



KAMUYU AYDINLATMA PLATFORMU

İNTEMA İNŞAAT VE TESİSAT MALZEMELERİ YATIRIM VE PAZARLAMA A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

İntema İnşaat ve Tesisat Malzemeleri Yatırım ve Pazarlama A.Ş. Genel Kurulu'na

Giriş

İntema İnşaat ve Tesisat Malzemeleri Yatırım ve Pazarlama A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 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 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 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 bildirmekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of DELOITTE TOUCHE TOHMATSU LIMITED

Burç Seven, SMMM

Sorumlu Denetçi

İstanbul, 6 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	4	5.008.398	6.859.076
Trade Receivables		4.093.724.690	2.421.231.361
Trade Receivables Due From Related Parties	5	18.122.097	15.019.138
Trade Receivables Due From Unrelated Parties	6	4.075.602.593	2.406.212.223
Other Receivables		3.282.064	368.908
Other Receivables Due From Unrelated Parties	7	3.282.064	368.908
Inventories	9	193.974.438	192.131.533
Prepayments		26.632.909	26.267.214
Prepayments to Unrelated Parties	10	26.632.909	26.267.214
Other current assets	16	9.495.104	7.592.532
SUB-TOTAL		4.332.117.603	2.654.450.624
Total current assets		4.332.117.603	2.654.450.624
NON-CURRENT ASSETS			
Financial Investments	15	304.302	304.302
Other Receivables		448.781	453.725
Other Receivables Due From Unrelated Parties	7	448.781	453.725
Property, plant and equipment	12	50.792.630	72.608.863
Right of Use Assets	11	155.556.942	151.315.085
Intangible assets and goodwill	12	27.409.598	33.147.018
Other intangible assets	12	27.409.598	33.147.018
Prepayments	10	1.718.091	3.398.170
Total non-current assets		236.230.344	261.227.163
Total assets		4.568.347.947	2.915.677.787
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		48.834.709	29.664.653
Current Borrowings From Related Parties		1.953.224	1.658.825
Lease Liabilities	8	1.953.224	1.658.825
Current Borrowings From Unrelated Parties		46.881.485	28.005.828
Lease Liabilities	8	46.881.485	28.005.828
Trade Payables		3.150.646.896	1.607.110.745
Trade Payables to Related Parties	5	2.877.571.157	1.077.133.273
Trade Payables to Unrelated Parties	6	273.075.739	529.977.472
Employee Benefit Obligations	14	8.426.016	19.686.957
Deferred Income Other Than Contract Liabilities	10	112.263.023	101.414.765
Current tax liabilities, current	27	41.245.076	12.980.143
Current provisions		25.735.207	35.303.396
Current provisions for employee benefits	14	25.735.207	35.303.396
Other Current Liabilities	16	8.907.589	14.682.618
SUB-TOTAL		3.396.058.516	1.820.843.277
Total current liabilities		3.396.058.516	1.820.843.277
NON-CURRENT LIABILITIES			
Long Term Borrowings		31.004.750	42.149.270
Long Term Borrowings From Related Parties		3.790.932	4.981.020
Lease Liabilities	8	3.790.932	4.981.020
Long Term Borrowings From Unrelated Parties		27.213.818	37.168.250
Lease Liabilities	8	27.213.818	37.168.250
Deferred Income Other Than Contract Liabilities	10	479	1.692
Non-current provisions		15.305.179	12.635.593
Non-current provisions for employee benefits	14	15.305.179	12.635.593
Deferred Tax Liabilities	27	61.665.349	41.167.593
Total non-current liabilities		107.975.757	95.954.148
Total liabilities		3.504.034.273	1.916.797.425
EQUITY			
Equity attributable to owners of parent		1.064.313.674	998.880.362
Issued capital	18	19.440.000	19.440.000
Inflation Adjustments on Capital	18	2.031.044.352	2.031.044.352

Treasury Shares (-)	18	-19.125.230	-19.125.230
Share Premium (Discount)		680.295.766	680.295.766
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-19.030.467	-16.527.663
Gains (Losses) on Revaluation and Remeasurement		-19.030.467	-16.527.663
Gains (Losses) on Remeasurements of Defined Benefit Plans		-19.030.467	-16.527.663
Restricted Reserves Appropriated From Profits	18	212.560.203	212.560.203
Prior Years' Profits or Losses		-1.908.807.066	-1.897.254.738
Current Period Net Profit Or Loss		67.936.116	-11.552.328
Total equity		1.064.313.674	998.880.362
Total Liabilities and Equity		4.568.347.947	2.915.677.787

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	19	1.081.533.382	1.096.243.611	577.751.914	591.596.412
Cost of sales	19	-420.661.715	-460.768.387	-241.761.295	-257.116.195
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		660.871.667	635.475.224	335.990.619	334.480.217
GROSS PROFIT (LOSS)		660.871.667	635.475.224	335.990.619	334.480.217
General Administrative Expenses	20	-137.000.678	-130.931.325	-59.339.137	-59.630.157
Marketing Expenses	20	-308.720.729	-365.229.054	-141.000.466	-156.715.251
Other Income from Operating Activities	21	124.541.250	407.423.304	47.649.547	240.130.433
Other Expenses from Operating Activities	22	-106.002.475	-408.515.301	-50.386.112	-240.133.211
PROFIT (LOSS) FROM OPERATING ACTIVITIES		233.689.035	138.222.848	132.914.451	118.132.031
Investment Activity Income	23	219.365	148.232	217.627	148.232
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		233.908.400	138.371.080	133.132.078	118.280.263
Finance costs	24	-15.818.592	-19.046.499	-7.611.690	-8.972.609
Gains (losses) on net monetary position	30	-87.576.592	-58.090.157	-40.550.403	-7.505.365
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		130.513.216	61.234.424	84.969.985	101.802.289
Tax (Expense) Income, Continuing Operations		-62.577.100	-52.022.859	-2.865.724	-21.177.377
Current Period Tax (Expense) Income	27	-41.245.076	-7.031.217	-41.245.076	-7.031.217
Deferred Tax (Expense) Income	27	-21.332.024	-44.991.642	38.379.352	-14.146.160
PROFIT (LOSS) FROM CONTINUING OPERATIONS		67.936.116	9.211.565	82.104.261	80.624.912
PROFIT (LOSS)		67.936.116	9.211.565	82.104.261	80.624.912
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		67.936.116	9.211.565	82.104.261	80.624.912
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen faaliyetler pay başına kazanç / (kayıp)	25	3,49000000	0,47000000	4,22000000	4,00000000
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)		67.936.116	9.211.565	82.104.261	80.624.912
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-2.502.804	-1.918.636	-2.060.645	-1.961.839
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-3.337.072	-2.558.181	-2.747.527	-2.615.785
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		834.268	639.545	686.882	653.946
Taxes Relating to Remeasurements of Defined Benefit Plans	27	834.268	639.545	686.882	653.946
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-2.502.804	-1.918.636	-2.060.645	-1.961.839
TOTAL COMPREHENSIVE INCOME (LOSS)		65.433.312	7.292.929	80.043.616	78.663.073
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		65.433.312	7.292.929	80.043.616	78.663.073

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		51.357.075	-10.220.857
Profit (Loss)		67.936.116	9.211.565
Profit (Loss) from Continuing Operations		67.936.116	9.211.565
Adjustments to Reconcile Profit (Loss)		286.775.780	240.482.300
Adjustments for depreciation and amortisation expense	11,12	82.947.589	80.652.212
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-194.966	252.328
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	9	-194.966	252.328
Adjustments for provisions		27.182.255	10.570.168
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	27.182.255	10.570.168
Adjustments for Interest (Income) Expenses		34.864.848	51.291.133
Adjustments for Interest Income	21	-472.956	-1.888.849
Adjustments for interest expense	24,8	15.764.964	18.992.889
Deferred Financial Expense from Credit Purchases		-70.685.235	-348.937.726
Unearned Financial Income from Credit Sales		90.258.075	383.124.819
Adjustments for share-based payments	23	-151.075	-148.232
Adjustments for Tax (Income) Expenses	27	62.577.100	52.022.859
Adjustments for losses (gains) on disposal of non-current assets		-68.290	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	23	-68.290	0
Adjustments Related to Gain and Losses on Net Monetary Position		79.618.319	45.841.832
Changes in Working Capital		-260.627.362	-241.596.927
Adjustments for decrease (increase) in trade accounts receivable		-2.097.757.251	-2.828.238.889
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-5.367.908	-5.734.477
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-2.092.389.343	-2.822.504.412
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.968.789	-8.285
Decrease (Increase) in Other Related Party Receivables Related with Operations		-2.968.789	-8.285
Adjustments for decrease (increase) in inventories		-1.647.939	26.291.495
Decrease (Increase) in Prepaid Expenses		-3.159.280	8.125.991
Adjustments for increase (decrease) in trade accounts payable		1.824.665.633	2.570.079.862
Increase (Decrease) in Trade Accounts Payables to Related Parties		1.962.874.098	2.472.420.387
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-138.208.465	97.659.475
Increase (Decrease) in Employee Benefit Liabilities		-2.968.165	-4.399.125
Adjustments for increase (decrease) in other operating payables		0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		26.141.072	-37.237.678
Other Adjustments for Other Increase (Decrease) in Working Capital		-2.932.643	23.789.702
Decrease (Increase) in Other Assets Related with Operations		-3.047.558	-2.019.779
Increase (Decrease) in Other Payables Related with Operations		114.915	25.809.481
Cash Flows from (used in) Operations		94.084.534	8.096.938
Payments Related with Provisions for Employee Benefits	14	-29.747.316	-9.315.649
Income taxes refund (paid)	27	-12.980.143	-9.002.146
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-168.600	938.033
Proceeds from sales of property, plant, equipment and intangible assets		107.678	0
Proceeds from sales of property, plant and equipment	12,23	107.678	0
Purchase of Property, Plant, Equipment and Intangible Assets		-900.309	-1.099.048
Purchase of property, plant and equipment	12	-900.309	-1.099.048
Dividends received	23	151.075	148.232

Interest received	21	472.956	1.888.849
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-49.363.409	-45.281.055
Payments of Lease Liabilities	8	-49.363.409	-45.281.055
INFLATION EFFECT		-3.675.744	-7.572.832
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.850.678	-62.136.711
Net increase (decrease) in cash and cash equivalents		-1.850.678	-62.136.711
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		6.859.076	73.257.313
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		5.008.398	11.120.602

Previous Period
01.01.2025 - 30.06.2025

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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														
	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		19.440.000	2.031.044.352	-19.125.230	680.295.766	-19.030.467				212.560.203	-1.908.807.066	67.936.116	1.064.313.674	1.064.313.674