



KAMUYU AYDINLATMA PLATFORMU

AGROTECH YÜKSEK TEKNOLOJİ VE YATIRIM A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements

2025 Q2 Financial Results



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

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Agrotech Yüksek Teknoloji ve Yatırım Anonim Şirketi

1. Giriş

Agrotech Yüksek Teknoloji ve Yatırım A.Ş.'nin ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı'na" ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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 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.

3. Sonuç

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

H. Kıvanç Sekizkardeş

Sorumlu Ortak Başdenetçi

19 Ağustos 2025; İstanbul, Türkiye



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	542.318.497	94.862.404
Financial Investments	10	159.156.011	810.495.320
Trade Receivables		1.599.583.173	1.250.985.216
Trade Receivables Due From Related Parties	26	228.764.265	222.109.931
Trade Receivables Due From Unrelated Parties	6	1.370.818.908	1.028.875.285
Other Receivables		27.101.978	20.668.088
Other Receivables Due From Related Parties	26	26.145.524	20.538.583
Other Receivables Due From Unrelated Parties	7	956.454	129.505
Inventories	8	152.645.376	261.810.133
Prepayments	9	25.481.798	8.174.789
Current Tax Assets	24	20.270.763	9.652.893
Other current assets	17	115.776.174	83.511.726
SUB-TOTAL		2.642.333.770	2.540.160.569
Total current assets		2.642.333.770	2.540.160.569
NON-CURRENT ASSETS			
Other Receivables		341.640	57.468
Other Receivables Due From Unrelated Parties	7	341.640	57.468
Property, plant and equipment	11	5.633.965.228	5.606.029.588
Right of Use Assets	13	1.495.685.378	1.495.685.378
Intangible assets and goodwill	12	3.691.488	1.531.070
Prepayments	9	16.828.483	5.727.031
Deferred Tax Asset	24	43.038.869	57.062.431
Total non-current assets		7.193.551.086	7.166.092.966
Total assets		9.835.884.856	9.706.253.535
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	533.241	47.031.183
Trade Payables		925.012.293	441.145.700
Trade Payables to Related Parties	26	330.656	385.320
Trade Payables to Unrelated Parties	6	924.681.637	440.760.380
Employee Benefit Obligations	15	11.410.789	2.552.808
Other Payables		20.254.020	70.933.324
Other Payables to Related Parties	26	20.254.020	57.341.711
Other Payables to Unrelated Parties	7	0	13.591.613
Deferred Income Other Than Contract Liabilities	9	40.444.929	9.239.613
Current tax liabilities, current	24	2.720.730	9.701.336
Current provisions		7.533.593	7.096.749
Current provisions for employee benefits	15	2.943.494	2.016.025
Other current provisions	16	4.590.099	5.080.724
Other Current Liabilities	17	4.291.806	3.028.551
SUB-TOTAL		1.012.201.401	590.729.264
Total current liabilities		1.012.201.401	590.729.264
NON-CURRENT LIABILITIES			
Non-current provisions		7.630.232	8.036.006
Non-current provisions for employee benefits	16	7.630.232	8.036.006
Deferred Tax Liabilities	25	1.523.646.149	1.612.851.084
Total non-current liabilities		1.531.276.381	1.620.887.090
Total liabilities		2.543.477.782	2.211.616.354
EQUITY			
Equity attributable to owners of parent		7.285.375.389	7.493.643.553
Issued capital	18	1.200.000.000	1.200.000.000
Inflation Adjustments on Capital	18	2.141.928.329	2.141.928.329
Treasury Shares (-)		-172.269.098	-161.081.595
Share Premium (Discount)		1.403.463.565	1.403.463.565
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.058.456.105	2.063.795.182
Gains (Losses) on Revaluation and Remeasurement	18	2.067.265.600	2.067.265.600

Other Gains (Losses)	18	-8.809.495	-3.470.418
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		1.058.440	460.163
Exchange Differences on Translation		1.058.440	460.163
Restricted Reserves Appropriated From Profits	18	15.173.350	3.024.564
Prior Years' Profits or Losses	18	829.873.663	1.212.685.579
Current Period Net Profit Or Loss		-192.308.965	-370.632.234
Non-controlling interests		7.031.685	993.628
Total equity		7.292.407.074	7.494.637.181
Total Liabilities and Equity		9.835.884.856	9.706.253.535



Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2025 - 30.06.2025	01.01.2024 - 30.06.2024	Months 01.04.2025 - 30.06.2025	3 Months 01.04.2024 - 30.06.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	19	1.295.737.352	2.412.471.805	715.311.566	771.606.381
Cost of sales	19	-1.280.925.096	-2.253.659.788	-695.873.024	-767.586.775
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		14.812.256	158.812.017	19.438.542	4.019.606
GROSS PROFIT (LOSS)		14.812.256	158.812.017	19.438.542	4.019.606
General Administrative Expenses	20	-193.940.596	-109.421.386	-141.546.598	-42.974.112
Marketing Expenses	20	-38.388.366	-17.692.103	-20.618.871	-13.409.575
Other Income from Operating Activities	21	35.996.546	148.882.451	-6.648.293	142.777.783
Other Expenses from Operating Activities	21	-39.538.371	-133.799.519	-28.111.347	-112.366.731
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-221.058.531	46.781.460	-177.486.567	-21.953.029
Investment Activity Income	22	170.313.372	783.090.365	-38.534.522	-2.145.301.424
Investment Activity Expenses	22	-73.216.742	-33.285.058	-73.216.742	-33.285.058
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-123.961.901	796.586.767	-289.237.831	-2.200.539.511
Finance income	23	103.929.636	49.413.585	85.912.400	9.896.280
Finance costs	23	-8.788.387	-183.016.652	-7.768.461	-63.989.769
Gains (losses) on net monetary position	27	-222.106.579	-697.874.950	54.183.839	-327.460.471
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-250.927.231	-34.891.250	-156.910.053	-2.582.093.471
Tax (Expense) Income, Continuing Operations		62.245.176	-27.295.031	42.038.801	722.856.822
Current Period Tax (Expense) Income	24	-2.269.022	0	-717.892	3.234.344
Deferred Tax (Expense) Income	24	64.514.198	-27.295.031	42.756.693	719.622.478
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-188.682.055	-62.186.281	-114.871.252	-1.859.236.649
PROFIT (LOSS)		-188.682.055	-62.186.281	-114.871.252	-1.859.236.649
Profit (loss), attributable to [abstract]					
Non-controlling Interests		3.626.910	-2.488.404	3.634.264	-7.528.124
Owners of Parent		-192.308.965	-59.697.877	-118.505.516	-1.851.708.525
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					



Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-188.682.055	-62.186.281	-114.871.252	-1.859.236.649
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-4.640.564	-299.716.307	-1.801.120	-298.158.995
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	-271.532.734	0	-271.532.734
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.187.419	-607.028	-2.401.493	1.469.388
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.546.855	-27.576.545	600.373	-28.095.649
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	69.263.565	0	69.263.565
Taxes Relating to Remeasurements of Defined Benefit Plans		1.546.855	151.757	600.373	-367.349
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	-96.991.867	0	-96.991.865
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		598.277	0	8.244.096	0
Exchange Differences on Translation of Foreing Operations		598.277	0	8.244.096	0
Gains (losses) on exchange differences on translation of Foreign Operations		598.277	0	8.244.096	0
OTHER COMPREHENSIVE INCOME (LOSS)		-4.042.287	-299.716.307	6.442.976	-298.158.995
TOTAL COMPREHENSIVE INCOME (LOSS)		-192.724.342	-361.902.588	-108.428.276	-2.157.395.644
Total Comprehensive Income Attributable to					
Non-controlling Interests		3.626.910	-2.488.404	3.634.264	-7.528.124
Owners of Parent		-196.351.252	-359.414.184	-112.062.540	-2.149.867.520

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		615.173.555	520.244.342
Profit (Loss)		-188.682.055	-62.186.281
Profit (Loss) from Continuing Operations		-188.682.055	-62.186.281
Adjustments to Reconcile Profit (Loss)		-32.472.129	74.286.656
Adjustments for depreciation and amortisation expense	11,12,13	58.204.114	22.272.662
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-547.214	-272.013.148
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	6	-547.214	27.247.888
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	-299.261.036
Adjustments for provisions		3.814.573	27.954.733
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15,16	3.883.843	2.657.675
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	-69.270	25.297.058
Adjustments for Interest (Income) Expenses		-13.081.506	148.767.741
Adjustments for Interest Income	21	-21.256.517	-33.528.018
Adjustments for interest expense	23	8.175.011	182.295.759
Adjustments for Tax (Income) Expenses	24	-75.181.373	54.871.577
Adjustments Related to Gain and Losses on Net Monetary Position		12.513.146	105.781.975
Other adjustments to reconcile profit (loss)	16,24	-18.193.869	-13.348.884
Changes in Working Capital		840.832.710	508.143.967
Decrease (Increase) in Financial Investments	10	651.339.309	480.643.592
Adjustments for decrease (increase) in trade accounts receivable	27	-326.794.226	-1.340.566.726
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	27	-6.718.062	3.866.594
Adjustments for decrease (increase) in inventories	8	109.164.757	-104.830.992
Decrease (Increase) in Prepaid Expenses	9	-28.408.461	725.711.458
Adjustments for increase (decrease) in trade accounts payable	27	483.866.593	800.044.703
Adjustments for increase (decrease) in other operating payables	27	-40.558.068	-15.391.698
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	31.205.316	1.727.429
Other Adjustments for Other Increase (Decrease) in Working Capital		-32.264.448	-43.060.393
Decrease (Increase) in Other Assets Related with Operations	17	-32.264.448	-43.060.393
Cash Flows from (used in) Operations		619.678.526	520.244.342
Payments Related with Provisions for Employee Benefits	15	-4.504.971	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-88.300.172	-66.311.028
Purchase of Property, Plant, Equipment and Intangible Assets		-88.300.172	-13.786.802
Purchase of property, plant and equipment	11	-85.734.288	-12.400.399
Purchase of intangible assets	12	-2.565.884	-1.386.403
Cash Outflows from Acquition of Investment Property		0	-34.605.863
Other inflows (outflows) of cash	13	0	-17.918.363
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-65.860.456	-895.799.872
Repayments of borrowings	5	-46.497.942	-532.790.443
Interest paid	23	-8.175.011	-182.295.759
Other inflows (outflows) of cash	18	-11.187.503	-180.713.670
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		461.012.927	-441.866.558
Net increase (decrease) in cash and cash equivalents		461.012.927	-441.866.558
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		94.862.404	576.144.688
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-13.556.834	-114.248.198
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		542.318.497	20.029.932

Footnote Reference	Equity												Non-controlling interests [member]
	Equity attributable to owners of parent [member]												
	Issued Capital	Inflation Adjustments on Capital	Treasury Shares	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	
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans							

Previous Period
01.01.2024 - 30.06.2024

Current Period 01.01.2025 - 30.06.2025																						
	Decrease through Other Distributions to Owners																					0
	Increase (Decrease) through Treasury Share Transactions				-11.187.503													-11.187.503				-11.187.503
	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								-5.339.077	-5.339.077	-5.339.077	598.277			598.277	12.148.786	-12.179.682		-12.179.682	-4.771.696	6.038.057	1.266.361
	Equity at end of period		1.200.000.000	2.141.928.329	-172.269.098	1.403.463.565	2.067.265.600		-8.809.495	2.058.456.105	2.058.456.105	1.058.440		1.058.440	15.173.350	829.873.663	-192.308.965	637.564.698	7.285.375.389		7.031.685	7.292.407.074