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KAMUYU AYDINLATMA PLATFORMU

LYDİA HOLDİNG A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Independet Audit Comment

Independent Audit Company	ANY PARTNERS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

Lydia Holding Anonim Şirketi Yönetim Kurulu'na:

Giriş

Lydia Holding Anonim Şirketi ("Şirket") ile bağlı ortaklığının (hep birlikte Grup olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının "ara dönem konsolide finansal bilgiler" sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama Standardı"na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara 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 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 finansal bilgilerin sınırlı denetiminin kapsamı ; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem konsolide 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 konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ANY Partners Bağımsız Denetim A.Ş.

Nusret AYYILDIZ

Sorumlu Denetçi

Ankara, 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	19.116.401	24.980.336
Financial Investments	5	1.191.076.301	1.379.759.916
Trade Receivables	7	11.315.684	8.291.661
Trade Receivables Due From Unrelated Parties		11.315.684	8.291.661
Other Receivables	8	27.468.170	25.237
Other Receivables Due From Unrelated Parties		27.468.170	25.237
Prepayments	9	4.062.697	2.078.777
Prepayments to Unrelated Parties		4.062.697	2.078.777
Current Tax Assets	11	302.395	39.472.634
Other current assets	10	80.587.689	90.276.830
Other Current Assets Due From Unrelated Parties		80.587.689	90.276.830
SUB-TOTAL		**1.333.929.337**	**1.544.885.391**
Total current assets		**1.333.929.337**	**1.544.885.391**
NON-CURRENT ASSETS			
Financial Investments	5	1.340.798.977	1.283.535.769
Other Receivables	8	84.111	131.652
Other Receivables Due From Unrelated Parties		84.111	131.652
Investments accounted for using equity method	18	2.267.763.242	2.430.285.176
Investment property	14	3.301.964.205	3.500.201.230
Property, plant and equipment	12	971.693.721	864.057.437
Intangible assets and goodwill	13	253.197	81.510.916
Prepayments	9	12.743	39.251.261
Prepayments to Unrelated Parties		12.743	39.251.261
Total non-current assets		**7.882.570.196**	**8.198.973.441**
Total assets		**9.216.499.533**	**9.743.858.832**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	612.149	249.980
Trade Payables	7	3.248.938	2.046.920
Trade Payables to Unrelated Parties		3.248.938	2.046.920
Employee Benefit Obligations	15	1.074.652	1.327.128
Other Payables	8	4.026.974	3.239.212
Other Payables to Related Parties		830.250	0
Other Payables to Unrelated Parties		3.196.724	3.239.212
Deferred Income Other Than Contract Liabilities	9	149.202	175.700
Current tax liabilities, current		0	42.951.914
Current provisions	16	3.205.220	4.076.689
Current provisions for employee benefits		0	302.226
Other current provisions		3.205.220	3.774.463
SUB-TOTAL		**12.317.135**	**54.067.543**
Total current liabilities		**12.317.135**	**54.067.543**
NON-CURRENT LIABILITIES			
Non-current provisions	16	3.668.675	2.455.921
Non-current provisions for employee benefits		3.668.675	2.455.921
Deferred Tax Liabilities	25	1.032.286.391	895.225.844
Total non-current liabilities		**1.035.955.066**	**897.681.765**
Total liabilities		**1.048.272.201**	**951.749.308**
EQUITY			
Equity attributable to owners of parent		7.245.028.741	7.620.433.127
Issued capital	19	351.991.314	351.991.314
Inflation Adjustments on Capital	19	3.688.301.449	3.688.301.449
Share Premium (Discount)	19	2.015.224	2.015.224
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	187.399.951	190.081.281
Gains (Losses) on Revaluation and Remeasurement		187.399.951	190.081.281
Increases (Decreases) on Revaluation of Property, Plant and Equipment	19	190.105.037	190.105.037

Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-2.705.086	-23.756
Restricted Reserves Appropriated From Profits		64.843.709	62.987.888
Prior Years' Profits or Losses		3.323.200.150	2.870.584.158
Current Period Net Profit Or Loss		-372.723.056	454.471.813
Non-controlling interests		923.198.591	1.171.676.397
Total equity		**8.168.227.332**	**8.792.109.524**
Total Liabilities and Equity		**9.216.499.533**	**9.743.858.832**

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	20	31.355.404	36.648.962	17.274.232	21.172.770
Cost of sales	20	-83.022.574	-19.060.324	-51.630.270	-9.354.612
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-51.667.170	17.588.638	-34.356.038	11.818.158
GROSS PROFIT (LOSS)		-51.667.170	17.588.638	-34.356.038	11.818.158
General Administrative Expenses	21	-149.158.524	-70.608.446	-74.106.717	-19.537.412
Other Income from Operating Activities	22	3.567.654	11.594.544	1.666.488	-46.373.396
Other Expenses from Operating Activities	22	-9.682.363	-15.296.364	-3.399.546	-13.512.825
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-206.940.403	-56.721.628	-110.195.813	-67.605.475
Investment Activity Income	24	352.566.401	939.973.494	226.072.490	885.596.364
Investment Activity Expenses	24	-68.991.314	-27.927.688	-68.991.314	-27.927.688
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-162.521.935	0	95.629.970	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-85.887.251	855.324.178	142.515.333	790.063.201
Finance income	23	2.203.948	172.264.008	1.300.906	172.264.007
Finance costs	23	-1.156.070	-16.123.930	-99.393	-15.683.695
Gains (losses) on net monetary position	28	-398.290.175	-190.835.187	-127.172.717	-611.475.038
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-483.129.548	820.629.069	16.544.129	335.168.475
Tax (Expense) Income, Continuing Operations		-138.071.314	-291.499.004	-41.322.776	-287.392.736
Current Period Tax (Expense) Income	25	0	-23.147.209	0	0
Deferred Tax (Expense) Income	25	-138.071.314	-268.351.795	-41.322.776	-287.392.736
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-621.200.862	529.130.065	-24.778.647	47.775.739
PROFIT (LOSS)		-621.200.862	529.130.065	-24.778.647	47.775.739
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-248.477.806	186.386.292	-14.084.843	43.797.202
Owners of Parent		-372.723.056	342.743.773	-10.693.804	3.978.537
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
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)		-621.200.862	529.130.065	-24.778.647	47.775.739
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-3.032.304**	**809.816**	**-3.383.278**	**1.643.760**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.043.071	1.079.754	-4.511.036	2.070.063
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.010.767	-269.938	1.127.758	-426.303
Taxes Relating to Remeasurements of Defined Benefit Plans		1.010.767	-269.938	1.127.758	-426.303
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-3.032.304**	**809.816**	**-3.383.278**	**1.643.760**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-624.233.166**	**529.939.881**	**-28.161.925**	**49.419.499**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-249.690.715	158.366.048	-15.435.685	15.776.958
Owners of Parent		-374.542.451	371.573.833	-12.726.240	33.642.541

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		**168.498.167**	**-432.297.396**
Profit (Loss)		-372.723.056	342.743.773
Adjustments to Reconcile Profit (Loss)		**262.113.429**	**-657.026.656**
Adjustments for depreciation and amortisation expense		106.368.023	14.032.618
Adjustments for provisions		-2.340.045	
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-2.340.045	
Adjustments for Interest (Income) Expenses			-171.529.480
Adjustments for interest expense			-171.389.574
Unearned Financial Income from Credit Sales			-139.906
Adjustments for fair value losses (gains)			-928.615.148
Other Adjustments for Fair Value Losses (Gains)			-928.615.148
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		162.521.935	
Adjustments for undistributed profits of associates		162.521.935	
Adjustments for Tax (Income) Expenses			-273.380.741
Other adjustments for non-cash items			-14.642.582
Adjustments Related to Gain and Losses on Net Monetary Position		-4.436.484	717.108.677
Changes in Working Capital		**139.966.395**	**-118.014.513**
Decrease (Increase) in Financial Investments		131.420.406	-33.573.288
Adjustments for decrease (increase) in trade accounts receivable		-3.024.023	-11.178.974
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-3.024.023	-11.178.974
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-27.395.391	-76.428.713
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-27.395.391	-76.428.713
Decrease (Increase) in Prepaid Expenses		37.254.597	-22.352
Adjustments for increase (decrease) in trade accounts payable		1.202.018	-914.190
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.202.018	-914.190
Increase (Decrease) in Employee Benefit Liabilities		-252.476	-1.922.202
Adjustments for increase (decrease) in other operating payables		787.762	-434.814
Increase (Decrease) in Other Operating Payables to Unrelated Parties		787.762	-434.814
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-26.498	
Other Adjustments for Other Increase (Decrease) in Working Capital			6.460.020
Decrease (Increase) in Other Assets Related with Operations			6.460.020
Cash Flows from (used in) Operations		**29.356.768**	**-432.297.396**
Income taxes refund (paid)		133.278.872	
Other inflows (outflows) of cash		5.862.527	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-179.160.756**	**182.747.920**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-248.477.806	
Proceeds from sales of property, plant, equipment and intangible assets		97.538.446	11.358.346
Proceeds from sales of property, plant and equipment		97.538.446	11.358.346
Purchase of Property, Plant, Equipment and Intangible Assets		-28.221.396	
Purchase of property, plant and equipment		-28.221.396	
Interest received			171.389.574
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**362.169**	**171.405.657**
Proceeds from borrowings		362.169	16.083
Proceeds from Loans		362.169	16.083
Interest Received			171.389.574
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-10.300.420	-78.143.819
Net increase (decrease) in cash and cash equivalents		-10.300.420	-78.143.819

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**24.980.336**	**979.385.108**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		4.436.484	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**19.116.400**	**901.241.289**

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		
						Increases (Decreases) on Revaluation of Intangible Assets	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		**208.000.000**	**3.568.832.546**	**2.015.224**	**156.479.087**	**-98.664**			**62.943.408**	**-193.255.151**	**-729.283.382**	**3.075.633.068**	**1.146.032.257**	**4.221.665.325**
	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	-729.283.382	729.283.382	0	0	0
	Total Comprehensive Income (Loss)		0	0	0		-711.151			0	0	342.743.773	342.032.622	158.366.048	500.398.670
	Profit (loss)		0	0	0		0			0	0	342.743.773	342.743.773	130.345.804	473.089.577
	Other Comprehensive Income (Loss)		0	0	0		-711.151			0	0	0	-711.151	28.020.244	27.309.093
	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		**208.000.000**	**3.568.832.546**	**2.015.224**	**156.479.087**	**-809.815**			**62.943.408**	**-922.538.533**	**342.743.773**	**3.417.665.690**	**1.304.398.305**	**4.722.063.995**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**351.991.314**	**3.688.301.449**	**2.015.224**	**190.105.037**	**-23.756**			**62.987.888**	**2.870.584.158**	**454.471.813**	**7.620.433.127**	**1.171.676.397**	**8.792.109.524**
	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			1.855.821	452.615.992	-454.471.813	0	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	-2.681.330			0	0	-372.723.056	-375.404.386	-248.477.806	-623.882.192
	Profit (loss)		0	0	0	0	0			0	0	-372.723.056	-372.723.056	-249.690.715	-622.413.771
	Other Comprehensive Income (Loss)		0	0	0	0	-2.681.330			0	0	0	-2.681.330	1.212.909	-1.468.421
	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		**351.991.314**	**3.688.301.449**	**2.015.224**	**190.105.037**	**-2.705.086**			**64.843.709**	**3.323.200.150**	**-372.723.056**	**7.245.028.741**	**923.198.591**	**8.168.227.332**