KAMUYU AYDINLATMA PLATFORMU

BOSCH FREN SİSTEMLERİ SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

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

Ara Dönem Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Bosch Fren Sistemleri Sanayi ve Ticaret Anonim Şirketi Yönetim Kurulu'na;

Giriş

Bosch Fren Sistemleri Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr 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 tabloların 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 özet finansal tablolara 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 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.

Sonuç

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

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Kaan Birdal, SMMM

Sorumlu Denetçi

10 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	3	136.193.759	185.598.861
Trade Receivables		565.837.558	671.128.739
Trade Receivables Due From Related Parties	16	27.292.722	42.803.285
Trade Receivables Due From Unrelated Parties	4	538.544.836	628.325.454
Other Receivables		29.441	68.911
Other Receivables Due From Unrelated Parties	5	29.441	68.911
Inventories	6	130.320.716	193.390.931
Prepayments		9.917.954	4.386.599
Prepayments to Unrelated Parties	11	9.917.954	4.386.599
Current Tax Assets	14	62.967.484	
Other current assets			62.728
Other Current Assets Due From Unrelated Parties	10		62.728
SUB-TOTAL		**905.266.912**	**1.054.636.769**
Total current assets		**905.266.912**	**1.054.636.769**
NON-CURRENT ASSETS			
Property, plant and equipment	7	291.758.192	322.315.466
Machinery And Equipments	7	262.771.820	290.138.927
Fixtures and fittings	7	28.027.921	32.176.539
Construction in Progress	7	958.451	
Right of Use Assets	7	66.252.289	78.068.328
Intangible assets and goodwill		6.243.596	9.775.784
Other Rights	7	6.243.596	9.775.784
Deferred Tax Asset	14	20.667.439	3.380.324
Total non-current assets		**384.921.516**	**413.539.902**
Total assets		**1.290.188.428**	**1.468.176.671**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	18	34.583.912	38.374.158
Current Portion of Non-current Borrowings from Unrelated Parties	18	34.583.912	38.374.158
Lease Liabilities	18	34.583.912	38.374.158
Trade Payables		251.653.742	285.559.196
Trade Payables to Related Parties	16	181.616.050	175.394.453
Trade Payables to Unrelated Parties	4	70.037.692	110.164.743
Employee Benefit Obligations	5	13.986.690	11.519.161
Other Payables		21.352.038	248.643.978
Other Payables to Related Parties	5,16	178.895	234.604.861
Other Payables to Unrelated Parties	5	21.173.143	14.039.117
Contract Liabilities		10.805.719	8.558.736
Other Contact Liabilities	5	10.805.719	8.558.736
Current tax liabilities, current	14		41.474.331
Current provisions		68.458.096	34.110.780
Current provisions for employee benefits	8	14.769.458	33.824.006
Other current provisions	8	53.688.638	286.774
SUB-TOTAL		**400.840.197**	**668.240.340**
Total current liabilities		**400.840.197**	**668.240.340**
NON-CURRENT LIABILITIES			
Long Term Borrowings	18	6.348.245	38.305.393
Long Term Borrowings From Unrelated Parties	18	6.348.245	38.305.393
Lease Liabilities	18	6.348.245	38.305.393
Contract Liabilities	5	38.030.913	44.716.494
Other Contract Liabilities	5	38.030.913	44.716.494
Non-current provisions		39.665.844	39.256.826
Non-current provisions for employee benefits	9	39.665.844	39.256.826
Total non-current liabilities		**84.045.002**	**122.278.713**
Total liabilities		**484.885.199**	**790.519.053**
EQUITY			

Equity attributable to owners of parent		805.303.229	677.657.618
Issued capital	12	122.522.806	122.522.806
Inflation Adjustments on Capital	12	1.103.970.570	1.103.970.570
Share Premium (Discount)		7.866.202	7.866.202
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-43.900.951	-43.318.852
Gains (Losses) on Revaluation and Remeasurement		-43.900.951	-43.318.852
Gains (Losses) on Remeasurements of Defined Benefit Plans		-43.900.951	-43.318.852
Restricted Reserves Appropriated From Profits	12	206.280.279	206.280.279
Other Restricted Profit Reserves		206.280.279	206.280.279
Prior Years' Profits or Losses		-719.663.387	-847.434.423
Current Period Net Profit Or Loss		128.227.710	127.771.036
Non-controlling interests		0	0
Total equity		**805.303.229**	**677.657.618**
Total Liabilities and Equity		**1.290.188.428**	**1.468.176.671**

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	13	1.605.788.198	1.716.955.292	802.251.400	926.944.329
Cost of sales	13	-1.475.421.694	-1.517.320.307	-731.264.265	-800.343.847
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		130.366.504	199.634.985	70.987.135	126.600.482
GROSS PROFIT (LOSS)		130.366.504	199.634.985	70.987.135	126.600.482
General Administrative Expenses		-9.814.864	-10.305.131	-5.200.722	-7.359.064
Marketing Expenses		-56.813.225	-55.791.806	-27.097.825	-29.108.900
Other Income from Operating Activities	19	80.393.780	40.354.470	10.861.736	27.751.440
Other Expenses from Operating Activities	19	-24.596.959	-117.606.251	-3.386.998	-67.283.837
PROFIT (LOSS) FROM OPERATING ACTIVITIES		119.535.236	56.286.267	46.163.326	50.600.121
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		119.535.236	56.286.267	46.163.326	50.600.121
Finance income	20	25.237.810	36.265.662	8.615.632	18.528.423
Finance costs	20	-28.032.433	-99.345.731	-2.643.077	-51.397.155
Gains (losses) on net monetary position	21	31.185.060	34.329.794	651.882	-12.074.106
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		147.925.673	27.535.992	52.787.763	5.657.283
Tax (Expense) Income, Continuing Operations		-19.697.963	-4.817.454	8.051.982	-3.452.183
Current Period Tax (Expense) Income	14	-36.873.388	-12.775.028	-4.339.084	-4.269.770
Deferred Tax (Expense) Income	14	17.175.425	7.957.574	12.391.066	817.587
PROFIT (LOSS) FROM CONTINUING OPERATIONS		128.227.710	22.718.538	60.839.745	2.205.100
PROFIT (LOSS)		128.227.710	22.718.538	60.839.745	2.205.100
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		128.227.710	22.718.538	60.839.745	2.205.100
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	15	0,01050000	0,00190000	0,00500000	0,00070000
Diluted Earnings Per Share					

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)		128.227.710	22.718.538	60.839.745	2.205.100
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-582.099**	**918.317**	**-4.465.234**	**1.231.066**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-693.789	1.224.423	-5.871.302	1.641.421
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		111.690	-306.106	1.406.068	-410.355
Taxes Relating to Remeasurements of Defined Benefit Plans		111.690	-306.106	1.406.068	-410.355
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-582.099**	**918.317**	**-4.465.234**	**1.231.066**
TOTAL COMPREHENSIVE INCOME (LOSS)		**127.645.611**	**23.636.855**	**56.374.511**	**3.436.166**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		127.645.611	23.636.855	56.374.511	3.436.166

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		**213.789.670**	**-112.124.466**
Profit (Loss)		128.227.710	22.718.538
Profit (Loss) from Continuing Operations		128.227.710	22.718.538
Adjustments to Reconcile Profit (Loss)		**168.570.601**	**64.454.369**
Adjustments for depreciation and amortisation expense	13	57.378.988	59.073.729
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.049.765	-100.372
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	4	2.198.329	522.796
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-148.564	-623.168
Adjustments for provisions		73.326.230	70.808.809
Adjustments for (Reversal of) Provisions Related with Employee Benefits	8	16.264.155	14.757.245
Adjustments for (Reversal of) Other Provisions	8	57.062.075	56.051.564
Adjustments for Interest (Income) Expenses		-4.337.597	10.268.367
Adjustments for Interest Income	20	-12.439.469	-17.587.099
Adjustments for interest expense	20	8.101.872	27.855.466
Adjustments for unrealised foreign exchange losses (gains)		13.448.200	94.465.889
Adjustments for Tax (Income) Expenses	14	19.697.963	4.817.454
Adjustments for losses (gains) on disposal of non-current assets		0	-112.764
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	19	0	-112.764
Adjustments Related to Gain and Losses on Net Monetary Position		7.007.052	-174.766.743
Changes in Working Capital		**83.752.027**	**-185.527.137**
Adjustments for decrease (increase) in trade accounts receivable		1.876.881	-46.930.074
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4,16	9.055.205	17.925.858
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4	-7.178.324	-64.855.932
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		29.077	-1.176.426
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	5	29.077	-1.176.426
Adjustments for decrease (increase) in inventories	6	63.218.779	-4.586.323
Decrease (Increase) in Prepaid Expenses	11	-5.531.355	-6.699.031
Adjustments for increase (decrease) in trade accounts payable		9.161.024	-351.141.813
Increase (Decrease) in Trade Accounts Payables to Related Parties	4,16	32.673.630	-207.202.023
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-23.512.606	-143.939.790
Increase (Decrease) in Employee Benefit Liabilities	5	4.204.786	4.298.643
Adjustments for Increase (Decrease) in Contract Liabilities		3.596.081	-3.985.553
Increase (Decrease) In Other Contract Liabilities		3.596.081	-3.985.553
Adjustments for increase (decrease) in other operating payables		7.134.026	260.410.685
Increase (Decrease) in Other Operating Payables to Unrelated Parties	5	7.134.026	260.410.685
Other Adjustments for Other Increase (Decrease) in Working Capital		62.728	-35.717.245
Decrease (Increase) in Other Assets Related with Operations		62.728	-35.717.245
Cash Flows from (used in) Operations		**380.550.338**	**-98.354.230**
Payments Related with Provisions for Employee Benefits		-25.445.465	-13.770.236
Income taxes refund (paid)		-141.315.203	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.935.149**	**2.047.007**
Proceeds from sales of property, plant, equipment and intangible assets		0	5.553.267
Proceeds from sales of property, plant and equipment	7	0	4.179.234
Proceeds from sales of intangible assets		0	1.374.033

Purchase of Property, Plant, Equipment and Intangible Assets		-2.935.149	-3.506.260
Purchase of property, plant and equipment	7	-2.935.149	-3.506.260
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-232.268.617**	**121.832.637**
Proceeds from Capital Advances	12		130.216.161
Proceeds from borrowings		0	16.214.902
Proceeds from Loans		0	16.214.902
Decrease in Other Payables to Related Parties	5	-199.044.142	0
Payments of Lease Liabilities	18	-41.089.806	-20.305.616
Interest paid	20	-4.574.138	-21.879.909
Interest Received	20	12.439.469	17.587.099
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-21.414.096	11.755.178
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-21.414.096	11.755.178
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**185.598.861**	**269.471.835**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-27.991.006	-94.647.558
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**136.193.759**	**186.579.455**

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			
						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		**30.636.683**	**1.076.640.391**		**-47.944.570**			**206.280.279**	**-992.960.891**	**145.526.468**	**418.178.360**		**418.178.360**
	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									145.526.468	-145.526.468			
	Total Comprehensive Income (Loss)					918.317					22.718.538	23.636.855		23.636.855
	Profit (loss)										22.718.538	22.718.538		22.718.538
	Other Comprehensive Income (Loss)					918.317						918.317		918.317
	Issue of equity		91.886.123	29.505.227	8.824.811							130.216.161		130.216.161
	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		**122.522.806**	**1.106.145.618**	**8.824.811**	**-47.026.253**			**206.280.279**	**-847.434.423**	**22.718.538**	**572.031.376**		**572.031.376**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**122.522.806**	**1.103.970.570**	**7.866.202**	**-43.318.852**			**206.280.279**	**-847.434.423**	**127.771.036**	**677.657.618**		**677.657.618**
	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									127.771.036	-127.771.036			
	Total Comprehensive Income (Loss)					-582.099					128.227.710	127.645.611		127.645.611
	Profit (loss)										128.227.710	128.227.710		128.227.710
	Other Comprehensive Income (Loss)					-582.099						-582.099		-582.099
	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																
	Increase (Decrease) through Share-Based Payment Transactions																
	Acquisition or Disposal of a Subsidiary																
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	Increase (decrease) through other changes, equity																
	Equity at end of period		**122.522.806**	**1.103.970.570**	**7.866.202**	**-43.900.951**					**206.280.279**	**-719.663.387**	**128.227.710**		**805.303.229**		**805.303.229**