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KAMUYU AYDINLATMA PLATFORMU

İZDEMİR ENERJİ ELEKTRİK ÜRETİM A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Statements for the Accounting Period 01.01.2026 - 30.06.2026

Independet Audit Comment

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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

İzdemir Enerji Elektrik Üretim Anonim Şirketi Yönetim Kurulu'na

Giriş

İzdemir Enerji Elektrik Üretim Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun , özet özkaynaklar değişim tablosunun, 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 Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve 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 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, İzdemir Enerji Elektrik Üretim Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık hesap dönemine ilişkin finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Erman Durmaz, SMMM

Sorumlu Denetçi

7 Ağustos 2026

İstanbul, Türkiye

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	27.165.440	1.579.933.794
Financial Investments		653.178.288	526.535.559
Trade Receivables	5	848.490.101	695.473.019
Trade Receivables Due From Related Parties	3	713.032.948	517.787.901
Trade Receivables Due From Unrelated Parties	5	135.457.153	177.685.118
Other Receivables	6	1.870.440	1.813.883
Inventories	7	1.922.650.689	1.395.858.162
Prepayments	8	169.679.064	92.523.885
Other current assets	13	41.133.754	8.793.865
SUB-TOTAL		**3.664.167.776**	**4.300.932.167**
Total current assets		**3.664.167.776**	**4.300.932.167**
NON-CURRENT ASSETS			
Financial Investments		3.340.812	3.340.812
Property, plant and equipment	9	17.123.695.709	17.306.281.803
Right of Use Assets		16.176.493	13.332.220
Intangible assets and goodwill	10	1.680.253	1.934.049
Prepayments	8	45.289.565	97.550.299
Deferred Tax Asset		0	0
Total non-current assets		**17.190.182.832**	**17.422.439.183**
Total assets		**20.854.350.608**	**21.723.371.350**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	23	7.020.839	9.475.148
Current Portion of Non-current Borrowings	23	329.150.927	348.550.191
Trade Payables	5	205.324.889	87.521.167
Trade Payables to Related Parties	3	40.076.300	95.071
Trade Payables to Unrelated Parties	5	165.248.589	87.426.096
Employee Benefit Obligations	12	71.603.944	65.871.245
Other Payables	6	1.084.320	4.465.199
Other Current Liabilities	13	13.099.502	34.908.179
SUB-TOTAL		**627.284.421**	**550.791.129**
Total current liabilities		**627.284.421**	**550.791.129**
NON-CURRENT LIABILITIES			
Long Term Borrowings	23	713.097.476	895.089.319
Deferred Income Other Than Contract Liabilities	0	5.107.410	0
Non-current provisions	12	76.590.286	74.167.198
Non-current provisions for employee benefits	12	76.590.286	74.167.198
Deferred Tax Liabilities	20	125.645.023	255.039.424
Total non-current liabilities		**920.440.195**	**1.224.295.941**
Total liabilities		**1.547.724.616**	**1.775.087.070**
EQUITY			
Equity attributable to owners of parent		19.306.625.992	19.948.284.280
Issued capital	14	2.443.750.000	2.443.750.000
Inflation Adjustments on Capital	14	4.310.546.599	4.310.546.599
Share Premium (Discount)		3.370.730.495	3.370.730.495
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	14	489.464.503	393.892.512
Gains (Losses) on Revaluation and Remeasurement		489.464.503	393.892.512
Increases (Decreases) on Revaluation of Property, Plant and Equipment		501.297.400	405.243.498
Gains (Losses) on Remeasurements of Defined Benefit Plans		-11.832.897	-11.350.986
Restricted Reserves Appropriated From Profits	14	49.571.306	49.571.306
Prior Years' Profits or Losses	14	9.397.843.890	8.561.251.610
Current Period Net Profit Or Loss		-755.280.801	818.541.758
Total equity		**19.306.625.992**	**19.948.284.280**
Total Liabilities and Equity		**20.854.350.608**	**21.723.371.350**

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	15	2.676.301.041	4.974.770.871	772.120.828	2.439.018.039
Cost of sales	15	-3.435.259.373	-4.573.039.952	-1.553.208.599	-2.364.011.962
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-758.958.332	401.730.919	-781.087.771	75.006.077
GROSS PROFIT (LOSS)		-758.958.332	401.730.919	-781.087.771	75.006.077
General Administrative Expenses	16	-105.392.396	-125.414.094	-44.592.911	-63.039.836
Other Income from Operating Activities	17	175.003.424	104.931.022	116.401.262	35.481.062
Other Expenses from Operating Activities	17	-6.734.505	-16.604.683	-4.468.247	48.673.052
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-696.081.809	364.643.164	-713.747.667	96.120.355
Investment Activity Income	18	147.015.374	42.745.051	9.976.239	9.172.249
Investment Activity Expenses	18	0	-14.911.467	80.610.089	130.007.051
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-549.066.435	392.476.748	-623.161.339	235.299.655
Finance income	19	68.840.956	0	68.831.690	-907.778
Finance costs	19	-163.283.830	-319.505.903	-84.280.768	-227.766.061
Gains (losses) on net monetary position	21	-126.900.830	-247.605.175	-12.468.075	-206.597.608
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-770.410.139	-174.634.330	-651.078.492	-199.971.792
Tax (Expense) Income, Continuing Operations		15.129.338	-159.543.225	500.654.010	319.378.369
Current Period Tax (Expense) Income	20	0	0	0	0
Deferred Tax (Expense) Income	20	15.129.338	-159.543.225	500.654.010	319.378.369
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-755.280.801	-334.177.555	-150.424.482	119.406.577
PROFIT (LOSS)		-755.280.801	-334.177.555	-150.424.482	119.406.577
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-755.280.801	-334.177.555	-150.424.482	119.406.577
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	22	-0,31000000	-0,14000000	-0,06000000	0,05000000

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)		-755.280.801	-334.177.555	-150.424.482	119.406.577
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**113.622.513**	**522.615**	**110.702.927**	**-2.100.501**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-642.550	696.820	-4.535.326	-2.800.669
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		114.265.063	-174.205	115.238.253	700.168
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**113.622.513**	**522.615**	**110.702.927**	**-2.100.501**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-641.658.288**	**-333.654.940**	**-39.721.555**	**117.306.076**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-641.658.288	-333.654.940	-39.721.555	117.306.076

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		**-1.133.138.407**	**507.107.591**
Profit (Loss)		-755.280.801	-334.177.555
Adjustments to Reconcile Profit (Loss)		**513.496.650**	**678.332.802**
Adjustments for depreciation and amortisation expense		450.016.340	340.945.116
Adjustments for provisions	12	18.938.379	17.583.290
Adjustments for Interest (Income) Expenses	18,19	-132.410.113	43.682.305
Adjustments for unrealised foreign exchange losses (gains)		85.210.160	136.297.381
Adjustments for fair value losses (gains)	18	-51.625.460	14.854.919
Adjustments for Fair Value Losses (Gains) of Financial Assets		-51.625.460	14.854.919
Adjustments for Tax (Income) Expenses	20	-15.129.338	159.543.225
Adjustments for losses (gains) on disposal of non-current assets		0	56.549
Other adjustments for which cash effects are investing or financing cash flow		20.556.619	0
Other adjustments to reconcile profit (loss)		137.940.063	-34.629.983
Changes in Working Capital		**-870.876.912**	**170.294.117**
Adjustments for decrease (increase) in trade accounts receivable		-385.812.746	392.115.411
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-330.116	-1.483.312
Adjustments for decrease (increase) in inventories		-526.792.527	-719.523.643
Adjustments for increase (decrease) in trade accounts payable		136.914.811	62.475.273
Adjustments for increase (decrease) in other operating payables		-2.707.462	-624.738
Other Adjustments for Other Increase (Decrease) in Working Capital		-92.148.872	437.335.126
Cash Flows from (used in) Operations		**-1.112.661.063**	**514.449.364**
Payments Related with Provisions for Employee Benefits	12	-5.108.141	-1.744.406
Income taxes refund (paid)		-15.369.203	-5.597.367
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-202.104.781**	**-1.414.710.704**
Proceeds from sales of property, plant, equipment and intangible assets		0	1.167.051
Proceeds from sales of property, plant and equipment		0	1.167.051
Purchase of Property, Plant, Equipment and Intangible Assets		-222.477.425	-736.084.130
Purchase of property, plant and equipment		-222.477.425	-736.084.130
Cash advances and loans made to other parties		0	-722.538.676
Interest received		95.389.914	42.745.051
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-75.017.270	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-100.398.319**	**435.554.864**
Proceeds from borrowings		226.086	604.430.640
Repayments of borrowings		-111.285.182	-109.839.690
Payments of Lease Liabilities		-5.078.826	-4.320.499
Interest paid		-53.058.626	-54.715.587
Interest Received		68.798.229	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.435.641.507	-472.048.249
Effect of exchange rate changes on cash and cash equivalents		-128.028.007	15.266.788
Net increase (decrease) in cash and cash equivalents		-1.563.669.514	-456.781.461
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**1.579.933.794**	**555.673.842**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**16.264.280**	**98.892.381**

Statement of changes in equity [abstract]

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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
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		2.443.750.000	4.310.546.599	3.370.730.495	415.253.016	-42.301.767			49.571.306	9.996.203.933	-1.431.609.384	19.112.144.198		19.112.144.198
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers					-20.574.867					-1.411.034.517	1.431.609.384			0
	Total Comprehensive Income (Loss)														0
	Profit (loss)											-334.177.555	-334.177.555		-334.177.555
	Other Comprehensive Income (Loss)						522.615						522.615		522.615
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														0
	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		2.443.750.000	4.310.546.599	3.370.730.495	394.678.149	-41.779.152			49.571.306	8.585.169.416	-334.177.555	18.778.489.258		18.778.489.258
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		2.443.750.000	4.310.546.599	3.370.730.495	405.243.498	-11.350.986			49.571.306	8.561.251.610	818.541.758	19.948.284.280		19.948.284.280
	Adjustments Related to Accounting Policy Changes														0
	Adjustments Related to Required Changes in Accounting Policies														0
	Adjustments Related to Voluntary Changes in Accounting Policies														0
	Adjustments Related to Errors														0
	Other Restatements														0
	Restated Balances														0
	Transfers					-18.050.522					836.592.280	-818.541.758			0
	Total Comprehensive Income (Loss)														0
	Profit (loss)											-755.280.801	-755.280.801		-755.280.801
	Other Comprehensive Income (Loss)					114.104.424	-481.911						113.622.513		113.622.513
	Issue of equity														0
	Capital Decrease														0
	Capital Advance														0
	Effect of Merger or Liquidation or Division														0
	Effects of Business Combinations Under Common Control														0
	Advance Dividend Payments														0
	Dividends Paid														

Current Period 01.01.2026 - 30.06.2026															0
	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		**2.443.750.000**	**4.310.546.599**	**3.370.730.495**	**501.297.400**	**-11.832.897**			**49.571.306**	**9.397.843.890**	**-755.280.801**	**19.306.625.992**		**19.306.625.992**