



KAMUYU AYDINLATMA PLATFORMU

FEDERAL MOGUL İZMİT PİSTON VE PİM ÜRETİM TESİSLERİ 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	EREN BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Federal Mogul İzmit Piston ve Pim Üretim Tesisleri A.Ş.

Yönetim Kurulu'na

Giriş

Federal Mogul İzmit Piston ve Pim Üretim Tesisleri Anonim Şirketi'nin (Şirket) 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin TMS 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 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 Standartlarına 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 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.

Eren Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Jale Akkaş

Sorumlu Denetçi

İstanbul, 7 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	3	446.032.317	411.122.542
Trade Receivables		46.690.203	38.176.019
Trade Receivables Due From Related Parties	4	45.219.100	36.811.008
Trade Receivables Due From Unrelated Parties	5	1.471.103	1.365.011
Other Receivables		3.604.690	21.745
Other Receivables Due From Related Parties	6	3.604.690	21.745
Inventories	7	72.848.145	54.362.163
Prepayments	8	5.220.407	1.944.517
Other current assets	14	1.327.906	996.755
SUB-TOTAL		575.723.668	506.623.741
Total current assets		575.723.668	506.623.741
NON-CURRENT ASSETS			
Other Receivables		0	0
Other Receivables Due From Unrelated Parties	6	0	0
Investment property	9	848.523	933.716
Property, plant and equipment	10	238.150.443	237.028.751
Right of Use Assets	11	10.461.643	9.755.033
Deferred Tax Asset	21	25.731.899	12.438.724
Total non-current assets		275.192.508	260.156.224
Total assets		850.916.176	766.779.965
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		4.383.891	3.129.552
Current Borrowings From Related Parties		4.383.891	3.129.552
Lease Liabilities	11	4.383.891	3.129.552
Trade Payables		44.948.634	32.890.592
Trade Payables to Related Parties	4	15.477.617	16.155.619
Trade Payables to Unrelated Parties	5	29.471.017	16.734.973
Employee Benefit Obligations	13	4.298.890	3.385.813
Current tax liabilities, current	21	21.629.283	5.136.893
Current provisions		14.990.365	7.733.164
Current provisions for employee benefits	13	841.556	6.364.722
Other current provisions	12	14.148.809	1.368.442
Other Current Liabilities	14	334.180	3.103.578
SUB-TOTAL		90.585.243	55.379.592
Total current liabilities		90.585.243	55.379.592
NON-CURRENT LIABILITIES			
Long Term Borrowings		7.015.812	8.079.468
Long Term Borrowings From Related Parties		7.015.812	8.079.468
Lease Liabilities	11	7.015.812	8.079.468
Non-current provisions		40.905.715	36.492.093
Non-current provisions for employee benefits	13	40.905.715	36.492.093
Total non-current liabilities		47.921.527	44.571.561
Total liabilities		138.506.770	99.951.153
EQUITY			
Equity attributable to owners of parent		712.409.406	666.828.812
Issued capital	15	14.276.790	14.276.790
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		15.166.187	22.540.552
Gains (Losses) on Revaluation and Remeasurement		15.166.187	22.540.552
Gains (Losses) on Remeasurements of Defined Benefit Plans		15.166.187	22.540.552
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		571.537.771	547.774.802
Exchange Differences on Translation		571.537.771	547.774.802
Restricted Reserves Appropriated From Profits		14.335.834	9.548.439
Prior Years' Profits or Losses		0	0
Current Period Net Profit Or Loss	15	97.092.824	72.688.229

Total equity		712.409.406	666.828.812
Total Liabilities and Equity		850.916.176	766.779.965

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	427.999.964	306.267.471	251.013.974	179.267.801
Cost of sales	16	-322.687.090	-263.486.682	-190.076.635	-153.861.764
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		105.312.874	42.780.789	60.937.339	25.406.037
GROSS PROFIT (LOSS)		105.312.874	42.780.789	60.937.339	25.406.037
General Administrative Expenses	17	-15.765.324	-16.685.194	-10.619.405	-9.516.534
Marketing Expenses	17	-7.295.587	-4.225.741	-4.196.752	-2.686.901
Other Income from Operating Activities	18	19.470.012	18.576.048	11.986.252	11.979.625
Other Expenses from Operating Activities	18	-14.981.245	-6.126.269	-4.873.570	-1.671.269
PROFIT (LOSS) FROM OPERATING ACTIVITIES		86.740.730	34.319.633	53.233.864	23.510.958
Investment Activity Income	19	16.152.903	13.554.554	8.259.845	7.010.132
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		102.893.633	47.874.187	61.493.709	30.521.090
Finance income	20	14.149.961	6.708.261	6.839.405	3.153.861
Finance costs	20	-10.240.579	-3.786.629	-1.621.600	-382.801
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		106.803.015	50.795.819	66.711.514	33.292.150
Tax (Expense) Income, Continuing Operations		-9.710.191	-22.140.476	-13.013.680	-20.194.279
Current Period Tax (Expense) Income	21	-34.848.828	-29.873.286	-20.933.039	-18.085.702
Deferred Tax (Expense) Income	21	25.138.637	7.732.810	7.919.359	-2.108.577
PROFIT (LOSS) FROM CONTINUING OPERATIONS		97.092.824	28.655.343	53.697.834	13.097.871
PROFIT (LOSS)		97.092.824	28.655.343	53.697.834	13.097.871
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		97.092.824	28.655.343	53.697.834	13.097.871
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına (kayıp) / kazanç (kr)</i>	22	0,06800000	0,02000000	0,03800000	0,00900000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-7.374.365	7.530.736	-18.038.894	681.791
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-9.832.487	10.040.981	-24.051.859	909.054
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	21	2.458.122	-2.510.245	6.012.965	-227.263
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		23.762.969	117.776.559	30.053.008	68.269.697
Exchange Differences on Translation of Foreing Operations		23.762.969	117.776.559	30.053.008	68.269.697
OTHER COMPREHENSIVE INCOME (LOSS)		16.388.604	125.307.295	12.014.114	68.951.488
TOTAL COMPREHENSIVE INCOME (LOSS)		113.481.428	153.962.638	65.711.948	82.049.359
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		113.481.428	153.962.638	65.711.948	82.049.359

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		82.330.040	20.429.269
Profit (Loss)		97.092.824	28.655.343
Adjustments to Reconcile Profit (Loss)		28.404.496	39.163.486
Adjustments for depreciation and amortisation expense	10-11	6.457.104	9.908.130
Adjustments for provisions		13.497.066	7.623.947
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	716.699	549.578
Adjustments for (Reversal of) Other Provisions		12.780.367	7.074.369
Adjustments for Interest (Income) Expenses		-519.304	-1.128.226
Adjustments for Interest Income	20	-3.121.433	-2.980.028
Adjustments for interest expense	10-11	2.602.129	1.851.802
Adjustments for unrealised foreign exchange losses (gains)		-740.561	619.159
Adjustments for Tax (Income) Expenses	21	9.710.191	22.140.476
Adjustments for losses (gains) on disposal of non-current assets	19	0	0
Changes in Working Capital		-23.988.431	-30.973.094
Adjustments for decrease (increase) in trade accounts receivable		-8.514.184	-15.488
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4-5	-8.408.092	344.186
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4-5	-106.092	-359.674
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.582.945	-2.264.079
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-3.582.945	-2.264.079
Adjustments for decrease (increase) in inventories	7	-18.485.982	-21.883.058
Decrease (Increase) in Prepaid Expenses	8	-3.275.890	-1.668.091
Adjustments for increase (decrease) in trade accounts payable		12.058.042	-2.434.427
Increase (Decrease) in Trade Accounts Payables to Related Parties	4-5	-678.002	-6.676.744
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4-5	12.736.044	4.242.317
Increase (Decrease) in Employee Benefit Liabilities	13	913.077	123.632
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.100.549	-2.831.583
Decrease (Increase) in Other Assets Related with Operations	14	-331.151	6.749.436
Increase (Decrease) in Other Payables Related with Operations	14	-2.769.398	-9.581.019
Cash Flows from (used in) Operations		101.508.889	36.845.735
Payments Related with Provisions for Employee Benefits	13	0	-1.056.457
Income taxes refund (paid)	21	-19.178.849	-15.360.009
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-317.003	-605.871
Purchase of Property, Plant, Equipment and Intangible Assets		-317.003	-605.871
Purchase of property, plant and equipment	10	-317.003	-605.871
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-66.389.029	-8.459.571
Payments of Lease Liabilities		-1.609.628	-1.373.488
Dividends Paid	15	-67.900.834	-10.066.111
Interest Received	20	3.121.433	2.980.028
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		15.624.008	11.363.827
Effect of exchange rate changes on cash and cash equivalents		19.285.767	82.114.313
Net increase (decrease) in cash and cash equivalents		34.909.775	93.478.140
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		411.122.542	207.171.167
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		446.032.317	300.649.307

Footnote Reference	Equity								Non-controlling interests [member]
	Equity attributable to owners of parent [member]								
	Issued 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]	Exchange Differences on Translation	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

Current Period			0	0	0		-2.410.044	-65.490.790	0	-67.900.834		-67.900.834
01.01.2026 - 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		14.276.790	15.166.187	571.537.771		14.335.834	0	97.092.824	712.409.406		712.409.406