



KAMUYU AYDINLATMA PLATFORMU

ARTEMİS HALI A.Ş. Financial Report Unconsolidated 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	ANY PARTNERS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

ARTEMİS HALI ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

Artemis Halı Anonim Şirketi'nin ("Şirket") **30 Haziran 2025** tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun ile önemli muhasebe politikalarının özeti dahil olmak üzere açıklayıcı notların ("ara dönem finansal bilgi") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 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 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.

Diğer Hususlar

Şirket'in Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Finansal Raporlama Standartları'na ("TFRS'lere") uygun olarak 31 Aralık 2024 tarihi itibarıyla düzenlenmiş finansal tabloları bir başka denetim şirketi tarafından denetlenmiş ve söz konusu şirket 3 Mart 2025

tarihli raporunda söz konusu finansal tablolar üzerinde olumlu görüş beyan etmiştir.

Ara dönem özet finansal tabloların da aynı denetim şirketi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetim şirketi 20 Eylül 2024 tarihli raporunda ilgili ara dönem finansal tabloların TMS 34'e uygun olarak hazırlanmadığı kanaatine varılmasına sebep olacak herhangi bir hususa rastlamadığını ifade etmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Şirket'in **30 Haziran 2025** tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının, nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle, gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ANY Partners Bağımsız Denetim A.Ş.

Muharrem KARATAŞ, SMMM

Sorumlu Denetçi

11/08/2025 İstanbul, Türkiye



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	366.633.039	167.312.133
Trade Receivables	4	296.628.154	698.015.730
Trade Receivables Due From Related Parties		35.169.472	169.144.534
Trade Receivables Due From Unrelated Parties		261.458.682	528.871.196
Other Receivables	5	1.873.305	10.028.248
Other Receivables Due From Related Parties		0	3.994.940
Other Receivables Due From Unrelated Parties		1.873.305	6.033.308
Inventories	6	1.006.365.668	705.570.299
Prepayments	7	97.387.963	55.652.044
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		97.387.963	55.652.044
Current Tax Assets		6.242.743	0
Other current assets	5	32.529.683	2.272.052
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		32.529.683	2.272.052
SUB-TOTAL		1.807.660.555	1.638.850.506
Total current assets		1.807.660.555	1.638.850.506
NON-CURRENT ASSETS			
Trade Receivables	4	2.648.224	1.766.390
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		2.648.224	1.766.390
Investment property	10	16.120.917	16.120.917
Property, plant and equipment	8	562.711.323	552.205.703
Right of Use Assets	9	181.783.430	151.365.180
Intangible assets and goodwill	9	1.464.727	1.477.579
Prepayments	7	30.849.588	0
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		30.849.588	0
Total non-current assets		795.578.209	722.935.769
Total assets		2.603.238.764	2.361.786.275
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	12.209.315	49.887.032
Current Portion of Non-current Borrowings	11	159.484.774	6.634.612
Other Financial Liabilities	11	1.300.780	449.041
Trade Payables	4	115.851.993	165.356.813
Trade Payables to Related Parties		609.442	0
Trade Payables to Unrelated Parties		115.242.551	165.356.813
Employee Benefit Obligations	13	10.998.480	11.657.100
Other Payables		8.955.224	2.374.777
Other Payables to Related Parties		7.217.875	0
Other Payables to Unrelated Parties		1.737.349	2.374.777
Contract Liabilities	7	88.024.338	4.132.447
Deferred Income Other Than Contract Liabilities		0	0
Current tax liabilities, current	23	0	31.304.561
Current provisions	13	1.651.807	2.243.698
Current provisions for employee benefits		566.338	1.233.921
Other current provisions		1.085.469	1.009.777
Other Current Liabilities	14	4.817.577	0
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		4.817.577	0
SUB-TOTAL		403.294.288	274.040.081
Total current liabilities		403.294.288	274.040.081
NON-CURRENT LIABILITIES			
Long Term Borrowings	11	140.921.545	82.958.065
Trade Payables	4	0	4.149.723
Trade Payables To Related Parties		0	0

Trade Payables To Unrelated Parties		0	4.149.723
Contract Liabilities	7	2.537.175	2.960.222
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions	13	8.480.112	3.001.179
Non-current provisions for employee benefits		8.480.112	3.001.179
Deferred Tax Liabilities	23	408.123	86.796.237
Total non-current liabilities		152.346.955	179.865.426
Total liabilities		555.641.243	453.905.507
EQUITY			
Equity attributable to owners of parent		2.047.597.521	1.907.880.768
Issued capital	15	70.000.000	70.000.000
Inflation Adjustments on Capital	15	327.505.621	327.505.621
Share Premium (Discount)		681.547.445	681.547.445
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	15	-3.296.368	-3.351.657
Gains (Losses) on Revaluation and Remeasurement		-3.296.368	-3.351.657
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.296.368	-3.351.657
Restricted Reserves Appropriated From Profits	15	19.817.386	19.817.386
Prior Years' Profits or Losses		812.361.973	547.954.275
Current Period Net Profit Or Loss		139.661.464	264.407.698
Total equity		2.047.597.521	1.907.880.768
Total Liabilities and Equity		2.603.238.764	2.361.786.275



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	387.545.548	478.175.125	257.419.729	267.706.209
Cost of sales	16	-261.120.061	-351.754.373	-170.761.192	-187.809.988
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		126.425.487	126.420.752	86.658.537	79.896.221
GROSS PROFIT (LOSS)		126.425.487	126.420.752	86.658.537	79.896.221
General Administrative Expenses	18	-45.163.679	-32.758.980	-25.788.045	-17.035.286
Marketing Expenses	17	-34.836.356	-26.913.836	-23.724.740	-19.702.112
Other Income from Operating Activities	19	20.296.743	50.238.799	9.124.506	39.487.851
Other Expenses from Operating Activities	19	-34.599.432	-10.773.085	-24.312.513	4.073.571
PROFIT (LOSS) FROM OPERATING ACTIVITIES		32.122.763	106.213.650	21.957.745	86.720.245
Investment Activity Income	21	444.401	2.566.043	153.835	1.967.307
Investment Activity Expenses		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		32.567.164	108.779.693	22.111.580	88.687.552
Finance income	20	37.940.022	82.445.115	19.039.407	60.560.592
Finance costs	20	-36.171.314	-74.092.794	-24.173.119	-22.633.987
Gains (losses) on net monetary position	26	31.465.861	2.489.897	299.231	-24.267.347
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		65.801.733	119.621.911	17.277.099	102.346.810
Tax (Expense) Income, Continuing Operations		73.859.731	-47.881.846	44.664.182	-32.266.883
Current Period Tax (Expense) Income	23	0	-6.914.547	3.955.681	-4.708.396
Deferred Tax (Expense) Income	23	73.859.731	-40.967.299	40.708.501	-27.558.487
PROFIT (LOSS) FROM CONTINUING OPERATIONS		139.661.464	71.740.065	61.941.281	70.079.927
PROFIT (LOSS)		139.661.464	71.740.065	61.941.281	70.079.927
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		139.661.464	71.740.065	61.941.281	70.079.927
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		55.289	-184.301	688.994	-376.686
Gains (Losses) on Remeasurements of Defined Benefit Plans		-85.943	-245.735	1.036.189	-502.247
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		141.232	61.434	-347.195	125.561
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		55.289	-184.301	688.994	-376.686
TOTAL COMPREHENSIVE INCOME (LOSS)		139.716.753	71.555.764	62.630.275	69.703.241
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		139.716.753	71.555.764	62.630.275	69.703.241



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		39.775.002	-156.858.957
Profit (Loss)		139.661.464	71.740.066
Profit (Loss) from Continuing Operations		139.661.464	71.740.066
Adjustments to Reconcile Profit (Loss)		-107.424.199	131.203
Adjustments for depreciation and amortisation expense	8	29.556.357	15.571.503
Adjustments for Impairment Loss (Reversal of Impairment Loss)		20.477.501	-8.597.405
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		20.477.501	-8.597.405
Adjustments for provisions	13	4.887.042	1.999.432
Adjustments for (Reversal of) Provisions Related with Employee Benefits		4.320.704	1.246.455
Adjustments for (Reversal of) Other Provisions		566.338	752.977
Adjustments for Interest (Income) Expenses		-61.559.738	-29.282.429
Adjustments for Interest Income		-33.161.149	-82.025.681
Adjustments for interest expense		20.817.069	63.354.531
Deferred Financial Expense from Credit Purchases		-49.215.658	-10.611.279
Adjustments for Tax (Income) Expenses		73.859.731	47.881.846
Adjustments for losses (gains) on disposal of non-current assets	10	267.715	-1.100.738
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	10	267.715	-1.100.738
Adjustments Related to Gain and Losses on Net Monetary Position		-174.912.807	-26.341.006
Changes in Working Capital		45.575.882	-219.064.075
Adjustments for decrease (increase) in trade accounts receivable		400.505.742	243.508.268
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		8.154.943	33.657.545
Adjustments for decrease (increase) in inventories		-300.795.369	-424.491.833
Decrease (Increase) in Prepaid Expenses		-72.585.508	-161.685.461
Adjustments for increase (decrease) in trade accounts payable		-53.654.543	-6.648.868
Increase (Decrease) in Employee Benefit Liabilities		-658.620	1.071.342
Adjustments for increase (decrease) in other operating payables		6.580.447	-26.313.708
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		83.468.844	158.305.700
Other Adjustments for Other Increase (Decrease) in Working Capital		-25.440.054	-36.467.060
Decrease (Increase) in Other Assets Related with Operations		-30.257.631	-38.231.816
Increase (Decrease) in Other Payables Related with Operations		4.817.577	1.764.756
Cash Flows from (used in) Operations		77.813.147	-147.192.806
Payments Related with Provisions for Employee Benefits	13	-490.841	-930.877
Income taxes refund (paid)		-37.547.304	-8.735.274
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-25.934.101	-1.680.757
Proceeds from sales of property, plant, equipment and intangible assets		8.989.176	3.309.130
Purchase of Property, Plant, Equipment and Intangible Assets		-34.923.277	-4.989.887
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		185.480.005	503.473.871
Proceeds from Issuing Shares or Other Equity Instruments		0	708.559.733
Proceeds from issuing shares		0	708.559.733
Repayments of borrowings		173.135.925	-222.775.187
Loan Repayments		150.073.128	-219.626.070
Cash Outflows from Factoring Transactions	11	23.062.797	-3.149.117
Interest Received		12.344.080	17.689.325
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		199.320.906	344.934.157
Net increase (decrease) in cash and cash equivalents		199.320.906	344.934.157
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		143.401.471	21.186.732
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	26	23.910.662	4.201.335

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		366.633.039	370.322.224
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Current Period 01.01.2025 - 30.06.2025															
	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		70.000.000	327.505.621	681.547.445	-3.296.368				19.817.386	812.361.973	139.661.463	2.047.597.521		2.047.597.521