Date and time of publication on KAP: 13.08.2026 20:21:16
https://www.kap.org.tr/en/Bildirim/1649688

KAMUYU AYDINLATMA PLATFORMU

PENTA TEKNOLOJİ ÜRÜNLERİ DAĞITIM TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Penta Consolidated Financial Statements as of 30 June 2026

Independet Audit Comment

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

REPORT ON REVIEW OF CONSOLIDATED INTERIM

FINANCIAL INFORMATION

To the General Assembly of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş.

Introduction

We have reviewed the accompanying consolidated statement of financial position of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. (the "Company") and its subsidiaries (together referred to as the "Group") as of 30 June 2026 and the related consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of this consolidated interim financial information in accordance with Turkish Financial Reporting Standards. Our responsibility is to express a conclusion on this consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Independent Auditing Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of consolidated interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Independent Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information does not present fairly, in all material respects, the financial position of Penta Teknoloji Ürünleri Dağıtım Ticaret A.Ş. and its subsidiaries as of 30 June 2026, and of their financial performance and their cash flows for the six-month period then ended in accordance with Turkish Financial Reporting Standards.

Other Matters

The consolidated financial statements of the Group for the year ended 31 December 2025, and the limited review of the consolidated interim financial information for the six-month period ended 30 June 2025, were performed by another independent audit firm. An unmodified opinion and an unmodified conclusion were issued in their independent auditor's report and independent limited review report dated 2025, respectively.

Other Informations

The Group Management is responsible for the other information, which is presented in Appendix 1. The other information comprises non-TAS 34 measures. Our conclusion on the interim condensed consolidated financial information does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our review of interim condensed consolidated financial information, our responsibility

is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the condensed consolidated financial statements or our knowledge obtained in the Audit or otherwise materially misstated. If, based on the work we performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report this regard.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Koray Öztürk

Partner

İstanbul, 13 August 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	593.866.222	511.518.189
Trade Receivables	4-5	9.907.841.659	8.693.489.147
Trade Receivables Due From Related Parties	4	4.370.942	2.785.013
Trade Receivables Due From Unrelated Parties	5	9.903.470.717	8.690.704.134
Other Receivables	6	2.622.389	15.346.729
Other Receivables Due From Unrelated Parties	6	2.622.389	15.346.729
Derivative Financial Assets		19.993.960	79.138.407
Inventories	7	6.224.274.486	3.790.048.830
Prepayments	8	31.796.687	10.664.637
Other current assets		504.409.078	196.159.568
SUB-TOTAL		**17.284.804.481**	**13.296.365.507**
Total current assets		**17.284.804.481**	**13.296.365.507**
NON-CURRENT ASSETS			
Investment property		5.509.647	5.068.518
Property, plant and equipment		206.119.875	179.442.975
Right of Use Assets		232.364.625	89.880.295
Intangible assets and goodwill		131.815.716	121.706.725
Goodwill		90.149.617	82.931.794
Other intangible assets		41.666.099	38.774.931
Deferred Tax Asset	16	341.264.703	212.798.182
Total non-current assets		**917.074.566**	**608.896.695**
Total assets		**18.201.879.047**	**13.905.262.202**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.380.575.175	343.598.906
Current Borrowings From Related Parties		1.380.575.175	343.598.906
Bank Loans	17	1.353.453.609	338.100.389
Lease Liabilities		27.121.566	5.498.517
Trade Payables	4-5	11.393.878.228	8.097.483.309
Trade Payables to Related Parties	4	141.855.964	97.190.458
Trade Payables to Unrelated Parties	5	11.252.022.264	8.000.292.851
Employee Benefit Obligations		40.098.255	29.400.805
Other Payables	4-6	86.713.149	458.493.935
Other Payables to Related Parties	4	86.540.264	458.346.717
Other Payables to Unrelated Parties	6	172.885	147.218
Contract Liabilities	8	107.579.639	269.046.788
Current tax liabilities, current	16	117.336.201	103.889.511
Current provisions		42.590.636	28.469.511
Current provisions for employee benefits		42.590.636	28.469.511
Other Current Liabilities		62.303.675	110.196.998
SUB-TOTAL		**13.231.074.958**	**9.440.579.763**
Total current liabilities		**13.231.074.958**	**9.440.579.763**
NON-CURRENT LIABILITIES			
Long Term Borrowings		156.852.505	78.490.966
Long Term Borrowings From Unrelated Parties		156.852.505	78.490.966
Lease Liabilities		156.852.505	78.490.966
Non-current provisions		153.130.441	140.665.647
Non-current provisions for employee benefits		126.077.666	105.320.172
Other non-current provisions		27.052.775	35.345.475
Total non-current liabilities		**309.982.946**	**219.156.613**
Total liabilities		**13.541.057.904**	**9.659.736.376**
EQUITY			
Equity attributable to owners of parent		4.660.821.143	4.245.525.826
Issued capital	10	393.516.000	393.516.000
Share Premium (Discount)	10	30.000.000	30.000.000
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.406.211.001	3.034.635.026

Gains (Losses) on Revaluation and Remeasurement		-36.310.198	-36.310.198
Gains (Losses) on Remeasurements of Defined Benefit Plans		-36.310.198	-36.310.198
Exchange Differences on Translation		3.442.521.199	3.070.945.224
Restricted Reserves Appropriated From Profits	10	85.397.147	85.397.147
Prior Years' Profits or Losses		701.977.653	589.782.393
Current Period Net Profit Or Loss		43.719.342	112.195.260
Total equity		**4.660.821.143**	**4.245.525.826**
Total Liabilities and Equity		**18.201.879.047**	**13.905.262.202**

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	11	17.304.708.638	14.034.646.254	8.591.987.878	7.106.348.455
Cost of sales	11	-16.009.653.418	-13.040.258.971	-7.965.453.189	-6.618.687.873
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.295.055.220	994.387.283	626.534.689	487.660.582
GROSS PROFIT (LOSS)		1.295.055.220	994.387.283	626.534.689	487.660.582
General Administrative Expenses	12	-298.378.611	-211.072.351	-142.376.519	-111.923.047
Marketing Expenses	12	-438.039.669	-378.063.961	-209.425.715	-214.010.337
Other Income from Operating Activities	13	8.516.954	6.156.313	4.662.011	1.755.905
Other Expenses from Operating Activities	13	-32.534.253	-20.987.262	24.676.361	12.903.883
PROFIT (LOSS) FROM OPERATING ACTIVITIES		534.619.641	390.420.022	304.070.827	176.386.986
Investment Activity Income		16.260.390	19.976.000	10.673.108	14.047.985
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		550.880.031	410.396.022	314.743.935	190.434.971
Finance income	15	19.088.377	36.071	-33.449.794	36.071
Finance costs	15	-414.821.142	-243.807.846	-219.389.127	-125.172.826
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		155.147.266	166.624.247	61.905.014	65.298.216
Tax (Expense) Income, Continuing Operations		-111.427.924	-105.747.818	-33.175.251	-40.327.813
Current Period Tax (Expense) Income	16	-216.394.164	-171.388.250	-81.527.328	-88.930.814
Deferred Tax (Expense) Income	16	104.966.240	65.640.432	48.352.077	48.603.001
PROFIT (LOSS) FROM CONTINUING OPERATIONS		43.719.342	60.876.429	28.729.763	24.970.403
PROFIT (LOSS)		43.719.342	60.876.429	28.729.763	24.970.403
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		43.719.342	60.876.429	28.729.763	24.970.403
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		371.575.975	434.017.961	217.671.860	192.730.487
Exchange Differences on Translation, other than translation of foreign operations		371.575.975	434.017.961	217.671.860	192.730.487
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**371.575.975**	**434.017.961**	**217.671.860**	**192.730.487**
TOTAL COMPREHENSIVE INCOME (LOSS)		**415.295.317**	**494.894.390**	**246.401.623**	**217.700.890**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		415.295.317	494.894.390	246.401.623	217.700.890

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		**-48.636.615**	**-103.075.080**
Profit (Loss)		43.719.342	60.876.429
Profit (Loss) from Continuing Operations		43.719.342	60.876.429
Adjustments to Reconcile Profit (Loss)		**575.110.097**	**379.316.258**
Adjustments for depreciation and amortisation expense		57.901.072	93.719.276
Adjustments for Impairment Loss (Reversal of Impairment Loss)		35.515.600	5.653.672
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	7	35.515.600	5.653.672
Adjustments for provisions		41.880.781	25.816.337
Adjustments for (Reversal of) Provisions Related with Employee Benefits		39.213.714	25.657.587
Adjustments for (Reversal of) Other Provisions	5	2.667.067	158.750
Adjustments for Interest (Income) Expenses		398.560.752	223.831.846
Adjustments for Interest Income		-16.260.390	-19.976.000
Adjustments for interest expense	15	414.821.142	243.807.846
Adjustments for fair value losses (gains)		59.144.447	-17.108.017
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		59.144.447	-17.108.017
Adjustments for Tax (Income) Expenses	16	111.427.924	105.747.818
Other adjustments to reconcile profit (loss)		-129.320.479	-58.344.674
Changes in Working Capital		**-544.278.682**	**-403.674.045**
Adjustments for decrease (increase) in trade accounts receivable		-455.656.114	-67.419.803
Adjustments for decrease (increase) in inventories		-2.044.568.368	-1.294.320.934
Adjustments for increase (decrease) in trade accounts payable		2.474.261.785	1.518.715.229
Other Adjustments for Other Increase (Decrease) in Working Capital		-518.315.985	-560.648.537
Decrease (Increase) in Other Assets Related with Operations		-283.854.454	-185.116.395
Increase (Decrease) in Other Payables Related with Operations		-234.461.531	-375.532.142
Cash Flows from (used in) Operations		**74.550.757**	**36.518.642**
Payments Related with Provisions for Employee Benefits		-14.874.662	-12.086.910
Income taxes refund (paid)	16	-108.312.710	-127.506.812
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-26.241.448**	**-6.795.238**
Purchase of Property, Plant, Equipment and Intangible Assets		-42.501.838	-26.771.238
Interest received		16.260.390	19.976.000
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**110.993.632**	**-136.510.092**
Proceeds from borrowings		941.271.813	288.385.547
Proceeds from Loans		941.271.813	288.385.547
Decrease in Other Payables to Related Parties		-393.050.891	-148.764.629
Payments of Lease Liabilities		-51.134.046	-37.818.982
Interest paid		-386.093.244	-238.312.028
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		36.115.569	-246.380.410
Effect of exchange rate changes on cash and cash equivalents		46.232.464	61.050.283
Net increase (decrease) in cash and cash equivalents		82.348.033	-185.330.127
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**511.518.189**	**605.986.534**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**593.866.222**	**420.656.407**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity																																																
			Equity attributable to owners of parent [member]																																																
														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]													Reserve Of Gains or Losses on Hedge				Gains (Losses) on Revaluation and Reclassification																			
			Issued Capital	Inflation Adjustments on Capital	Balancing Account for Merger Capital	Additional Capital Contribution of Shareholders	Capital Advance	Treasury Shares	Capital Adjustments due to Cross-Ownership	Share premiums or discounts	Effects of Combinations of Entities or Businesses Under Common Control	Put Option Revaluation Fund Related with Non-controlling Interests	Share Based Payments	Accumulated Gains (Losses) from Investments in Equity Instruments	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Increases (Decreases) on Revaluation of Intangible Assets	Increases (Decreases) on Revaluation of Right-of-use Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)		Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability	Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Exchange Differences on Translation	Other Reserves Of Other Gains (Losses)		Exchange Differences on Translation	Cash Flow Hedges	Gains or Losses on Hedges of Net Investment in Foreign Operations	Other Gains or Losses on Hedge		Gains (Losses) on Remeasuring and /or Reclassification of Available-for-sale Financial Assets	Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income	Reserve of Other Remeasuring or Reclassification Adjustments		Change in Value of Time Value of Options	Change in Value of Forward Elements of Forward Contracts	Change in Value of Foreign Currency Basis Spreads	Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss	Other Gains [Losses]		Restricted Reserves Appropriated From Profits [member]	Other equity interest [member]	Other reserves [member]	Advance Dividend Payments (Net)	Prior Years' Profits or Losses	Net Profit or Loss			Non-controlling interests [member]	
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		393.516.000							30.000.000								-28.009.890		-28.009.890				2.331.758.687		2.303.748.797					0				0						0	85.397.147				249.963.433	339.818.960	589.782.393	3.402.444.337		3.402.444.337
	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																			0						0					0				0						0	0				339.818.960	-339.818.960	0	0		0
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	434.017.961	0	434.017.961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60.876.429	60.876.429	494.894.390	0	494.894.390
	Profit (loss)																			0						0					0				0						0						60.876.429	60.876.429	60.876.429		60.876.429
	Other Comprehensive Income (Loss)																	0		0				434.017.961		434.017.961					0				0						0							0	434.017.961		434.017.961
	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	16	393.516.000	0	0	0	0	0	0	30.000.000	0	0	0	0	0	0	0	-28.009.890	0	-28.009.890	0	0	0	2.765.776.648	0	2.737.766.758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85.397.147	0	0	0	589.782.393	60.876.429	650.658.822	3.897.338.727	0	3.897.338.727
	Statement of changes in equity [abstract]																																																		
	Statement of changes in equity [line items]																																																		
	Equity at beginning of period		393.516.000							30.000.000								-36.310.198		-36.310.198				3.070.945.224		3.034.635.026					0				0						0	85.397.147				589.782.393	112.195.260	701.977.653	4.245.525.826		4.245.525.826
	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																			0						0					0				0						0	0				112.195.260	-112.195.260	0	0		0
	Total Comprehensive Income (Loss)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	371.575.975	0	371.575.975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43.719.342	43.719.342	415.295.317	0	415.295.317
	Profit (loss)																			0						0					0				0						0						43.719.342	43.719.342	43.719.342		43.719.342
	Other Comprehensive Income (Loss)																	0		0				371.575.975		371.575.975					0				0						0							0	371.575.975		371.575.975
	Issue of equity																																																		
	Capital Decrease																																																			
	Capital Advance																																																			
	Effect of Merger or Liquidation or Division																																																		
	Effects of Business Combinations Under Common Control																																																		

Current Period 01.01.2026 - 30.06.2026	Advance Dividend Payments																																																	
	Dividends Paid																																																	
	Decrease through Other Distributions to Owners																																																	
	Increase (Decrease) through Treasury Share Transactions																																																	
	Increase (Decrease) through Share-Based Payment Transactions																																																	
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	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	16	393.516.000	0	0	0	0	0	0	30.000.000	0	0	0	0	0	0	0	-36.310.198	0	-36.310.198	0	0	0	3.442.521.199	0	3.406.211.001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85.397.147	0	0	0	701.977.653	43.719.342	745.696.995	4.660.821.143	0	4.660.821.143