



KAMUYU AYDINLATMA PLATFORMU

METEMTUR YATIRIM ENERJİ TURİZM VE İNŞAAT A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Company	VENTERA BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Metemtur Yatırım Enerji Turizm ve İnşaat A.Ş. Genel Kurulu'na

Giriş

Metemtur Yatırım Enerji Turizm ve İnşaat A.Ş. ("Şirket") ve bağlı ortaklıkları (birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

İstanbul, 8 Ağustos 2025

Ventera Bağımsız Denetim A.Ş.

(A member firm of Boks International)

Barış ÖZKURT

Sorumlu Denetçi

Maslak Mah. Maslak Meydan Sk. No:3 Veko Giz Plaza Kat: 19 Sarıyer/İstanbul



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	Not:6	43.215.902	1.177.058
Financial Investments	Not:7	0	8.703.525
Trade Receivables		10.613.632	19.670.750
Trade Receivables Due From Related Parties	Not:10-37	3.308.004	0
Trade Receivables Due From Unrelated Parties	Not:10	7.305.628	19.670.750
Other Receivables	Not:11	9.035.867	9.965.643
Other Receivables Due From Unrelated Parties	Not:11	9.035.867	9.965.643
Inventories	Not:13	198.946.133	218.537.257
Prepayments		649.720	1.248.032
Prepayments to Unrelated Parties	Not:15	649.720	1.248.032
Other current assets	Not:26	22.588.971	30.052.068
Other Current Assets Due From Unrelated Parties	Not:26	22.588.971	30.052.068
SUB-TOTAL		285.050.225	289.354.333
Total current assets		285.050.225	289.354.333
NON-CURRENT ASSETS			
Other Receivables	Not:11	83.987	112.831
Other Receivables Due From Unrelated Parties	Not:11	83.987	112.831
Investment property	Not:17	9.728.615	9.728.615
Property, plant and equipment	Not:18	153.961.868	170.892.488
Land and Premises	Not:18	87.140	87.140
Machinery And Equipments	Not:18	135.788.791	152.472.411
Vehicles	Not:18	10.950.075	9.076.892
Fixtures and fittings	Not:18	3.654.226	6.516.082
Leasehold Improvements	Not:18	3.481.636	2.739.963
Right of Use Assets	Not:19	3.063.928	3.472.003
Intangible assets and goodwill	Not:19	7.250.801	8.582.155
Other Rights	Not:19	7.250.801	8.582.155
Prepayments	Not:15	0	385.331
Prepayments to Unrelated Parties	Not:15	0	385.331
Total non-current assets		174.089.199	193.173.423
Total assets		459.139.424	482.527.756
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	Not:8	373.092	397.815
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	Not:8	373.092	397.815
Lease Liabilities	Not:8	373.092	397.815
Current Portion of Non-current Borrowings		17.582.583	17.661.153
Current Portion of Non-current Borrowings from Unrelated Parties	Not:8	17.582.583	17.661.153
Lease Liabilities	Not:8	17.582.583	17.661.153
Other Financial Liabilities	Not:9	145.019	130.227
Other Miscellaneous Financial Liabilities	Not:9	145.019	130.227
Trade Payables	Not:10	1.476.362	1.392.881
Trade Payables to Unrelated Parties	Not:10	1.476.362	1.392.881
Employee Benefit Obligations	Not:20	845.127	686.712
Other Payables		80.000	3.655.325
Other Payables to Related Parties	Not:11-37	0	3.561.986
Other Payables to Unrelated Parties	Not:11	80.000	93.339
Deferred Income Other Than Contract Liabilities	Not:15	0	186.678
Deferred Income Other Than Contract Liabilities from Unrelated Parties	Not:15	0	186.678
Current provisions		1.606.390	1.804.547
Current provisions for employee benefits	Not:22-24	96.390	42.771
Other current provisions	Not:22	1.510.000	1.761.776
Other Current Liabilities	Not:26	669.257	599.128
Other Current Liabilities to Unrelated Parties	Not:26	669.257	599.128
SUB-TOTAL		22.777.830	26.514.466

Total current liabilities		22.777.830	26.514.466
NON-CURRENT LIABILITIES			
Long Term Borrowings	Not:8	18.746.809	29.022.066
Long Term Borrowings From Unrelated Parties		18.746.809	29.022.066
Lease Liabilities	Not:8	17.106.787	26.797.294
Other long-term borrowings	Not:8	1.640.022	2.224.772
Non-current provisions		474.849	513.580
Non-current provisions for employee benefits	Not:22-24	474.849	513.580
Deferred Tax Liabilities	Not:35	32.735.694	22.895.666
Total non-current liabilities		51.957.352	52.431.312
Total liabilities		74.735.182	78.945.778
EQUITY			
Equity attributable to owners of parent	Not:27	384.404.242	403.581.978
Issued capital		108.000.000	108.000.000
Inflation Adjustments on Capital		270.781.337	270.781.337
Treasury Shares (-)		-40.650.000	-16.872.520
Share Premium (Discount)		1.034.947	1.034.947
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		20.640.702	20.626.913
Gains (Losses) on Revaluation and Remeasurement		20.640.702	20.626.913
Increases (Decreases) on Revaluation of Property, Plant and Equipment		21.463.796	21.463.796
Gains (Losses) on Remeasurements of Defined Benefit Plans		-823.094	-836.883
Prior Years' Profits or Losses		20.011.301	0
Current Period Net Profit Or Loss		4.585.955	20.011.301
Total equity		384.404.242	403.581.978
Total Liabilities and Equity		459.139.424	482.527.756

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	Not:28	49.796.037	177.795.962	34.776.839	111.981.890
Cost of sales	Not:28	-45.992.854	-125.081.503	-31.298.449	-85.438.406
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		3.803.183	52.714.459	3.478.390	26.543.484
GROSS PROFIT (LOSS)		3.803.183	52.714.459	3.478.390	26.543.484
General Administrative Expenses	Not:29	-16.462.512	-31.898.907	-6.946.636	-13.925.226
Marketing Expenses	Not:29	0	0	0	0
Research and development expense	Not:29	0	0	0	0
Other Income from Operating Activities	Not:31	10.274.104	1.649.175	779.143	0
Other Expenses from Operating Activities	Not:31	-741.713	-1.308.904	-492.558	-84.481
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-3.126.938	21.155.823	-3.181.661	12.533.777
Investment Activity Income	Not:32	33.072.085	3.967.788	29.989.004	1.071.425
Investment Activity Expenses	Not:32	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		29.945.147	25.123.611	26.807.343	13.605.202
Finance income	Not:33	700.363	1.435.494	253.019	114.515
Finance costs	Not:33	-6.620.929	-22.994.052	-2.761.867	-9.870.475
Gains (losses) on net monetary position	Not:34	-6.331.163	31.719.297	-6.400.775	9.326.474
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		17.693.418	35.284.350	17.897.720	13.175.716
Tax (Expense) Income, Continuing Operations		-13.107.463	-15.588.757	-9.018.266	5.045.962
Current Period Tax (Expense) Income	Not:35	0	-7.685.169	0	-4.674.408
Deferred Tax (Expense) Income	Not:35	-13.107.463	-7.903.588	-9.018.266	9.720.370
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.585.955	19.695.593	8.879.454	18.221.678
PROFIT (LOSS)		4.585.955	19.695.593	8.879.454	18.221.678
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.585.955	19.695.593	8.879.454	18.221.678
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	Not:36	0,04000000	0,31000000	0,08000000	0,29000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	Not:27	13.789	-246.098	6.984	-153.487
Gains (Losses) on Remeasurements of Defined Benefit Plans	Not:27	18.385	-327.099	9.310	-212.580
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	Not:27	-4.596	81.001	-2.326	59.093
Current Period Tax (Expense) Income	Not:27	0	0	0	0
Deferred Tax (Expense) Income	Not:27	-4.596	81.001	-2.326	59.093
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		13.789	-246.098	6.984	-153.487
TOTAL COMPREHENSIVE INCOME (LOSS)		4.599.744	19.449.495	8.886.438	18.068.191
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		4.599.744	19.449.495	8.886.438	18.068.191

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		75.005.960	9.782.895
Profit (Loss)		4.585.955	19.695.593
Profit (Loss) from Continuing Operations		4.585.955	19.695.593
Adjustments to Reconcile Profit (Loss)		28.154.526	22.007.978
Adjustments for depreciation and amortisation expense	Not:17-18	20.816.829	19.632.262
Adjustments for provisions		112.781	141.262
Adjustments for (Reversal of) Provisions Related with Employee Benefits	Not:24	112.781	141.262
Adjustments for Interest (Income) Expenses		1.460.877	13.345.805
Adjustments for interest expense	Not:33	1.460.877	13.345.805
Adjustments for unrealised foreign exchange losses (gains)		4.469.664	5.644.883
Adjustments for Tax (Income) Expenses	Not:35	13.107.463	15.588.757
Adjustments for losses (gains) on disposal of non-current assets		-1.902.268	-2.917.513
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-1.902.268	-2.917.513
Adjustments Related to Gain and Losses on Net Monetary Position		-9.910.820	-29.427.478
Changes in Working Capital		43.521.456	-17.200.086
Decrease (Increase) in Financial Investments	Not:7	8.703.525	4.153.866
Adjustments for decrease (increase) in trade accounts receivable	Not:10	9.271.425	-14.732.706
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-3.308.004	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		12.579.429	-14.732.706
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	Not:11	958.620	29.023.735
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		958.620	29.023.735
Adjustments for decrease (increase) in inventories	Not:13	19.591.124	47.508.197
Decrease (Increase) in Prepaid Expenses	Not:15	983.643	4.371.525
Adjustments for increase (decrease) in trade accounts payable	Not:10	83.481	-4.598.543
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	Not:10	83.481	-4.598.543
Increase (Decrease) in Employee Benefit Liabilities	Not:20	158.415	937.319
Adjustments for increase (decrease) in other operating payables	Not:11	-3.575.325	-52.591.940
Increase (Decrease) in Other Operating Payables to Related Parties	Not:11	-3.561.986	-52.581.933
Increase (Decrease) in Other Operating Payables to Unrelated Parties	Not:11	-13.339	-10.007
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	Not:15	-186.678	0
Other Adjustments for Other Increase (Decrease) in Working Capital	Not:26	7.533.226	-31.271.539
Decrease (Increase) in Other Assets Related with Operations	Not:26	7.463.097	1.403.750
Increase (Decrease) in Other Payables Related with Operations	Not:26	70.129	-32.675.289
Cash Flows from (used in) Operations		76.261.937	24.503.485
Interest paid		-1.255.977	-13.024.026
Income taxes refund (paid)		0	-1.696.564
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-244.508	3.491.608
Proceeds from sales of property, plant, equipment and intangible assets	Not:18-19	1.902.268	2.917.513
Proceeds from sales of property, plant and equipment	Not:18-19	1.902.268	2.917.513
Purchase of Property, Plant, Equipment and Intangible Assets	Not:18-19	-2.146.776	574.095
Purchase of property, plant and equipment	Not:18-19	-2.146.776	574.095
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-32.462.223	-6.737.747
Proceeds from Issuing Shares or Other Equity Instruments		0	80.090.593
Proceeds from issuing shares		0	80.090.593

Payments to Acquire Entity's Shares or Other Equity Instruments		-23.777.480	0
Payments to Acquire Entity's Shares		-23.777.480	0
Proceeds from borrowings	Not:8	14.792	-235.352
Proceeds from Other Financial Borrowings	Not:8	14.792	-235.352
Repayments of borrowings	Not:8	-7.885.162	-85.297.418
Loan Repayments		-7.885.162	-85.297.418
Payments of Lease Liabilities		-814.373	-1.295.570
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		42.299.229	6.536.756
Net increase (decrease) in cash and cash equivalents		42.299.229	6.536.756
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.177.058	349.871
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-260.385	-149.602
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		43.215.902	6.737.025

Previous Period 01.01.2024 - 30.06.2024	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	Not:27	54.000.000	539.453.574	0	6.092.747	-708.149		21.463.795	1.145.225	-329.948.213	28.982.359	320.481.338	0	320.481.338		
	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	Not:27	0	0	0	0	0		0	0	28.982.359	-28.982.359	0	0	0		
	Total Comprehensive Income (Loss)	Not:27	0	0	0	0	-246.098		0	0	0	0	-246.098	0	-246.098		
	Profit (loss)	Not:27	0	0	0	0	0		0	0	0	19.695.593	19.695.593	0	19.695.593		
	Other Comprehensive Income (Loss)																
	Issue of equity	Not:27	54.000.000	25.055.645	0	1.034.948	0		0			0	80.090.593	0	80.090.593		
	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			-293.727.882		-6.092.747				-1.145.225	300.965.854							
Equity at end of period	Not:27	108.000.000	270.781.337	0	1.034.948	-954.247		21.463.795	0	0	19.695.593	420.021.426	0	420.021.426			
Statement of changes in equity [abstract]																	
Statement of changes in equity [line items]																	
Equity at beginning of period	Not:27	108.000.000	270.781.337	-16.872.520	1.034.948	-836.883		21.463.796	0	0	20.011.301	403.581.978	0	403.581.978			
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	Not:27	0	0	0	0	0		0	0	20.011.301	-20.011.301	0	0	0			
Total Comprehensive Income (Loss)																	
Profit (loss)											4.585.955	4.585.955		4.585.955			
Other Comprehensive Income (Loss)	Not:27	0	0	0	0		13.789	0	0	0	0	13.789	0	13.789			
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 01.01.2025 - 30.06.2025	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions	Not:27	0	0	-23.777.480	0	0	0	0	0	0	-23.777.480	0	-23.777.480		
	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	Not:27	108.000.000	270.781.337	-40.650.000	1.034.947	-823.094	21.463.796	2.011.301	20.011.301	4.585.955	384.404.242	0	384.404.242		