KAMUYU AYDINLATMA PLATFORMU

PERGAMON STATUS DIŞ TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	REANDA AREN BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Pergamon Status Dış Ticaret A.Ş.

Genel Kurulu'na

Giriş

Pergamon Status Dış Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Şartlı Sonucun Dayanağı

Şirket, 30 Haziran 2026 tarihi itibarıyla hazırlanan ara dönem özet finansal durum tablosunda yer alan finansal

yatırımını maliyet bedeli ile değerlemiştir. TFRS 9 `Finansal Araçlar' standardı özkaynak araçlarına yapılan tüm

yatırımlar ve söz konusu finansal araçlara ilişkin sözleşmelerin, gerçeğe uygun değeri üzerinden ölçülmesini hükme bağlamıştır. Sınırlı denetim rapor tarihi itibarıyla ilgili finansal yatırımın gerçeğe uygun değeri tespit edilmiş olsaydı, 30 Haziran 2026 tarihli ve aynı tarihte sona eren altı aylık döneme ait ara dönem özet finansal bilgilerde herhangi bir düzeltmenin gerekli olduğuna işaret eden hususlar dikkatimizi çekmiş olabilirdi.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren yıla ait finansal tablolarının denetimi ve 30 Haziran 2025 tarihinde sona eren ara döneme ait özet finansal bilgilerin sınırlı denetimi başka bir bağımsız denetim kuruluşu tarafından yapılmış, söz konusu bağımsız denetim kuruluşu tarafından hazırlanan 10 Şubat 2026 tarihli bağımsız denetim raporunda sınırlı olumlu görüş verilmiş ve 1 Ağustos 2025 tarihli sınırlı denetim raporunda Şartlı Sonucun Dayanağı paragrafında belirtilen hususun ara dönem özet finansal bilgilerde gerektirebileceği düzeltmeler hariç olmak üzere, ara dönem özet finansal bilgilerin, Türkiye Muhasebe Standart'larına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varılmasına sebep olacak herhangi bir husus dikkat çekmediği ifade edilmiştir.

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen hususun ara dönem özet finansal bilgilerde gerektirebileceği düzeltmeler hariç olmak üzere, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Reanda Aren Bağımsız Denetim ve SMMM A.Ş.

A member of Reanda International

Bora Akgüngör, SMMM

Sorumlu Denetçi

İzmir, 30 Temmuz 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	498.906.224	660.800.392
Financial Investments	5	15.582.945	22.279.831
Trade Receivables	6	4.173.019.047	4.675.933.526
Trade Receivables Due From Related Parties	3	0	0
Trade Receivables Due From Unrelated Parties	6	4.173.019.047	4.675.933.526
Other Receivables	7	350.195.114	354.819.678
Inventories	8	46.795	68.530
Prepayments	9	2.272.634	6.739.601
Prepayments to Related Parties	3	0	0
Prepayments to Unrelated Parties	9	2.272.634	6.739.601
Current Tax Assets		2.315.860	842.804
Other current assets		31.089.637	1.474.851
SUB-TOTAL		**5.073.428.256**	**5.722.959.213**
Total current assets		**5.073.428.256**	**5.722.959.213**
NON-CURRENT ASSETS			
Financial Investments		2.434.587	2.434.587
Other Receivables	7	6.168	7.263
Property, plant and equipment		3.172.386	3.279.066
Right of Use Assets		3.774.867	778.051
Intangible assets and goodwill		140.006	171.934
Prepayments		47.400	21.215
Deferred Tax Asset		2.673.603	2.362.364
Total non-current assets		**12.249.017**	**9.054.480**
Total assets		**5.085.677.273**	**5.732.013.693**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	10	103.666.833	271.643.118
Current Portion of Non-current Borrowings	10	2.240.629	481.261
Trade Payables	6	4.595.655.629	5.103.965.556
Trade Payables to Related Parties	3	296.368	0
Trade Payables to Unrelated Parties	6	4.595.359.261	5.103.965.556
Employee Benefit Obligations		2.506.427	4.031.013
Other Payables	7	467.425	1.889.471
Deferred Income Other Than Contract Liabilities	9	103.897.413	75.984.268
Current tax liabilities, current		0	0
Current provisions		3.361.562	2.230.713
Current provisions for employee benefits		3.361.562	2.230.713
SUB-TOTAL		**4.811.795.918**	**5.460.225.400**
Total current liabilities		**4.811.795.918**	**5.460.225.400**
NON-CURRENT LIABILITIES			
Long Term Borrowings	10	1.109.759	0
Non-current provisions		10.979.287	10.664.789
Non-current provisions for employee benefits		10.979.287	10.664.789
Total non-current liabilities		**12.089.046**	**10.664.789**
Total liabilities		**4.823.884.964**	**5.470.890.189**
EQUITY			
Equity attributable to owners of parent		261.792.309	261.123.504
Issued capital	12	7.425.000	7.425.000
Inflation Adjustments on Capital	12	185.035.644	185.035.644
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-240.339	-655.680
Gains (Losses) on Revaluation and Remeasurement		-240.339	-655.680
Gains (Losses) on Remeasurements of Defined Benefit Plans		-240.339	-655.680
Restricted Reserves Appropriated From Profits		4.526.903	4.526.903
Prior Years' Profits or Losses		64.791.637	518.702
Current Period Net Profit Or Loss		253.464	64.272.935

Non-controlling interests		0	0
Total equity		**261.792.309**	**261.123.504**
Total Liabilities and Equity		**5.085.677.273**	**5.732.013.693**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue		38.622.476	42.984.039	19.681.910	24.188.786
Cost of sales		-4.250.275	-5.162.658	-1.732.864	-2.335.252
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		34.372.201	37.821.381	17.949.046	21.853.534
GROSS PROFIT (LOSS)		34.372.201	37.821.381	17.949.046	21.853.534
General Administrative Expenses		-48.883.334	-30.953.387	-24.656.982	-15.226.012
Other Income from Operating Activities		1.798.150	1.505.641	1.613.197	1.141.530
Other Expenses from Operating Activities		-381.443	-419.610	-167.005	-269.337
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-13.094.426	7.954.025	-5.261.744	7.499.715
Investment Activity Income		0	0	0	0
Investment Activity Expenses		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-13.094.426	7.954.025	-5.261.744	7.499.715
Finance income	13	94.365.560	117.613.471	43.192.244	61.143.509
Finance costs	13	-28.460.341	-40.078.565	-11.280.446	-20.157.304
Gains (losses) on net monetary position		-38.950.291	-30.856.383	-16.087.564	-16.279.437
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		13.860.502	54.632.548	10.562.490	32.206.483
Tax (Expense) Income, Continuing Operations		-13.607.038	-21.975.836	-6.472.147	-11.447.549
Current Period Tax (Expense) Income		-14.022.113	-22.191.375	-6.589.325	-12.500.480
Deferred Tax (Expense) Income		415.075	215.539	117.178	1.052.931
PROFIT (LOSS) FROM CONTINUING OPERATIONS		253.464	32.656.712	4.090.343	20.758.934
PROFIT (LOSS)		253.464	32.656.712	4.090.343	20.758.934
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		253.464	32.656.712	4.090.343	20.758.934
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Nominal Değeri 1 TL olan 1 Adet Pay Başına Kazanç (Zarar)	14	0,03410000	4,39820000	0,55090000	2,79580000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)		253.464	32.656.712	4.090.343	20.758.934
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**415.341**	**1.326.102**	**-116.347**	**3.026.571**
Gains (Losses) on Remeasurements of Defined Benefit Plans		519.176	1.657.627	-145.434	3.783.214
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-103.835	-331.525	29.087	-756.643
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**415.341**	**1.326.102**	**-116.347**	**3.026.571**
TOTAL COMPREHENSIVE INCOME (LOSS)		**668.805**	**33.982.814**	**3.973.996**	**23.785.505**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		668.805	33.982.814	3.973.996	23.785.505

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-6.837.669**	**-108.507.379**
Profit (Loss)		253.464	32.656.712
Adjustments to Reconcile Profit (Loss)		**9.644.223**	**-18.398.499**
Adjustments for depreciation and amortisation expense		1.435.154	1.235.544
Adjustments for provisions		2.249.160	1.189.600
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.249.160	1.189.600
Adjustments for Interest (Income) Expenses	13	-61.774.526	-88.140.247
Adjustments for Interest Income	13	-87.342.841	-126.057.893
Adjustments for interest expense	13	25.568.315	37.917.646
Adjustments for Tax (Income) Expenses		13.607.038	21.975.836
Other adjustments for non-cash items		111.327	29.783
Adjustments Related to Gain and Losses on Net Monetary Position		54.016.070	45.310.985
Changes in Working Capital		**-955.550**	**-100.589.395**
Adjustments for decrease (increase) in trade accounts receivable	6	502.914.479	-1.553.255.041
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	4.625.659	133.778.522
Adjustments for decrease (increase) in inventories	8	21.735	34.484
Decrease (Increase) in Prepaid Expenses	9	4.440.781	-4.100.321
Adjustments for increase (decrease) in trade accounts payable	6	-508.309.927	1.408.442.904
Increase (Decrease) in Employee Benefit Liabilities		-1.524.586	-2.889.920
Adjustments for increase (decrease) in other operating payables	7	-1.422.050	137.695
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	27.913.145	-73.078.091
Other Adjustments for Other Increase (Decrease) in Working Capital		-29.614.786	-9.659.627
Cash Flows from (used in) Operations		**8.942.137**	**-86.331.182**
Payments Related with Provisions for Employee Benefits		-284.637	0
Income taxes refund (paid)		-15.495.169	-22.176.197
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**6.412.754**	**-155.497**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		6.696.886	18.697.188
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-18.692.862
Purchase of Property, Plant, Equipment and Intangible Assets		-284.132	-159.823
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-74.091.781**	**150.531.538**
Proceeds from borrowings		286.056.623	443.064.087
Repayments of borrowings		-420.671.505	-379.549.084
Payments of Lease Liabilities		-1.251.425	-1.123.712
Interest paid	13	-25.568.315	-37.917.646
Interest Received	13	87.342.841	126.057.893
INFLATION EFFECT		-87.377.472	-76.345.435
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-161.894.168	-34.476.773
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-161.894.168	-34.476.773
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**660.800.392**	**653.592.109**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**498.906.224**	**619.115.336**

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**7.425.000**	**185.035.644**	**-2.213.697**				**-16.585.935**	**41.170.306**	**214.831.318**	**0**	**214.831.318**
	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								41.170.306	-41.170.306			
	Total Comprehensive Income (Loss)				1.326.102					32.656.712	33.982.814	0	33.982.814
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	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		**7.425.000**	**185.035.644**	**-887.595**				**24.584.371**	**32.656.712**	**248.814.132**	**0**	**248.814.132**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**7.425.000**	**185.035.644**	**-655.680**			**4.526.903**	**518.702**	**64.272.935**	**261.123.504**	**0**	**261.123.504**
	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								64.272.935	-64.272.935			
	Total Comprehensive Income (Loss)				415.341					253.464	668.805	0	668.805
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	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 - 30.06.2026													
	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												
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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												
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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		**7.425.000**	**185.035.644**	**-240.339**			**4.526.903**	**64.791.637**	**253.464**	**261.792.309**	**0**	**261.792.309**