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KAMUYU AYDINLATMA PLATFORMU

OTOSOR OTOMOTİV A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENGE ANKARA BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Otosor Otomotiv Anonim Şirketi Yönetim Kurulu'na

Giriş

Otosor Otomotiv Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet 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 Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 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.

DENGE ANKARA BAĞIMSIZ DENETİM YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.

MAZARS Üyesi

Taner ALTAN, YMM

Sorumlu Denetçi

Ankara, 10 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.a	305.593	640.281.546
Financial Investments	3.b	251.980	296.731
Trade Receivables		10.958.237.730	8.233.869.976
Trade Receivables Due From Related Parties	25.a	55.084	
Trade Receivables Due From Unrelated Parties	4	10.958.182.646	8.233.869.976
Receivables From Financial Sector Operations		0	0
Other Receivables		406.902	119.928
Other Receivables Due From Unrelated Parties	5	406.902	119.928
Contract Assets		0	0
Derivative Financial Assets		0	0
Inventories	6	421.363.385	700.144.580
Prepayments	7	199.282.415	229.398.165
Other current assets	8	9.255	102.735
SUB-TOTAL		**11.579.857.260**	**9.804.213.661**
Total current assets		**11.579.857.260**	**9.804.213.661**
NON-CURRENT ASSETS			
Financial Investments		0	0
Trade Receivables		1.414.215.035	3.023.458.226
Trade Receivables Due From Unrelated Parties	4	1.414.215.035	3.023.458.226
Receivables From Financial Sector Operations		0	0
Other Receivables		6.261.585	3.374.336
Other Receivables Due From Unrelated Parties	5	6.261.585	3.374.336
Property, plant and equipment	9	25.515.483	29.142.865
Right of Use Assets	11	61.254.236	3.318.674
Intangible assets and goodwill		17.960.050	21.913.642
Other intangible assets	10	17.960.050	21.913.642
Prepayments	7	85.884	
Total non-current assets		**1.525.292.273**	**3.081.207.743**
Total assets		**13.105.149.533**	**12.885.421.404**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.036.672.851	4.365.387.277
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		2.036.672.851	4.365.387.277
Bank Loans	12.b		1.415.007.964
Lease Liabilities	12.a	36.672.851	3.407.304
Other short-term borrowings	12.b	2.000.000.000	2.946.972.009
Current Portion of Non-current Borrowings		4.333.102.736	
Current Portion of Non-current Borrowings from Unrelated Parties		4.333.102.736	
Bank Loans	12.b	4.333.102.736	
Trade Payables		201.741.824	161.214.993
Trade Payables to Unrelated Parties	13	201.741.824	161.214.993
Employee Benefit Obligations	14.a	9.886.860	7.284.638
Other Payables		30.996.109	29.361.181
Other Payables to Unrelated Parties	15	30.996.109	29.361.181
Deferred Income Other Than Contract Liabilities	16	3.089.148	357.983
Current tax liabilities, current	24	187.329.063	432.288.210
Current provisions		23.684.278	18.392.436
Current provisions for employee benefits	14.b	5.259.534	4.895.072
Other current provisions	17.a	18.424.744	13.497.364
Other Current Liabilities		0	0
SUB-TOTAL		**6.826.502.869**	**5.014.286.718**
Total current liabilities		**6.826.502.869**	**5.014.286.718**
NON-CURRENT LIABILITIES			
Long Term Borrowings	12	1.525.004.256	1.766.398.586
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		1.525.004.256	1.766.398.586

Lease Liabilities	12.a	25.004.256	
Other long-term borrowings	12.b	1.500.000.000	1.766.398.586
Non-current provisions		5.301.983	4.567.377
Non-current provisions for employee benefits	14.c	5.301.983	4.567.377
Deferred Tax Liabilities	24	117.486.611	172.887.471
Other non-current liabilities		0	0
Total non-current liabilities		**1.647.792.850**	**1.943.853.434**
Total liabilities		**8.474.295.719**	**6.958.140.152**
EQUITY			
Equity attributable to owners of parent		4.630.853.814	5.927.281.252
Issued capital	18.a	275.000.000	275.000.000
Inflation Adjustments on Capital	18.a	178.625.237	178.625.237
Additional Capital Contribution of Shareholders	18.b	2.791.984.297	3.353.684.355
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.380.825	-1.380.825
Other Gains (Losses)		-1.380.825	-1.380.825
Restricted Reserves Appropriated From Profits	18.c	403.817.550	281.699.981
Prior Years' Profits or Losses	18.d	544.039.031	1.131.127.637
Current Period Net Profit Or Loss		438.768.524	708.524.867
Total equity		**4.630.853.814**	**5.927.281.252**
Total Liabilities and Equity		**13.105.149.533**	**12.885.421.404**

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	19	9.821.187.419	7.486.227.762		
Cost of sales	19	-7.119.845.419	-5.260.950.489		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.701.342.000	2.225.277.273		
GROSS PROFIT (LOSS)		2.701.342.000	2.225.277.273		
General Administrative Expenses	20.a	-274.631.548	-233.032.991		
Marketing Expenses	20.b	-111.212.652	-88.038.397		
Other Income from Operating Activities	21.a	333.066.410	296.249.608		
Other Expenses from Operating Activities	21.b	-7.024.159	-19.791.867		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.641.540.051	2.180.663.626		
Investment Activity Income	22.a		14.348.698		
Investment Activity Expenses	22.b		-99.108		
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-1.204.492	-18.901.484		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.640.335.559	2.176.011.732		
Finance income	23.a	15.520.799	449.096.539		
Finance costs	23.b	-1.305.524.270	-1.214.230.607		
Gains (losses) on net monetary position	28	-666.268.799	-442.101.718		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		684.063.289	968.775.946		
Tax (Expense) Income, Continuing Operations		-245.294.765	-126.680.682		
Current Period Tax (Expense) Income	24	-300.695.625			
Deferred Tax (Expense) Income	24	55.400.860	-126.680.682		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		438.768.524	842.095.264		
PROFIT (LOSS)		438.768.524	842.095.264		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		438.768.524	842.095.264		
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		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**438.768.524**	**842.095.264**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		438.768.524	842.095.264		

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		**-222.414.306**	**1.397.204.660**
Profit (Loss)		438.768.524	842.095.264
Adjustments to Reconcile Profit (Loss)		**508.562.521**	**-121.852.828**
Adjustments for depreciation and amortisation expense		34.743.637	20.165.983
Adjustments for Impairment Loss (Reversal of Impairment Loss)	4	1.220.065	18.518.865
Adjustments for provisions		13.993.181	14.350.870
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.602.222	1.508.172
Adjustments for (Reversal of) Other Provisions		11.390.959	12.842.698
Adjustments for Interest (Income) Expenses		1.128.210.391	576.467.099
Adjustments for Interest Income		-143.459.480	-627.366.226
Adjustments for interest expense		1.271.669.871	1.203.833.325
Adjustments for Tax (Income) Expenses	24.a	245.294.765	126.680.682
Adjustments for losses (gains) on disposal of non-current assets		93.480	-1.072.671
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets			-1.668.982
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		93.480	596.311
Adjustments Related to Gain and Losses on Net Monetary Position		-914.992.998	-876.963.656
Changes in Working Capital		**-760.128.265**	**364.306.957**
Adjustments for decrease (increase) in trade accounts receivable		-1.112.059.064	454.154.644
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.112.059.064	454.154.644
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-3.174.223	233.864
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-3.174.223	233.864
Adjustments for decrease (increase) in inventories		280.182.232	-10.495.265
Decrease (Increase) in Prepaid Expenses		30.029.866	-72.315.095
Adjustments for increase (decrease) in trade accounts payable		40.526.831	-30.635.955
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		40.526.831	-30.635.955
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		1.634.928	-13.317.835
Increase (Decrease) in Other Operating Payables to Unrelated Parties		1.634.928	-13.317.835
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		2.731.165	36.682.599
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**187.202.780**	**1.084.549.393**
Interest received		143.459.480	627.366.226
Income taxes refund (paid)		-551.513.416	-312.652.057
Other inflows (outflows) of cash	14.a	-1.563.150	-2.058.902
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-5.290.322**	**-690.399.587**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		44.751	-673.933.748
Proceeds from sales of property, plant, equipment and intangible assets		0	4.608.415
Proceeds from sales of property, plant and equipment		0	4.608.415
Purchase of Property, Plant, Equipment and Intangible Assets		-5.335.073	-21.074.254
Purchase of property, plant and equipment	9	-5.335.073	-21.074.254
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-315.707.560**	**-148.813.155**
Proceeds from Issuing Shares or Other Equity Instruments		0	0

Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		6.990.247.060	8.104.069.710
Repayments of borrowings		-4.288.659.451	-5.935.475.047
Payments of Lease Liabilities		-29.298.189	-5.848.857
Dividends Paid		-1.173.495.904	-1.108.084.026
Interest paid		-1.252.801.018	-1.197.590.109
Other inflows (outflows) of cash		-561.700.058	-5.884.826
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-543.412.188	557.991.918
Net increase (decrease) in cash and cash equivalents		-543.412.188	557.991.918
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**640.281.546**	**82.098.344**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-96.563.765	-28.835.696
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3.a	**305.593**	**611.254.566**

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	Additional Capital Contribution of Shareholders	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			
						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		**245.847.516**	**210.720.134**	**3.640.062.213**	**-850.378**	**-850.378**			**146.582.998**	**1.095.191.027**	**1.276.195.206**	**6.613.748.716**		**6.613.748.716**
	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									135.116.983	1.141.078.223	-1.276.195.206			0
	Total Comprehensive Income (Loss)											842.095.264	842.095.264		842.095.264
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	Issue of equity		29.152.484	-32.094.897							-2.942.413		-5.884.826		-5.884.826
	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										-1.108.084.026		-1.108.084.026		-1.108.084.026
	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		**275.000.000**	**178.625.237**	**3.640.062.213**	**-850.378**	**-850.378**			**281.699.981**	**1.125.242.811**	**842.095.264**	**6.341.875.128**		**6.341.875.128**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**275.000.000**	**178.625.237**	**3.353.684.355**	**-1.380.825**	**-1.380.825**			**281.699.981**	**1.131.127.637**	**708.524.867**	**5.927.281.252**		**5.927.281.252**
	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									122.117.569	586.407.298	-708.524.867			0
	Total Comprehensive Income (Loss)											438.768.524	438.768.524		438.768.524
	Profit (loss)														0
	Other Comprehensive Income (Loss)														0
	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											-1.173.495.904		-1.173.495.904		-1.173.495.904
	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				-561.700.058								-561.700.058		-561.700.058
	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		**275.000.000**	**178.625.237**	**2.791.984.297**	**-1.380.825**	**-1.380.825**			**403.817.550**	**544.039.031**	**438.768.524**	**4.630.853.814**		**4.630.853.814**