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KAMUYU AYDINLATMA PLATFORMU

TUKAŞ GIDA SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

06 2026 Financial Report

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Tukaş Gıda Sanayi ve Ticaret Anonim Şirketi

Genel Kurulu'na

Giriş

Tukaş Gıda Sanayi ve Ticaret Anonim Şirketi 'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem 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 vâkıf 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.

10 Ağustos 2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia International

Harun Aktaş

Sorumlu Denetçi. YMM

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		120.962.278	45.142.889
Financial Investments	5	1.147.919.144	1.679.075.295
Trade Receivables		2.810.794.859	2.100.409.918
Trade Receivables Due From Related Parties		0	
Trade Receivables Due From Unrelated Parties	7	2.810.794.859	2.100.409.918
Other Receivables		124.534.616	133.715.549
Other Receivables Due From Unrelated Parties		124.534.616	133.715.549
Inventories	8	5.849.154.574	8.161.423.293
Prepayments		571.338.819	120.769.475
Prepayments to Unrelated Parties		571.338.819	120.769.475
Other current assets		621.829.202	611.695.862
SUB-TOTAL		**11.246.533.492**	**12.852.232.281**
Total current assets		**11.246.533.492**	**12.852.232.281**
NON-CURRENT ASSETS			
Investment property	9	102.611.600	62.329.559
Property, plant and equipment	10	17.935.682.360	18.529.736.193
Right of Use Assets		40.020.140	48.269.096
Intangible assets and goodwill		399.011.650	2.228.638
Other intangible assets	11	399.011.650	2.228.638
Prepayments		0	140.753.277
Prepayments to Unrelated Parties			140.753.277
Total non-current assets		**18.477.325.750**	**18.783.316.763**
Total assets		**29.723.859.242**	**31.635.549.044**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	1.983.204.209	2.621.244.713
Current Borrowings From Unrelated Parties		1.983.204.209	2.621.244.713
Bank Loans		1.925.524.792	2.495.268.044
Lease Liabilities		57.679.417	125.976.669
Current Portion of Non-current Borrowings	6	2.437.899.581	1.739.907.984
Current Portion of Non-current Borrowings from Unrelated Parties		2.437.899.581	1.739.907.984
Bank Loans		2.176.222.477	1.377.703.631
Issued Debt Instruments		261.677.104	362.204.353
Trade Payables		1.325.543.777	1.870.063.545
Trade Payables to Unrelated Parties		1.325.543.777	1.870.063.545
Employee Benefit Obligations		79.155.847	59.299.036
Other Payables		89.734.394	127.523.266
Other Payables to Unrelated Parties		89.734.394	127.523.266
Deferred Income Other Than Contract Liabilities		300.557.432	147.622.052
Deferred Income Other Than Contract Liabilities from Unrelated Parties		300.557.432	147.622.052
Current provisions		40.567.952	33.025.674
Current provisions for employee benefits		8.758.633	7.022.525
Other current provisions		31.809.319	26.003.149
Other Current Liabilities		34.543.632	19.500.099
SUB-TOTAL		**6.291.206.824**	**6.618.186.369**
Total current liabilities		**6.291.206.824**	**6.618.186.369**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	2.654.409.824	4.293.721.145
Long Term Borrowings From Unrelated Parties		2.654.409.824	4.293.721.145
Bank Loans		2.373.772.227	3.660.034.045
Lease Liabilities		280.637.597	321.256.132
Issued Debt Instruments			312.430.968
Non-current provisions		71.562.838	68.839.609
Non-current provisions for employee benefits		71.562.838	68.839.609
Deferred Tax Liabilities	20	634.637.812	111.165.311
Total non-current liabilities		**3.360.610.474**	**4.473.726.065**

Total liabilities		**9.651.817.298**	**11.091.912.434**
EQUITY			
Equity attributable to owners of parent		20.072.041.944	20.543.636.610
Issued capital		4.500.000.000	4.500.000.000
Inflation Adjustments on Capital		4.487.191.267	4.487.191.267
Share Premium (Discount)		173.000.494	173.000.494
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		5.538.339.753	5.545.504.914
Gains (Losses) on Revaluation and Remeasurement		5.538.339.753	5.545.504.914
Increases (Decreases) on Revaluation of Property, Plant and Equipment		5.585.531.186	5.585.531.186
Gains (Losses) on Remeasurements of Defined Benefit Plans		-47.191.433	-40.026.272
Restricted Reserves Appropriated From Profits		418.502.926	280.727.392
Prior Years' Profits or Losses		5.419.437.009	4.953.946.545
Current Period Net Profit Or Loss		-464.429.505	603.265.998
Total equity		**20.072.041.944**	**20.543.636.610**
Total Liabilities and Equity		**29.723.859.242**	**31.635.549.044**

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	15	5.481.024.348	5.063.345.733	2.741.035.841	2.256.621.724
Cost of sales	15	-4.491.447.249	-3.628.850.612	-2.340.966.444	-1.520.214.987
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		989.577.099	1.434.495.121	400.069.397	736.406.737
GROSS PROFIT (LOSS)		989.577.099	1.434.495.121	400.069.397	736.406.737
General Administrative Expenses		-132.106.736	-106.073.326	-76.797.303	-44.813.577
Marketing Expenses		-113.177.257	-90.688.076	-69.254.237	-48.799.767
Research and development expense		-4.379.849	-5.890.759	-2.210.002	-2.859.615
Other Income from Operating Activities	16	117.554.662	170.241.915	69.885.883	99.433.284
Other Expenses from Operating Activities	16	-440.417.564	-314.740.370	-173.088.167	-175.958.047
PROFIT (LOSS) FROM OPERATING ACTIVITIES		417.050.355	1.087.344.505	148.605.571	563.409.015
Investment Activity Income	17	412.663.743	152.845.512	-64.701.074	24.863.578
Investment Activity Expenses	17	-76.821.501	-71.093.580	-49.229.286	-21.475.701
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		-9.964.767	15.679.021	10.954.557	33.748.525
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		742.927.830	1.184.775.458	45.629.768	600.545.417
Finance income	18	106.120.780	89.335.020	15.742.504	60.293.537
Finance costs	18	-1.073.406.816	-1.253.183.462	-563.352.897	-746.333.159
Gains (losses) on net monetary position	19	202.436.328	-3.650.920	4.846.721	-520.195.370
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-21.921.878	17.276.096	-497.133.904	-605.689.575
Tax (Expense) Income, Continuing Operations		-442.507.627	268.648.124	-109.534.251	207.991.954
Current Period Tax (Expense) Income	20	-2.541.774	-2.784.162	1.809.234	871.986
Deferred Tax (Expense) Income	20	-439.965.853	271.432.286	-111.343.485	207.119.968
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-464.429.505	285.924.220	-606.668.155	-397.697.621
PROFIT (LOSS)		-464.429.505	285.924.220	-606.668.155	-397.697.621
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-464.429.505	285.924.220	-606.668.155	-397.697.621
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		-7.165.161	-4.758.797	530.106	184.395
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-7.165.161	-4.758.797	530.106	184.395
Taxes Relating to Remeasurements of Defined Benefit Plans		-7.165.161	-4.758.797	530.106	184.395
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-7.165.161**	**-4.758.797**	**530.106**	**184.395**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-471.594.666**	**281.165.423**	**-606.138.049**	**-397.513.226**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-471.594.666	281.165.423	-606.138.049	-397.513.226

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		**2.607.740.347**	**-23.693.556**
Profit (Loss)		-464.429.505	285.924.220
Adjustments to Reconcile Profit (Loss)		**1.672.569.470**	**778.726.131**
Adjustments for depreciation and amortisation expense	10,11	910.887.213	335.794.287
Adjustments for Impairment Loss (Reversal of Impairment Loss)		7.290.377	-10.125.765
Adjustments for provisions		11.725.961	-456.725
Adjustments for Interest (Income) Expenses	17,18	607.649.746	1.519.690.370
Adjustments for Tax (Income) Expenses	20	442.507.627	-268.648.123
Adjustments for losses (gains) on disposal of non-current assets	10,11	1.818.631	-3.176.807
Adjustments Related to Gain and Losses on Net Monetary Position		-309.310.085	-794.351.106
Changes in Working Capital		**1.405.766.231**	**-1.089.160.415**
Decrease (Increase) in Financial Investments	5	531.156.151	-1.109.391.873
Adjustments for decrease (increase) in trade accounts receivable	7	-718.268.798	-248.011
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		9.180.933	-451.599.054
Adjustments for decrease (increase) in inventories	8	2.312.862.199	791.270.474
Decrease (Increase) in Prepaid Expenses		-309.816.067	-415.329.538
Adjustments for increase (decrease) in trade accounts payable	7	-544.519.768	-234.536.459
Increase (Decrease) in Employee Benefit Liabilities		19.856.811	13.666.579
Adjustments for increase (decrease) in other operating payables		-38.262.576	-56.293.898
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		167.389.267	36.981.031
Other Adjustments for Other Increase (Decrease) in Working Capital		-23.811.921	336.320.334
Cash Flows from (used in) Operations		**2.613.906.196**	**-24.510.064**
Payments Related with Provisions for Employee Benefits		-3.624.075	0
Income taxes refund (paid)		-2.541.774	816.508
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-337.214.686**	**-1.373.218.626**
Proceeds from sales of property, plant, equipment and intangible assets	10,11	18.495.981	15.530.880
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-371.341.156	-1.420.215.437
Interest received	17	15.630.489	31.465.931
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.187.898.532**	**1.581.575.404**
Payments to Acquire Entity's Shares or Other Equity Instruments			-43.826.922
Proceeds from borrowings		798.518.846	3.030.932.696
Repayments of borrowings		-2.268.963.287	-790.391.282
Interest paid	18	-624.723.951	-601.567.825
Interest Received		1.443.716	4.106.703
Other inflows (outflows) of cash		-94.173.856	-17.677.966
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		82.627.129	184.663.222
Net increase (decrease) in cash and cash equivalents		82.627.129	184.663.222
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**45.142.889**	**36.187.863**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.807.740	-5.171.626
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**120.962.278**	**215.679.459**

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	Treasury Shares	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		**1.472.310.000**	**8.599.958.409**	**-338.571.404**	**4.058.618**	**3.546.350.570**	**-33.161.819**			**613.636.448**	**2.331.825.805**	**1.204.134.500**	**17.400.541.127**		**17.400.541.127**
	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		3.027.690.000	-2.398.528.241							5.662.343	569.310.398	-1.204.134.500			
	Total Comprehensive Income (Loss)												285.924.220	285.924.220		285.924.220
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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															
	Decrease through Other Distributions to Owners															
	Increase (Decrease) through Treasury Share Transactions				-43.826.922						43.826.922	-43.826.922		-43.826.922		-43.826.922
	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							-4.758.797						-4.758.797		-4.758.797
	Equity at end of period		**4.500.000.000**	**6.201.430.168**	**-382.398.326**	**4.058.618**	**3.546.350.570**	**-37.920.616**			**663.125.713**	**2.857.309.281**	**285.924.220**	**17.637.879.628**		**17.637.879.628**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**4.500.000.000**	**4.487.191.267**		**173.000.494**	**5.585.531.186**	**-40.026.272**			**280.727.392**	**4.953.946.545**	**603.265.998**	**20.543.636.610**		**20.543.636.610**
	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										137.775.534	465.490.464	-603.265.998			
	Total Comprehensive Income (Loss)												-464.429.505	-464.429.505		-464.429.505
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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															
	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							-7.165.161						-7.165.161		-7.165.161
	Equity at end of period		**4.500.000.000**	**4.487.191.267**		**173.000.494**	**5.585.531.186**	**-47.191.433**			**418.502.926**	**5.419.437.009**	**-464.429.505**	**20.072.041.944**		**20.072.041.944**