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KAMUYU AYDINLATMA PLATFORMU

MEYSU GIDA SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM.A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Meysu Gıda Sanayi ve Ticaret A.Ş. ve Bağlı Ortaklığı

Genel Kurulu'na

Giriş

Meysu Gıda Sanayi ve Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte " Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide kâr veya zarar ve konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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 kuruluşunun, 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 konsolide finansal bilgilerin, Grup'un 30 Haziran 2026 tarihi itibariyle finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe

uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir. Bu bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Veysel EKMEN'dir.

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Member, MGI Worldwide

Veysel EKMEN

Sorumlu Denetçi

İstanbul, 17 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	4	429.861.163	63.653.574
Financial Investments		62.270.681	
Trade Receivables		964.741.570	866.222.340
Trade Receivables Due From Related Parties	24	11.484.706	9.997.629
Trade Receivables Due From Unrelated Parties	7	953.256.864	856.224.711
Other Receivables		56.280.357	138.508.849
Other Receivables Due From Related Parties	24	12.786	138.488.623
Other Receivables Due From Unrelated Parties	8	56.267.571	20.226
Inventories	9	1.090.523.964	1.024.424.085
Prepayments		37.677.213	88.738.813
Prepayments to Unrelated Parties		37.677.213	88.738.813
Other current assets	16	94.905.934	85.005.297
SUB-TOTAL		**2.736.260.882**	**2.266.552.958**
Total current assets		**2.736.260.882**	**2.266.552.958**
NON-CURRENT ASSETS			
Financial Investments	5	273	321
Other Receivables		268.570	350.972
Other Receivables Due From Unrelated Parties	8	268.570	350.972
Property, plant and equipment	11	4.317.205.729	4.074.817.284
Right of Use Assets	11	8.853.950	980.928
Intangible assets and goodwill	12	8.803.713	28.502
Prepayments	10	11.793	481.750
Total non-current assets		**4.335.144.028**	**4.076.659.757**
Total assets		**7.071.404.910**	**6.343.212.715**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	544.657.307	780.822.680
Trade Payables		537.297.170	492.727.662
Trade Payables to Related Parties	24	482.994	1.384.120
Trade Payables to Unrelated Parties	7	536.814.176	491.343.542
Employee Benefit Obligations	15	37.298.998	26.517.277
Other Payables		81.581.563	60.844.422
Other Payables to Related Parties	24	445.618	157.501
Other Payables to Unrelated Parties	8	81.135.945	60.686.921
Deferred Income Other Than Contract Liabilities		26.874.636	51.584.788
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	26.874.636	51.584.788
Current tax liabilities, current	22	21.196.967	38.360.435
Current provisions		14.605.288	15.095.483
Current provisions for employee benefits	15	12.589.154	9.960.476
Other current provisions	14	2.016.134	5.135.007
Other Current Liabilities		1.316.290	
SUB-TOTAL		**1.264.828.219**	**1.465.952.747**
Total current liabilities		**1.264.828.219**	**1.465.952.747**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	641.604.987	738.296.843
Other Payables			1.849.244
Other Payables to Unrelated parties	8		1.849.244
Non-current provisions		18.760.614	17.461.224
Non-current provisions for employee benefits	15	18.760.614	17.461.224
Deferred Tax Liabilities	22	194.255.530	235.136.742
Total non-current liabilities		**854.621.131**	**992.744.053**
Total liabilities		**2.119.449.350**	**2.458.696.800**
EQUITY			
Equity attributable to owners of parent		4.950.698.676	3.883.252.071
Issued capital	17	870.000.000	750.000.000
Inflation Adjustments on Capital		518.266.591	503.476.006

Share Premium (Discount)		841.716.656	
Effects of Business Combinations Under Common Control		-67.385.975	-67.385.975
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.273.283.549	1.274.717.095
Gains (Losses) on Revaluation and Remeasurement		1.273.283.549	1.274.717.095
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.280.832.065	1.280.832.065
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-7.548.516	-6.114.970
Restricted Reserves Appropriated From Profits	17	26.123.815	26.123.816
Prior Years' Profits or Losses	17	1.396.321.130	814.441.662
Current Period Net Profit Or Loss		92.372.910	581.879.467
Non-controlling interests		1.256.884	1.263.844
Total equity		**4.951.955.560**	**3.884.515.915**
Total Liabilities and Equity		**7.071.404.910**	**6.343.212.715**

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	18	2.249.855.096	2.108.295.572	1.173.873.837	1.055.749.431
Cost of sales	18	-1.669.270.037	-1.483.013.852	-893.355.158	-692.220.859
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		580.585.059	625.281.720	280.518.679	363.528.572
GROSS PROFIT (LOSS)		580.585.059	625.281.720	280.518.679	363.528.572
General Administrative Expenses		-52.485.639	-52.974.197	-24.471.761	-29.418.497
Marketing Expenses		-251.556.578	-200.241.178	-128.733.186	-101.798.212
Other Income from Operating Activities	19	43.009.601	33.836.256	11.804.149	-4.645.206
Other Expenses from Operating Activities	19	-43.409.741	-26.716.943	-2.154.574	-13.549.715
PROFIT (LOSS) FROM OPERATING ACTIVITIES		276.142.702	379.185.658	136.963.307	214.116.942
Investment Activity Income	21	44.734.895	2.767.989	20.495.743	990.363
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		320.877.597	381.953.647	157.459.050	215.107.305
Finance income	20	79.899.922	37.567.613	35.270.071	26.100.971
Finance costs	20	-212.396.445	-141.686.992	-132.343.228	-74.079.704
Gains (losses) on net monetary position	27	-96.441.420	-101.163.964	-34.846.753	-87.264.697
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		91.939.654	176.670.304	25.539.140	79.863.875
Tax (Expense) Income, Continuing Operations		426.296	-15.581.092	61.918.223	33.765.375
Current Period Tax (Expense) Income	22	-40.003.699	-46.247.169	-24.343.869	-30.535.896
Deferred Tax (Expense) Income	22	40.429.995	30.666.077	86.262.092	64.301.271
PROFIT (LOSS) FROM CONTINUING OPERATIONS		92.365.950	161.089.212	87.457.363	113.629.250
PROFIT (LOSS)		92.365.950	161.089.212	87.457.363	113.629.250
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.960	287.213	158.359	114.833
Owners of Parent		92.372.910	160.801.999	87.299.004	113.514.417
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		-1.433.546	390.161	-378.363	4.695.614
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.911.395	520.215	-504.484	6.260.819
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		477.849	-130.054	126.121	-1.565.205
Taxes Relating to Remeasurements of Defined Benefit Plans		477.849	-130.054	126.121	-1.565.205
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.433.546**	**390.161**	**-378.363**	**4.695.614**
TOTAL COMPREHENSIVE INCOME (LOSS)		**90.932.404**	**161.479.373**	**87.079.000**	**118.324.864**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-6.960	287.213	158.360	114.833
Owners of Parent		90.939.364	161.192.160	86.920.640	118.210.031

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		**-44.169.628**	**126.855.489**
Profit (Loss)		92.365.950	159.691.022
Profit (Loss) from Continuing Operations		92.365.950	159.691.022
Adjustments to Reconcile Profit (Loss)		**-8.274.631**	**421.589**
Adjustments for depreciation and amortisation expense	11-12-13	77.801.908	62.764.306
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.909.306	1.389.284
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		4.686.846	1.389.284
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		-777.540	0
Adjustments for provisions		2.542.019	8.826.605
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	5.329.218	7.171.091
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	-2.787.199	1.655.514
Adjustments for Interest (Income) Expenses		3.428.167	-26.962.247
Deferred Financial Expense from Credit Purchases	7	-3.710.229	-858.593
Unearned Financial Income from Credit Sales	7	7.138.396	-26.103.654
Adjustments for Tax (Income) Expenses	22	-40.881.212	-30.536.022
Adjustments Related to Gain and Losses on Net Monetary Position		-55.074.819	-15.060.337
Changes in Working Capital		**-111.097.479**	**-51.754.007**
Decrease (Increase) in Financial Investments		-65.488.080	
Adjustments for decrease (increase) in trade accounts receivable		-186.942.482	-315.562.571
Decrease (Increase) in Trade Accounts Receivables from Related Parties	24	-2.523.413	-7.281.938
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-184.419.069	-308.280.633
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		73.236.980	-110.072.758
Decrease (Increase) in Other Related Party Receivables Related with Operations	24	132.339.494	-109.319.810
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-59.102.514	-752.948
Adjustments for decrease (increase) in inventories	9	-66.099.879	97.747.911
Decrease (Increase) in Prepaid Expenses	10	45.631.349	9.895.568
Adjustments for increase (decrease) in trade accounts payable		87.022.437	234.295.778
Increase (Decrease) in Trade Accounts Payables to Related Parties	24	-814.847	-1.820.174
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	87.837.284	236.115.952
Increase (Decrease) in Employee Benefit Liabilities	15	13.883.733	9.478.531
Adjustments for increase (decrease) in other operating payables		25.880.694	22.204.363
Increase (Decrease) in Other Operating Payables to Related Parties	24	318.119	
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	25.562.575	22.204.363
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	10	-21.036.142	-8.895.126
Other Adjustments for Other Increase (Decrease) in Working Capital		-17.186.089	9.154.297
Decrease (Increase) in Other Assets Related with Operations	16	-18.570.389	9.062.748
Increase (Decrease) in Other Payables Related with Operations	16	1.384.300	91.549
Cash Flows from (used in) Operations		**-27.006.160**	**108.358.604**
Income taxes refund (paid)	22	-17.163.468	18.496.885
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-336.838.581**	**-381.606.574**
Proceeds from sales of property, plant, equipment and intangible assets	11-22	2.997.472	1.686.491
Purchase of Property, Plant, Equipment and Intangible Assets		-339.836.053	-383.293.065

Purchase of property, plant and equipment	11-22	-339.836.053	-383.293.065
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**772.246.132**	**261.162.377**
Proceeds from Issuing Shares or Other Equity Instruments		976.507.241	
Proceeds from issuing shares		976.507.241	
Proceeds from borrowings		0	261.162.377
Proceeds from Other Financial Borrowings			261.162.377
Repayments of borrowings		-204.261.109	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		391.237.923	6.411.292
Effect of exchange rate changes on cash and cash equivalents		-25.030.334	-12.129.839
Net increase (decrease) in cash and cash equivalents		366.207.589	-5.718.547
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**63.653.574**	**82.800.812**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**429.861.163**	**77.082.265**

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	Effects of Combinations of Entities or Businesses Under Common Control	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				
							Increases (Decreases) on Revaluation of Property, Plant and Equipment	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	17	**180.000.000**	**830.570.406**		**-67.385.976**	**1.280.832.065**	**-6.289.608**			**14.289.521**	**802.216.774**	**266.964.775**	**3.301.197.957**	**1.070.020**	**3.302.267.977**
	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										11.834.296	255.130.479	-266.964.775				
	Total Comprehensive Income (Loss)							390.161					160.801.999	161.192.160	287.213	161.479.373	
	Profit (loss)																
	Other Comprehensive Income (Loss)																
	Issue of equity		570.000.000	-327.094.400								-242.905.600					
	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	17	**750.000.000**	**503.476.006**		**-67.385.976**	**1.280.832.065**	**-5.899.447**			**26.123.817**	**814.441.653**	**160.801.999**	**3.462.390.117**	**1.357.233**	**3.463.747.350**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	17	**750.000.000**	**503.476.006**		**-67.385.975**	**1.280.832.065**	**-6.114.970**			**26.123.815**	**814.441.662**	**581.879.467**	**3.883.252.071**	**1.263.844**	**3.884.515.915**
	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											581.879.468	-581.879.467				
	Total Comprehensive Income (Loss)							-1.433.546					92.372.910	90.939.364	-6.960	90.932.404	
	Profit (loss)																
	Other Comprehensive Income (Loss)																
	Issue of equity		120.000.000	14.790.585	841.716.656									976.507.241		976.507.241	
	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																
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	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	17	**870.000.000**	**518.266.591**	**841.716.656**	**-67.385.975**	**1.280.832.065**	**-7.548.516**			**26.123.815**	**1.396.321.130**	**92.372.910**	**4.950.698.676**	**1.256.884**	**4.951.955.560**