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KAMUYU AYDINLATMA PLATFORMU

RUZY MADENCİLİK VE ENERJİ YATIRIMLARI SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ruzy Madencilik ve Enerji Yatırımları Sanayi ve Ticaret Anonim Şirketi Genel Kurulu'na

Giriş

Ruzy Madencilik ve Enerji Yatırımları Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") ve bağlı ortaklığı (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34 ") "Ara Dönem Finansal Raporlama" uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Şartlı Sonucun Dayanağı paragrafında belirtilen husus dışında, 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 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.

Şartlı Sonucun Dayanağı

Dipnot 4'te belirtildiği üzere, 30 Haziran 2026 tarihi itibariyle Grup'un ilişikteki ara dönem özet konsolide finansal tablolarında taşınan değeri 362.699.050 TL tutarında olan duran varlıklar altında sunduğu finansal varlıkları bulunmaktadır. TFRS 9 "Finansal Araçlar" standardının aksine, söz konusu finansal varlıklar 30 Haziran 2026 tarihi itibariyle gerçeğe uygun değeri üzerinden ölçülmemiş olup 31 Aralık 2025 tarihindeki taşınan değeri üzerinden 30 Haziran 2026 tarihi itibariyle hazırlanan ara dönem özet konsolide finansal tablolarda muhasebeleştirilmiştir. Gerçeğe uygun değer çalışması yapılarak söz konusu finansal varlıklar 30 Haziran 2026 tarihi itibariyle gerçeğe uygun değerinden taşınmış ve sınırlı denetimimizi tamamlamış olsaydık, ara dönem özet konsolide finansal bilgilerde düzeltme yapılmasının gerekli olduğuna işaret eden hususlar dikkatimizi çekmiş olabilirdi.

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen hususun ara dönem özet konsolide finansal bilgilerde gerektirebileceği düzeltmeler hariç olmak üzere, 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.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Serdar İnanç, SMMM

Sorumlu Denetçi

İstanbul, 14 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	242.608.876	335.072.719
Financial Investments	4	575.994.212	141.930.245
Trade Receivables		46.370.920	94.662.800
Trade Receivables Due From Unrelated Parties	7.a	46.370.920	94.662.800
Other Receivables		2.102.286	11.385
Other Receivables Due From Unrelated Parties	8	2.102.286	11.385
Inventories		219.111	246.673
Prepayments	9	4.438.438	4.351.419
Other current assets	10	3.027.435	1.939.539
SUB-TOTAL		**874.761.278**	**578.214.780**
Total current assets		**874.761.278**	**578.214.780**
NON-CURRENT ASSETS			
Financial Investments	4	362.699.050	362.699.050
Investment property	11	346.151.026	346.151.026
Property, plant and equipment	12	566.952.988	639.316.682
Right of Use Assets	13	9.254.329	9.353.931
Intangible assets and goodwill		460.121	640.756
Other intangible assets		460.121	640.756
Prepayments	9	2.636.449	296.574
Total non-current assets		**1.288.153.963**	**1.358.458.019**
Total assets		**2.162.915.241**	**1.936.672.799**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	309.915.074	105.273
Current Portion of Non-current Borrowings		16.379.251	0
Trade Payables	7.b	10.352.158	31.605.171
Trade Payables to Unrelated Parties		10.352.158	31.605.171
Employee Benefit Obligations	15	2.231.296	1.390.854
Other Payables		0	16.074
Other Payables to Unrelated Parties		0	16.074
Current tax liabilities, current		4.453.336	2.971.754
Current provisions		6.317.406	4.604.541
Current provisions for employee benefits	15	5.045.318	2.963.050
Other current provisions	14	1.272.088	1.641.491
Other Current Liabilities	10	2.083.197	2.489.370
SUB-TOTAL		**351.731.718**	**43.183.037**
Total current liabilities		**351.731.718**	**43.183.037**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	16.228.263	0
Non-current provisions		10.788.938	9.583.846
Non-current provisions for employee benefits	15	4.196.760	2.598.604
Other non-current provisions	14	6.592.178	6.985.242
Deferred Tax Liabilities	23	116.738.600	115.156.058
Total non-current liabilities		**143.755.801**	**124.739.904**
Total liabilities		**495.487.519**	**167.922.941**
EQUITY			
Equity attributable to owners of parent		1.667.427.722	1.768.749.858
Issued capital	16	275.000.000	275.000.000
Inflation Adjustments on Capital	16	2.854.986.001	2.854.986.001
Share Premium (Discount)		4.813.766	4.813.766
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		53.442.682	98.391.614
Gains (Losses) on Revaluation and Remeasurement		53.442.682	98.391.614
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.574.871	-902.295
Other Revaluation Increases (Decreases)		56.017.553	99.293.909
Restricted Reserves Appropriated From Profits		2.526.742	0

Prior Years' Profits or Losses		-1.423.691.909	-1.458.713.461
Current Period Net Profit Or Loss		-99.649.560	-5.728.062
Total equity		**1.667.427.722**	**1.768.749.858**
Total Liabilities and Equity		**2.162.915.241**	**1.936.672.799**

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	17	110.687.950	150.308.202	39.439.672	112.757.420
Cost of sales	18	-145.942.766	-147.714.409	-46.523.302	-83.067.724
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-35.254.816	2.593.793	-7.083.630	29.689.696
GROSS PROFIT (LOSS)		-35.254.816	2.593.793	-7.083.630	29.689.696
General Administrative Expenses	19	-44.099.875	-41.392.148	-23.326.576	-19.175.554
Marketing Expenses	19	-1.040.730	-860.844	-526.135	-433.574
Other Income from Operating Activities	20	5.932.252	12.696.550	3.130.170	6.233.417
Other Expenses from Operating Activities	20	-3.121.935	-13.116.639	-609.963	-12.184.090
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-77.585.104	-40.079.288	-28.416.134	4.129.895
Investment Activity Income	21	111.136.162	158.818.851	65.146.886	93.867.490
Investment Activity Expenses	21	-30.170.762	-15.508.319	188.909	6.389.378
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.380.296	103.231.244	36.919.661	104.386.763
Finance costs	22	-5.896.873	-1.963.836	-5.440.577	-1.539.179
Gains (losses) on net monetary position		-81.011.251	-78.310.535	-29.158.331	-29.227.120
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-83.527.828	22.956.873	2.320.753	73.620.464
Tax (Expense) Income, Continuing Operations		-16.121.732	2.090.091	-14.754.875	7.673.125
Current Period Tax (Expense) Income	23	-13.981.663	-5.183.056	-8.855.589	1.185.845
Deferred Tax (Expense) Income	23	-2.140.069	7.273.147	-5.899.286	6.487.280
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-99.649.560	25.046.964	-12.434.122	81.293.589
PROFIT (LOSS)		-99.649.560	25.046.964	-12.434.122	81.293.589
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-99.649.560	25.046.964	-12.434.122	81.293.589
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)(1 TL hisse başına)	24	-0,00360000	0,00090000	-0,00050000	0,00300000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.672.576	-10.744.288	-1.976.298	-10.153.588
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	-13.256.915	0	-13.256.915
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.230.103	-742.972	-2.635.066	44.628
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		557.527	3.255.599	658.768	3.058.699
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment	23	0	3.069.856	0	3.069.856
Taxes Relating to Remeasurements of Defined Benefit Plans		557.527	185.743	658.768	-11.157
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.672.576**	**-10.744.288**	**-1.976.298**	**-10.153.588**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-101.322.136**	**14.302.676**	**-14.410.420**	**71.140.001**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-101.322.136	14.302.676	-14.410.420	71.140.001

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		**37.409.771**	**-76.624.809**
Profit (Loss)		-99.649.560	25.046.964
Adjustments to Reconcile Profit (Loss)		**138.896.314**	**-4.451.661**
Adjustments for depreciation and amortisation expense		54.983.454	52.161.152
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	3.690.172
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	3.690.172
Adjustments for provisions		3.721.641	1.455.519
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.183.160	2.679.838
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	-121.859	0
Adjustments for (Reversal of) Other Provisions	14	660.340	-1.224.319
Adjustments for Interest (Income) Expenses		-82.077.007	-73.160.699
Adjustments for Interest Income	22	-87.663.513	-77.088.371
Adjustments for interest expense	22	5.521.596	1.963.836
Unearned Financial Income from Credit Sales		64.910	1.963.836
Adjustments for fair value losses (gains)		23.346.220	-66.222.160
Adjustments for Fair Value Losses (Gains) of Investment Property	21	0	14.453.368
Adjustments for Fair Value Losses (Gains) of Financial Assets		23.346.220	-80.675.528
Adjustments for Tax (Income) Expenses	23	16.121.732	-2.090.091
Adjustments for losses (gains) on disposal of non-current assets		30.044.333	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		30.044.333	0
Adjustments Related to Gain and Losses on Net Monetary Position		92.755.941	79.714.446
Changes in Working Capital		**12.924.738**	**-94.336.610**
Adjustments for decrease (increase) in trade accounts receivable	7	36.021.485	-115.674.685
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.092.618	1.795.814
Adjustments for decrease (increase) in inventories		-9.637	-279.523
Decrease (Increase) in Prepaid Expenses		-3.127.831	-1.577.005
Adjustments for increase (decrease) in trade accounts payable		-17.492.044	15.681.835
Increase (Decrease) in Employee Benefit Liabilities		1.050.189	1.305.013
Adjustments for increase (decrease) in other operating payables		-13.653	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		0	-572.351
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.411.153	4.984.292
Decrease (Increase) in Other Assets Related with Operations		-1.380.387	1.511.666
Increase (Decrease) in Other Payables Related with Operations		-30.766	3.472.626
Cash Flows from (used in) Operations		**52.171.492**	**-73.741.307**
Payments Related with Provisions for Employee Benefits		-906.524	0
Income taxes refund (paid)		-13.855.197	-2.883.502
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-415.596.862**	**78.394.591**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	4	-501.585.077	-65.252.352
Proceeds from sales of property, plant, equipment and intangible assets		48.932.212	0
Proceeds from sales of property, plant and equipment		48.932.212	0
Purchase of Property, Plant, Equipment and Intangible Assets		-61.316.068	-31.003
Purchase of property, plant and equipment	12	-61.316.068	-31.003
Cash Outflows from Acquition of Investment Property	11	0	-9.923.736
Cash receipts from repayment of advances and loans made to other parties		0	-83.283
Interest received		87.469.532	77.070.343

Other inflows (outflows) of cash		10.902.539	76.614.622
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**339.328.905**	**-1.963.836**
Proceeds from borrowings		348.367.000	0
Repayments of borrowings		-4.216.132	0
Interest paid		-4.821.963	0
Other inflows (outflows) of cash		0	-1.963.836
INFLATION EFFECT		-53.605.657	-72.499.784
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-92.463.843	-72.693.838
Net increase (decrease) in cash and cash equivalents		-92.463.843	-72.693.838
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**335.072.719**	**540.088.941**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**242.608.876**	**467.395.103**

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]	
						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]									
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	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		**275.000.000**	**2.854.986.001**	**4.813.766**	**120.043.946**	**-1.206.015**				**-1.497.709.557**	**22.893.124**	**1.778.821.265**		**1.778.821.265**
	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					-10.960.272					33.853.395	-22.893.123			
	Total Comprehensive Income (Loss)					-10.187.059	-557.229					25.046.964	14.302.676		14.302.676
	Profit (loss)											25.046.964	25.046.964		25.046.964
	Other Comprehensive Income (Loss)					-10.187.059	-557.229						-10.744.288		-10.744.288
	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		**275.000.000**	**2.854.986.001**	**4.813.766**	**98.896.615**	**-1.763.244**				**-1.463.856.162**	**25.046.965**	**1.793.123.941**		**1.793.123.941**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**275.000.000**	**2.854.986.001**	**4.813.766**	**99.293.909**	**-902.295**				**-1.458.713.461**	**-5.728.062**	**1.768.749.858**		**1.768.749.858**
	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					-43.276.356				2.526.742	35.021.552	5.728.062			
	Total Comprehensive Income (Loss)						-1.672.576					-99.649.560	-101.322.136		-101.322.136
	Profit (loss)											-99.649.560	-99.649.560		-99.649.560
	Other Comprehensive Income (Loss)						-1.672.576						-1.672.576		-1.672.576
	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		**275.000.000**	**2.854.986.001**	**4.813.766**	**56.017.553**	**-2.574.871**			**2.526.742**	**-1.423.691.909**	**-99.649.560**	**1.667.427.722**		**1.667.427.722**