Date and time of publication on KAP: 08.06.2026 19:08:02
https://www.kap.org.tr/en/Bildirim/1614999

KAMUYU AYDINLATMA PLATFORMU

TÜMOSAN MOTOR VE TRAKTÖR SANAYİ A.Ş.
Financial Report
Consolidated
2026 - 1. 3 Monthly Notification

General Information About Financial Statements

31.03.2026 Financial Report

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	211.612.338	185.958.130
Financial Investments	5	1.324.760.380	1.410.229.185
Trade Receivables		2.945.890.930	1.544.528.159
Trade Receivables Due From Related Parties	3	2.306.346.989	950.266.778
Trade Receivables Due From Unrelated Parties	7	639.543.941	594.261.381
Other Receivables		60.826.786	93.149.538
Other Receivables Due From Related Parties	3	41.415	23.574.122
Other Receivables Due From Unrelated Parties	8	60.785.371	69.575.416
Inventories	9	3.802.392.172	3.798.551.823
Prepayments	10	550.311.084	767.000.902
Current Tax Assets		7.498.881	6.729.075
Other current assets	17	263.788.284	235.830.105
SUB-TOTAL		**9.167.080.855**	**8.041.976.917**
Total current assets		**9.167.080.855**	**8.041.976.917**
NON-CURRENT ASSETS			
Investment property	11	12.219.618.483	12.219.618.483
Property, plant and equipment	12	6.077.464.215	5.960.322.601
Right of Use Assets	14	31.993.374	33.384.389
Intangible assets and goodwill	13	752.349.353	664.013.587
Deferred Tax Asset	24	16.219.395	0
Total non-current assets		**19.097.644.820**	**18.877.339.060**
Total assets		**28.264.725.675**	**26.919.315.977**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.855.301.820	1.284.568.901
Current Borrowings From Related Parties		2.855.301.820	1.284.568.901
Bank Loans	6	2.852.976.558	1.282.114.685
Lease Liabilities	14	2.325.262	2.454.216
Current Borrowings From Unrelated Parties		0	0
Current Portion of Non-current Borrowings	6	47.793.562	113.556.311
Trade Payables		480.019.540	671.978.778
Trade Payables to Related Parties	3	74.216.826	31.587.684
Trade Payables to Unrelated Parties	7	405.802.714	640.391.094
Employee Benefit Obligations	16	88.735.036	67.569.787
Other Payables		11.478.984	12.831.142
Other Payables to Unrelated Parties	8	11.478.984	12.831.142
Deferred Income Other Than Contract Liabilities	10	270.950.542	330.686.188
Current provisions		21.625.277	18.739.039
Current provisions for employee benefits	16	21.625.277	18.739.039
Other Current Liabilities		44.442.857	64.869.837
Other Current Liabilities to Unrelated Parties	15	44.442.857	64.869.837
SUB-TOTAL		**3.820.347.618**	**2.564.799.983**
Total current liabilities		**3.820.347.618**	**2.564.799.983**
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.294.117.368	5.484.458.562
Long Term Borrowings From Related Parties		5.294.117.368	5.484.458.562
Bank Loans	6	5.269.897.681	5.456.504.715
Lease Liabilities	14	24.219.687	27.953.847
Non-current provisions		94.136.423	91.207.571
Non-current provisions for employee benefits	16	94.136.423	91.207.571
Deferred Tax Liabilities	24	3.613.058.784	2.471.291.868
Total non-current liabilities		**9.001.312.575**	**8.046.958.001**
Total liabilities		**12.821.660.193**	**10.611.757.984**
EQUITY			
Equity attributable to owners of parent		15.443.065.482	16.307.557.993
Issued capital	18	115.000.000	115.000.000
Inflation Adjustments on Capital	18	2.300.477.209	2.300.477.209

Share Premium (Discount)		241.586.001	241.586.001
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.849.241.117	1.851.053.436
Gains (Losses) on Revaluation and Remeasurement		1.849.241.117	1.851.053.436
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	1.923.104.830	1.923.104.830
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-73.863.713	-72.051.394
Restricted Reserves Appropriated From Profits		258.246.033	258.246.033
Prior Years' Profits or Losses		11.541.195.314	6.561.626.150
Current Period Net Profit Or Loss		-862.680.192	4.979.569.164
Total equity		**15.443.065.482**	**16.307.557.993**
Total Liabilities and Equity		**28.264.725.675**	**26.919.315.977**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	19	307.851.524	1.944.098.768
Cost of sales	19	-256.723.057	-1.213.353.504
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		51.128.467	730.745.264
GROSS PROFIT (LOSS)		51.128.467	730.745.264
General Administrative Expenses	20	-184.802.383	-194.463.948
Marketing Expenses	20	-62.456.058	-649.557.124
Research and development expense	20	-27.606.212	-85.064.104
Other Income from Operating Activities		230.261.293	113.691.614
Other Expenses from Operating Activities		-40.631.195	-164.494.597
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-34.106.088	-249.142.895
Investment Activity Income	22	89.899.538	11.212.921.278
Investment Activity Expenses	22	0	-39.271.832
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		55.793.450	10.924.506.551
Finance income	21	180.183.751	238.658.316
Finance costs	21	-220.968.029	-1.482.537.523
Gains (losses) on net monetary position	23	248.462.263	290.413.515
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		263.471.435	9.971.040.859
Tax (Expense) Income, Continuing Operations	24	-1.126.151.627	-1.719.684.849
Current Period Tax (Expense) Income		0	-1.157.515
Deferred Tax (Expense) Income		-1.126.151.627	-1.718.527.334
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-862.680.192	8.251.356.010
PROFIT (LOSS)		-862.680.192	8.251.356.010
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-862.680.192	8.251.356.010
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
Pay Başına Kazanç / (Kayıp)	25	-7,50000000	71,75000000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.416.425	2.495.221.979
Gains (Losses) on Revaluation of Property, Plant and Equipment	12	0	3.315.848.306
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.416.425	-820.626.327
Deferred Tax (Expense) Income	24	0	-828.962.077
Taxes Relating to Remeasurements of Defined Benefit Plans	16	-2.416.425	8.335.750
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		604.106	-2.083.938
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		604.106	-2.083.938
Deferred Tax (Expense) Income	24	604.106	-2.083.938
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.812.319**	**2.493.138.041**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-864.492.511**	**10.744.494.051**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-864.492.511	10.744.494.051

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		**-843.355.099**	**1.559.108.995**
Profit (Loss)		-862.680.192	8.251.356.010
Adjustments to Reconcile Profit (Loss)		**1.274.007.483**	**-7.875.185.760**
Adjustments for depreciation and amortisation expense	12,13,14	188.799.289	188.252.355
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-268.379	33.802.490
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-268.379	33.802.490
Adjustments for provisions		503.605	37.676.153
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	15.338.870	47.297.345
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	-422.843	1.282.725
Adjustments for (Reversal of) Warranty Provisions	15	-14.412.422	-10.903.917
Adjustments for Interest (Income) Expenses		40.784.278	1.243.879.207
Adjustments for Interest Income	21	-180.183.751	-238.658.316
Adjustments for interest expense	21	220.968.029	1.482.537.523
Adjustments for fair value losses (gains)		-89.899.538	-11.173.649.446
Adjustments for Fair Value Losses (Gains) of Investment Property	11	0	-11.212.921.278
Adjustments for Fair Value Losses (Gains) of Financial Assets	22	-89.899.538	39.271.832
Adjustments for Tax (Income) Expenses	24	1.126.151.627	1.719.684.849
Adjustments Related to Gain and Losses on Net Monetary Position		7.936.601	75.168.632
Changes in Working Capital		**-1.419.293.026**	**1.111.756.471**
Adjustments for decrease (increase) in trade accounts receivable		-1.404.625.275	265.209.835
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.356.080.211	-1.011.852.248
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-48.545.064	1.277.062.083
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		32.322.753	8.184.792
Decrease (Increase) in Other Related Party Receivables Related with Operations		23.532.707	4.966.987
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		8.790.046	3.217.805
Adjustments for decrease (increase) in inventories		-3.840.349	346.820.035
Decrease (Increase) in Prepaid Expenses		216.689.818	799.611.559
Adjustments for increase (decrease) in trade accounts payable		-191.959.238	-319.150.131
Increase (Decrease) in Trade Accounts Payables to Related Parties		-234.588.380	-320.415.910
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		42.629.142	1.265.779
Increase (Decrease) in Employee Benefit Liabilities		21.165.249	-5.111.624
Adjustments for increase (decrease) in other operating payables		-1.352.158	-3.236.827
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.352.158	-3.236.827
Other Adjustments for Other Increase (Decrease) in Working Capital		-87.693.826	19.428.832
Decrease (Increase) in Other Assets Related with Operations		-27.958.179	47.924.053
Increase (Decrease) in Other Payables Related with Operations		-59.735.647	-28.495.221
Cash Flows from (used in) Operations		**-1.007.965.735**	**1.487.926.721**
Rent Paid	14	-2.270.028	-2.361.134
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds		175.368.343	112.930.811
Income taxes refund (paid)		-6.884.801	-36.723.695
Other inflows (outflows) of cash	16	-1.602.878	-2.663.708
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-392.885.654**	**-83.516.249**
Proceeds from sales of property, plant, equipment and intangible assets	13	446.263.116	0

Purchase of Property, Plant, Equipment and Intangible Assets		-839.148.770	-83.516.249
Purchase of property, plant and equipment	12	-225.881.433	-10.351.840
Purchase of intangible assets	13	-613.267.337	-73.164.409
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.278.865.082**	**-1.544.194.512**
Proceeds from borrowings		1.318.492.090	-301.468.266
Proceeds from Loans		1.318.492.090	-301.468.266
Interest paid	21	-219.810.759	-1.481.384.562
Interest Received	21	180.183.751	238.658.316
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		42.624.329	-68.601.766
Net increase (decrease) in cash and cash equivalents		42.624.329	-68.601.766
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**185.958.130**	**232.514.956**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-16.970.121	-71.087.494
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**211.612.338**	**92.825.696**

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]		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 01.01.2025 - 31.03.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**115.000.000**	**2.300.477.209**	**241.586.001**	**0**	**-39.342.565**			**258.246.033**	**7.218.484.717**	**-656.858.567**	**9.437.592.828**		**9.437.592.828**
	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										-656.858.567	656.858.567	0		0
	Total Comprehensive Income (Loss)														
	Profit (loss)											8.251.356.010	8.251.356.010		8.251.356.010
	Other Comprehensive Income (Loss)					2.486.886.230	6.251.811						2.493.138.041		2.493.138.041
	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		**115.000.000**	**2.300.477.209**	**241.586.001**	**2.486.886.230**	**-33.090.754**			**258.246.033**	**6.561.626.150**	**8.251.356.010**	**20.182.086.879**		**20.182.086.879**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**115.000.000**	**2.300.477.209**	**241.586.001**	**1.923.104.830**	**-72.051.394**			**258.246.033**	**6.561.626.150**	**4.979.569.164**	**16.307.557.993**		**16.307.557.993**
	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										4.979.569.164	-4.979.569.164	0		0
	Total Comprehensive Income (Loss)														
	Profit (loss)											-862.680.192	-862.680.192		-862.680.192
	Other Comprehensive Income (Loss)						-1.812.319						-1.812.319		-1.812.319
	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 01.01.2026 - 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		**115.000.000**	**2.300.477.209**	**241.586.001**	**1.923.104.830**	**-73.863.713**			**258.246.033**	**11.541.195.314**	**-862.680.192**	**15.443.065.482**		**15.443.065.482**