-1.017.503	-332.325
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.745.993	1.480.870	1.273.880	-802.681
Investment Activity Income	23	1.200	0	23.061	23.061
Investment Activity Expenses	24	-6.715		-496	-187
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.740.478	1.480.870	1.296.445	-779.807
Finance costs	25	-285.423	-25.197	-35.573	-19.990
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.455.055	1.455.673	1.260.872	-799.797
Tax (Expense) Income, Continuing Operations		-610.438	-309.941	-281.301	157.484
Current Period Tax (Expense) Income	26	-335.434	-145.454	-211.553	263.837
Deferred Tax (Expense) Income	26	-275.004	-164.487	-69.748	-106.353
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.844.617	1.145.732	979.571	-642.313
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		1.844.617	1.145.732	979.571	-642.313
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.844.617	1.145.732	979.571	-642.313
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç / ( kayıp ) (kr)	27	0,08100000	0,05000000	0,04300000	-0,02800000
Diluted Earnings Per Share					

# Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017	Current Period 3 Months 01.04.2018 - 30.06.2018	Previous Period 3 Months 01.04.2017 - 30.06.2017
<b>Statement of Other Comprehensive Income</b>					
PROFIT (LOSS)		1.844.617	1.145.732	979.571	-642.313
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>-90.674</b>	<b>-43.405</b>	<b>-126.105</b>	<b>-112.487</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-116.250	-55.647	-157.631	-140.608
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		25.576	12.242	31.526	28.121
Deferred Tax (Expense) Income	26	25.576	12.242	31.526	28.121
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>			
Exchange Differences on Translation		0			
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>-90.674</b>	<b>-43.405</b>	<b>-126.105</b>	<b>-112.487</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>1.753.943</b>	<b>1.102.327</b>	<b>853.466</b>	<b>-754.800</b>
<b>Total Comprehensive Income Attributable to</b>					
Non-controlling Interests		0			
Owners of Parent		1.753.943	1.102.327	853.466	-754.800

# Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2018 - 30.06.2018	Previous Period 01.01.2017 - 30.06.2017
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>9.725.388</b>	<b>-12.156.626</b>
Profit (Loss)		1.844.617	979.571
Profit (Loss) from Continuing Operations		1.844.617	979.571
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-511.450</b>	<b>1.123.963</b>
Adjustments for depreciation and amortisation expense	9,10	753.034	916.191
Adjustments for provisions		-239.341	281.779
Adjustments for Interest (Income) Expenses		-678.940	-401.599
Adjustments for Interest Income		-678.940	-401.599
Adjustments for unrealised foreign exchange losses (gains)		-962.156	69.352
Adjustments for Tax (Income) Expenses	26	610.438	281.301
Adjustments for losses (gains) on disposal of non-current assets	22-23	5.515	-23.061
<b>Changes in Working Capital</b>		<b>8.997.758</b>	<b>-13.734.720</b>
Adjustments for decrease (increase) in trade accounts receivable		23.886.995	-2.935.866
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	-228.578
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		23.886.995	-2.707.288
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.091.666	-1.291.603
Adjustments for decrease (increase) in inventories		-10.275.790	-5.992.070
Adjustments for increase (decrease) in trade accounts payable		4.072.114	-1.879.330
Increase (Decrease) in Trade Accounts Payables to Related Parties		6.603.010	-1.887.088
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-2.530.896	7.758
Adjustments for increase (decrease) in other operating payables		-3.593.895	-1.635.851
<b>Cash Flows from (used in) Operations</b>		<b>10.330.925</b>	<b>-11.631.186</b>
Interest received		583.675	408.453
Payments Related with Provisions for Employee Benefits	15	-303.897	-319.578
Income taxes refund (paid)		-885.315	-614.315
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>-564.588</b>	<b>-310.340</b>
Proceeds from sales of property, plant, equipment and intangible assets		1.300	214.525
Purchase of Property, Plant, Equipment and Intangible Assets	9,10	-565.888	-524.865
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>-9.855.866</b>	<b>0</b>
Repayments of borrowings		-9.450.000	0
Interest paid		-405.866	0
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>		<b>-695.066</b>	<b>-12.466.966</b>
Effect of exchange rate changes on cash and cash equivalents		693.491	94.501
Net increase (decrease) in cash and cash equivalents		-1.575	-12.372.465
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>9.475.833</b>	<b>17.751.316</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>9.474.258</b>	<b>5.378.851</b>



Previous Period 01.01.2017 - 30.06.2017	Statement of changes in equity [abstract]																	
	Statement of changes in equity [line items]																	
	Equity at beginning of period		22.750.000	1.732.107	1.320.461		-571.589	748.892				555.556	8.149.475	3.589.696	11.739.171	37.525.726		37.525.726
	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											170.033	3.419.663	-3.589.696		0		0
	Total Comprehensive Income (Loss)																	
	Profit (loss)																	
	Other Comprehensive Income (Loss)							-126.105							979.571	853.466		853.466
	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		22.750.000	1.732.107	1.320.461		-697.694	622.787				725.589	11.569.138	979.571	38.379.192		38.379.192		
Statement of changes in equity [abstract]																		
Statement of changes in equity [line items]																		
Equity at beginning of period		22.750.000	1.732.107	1.320.461		-631.589	688.492				725.589	11.569.138	3.807.107	41.272.433		41.272.433		
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											233.900	3.573.207	-3.807.107		0	0		
Total Comprehensive Income (Loss)																		
Profit (loss)																		
Other Comprehensive Income (Loss)							-90.674	-90.674					1.844.617	1.753.943		1.753.943		
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 01.01.2018 - 30.06.2018																
	Decrease through Other Distributions to Owners															
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	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															
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	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		22.750.000	1.732.107		1.320.481		-722.663	597.818			959.489	15.142.345	1.844.617	43.026.376	43.026.376