



KAMUYU AYDINLATMA PLATFORMU

LÜKS KADİFE TİCARET VE SANAYİİ 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	ARILAR BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

Lüks Kadife Ticaret ve Sanayi A.Ş.

Yönetim Kurulu'na

Giriş

Lüks Kadife Ticaret ve Sanayi A.Ş'nin 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait ilgili ara dönem özet kar veya zarar tablosunun, ara dönem özet diğer kapsamlı gelir tablosunun, ara dönem özet özkaynaklar değişim tablosunun ve ara dönem özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama"ya ("TMS 34") 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 "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 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 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.

Arılar Bağımsız Denetim ve YMM A.Ş.

A member of Nexia International

Medeni KANCA

Sorumlu Ortak Bařdenetçi

Bursa, 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	5	16.066.282	47.535
Financial Investments	7	37.992.881	27.218.696
Other Financial Investments	7	37.992.881	27.218.696
Trade Receivables		131.476.928	129.062.870
Trade Receivables Due From Related Parties	4	5.696.537	19.023.427
Trade Receivables Due From Unrelated Parties	6	125.780.391	110.039.443
Other Receivables	9	2.860.821	2.682.626
Other Receivables Due From Unrelated Parties	9	2.860.821	2.682.626
Derivative Financial Assets	28		17.824.092
Derivative Financial Assets Held for Hedging	28		17.824.092
Inventories	10	145.007.662	122.758.674
Prepayments	11	8.011.981	10.719.792
Prepayments to Unrelated Parties	11	8.011.981	10.719.792
Current Tax Assets	16	204.352	
SUB-TOTAL		341.620.907	310.314.285
Total current assets		341.620.907	310.314.285
NON-CURRENT ASSETS			
Investment property	15	967.986.425	967.986.425
Property, plant and equipment	12	1.007.235.074	1.038.835.764
Land and Premises	12	420.529.162	420.529.162
Land Improvements	12	34.960.091	44.084.427
Buildings	12	340.702.806	345.242.038
Machinery And Equipments	12	199.503.247	217.007.335
Fixtures and fittings	12	11.539.768	11.972.802
Right of Use Assets	14	3.827.048	6.349.428
Prepayments			65.708
Prepayments to Unrelated Parties			65.708
Total non-current assets		1.979.048.547	2.013.237.325
Total assets		2.320.669.454	2.323.551.610
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	35.904.432	5.174.088
Current Borrowings From Unrelated Parties	8	35.904.432	5.174.088
Current Portion of Non-current Borrowings		32.083.492	34.262.738
Current Portion of Non-current Borrowings from Unrelated Parties	8	32.083.492	34.262.738
Bank Loans	8	22.402.403	25.066.410
Lease Liabilities	8	9.681.089	9.196.328
Trade Payables	6	69.760.443	46.013.070
Trade Payables to Unrelated Parties	6	69.760.443	46.013.070
Employee Benefit Obligations	18	12.834.370	9.751.628
Other Payables	9	2.749.567	2.986.856
Other Payables to Unrelated Parties	9	2.749.567	2.986.856
Derivative Financial Liabilities			13.877.569
Derivative Financial Liabilities Held for trading	28		13.877.569
Deferred Income Other Than Contract Liabilities		1.843.183	12.500.725
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	1.843.183	12.500.725
Current tax liabilities, current			5.863.199
Current provisions		8.908.567	9.940.700
Current provisions for employee benefits	18	4.063.396	2.589.403
Other current provisions	17	4.845.171	7.351.297
Other Current Liabilities	19	1.214.435	1.029.258
Other Current Liabilities to Unrelated Parties	19	1.214.435	1.029.258
SUB-TOTAL		165.298.489	141.399.831
Total current liabilities		165.298.489	141.399.831
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	17.575.232	23.939.954

Long Term Borrowings From Unrelated Parties	8	17.575.232	23.939.954
Non-current provisions		32.328.440	32.128.486
Non-current provisions for employee benefits		32.328.440	32.128.486
Deferred Tax Liabilities		383.687.479	366.999.916
Total non-current liabilities		433.591.151	423.068.356
Total liabilities		598.889.640	564.468.187
EQUITY			
Equity attributable to owners of parent		1.721.779.814	1.759.083.423
Issued capital	20	28.000.000	28.000.000
Inflation Adjustments on Capital	20	363.295.556	363.295.556
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	20	209.013.739	242.347.636
Gains (Losses) on Revaluation and Remeasurement	20	209.013.739	242.347.636
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	219.370.363	247.673.766
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-10.356.624	-5.326.130
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	
Restricted Reserves Appropriated From Profits	20	63.428.488	63.428.488
Legal Reserves	20	63.428.488	63.428.488
Prior Years' Profits or Losses	20	1.090.315.148	1.016.776.093
Current Period Net Profit Or Loss		-32.273.117	45.235.650
Total equity		1.721.779.814	1.759.083.423
Total Liabilities and Equity		2.320.669.454	2.323.551.610

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	20	277.549.202	269.771.684	142.025.586	130.870.967
Cost of sales	20	-202.931.346	-226.570.614	-112.858.800	-102.800.368
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		74.617.856	43.201.070	29.166.786	28.070.599
GROSS PROFIT (LOSS)		74.617.856	43.201.070	29.166.786	28.070.599
General Administrative Expenses		-56.786.799	-42.308.584	-22.830.778	-17.462.853
Marketing Expenses		-46.644.341	-34.640.015	-23.489.864	-17.284.911
Other Income from Operating Activities	22	67.100.506	54.527.964	18.337.430	12.818.910
Other Expenses from Operating Activities	22	-32.374.473	-22.747.933	-9.652.918	6.120.224
PROFIT (LOSS) FROM OPERATING ACTIVITIES		5.912.749	-1.967.498	-8.469.344	12.261.969
Investment Activity Income	23	29.253.079	45.991.717	11.866.159	17.335.245
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		35.165.828	44.024.219	3.396.815	29.597.214
Finance income	25	3.268.234	8.988.907	1.449.673	3.545.627
Finance costs	25	-25.773.140	-62.831.389	-4.817.929	-25.984.805
Gains (losses) on net monetary position		-23.594.539	1.064.894	-34.383.670	-7.956.355
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.933.617	-8.753.369	-34.355.111	-798.319
Tax (Expense) Income, Continuing Operations		-21.339.500	-11.333.835	-1.294.076	-10.414.470
Current Period Tax (Expense) Income		-2.707.355		475.969	
Deferred Tax (Expense) Income		-18.632.145	-11.333.835	-1.770.045	-10.414.470
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-32.273.117	-20.087.204	-35.649.187	-11.212.789
PROFIT (LOSS)		-32.273.117	-20.087.204	-35.649.187	-11.212.789
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-32.273.117	-20.087.204	-35.649.187	-11.212.789
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	27	-0,01200000	-0,00700000	-0,01300000	-0,00400000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-33.333.897	1.132.523	-17.030.553	-3.210.881
Gains (Losses) on Revaluation of Property, Plant and Equipment		-37.737.871		-37.737.871	1
Gains (Losses) on Remeasurements of Defined Benefit Plans		-6.707.325	1.510.031	15.030.467	-4.281.176
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		11.111.299	-377.508	5.676.851	1.070.294
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		9.434.468		9.434.468	
Taxes Relating to Remeasurements of Defined Benefit Plans		1.676.831	-377.508	-3.757.617	1.070.294
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-33.333.897	1.132.523	-17.030.553	-3.210.881
TOTAL COMPREHENSIVE INCOME (LOSS)		-65.607.014	-18.954.681	-52.679.740	-14.423.670
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-65.607.014	-18.954.681	-52.679.740	-14.423.670

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		3.010.826	58.311.597
Profit (Loss)		-32.273.117	-20.087.204
Adjustments to Reconcile Profit (Loss)		89.171.256	57.427.678
Adjustments for depreciation and amortisation expense		33.767.796	32.357.370
Adjustments for Impairment Loss (Reversal of Impairment Loss)		19.811.548	4.516.567
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		171.632	1.183.484
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		19.639.916	3.333.083
Adjustments for provisions		-34.560.307	-7.658.848
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-19.986.407	-5.849.199
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-14.573.900	-1.809.649
Adjustments for Interest (Income) Expenses		8.868.405	10.179.942
Adjustments for Interest Income		-574.489	-2.606.726
Adjustments for interest expense		9.442.894	12.786.668
Adjustments for unrealised foreign exchange losses (gains)		-3.871.740	-39.811.555
Adjustments for Tax (Income) Expenses		21.339.500	11.333.835
Adjustments Related to Gain and Losses on Net Monetary Position		20.320.191	46.576.960
Other adjustments to reconcile profit (loss)		23.495.863	-66.593
Changes in Working Capital		-36.737.346	24.972.240
Decrease (Increase) in Financial Investments		-10.774.185	18.041.711
Adjustments for decrease (increase) in trade accounts receivable		-2.585.690	-3.390.931
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-2.585.690	-3.390.931
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-178.195	-3.368.791
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-178.195	-3.368.791
Adjustments for decrease (increase) in inventories		-41.888.904	13.661.605
Decrease (Increase) in Prepaid Expenses		2.773.519	4.041.901
Adjustments for increase (decrease) in trade accounts payable		23.747.373	13.000.285
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		23.747.373	13.000.285
Increase (Decrease) in Employee Benefit Liabilities		3.082.742	-473.070
Adjustments for increase (decrease) in other operating payables		-52.112	-1.091.098
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-52.112	-1.091.098
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-10.657.542	-15.744.324
Other Adjustments for Other Increase (Decrease) in Working Capital		-204.352	294.952
Decrease (Increase) in Other Assets Related with Operations		-204.352	294.952
Cash Flows from (used in) Operations		20.160.793	62.312.714
Interest received		574.489	2.606.727
Rent Received		1.217.698	0
Payments Related with Provisions for Employee Benefits		-15.179.142	-6.607.844
Income taxes refund (paid)		-3.763.012	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-862.423	-33.455.873
Proceeds from sales of property, plant, equipment and intangible assets		0	572.002
Proceeds from sales of property, plant and equipment		0	572.002
Purchase of Property, Plant, Equipment and Intangible Assets		-862.423	-34.027.875
Purchase of property, plant and equipment		-862.423	-34.027.875
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		13.870.343	-52.711.191
Proceeds from borrowings		76.858.320	86.503.081
Proceeds from Loans		76.858.320	86.503.081

Repayments of borrowings		-60.955.157	-135.995.323
Loan Repayments		-60.955.157	-135.995.323
Payments of Lease Liabilities		0	-216.457
Interest paid		-2.032.820	-3.002.492
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		16.018.746	-27.855.467
Net increase (decrease) in cash and cash equivalents		16.018.746	-27.855.467
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		40.366	53.392.634
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		7.170	8.902.649
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		16.066.282	34.439.816

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[illegible]