



KAMUYU AYDINLATMA PLATFORMU

BEST BRANDS GRUP ENERJİ YATIRIM A.Ş. Financial Report Consolidated 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	ÇÖZÜM ÜNLÜER BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Best Brands Grup Enerji Yatırım A.Ş. Genel Kurulu'na,

Giriş

Best Brands Grup Enerji Yatırım A.Ş. ("Şirket") ve ve Bağlı Ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki ara dönem özet finansal durum tablosunun, aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve 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 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 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Çözüm Ünlüer Bağımsız Denetim ve YMM A.Ş.

A member of Nexia

İlhan Canlı

Sorumlu Denetçi

İzmir, 12 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	53.329.283	68.795.052
Financial Investments		480.158.053	
Financial Assets Available-for-sale	11	480.158.053	
Trade Receivables	6	66.351.297	51.594.687
Trade Receivables Due From Unrelated Parties		66.351.297	51.594.687
Other Receivables	4,7	71.119.917	708.640
Other Receivables Due From Related Parties		70.227.447	
Other Receivables Due From Unrelated Parties		892.470	708.640
Prepayments	9	2.909.464	
Prepayments to Unrelated Parties		2.909.464	
Current Tax Assets	10	755.708	543.629
Other current assets		7.810	
Other Current Assets Due From Unrelated Parties	10	7.810	
SUB-TOTAL		674.631.532	121.642.008
Total current assets		674.631.532	121.642.008
NON-CURRENT ASSETS			
Other Receivables		357.891	324.117
Other Receivables Due From Unrelated Parties	7	357.891	324.117
Property, plant and equipment	12	4.990.529.179	4.663.238.585
Right of Use Assets	14	8.963.441	6.114.681
Intangible assets and goodwill	14	3.473.388	3.562.306
Prepayments		623.835	1.920.600
Prepayments to Unrelated Parties	9	623.835	1.920.600
Total non-current assets		5.003.947.734	4.675.160.289
Total assets		5.678.579.266	4.796.802.297
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		16.964.215	74.840.246
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		16.964.215	74.840.246
Bank Loans	16	12.994.921	71.955.999
Lease Liabilities	17	3.969.294	2.884.247
Current Portion of Non-current Borrowings	16	161.971.117	146.367.634
Trade Payables		35.048.334	17.894.916
Trade Payables to Unrelated Parties	6	35.048.334	17.894.916
Employee Benefit Obligations	18	2.307.612	624.136
Other Payables		15.175.127	25.034.790
Other Payables to Unrelated Parties	8	15.175.127	25.034.790
Current provisions	20	1.337.296	741.021
Current provisions for employee benefits		1.275.506	698.141
Other current provisions		61.790	42.880
SUB-TOTAL		232.803.701	265.502.743
Total current liabilities		232.803.701	265.502.743
NON-CURRENT LIABILITIES			
Long Term Borrowings		74.969.860	117.913.883
Long Term Borrowings From Related Parties		74.969.860	117.913.883
Bank Loans	16	72.252.090	114.430.046
Lease Liabilities	17	2.717.770	3.483.837
Non-current provisions		1.572.675	2.348.569
Non-current provisions for employee benefits	19	1.572.675	2.348.569
Deferred Tax Liabilities	19	349.768.001	770.576.622
Total non-current liabilities		426.310.536	890.839.074
Total liabilities		659.114.237	1.156.341.817
EQUITY			
Equity attributable to owners of parent		5.019.465.029	3.640.460.480
Issued capital	21	188.205.000	150.000.000
Share Premium (Discount)	21	506.242.675	

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.262.630.525	2.719.129.454
Gains (Losses) on Revaluation and Remeasurement		757.455.486	665.226.146
Increases (Decreases) on Revaluation of Property, Plant and Equipment	21	756.191.540	665.632.185
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.263.946	-406.039
Exchange Differences on Translation	21	2.505.175.039	2.053.903.308
Prior Years' Profits or Losses	21	771.331.026	581.073.330
Current Period Net Profit Or Loss		291.055.803	190.257.696
Total equity		5.019.465.029	3.640.460.480
Total Liabilities and Equity		5.678.579.266	4.796.802.297

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	22	168.088.900	201.463.117	116.269.964	117.200.603
Cost of sales	22	-173.351.483	-126.237.817	-96.790.594	-66.389.473
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-5.262.583	75.225.300	19.479.370	50.811.130
GROSS PROFIT (LOSS)		-5.262.583	75.225.300	19.479.370	50.811.130
General Administrative Expenses	23	-23.349.367	-18.471.567	-9.136.186	-15.701.498
Marketing Expenses	23	-9.169.661	0	-252.029	0
Other Income from Operating Activities		1.365.434	2.699.027	953.400	2.391.567
Other Expenses from Operating Activities		-6.639.491	-2.147.551	-3.040.529	-1.174.055
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-43.055.668	57.305.209	8.004.026	36.327.144
Investment Activity Income		75.613.499	0	49.965.990	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		32.557.831	57.305.209	57.970.016	36.327.144
Finance income		23.407.918	141.719.761	17.794.947	87.471.172
Finance costs		-116.467.886	-54.396.405	-57.890.150	-1.486.943
Gains (losses) on net monetary position	26	73.152	0	42.661	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-60.428.985	144.628.565	17.917.474	122.311.373
Tax (Expense) Income, Continuing Operations		351.484.788	3.696.610	313.969.179	-10.271.233
Deferred Tax (Expense) Income		351.484.788	3.696.610	313.969.179	-10.271.233
PROFIT (LOSS) FROM CONTINUING OPERATIONS		291.055.803	148.325.175	331.886.653	112.040.140
PROFIT (LOSS)		291.055.803	148.325.175	331.886.653	112.040.140
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		291.055.803	148.325.175	331.886.653	112.040.140
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		4,64900000	2,72500000	3,79800000	1.118,00000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		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
Footnote Reference					
Statement of Other Comprehensive Income					
PROFIT (LOSS)		291.055.803	148.325.175	331.886.653	112.040.140
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		92.229.340	-7.193.463	90.681.277	-2.568.076
Gains (Losses) on Remeasurements of Defined Benefit Plans	21	2.226.647	-9.591.284	162.563	1.725.202
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		90.002.693	2.397.821	90.518.714	-4.293.278
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	21	90.559.355	0	90.559.355	0
Taxes Relating to Remeasurements of Defined Benefit Plans	21	-556.662	2.397.821	-40.641	-4.293.278
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		451.271.731	267.671.609	259.266.359	58.259.269
Exchange Differences on Translation of Foreing Operations	21	451.271.731	267.671.609	259.266.359	58.259.269
Gains (losses) on exchange differences on translation of Foreign Operations		451.271.731	267.671.609	259.266.359	58.259.269
OTHER COMPREHENSIVE INCOME (LOSS)		543.501.071	260.478.146	349.947.636	55.691.193
TOTAL COMPREHENSIVE INCOME (LOSS)		834.556.874	408.803.321	681.834.289	167.731.333
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		834.556.874	408.803.321	681.834.289	167.731.333

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		46.492.642	100.544.410
Profit (Loss)		291.055.803	148.325.175
Profit (Loss) from Continuing Operations		291.055.803	148.325.175
Adjustments to Reconcile Profit (Loss)		-164.449.930	23.628.150
Adjustments for depreciation and amortisation expense		86.602.380	71.003.787
Adjustments for provisions		435.109	1.051.523
Adjustments for (Reversal of) Provisions Related with Employee Benefits		416.199	1.077.615
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		3.732	-26.092
Adjustments for (Reversal of) Other Provisions		15.178	
Adjustments for Interest (Income) Expenses		27.934.041	24.411.926
Adjustments for interest expense		25.665.749	23.287.380
Deferred Financial Expense from Credit Purchases		-322.794	-2.770.172
Unearned Financial Income from Credit Sales		2.591.086	3.894.718
Adjustments for Tax (Income) Expenses		-351.484.788	-3.696.610
Adjustments Related to Gain and Losses on Net Monetary Position		72.063.328	-69.142.476
Changes in Working Capital		-80.113.231	-71.408.915
Adjustments for decrease (increase) in trade accounts receivable		-17.347.696	-57.550.348
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-17.347.696	-57.550.348
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-70.445.051	-3.308.538
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-70.445.051	-3.308.538
Decrease (Increase) in Prepaid Expenses		-1.612.699	-191.085
Adjustments for increase (decrease) in trade accounts payable		17.476.212	14.979.873
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		17.476.212	14.979.873
Increase (Decrease) in Employee Benefit Liabilities		1.683.476	1.516.756
Adjustments for increase (decrease) in other operating payables		-9.859.663	-6.238.170
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-9.859.663	-6.238.170
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.810	-20.617.403
Cash Flows from (used in) Operations		46.492.642	100.544.410
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-488.773.791	-29.777.000
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-480.158.053	
Purchase of Property, Plant, Equipment and Intangible Assets		-8.615.738	-29.777.000
Purchase of property, plant and equipment		-8.615.738	-29.777.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		431.456.800	-78.430.968
Proceeds from Issuing Shares or Other Equity Instruments		544.447.675	
Proceeds from issuing shares		544.447.675	
Proceeds from borrowings		50.000.000	50.000.000
Proceeds from Loans		50.000.000	50.000.000
Repayments of borrowings		-136.861.348	-124.093.140
Loan Repayments		-136.861.348	-124.093.140
Payments of Lease Liabilities		-463.778	18.949.552
Interest paid		-26.206.875	-24.395.282
Interest Received		541.126	1.107.902
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-10.824.349	-7.663.558
Effect of exchange rate changes on cash and cash equivalents		-4.641.420	-403.940
Net increase (decrease) in cash and cash equivalents		-15.465.769	-8.067.498
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		68.795.052	11.262.460
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		53.329.283	3.194.962

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		150.000.000			665.632.185		203.991		1.574.581.380			459.071.241	122.002.089	2.971.490.886		0	2.971.490.886
	Adjustments Related to Accounting Policy Changes																	0
	Adjustments Related to Required Changes in Accounting Policies																	0
	Adjustments Related to Voluntary Changes in Accounting Policies																	0
	Adjustments Related to Errors																	0
	Other Restatements																	0
	Restated Balances																	0
	Transfers												122.002.089	-122.002.089				0
	Total Comprehensive Income (Loss)							-7.193.463		267.671.609				148.325.175	408.803.321		0	408.803.321
	Profit (loss)													148.325.175	148.325.175		0	148.325.175
	Other Comprehensive Income (Loss)							-7.193.463		267.671.609					260.478.146		0	260.478.146
	Issue of equity																	0
	Capital Decrease																	0
	Capital Advance																	0
	Effect of Merger or Liquidation or Division																	0
	Effects of Business Combinations Under Common Control																	0
	Advance Dividend Payments																	0
	Dividends Paid																	0
	Decrease through Other Distributions to Owners																	0
	Increase (Decrease) through Treasury Share Transactions																	0
	Increase (Decrease) through Share-Based Payment Transactions																	0
	Acquisition or Disposal of a Subsidiary																	0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																	0
	Transactions with noncontrolling shareholders																	0
	Increase through Other Contributions by Owners																	0
	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																	0
	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																	0
	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																	0
	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		150.000.000			665.632.185		-6.989.472		1.842.252.989			581.073.330	148.325.175	3.380.294.207		0	3.380.294.207	
	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		150.000.000			665.632.185		-406.039		2.053.903.308			581.073.330	190.257.696	3.640.460.480		0	3.640.460.480
	Adjustments Related to Accounting Policy Changes																	0
	Adjustments Related to Required Changes in Accounting Policies																	0
	Adjustments Related to Voluntary Changes in Accounting Policies																	0
	Adjustments Related to Errors																	0
	Other Restatements																	0
	Restated Balances																	0
	Transfers											190.257.696	-190.257.696					0
	Total Comprehensive Income (Loss)					90.559.355		1.669.985		451.271.731			291.055.803	834.556.874		0	834.556.874	
	Profit (loss)												291.055.803	291.055.803		0	291.055.803	
	Other Comprehensive Income (Loss)					90.559.355		1.669.985		451.271.731				543.501.071		0	543.501.071	
	Issue of equity		38.205.000												38.205.000			38.205.000
	Capital Decrease																	0
	Capital Advance																	0
	Effect of Merger or Liquidation or Division																	0
	Effects of Business Combinations Under Common Control																	0
	Advance Dividend Payments																	0
	Dividends Paid																	0

Current Period 01.01.2026 - 30.06.2026														0
	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions			506.242.675								506.242.675		506.242.675
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	Transactions with noncontrolling shareholders													0
	Increase through Other Contributions by Owners													0
	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													0
	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													0
	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													0
	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		188.205.000	506.242.675	756.191.540	1.263.946	2.505.175.039			771.331.026	291.055.803	5.019.465.029		0 5.019.465.029