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KAMUYU AYDINLATMA PLATFORMU

MAKİNA TAKIM ENDÜSTRİSİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Makina Takım Endüstrisi A.Ş. Genel Kurulu'na

Giriş

Makina Takım Endüstrisi A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili ara dönem özet konsolide kar veya zarar tablosunun, ara dönem özet konsolide diğer kapsamlı gelir tablosunun, ara dönem özet konsolide özkaynaklar değişim tablosunun ve ara dönem özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e "Ara Dönem Finansal Raporlama" ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide 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 konsolide 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 konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı ara dönem özet konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide 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 konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Bilgiler

Diğer bilgilerden Grup yönetimi sorumludur. Diğer bilgiler Ek'te yer alan, TMS 34 kapsamında bir ölçüm kriteri olmayan "Diğer Bilgileri" içermektedir. Ara dönem özet konsolide finansal bilgilere ilişkin sonucumuz, söz konusu diğer bilgileri kapsamamaktadır ve diğer bilgilere ilişkin herhangi bir güvence vermemekteyiz.

Ara dönem özet konsolide finansal bilgilerin denetimi kapsamında sorumluluğumuz, yukarıda belirtilmiş olan diğer bilgileri okumak ve bunu yaparken diğer bilgilerin ara dönem özet konsolide finansal bilgiler ve sınırlı denetimden edindiğimiz bilgi ile önemli seviyede tutarsız olup olmadığını, ya da başka bir şekilde önemli ölçüde yanlış gösterilip gösterilmediklerini değerlendirmektir. Yaptığımız çalışmalara göre diğer bilgilerde önemli ölçüde bir yanlışlık olduğuna hükmedersek, bulgularımızı raporlamamız gerekmektedir. Diğer bilgilere ilişkin bildirmemiz gereken herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 30 Haziran 2025 tarihinde sora eren altı aylık ara hesap dönemine ait konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, 6 Mart 2026 tarihli bağımsız denetçi raporunda ve 15 Ağustos 2025 tarihli bağımsız sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Koray Öztürk, SMMM

Sorumlu Denetçi

İstanbul, 13 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	3	15.338	446
Trade Receivables		697.065.494	405.510.729
Trade Receivables Due From Related Parties	5-13	0	967.313
Trade Receivables Due From Unrelated Parties	5	697.065.494	404.543.416
Other Receivables		418.753.371	749.754.832
Other Receivables Due From Related Parties	6-13	417.531.339	748.824.397
Other Receivables Due From Unrelated Parties	6	1.222.032	930.435
Inventories	7	437.618.501	368.523.542
Prepayments		23.934.353	9.252.737
Prepayments to Unrelated Parties		23.934.353	9.252.737
Other current assets		784.144	113.178
SUB-TOTAL		**1.578.171.201**	**1.533.155.464**
Total current assets		**1.578.171.201**	**1.533.155.464**
NON-CURRENT ASSETS			
Property, plant and equipment	8	974.202.831	990.029.871
Right of Use Assets	9	275.153.735	291.549.894
Intangible assets and goodwill		10.016.972	10.716.347
Prepayments		748.888	883.511
Total non-current assets		**1.260.122.426**	**1.293.179.623**
Total assets		**2.838.293.627**	**2.826.335.087**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		30.971.448	34.843.949
Current Borrowings From Related Parties		30.971.448	34.843.949
Lease Liabilities	4	30.971.448	34.843.949
Trade Payables		134.168.898	128.949.307
Trade Payables to Related Parties	5-13	5.588.052	5.207.177
Trade Payables to Unrelated Parties		128.580.846	123.742.130
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations		39.460.023	43.539.852
Other Payables		16.965.024	16.987.721
Other Payables to Unrelated Parties	6	16.965.024	16.987.721
Deferred Income Other Than Contract Liabilities	6	201.728.944	72.764.160
Current tax liabilities, current		13.438.462	35.548.638
Current provisions		52.088.201	80.645.467
Current provisions for employee benefits		31.094.201	55.922.952
Other current provisions	10	20.994.000	24.722.515
SUB-TOTAL		**488.821.000**	**413.279.094**
Total current liabilities		**488.821.000**	**413.279.094**
NON-CURRENT LIABILITIES			
Long Term Borrowings		158.423.456	186.622.408
Long Term Borrowings From Related Parties		158.423.456	186.622.408
Lease Liabilities	4	158.423.456	186.622.408
Non-current provisions		62.274.532	76.325.485
Non-current provisions for employee benefits	14	62.274.532	76.325.485
Deferred Tax Liabilities		79.291.980	132.045.396
Total non-current liabilities		**299.989.968**	**394.993.289**
Total liabilities		**788.810.968**	**808.272.383**
EQUITY			
Equity attributable to owners of parent		2.049.482.659	2.018.062.704
Issued capital		200.000.000	200.000.000
Inflation Adjustments on Capital		5.612.616.767	5.612.616.767
Share Premium (Discount)		1.994.060	1.994.060
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		139.180.464	141.540.048
Gains (Losses) on Revaluation and Remeasurement		139.180.464	141.540.048

Increases (Decreases) on Revaluation of Property, Plant and Equipment		243.247.061	243.247.061
Gains (Losses) on Remeasurements of Defined Benefit Plans		-104.066.597	-101.707.013
Restricted Reserves Appropriated From Profits		7.420.482	7.420.482
Prior Years' Profits or Losses		-3.945.508.653	-3.911.172.165
Current Period Net Profit Or Loss		33.779.539	-34.336.488
Total equity		**2.049.482.659**	**2.018.062.704**
Total Liabilities and Equity		**2.838.293.627**	**2.826.335.087**

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	11	478.253.313	626.020.231	274.845.060	310.615.540
Cost of sales	11	-351.876.839	-347.820.227	-210.998.694	-179.228.021
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		126.376.474	278.200.004	63.846.366	131.387.519
GROSS PROFIT (LOSS)		126.376.474	278.200.004	63.846.366	131.387.519
General Administrative Expenses		-67.435.968	-70.847.059	-27.933.329	-32.689.738
Marketing Expenses		-48.114.742	-50.087.837	-20.258.534	-23.679.767
Other Income from Operating Activities		4.143.609	8.938.753	1.852.316	5.857.491
Other Expenses from Operating Activities		-12.026.791	-10.618.155	-11.319.280	-6.160.695
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.942.582	155.585.706	6.187.539	74.714.810
Investment Activity Income	13	113.957.802	124.064.444	51.063.364	59.006.245
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		116.900.384	279.650.150	57.250.903	133.721.055
Finance costs		-23.032.579	-9.794.438	-21.868.721	-5.792.766
Gains (losses) on net monetary position		-83.756.718	-59.298.711	-66.889.522	-67.964.436
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		10.111.087	210.557.001	-31.507.340	59.963.853
Tax (Expense) Income, Continuing Operations		23.668.452	-64.447.666	45.999.214	-42.296.094
Current Period Tax (Expense) Income	16	-28.747.881	-55.189.152	-12.465.138	-22.307.469
Deferred Tax (Expense) Income	16	52.416.333	-9.258.514	58.464.352	-19.988.625
PROFIT (LOSS) FROM CONTINUING OPERATIONS		33.779.539	146.109.335	14.491.874	17.667.759
PROFIT (LOSS)	12	33.779.539	146.109.335	14.491.874	17.667.759
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		33.779.539	146.109.335	14.491.874	17.667.759
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç (Zarar)		0,00168900	0,00730500	0,00072500	0,00088300
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		33.779.539	146.109.335	14.491.874	17.667.759
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-2.359.584**	**-3.986.442**		
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-2.696.667	-5.315.256		
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0		
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		337.083	1.328.814		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**		
OTHER COMPREHENSIVE INCOME (LOSS)		**-2.359.584**	**-3.986.442**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**31.419.955**	**142.122.893**	**14.491.874**	**17.667.759**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		31.419.955	142.122.893	14.491.874	17.667.759

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		**-373.361.691**	**-185.909.733**
Profit (Loss)		33.779.539	146.109.335
Adjustments to Reconcile Profit (Loss)		**-68.706.782**	**-56.111.116**
Adjustments for depreciation and amortisation expense		49.051.563	53.474.074
Adjustments for Impairment Loss (Reversal of Impairment Loss)		27.671.489	-31.135.660
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		82.600	-257.776
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	-968.377	-2.559.518
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		28.557.266	-28.318.366
Adjustments for provisions		11.889.188	10.966.649
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	11.889.188	10.966.649
Adjustments for Interest (Income) Expenses		-95.591.694	-114.270.006
Adjustments for Interest Income		-113.957.802	-124.064.444
Adjustments for interest expense		18.366.108	9.794.438
Adjustments for Tax (Income) Expenses	16	23.668.452	64.447.666
Adjustments for losses (gains) on disposal of non-current assets		0	-2.525.626
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	8-9	0	-2.525.626
Adjustments Related to Gain and Losses on Net Monetary Position		-85.395.780	-37.068.213
Changes in Working Capital		**-270.787.658**	**-203.221.074**
Adjustments for decrease (increase) in trade accounts receivable		-289.953.535	-253.642.972
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-289.953.535	-253.642.972
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-291.597	-542.972
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-291.597	-542.972
Adjustments for decrease (increase) in inventories		-69.094.959	-26.900.856
Decrease (Increase) in Prepaid Expenses		-14.681.616	4.863.986
Adjustments for increase (decrease) in trade accounts payable		-5.219.591	-55.887.346
Increase (Decrease) in Trade Accounts Payables to Related Parties		-380.875	1.738.591
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-4.838.716	-57.625.937
Increase (Decrease) in Employee Benefit Liabilities		-14.050.953	843.015
Adjustments for increase (decrease) in other operating payables		22.697	-5.710.241
Increase (Decrease) in Other Operating Payables to Unrelated Parties		22.697	-5.710.241
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		128.964.784	133.203.009
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.482.888	553.303
Cash Flows from (used in) Operations		**-305.714.901**	**-113.222.855**
Payments Related with Provisions for Employee Benefits		-16.788.733	-4.318.167
Income taxes refund (paid)		-50.858.057	-68.368.711
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**433.803.702**	**242.153.596**
Purchase of Property, Plant, Equipment and Intangible Assets	8	-11.447.158	-2.525.625
Cash advances and loans made to other parties		331.293.058	120.614.777
Cash Advances and Loans Made to Related Parties		331.293.058	120.614.777
Interest received		113.957.802	124.064.444
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-60.393.240**	**-53.801.443**
Payments of Lease Liabilities		-37.360.661	-44.007.005
Interest paid		-23.032.579	-9.794.438
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		48.771	2.442.420
Net increase (decrease) in cash and cash equivalents		48.771	2.442.420

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**446**	**3.436**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-33.879	-1.250.998
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**15.338**	**1.194.858**

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		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			
						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		**200.000.000**	**5.612.616.767**	**1.994.060**	**-96.640.556**	**81.278.004**			**7.420.482**	**-4.238.076.487**	**-326.904.327**	**1.895.496.597**		**1.895.496.597**
	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										326.904.327	-326.904.327			
	Total Comprehensive Income (Loss)					-3.986.442						146.109.335	142.122.893		142.122.893
	Profit (loss)											146.109.335	146.109.335		146.109.335
	Other Comprehensive Income (Loss)					-3.986.442							-3.986.442		-3.986.442
	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		**200.000.000**	**5.612.616.767**	**1.994.060**	**-100.626.998**	**81.278.004**			**7.420.482**	**-3.911.172.160**	**146.109.335**	**2.037.619.490**		**2.037.619.490**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**200.000.000**	**5.612.616.767**	**1.994.060**	**-101.707.013**	**243.247.061**			**7.420.482**	**-3.911.172.165**	**-34.336.488**	**2.018.062.704**		**2.018.062.704**
	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										-34.336.488	34.336.488	0		0
	Total Comprehensive Income (Loss)					-2.359.584						33.779.539	31.419.955		31.419.955
	Profit (loss)											33.779.539	33.779.539		33.779.539
	Other Comprehensive Income (Loss)					-2.359.584									
	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		**200.000.000**	**5.612.616.767**	**1.994.060**	**-104.066.597**	**243.247.061**			**7.420.482**	**-3.945.508.653**	**33.779.539**	**2.049.482.659**		**2.049.482.659**