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KAMUYU AYDINLATMA PLATFORMU

ŞEKER YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM SINIRLI DENETÇİ RAPORU

Şeker Yatırım Menkul Değerler A.Ş Genel Kurulu'na

A) Finansal Tabloların Bağımsız Denetimi

1) Görüş

Şeker Yatırım Menkul Değerler A.Ş. ("Şirket")'nin 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 finansal bilgilerin 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 bilgilere ilişkin bir sonuç bildirmektir.

2) Görüşün Dayanağı

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 özet 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.

3) Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Mehmet Erol, SMMM

Sorumlu Denetçi

İstanbul,10 Ağustos 2026

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	151.622.402	184.457.207
Financial Investments	4	419.124.458	167.345.189
Financial Assets Available-for-sale	4	156.308.690	20.660.502
Financial Assets at Fair Value Through Profit or Loss		262.815.768	146.684.687
Financial Assets Held For Trading	4	262.815.768	146.684.687
Trade Receivables	6	1.615.707.682	2.530.318.391
Trade Receivables Due From Unrelated Parties	6	1.615.707.682	2.530.318.391
Prepayments		21.275.419	13.198.110
Prepayments to Unrelated Parties	9	21.275.419	13.198.110
SUB-TOTAL		**2.207.729.961**	**2.895.318.897**
Total current assets		**2.207.729.961**	**2.895.318.897**
NON-CURRENT ASSETS			
Financial Investments		14.267.499	14.267.499
Financial Assets Available-for-Sale	4	14.267.499	14.267.499
Other Receivables	7	132.275.398	217.675.027
Other Receivables Due From Unrelated Parties		132.275.398	217.675.027
Property, plant and equipment		324.319.768	401.076.098
Buildings	10	293.492.079	374.471.938
Vehicles		7.216.102	8.612.767
Fixtures and fittings	10	22.087.696	16.302.420
Other property, plant and equipment	10	1.523.891	1.688.973
Right of Use Assets	11	30.800.727	2.431.051
Intangible assets and goodwill		4.522.145	4.412.901
Other Rights	11	86.235	98.651
Computer Softwares	11	4.435.910	4.314.250
Deferred Tax Asset	16	54.550.197	39.189.664
Other Non-current Assets		11.742.668	10.977.130
Other Non-Current Assets Due From Unrelated Parties		11.742.668	10.977.130
Total non-current assets		**572.478.402**	**690.029.370**
Total assets		**2.780.208.363**	**3.585.348.267**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		776.685.432	546.011.175
Current Borrowings From Related Parties		6.525.681	66.198
Lease Liabilities		6.525.681	66.198
Current Borrowings From Unrelated Parties		770.159.751	545.944.977
Lease Liabilities		104.582	1.149.781
Issued Debt Instruments	5	770.055.169	212.242.795
Other short-term borrowings	5	0	332.552.401
Trade Payables		686.527.408	1.504.798.117
Trade Payables to Related Parties	6,23	5.032.440	51.020
Trade Payables to Unrelated Parties	6	681.494.968	1.504.747.097
Other Payables		63.989.067	100.098.436
Other Payables to Unrelated Parties	7	63.989.067	100.098.436
Current tax liabilities, current	8, 16	3.251.000	6.857.746
Current provisions		21.191.342	18.031.419
Current provisions for employee benefits	13	21.191.342	18.031.419
Other Current Liabilities		23.634.218	40.324.635
Other Current Liabilities to Unrelated Parties	14	23.634.218	40.324.635
SUB-TOTAL		**1.575.278.467**	**2.216.121.528**
Total current liabilities		**1.575.278.467**	**2.216.121.528**
NON-CURRENT LIABILITIES			
Non-current provisions		13.344.084	15.233.560
Non-current provisions for employee benefits	13	13.344.084	15.233.560
Other non-current liabilities		24.647.134	1.049.595
Other Non-Current Liabilities to Related Parties		23.813.491	0
Other Non-current Liabilities to Unrelated Parties		833.643	1.049.595

Total non-current liabilities		**37.991.218**	**16.283.155**
Total liabilities		**1.613.269.685**	**2.232.404.683**
EQUITY			
Equity attributable to owners of parent		1.166.938.678	1.352.943.584
Issued capital	15	155.000.000	155.000.000
Inflation Adjustments on Capital		1.169.483.072	1.169.483.072
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-27.646.975	397.036
Gains (Losses) on Revaluation and Remeasurement	15	-27.646.975	397.036
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		13.374.928	3.362.057
Gains (Losses) on Revaluation and Reclassification		13.374.928	3.362.057
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets	15	13.374.928	3.362.057
Restricted Reserves Appropriated From Profits	15	103.139.222	98.095.414
Other reserves	15	88.037.744	88.037.744
Prior Years' Profits or Losses	15	-166.475.547	-27.365.462
Current Period Net Profit Or Loss		-167.973.766	-134.066.277
Total equity		**1.166.938.678**	**1.352.943.584**
Total Liabilities and Equity		**2.780.208.363**	**3.585.348.267**

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	32.603.266.704	25.098.842.831	16.898.320.518	12.882.547.032
Cost of sales	17	-32.067.487.418	-24.523.449.768	-16.650.138.106	-12.594.417.696
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		535.779.286	575.393.063	248.182.412	288.129.336
GROSS PROFIT (LOSS)		535.779.286	575.393.063	248.182.412	288.129.336
General Administrative Expenses	18	-382.607.617	-351.588.785	-185.697.351	-173.030.623
Marketing Expenses	18	-60.258.820	-56.480.959	-31.522.247	-24.273.365
Other Income from Operating Activities	20	20.763.433	34.212.034	12.635.329	15.688.347
Other Expenses from Operating Activities	20	-8.358.423	-2.675.517	-2.879.719	-238.446
PROFIT (LOSS) FROM OPERATING ACTIVITIES		105.317.859	198.859.836	40.718.424	106.275.249
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		105.317.859	198.859.836	40.718.424	106.275.249
Finance income	21	81.566.022	62.093.498	44.178.951	27.297.176
Finance costs	22	-176.828.388	-156.002.811	-88.506.622	-75.839.924
Gains (losses) on net monetary position	24	-178.109.660	-149.631.217	-93.524.787	-55.882.481
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-168.054.167	-44.680.694	-97.134.034	1.850.020
Tax (Expense) Income, Continuing Operations		80.401	-36.010.544	11.310.257	-4.667.219
Current Period Tax (Expense) Income	16	-7.552.500	-39.635.087	-4.603.313	-20.275.639
Deferred Tax (Expense) Income	16	7.632.901	3.624.543	15.913.570	15.608.420
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-167.973.766	-80.691.238	-85.823.777	-2.817.199
PROFIT (LOSS)		-167.973.766	-80.691.238	-85.823.777	-2.817.199
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-167.973.766	-80.691.238	-85.823.777	-2.817.199
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç/(Kayıp)	25	-1,08000000	-0,52000000	-0,55000000	-0,02000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-28.044.011	-4.110.286	-28.044.012	-4.434.008
Gains (Losses) on Revaluation of Property, Plant and Equipment	10	-40.062.873	-4.110.286	-40.062.874	-4.572.746
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	16	12.018.862	0	12.018.862	138.738
Deferred Tax (Expense) Income		12.018.862	0	12.018.862	138.738
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		10.012.871	-329.590	10.060.369	632.878
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		14.304.101	-470.843	14.371.956	904.112
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss	16	-4.291.230	141.253	-4.311.587	-271.234
Deferred Tax (Expense) Income		-4.291.230	141.253	-4.311.587	-271.234
OTHER COMPREHENSIVE INCOME (LOSS)		**-18.031.140**	**-4.439.876**	**-17.983.643**	**-3.801.130**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-186.004.906**	**-85.131.114**	**-103.807.420**	**-6.618.329**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-186.004.906	-85.131.114	-103.807.420	-6.618.329

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		**-136.314.145**	**-34.274.313**
Profit (Loss)		-167.973.766	-80.691.238
Profit (Loss) from Continuing Operations		-167.973.766	-80.691.238
Adjustments to Reconcile Profit (Loss)		**278.523.947**	**276.205.963**
Adjustments for depreciation and amortisation expense	10,11	7.827.443	11.069.301
Adjustments for provisions		-1.313.794	-33.291.119
Adjustments for (Reversal of) Other Provisions		-1.313.794	-33.291.119
Adjustments for Interest (Income) Expenses		117.622.794	93.196.022
Adjustments for interest expense		117.622.794	93.196.022
Adjustments for fair value losses (gains)		-22.360.428	713.291
Other Adjustments for Fair Value Losses (Gains)		-22.360.428	713.291
Adjustments for Tax (Income) Expenses	16	-80.401	36.010.544
Adjustments Related to Gain and Losses on Net Monetary Position		176.828.333	168.507.924
Changes in Working Capital		**-217.920.463**	**-165.272.522**
Adjustments for decrease (increase) in trade accounts receivable		533.028.087	96.403.833
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		533.028.087	96.403.833
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-111.904.572	-12.006.801
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-111.904.572	-12.006.801
Adjustments for increase (decrease) in trade accounts payable		-591.340.843	-232.818.579
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-591.340.843	-232.818.579
Adjustments for increase (decrease) in other operating payables		-47.703.135	-16.850.975
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-47.703.135	-16.850.975
Cash Flows from (used in) Operations		**-107.370.282**	**30.242.203**
Interest received		20.013.955	23.515.272
Payments Related with Provisions for Employee Benefits	13,14	-38.182.445	-44.305.991
Income taxes refund (paid)		-10.775.373	-43.725.797
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-163.195.557**	**20.469.494**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	23.323.410
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-153.426.473	0
Proceeds from sales of property, plant, equipment and intangible assets		12.500	34.128
Proceeds from sales of property, plant and equipment		12.500	34.128
Purchase of Property, Plant, Equipment and Intangible Assets		-9.781.584	-2.888.044
Purchase of property, plant and equipment	10,11	-9.781.584	-2.888.044
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**297.171.465**	**119.032.168**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares		0	0
Proceeds from borrowings		307.819.477	129.999.197
Proceeds from Other Financial Borrowings		307.819.477	129.999.197
Repayments of borrowings		0	0
Payments of Lease Liabilities		-10.648.012	-10.967.029
INFLATION EFFECT		-46.072.757	-82.899.054
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-48.410.994	22.328.295
Effect of exchange rate changes on cash and cash equivalents		3.014.880	20.132.064
Net increase (decrease) in cash and cash equivalents		-45.396.114	42.460.359
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**106.885.184**	**211.844.201**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**61.489.070**	**254.304.560**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

			Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
		Footnote Reference	Issued Capital	Inflation Adjustments on Capital	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]	Other reserves [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			
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		**155.000.000**	**1.169.483.072**		**-24.883.424**		**3.142.102**	**86.203.997**	**88.037.744**	**66.607.798**	**-82.081.843**	**1.461.509.446**		**1.461.509.446**
	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								11.891.417		-93.973.260	82.081.843			
	Total Comprehensive Income (Loss)					-4.110.286		-329.590				-80.691.238	-85.131.114		-85.131.114
	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														
	Increase (decrease) through other changes, equity														
	Equity at end of period	15	**155.000.000**	**1.169.483.072**		**-28.993.710**		**2.812.512**	**98.095.414**	**88.037.744**	**-27.365.462**	**-80.691.238**	**1.376.378.332**		**1.376.378.332**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**155.000.000**	**1.169.483.072**		**397.036**		**3.362.057**	**98.095.414**	**88.037.744**	**-27.365.462**	**-134.066.277**	**1.352.943.584**		**1.352.943.584**
	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								5.043.808		-139.110.085	134.066.277			
	Total Comprehensive Income (Loss)					-28.044.011		10.012.871				-167.973.766	-186.004.906		-186.004.906
	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																
Increase (decrease) through other changes, equity																
Equity at end of period	15	**155.000.000**	**1.169.483.072**		**-27.646.975**		**13.374.928**		**103.139.222**	**88.037.744**	**-166.475.547**	**-167.973.766**		**1.166.938.678**		**1.166.938.678**