



KAMUYU AYDINLATMA PLATFORMU

PARSAN MAKİNA PARÇALARI 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

Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Parsan Makina Parçaları Sanayii A.Ş. Genel Kurulu'na

Giriş

Parsan Makina Parçaları Sanayii A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun 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 "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 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 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.

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

Özgür Beşikçioğlu, SMMM
Sorumlu Denetçi

İstanbul, 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	4	57.912.331	76.339.930
Trade Receivables		820.440.768	518.331.318
Trade Receivables Due From Related Parties	5	9.336.871	0
Trade Receivables Due From Unrelated Parties	5	811.103.897	518.331.318
Other Receivables		100.864.540	0
Other Receivables Due From Related Parties	6	100.864.540	0
Inventories	7	1.356.012.100	1.396.539.111
Prepayments	8	161.877.660	76.138.133
Current Tax Assets	20	735.037	478.521
Other current assets	12	147.214.612	125.783.742
SUB-TOTAL		2.645.057.048	2.193.610.755
Total current assets		2.645.057.048	2.193.610.755
NON-CURRENT ASSETS			
Other Receivables		307.357.770	278.821.084
Other Receivables Due From Related Parties	6	306.890.502	277.430.981
Other Receivables Due From Unrelated Parties	6	467.268	1.390.103
Investments accounted for using equity method	9	5.008.205.664	4.526.539.195
Property, plant and equipment	10	18.078.998.797	17.190.152.648
Intangible assets and goodwill	11	506.109.436	430.589.412
Other intangible assets	11	506.109.436	430.589.412
Prepayments	8	7.927.741	83.443.014
Total non-current assets		23.908.599.408	22.509.545.353
Total assets		26.553.656.456	24.703.156.108
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	561.066.649	307.617.456
Current Borrowings From Unrelated Parties		561.066.649	307.617.456
Bank Loans	13	542.782.933	273.358.628
Lease Liabilities	13	18.283.716	34.258.828
Current Portion of Non-current Borrowings		2.928.239.868	2.486.959.182
Current Portion of Non-current Borrowings from Unrelated Parties	13	2.928.239.868	2.486.959.182
Other Financial Liabilities	13	865.577.278	813.708.281
Trade Payables		2.420.506.991	2.613.412.833
Trade Payables to Related Parties	5,22	1.956.913.552	2.140.908.917
Trade Payables to Unrelated Parties	5	463.593.439	472.503.916
Employee Benefit Obligations	14	91.428.344	98.869.119
Other Payables		725.057	16.622.155
Other Payables to Related Parties	6	70.871	360.248
Other Payables to Unrelated Parties		654.186	16.261.907
Deferred Income Other Than Contract Liabilities	8	70.465.295	81.256.684
Current provisions		91.600.292	89.431.360
Current provisions for employee benefits	14	68.141.907	79.502.661
Other current provisions	15	23.458.385	9.928.699
Other Current Liabilities	12	57.222.948	47.999.400
SUB-TOTAL		7.086.832.722	6.555.876.470
Total current liabilities		7.086.832.722	6.555.876.470
NON-CURRENT LIABILITIES			
Long Term Borrowings	13	2.185.554.034	1.840.749.765
Long Term Borrowings From Unrelated Parties		2.185.554.034	1.840.749.765
Bank Loans	13	2.156.990.736	1.813.698.063
Lease Liabilities	13	28.563.298	27.051.702
Non-current provisions		279.447.225	261.351.009
Non-current provisions for employee benefits	14	279.447.225	261.351.009
Deferred Tax Liabilities	20	1.150.696.276	1.144.383.330
Total non-current liabilities		3.615.697.535	3.246.484.104
Total liabilities		10.702.530.257	9.802.360.574

EQUITY			
Equity attributable to owners of parent		15.851.126.199	14.900.795.534
Issued capital	16	86.788.722	86.788.722
Inflation Adjustments on Capital	16	2.191.164	2.191.164
Treasury Shares (-)	16	-6.787.306	-6.787.306
Effects of Business Combinations Under Common Control	16	447.250.968	447.250.968
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		15.531.469.805	14.178.195.924
Restricted Reserves Appropriated From Profits	16	83.139.931	83.139.931
Prior Years' Profits or Losses		110.016.131	1.345.522.684
Current Period Net Profit Or Loss		-402.943.216	-1.235.506.553
Total equity		15.851.126.199	14.900.795.534
Total Liabilities and Equity		26.553.656.456	24.703.156.108

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	17	3.170.542.742	2.444.038.745	1.501.826.715	1.322.804.587
Cost of sales	17	-3.009.241.153	-2.282.438.094	-1.414.578.750	-1.233.873.022
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		161.301.589	161.600.651	87.247.965	88.931.565
GROSS PROFIT (LOSS)		161.301.589	161.600.651	87.247.965	88.931.565
General Administrative Expenses		-290.719.118	-220.430.659	-157.206.649	-112.676.960
Marketing Expenses		-155.024.424	-132.181.749	-79.730.955	-72.743.278
Research and development expense		-14.912.834	-15.079.414	-6.643.834	-4.910.384
Other Income from Operating Activities		92.368.107	73.506.173	29.202.787	49.904.909
Other Expenses from Operating Activities		-53.128.714	-26.751.000	-3.379.387	-15.911.667
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-260.115.394	-159.335.998	-130.510.073	-67.405.815
Investment Activity Income	18	404.047.961	277.564.774	6.967.185	19.757.579
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-277.974.869	-166.599.530	108.267.491	194.228.631
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-134.042.302	-48.370.754	-15.275.397	146.580.395
Finance income	19	45.581.750	15.879.144	-33.501.342	1.320.685
Finance costs	19	-376.715.853	-238.608.337	-178.960.430	-136.366.026
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-465.176.405	-271.099.947	-227.737.169	11.535.054
Tax (Expense) Income, Continuing Operations		62.233.189	-454.882.587	185.586.948	-262.223.095
Deferred Tax (Expense) Income	20	62.233.189	-454.882.587	185.586.948	-262.223.095
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-402.943.216	-725.982.534	-42.150.221	-250.688.041
PROFIT (LOSS)		-402.943.216	-725.982.534	-42.150.221	-250.688.041
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	-60.153.131		-12.401.645
Owners of Parent		-402.943.216	-665.829.403	-42.150.221	-238.286.396
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay başına kazanç</i>		-0,04600000	-0,08600000	-0,00500000	-0,03100000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.353.273.881	2.428.773.038	798.915.678	1.081.946.627
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	24.349.655	-11.709.487	52.084.720	-26.844.794
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	9	9.077.191	888.248	13.612.475	3.680.936
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		1.325.934.436	2.436.666.895	746.239.650	1.098.399.286
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-6.087.401	2.927.382	-13.021.167	6.711.199
Deferred Tax (Expense) Income	20	-6.087.401	2.927.382	-13.021.167	6.711.199
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		1.353.273.881	2.428.773.038	798.915.678	1.081.946.627
TOTAL COMPREHENSIVE INCOME (LOSS)		950.330.665	1.702.790.504	756.765.457	831.258.586
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	237.688.226		162.692.115
Owners of Parent		950.330.665	1.465.102.278	756.765.457	668.566.471

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		-678.425.579	79.719.938
Profit (Loss)		-402.943.216	-725.982.534
Profit (Loss) from Continuing Operations		-402.943.216	-725.982.534
Adjustments to Reconcile Profit (Loss)		493.556.373	794.396.357
Adjustments for depreciation and amortisation expense	10,11	409.551.225	304.647.034
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-23.885.885	-56.478.358
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-23.885.885	-56.478.358
Adjustments for provisions		63.443.386	45.376.915
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	49.913.700	60.285.102
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		7.513.862	-6.393.038
Adjustments for (Reversal of) Other Provisions		6.015.824	-8.515.149
Adjustments for Interest (Income) Expenses		177.509.449	98.570.426
Adjustments for Interest Income	19	-2.492	-22.314
Adjustments for interest expense	19	177.511.941	98.592.740
Adjustments for unrealised foreign exchange losses (gains)		-348.803.482	-212.462.621
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		277.974.869	166.599.530
Adjustments for undistributed profits of associates	9	277.974.869	166.599.530
Adjustments for Tax (Income) Expenses	20	-62.233.189	454.882.587
Adjustments for losses (gains) on disposal of non-current assets		0	-6.739.156
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	18	0	-6.739.156
Changes in Working Capital		-749.133.535	17.072.302
Adjustments for decrease (increase) in trade accounts receivable		-303.303.113	-219.484.067
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-9.336.871	1.582.753
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	-293.966.242	-221.066.820
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-287.385.958	-268.693.157
Decrease (Increase) in Other Related Party Receivables Related with Operations	22	-256.397.153	-120.691.357
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	6	-30.988.805	-148.001.800
Adjustments for decrease (increase) in inventories		59.367.092	-117.360.682
Adjustments for increase (decrease) in trade accounts payable		-192.905.842	549.451.282
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	-183.995.365	471.402.304
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-8.910.477	78.048.978
Adjustments for increase (decrease) in other operating payables		-24.905.714	73.158.926
Increase (Decrease) in Other Operating Payables to Related Parties	22	-289.377	209.314
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-24.616.337	72.949.612
Cash Flows from (used in) Operations		-658.520.378	85.486.125
Payments Related with Provisions for Employee Benefits	14	-19.648.685	-8.021.506
Income taxes refund (paid)		-256.516	2.255.319
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		11.382.300	-25.391.575
Proceeds from sales of property, plant, equipment and intangible assets		1.263.848	7.542.824
Proceeds from sales of property, plant and equipment	10	1.263.848	7.542.824
Purchase of Property, Plant, Equipment and Intangible Assets		-393.932.001	-303.782.331
Purchase of property, plant and equipment	10	-320.007.971	-264.558.661
Purchase of intangible assets	11	-73.924.030	-39.223.670
Dividends received	9	404.047.961	270.825.618

Interest received	19	2.492	22.314
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		649.148.128	-49.879.603
Proceeds from borrowings		3.274.710.384	1.447.714.483
Proceeds from Loans	13	2.409.133.106	1.447.714.483
Proceeds from Other Financial Borrowings		865.577.278	0
Repayments of borrowings		-2.440.747.719	-1.396.253.213
Loan Repayments	13	-1.627.039.438	-1.503.108.608
Cash Outflows from Other Financial Liabilities		-813.708.281	106.855.395
Payments of Lease Liabilities		-17.717.253	-21.716.886
Interest paid		-167.097.284	-79.623.987
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-17.895.151	4.448.760
Effect of exchange rate changes on cash and cash equivalents		-532.448	-788.581
Net increase (decrease) in cash and cash equivalents		-18.427.599	3.660.179
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	76.339.930	99.419.031
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	57.912.331	103.079.210

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	77.112.000	2.191.164		-6.787.306		2.559.548.876	-76.866.036	148.506.687	5.308.681.692	7.939.871.219			83.139.931	1.473.055.561	-334.151.945	9.234.430.624	1.188.853.638	10.423.284.262
	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															-334.151.945	334.151.945		
	Total Comprehensive Income (Loss)							-8.572.913	888.248	2.138.616.346	2.130.911.681					-665.829.403	1.465.102.278	237.688.226	1.702.790.504
	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																		
	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																		0
Increase (decrease) through other changes, equity																		0	
Equity at end of period		77.112.000	2.191.164		-6.787.306		2.559.548.876	-85.438.949	149.394.935	7.447.298.038	10.070.802.900			83.139.931	1.138.903.616	-665.829.403	10.699.532.902	1.426.541.864	12.126.074.766
Statement of changes in equity (abstract)																			
Statement of changes in equity (line items)																			
Equity at beginning of period		86.788.722	2.191.164	-6.787.306	0	447.250.968	4.183.893.140	-123.415.061	139.394.349	9.978.323.296	14.178.195.924			83.139.931	1.345.522.684	1.235.506.553	14.900.795.534	14.900.795.534	
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																-1.235.506.553	1.235.506.553		
Total Comprehensive Income (Loss)								18.262.254	9.077.191	1.325.934.436	1.353.273.881					-402.943.216	950.330.665	950.330.665	
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																		
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	Acquisition or Disposal of a Subsidiary																		
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	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																		
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	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	86,788,722	2,191,164	-6,787,306		447,250,968	4,183,893,140	-105,152,807	148,471,740	11,304,257,732	15,531,469,805		83,139,931	110,016,131	-402,943,216	15,851,126,199		15,851,126,199	