



KAMUYU AYDINLATMA PLATFORMU

TUĞÇELİK ALÜMİNYUM VE METAL MAMÜLLERİ SANAYİ VE TİCARET A.Ş. Financial Report Unconsolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Tuççelik Alüminyum ve Metal Mamülleri Sanayi Ticaret Anonim Şirketi Genel Kurulu'na

Giriş

Tuççelik Alüminyum ve Metal Mamülleri Sanayi Ticaret Anonim Şirketi (Şirket) 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet 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.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2025 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2.1 No'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen görüşü etkilememektedir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi

Ankara, 11 Ağustos 2025



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	3	30.933.937	3.878.891
Trade Receivables		814.394.142	837.061.254
Trade Receivables Due From Related Parties	4	7.612.606	12.502.294
Trade Receivables Due From Unrelated Parties	5	806.781.536	824.558.960
Other Receivables		16.754.027	13.116.016
Other Receivables Due From Related Parties	4	0	2.780.168
Other Receivables Due From Unrelated Parties	7	16.754.027	10.335.848
Inventories	8	592.200.805	389.121.652
Prepayments		337.684.492	236.595.579
Prepayments to Related Parties	9	27.375.481	0
Prepayments to Unrelated Parties	9	310.309.011	236.595.579
Other current assets		23.791.631	6.069.966
Other Current Assets Due From Unrelated Parties	13	23.791.631	6.069.966
SUB-TOTAL		1.815.759.034	1.485.843.358
Total current assets		1.815.759.034	1.485.843.358
NON-CURRENT ASSETS			
Investment property	10	1.430.434.055	1.430.434.055
Property, plant and equipment		2.189.890.457	2.207.032.456
Land and Premises	11	359.781.065	365.539.424
Buildings	11	104.762.134	116.907.279
Machinery And Equipments	11	1.358.147.975	1.362.480.762
Vehicles	11	14.923.874	19.379.725
Fixtures and fittings	11	67.078.709	57.528.566
Construction in Progress	11	285.196.700	285.196.700
Intangible assets and goodwill		14.845.274	12.612.503
Deferred Tax Asset	9	68.736.414	44.673.160
Current Tax Assets, Non-current	21	203.252.597	68.535.381
Total non-current assets		3.907.158.797	3.763.287.555
Total assets		5.722.917.831	5.249.130.913
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		831.448.095	456.152.564
Current Borrowings From Unrelated Parties		831.448.095	456.152.564
Bank Loans	6	831.448.095	456.152.564
Current Portion of Non-current Borrowings		326.776.630	318.902.249
Current Portion of Non-current Borrowings from Related Parties		73.315.715	62.159.405
Lease Liabilities	6	73.315.715	62.159.405
Current Portion of Non-current Borrowings from Unrelated Parties		253.460.915	256.742.844
Bank Loans	6	253.460.915	256.742.844
Other Financial Liabilities		285.842	0
Other Miscellaneous Financial Liabilities	6	285.842	0
Trade Payables		782.228.219	537.490.968
Trade Payables to Unrelated Parties	5	782.228.219	537.490.968
Employee Benefit Obligations	12	29.773.599	24.904.671
Other Payables		5.163.842	3.949.569
Other Payables to Unrelated Parties	7	5.163.842	3.949.569
Deferred Income Other Than Contract Liabilities		5.049.822	54.172.503
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	5.049.822	54.172.503
Current tax liabilities, current	21	2.211.571	2.010.841
Current provisions		5.074.127	1.090.995
Other current provisions	12	5.074.127	1.090.995
Other Current Liabilities		7.596.178	16.367.098
Other Current Liabilities to Unrelated Parties	13	7.596.178	16.367.098
SUB-TOTAL		1.995.607.925	1.415.041.458
Total current liabilities		1.995.607.925	1.415.041.458

NON-CURRENT LIABILITIES			
Long Term Borrowings		763.033.987	1.070.462.185
Long Term Borrowings From Related Parties		763.033.987	1.070.462.185
Lease Liabilities	6	680.482.558	991.038.939
Issued Debt Instruments	6	82.551.429	79.423.246
Trade Payables		6.209.821	51.871.699
Trade Payables To Related Parties	7	6.209.821	0
Trade Payables To Unrelated Parties	5	0	51.871.699
Deferred Income Other Than Contract Liabilities		0	2.333.479
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	2.333.479
Non-current provisions		22.365.387	17.229.209
Non-current provisions for employee benefits	12	22.365.387	17.229.209
Total non-current liabilities		791.609.195	1.141.896.572
Total liabilities		2.787.217.120	2.556.938.030
EQUITY			
Equity attributable to owners of parent		2.935.700.711	2.692.192.883
Issued capital	15	180.000.000	180.000.000
Inflation Adjustments on Capital	15	650.409.034	650.409.034
Share Premium (Discount)	15	179.153.614	179.153.614
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		36.877.124	26.423.023
Gains (Losses) on Revaluation and Remeasurement		36.877.124	26.423.023
Increases (Decreases) on Revaluation of Property, Plant and Equipment	15	39.770.985	39.770.985
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-2.893.861	-13.347.962
Restricted Reserves Appropriated From Profits		25.806.897	25.806.897
Other Restricted Profit Reserves	15	25.806.897	25.806.897
Other reserves	15	488.094.574	286.094.574
Prior Years' Profits or Losses		1.344.305.741	1.140.299.228
Current Period Net Profit Or Loss		31.053.727	204.006.513
Total equity		2.935.700.711	2.692.192.883
Total Liabilities and Equity		5.722.917.831	5.249.130.913

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	16	886.522.242	995.436.360	438.963.745	455.595.552
Cost of sales	16	-836.720.600	-938.999.708	-435.995.738	-431.358.151
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		49.801.642	56.436.652	2.968.007	24.237.401
GROSS PROFIT (LOSS)		49.801.642	56.436.652	2.968.007	24.237.401
General Administrative Expenses		-56.862.901	-48.230.709	-27.261.360	-23.022.987
Marketing Expenses		-36.125.369	-41.062.642	-17.233.026	-22.707.711
Other Income from Operating Activities	17	331.194.136	123.321.873	195.099.626	23.084.601
Other Expenses from Operating Activities	17	-96.089.750	-72.851.922	-82.316.997	-36.244.972
PROFIT (LOSS) FROM OPERATING ACTIVITIES		191.917.758	17.613.252	71.256.250	-34.653.668
Investment Activity Income	18	1.896.130	3.971.699	945.413	
Investment Activity Expenses	18				-8.305.931
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		193.813.888	21.584.951	72.201.663	-42.959.599
Finance income	19	422.512	2.187.521	246.371	123.836
Finance costs	19	-596.412.359	-206.297.561	-294.321.347	2.147.942
Gains (losses) on net monetary position	20	278.523.819	263.196.613	144.397.624	1.941.835
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-123.652.140	80.671.524	-77.475.689	-38.745.986
Tax (Expense) Income, Continuing Operations		154.705.867	135.390.454	79.875.975	133.704.967
Current Period Tax (Expense) Income	21	-5.422.185	0	-2.523.001	0
Deferred Tax (Expense) Income	21	160.128.052	135.390.454	82.398.976	133.704.967
PROFIT (LOSS) FROM CONTINUING OPERATIONS		31.053.727	216.061.978	2.400.286	94.958.981
PROFIT (LOSS)		31.053.727	216.061.978	2.400.286	94.958.981
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		31.053.727	216.061.978	2.400.286	94.958.981
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		13.938.801	2.232.423	329.132	-1.682.448
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	13.938.801	2.232.423	329.132	-1.682.448
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-3.484.700	-558.106	-82.283	420.611
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-3.484.700	-558.106	-82.283	420.611
Deferred Tax (Expense) Income		-3.484.700	-558.106	-82.283	420.611
OTHER COMPREHENSIVE INCOME (LOSS)		10.454.101	1.674.317	246.849	-1.261.837
TOTAL COMPREHENSIVE INCOME (LOSS)		41.507.828	217.736.295	2.647.135	93.697.144
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		41.507.828	217.736.295	2.647.135	93.697.144

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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			
Profit (Loss)		31.053.727	216.061.978
Profit (Loss) from Continuing Operations		31.053.727	216.061.978
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	11	66.536.648	48.451.172
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.381.159	27.622
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	18	2.381.159	27.622
Adjustments for provisions		29.065.373	12.312.813
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	24.926.326	11.157.535
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	12	4.139.047	1.155.278
Adjustments for Interest (Income) Expenses		-422.512	2.062.377
Adjustments for Interest Income		-422.512	0
Adjustments for interest expense		0	2.062.377
Adjustments for Tax (Income) Expenses	21	-138.201.916	-179.056.083
Adjustments for losses (gains) on disposal of non-current assets		-39.186	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-39.186	0
Adjustments Related to Gain and Losses on Net Monetary Position		-2.063.816	-41.488.397
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable		20.285.953	150.460.126
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		20.285.953	150.460.126
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.638.011	6.545.330
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-3.638.011	6.545.330
Adjustments for Decrease (Increase) in Contract Assets		-17.721.665	1.473.366
Decrease (Increase) In Other Contract Assets		-17.721.665	1.473.366
Adjustments for decrease (increase) in inventories		-203.079.153	-62.753.582
Decrease (Increase) in Prepaid Expenses		-125.152.167	63.477.704
Adjustments for increase (decrease) in trade accounts payable		192.865.552	-324.471.599
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		192.865.552	-324.471.599
Increase (Decrease) in Employee Benefit Liabilities		4.868.928	-424.806
Adjustments for Increase (Decrease) in Contract Liabilities		-8.770.920	-3.838.158
Increase (Decrease) In Other Contract Liabilities		-8.770.920	-3.838.158
Adjustments for increase (decrease) in other operating payables		7.424.094	-2.082.723
Increase (Decrease) in Other Operating Payables to Unrelated Parties		7.424.094	-2.082.723
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-51.456.160	64.498.188
Cash Flows from (used in) Operations			
Interest received		422.512	527.157
Payments Related with Provisions for Employee Benefits	12	-3.389.112	-5.671.127
Income taxes refund (paid)		200.730	-206.791
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets		5.797.544	19.266.383
Proceeds from sales of property, plant and equipment		5.797.544	19.266.383
Purchase of Property, Plant, Equipment and Intangible Assets		-57.385.779	-461.918
Purchase of property, plant and equipment		-57.385.779	-461.918
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from Capital Advances		202.000.000	0
Proceeds from borrowings		241.506.404	-189.284.909

Proceeds from Other Financial Borrowings		241.506.404	-189.284.909
Interest paid		-165.478.848	-97.132.234
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		27.609.379	-321.708.111
Net increase (decrease) in cash and cash equivalents		27.609.379	-321.708.111
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		3.878.891	347.323.089
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-554.333	-12.749.327
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		30.933.937	12.865.651



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

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)	Other reserves (member)	Retained Earnings			
				Gains/Losses on Revaluation and Remeasurement (member)		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss		
Increase (Decrease) on Revaluation of Property, Plant and Equipment				Gains (Losses) on Remeasurements of Defined Benefit Plans									
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	30.000.000	623.598.785	179.153.614	77.721.163	-5.484.003			20.633.200	286.094.574	798.576.074	521.907.743	2.532.201.150	2.532.201.150
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										521.907.743	-521.907.743	0	0
Total Comprehensive Income (Loss)													
Profit (loss)											216.061.978	216.061.978	216.061.978
Other Comprehensive Income (Loss)					-1.674.317					0	0	-1.674.317	-1.674.317
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	30.000.000	623.598.785	179.153.614	77.721.163	-7.158.320			20.633.200	286.094.574	1.320.483.817	216.061.978	0	0
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	180.000.000	650.409.034	179.153.614	39.770.985	-13.347.962			25.806.897	286.094.574	1.140.299.228	204.006.513	2.692.192.883	2.692.192.883
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										204.006.513	-204.006.513	0	0
Total Comprehensive Income (Loss)													
Profit (loss)											31.053.727	31.053.727	31.053.727
Other Comprehensive Income (Loss)					10.454.101							10.454.101	10.454.101
Issue of equity													
Capital Decrease													
Capital Advance									202.000.000			202.000.000	202.000.000
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Previous Period
01.01.2024 - 30.06.2024

