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KAMUYU AYDINLATMA PLATFORMU

BOR ŞEKER A.Ş.
Financial Report
Unconsolidated
2026 - 1. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.03.2026
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	342.823.719	59.852.979
Financial Investments	9	114.027.066	55.943.403
Trade Receivables		179.271.521	154.614.456
Trade Receivables Due From Related Parties	3,5	31.296	9.556
Trade Receivables Due From Unrelated Parties	5	179.240.225	154.604.900
Other Receivables		15.912.715	15.379.223
Other Receivables Due From Unrelated Parties		15.912.715	15.379.223
Inventories		961.889.805	2.160.735.067
Prepayments		1.059.730.965	557.574.935
Prepayments to Unrelated Parties		1.059.730.965	557.574.935
Other current assets		193.467.970	195.202.611
Other Current Assets Due From Unrelated Parties		193.467.970	195.202.611
SUB-TOTAL		**2.867.123.761**	**3.199.302.674**
Total current assets		**2.867.123.761**	**3.199.302.674**
NON-CURRENT ASSETS			
Property, plant and equipment	7	5.362.165.166	5.424.607.997
Land and Premises		530.736.045	530.736.045
Land Improvements		147.107.473	154.550.764
Buildings		457.573.082	465.733.544
Machinery And Equipments		3.373.259.514	3.441.715.848
Vehicles		42.576.089	45.916.294
Fixtures and fittings		48.657.097	50.249.664
Leasehold Improvements		4.633.249	4.674.578
Construction in Progress		757.622.617	731.031.260
Right of Use Assets		3.467.902	4.211.022
Intangible assets and goodwill	8	1.171.508.211	1.171.655.776
Other Rights		1.171.367.110	1.171.459.628
Other intangible assets		141.101	196.148
Deferred Tax Asset		0	0
Total non-current assets		**6.537.141.279**	**6.600.474.795**
Total assets		**9.404.265.040**	**9.799.777.469**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	555.545.281	570.431.554
Current Borrowings From Unrelated Parties	6	555.545.281	570.431.554
Other short-term borrowings		555.545.281	570.431.554
Current Portion of Non-current Borrowings	6	151.827.864	281.391.013
Current Portion of Non-current Borrowings from Unrelated Parties		151.827.864	281.391.013
Bank Loans		151.827.864	281.391.013
Lease Liabilities		0	0
Trade Payables		324.986.976	327.374.872
Trade Payables to Related Parties	3,5	220.730	593.769
Trade Payables to Unrelated Parties	5	324.766.246	326.781.103
Employee Benefit Obligations		38.449.839	47.766.688
Other Payables		260.090	278.333
Other Payables to Unrelated Parties		260.090	278.333
Deferred Income Other Than Contract Liabilities		59.018.982	48.447.487
Deferred Income Other Than Contract Liabilities from Unrelated Parties		59.018.982	48.447.487
Current tax liabilities, current	18	11.787.437	8.637.543
Current provisions		26.570.263	27.177.729
Current provisions for employee benefits		23.365.182	23.747.844
Other current provisions		3.205.081	3.429.885
Other Current Liabilities		12.725.940	6.180.499
Other Current Liabilities to Unrelated Parties		12.725.940	6.180.499
SUB-TOTAL		**1.181.172.672**	**1.317.685.718**
Total current liabilities		**1.181.172.672**	**1.317.685.718**

NON-CURRENT LIABILITIES			
Long Term Borrowings	6	158.502.199	177.471.860
Long Term Borrowings From Unrelated Parties		158.502.199	177.471.860
Trade Payables		83.761.101	116.406.866
Trade Payables To Unrelated Parties		83.761.101	116.406.866
Non-current provisions	11	58.364.724	60.072.499
Non-current provisions for employee benefits	11	58.364.724	60.072.499
Deferred Tax Liabilities		124.491.747	48.287.961
Total non-current liabilities		**425.119.771**	**402.239.186**
Total liabilities		**1.606.292.443**	**1.719.924.904**
EQUITY			
Equity attributable to owners of parent		7.797.972.597	8.079.852.565
Issued capital	12	960.000.000	960.000.000
Inflation Adjustments on Capital	12	2.008.393.325	2.008.393.325
Share Premium (Discount)	12	1.126.336.338	1.126.336.338
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-37.599.492	-37.918.752
Gains (Losses) on Revaluation and Remeasurement		-37.599.492	-37.918.752
Gains (Losses) on Remeasurements of Defined Benefit Plans		-37.599.492	-37.918.752
Restricted Reserves Appropriated From Profits		155.628.419	155.628.419
Other equity interest		-5.829.934	-5.829.934
Prior Years' Profits or Losses		3.873.243.169	4.238.235.852
Current Period Net Profit Or Loss		-282.199.228	-364.992.683
Total equity		**7.797.972.597**	**8.079.852.565**
Total Liabilities and Equity		**9.404.265.040**	**9.799.777.469**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.04.2026 - 30.06.2026	Previous Period 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	13	1.460.960.712	1.360.868.505
Cost of sales	13	-1.383.291.932	-1.205.745.937
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		77.668.780	155.122.568
GROSS PROFIT (LOSS)		77.668.780	155.122.568
General Administrative Expenses		-49.412.535	-56.860.831
Marketing Expenses		-31.443.971	-26.789.916
Research and development expense		-11.124.946	0
Other Income from Operating Activities	15	58.720.559	114.385.699
Other Expenses from Operating Activities	15	-52.990.041	-93.686.380
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-8.582.154	92.171.140
Investment Activity Income	16	12.085.010	18.199.814
Investment Activity Expenses		0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.502.856	110.370.954
Finance costs	17	-30.566.009	-29.249.901
Gains (losses) on net monetary position	19	-163.902.699	-167.917.279
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-190.965.852	-86.796.226
Tax (Expense) Income, Continuing Operations		-91.233.376	-155.017.207
Current Period Tax (Expense) Income	18	-11.971.081	-23.165.971
Deferred Tax (Expense) Income	18	-79.262.295	-131.851.236
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-282.199.228	-241.813.433
PROFIT (LOSS)		-282.199.228	-241.813.433
Profit (loss), attributable to [abstract]			
Non-controlling Interests	0	0	0
Owners of Parent		-282.199.228	-241.813.433
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
pay başına kazanç(zarar)	20	-0,29400000	-1,00800000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		319.260	938.155
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		319.260	938.155
Taxes Relating to Remeasurements of Defined Benefit Plans	11	425.680	1.250.873
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	18	-106.420	-312.718
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**319.260**	**938.155**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-281.879.968**	**-240.875.278**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-281.879.968	-240.875.278

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.04.2026 - 30.06.2026	Previous Period 01.04.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**427.950.256**	**535.677.087**
Profit (Loss)		-282.199.228	-241.813.433
Profit (Loss) from Continuing Operations		-282.199.228	-241.813.433
Adjustments to Reconcile Profit (Loss)		**149.243.849**	**160.994.831**
Adjustments for depreciation and amortisation expense	14	95.756.204	58.398.828
Adjustments for Impairment Loss (Reversal of Impairment Loss)		1.837.000	0
Adjustments for provisions		-481.950	7.367.227
Adjustments for (Reversal of) Other Provisions		-481.950	7.367.227
Adjustments for Interest (Income) Expenses		4.500.190	-10.451.220
Adjustments for Interest Income	16	4.500.190	
Adjustments for interest expense	16		-10.451.220
Adjustments for fair value losses (gains)		-3.816.142	0
Other Adjustments for Fair Value Losses (Gains)		-3.816.142	
Adjustments for Tax (Income) Expenses	18	91.233.376	155.017.207
Other adjustments for non-cash items		7.800.086	-61.433.488
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		-47.584.915	12.096.277
Changes in Working Capital		**571.134.433**	**628.637.155**
Decrease (Increase) in Financial Investments	9	-59.732.712	-259.641.957
Adjustments for decrease (increase) in trade accounts receivable	5	-53.252.126	87.298.136
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-53.252.126	87.298.136
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-533.492	58.318.135
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-533.492	58.318.135
Adjustments for decrease (increase) in inventories	7	1.198.845.262	1.033.485.295
Decrease (Increase) in Prepaid Expenses		-502.156.030	-140.886.214
Adjustments for increase (decrease) in trade accounts payable	5	-13.752.867	-147.151.409
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-13.752.867	-147.151.409
Adjustments for increase (decrease) in other operating payables		-18.243	-11.069.319
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-18.243	-11.069.319
Other Adjustments for Other Increase (Decrease) in Working Capital		1.734.641	8.284.488
Decrease (Increase) in Other Assets Related with Operations		1.734.641	8.284.488
Cash Flows from (used in) Operations		**438.179.054**	**547.818.553**
Payments Related with Provisions for Employee Benefits	11	-1.407.611	-1.073.577
Income taxes refund (paid)		-8.821.187	-11.067.889
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-32.422.686**	**-521.344.702**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets	7, 8	-32.422.686	-521.344.702
Purchase of property, plant and equipment		-32.422.686	-521.344.702
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-102.166.521**	**-13.254.565**
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		-102.792.570	-13.147.385
Loan Repayments	6	-102.792.570	-13.147.385
Payments of Lease Liabilities		-419.912	-464.395
Interest Received		1.045.961	357.215
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		293.361.049	1.077.820
Net increase (decrease) in cash and cash equivalents		293.361.049	1.077.820

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**59.852.979**	**124.402.244**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.390.309	-6.336.705
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**342.823.719**	**119.143.359**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
Previous Period 01.04.2025 - 30.06.2025	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		240.000.000	1.880.531.330		1.974.192.114	-26.443.883			129.039.165	3.932.496.903	571.513.667	8.701.329.296		8.701.329.296
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										571.513.667	-571.513.667	0		0
	Total Comprehensive Income (Loss)						938.155					-241.813.433	-240.875.278		-240.875.278
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														0
	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		240.000.000	1.880.531.330		1.974.192.114	-25.505.728			129.039.165	4.504.010.570	-241.813.433	8.460.454.018		8.460.454.018
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		960.000.000	2.008.393.325	-5.829.934	1.126.336.338	-37.918.752			155.628.419	4.238.235.852	-364.992.683	8.079.852.565		8.079.852.565
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers										-364.992.683	364.992.683	0		0
	Total Comprehensive Income (Loss)						319.260					-282.199.228	-281.879.968		-281.879.968
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														

Current Period															0
01.04.2026 - 30.06.2026	Decrease through Other Distributions to Owners														0
	Increase (Decrease) through Treasury Share Transactions														0
	Increase (Decrease) through Share-Based Payment Transactions														0
	Acquisition or Disposal of a Subsidiary														0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity														0
	Transactions with noncontrolling shareholders														0
	Increase through Other Contributions by Owners														0
	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														0
	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														0
	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														0
	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														0
	Increase (decrease) through other changes, equity														0
	Equity at end of period		**960.000.000**	**2.008.393.325**	**-5.829.934**	**1.126.336.338**	**-37.599.492**			**155.628.419**	**3.873.243.169**	**-282.199.228**	**7.797.972.597**		**7.797.972.597**