



KAMUYU AYDINLATMA PLATFORMU

HAT-SAN GEMİ İNŞAA BAKIM ONARIM DENİZ NAKLİYAT SANAYİ VE 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	AKC BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI BAĞIMSIZ DENETİM RAPORU

Hat-San Gemi İnşaa Bakım Onarım Deniz Nakliyat Sanayi ve Ticaret A.Ş.

Yönetim Kurulu ve Genel Kurulu'na

İstanbul, Türkiye

A. Finansal Tabloların Bağımsız Denetimi

1. Giriş

Hat-San Gemi İnşaa Bakım Onarım Deniz Nakliyat Sanayi ve Ticaret A.Ş. ("Şirket")'nin 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı bağımsız denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı bağımsız denetime dayanarak söz konusu ara dönem finansal tablolara ilişkin bir sonuç bildirmektir.

2. Sınırlı Bağımsız Denetimin Kapsamı

Yaptığımız sınırlı bağımsız 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 bağımsız denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı bağımsız denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı bağımsız 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 bağımsız 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 bağımsız denetimimize göre; Hat-San Gemi İnşaa Bakım Onarım Deniz Nakliyat Sanayi ve Ticaret A.Ş.'nin ilişikteki ara dönem finansal bilgilerinin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

AKC Bağımsız Denetim A.Ş.

An independent member of the INAA Group

Hüseyin AKCAN

Sorumlu Denetçi

İstanbul, 07 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	577.431.534	554.324.553
Financial Investments	5	43.200.474	46.223.203
Trade Receivables	7	98.061.035	38.191.853
Trade Receivables Due From Related Parties	3,7	2.020.215	9.249.055
Trade Receivables Due From Unrelated Parties	7	96.040.820	28.942.798
Other Receivables		34.221.768	21.420.847
Other Receivables Due From Related Parties	3,8	1.020.907	1.202.205
Other Receivables Due From Unrelated Parties	8	33.200.861	20.218.642
Inventories	9	573.197.243	737.342.452
Prepayments		296.851.469	125.113.881
Prepayments to Related Parties	3,10	19.950.810	7.547.653
Prepayments to Unrelated Parties	10	276.900.659	117.566.228
Current Tax Assets	26	803.318	14.351.097
Other current assets	11	270.708.518	310.304.906
SUB-TOTAL		1.894.475.359	1.847.272.792
Total current assets		1.894.475.359	1.847.272.792
NON-CURRENT ASSETS			
Financial Investments	5	169.276.681	169.276.681
Trade Receivables		0	0
Other Receivables	8	394.837	464.954
Other Receivables Due From Unrelated Parties		394.837	464.954
Property, plant and equipment	12	6.903.981.105	7.023.245.315
Right of Use Assets	14	53.040.264	61.184.182
Intangible assets and goodwill	13	400.960	597.900
Other intangible assets		400.960	597.900
Prepayments	10	460.578	746.497
Total non-current assets		7.127.554.425	7.255.515.529
Total assets		9.022.029.784	9.102.788.321
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		390.553	375.899
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties	6	390.553	375.899
Other short-term borrowings	6	390.553	375.899
Current Portion of Non-current Borrowings		426.576.086	322.418.430
Current Portion of Non-current Borrowings from Related Parties		7.080.085	10.971.996
Lease Liabilities	6	7.080.085	10.971.996
Current Portion of Non-current Borrowings from Unrelated Parties	6	419.496.001	311.446.434
Bank Loans	6	410.028.533	292.840.823
Lease Liabilities	6	9.467.468	18.605.611
Trade Payables		212.226.863	763.351.750
Trade Payables to Related Parties	3,7	3.727.338	4.980.325
Trade Payables to Unrelated Parties	7	208.499.525	758.371.425
Employee Benefit Obligations	17	52.205.380	63.063.218
Other Payables	8	1.265.120	900.801
Other Payables to Related Parties	3,8	1.265.120	900.801
Contract Liabilities	15	1.024.265.494	204.415.193
Contract Liabilities from Ongoing Construction Contracts	15	1.024.265.494	204.415.193
Current provisions		52.514.260	53.055.153
Current provisions for employee benefits	16	18.624.338	15.074.698
Other current provisions	16	33.889.922	37.980.455
Other Current Liabilities	11	71.380.649	54.603.756
SUB-TOTAL		1.840.824.405	1.462.184.200
Total current liabilities		1.840.824.405	1.462.184.200
NON-CURRENT LIABILITIES			

Long Term Borrowings	6	442.488.737	474.535.475
Long Term Borrowings From Related Parties		35.587.948	44.016.217
Lease Liabilities		35.587.948	44.016.217
Long Term Borrowings From Unrelated Parties		406.900.789	430.519.258
Bank Loans		406.900.789	427.712.884
Lease Liabilities		0	2.806.374
Non-current provisions		26.179.018	21.727.500
Non-current provisions for employee benefits	16	26.179.018	21.727.500
Deferred Tax Liabilities	26	249.723.493	310.961.416
Total non-current liabilities		718.391.248	807.224.391
Total liabilities		2.559.215.653	2.269.408.591
EQUITY			
Equity attributable to owners of parent		6.462.814.131	6.833.379.730
Issued capital	19	221.500.000	221.500.000
Inflation Adjustments on Capital	19	730.513.253	730.513.253
Share Premium (Discount)	19	1.768.643.417	1.768.643.417
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		655.640	382.285
Gains (Losses) on Revaluation and Remeasurement		655.640	382.285
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	655.640	382.285
Restricted Reserves Appropriated From Profits		130.529.557	130.529.557
Legal Reserves	19,3	130.529.557	130.529.557
Prior Years' Profits or Losses	19,5	3.981.811.218	4.207.141.400
Current Period Net Profit Or Loss	27	-370.838.954	-225.330.182
Total equity		6.462.814.131	6.833.379.730
Total Liabilities and Equity		9.022.029.784	9.102.788.321

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	21	1.368.641.101	2.190.337.832	640.220.124	1.304.894.232
Cost of sales	21	-1.720.292.859	-1.865.740.319	-896.801.579	-1.048.595.507
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-351.651.758	324.597.513	-256.581.455	256.298.725
GROSS PROFIT (LOSS)		-351.651.758	324.597.513	-256.581.455	256.298.725
General Administrative Expenses	22	-55.884.814	-32.728.177	-36.082.211	-13.381.282
Marketing Expenses	22	-59.645.407	-73.895.133	-28.783.876	-47.269.010
Other Income from Operating Activities	23	104.845.600	242.719.242	61.543.305	89.906.082
Other Expenses from Operating Activities	23	-69.366.114	-101.888.660	-43.853.806	-27.731.092
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-431.702.493	358.804.785	-303.758.043	257.823.423
Investment Activity Income	24	16.179.875	145.879.987	7.620.194	60.902.629
Investment Activity Expenses	24	-306.890	-50.821	-306.890	-50.010
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-415.829.508	504.633.951	-296.444.739	318.676.042
Finance costs	25	-89.847.494	-76.470.563	-35.741.048	-39.055.530
Gains (losses) on net monetary position	29	73.509.007	-143.013.462	50.690.637	-37.973.015
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-432.167.995	285.149.926	-281.495.150	241.647.497
Tax (Expense) Income, Continuing Operations		61.329.041	-22.736.236	-14.240.841	-74.111.509
Current Period Tax (Expense) Income	26	0	-46.108.838	0	-26.869.256
Deferred Tax (Expense) Income	26	61.329.041	23.372.602	-14.240.841	-47.242.253
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-370.838.954	262.413.690	-295.735.991	167.535.988
PROFIT (LOSS)		-370.838.954	262.413.690	-295.735.991	167.535.988
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-370.838.954	262.413.690	-295.735.991	167.535.988
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)</i>	18	-1,67420000	1,18470000	-0,37310000	0,47130000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		273.355	51.789	802.225	-82.537
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	364.473	69.053	1.069.632	-105.396
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-91.118	-17.264	-267.407	22.859
Deferred Tax (Expense) Income	26	-91.118	-17.264	-267.407	22.859
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		273.355	51.789	802.225	-82.537
TOTAL COMPREHENSIVE INCOME (LOSS)		-370.565.599	262.465.479	-294.933.766	167.453.451
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-370.565.599	262.465.479	-294.933.766	167.453.451

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		237.555.083	259.943.490
Profit (Loss)		-370.838.954	262.413.690
Adjustments to Reconcile Profit (Loss)		366.029.899	257.729.431
Adjustments for depreciation and amortisation expense	12,13,14	303.184.444	207.979.917
Adjustments for provisions		2.283.009	-22.062.029
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	6.373.542	6.028.894
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-4.090.533	-28.090.923
Adjustments for Interest (Income) Expenses		38.296.973	-97.785.786
Adjustments for Interest Income		-9.845.161	-165.918.830
Adjustments for interest expense		48.142.134	68.133.044
Adjustments for fair value losses (gains)		0	0
Adjustments for Tax (Income) Expenses	26	-61.329.041	22.736.236
Adjustments for losses (gains) on disposal of non-current assets		0	-2.793.961
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		0	-2.793.961
Adjustments Related to Gain and Losses on Net Monetary Position		83.594.514	149.655.054
Changes in Working Capital		230.373.910	-272.212.490
Adjustments for decrease (increase) in trade accounts receivable	7	-72.690.085	784.077.756
Decrease (Increase) in Trade Accounts Receivables from Related Parties		7.228.840	3.945.694
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-79.918.925	780.132.062
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8,10,12	-144.586.085	-379.122.356
Decrease (Increase) in Other Related Party Receivables Related with Operations	3,8	-12.221.859	-5.258.889
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8,10	-132.364.226	-373.863.467
Adjustments for Decrease (Increase) in Contract Assets		0	-123.164.977
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		0	-123.164.977
Adjustments for decrease (increase) in inventories	9	164.145.209	-196.831.980
Adjustments for increase (decrease) in trade accounts payable	7	-546.178.444	-7.649.240
Increase (Decrease) in Trade Accounts Payables to Related Parties	3,7	-1.252.987	-2.357.368
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-544.925.457	-5.291.872
Adjustments for Increase (Decrease) in Contract Liabilities		819.850.301	-548.360.332
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		819.850.301	-548.360.332
Adjustments for increase (decrease) in other operating payables		9.833.014	198.838.639
Increase (Decrease) in Other Operating Payables to Related Parties	3,8	364.319	238.960
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8,10	9.468.695	198.599.679
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		225.564.855	247.930.631
Payments Related with Provisions for Employee Benefits		-1.648.669	-298.906
Income taxes refund (paid)	26	13.638.897	12.311.765
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-167.657.929	-331.923.959
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		3.022.729	389.200.588
Proceeds from sales of property, plant, equipment and intangible assets	12,13	0	2.961.220
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	-175.579.376	-862.971.672
Interest received	25	4.898.718	125.049.078

Other inflows (outflows) of cash		0	13.836.827
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		36.804.341	-264.575.597
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings	6	72.125.572	-206.381.585
Proceeds from Loans	6	72.125.572	-206.381.585
Interest paid		-35.321.231	-58.194.012
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		106.701.495	-336.556.066
Net increase (decrease) in cash and cash equivalents		106.701.495	-336.556.066
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	554.324.553	1.047.194.190
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-83.594.514	-149.655.052
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	577.431.534	560.983.072

[illegible]

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														0
	Equity at end of period		221.500.000	730.513.253	1.768.643.417	655.640			130.529.557	3.981.811.218	-370.838.954	6.462.814.131		6.462.814.131	