



KAMUYU AYDINLATMA PLATFORMU

PLATFORM TURİZM TAŞIMACILIK GIDA İNŞAAT TEMİZLİK HİZMETLERİ SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Platform Turizm Taşımacılık Gıda İnşaat Temizlik Hizmetleri Sanayi ve Ticaret A.Ş.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 konsolide 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 konsolide 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 konsolide 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 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 özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Grup'un 31 Aralık 2024 tarihinde sona eren dönemine ait konsolide finansal tabloların bağımsız denetimi ve 30 Haziran 2024 tarihinde sona eren altı aylık hesap dönemine ait konsolide finansal tablolarının bağımsız sınırlı denetimi başka bir bağımsız denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31 Aralık 2024 tarihli konsolide finansal tablolar ile ilgili olarak 11 Mart 2025 tarihli bağımsız denetim raporunda olumlu görüş vermiş ve 30 Haziran 2024 dönemine ait konsolide finansal tablolar ile ilgili olarak 27 Eylül 2024 tarihli sınırlı denetim raporunda TMS 34'e uygun olmayan herhangi bir hususa rastlanmadığını ifade etmiştir.

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	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	4	454.565.045	214.469.494
Financial Investments		234.525.856	328.180.799
Financial Assets at Fair Value Through Profit or Loss		233.906.711	327.315.350
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	233.906.711	327.315.350
Other Financial Investments	11	619.145	865.449
Trade Receivables		3.576.786.162	2.849.293.595
Trade Receivables Due From Related Parties	3	1.166.157.348	961.538.762
Trade Receivables Due From Unrelated Parties	7	2.410.628.814	1.887.754.833
Other Receivables		99.387.549	70.991.070
Other Receivables Due From Related Parties	3	813.763	0
Other Receivables Due From Unrelated Parties	8	98.573.786	70.991.070
Inventories	9	117.986.103	105.277.747
Prepayments		262.442.186	169.207.707
Prepayments to Unrelated Parties	10	262.442.186	169.207.707
Other current assets	18	8.122.460	5.527.926
SUB-TOTAL		4.753.815.361	3.742.948.338
Total current assets		4.753.815.361	3.742.948.338
NON-CURRENT ASSETS			
Financial Investments		26.869.510	28.306.486
Other Financial Investments	12	26.869.510	28.306.486
Other Receivables		546.284	575.499
Other Receivables Due From Unrelated Parties	8	546.284	575.499
Investment property	13	678.779.282	558.188.378
Property, plant and equipment		6.291.390.426	6.214.758.983
Land Improvements	14	5.668.321	5.668.321
Buildings	14	56.163.330	56.163.330
Machinery And Equipments	14	10.696.267	3.318.523
Vehicles	14	7.082.663	7.082.663
Fixtures and fittings	14	14.061.766	20.809.869
Leasehold Improvements	14	3.258.955	3.565.099
Construction in Progress	14	17.879.314	17.046.184
Operational Lease Assets	12	6.176.579.810	6.101.104.994
Intangible assets and goodwill		32.794.603	34.023.395
Goodwill	15	32.794.603	34.023.395
Total non-current assets		7.030.380.105	6.835.852.741
Total assets		11.784.195.466	10.578.801.079
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		384.072.917	135.354.161
Current Borrowings From Unrelated Parties	5	384.072.917	135.354.161
Current Portion of Non-current Borrowings		711.401.991	440.749.843
Current Portion of Non-current Borrowings from Unrelated Parties	5	711.401.991	440.749.843
Trade Payables		634.050.003	591.593.073
Trade Payables to Related Parties	3	207.534.057	110.803.299
Trade Payables to Unrelated Parties	7	426.515.946	480.789.774
Employee Benefit Obligations	17	67.434.046	64.400.779
Other Payables		112.436.739	107.567.120
Other Payables to Unrelated Parties	8	112.436.739	107.567.120
Deferred Income Other Than Contract Liabilities		23.077.939	7.616.566
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	23.077.939	7.616.566
Current tax liabilities, current	21	118.348.502	117.287.625
Current provisions		56.230.433	43.658.856
Current provisions for employee benefits	17	38.511.713	26.607.874
Other current provisions	16	17.718.720	17.050.982
SUB-TOTAL		2.107.052.570	1.508.228.023

Total current liabilities		2.107.052.570	1.508.228.023
NON-CURRENT LIABILITIES			
Long Term Borrowings		611.121.776	318.605.555
Long Term Borrowings From Unrelated Parties		611.121.776	318.605.555
Bank Loans	5	350.407.515	317.972.737
Other long-term borrowings	5	260.714.261	632.818
Employee Benefit Obligations	17	93.869.893	52.272.714
Deferred Tax Liabilities	21	1.551.715.783	1.513.617.999
Total non-current liabilities		2.256.707.452	1.884.496.268
Total liabilities		4.363.760.022	3.392.724.291
EQUITY			
Equity attributable to owners of parent		7.420.435.444	7.186.076.788
Issued capital		244.750.000	244.750.000
Inflation Adjustments on Capital		1.325.446.987	1.325.446.987
Share Premium (Discount)		543.201.942	543.201.942
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		32.178.973	20.730.213
Exchange Differences on Translation		32.178.973	20.730.213
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-45.808.107	-18.050.085
Gains (Losses) on Revaluation and Reclassification		-45.808.107	-18.050.085
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		-65.842.197	-38.084.175
Other Gains (Losses) on Revaluation and Reclassification		20.034.090	20.034.090
Restricted Reserves Appropriated From Profits		112.787.159	101.940.338
Legal Reserves		112.787.159	101.940.338
Prior Years' Profits or Losses		4.957.210.572	4.294.059.665
Current Period Net Profit Or Loss		250.667.918	673.997.728
Total equity		7.420.435.444	7.186.076.788
Total Liabilities and Equity		11.784.195.466	10.578.801.079

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	20	3.284.378.976	2.554.941.099	1.810.247.905	1.404.038.828
Cost of sales	20	-2.268.612.922	-2.207.221.131	-1.353.564.309	-1.184.096.299
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.015.766.054	347.719.968	456.683.596	219.942.529
GROSS PROFIT (LOSS)		1.015.766.054	347.719.968	456.683.596	219.942.529
General Administrative Expenses		-52.046.454	-27.039.221	-22.746.746	-12.592.997
Other Income from Operating Activities		114.030.529	89.623.838	46.967.670	29.996.877
Other Expenses from Operating Activities		-17.000.950	-12.752.300	3.340.994	18.145.581
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.060.749.179	397.552.285	484.245.514	255.491.990
Investment Activity Income			53.352.305		19.703.773
Investment Activity Expenses		-48.963.480		2.199.219	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.011.785.699	450.904.590	486.444.733	275.195.763
Finance costs		-270.617.154	-35.403.445	-162.734.354	-10.032.997
Gains (losses) on net monetary position	23	-234.874.273	-189.072.005	-92.648.327	-74.246.354
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		506.294.272	226.429.140	231.062.052	190.916.412
Tax (Expense) Income, Continuing Operations		-255.626.354	-59.861.320	-106.448.017	56.440.595
Current Period Tax (Expense) Income		-209.214.573	-23.635.847	-105.425.203	-8.423.146
Deferred Tax (Expense) Income		-46.411.781	-36.225.473	-1.022.814	64.863.741
PROFIT (LOSS) FROM CONTINUING OPERATIONS		250.667.918	166.567.820	124.614.035	247.357.007
PROFIT (LOSS)		250.667.918	166.567.820	124.614.035	247.357.007
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		250.667.918	166.567.820	124.614.035	247.357.007
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		-27.758.022	-15.389.753	-20.059.829	4.503.088
Gains (Losses) on Remeasurements of Defined Benefit Plans		-37.010.696	-20.519.671	-26.746.439	6.004.117
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		9.252.674	5.129.918	6.686.610	-1.501.029
Deferred Tax (Expense) Income	21	9.252.674	5.129.918	6.686.610	-1.501.029
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		11.448.760	6.164.289	6.552.333	-9.191.491
Exchange Differences on Translation of Foreign Operations		11.448.760	6.164.289	6.552.333	-9.191.491
Gains (losses) on exchange differences on translation of Foreign Operations		11.448.760	6.164.289	6.552.333	-9.191.491
OTHER COMPREHENSIVE INCOME (LOSS)		-16.309.262	-9.225.464	-13.507.496	-4.688.403
TOTAL COMPREHENSIVE INCOME (LOSS)		234.358.656	157.342.356	111.106.539	242.668.604
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		234.358.656	157.342.356	111.106.539	242.668.604

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		-255.677.631	178.629.961
Profit (Loss)		250.667.918	166.567.820
Profit (Loss) from Continuing Operations		250.667.918	166.567.820
Adjustments to Reconcile Profit (Loss)		742.596.378	-58.269.603
Adjustments for depreciation and amortisation expense	12,14,15	5.203.166	5.034.500
Adjustments for Impairment Loss (Reversal of Impairment Loss)			12.461.966
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)			12.461.966
Adjustments for provisions		36.941.933	34.031.063
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	11.903.839	19.274.223
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	667.738	-1.826.187
Adjustments for (Reversal of) Other Provisions	17	24.370.356	16.583.027
Adjustments for Interest (Income) Expenses		221.214.159	18.872.079
Adjustments for interest expense		221.214.159	18.872.079
Adjustments for Tax (Income) Expenses	21	255.626.354	59.861.320
Other adjustments for non-cash items		13.904.276	-2.957.509
Adjustments for losses (gains) on disposal of non-current assets		265.191.241	-125.541.270
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		265.191.241	-125.541.270
Adjustments Related to Gain and Losses on Net Monetary Position		-55.484.751	-60.031.752
Changes in Working Capital		-1.045.839.165	124.868.613
Decrease (Increase) in Financial Investments		93.408.639	-4.068.709
Adjustments for decrease (increase) in trade accounts receivable		-755.859.832	-159.434.726
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-755.859.832	-159.434.726
Adjustments for decrease (increase) in inventories		-12.708.356	-11.568.928
Decrease (Increase) in Prepaid Expenses		-94.145.732	14.194.929
Adjustments for increase (decrease) in trade accounts payable		47.326.548	-9.007.309
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		47.326.548	-9.007.309
Increase (Decrease) in Employee Benefit Liabilities		3.033.267	33.777.071
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		15.461.373	-756.830
Other Adjustments for Other Increase (Decrease) in Working Capital		-342.355.072	261.733.115
Decrease (Increase) in Other Assets Related with Operations		234.057.366	305.591.028
Increase (Decrease) in Other Payables Related with Operations		-576.412.438	-43.857.913
Cash Flows from (used in) Operations		-52.574.869	233.166.830
Payments Related with Other Provisions	17	-11.710.700	-14.469.846
Income taxes refund (paid)	21	-191.392.062	-40.067.023
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-346.763.887	-21.749.547
Purchase of Property, Plant, Equipment and Intangible Assets		-4.958.824	-2.877.468
Purchase of intangible assets		-4.958.824	-2.877.468
Cash Outflows from Acquisition of Investment Property	13	-120.590.904	0
Interest paid		-221.214.159	-18.872.079
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		811.887.125	-303.935.065
Proceeds from borrowings		811.887.125	-303.935.065
Proceeds from Other Financial Borrowings		811.887.125	-303.935.065
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		209.445.607	-147.054.651
Net increase (decrease) in cash and cash equivalents		209.445.607	-147.054.651
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	214.469.494	217.929.159
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		30.649.944	43.214.863
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	454.565.045	114.089.371



Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

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)	Retained Earnings		
				Gains/Losses on Revaluation and Remeasurement (member)		Exchange Differences on Translation	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	244.750.000	1.325.446.987	543.201.942	17.409.519	-11.927.204	59.181.246			98.911.935	4.248.594.601	66.657.913	6.592.226.939	6.592.226.939
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										66.657.913	-66.657.913		
Total Comprehensive Income (Loss)													
Profit (loss)											166.567.820	166.567.820	166.567.820
Other Comprehensive Income (Loss)					-15.389.753	6.164.289						-9.225.464	-9.225.464
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													0
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	244.750.000	1.325.446.987	543.201.942	17.409.519	-27.316.957	65.345.535			98.911.935	4.315.252.514	166.567.820	6.740.569.295	6.740.569.295

Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	244.750.000	1.325.446.987	543.201.942	20.034.090	-38.094.175	20.730.213			101.940.338	4.294.059.665	673.997.728	7.186.076.788	7.186.076.788
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									10.846.821	663.150.907	-673.997.728	0	0
Total Comprehensive Income (Loss)													
Profit (loss)											250.667.918	250.667.918	250.667.918
Other Comprehensive Income (Loss)					-27.758.022	11.448.760						-16.309.262	-16.309.262
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													

Previous Period
01.01.2024 - 30.06.2024

