



KAMUYU AYDINLATMA PLATFORMU

ARZUM ELEKTRİKLI EV ALETLERİ SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



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

Independet Audit Comment

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

Arzum Elektrikli Ev Aletleri Sanayi ve Ticaret Anonim Şirketi ve Bağlı Ortaklıkları

Sınırlı Denetim Raporu

Arzum Elektrikli Ev Aletleri Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu'na

Ara Dönem Konsolide Finansal Tabloların Bağımsız Denetimi

Görüş

Arzum Elektrikli Ev Aletleri Sanayi ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (hepsi birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun, konsolide nakit akış tablosu ve diğer açıklayıcı dipnotlarının 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 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 konsolide 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.

Diğer Husus

Şirket'in 1 Ocak 2024 - 31 Aralık 2024 hesap dönemine ait finansal tablolarının denetimi başka bir bağımsız denetim firması tarafından yapılmıştır. Söz konusu bağımsız denetim firması tarafından hazırlanan 11 Mart 2025 tarihli bağımsız denetim raporunda olumlu görüş verilmiştir.

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.

Eren Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Nazım HİKMET

Sorumlu Ortak Baş Denetçi

İstanbul, 19 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	3	582.106.230	180.827.394
Trade Receivables		2.158.430.807	1.757.691.955
Trade Receivables Due From Unrelated Parties	5	2.158.430.807	1.757.691.955
Other Receivables		26.960.438	5.371.828
Other Receivables Due From Unrelated Parties	6	26.960.438	5.371.828
Inventories	7	744.833.015	1.031.332.289
Prepayments		104.827.221	171.508.573
Prepayments to Unrelated Parties	8	104.827.221	171.508.573
Current Tax Assets	21	3.310.915	84.015.197
Other current assets		11.906.222	64.997.397
Other Current Assets Due From Unrelated Parties	6	11.906.222	64.997.397
SUB-TOTAL		3.632.374.848	3.295.744.633
Total current assets		3.632.374.848	3.295.744.633
NON-CURRENT ASSETS			
Investment property		891.219	873.664
Property, plant and equipment		241.503.257	253.099.039
Vehicles	9	746.580	3.534.672
Fixtures and fittings	9	192.706.998	213.134.435
Leasehold Improvements	9	16.404.049	10.509.454
Construction in Progress	9	31.645.630	25.920.478
Right of Use Assets	11	103.405.547	78.465.468
Intangible assets and goodwill		81.087.819	78.548.601
Other Rights	10	71.251.624	67.546.849
Capitalized Development Costs	10	9.836.195	11.001.752
Prepayments		2.229.057	138.544
Prepayments to Unrelated Parties	8	2.229.057	138.544
Deferred Tax Asset	21	167.015.214	107.529.186
Total non-current assets		596.132.113	518.654.502
Total assets		4.228.506.961	3.814.399.135
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.353.143.729	1.953.285.033
Current Borrowings From Unrelated Parties		2.353.143.729	1.953.285.033
Bank Loans	4	748.271.169	839.142.229
Lease Liabilities	4	53.809.900	24.375.854
Issued Debt Instruments	4	1.007.502.450	833.084.303
Other short-term borrowings	4	543.560.210	256.682.647
Current Portion of Non-current Borrowings		19.679.912	103.655.902
Current Portion of Non-current Borrowings from Unrelated Parties		19.679.912	103.655.902
Bank Loans	4	19.679.912	103.655.902
Trade Payables		1.539.257.015	1.302.779.554
Trade Payables to Unrelated Parties	5	1.539.257.015	1.302.779.554
Employee Benefit Obligations	13	23.090.499	5.147.388
Other Payables		51.000.000	350.078
Other Payables to Related Parties	6	51.000.000	0
Other Payables to Unrelated Parties		0	350.078
Current provisions		58.065.294	25.485.519
Current provisions for employee benefits	13	31.557.946	8.952.470
Other current provisions	12	26.507.348	16.533.049
Other Current Liabilities		22.084.130	20.537.035
Other Current Liabilities to Unrelated Parties	6	22.084.130	20.537.035
SUB-TOTAL		4.066.320.579	3.411.240.509
Total current liabilities		4.066.320.579	3.411.240.509
NON-CURRENT LIABILITIES			
Long Term Borrowings		26.441.984	56.997.508
Long Term Borrowings From Unrelated Parties		26.441.984	56.997.508
Bank Loans	4	24.337.633	44.386.595

Lease Liabilities	4	2.104.351	12.610.913
Non-current provisions		33.055.435	29.531.127
Non-current provisions for employee benefits	13	13.121.635	16.028.774
Other non-current provisions	12	19.933.800	13.502.353
Total non-current liabilities		59.497.419	86.528.635
Total liabilities		4.125.817.998	3.497.769.144
EQUITY			
Equity attributable to owners of parent		102.688.963	316.629.991
Issued capital	14	300.000.000	32.210.000
Inflation Adjustments on Capital	14	413.179.735	680.969.735
Share Premium (Discount)		356.884.968	356.884.968
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-33.562.622	-34.661.228
Gains (Losses) on Revaluation and Remeasurement		-33.562.622	-34.661.228
Gains (Losses) on Remeasurements of Defined Benefit Plans		-33.562.622	-34.661.228
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		26.987.096	29.555.649
Exchange Differences on Translation	14	26.987.096	29.555.649
Restricted Reserves Appropriated From Profits		93.654.275	93.654.275
Legal Reserves	14	93.654.275	93.654.275
Prior Years' Profits or Losses	14	-841.983.408	-375.329.541
Current Period Net Profit Or Loss		-212.471.081	-466.653.867
Total equity		102.688.963	316.629.991
Total Liabilities and Equity		4.228.506.961	3.814.399.135

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	15	3.149.784.879	3.250.811.871	1.559.095.788	1.749.038.676
Cost of sales	15	-2.125.090.596	-2.196.797.639	-1.058.179.403	-1.191.300.131
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.024.694.283	1.054.014.232	500.916.385	557.738.545
GROSS PROFIT (LOSS)		1.024.694.283	1.054.014.232	500.916.385	557.738.545
General Administrative Expenses	16	-278.973.229	-246.676.624	-131.034.480	-125.654.984
Marketing Expenses	16	-477.582.542	-532.943.246	-259.719.017	-278.256.924
Other Income from Operating Activities	18	71.460.552	17.328.463	49.214.017	-34.052.724
Other Expenses from Operating Activities	18	-79.423.289	-34.193.175	-14.974.307	-11.552.287
PROFIT (LOSS) FROM OPERATING ACTIVITIES		260.175.775	257.529.650	144.402.598	108.221.626
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		260.175.775	257.529.650	144.402.598	108.221.626
Finance income	19	59.442.741	49.715.661	19.556.512	36.440.861
Finance costs	19	-704.545.916	-568.785.422	-378.274.216	-331.119.001
Gains (losses) on net monetary position	20	112.604.086	126.296.946	10.995.561	117.040.709
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-272.323.314	-135.243.165	-203.319.545	-69.415.805
Tax (Expense) Income, Continuing Operations		59.852.233	-63.405.543	71.911.422	-49.769.015
Current Period Tax (Expense) Income	21	0	-59.858.932	0	-20.493.965
Deferred Tax (Expense) Income	21	59.852.233	-3.546.611	71.911.422	-29.275.050
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-212.471.081	-198.648.708	-131.408.123	-119.184.820
PROFIT (LOSS)		-212.471.081	-198.648.708	-131.408.123	-119.184.820
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-212.471.081	-198.648.708	-131.408.123	-119.184.820
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Adi/ Sulandırılmış pay başına kazanç/kayıp (1 TL nominal karşılığı)		-0,70800000	-6,16700000	-0,43800000	-3,70000000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.098.604	-2.307.062	-838.707	-1.752.362
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-1.464.809	-3.007.812	-1.120.981	-2.336.559
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		366.205	700.750	282.274	584.197
Taxes Relating to Remeasurements of Defined Benefit Plans	21	366.205	700.750	282.274	584.197
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-2.568.553	-2.887.611	-1.650.172	-1.915.979
Exchange Differences on Translation of Foreign Operations		-2.568.553	-2.887.611	-1.650.172	-1.915.979
Gains (losses) on exchange differences on translation of Foreign Operations		-2.568.553	-2.887.611	-1.650.172	-1.915.979
OTHER COMPREHENSIVE INCOME (LOSS)		-3.667.157	-5.194.673	-2.488.879	-3.668.341
TOTAL COMPREHENSIVE INCOME (LOSS)		-216.138.238	-203.843.381	-133.897.002	-122.853.161
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-216.138.238	-203.843.381	-133.897.002	-122.853.161

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		193.534.624	-383.021.326
Profit (Loss)		-212.471.081	-198.648.708
Profit (Loss) from Continuing Operations		-212.471.081	-198.648.708
Adjustments to Reconcile Profit (Loss)		-7.664.028	262.201.597
Adjustments for depreciation and amortisation expense	9,10,11	82.932.693	52.638.465
Adjustments for Impairment Loss (Reversal of Impairment Loss)		6.337.690	7.103.546
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	5	-7.633	1.879.351
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	6.345.323	5.224.195
Adjustments for provisions		-13.280.391	82.665.629
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	2.241.197	4.853.611
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-15.521.588	77.812.018
Adjustments for Interest (Income) Expenses		575.960.356	369.120.770
Adjustments for interest expense	19	575.960.356	369.120.770
Adjustments for fair value losses (gains)		0	12.957.686
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments	25	0	12.957.686
Adjustments for Tax (Income) Expenses		-59.852.233	63.405.543
Adjustments for losses (gains) on disposal of non-current assets		-3.347.846	498.939
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-3.347.846	498.939
Adjustments Related to Gain and Losses on Net Monetary Position		-596.414.297	-326.188.981
Changes in Working Capital		425.983.596	-344.123.854
Adjustments for decrease (increase) in trade accounts receivable		-423.089.479	-20.988.593
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-423.089.479	-20.988.593
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		310.083.407	27.791.968
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		310.083.407	27.791.968
Adjustments for decrease (increase) in inventories		280.153.951	-330.301.156
Adjustments for increase (decrease) in trade accounts payable		258.835.717	-20.626.073
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		258.835.717	-20.626.073
Cash Flows from (used in) Operations		205.848.487	-280.570.965
Payments Related with Provisions for Employee Benefits	13	-9.002.948	-39.938.311
Income taxes refund (paid)	21	-3.310.915	-62.512.050
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-95.468.363	-39.504.010
Proceeds from sales of property, plant, equipment and intangible assets		6.967.254	3.848.887
Proceeds from sales of property, plant and equipment		6.967.254	3.848.887
Purchase of Property, Plant, Equipment and Intangible Assets		-102.435.617	-43.352.897
Purchase of property, plant and equipment	9,10,11	-102.435.617	-43.352.897
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		331.623.260	403.905.521
Proceeds from borrowings		2.050.966.381	1.617.466.361
Proceeds from Loans	4	663.715.133	484.135.344
Proceeds From Issue of Debt Instruments	4	1.387.251.248	1.133.331.017
Repayments of borrowings		-1.340.487.535	-907.822.349
Loan Repayments	4	-1.340.487.535	-907.822.349
Payments of Lease Liabilities	4	-42.448.134	-24.170.156
Interest paid		-395.850.193	-320.729.283
Interest Received	19	59.442.741	39.160.948
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		429.689.521	-18.619.815
Effect of exchange rate changes on cash and cash equivalents		-28.410.685	-31.789.677
Net increase (decrease) in cash and cash equivalents		401.278.836	-50.409.492

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	180.827.394	399.961.961
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	582.106.230	349.552.469

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	14	32.210.000	680.969.735	356.884.968	-33.304.698	36.063.951				93.654.275	-464.575.097	89.245.558	791.148.692	791.148.692	
	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											89.245.558	-89.245.558	0	0	
	Total Comprehensive Income (Loss)															
	Profit (loss)												-198.648.708	-198.648.708	-198.648.708	
	Other Comprehensive Income (Loss)						-2.307.062	-2.887.611						-5.194.673	-5.194.673	
	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	14	32.210.000	680.969.735	356.884.968	-35.611.760	33.176.340				93.654.275	-375.329.541	-198.648.708	587.305.309	587.305.309		
	Statement of changes in equity (abstract)															
	Statement of changes in equity (line items)															
	Equity at beginning of period	14	32.210.000	680.969.735	356.884.968	-34.661.228	29.555.649				93.654.275	-375.329.541	-466.653.867	316.629.991	316.629.991	
	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		267.790.000	-267.790.000								-466.653.867	466.653.867	0	0	
	Total Comprehensive Income (Loss)															
	Profit (loss)												-212.471.081	-212.471.081	-212.471.081	
	Other Comprehensive Income (Loss)					1.098.604	-2.568.553						-1.469.949	-1.469.949		
	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														
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	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														
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	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	14	300.000.000	413.179.735	356.884.968	-33.562.622	26.987.096			93.654.275	-841.983.408	-212.471.081	102.688.963		102.688.963