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KAMUYU AYDINLATMA PLATFORMU

TRABZON LİMAN İŞLETMECİLİĞİ A.Ş.
Financial Report
Unconsolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Trabzon Liman İşletmeciliği Anonim Şirketi Genel Kurulu'na

Giriş

Trabzon Liman İşletmeciliği Anonim Şirketi 'nin ("Şirket") 30 Haziran 2025 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun 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 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne 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 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 özet 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.

Diğer Husus

Şirket'in 31 Aralık 2024 tarihinde sona eren hesap dönemine ait finansal tablolarının tam kapsamlı denetimi ve 30 Haziran 2024 tarihinde sona eren altı aylık ara hesap dönemine ait özet finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiştir. Söz konusu bağımsız denetim şirketi, 3 Mart 2025 tarihli tam kapsamlı denetim raporunda ve 20 Eylül 2024 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirmiştir.

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.

Tenet Bağımsız Denetim Anonim Şirketi

Mehmet Güçlü, SMMM

Sorumlu Denetçi

İstanbul, 18 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	4	5.591.291	1.277.072
Financial Investments	5	399.425.573	384.638.161
Financial Assets at Fair Value Through Profit or Loss		399.425.573	384.638.161
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	399.425.573	384.638.161
Trade Receivables		48.228.910	44.958.694
Trade Receivables Due From Related Parties	3	4.003.218	16.871.229
Trade Receivables Due From Unrelated Parties	7	44.225.692	28.087.465
Other Receivables		81.884.533	51.442.876
Other Receivables Due From Related Parties	3	80.410.179	49.722.689
Other Receivables Due From Unrelated Parties	8	1.474.354	1.720.187
Inventories	9	1.193.438	3.291.177
Prepayments		31.839.976	55.034.138
Prepayments to Unrelated Parties	10	31.839.976	55.034.138
Current Tax Assets	19	0	3.034.610
Other current assets		27.187.459	27.986.617
Other Current Assets Due From Unrelated Parties	15	27.187.459	27.986.617
SUB-TOTAL		**595.351.180**	**571.663.345**
Total current assets		**595.351.180**	**571.663.345**
NON-CURRENT ASSETS			
Property, plant and equipment	11	1.074.682.547	1.113.603.836
Land Improvements		8.833.708	9.513.590
Machinery And Equipments		378.811.840	395.489.838
Vehicles		231.247.862	236.960.653
Fixtures and fittings		6.800.675	7.567.105
Leasehold Improvements		444.164.185	464.072.650
Construction in Progress		4.824.277	
Intangible assets and goodwill	12	117.925.968	125.065.981
Other Rights		117.925.968	125.065.981
Deferred Tax Asset	19	26.284.085	0
Total non-current assets		**1.218.892.600**	**1.238.669.817**
Total assets		**1.814.243.780**	**1.810.333.162**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings		38.725.807	0
Current Portion of Non-current Borrowings from Unrelated Parties		38.725.807	0
Bank Loans	6	38.725.807	0
Trade Payables		32.308.889	88.433.372
Trade Payables to Related Parties	3	3.761.013	11.231.062
Trade Payables to Unrelated Parties	7	28.547.876	77.202.310
Employee Benefit Obligations	14	20.104.704	30.870.117
Other Payables		2.252.511	10.354.455
Other Payables to Unrelated Parties	8	2.252.511	10.354.455
Deferred Income Other Than Contract Liabilities	10	2.181.116	1.862.237
Deferred Income Other Than Contract Liabilities from Unrelated Parties		2.181.116	1.862.237
Current tax liabilities, current	19	4.627.959	0
Current provisions		8.754.523	3.553.921
Current provisions for employee benefits	14	8.754.523	3.553.921
SUB-TOTAL		**108.955.509**	**135.074.102**
Total current liabilities		**108.955.509**	**135.074.102**
NON-CURRENT LIABILITIES			
Long Term Borrowings		90.874.695	131.969.116
Long Term Borrowings From Unrelated Parties		90.874.695	131.969.116

Bank Loans	6	90.874.695	131.969.116
Deferred Income Other Than Contract Liabilities		0	0
Non-current provisions		56.717.207	47.285.222
Non-current provisions for employee benefits	14	56.717.207	47.285.222
Deferred Tax Liabilities	19	0	6.497.004
Total non-current liabilities		**147.591.902**	**185.751.342**
Total liabilities		**256.547.411**	**320.825.444**
EQUITY			
Equity attributable to owners of parent	16	1.557.696.369	1.489.507.718
Issued capital		21.000.000	21.000.000
Inflation Adjustments on Capital		319.318.248	319.318.248
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-28.871.084	-24.570.793
Gains (Losses) on Revaluation and Remeasurement		-28.871.084	-24.570.793
Gains (Losses) on Remeasurements of Defined Benefit Plans		-28.871.084	-24.570.793
Restricted Reserves Appropriated From Profits		251.191.938	251.191.938
Legal Reserves		251.191.938	251.191.938
Prior Years' Profits or Losses		922.568.325	785.803.780
Current Period Net Profit Or Loss		72.488.942	136.764.545
Total equity		**1.557.696.369**	**1.489.507.718**
Total Liabilities and Equity		**1.814.243.780**	**1.810.333.162**

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	17	332.734.032	353.660.252	155.979.984	224.762.920
Cost of sales	17	-283.238.567	-263.059.108	-129.385.697	-171.424.184
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		49.495.465	90.601.144	26.594.287	53.338.736
GROSS PROFIT (LOSS)		49.495.465	90.601.144	26.594.287	53.338.736
General Administrative Expenses	18	-11.086.691	-9.039.228	-5.358.006	-5.271.643
Marketing Expenses	18	-395.284	-849.614	-251.918	-205.336
Other Income from Operating Activities		20.526.981	7.529.460	22.987.356	4.537.616
Other Expenses from Operating Activities		-44.849.053	-20.478.316	-37.859.941	-10.775.435
PROFIT (LOSS) FROM OPERATING ACTIVITIES		13.691.418	67.763.446	6.111.778	41.623.938
Investment Activity Income		71.288.227	110.016.940	45.696.174	41.283.745
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		84.979.645	177.780.386	51.807.952	82.907.683
Finance income		14.710.074	16.771.232	7.689.152	6.606.706
Finance costs		-9.648.207	-7.884.386	-9.512.332	-7.791.661
Gains (losses) on net monetary position	22	-41.080.376	-78.335.453	-16.144.757	-40.298.941
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		48.961.136	108.331.779	33.840.015	41.423.787
Tax (Expense) Income, Continuing Operations		23.527.806	-34.719.487	55.212.207	-2.400.841
Current Period Tax (Expense) Income	19	-7.819.852	-545.145	-3.238.889	2.425.039
Deferred Tax (Expense) Income		31.347.658	-34.174.342	58.451.096	-4.825.880
PROFIT (LOSS) FROM CONTINUING OPERATIONS		72.488.942	73.612.292	89.052.222	39.022.946
PROFIT (LOSS)		72.488.942	73.612.292	89.052.222	39.022.946
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		72.488.942	73.612.292	89.052.222	39.022.946
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		3,45000000	3,51000000	4,24000000	1,86000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.300.291	-10.814.984	13.570.262	-2.327.978
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-5.733.722	-14.419.977	13.256.464	-5.401.240
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.433.431	3.604.993	313.798	3.073.262
Taxes Relating to Remeasurements of Defined Benefit Plans	19	1.433.431	3.604.993	313.798	3.073.262
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-4.300.291**	**-10.814.984**	**13.570.262**	**-2.327.978**
TOTAL COMPREHENSIVE INCOME (LOSS)		**68.188.651**	**62.797.308**	**102.622.484**	**36.694.968**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		68.188.651	62.797.308	102.622.484	36.694.968

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		**-2.298.041**	**354.137.596**
Profit (Loss)		72.488.942	73.612.292
Profit (Loss) from Continuing Operations		72.488.942	73.612.292
Adjustments to Reconcile Profit (Loss)		**8.705.491**	**-84.630.068**
Adjustments for depreciation and amortisation expense	11,12	69.814.623	57.062.191
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-857.086
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		0	-857.086
Adjustments for provisions		19.840.256	10.634.744
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	19.840.256	10.634.744
Adjustments for Interest (Income) Expenses		-31.384.721	-16.771.234
Adjustments for Interest Income		-31.384.721	-16.771.234
Adjustments for fair value losses (gains)		-71.288.227	-110.016.940
Adjustments for Fair Value Losses (Gains) of Financial Assets		-71.288.227	-110.016.940
Adjustments for Tax (Income) Expenses	19	-23.527.806	34.719.487
Adjustments Related to Gain and Losses on Net Monetary Position		45.251.366	-59.401.230
Changes in Working Capital		**-82.260.319**	**370.212.237**
Adjustments for decrease (increase) in trade accounts receivable		-3.236.759	18.909.737
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-3.236.759	18.909.737
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-22.882.348	88.424.800
Decrease (Increase) in Other Related Party Receivables Related with Operations		-22.882.348	88.424.800
Adjustments for decrease (increase) in inventories		2.097.739	1.072.560
Decrease (Increase) in Prepaid Expenses		23.194.162	207.395.560
Adjustments for increase (decrease) in trade accounts payable		-56.124.483	17.865.287
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-56.124.483	17.865.287
Increase (Decrease) in Employee Benefit Liabilities		-10.765.413	4.458.942
Adjustments for increase (decrease) in other operating payables		-8.101.944	34.974.181
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-8.101.944	34.974.181
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.441.273	-2.888.830
Decrease (Increase) in Other Assets Related with Operations		-6.441.273	-2.888.830
Cash Flows from (used in) Operations		**-1.065.886**	**359.194.461**
Payments Related with Provisions for Employee Benefits	14	-1.232.155	-5.056.865
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-22.221.340**	**-321.117.962**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		1.531.981	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-51.314.325
Purchase of Property, Plant, Equipment and Intangible Assets		-23.753.321	-269.803.637
Purchase of property, plant and equipment	11	-23.753.321	-269.803.637
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**29.016.107**	**-29.986.476**
Repayments of borrowings		-2.368.614	-46.757.710
Loan Repayments		-2.368.614	-46.757.710
Interest Received		31.384.721	16.771.234
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		4.496.726	3.033.158
Net increase (decrease) in cash and cash equivalents		4.496.726	3.033.158
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**1.277.072**	**10.399.461**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	4	-182.507	-1.361.451
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**5.591.291**	**12.071.168**

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	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]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
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	16	**21.000.000**	**319.318.248**		**-18.169.389**			**232.723.575**	**535.859.403**	**268.412.779**	**1.359.144.616**		**1.359.144.616**
	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									268.412.779	-268.412.779			
	Total Comprehensive Income (Loss)													
	Profit (loss)										73.612.292	73.612.292		73.612.292
	Other Comprehensive Income (Loss)					-10.814.984						-10.814.984		-10.814.984
	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	16	**21.000.000**	**319.318.248**		**-28.984.373**			**232.723.575**	**804.272.182**	**73.612.292**	**1.421.941.924**	**0**	**1.421.941.924**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	16	**21.000.000**	**319.318.248**		**-24.570.793**			**251.191.938**	**785.803.780**	**136.764.545**	**1.489.507.718**		**1.489.507.718**
	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									136.764.545	-136.764.545			
	Total Comprehensive Income (Loss)													
	Profit (loss)										72.488.942	72.488.942		72.488.942
	Other Comprehensive Income (Loss)					-4.300.291						-4.300.291		-4.300.291
	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													
	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	16	**21.000.000**	**319.318.248**	**-28.871.084**			**251.191.938**	**922.568.325**	**72.488.942**	**1.557.696.369**	**0**	**1.557.696.369**	