



KAMUYU AYDINLATMA PLATFORMU

PASİFİK HOLDİNG A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements

2026 Semi Annual Financial Reports



**MERKEZİ KAYIT
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Pasifik Holding Anonim Şirketi

Yönetim Kurulu'na

1. Giriş

Pasifik Holding Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 özet finansal bilgilere ilişkin bir sonuç bildirmektir.

2. Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonu

Sınırlı denetimimize gre, ilişikteki ara dnem zet finansal bilgilerin, tm nemli ynleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi ekmemiştir.

4 Ağıustos 2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia

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	3	589.008	1.473.814.918
Other Receivables		1.691.363.030	3.300.247.477
Other Receivables Due From Related Parties	5	1.691.264.275	3.297.116.764
Other Receivables Due From Unrelated Parties	6	98.755	3.130.713
Prepayments	7	16.331.636	12.219
Other current assets	10	59.434.526	36.720.750
SUB-TOTAL		1.767.718.200	4.810.795.364
Total current assets		1.767.718.200	4.810.795.364
NON-CURRENT ASSETS			
Financial Investments	4	49.118.013.080	48.318.013.080
Investment property	9	589.046.352	0
Property, plant and equipment	8	32.840.048	29.755.225
Total non-current assets		49.739.899.480	48.347.768.305
Total assets		51.507.617.680	53.158.563.669
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		0	23.904.207
Employee Benefit Obligations		6.360.635	2.658.176
Other Payables		298.033.012	1.731.413.905
Other Payables to Related Parties	5	263.433.870	1.679.559.153
Other Payables to Unrelated Parties	6	34.599.142	51.854.752
Current tax liabilities, current	11	28.538.229	0
Current provisions		1.174.817	852.492
Current provisions for employee benefits		1.174.817	852.492
SUB-TOTAL		334.106.693	1.758.828.780
Total current liabilities		334.106.693	1.758.828.780
NON-CURRENT LIABILITIES			
Non-current provisions		4.709.227	2.882.120
Non-current provisions for employee benefits		4.709.227	2.882.120
Deferred Tax Liabilities	11	5.321.168.587	4.549.276.006
Total non-current liabilities		5.325.877.814	4.552.158.126
Total liabilities		5.659.984.507	6.310.986.906
EQUITY			
Equity attributable to owners of parent		45.847.633.173	46.847.576.763
Issued capital	12	20.000.000.000	20.000.000.000
Inflation Adjustments on Capital	12	18.222.925.962	18.222.925.962
Share Premium (Discount)		1.062.544.471	1.062.544.471
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.185.752	-662.229
Gains (Losses) on Revaluation and Remeasurement		-1.185.752	-662.229
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.185.752	-662.229
Restricted Reserves Appropriated From Profits		253.485	253.485
Prior Years' Profits or Losses		7.562.515.074	2.185.639.228
Current Period Net Profit Or Loss		-999.420.067	5.376.875.846
Total equity		45.847.633.173	46.847.576.763
Total Liabilities and Equity		51.507.617.680	53.158.563.669

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	13	166.025.294	2.514.749.643	88.699.562	553.768.198
Cost of sales	13	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		166.025.294	2.514.749.643	88.699.562	553.768.198
GROSS PROFIT (LOSS)		166.025.294	2.514.749.643	88.699.562	553.768.198
General Administrative Expenses		-150.502.113	-108.346.959	-78.616.139	-68.507.532
Other Income from Operating Activities		56.386	68.885	-5.514	45.546
Other Expenses from Operating Activities		-610.644	-76.944	-261.290	-21.799
PROFIT (LOSS) FROM OPERATING ACTIVITIES		14.968.923	2.406.394.625	9.816.619	485.284.413
Investment Activity Income		0	0	0	0
Investment Activity Expenses		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		14.968.923	2.406.394.625	9.816.619	485.284.413
Finance income	14	410.049.282	90.676.939	71.252.165	39.920.636
Finance costs	14	-114.462.275	-163.447.522	-10.454.546	-88.779.709
Gains (losses) on net monetary position	15	191.229.900	249.936.346	56.433.059	91.030.774
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		501.785.830	2.583.560.388	127.047.297	527.456.114
Tax (Expense) Income, Continuing Operations		-1.501.205.897	-715.723.947	-586.983.143	-50.575.561
Current Period Tax (Expense) Income	11	-43.107.573	0	-10.718.239	0
Deferred Tax (Expense) Income	11	-1.458.098.324	-715.723.947	-576.264.904	-50.575.561
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-999.420.067	1.867.836.441	-459.935.846	476.880.553
PROFIT (LOSS)		-999.420.067	1.867.836.441	-459.935.846	476.880.553
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-999.420.067	1.867.836.441	-459.935.846	476.880.553
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		-0,05000000	0,10380000	-0,02300000	0,02650000
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)		-999.420.067	1.867.836.441	-459.935.846	476.880.553
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-523.523	-552.222	-220.323	281.434
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-523.523	-552.222	-220.323	281.434
TOTAL COMPREHENSIVE INCOME (LOSS)		-999.943.590	1.867.284.219	-460.156.169	477.161.987
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-999.943.590	1.867.284.219	-460.156.169	477.161.987

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		-127.256.692	86.389.493
Profit (Loss)		-999.420.067	1.867.836.441
Adjustments to Reconcile Profit (Loss)		746.830.884	-1.789.350.102
Adjustments for depreciation and amortisation expense	8	3.810.980	2.934.419
Adjustments for provisions		2.149.432	1.086.651
Adjustments for Interest (Income) Expenses		-296.134.613	65.379.410
Adjustments for Interest Income	14	-410.023.434	-90.500.407
Adjustments for interest expense	14	113.888.821	155.879.817
Adjustments for fair value losses (gains)		0	-2.401.858.093
Adjustments for Fair Value Losses (Gains) of Financial Assets	13	0	-2.401.858.093
Adjustments for Tax (Income) Expenses	11	1.501.205.897	715.723.947
Adjustments Related to Gain and Losses on Net Monetary Position		-464.200.812	-172.616.436
Changes in Working Capital		140.172.816	8.288.775
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6	1.608.884.447	-18.100.052
Decrease (Increase) in Prepaid Expenses	7	-16.319.417	-14.479.718
Increase (Decrease) in Employee Benefit Liabilities		3.702.459	1.217.232
Adjustments for increase (decrease) in other operating payables	6	-1.433.380.893	76.684.044
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.713.780	-37.032.731
Cash Flows from (used in) Operations		-112.416.367	86.775.114
Payments Related with Provisions for Employee Benefits		-270.981	-385.621
Income taxes refund (paid)	11	-14.569.344	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.395.942.155	-2.203.546
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	4	-800.000.000	0
Purchase of Property, Plant, Equipment and Intangible Assets	8	-6.895.803	-2.203.546
Cash Outflows from Acquisition of Investment Property		-589.046.352	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		272.230.406	-104.881.471
Repayments of borrowings		-23.904.207	-39.502.061
Interest paid	14	-113.888.821	-155.879.817
Interest Received	14	410.023.434	90.500.407
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.250.968.441	-20.695.524
Net increase (decrease) in cash and cash equivalents		-1.250.968.441	-20.695.524
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	1.473.814.918	27.784.658
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-222.257.469	-6.753.047
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	589.008	336.087

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	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]	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
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	18.000.000.000	17.846.855.161		-116.125			253.485	1.845.953.813	339.685.407	38.032.631.741		38.032.631.741	
	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								339.685.407	-339.685.407				
	Total Comprehensive Income (Loss)				-552.222					1.867.836.441	1.867.284.219	1.867.284.219		
	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		18.000.000.000	17.846.855.161		-668.347			253.485	2.185.639.220	1.867.836.441	39.899.915.960	39.899.915.960		
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	20.000.000.000	18.222.925.962	1.062.544.471	-662.229			253.485	2.185.639.228	5.376.875.846	46.847.576.763	46.847.576.763			
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								5.376.875.846	-5.376.875.846					
Total Comprehensive Income (Loss)				-523.523					-999.420.067	-999.943.590	-999.943.590			
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													
	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	20.000.000.000	18.222.925.962	1.062.544.471	-1.185.752			253.485	7.562.515.074	-999.420.067	45.847.633.173		45.847.633.173	