



KAMUYU AYDINLATMA PLATFORMU

MEGA METAL SANAYİ VE TİCARET A.Ş. Financial Report Consolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



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

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	1.857.666.278	1.797.646.229
Trade Receivables	7	2.404.694.566	2.268.397.804
Trade Receivables Due From Unrelated Parties	7	2.404.694.566	2.268.397.804
Other Receivables	3-8	129.134.847	94.086.586
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	8	129.134.847	94.086.586
Contract Assets			0
Derivative Financial Assets	30	0	0
Inventories	9	3.800.929.615	3.668.676.430
Prepayments	10	621.648.400	481.514.801
Prepayments to Unrelated Parties	10	621.648.400	481.514.801
Other current assets	11	549.550.643	488.469.129
Other Current Assets Due From Unrelated Parties	11	549.550.643	488.469.129
SUB-TOTAL		9.363.624.349	8.798.790.979
Total current assets		9.363.624.349	8.798.790.979
NON-CURRENT ASSETS			
Financial Investments		244.907.712	47.965.118
Financial Assets at Fair Value Through Profit or Loss	5	244.907.712	47.965.118
Other Receivables	8	0	2.470.954
Other Receivables Due From Unrelated Parties	8	0	2.470.954
Investment property	19	505.435.791	574.934.966
Property, plant and equipment	12	5.821.075.941	4.828.268.645
Right of Use Assets	14	0	0
Intangible assets and goodwill	13	5.375.063	16.152.515
Other Rights	13	5.375.063	16.152.515
Prepayments	10	81.076.646	79.151.003
Prepayments to Related Parties	3-10	42.551.753	42.551.778
Prepayments to Unrelated Parties	10	38.524.893	36.599.225
Deferred Tax Asset	28	361.287.471	361.443.069
Total non-current assets		7.019.158.624	5.910.386.270
Total assets		16.382.782.973	14.709.177.249
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		5.483.036.780	4.927.662.451
Current Borrowings From Unrelated Parties		5.483.036.780	4.927.662.451
Bank Loans	6	5.046.371.008	4.662.407.814
Lease Liabilities	6	436.665.772	265.254.637
Current Portion of Non-current Borrowings	6	0	0
Current Portion of Non-current Borrowings from Unrelated Parties	6	0	0
Lease Liabilities	6	0	0
Other Financial Liabilities	6	31.027.684	336.148.331
Other Miscellaneous Financial Liabilities	6	31.027.684	336.148.331
Trade Payables	7	2.550.673.825	2.644.926.309
Trade Payables to Unrelated Parties	7	2.550.673.825	2.644.926.309
Payables on Financial Sector Operations			0
Employee Benefit Obligations		80.892.241	49.185.394
Other Payables		10.363.198	11.682.068
Other Payables to Related Parties	3-8	0	0
Other Payables to Unrelated Parties	8	10.363.198	11.682.068
Contract Liabilities			0
Deferred Income Other Than Contract Liabilities	15	353.691.925	540.892.023
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	353.691.925	540.892.023
Current tax liabilities, current	28	0	0
Current provisions	16	114.631.677	83.650.895
Current provisions for employee benefits	16	108.212.886	77.456.262
Other current provisions	16	6.418.791	6.194.633

Other Current Liabilities	11	98.134.780	29.064.641
Other Current Liabilities to Unrelated Parties	11	98.134.780	29.064.641
SUB-TOTAL		8.722.452.110	8.623.212.112
Total current liabilities		8.722.452.110	8.623.212.112
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.399.836.413	808.241.469
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		1.399.836.413	808.241.469
Bank Loans	6	1.399.836.413	808.241.469
Lease Liabilities	6	0	0
Other Financial Liabilities	6	1.284.707.403	965.671.334
Other Miscellaneous Financial Liabilities	6	1.284.707.403	965.671.334
Trade Payables		279.710.193	248.051.439
Trade Payables To Unrelated Parties		279.710.193	248.051.439
Payables on Financial Sector Operations			0
Deferred Income Other Than Contract Liabilities	15	0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	0	0
Non-current provisions	16	90.123.745	93.831.048
Non-current provisions for employee benefits	16	90.123.745	93.831.048
Total non-current liabilities		3.054.377.754	2.115.795.290
Total liabilities		11.776.829.864	10.739.007.402
EQUITY			
Equity attributable to owners of parent		4.605.953.109	3.970.169.847
Issued capital	21	265.000.000	265.000.000
Share Premium (Discount)	21	1.046.789.257	1.046.789.257
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	21	-33.097.360	-26.449.740
Gains (Losses) on Revaluation and Remeasurement	21	-33.097.360	-26.449.740
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	-39.366.572	-32.718.952
Other Revaluation Increases (Decreases)	21	6.269.212	6.269.212
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		553.382.101	392.052.414
Exchange Differences on Translation		553.382.101	392.052.414
Gains (Losses) on Hedge			0
Restricted Reserves Appropriated From Profits	21	23.620.337	23.620.337
Legal Reserves	21	23.620.337	23.620.337
Prior Years' Profits or Losses	21	2.269.157.580	799.595.600
Current Period Net Profit Or Loss	21	481.101.194	1.469.561.979
Non-controlling interests		0	0
Total equity		4.605.953.109	3.970.169.847
Total Liabilities and Equity		16.382.782.973	14.709.177.249

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	23	8.133.438.736	5.037.803.724
Cost of sales	23	-7.472.249.639	-4.533.552.492
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		661.189.097	504.251.232
GROSS PROFIT (LOSS)		661.189.097	504.251.232
General Administrative Expenses	24	-162.370.483	-163.914.326
Marketing Expenses	24	-175.865.267	-138.004.473
Other Income from Operating Activities	25	79.686.322	52.423.927
Other Expenses from Operating Activities	25	-30.416.739	-64.772.844
PROFIT (LOSS) FROM OPERATING ACTIVITIES		372.222.930	189.983.516
Investment Activity Income	26	136.642.240	8.267.143
Investment Activity Expenses	26	-51.465.995	-859.740
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		457.399.175	197.390.919
Finance income	27	250.455.905	129.632.863
Finance costs	27	-215.930.876	-168.448.106
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		491.924.204	158.575.676
Tax (Expense) Income, Continuing Operations		-10.823.010	6.780.939
Current Period Tax (Expense) Income	28	0	0
Deferred Tax (Expense) Income	28	-10.823.010	6.780.939
PROFIT (LOSS) FROM CONTINUING OPERATIONS		481.101.194	165.356.615
PROFIT (LOSS)		481.101.194	165.356.615
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		481.101.194	165.356.615
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Discontinued Operations			
Hisse başına kazanç	20	1,82000000	0,62000000
Diluted Earnings Per Share			

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Other Comprehensive Income			
PROFIT (LOSS)		481.101.194	165.356.615
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss			
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	-6.647.620	40.529.447
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	21	1.396.000	-8.511.184
Taxes Relating to Remeasurements of Defined Benefit Plans	21	1.396.000	-8.511.184
Other Comprehensive Income That Will Be Reclassified to Profit or Loss			
Change in Value of Foreign Currency Basis Spreads	21	159.933.688	-44.025.866
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads	21	159.933.688	-44.025.866
OTHER COMPREHENSIVE INCOME (LOSS)		154.682.068	-12.007.603
TOTAL COMPREHENSIVE INCOME (LOSS)		635.783.262	153.349.012
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		635.783.262	153.349.012

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		481.101.194	165.356.615
Profit (Loss) from Continuing Operations		481.101.194	165.356.615
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	10	169.547.779	116.544.577
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.503.218	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	16	4.503.218	
Adjustments for provisions		28.394.842	1.079.660
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	27.049.321	1.079.660
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	16	1.345.521	
Adjustments for Interest (Income) Expenses		160.497.657	-99.801.949
Adjustments for Interest Income	16	-26.619.910	-129.632.863
Adjustments for interest expense	16	187.117.567	29.830.914
Adjustments for unrealised foreign exchange losses (gains)		137.215.657	319.430.441
Adjustments for fair value losses (gains)	19	0	0
Adjustments for Fair Value Losses (Gains) of Investment Property	19	0	0
Adjustments for Tax (Income) Expenses	28	10.823.010	-6.780.939
Adjustments for losses (gains) on disposal of non-current assets	24	-38.031.320	-379.373
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	24	-38.031.320	-379.373
Changes in Working Capital			
Adjustments for decrease (increase) in trade accounts receivable	7	-140.799.980	-960.684.032
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-140.799.980	-960.684.032
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	-32.577.307	-2.771.342
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-32.577.307	-2.771.342
Adjustments for decrease (increase) in inventories	9	-132.253.185	-171.380.904
Decrease (Increase) in Prepaid Expenses	9	-142.059.242	-116.617.512
Adjustments for increase (decrease) in trade accounts payable		-62.593.730	435.548.019
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-62.593.730	435.548.019
Increase (Decrease) in Employee Benefit Liabilities		31.706.847	26.216.732
Adjustments for increase (decrease) in other operating payables	8	-1.318.870	-10
Increase (Decrease) in Other Operating Payables to Related Parties		0	
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-1.318.870	-10
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-187.200.098	488.632.278
Other Adjustments for Other Increase (Decrease) in Working Capital		8.144.223	61.285.424
Decrease (Increase) in Other Assets Related with Operations		-60.925.916	64.554.125
Increase (Decrease) in Other Payables Related with Operations	11	69.070.139	-3.268.701
Cash Flows from (used in) Operations			
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Proceeds from sales of property, plant, equipment and intangible assets	10	36.210.746	3.140.943
Proceeds from sales of property, plant and equipment	10	36.210.746	3.140.943
Purchase of Property, Plant, Equipment and Intangible Assets	12	-1.023.788.918	-150.734.917

Purchase of property, plant and equipment	12	-1.023.788.918	-150.411.121
Purchase of intangible assets	12	0	-323.796
Purchase of other long-term assets		-196.942.594	-1.936.771
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0	7.389.094
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		1.000.387.038	341.927.176
Proceeds from borrowings		1.160.884.695	242.125.227
Proceeds from Loans		1.146.969.273	193.734.490
Proceeds from Other Financial Borrowings		13.915.422	48.390.737
Interest paid	16	-187.117.567	-29.830.914
Interest Received	16	26.619.910	129.632.863
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		110.966.967	455.463.210
Effect of exchange rate changes on cash and cash equivalents		-50.946.918	-249.873.149
Net increase (decrease) in cash and cash equivalents		60.020.049	205.590.061
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.797.646.229	1.646.506.453
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	1.857.666.278	1.852.096.514

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	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	Other Gains (Losses)		Prior Years' Profits or Losses	Net Profit or Loss			
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	265.000.000	1.046.789.257	-32.219.501	1.543.119.277			6.269.212	12.921.398	387.688.868	422.605.671	3.652.174.182	0	3.652.174.182
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									422.605.671	-422.605.671			
Total Comprehensive Income (Loss)			32.018.263	-44.025.866						165.356.615	153.349.012	0	153.349.012
Profit (loss)										165.356.615	165.356.615	0	165.356.615
Other Comprehensive Income (Loss)			32.018.263	-44.025.866							-12.007.603	0	-12.007.603
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	265.000.000	1.046.789.257	-201.238	1.499.093.411			6.269.212	12.921.398	810.294.539	165.356.615	3.805.523.194	0	3.805.523.194
Statement of changes in equity (abstract)													
Statement of changes in equity (line items)													
Equity at beginning of period	265.000.000	1.046.789.257	-32.718.952	392.052.414			6.269.212	23.620.337	799.595.600	1.469.561.980	3.970.169.847	0	3.970.169.847
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									1.469.561.980	-1.469.561.980			
Total Comprehensive Income (Loss)			-6.647.620	161.329.687						481.101.194	635.783.261	635.783.261	635.783.261
Profit (loss)										481.101.194	481.101.194	481.101.194	481.101.194
Other Comprehensive Income (Loss)			-6.647.620	161.329.687							154.682.067	154.682.067	154.682.067
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
01.01.2025 - 31.03.2025

Current Period 01.01.2026 - 31.03.2026														
	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	265.000.000	1.046.788.257	-39.366.572	553.382.101		6.269.212	23.620.337	2.269.157.580	481.101.194	4.605.953.109	0	4.605.953.109	