



KAMUYU AYDINLATMA PLATFORMU

İNALLAR OTOMOTİV SANAYİ VE TİCARET 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 Comment

Independent Audit Company	MBK BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

1 OCAK – 30 HAZİRAN 2025 HESAP DÖNEMİNE İLİŞKİN ÖZET FİNANSAL TABLOLAR İLE İLGİLİ SINIRLI DENETİM RAPORU

İnallar Otomotiv Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na;

Giriş

İnallar Otomotiv Sanayi ve Ticaret A.Ş. ("Şirket"), 30 Haziran 2025 tarihli özet finansal durum tablosunun , aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı özet 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 Hususlar

Şirket'in 31 Aralık 2024 tarihinde sonra eren yıla ait finansal tablolarının bağımsız denetimi başka bir denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31.12.2024 tarihli finansal tablolar ile ilgili olarak 03 Mart 2025 tarihli bağımsız denetim raporunda sınırlı olumlu görüş bildirmiştir.

Sonuç

Sınırlı denetimimize ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MBK BAĞIMSIZ DENETİM VE SMMM A.Ş.

Member Firm of Moore Global Network Limited

Mehmet Burak Onur

Sorumlu Denetçi

İstanbul, 10 Eylül 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	7	250.901.288	434.520.139
Trade Receivables		551.625.483	443.793.406
Trade Receivables Due From Related Parties	6	92.841.589	1.713.743
Trade Receivables Due From Unrelated Parties	8	458.783.894	442.079.663
Other Receivables		220.639.617	58.974.362
Other Receivables Due From Related Parties	6	217.901.048	57.283.981
Other Receivables Due From Unrelated Parties	10	2.738.569	1.690.381
Inventories	11	1.257.984.551	788.892.320
Prepayments		383.931.259	100.947.499
Prepayments to Unrelated Parties	13	383.931.259	100.947.499
Other current assets		967.001	158.345
Other Current Assets Due From Unrelated Parties	29	967.001	158.345
SUB-TOTAL		2.666.049.199	1.827.286.071
Total current assets		2.666.049.199	1.827.286.071
NON-CURRENT ASSETS			
Investment property	14	879.521.368	729.558.447
Property, plant and equipment	15	1.192.950.737	1.242.099.285
Land Improvements	15	290.262	318.813
Buildings	15	463.873.143	473.702.842
Machinery And Equipments	15	42.077.841	39.447.784
Vehicles	15	105.356.208	68.088.187
Fixtures and fittings	15	23.706.466	27.107.035
Leasehold Improvements	15	77.561.270	7.369.408
Operational Lease Assets	15	480.085.547	626.065.216
Right of Use Assets	15	114.387.658	103.724.442
Intangible assets and goodwill		2.908.599	3.294.194
Other Rights	18	2.908.599	3.294.194
Total non-current assets		2.189.768.362	2.078.676.368
Total assets		4.855.817.561	3.905.962.439
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.256.418.773	1.206.139.408
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	9	1.256.418.773	1.206.139.408
Bank Loans	9	796.497.424	668.166.498
Lease Liabilities	9	6.856.959	9.799.080
Issued Debt Instruments	9	445.935.371	520.735.705
Other short-term borrowings	9	7.129.019	7.438.125
Trade Payables		943.631.428	316.118.508
Trade Payables to Related Parties	6	59.387.252	11.476.391
Trade Payables to Unrelated Parties	8	884.244.176	304.642.117
Employee Benefit Obligations	28	13.563.671	12.743.357
Other Payables		9.296.342	12.561.993
Other Payables to Unrelated Parties	10	9.296.342	12.561.993
Deferred Income Other Than Contract Liabilities	13	479.942.118	175.333.889
Current tax liabilities, current	26	-806.134	2.046.701
Current provisions		11.150.664	6.405.313
Current provisions for employee benefits	28	7.958.272	6.194.407
Other current provisions	26	3.192.392	210.906
Other Current Liabilities		55.849.185	90.173.238
Other Current Liabilities to Unrelated Parties	29	55.849.185	90.173.238
SUB-TOTAL		2.769.046.047	1.821.522.407
Total current liabilities		2.769.046.047	1.821.522.407
NON-CURRENT LIABILITIES			
Long Term Borrowings		50.867.038	22.173.214
Long Term Borrowings From Related Parties	9	50.867.038	22.173.214
Bank Loans	9	31.862.609	

Lease Liabilities	9	19.004.429	22.173.214
Deferred Income Other Than Contract Liabilities	13	5.211.052	42.637.857
Non-current provisions		33.365.809	38.219.807
Non-current provisions for employee benefits	28	33.365.809	38.219.807
Deferred Tax Liabilities	37	366.104.079	277.950.805
Total non-current liabilities		455.547.978	380.981.683
Total liabilities		3.224.594.025	2.202.504.090
EQUITY			
Equity attributable to owners of parent		1.631.223.536	1.703.458.349
Issued capital	30	279.000.000	225.000.000
Inflation Adjustments on Capital	30	592.862.485	592.120.928
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-14.242.513	-16.617.300
Restricted Reserves Appropriated From Profits	30	7.860.984	3.898.759
Legal Reserves	30	7.860.984	3.898.759
Prior Years' Profits or Losses		841.093.736	918.533.845
Current Period Net Profit Or Loss		-75.351.156	-19.477.883
Total equity		1.631.223.536	1.703.458.349
Total Liabilities and Equity		4.855.817.561	3.905.962.439

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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	31	4.513.553.332	4.015.572.167		
Cost of sales	31	-4.188.791.804	-3.664.467.312		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		324.761.528	351.104.855		
GROSS PROFIT (LOSS)		324.761.528	351.104.855		
General Administrative Expenses	33	-50.938.143	-67.090.415		
Marketing Expenses	33	-292.249.608	-287.903.441		
Other Income from Operating Activities	34	126.988.798	107.762.476		
Other Expenses from Operating Activities	34	-21.037.620	-20.546.624		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		87.524.955	83.326.851		
Investment Activity Income	35	218.864.703	302.401.468		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		306.389.658	385.728.319		
Finance income	36	9.674.019	21.258.981		
Finance costs	36	-262.328.449	-123.705.901		
Gains (losses) on net monetary position	49	-40.933.111	-117.894.042		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		12.802.117	165.387.357		
Tax (Expense) Income, Continuing Operations		-88.153.273	-67.717.856		
Current Period Tax (Expense) Income	37	0	-17.727.588		
Deferred Tax (Expense) Income	37	-88.153.273	-49.990.268		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-75.351.156	97.669.501		
PROFIT (LOSS)		-75.351.156	97.669.501		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-75.351.156	97.669.501		
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	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 Other Comprehensive Income					
PROFIT (LOSS)		-75.351.156	97.669.501		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.392.553	2.763.575		
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.392.553	2.763.575		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-1.017.766	-829.073		
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-1.017.766	-829.073		
Deferred Tax (Expense) Income		-1.017.766	-829.073		
OTHER COMPREHENSIVE INCOME (LOSS)		2.374.787	1.934.502		
TOTAL COMPREHENSIVE INCOME (LOSS)		-72.976.369	99.604.003		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-72.976.369	99.604.003		

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		-16.277.283	604.591.775
Profit (Loss)		-75.351.156	-19.477.883
Adjustments to Reconcile Profit (Loss)		227.736.270	835.530.981
Adjustments for depreciation and amortisation expense		61.880.708	194.001.587
Adjustments for provisions		3.257.125	19.797.070
Adjustments for (Reversal of) Other Provisions		3.257.125	19.797.070
Adjustments for Interest (Income) Expenses		169.674.572	288.134.549
Adjustments for Interest Income		-8.445.477	-31.283.805
Adjustments for interest expense		178.120.049	319.418.354
Adjustments for unrealised foreign exchange losses (gains)		82.979.858	1.495.813
Adjustments for Tax (Income) Expenses		88.153.273	41.378.774
Other adjustments for non-cash items		-219.142.377	64.015.225
Adjustments Related to Gain and Losses on Net Monetary Position		40.933.111	226.707.963
Changes in Working Capital		-167.856.263	-213.508.024
Adjustments for decrease (increase) in trade accounts receivable		-107.832.077	-120.546.069
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-161.665.255	-56.913.017
Adjustments for decrease (increase) in inventories		-469.092.231	315.001.139
Adjustments for increase (decrease) in trade accounts payable		627.512.920	-248.026.383
Adjustments for increase (decrease) in other operating payables		-3.265.650	-12.465.364
Other Adjustments for Other Increase (Decrease) in Working Capital		-53.513.970	-90.558.330
Cash Flows from (used in) Operations		-15.471.149	602.545.074
Income taxes refund (paid)		-806.134	2.046.701
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-164.527.224	-371.457.600
Proceeds from sales of property, plant, equipment and intangible assets		165.701.296	318.935.663
Proceeds from sales of property, plant and equipment		165.701.296	318.935.663
Purchase of Property, Plant, Equipment and Intangible Assets		-188.711.076	-352.125.290
Purchase of property, plant and equipment		-188.711.076	-350.851.749
Purchase of intangible assets		0	-1.273.541
Cash Inflows from Sale of Investment Property		0	738.661
Cash Outflows from Acquisition of Investment Property		-149.962.921	-370.290.439
Interest received		8.445.477	31.283.805
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-2.814.344	-196.946.412
Proceeds from borrowings		828.502.747	880.592.115
Repayments of borrowings		-653.197.042	-758.120.173
Interest paid		-178.120.049	-319.418.354
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-183.618.851	36.187.763
Net increase (decrease) in cash and cash equivalents		-183.618.851	36.187.763
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		434.520.139	398.332.376
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		250.901.288	434.520.139

[illegible]

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		279.000.000	592.862.485	-14.242.513		7.860.984	841.093.736	-75.351.156	1.631.223.536		1.631.223.536	