KAMUYU AYDINLATMA PLATFORMU

ALBAYRAK HAZIR BETON SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Albayrak Hazır Beton Sanayi ve Ticaret A.Ş. Genel Kurulu'na

Giriş

Albayrak Hazır Beton Sanayi ve Ticaret A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren 1 Ocak-30 Haziran 2026 dönemine ait ilgili özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ARSEN BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of SFAI Global

Ali ORDULU

Sorumlu Denetçi

İstanbul, 03 Ağustos 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		113.225.338	175.906.565
Trade Receivables		600.959.240	588.396.797
Trade Receivables Due From Related Parties		0	2.217.554
Trade Receivables Due From Unrelated Parties		600.959.240	586.179.243
Other Receivables		1.020.831	1.202.122
Other Receivables Due From Related Parties		1.020.831	1.202.122
Contract Assets		37.822.725	35.880.944
Contract Assets from Ongoing Construction Contracts		37.822.725	35.880.944
Inventories		1.108.930.670	964.600.984
Prepayments		170.550.940	147.246.403
Prepayments to Related Parties		811.650	0
Prepayments to Unrelated Parties		169.739.290	147.246.403
Other current assets		29.625.811	3.760.381
Other Current Assets Due From Unrelated Parties		29.625.811	3.760.381
SUB-TOTAL		**2.062.135.555**	**1.916.994.196**
Total current assets		**2.062.135.555**	**1.916.994.196**
NON-CURRENT ASSETS			
Trade Receivables		4.309.371	22.839.890
Trade Receivables Due From Unrelated Parties		4.309.371	22.839.890
Other Receivables		1.125.810	1.116.952
Other Receivables Due From Unrelated Parties		1.125.810	1.116.952
Inventories		101.350.111	69.044.393
Investment property		440.122.286	440.122.286
Property, plant and equipment		1.552.805.011	1.626.700.496
Right of Use Assets		5.856.206	7.223.112
Intangible assets and goodwill		971.596	1.367.008
Prepayments		54.805.386	55.228.438
Prepayments to Unrelated Parties		54.805.386	55.228.438
Other Non-current Assets		1.541.807	1.188.857
Other Non-Current Assets Due From Unrelated Parties		1.541.807	1.188.857
Total non-current assets		**2.162.887.584**	**2.224.831.432**
Total assets		**4.225.023.139**	**4.141.825.628**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		352.650.413	406.897.180
Current Portion of Non-current Borrowings		83.141.809	51.148.682
Trade Payables		250.131.039	337.045.376
Trade Payables to Related Parties		158.492	8.878.528
Trade Payables to Unrelated Parties		249.972.547	328.166.848
Employee Benefit Obligations		35.656.696	30.621.464
Other Payables		3.172.122	12.199.718
Other Payables to Unrelated Parties		3.172.122	12.199.718
Deferred Income Other Than Contract Liabilities		589.437.303	466.804.814
Deferred Income Other Than Contract Liabilities From Related Parties		13.219.256	39.830.922
Deferred Income Other Than Contract Liabilities from Unrelated Parties		576.218.047	426.973.892
Current tax liabilities, current		18.920.652	7.796.810
Current provisions		10.469.631	9.050.917
Current provisions for employee benefits		10.047.176	8.811.879
Other current provisions		422.455	239.038
SUB-TOTAL		**1.343.579.665**	**1.321.564.961**
Total current liabilities		**1.343.579.665**	**1.321.564.961**
NON-CURRENT LIABILITIES			
Long Term Borrowings		41.969.564	11.256.219
Non-current provisions		22.743.641	20.023.750
Non-current provisions for employee benefits		22.743.641	20.023.750
Deferred Tax Liabilities		289.019.093	357.452.432

Total non-current liabilities		**353.732.298**	**388.732.401**
Total liabilities		**1.697.311.963**	**1.710.297.362**
EQUITY			
Equity attributable to owners of parent		2.527.711.176	2.431.528.266
Issued capital		201.000.000	201.000.000
Inflation Adjustments on Capital		499.611.011	499.611.011
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		318.660.945	340.747.641
Restricted Reserves Appropriated From Profits		39.859.586	12.729.144
Prior Years' Profits or Losses		1.372.786.516	1.359.778.658
Current Period Net Profit Or Loss		95.793.118	17.661.812
Total equity		**2.527.711.176**	**2.431.528.266**
Total Liabilities and Equity		**4.225.023.139**	**4.141.825.628**

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		1.240.947.429	1.078.369.226	665.598.537	535.727.766
Cost of sales		-1.165.542.689	-1.033.023.893	-622.926.223	-492.136.640
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		75.404.740	45.345.333	42.672.314	43.591.126
GROSS PROFIT (LOSS)		75.404.740	45.345.333	42.672.314	43.591.126
General Administrative Expenses		-54.030.044	-54.146.804	-27.911.745	-27.728.605
Marketing Expenses		-9.692.900	-9.201.079	-5.229.725	-4.702.452
Other Income from Operating Activities		129.021.490	204.369.113	48.599.561	17.169.321
Other Expenses from Operating Activities		-94.821.140	-184.950.348	-18.210.861	-40.964.498
PROFIT (LOSS) FROM OPERATING ACTIVITIES		45.882.146	1.416.215	39.919.544	-12.635.108
Investment Activity Income		18.565.571	72.916.226	12.276.983	61.538.611
Investment Activity Expenses		-26.839.895	-7.945.311	-14.456.929	-4.724.574
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		37.607.822	66.387.130	37.739.598	44.178.929
Finance costs		-85.093.325	-112.963.086	-47.995.509	-75.849.823
Gains (losses) on net monetary position		150.499.812	16.852.389	31.390.921	-54.758.730
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		103.014.309	-29.723.567	21.135.010	-86.429.624
Tax (Expense) Income, Continuing Operations		-7.221.191	31.113.200	70.408.024	79.618.604
Current Period Tax (Expense) Income		-21.865.635	0	-19.522.178	0
Deferred Tax (Expense) Income		14.644.444	31.113.200	89.930.202	79.618.604
PROFIT (LOSS) FROM CONTINUING OPERATIONS		95.793.118	1.389.633	91.543.034	-6.811.020
PROFIT (LOSS)		95.793.118	1.389.633	91.543.034	-6.811.020
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		95.793.118	1.389.633	91.543.034	-6.811.020
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 01.01.2026 - 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)		95.793.118	1.389.633	91.543.034	-6.811.020
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**389.793**	**7.518**	**-385.163**	**444.858**
Gains (Losses) on Remeasurements of Defined Benefit Plans		506.224	10.024	-527.050	593.145
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-116.431	-2.506	141.887	-148.287
Deferred Tax (Expense) Income		-116.431	-2.506	141.887	-148.287
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**389.793**	**7.518**	**-385.163**	**444.858**
TOTAL COMPREHENSIVE INCOME (LOSS)		**96.182.911**	**1.397.151**	**91.157.871**	**-6.366.162**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		96.182.911	1.397.151	91.157.871	-6.366.162

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		**114.736.669**	**-158.351.440**
Profit (Loss)		95.793.118	1.389.633
Profit (Loss) from Continuing Operations		95.793.118	1.389.633
Adjustments to Reconcile Profit (Loss)		**201.084.989**	**138.235.148**
Adjustments for depreciation and amortisation expense		147.578.010	143.118.189
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-1.484.170	-4.502.020
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		-1.484.170	-4.502.020
Adjustments for provisions		6.319.053	5.611.664
Adjustments for (Reversal of) Other Provisions		6.319.053	5.611.664
Adjustments for Interest (Income) Expenses		76.275.163	53.361.038
Adjustments for Interest Income		76.275.163	53.361.038
Adjustments for fair value losses (gains)		-57.695	7.945.311
Other Adjustments for Fair Value Losses (Gains)		-57.695	7.945.311
Adjustments for Tax (Income) Expenses		-7.221.191	31.113.200
Adjustments for losses (gains) on disposal of non-current assets		26.839.895	-39.864.271
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		26.839.895	-39.864.271
Adjustments Related to Gain and Losses on Net Monetary Position		-47.164.076	-58.547.963
Changes in Working Capital		**-194.757.248**	**-321.551.622**
Decrease (Increase) in Financial Investments		57.695	-770.579
Adjustments for decrease (increase) in trade accounts receivable		9.296.497	151.941.990
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		9.296.497	151.941.990
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		172.425	-4.278.701
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		172.425	-4.278.701
Adjustments for Decrease (Increase) in Contract Assets		-1.941.781	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		-1.941.781	0
Adjustments for decrease (increase) in inventories		-176.635.405	-101.114.167
Decrease (Increase) in Prepaid Expenses		-22.881.485	-46.572.324
Adjustments for increase (decrease) in trade accounts payable		-95.246.939	-120.440.718
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-95.246.939	-120.440.718
Increase (Decrease) in Employee Benefit Liabilities		5.035.232	-1.889.871
Adjustments for increase (decrease) in other operating payables		-9.027.596	862.557
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-9.027.596	862.557
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		122.632.489	-199.386.665
Other Adjustments for Other Increase (Decrease) in Working Capital		-26.218.380	96.856
Increase (Decrease) in Other Payables Related with Operations		-26.218.380	96.856
Cash Flows from (used in) Operations		**102.120.859**	**-181.926.841**
Interest received		15.306.513	29.641.934
Payments Related with Provisions for Employee Benefits		-2.690.703	-6.066.533
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-74.256.829**	**-23.991.461**
Proceeds from sales of property, plant, equipment and intangible assets		103.754.748	86.921.766
Proceeds from sales of property, plant and equipment		103.754.748	86.921.766
Purchase of Property, Plant, Equipment and Intangible Assets		-178.011.577	-110.913.227
Purchase of property, plant and equipment		-178.011.577	-110.913.227
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-76.633.618**	**188.267.622**
Proceeds from borrowings		246.111.482	505.142.489
Proceeds from Loans		246.111.482	505.142.489

Repayments of borrowings		-237.651.775	-203.911.780
Loan Repayments		-237.651.775	-203.911.780
Interest paid		-85.093.325	-112.963.087
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-36.153.778	5.924.721
Net increase (decrease) in cash and cash equivalents		-36.153.778	5.924.721
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**175.906.565**	**162.286.075**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-26.527.449	-23.192.385
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**113.225.338**	**145.018.411**

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			
					Increases (Decreases) on Revaluation of Property, Plant and Equipment	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		**201.000.000**	**499.611.011**	**458.421.664**	**-5.651.367**			**12.729.143**	**844.248.104**	**349.772.375**	**2.360.130.930**	**0**	**2.360.130.930**
	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		201.000.000	499.611.011	458.421.664	-5.651.367			12.729.143	844.248.104	349.772.375	2.360.130.930	0	2.360.130.930
	Transfers				-71.569.721					421.342.100	-349.772.375			
	Total Comprehensive Income (Loss)					7.518					1.389.633	1.397.151	0	1.397.151
	Profit (loss)										1.389.633	1.389.633	0	1.389.633
	Other Comprehensive Income (Loss)					7.518						7.518	0	7.518
	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		**201.000.000**	**499.611.011**	**386.851.943**	**-5.643.849**			**12.729.143**	**1.265.590.200**	**1.389.633**	**2.361.528.081**	**0**	**2.361.528.081**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**201.000.000**	**499.611.011**	**347.241.984**	**-6.494.343**			**12.729.143**	**1.359.778.658**	**17.661.812**	**2.431.528.265**	**0**	**2.431.528.265**
	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		201.000.000	499.611.011	347.241.984	-6.494.343			12.729.143	1.359.778.658	17.661.812	2.431.528.265	0	2.431.528.265
	Transfers				-22.476.489				27.130.443	13.007.858	-17.661.812			
	Total Comprehensive Income (Loss)					389.793					95.793.118	96.182.911	0	96.182.911
	Profit (loss)										95.793.118	95.793.118	0	95.793.118
	Other Comprehensive Income (Loss)					389.793						389.793	0	389.793
	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													
	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		**201.000.000**	**499.611.011**	**324.765.495**	**-6.104.550**			**39.859.586**	**1.372.786.516**	**95.793.118**	**2.527.711.176**	**0**	**2.527.711.176**