



KAMUYU AYDINLATMA PLATFORMU

YAYLA ENERJİ ÜRETİM TURİZM VE İNŞAAT TİCARET 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	KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

YAYLA ENERJİ ÜRETİM TURİZM ve İNŞAAT TİCARET A.Ş.

Yönetim Kurulu'na

1. Giriş

YAYLA ENERJİ ÜRETİM TURİZM ve İNŞAAT TİCARET A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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.

2. 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

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

07 Ağustos 2026

ALİ OSMAN EFLATUN

Sorumlu Denetçi

KARAR BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Member Firm of Abacus

Ankara,

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]	3.125.304	2.439.342
Trade Receivables	[5]	555.903	1.117.454
Trade Receivables Due From Unrelated Parties		555.903	1.117.454
Other Receivables	[6]	21.710	338.225
Other Receivables Due From Related Parties		0	316.258
Other Receivables Due From Unrelated Parties		21.710	21.967
Inventories	[7]	297.772	2.406.271
Prepayments	[8]	1.002.839	8.060.801
Prepayments to Unrelated Parties		1.002.839	8.060.801
Current Tax Assets	[9]	52.702	85.875
Other current assets	[10]	647.752	789.278
Other Current Assets Due From Unrelated Parties		647.752	789.278
SUB-TOTAL		5.703.982	15.237.246
Total current assets		5.703.982	15.237.246
NON-CURRENT ASSETS			
Other Receivables	[6]	640.070	640.070
Other Receivables Due From Unrelated Parties		640.070	640.070
Investment property	[11]	412.813.238	412.813.238
Property, plant and equipment	[12]	632.923.683	640.184.099
Buildings		535.843.726	542.299.675
Machinery And Equipments		683.886	766.951
Fixtures and fittings		3.978.097	4.699.499
Construction in Progress		92.417.974	92.417.974
Intangible assets and goodwill	[13]	210.461	259.028
Other intangible assets		210.461	259.028
Total non-current assets		1.046.587.452	1.053.896.435
Total assets		1.052.291.434	1.069.133.681
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities	[4]		475.832
Other Miscellaneous Financial Liabilities			475.832
Trade Payables	[5]	1.675.789	2.131.232
Trade Payables to Unrelated Parties		1.675.789	2.131.232
Employee Benefit Obligations	[14]	2.136.179	347.046
Other Payables	[6]	456.585	2.111.986
Other Payables to Related Parties		0	1.806.808
Other Payables to Unrelated Parties		456.585	305.178
Deferred Income Other Than Contract Liabilities	[8]	4.881.235	16.939.057
Deferred Income Other Than Contract Liabilities from Unrelated Parties		4.881.235	16.939.057
Current provisions	[15]	294.522	283.605
Current provisions for employee benefits		260.522	229.435
Other current provisions		34.000	54.170
Other Current Liabilities	[10]	484.891	600.113
Other Current Liabilities to Unrelated Parties		484.891	600.113
SUB-TOTAL		9.929.201	22.888.871
Total current liabilities		9.929.201	22.888.871
NON-CURRENT LIABILITIES			
Other Payables	[6]	8.625.379	20.961.573
Other Payables to Related Parties		8.252.781	20.557.798
Other Payables to Unrelated parties		372.598	403.775
Deferred Income Other Than Contract Liabilities	[8]	1.106.084	656.738
Deferred Income Other Than Contract Liabilities from Unrelated Parties		1.106.084	656.738
Non-current provisions	[15]	2.409.253	2.169.981
Non-current provisions for employee benefits		2.409.253	2.169.981
Deferred Tax Liabilities	[16]	78.637.345	51.878.944
Total non-current liabilities		90.778.061	75.667.236

Total liabilities		100.707.262	98.556.107
EQUITY			
Equity attributable to owners of parent		951.584.172	970.577.574
Issued capital	[18]	49.875.000	49.875.000
Inflation Adjustments on Capital	[18]	593.531.452	593.531.452
Share Premium (Discount)	[19]	216.303.845	216.303.845
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[20]	147.089.599	147.111.869
Gains (Losses) on Revaluation and Remeasurement		147.089.599	147.111.869
Increases (Decreases) on Revaluation of Property, Plant and Equipment		147.359.530	147.359.530
Gains (Losses) on Remeasurements of Defined Benefit Plans		-269.931	-247.661
Restricted Reserves Appropriated From Profits	[21]	5.195.337	5.195.337
Legal Reserves		5.195.337	5.195.337
Prior Years' Profits or Losses	[22]	-41.439.929	-32.837.026
Current Period Net Profit Or Loss		-18.971.132	-8.602.903
Total equity		951.584.172	970.577.574
Total Liabilities and Equity		1.052.291.434	1.069.133.681

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	[23]	79.787.183	99.889.867	4.845.583	6.297.587
Cost of sales	[23]	-66.342.447	-92.698.619	-682.813	-18.145.210
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		13.444.736	7.191.248	4.162.770	-11.847.623
GROSS PROFIT (LOSS)		13.444.736	7.191.248	4.162.770	-11.847.623
General Administrative Expenses	[24]	-12.499.298	-4.384.861	-8.233.962	766.533
Other Income from Operating Activities	[25]	581.448	1.227.581	-4.352.652	999.335
Other Expenses from Operating Activities	[25]	-2.285.470	-4.959.022	-1.031.862	-4.415.908
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-758.584	-925.054	-9.455.706	-14.497.663
Investment Activity Income	[26]	4.010.601	10.060.321	1.816.754	2.502.370
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.252.017	9.135.267	-7.638.952	-11.995.293
Finance income	[27]	0	238.440	-73.955	63.524
Finance costs	[27]	-507.463	-753.189	-261.564	2.842.009
Gains (losses) on net monetary position	[27]	5.050.138	38.642.644	1.086.918	-522.251
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		7.794.692	47.263.162	-6.887.553	-9.612.011
Tax (Expense) Income, Continuing Operations		-26.765.824	-38.865.640	-8.053.362	-6.583.981
Deferred Tax (Expense) Income	[28]	-26.765.824	-38.865.640	-8.053.362	-6.583.981
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-18.971.132	8.397.522	-14.940.915	-16.195.992
PROFIT (LOSS)		-18.971.132	8.397.522	-14.940.915	-16.195.992
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-18.971.132	8.397.522	-14.940.915	-16.195.992
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-22.270	-30.383	-272.969	292.167
Gains (Losses) on Remeasurements of Defined Benefit Plans	[20]	-29.693	-40.510	-363.959	389.558
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.423	10.127	90.990	-97.391
Deferred Tax (Expense) Income	[20]	7.423	10.127	90.990	-97.391
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-22.270	-30.383	-272.969	292.167
TOTAL COMPREHENSIVE INCOME (LOSS)		-18.993.402	8.367.139	-15.213.884	-15.903.825
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-18.993.402	8.367.139	-15.213.884	-15.903.825

Statement of cash flows (Direct 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 (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		7.924.417	-501.939
Cash Receipts From Operating Activities		80.928.566	101.507.339
Receipts from sales of goods and rendering of services	[5,23]	80.050.059	100.438.673
Receipts from Interest, Fees, Premiums, Commissions and Other Revenue	[25]	743.770	785.479
Other cash receipts from operating activities	[6]	134.737	283.187
Cash Payments From Operating Activities		-73.437.213	-93.658.979
Payments to suppliers for goods and services	[5,23]	-71.695.426	-88.433.432
Cash Payments from Interest, Fees, Commissions and other revenues	[25]	-1.414.953	-4.472.800
Payments to and on behalf of employees	[14]	-17.675	-251.560
Other cash payments from operating activities	[6]	-309.159	-501.187
Net Cash Flows From (Used in) Operations		7.491.353	7.848.360
Interest paid	[27]	-507.463	-778.734
Interest received	[27]	402.323	156.628
Income taxes refund (paid)	[9]	33.173	-15.679
Other inflows (outflows) of cash		-4.422.277	-13.072.121
Inflation Effect On Operating Activities	[27]	4.927.308	5.359.607
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		5.694.357	21.729.505
Proceeds from sales of property, plant, equipment and intangible assets		2.269.688	0
Proceeds from sales of property, plant and equipment		2.269.688	0
Purchase of Property, Plant, Equipment and Intangible Assets		-183.609	-235.540
Purchase of property, plant and equipment		-183.609	-235.540
Other inflows (outflows) of cash		3.608.278	21.965.045
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-12.464.591	-13.875.550
Repayments of borrowings		-475.832	-4.315.883
Loan Repayments	[4]		-4.315.883
Cash Outflows from Other Financial Liabilities		-475.832	
Decrease in Other Payables to Related Parties	[6]	-11.988.759	-9.559.667
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.154.183	7.352.016
Net increase (decrease) in cash and cash equivalents		1.154.183	7.352.016
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[3]	2.439.342	1.780.925
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-468.221	-204.651
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		3.125.304	8.928.290

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		49.875.000	593.531.451	216.303.846	146.571.056	-245.332				5.195.337	63.014.692	-95.851.722	978.394.328		978.394.328
	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											-95.851.722	95.851.722			
	Total Comprehensive Income (Loss)						-30.383						8.397.522	8.367.139		8.367.139
	Profit (loss)												8.397.522	8.397.522		8.397.522
	Other Comprehensive Income (Loss)	[20]					-30.383							-30.383		-30.383
	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		49.875.000	593.531.451	216.303.846	146.571.056	-275.715				5.195.337	-32.837.030	8.397.522	986.761.467		986.761.467	
Statement of changes in equity (abstract)																
Statement of changes in equity (line items)																
Equity at beginning of period		49.875.000	593.531.452	216.303.845	147.359.530	-247.661				5.195.337	-32.837.026	-8.602.903	970.577.574		970.577.574	
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												-8.602.903	8.602.903	-18.993.402	-18.993.402	
Total Comprehensive Income (Loss)						-22.270							-18.971.132	-18.971.132	-18.971.132	
Profit (loss)													-18.971.132	-22.270	-22.270	
Other Comprehensive Income (Loss)	[20]					-22.270										
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														
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	Increase (decrease) through other changes, equity														
	Equity at end of period		49.875.000	593.531.452	216.303.845	147.359.530	-269.931			5.195.337	-41.439.929	-18.971.132	951.584.172		951.584.172