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KAMUYU AYDINLATMA PLATFORMU

SOHO GİYİM VE ENERJİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Soho Giyim ve Enerji Anonim Şirketi Genel Kurulu'na

Giriş

Soho Giyim ve Enerji A.Ş. ("Şirket") ve bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide 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 konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimim 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.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sonra eren hesap dönemine ait finansal tablolarının bağımsız denetimi başka bir bağımsız denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31 Aralık 2025 tarihli finansal tablolar ile ilgili olarak 3 Şubat 2026 tarihli bağımsız denetim raporunda olumlu görüş vermiştir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide 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.

Analiz Bağımsız Denetim ve Danışmanlık Anonim Şirketi

Ertan Çebi

Sorumlu Denetçi

İstanbul, 11 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	23.310.840	69.451.382
Trade Receivables		1.095.037.823	1.398.418.099
Trade Receivables Due From Unrelated Parties	6	1.095.037.823	1.398.418.099
Other Receivables		489.269	22.812.645
Other Receivables Due From Unrelated Parties	9	489.269	22.812.645
Inventories	10	1.468.998.801	1.117.661.982
Prepayments		274.181.098	143.629.791
Prepayments to Unrelated Parties	11	274.181.098	143.629.791
Other current assets		64.813.704	50.749.976
Other Current Assets Due From Unrelated Parties	18	64.813.704	50.749.976
SUB-TOTAL		**2.926.831.535**	**2.802.723.875**
Total current assets		**2.926.831.535**	**2.802.723.875**
NON-CURRENT ASSETS			
Investment property	12	11.776.071	22.963.341
Property, plant and equipment	13	2.079.964.581	2.150.592.109
Right of Use Assets	14	373.251.434	423.590.244
Intangible assets and goodwill	15	11.258.547	11.705.175
Total non-current assets		**2.476.250.633**	**2.608.850.869**
Total assets		**5.403.082.168**	**5.411.574.744**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	1.322.593.229	1.461.601.047
Current Portion of Non-current Borrowings		246.111.128	300.644.910
Current Portion of Non-current Borrowings from Unrelated Parties		246.111.128	300.644.910
Bank Loans	7	161.019.074	201.685.932
Lease Liabilities	14	85.092.054	98.958.978
Trade Payables		160.590.869	47.560.517
Trade Payables to Unrelated Parties	6	160.590.869	47.560.517
Employee Benefit Obligations	17	33.527.677	15.722.062
Other Payables		128.606.537	156.335.761
Other Payables to Related Parties	8,9	128.606.537	156.335.761
Deferred Income Other Than Contract Liabilities		31.087.457	5.078.442
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	31.087.457	5.078.442
Current tax liabilities, current	19	527.559	9.508.016
SUB-TOTAL		**1.923.044.456**	**1.996.450.755**
Total current liabilities		**1.923.044.456**	**1.996.450.755**
NON-CURRENT LIABILITIES			
Long Term Borrowings		520.573.181	540.612.971
Long Term Borrowings From Unrelated Parties		520.573.181	540.612.971
Bank Loans	7	194.477.836	219.623.481
Lease Liabilities	14	326.095.345	320.989.490
Non-current provisions		13.093.167	17.607.465
Non-current provisions for employee benefits	17	13.093.167	17.607.465
Deferred Tax Liabilities	19	342.865.429	254.595.805
Total non-current liabilities		**876.531.777**	**812.816.241**
Total liabilities		**2.799.576.233**	**2.809.266.996**
EQUITY			
Equity attributable to owners of parent		2.603.505.935	2.602.307.748
Issued capital	20	206.760.337	206.760.337
Inflation Adjustments on Capital	20	662.126.028	662.126.028
Share Premium (Discount)	20	650.749.873	650.749.873
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		30.645.846	35.303.567
Gains (Losses) on Revaluation and Remeasurement		30.645.846	35.303.567
Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	52.275.877	52.275.877

Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-21.630.031	-16.972.310
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-155.978.875	-128.925.461
Exchange Differences on Translation		-27.777.698	9.991.438
Gains (Losses) on Hedge		-128.201.177	-138.916.899
Gains (Losses) on Cash Flow Hedges	20	-128.201.177	-138.916.899
Prior Years' Profits or Losses	20	1.176.293.404	1.123.466.750
Current Period Net Profit Or Loss	26	32.909.322	52.826.654
Total equity		**2.603.505.935**	**2.602.307.748**
Total Liabilities and Equity		**5.403.082.168**	**5.411.574.744**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4, 21	1.545.204.924	1.754.614.321	785.816.009	945.559.789
Cost of sales	4, 21	-940.809.864	-1.281.395.115	-474.681.176	-644.647.213
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		604.395.060	473.219.206	311.134.833	300.912.576
GROSS PROFIT (LOSS)		604.395.060	473.219.206	311.134.833	300.912.576
General Administrative Expenses		-65.391.148	-89.784.465	-35.326.181	-49.619.784
Marketing Expenses		-177.071.674	-45.987.424	-89.901.915	-31.499.740
Other Income from Operating Activities	4, 22	115.115.948	154.164.253	59.785.418	88.324.221
Other Expenses from Operating Activities	4, 22	-11.080.926	-7.045.030	-5.971.280	-5.311.721
PROFIT (LOSS) FROM OPERATING ACTIVITIES		465.967.260	484.566.540	239.720.875	302.805.552
Investment Activity Income	4, 23	4.507.106		1.122.834	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		470.474.366	484.566.540	240.843.709	302.805.552
Finance income	4, 24	175.624	129.151	144	78.572
Finance costs	4, 24	-335.995.048	-332.697.626	-154.602.606	-183.050.636
Gains (losses) on net monetary position	4, 29	6.179.352	-38.394.371	-16.286.639	-56.869.673
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		140.834.294	113.603.694	69.954.608	62.963.815
Tax (Expense) Income, Continuing Operations		-107.924.972	-62.417.383	-41.620.683	-49.844.866
Current Period Tax (Expense) Income	19	-15.982.377	-36.705.772	2.711.310	-20.826.965
Deferred Tax (Expense) Income	19	-91.942.595	-25.711.611	-44.331.993	-29.017.901
PROFIT (LOSS) FROM CONTINUING OPERATIONS		32.909.322	51.186.311	28.333.925	13.118.949
PROFIT (LOSS)		32.909.322	51.186.311	28.333.925	13.118.949
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		32.909.322	51.186.311	28.333.925	13.118.949
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		-4.657.721	-776.323	-4.082.984	-1.215.881
Gains (Losses) on Remeasurements of Defined Benefit Plans	17,25	-6.210.296	-1.035.097	-5.443.980	-1.621.175
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.552.575	258.774	1.360.996	405.294
Deferred Tax (Expense) Income	19,25	1.552.575	258.774	1.360.996	405.294
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-27.053.415	21.160.115	-26.415.564	11.196.302
Exchange Differences on Translation of Foreing Operations		-37.769.136	2.700.626	-38.135.285	2.095.230
Gains (losses) on exchange differences on translation of Foreign Operations	25	-37.769.136	2.700.626	-38.135.285	2.095.230
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		14.287.628	24.612.652	15.626.294	12.134.762
Gains (Losses) on Cash Flow Hedges		14.287.628	24.612.652	15.626.294	12.134.762
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-3.571.907	-6.153.163	-3.906.573	-3.033.690
Deferred Tax (Expense) Income		-3.571.907	-6.153.163	-3.906.573	-3.033.690
OTHER COMPREHENSIVE INCOME (LOSS)		**-31.711.136**	**20.383.792**	**-30.498.548**	**9.980.421**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.198.186**	**71.570.103**	**-2.164.623**	**23.099.370**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.198.186	71.570.103	-2.164.623	23.099.370

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**193.468.965**	**-100.746.526**
Profit (Loss)		32.909.322	51.186.311
Profit (Loss) from Continuing Operations	26	32.909.322	51.186.311
Adjustments to Reconcile Profit (Loss)		**443.664.530**	**255.307.237**
Adjustments for depreciation and amortisation expense		103.204.314	35.369.523
Adjustments for provisions		-5.518.974	239.467
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	-5.518.974	239.467
Adjustments for Interest (Income) Expenses		233.306.118	161.993.520
Adjustments for Interest Income	24	-175.624	-129.151
Adjustments for interest expense	24	233.481.742	162.122.671
Adjustments for Tax (Income) Expenses	19	107.924.972	62.417.383
Adjustments Related to Gain and Losses on Net Monetary Position		4.748.100	-4.712.656
Changes in Working Capital		**-27.469.372**	**-231.342.451**
Adjustments for decrease (increase) in trade accounts receivable		303.380.276	-484.581.503
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	303.380.276	-484.581.503
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		22.323.376	1.563.001
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	9	22.323.376	1.563.001
Adjustments for decrease (increase) in inventories	10	-351.336.819	320.161.057
Decrease (Increase) in Prepaid Expenses	10	-130.551.307	-142.080.978
Adjustments for increase (decrease) in trade accounts payable		113.030.352	22.629.429
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	113.030.352	22.629.429
Increase (Decrease) in Employee Benefit Liabilities	17	17.805.615	3.539.159
Adjustments for increase (decrease) in other operating payables		-6.090.371	1.600.945
Increase (Decrease) in Other Operating Payables to Related Parties	8	-6.090.371	1.575.183
Increase (Decrease) in Other Operating Payables to Unrelated Parties	9		25.762
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	26.009.015	-295.401
Other Adjustments for Other Increase (Decrease) in Working Capital		-22.039.509	46.121.840
Decrease (Increase) in Other Assets Related with Operations	18	-14.063.728	30.563.998
Increase (Decrease) in Other Payables Related with Operations	19	-7.975.781	15.557.842
Cash Flows from (used in) Operations		**449.104.480**	**75.151.097**
Interest paid	24	-233.481.742	-162.122.671
Interest received	24	175.624	129.151
Income taxes refund (paid)	19	-22.329.397	-13.904.103
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**8.939.170**	**-52.334.470**
Purchase of Property, Plant, Equipment and Intangible Assets		-2.248.100	-52.334.470
Purchase of property, plant and equipment	13	-1.576.294	-49.344.458
Purchase of intangible assets	15	-671.806	-2.990.012
Cash Inflows from Sale of Investment Property	12	11.187.270	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-226.459.173**	**184.143.342**
Proceeds from borrowings		458.142.987	270.795.438
Proceeds from Loans	7	458.142.987	270.795.438
Repayments of borrowings		-662.963.307	-86.652.096
Loan Repayments		-662.963.307	-86.652.096
Increase in Other Payables to Related Parties		-21.638.853	
INFLATION EFFECT		-10.474.688	-11.010.246
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-34.525.726	20.052.100
Effect of exchange rate changes on cash and cash equivalents		-11.614.816	
Net increase (decrease) in cash and cash equivalents		-46.140.542	20.052.100

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**69.451.382**	**77.042.926**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**23.310.840**	**97.095.026**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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			Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]		Exchange Differences on Translation	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			Cash Flow Hedges						
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		**206.760.337**	**662.126.028**	**650.749.873**	**-12.346.783**	**52.275.877**	**-68.122**	**-176.208.056**		**1.033.327.013**	**90.139.737**	**2.506.755.904**		**2.506.755.904**
	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										90.139.737	-90.139.737			
	Total Comprehensive Income (Loss)	25				-776.323		2.700.626	18.459.489			51.186.311	71.570.103		71.570.103
	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	20	**206.760.337**	**662.126.028**	**650.749.873**	**-13.123.106**	**52.275.877**	**2.632.504**	**-157.748.567**		**1.123.466.750**	**51.186.311**	**2.578.326.007**		**2.578.326.007**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**206.760.337**	**662.126.028**	**650.749.873**	**-16.972.309**	**52.275.877**	**9.991.437**	**-138.916.898**		**1.123.466.750**	**52.826.654**	**2.602.307.749**		**2.602.307.749**
	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										52.826.654	-52.826.654			
	Total Comprehensive Income (Loss)	25				-4.657.722		-37.769.135	10.715.721			32.909.322	1.198.186		1.198.186
	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														
	Equity at end of period		**206.760.337**	**662.126.028**	**650.749.873**	**-21.630.031**	**52.275.877**	**-27.777.698**	**-128.201.177**		**1.176.293.404**	**32.909.322**	**2.603.505.935**		**2.603.505.935**