



KAMUYU AYDINLATMA PLATFORMU

İMAŞ MAKİNA SANAYİ A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

Independent Audit Company	TTK BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

BAĞIMSIZ DENETÇİ SINIRLI DENETİM RAPORU

İmaş Makina Sanayi A.Ş. ve Bağlı Ortaklıkları

Yönetim Kurulu'na

Giriş

İmaş Makina Sanayi Anonim Şirketi ve bağlı ortaklıklarını (hep birlikte "Grup" olarak anılacaktır) 30.06.2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap 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 "Ara Dönem Finansal Raporlama 'ya ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 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 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.

TTK Bağımsız Denetim ve YMM A.Ş.

Hüseyin KILIÇ

Sorumlu Ortak Baş Denetçi

Bursa, 17 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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		19.252	165.298
Cash Accounts Regarding Real Estate Projects		0	0
Financial Investments		0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Financial Assets Given As Collateral		0	0
Trade Receivables		917.865	1.378.300
Trade Receivables Due From Related Parties	3	147.078	130.171
Trade Receivables Due From Unrelated Parties		770.787	1.248.129
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Reserve Deposits with the Central Bank of the Republic Turkey		0	0
Other Receivables		242.457	83.870
Other Receivables Due From Related Parties	3	202.650	0
Other Receivables Due From Unrelated Parties		39.807	83.870
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets Regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories	6	1.055.489	662.987
Inventories Work-in Progress		0	0
Biological Assets		0	0
Prepayments		320.089	225.730
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		320.089	225.730
Deferred Insurance Acquisition Costs		0	0
Current Tax Assets		0	0
Current Non-cash Free Collaterals that can be Used		0	0
Other current assets		225.041	153.863
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties		225.041	153.863
SUB-TOTAL		2.780.193	2.670.048
Non-current Assets or Disposal Groups Classified as Held for Sale		0	0

Non-current Assets or Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current assets		2.780.193	2.670.048
NON-CURRENT ASSETS			
Financial Investments		0	0
Restricted Bank Balances		0	0
Time Deposits		0	0
Financial Assets Available-for-Sale		0	0
Financial Investments Held To Maturity		0	0
Financial Assets at Fair Value Through Profit or Loss		0	0
Financial Assets Held For Trading		0	0
Other Financial Assets Measured at Fair Value Through Profit or Loss		0	0
Financial Assets Designated As at Fair Value Through Profit or Loss		0	0
Financial Investments with Risks on Policyholders		0	0
Financial Assets at Fair Value Through Other Comprehensive Income		0	0
Financial Assets Measured At Fair Value Through Other Comprehensive Income		0	0
Investments in Equity Instruments		0	0
Financial Assets Measured at Amortised Cost		0	0
Other Financial Investments		0	0
Investments in subsidiaries, joint ventures and associates	4	309.357	505.497
Trade Receivables		7.619	0
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		7.619	0
Receivables From Financial Sector Operations		0	0
Receivables From Financial Sector Operations Due From Related Parties		0	0
Receivables From Financial Sector Operations Due From Unrelated Parties		0	0
Other Receivables		0	0
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		0	0
Contract Assets		0	0
Contract Assets from Ongoing Construction Contracts		0	0
Contract Assets from Sale of Goods and Service Contracts		0	0
Other Contract Assets		0	0
Financial Assets regarding Service Concession Arrangements		0	0
Derivative Financial Assets		0	0
Derivative Financial Assets Held for Trading		0	0
Derivative Financial Assets Held for Hedging		0	0
Inventories		0	0
Investments accounted for using equity method		0	0
Biological assets		0	0
Investment property	7	171.153	171.153
Investment Properties Work in Progress		0	0
Property, plant and equipment	8	2.748.758	2.752.485
Land and Premises		1.080.692	1.080.692
Land Improvements		0	0
Buildings		1.031.533	1.038.959
Machinery And Equipments		600.440	599.880
Vehicles		2.442	2.870
Fixtures and fittings		12.659	8.582
Leasehold Improvements		0	0
Bearer Plants		0	0
Assets Subject to Depletion		0	0
Construction in Progress		0	34
Operational Lease Assets		0	0
Other property, plant and equipment		20.992	21.468
Right of Use Assets		0	0
Intangible assets and goodwill		577	622
Goodwill		0	0
Rights Regarding Concession Arrangements		0	0
Other Rights		577	622
Patents		0	0
Brand names		0	0
Licenses		0	0
Computer Softwares		0	0
Capitalized Development Costs		0	0
Other intangible assets		0	0
Prepayments		425.861	425.288

Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		425.861	425.288
Deferred Tax Asset		4.546	2.496
Current Tax Assets, Non-current		0	0
Non-current Non-cash Free Collaterals that can be Used		0	0
Other Non-current Assets		0	0
Other Non-Current Assets Due From Related Parties		0	0
Other Non-Current Assets Due From Unrelated Parties		0	0
Total non-current assets		3.667.871	3.857.541
Total assets		6.448.064	6.527.589
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		260.412	208.262
Current Borrowings From Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Borrowings From Unrelated Parties		260.412	208.262
Bank Loans	5	260.412	208.262
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other short-term borrowings		0	0
Current Portion of Non-current Borrowings		273.343	201.426
Current Portion of Non-current Borrowings from Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		273.343	201.426
Bank Loans	5	273.343	201.426
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Current Portion of other Non-current Borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables		654.661	1.089.072
Trade Payables to Related Parties	3	38.337	1.723
Trade Payables to Unrelated Parties		616.324	1.087.349
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations		36.210	32.421
Other Payables		312.406	22.277
Other Payables to Related Parties	3	302.407	14.705
Other Payables to Unrelated Parties		9.999	7.572
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contact Liabilities		0	0
Liabilites Due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government Grants		0	0
Deferred Income Other Than Contract Liabilities		732.876	365.600
Deferred Income Other Than Contract Liabilities From Related Parties		732.876	365.600
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	0
Current tax liabilities, current	.	12.494	15.876
Current provisions		35.297	52.741
Current provisions for employee benefits		19.183	14.249
Insurance Technical Reserves		0	0
Other current provisions	9	16.114	38.492

Other Current Liabilities		0	0
Other Current Liabilities to Related Parties		0	0
Other Current Liabilities to Unrelated Parties		0	0
SUB-TOTAL		2.317.699	1.987.675
Liabilities included in disposal groups classified as held for sale		0	0
Liabilities Included in Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current liabilities		2.317.699	1.987.675
NON-CURRENT LIABILITIES			
Long Term Borrowings		101.353	208.493
Long Term Borrowings From Related Parties		0	0
Bank Loans		0	0
Lease Liabilities		0	0
Issued Debt Instruments		0	0
Other Long-term borrowings		0	0
Long Term Borrowings From Unrelated Parties		101.353	208.493
Bank Loans		0	0
Lease Liabilities	5	101.353	208.493
Issued Debt Instruments		0	0
Other long-term borrowings		0	0
Other Financial Liabilities		0	0
Put Option Liabilities Related with Non-controlling Interests		0	0
Financial Guarantee Contracts		0	0
Other Miscellaneous Financial Liabilities		0	0
Trade Payables		94.946	0
Trade Payables To Related Parties		0	0
Trade Payables To Unrelated Parties		94.946	0
Payables on Financial Sector Operations		0	0
Payables to Related Parties on Financial Sector Operations		0	0
Payables to Unrelated Parties on Financial Sector Operations		0	0
Employee Benefit Obligations		0	0
Other Payables		0	0
Other Payables to Related Parties		0	0
Other Payables to Unrelated parties		0	0
Contract Liabilities		0	0
Contract Liabilities from Ongoing Construction Contracts		0	0
Contract Liabilities from Sale of Goods and Service Contracts		0	0
Other Contract Liabilities		0	0
Liabilites due to Investments Accounted for Using Equity Method		0	0
Derivative Financial Liabilities		0	0
Derivative Financial Liabilities Held for Trading		0	0
Derivative Financial Liabilities Held for Hedging		0	0
Government grants		0	0
Deferred Income Other Than Contract Liabilities		0	0
Deferred Income Other Than Contract Liabilities From Related Parties		0	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		0	0
Non-current provisions		57.137	50.802
Non-current provisions for employee benefits		57.137	50.802
General Provisions		0	0
Free Provisions for Contingencies		0	0
Insurance Technical Reserves		0	0
Other non-current provisions		0	0
Current Tax Liabilities		0	0
Deferred Tax Liabilities		324.000	617.752
Other non-current liabilities		0	0
Other Non-Current Liabilities to Related Parties		0	0
Other Non-current Liabilities to Unrelated Parties		0	0
Total non-current liabilities		577.436	877.047
Total liabilities		2.895.135	2.864.722
EQUITY			
Equity attributable to owners of parent		3.480.233	3.590.335
Issued capital	10	925.000	925.000
Inflation Adjustments on Capital		873.255	873.255
Balancing Account for Merger Capital		0	0
Additional Capital Contribution of Shareholders		0	0
Capital Advance		0	0

Treasury Shares (-)		0	0
Capital Adjustments due to Cross-Ownership (-)		0	0
Share Premium (Discount)		42.124	42.124
Effects of Business Combinations Under Common Control		0	0
Put Option Revaluation Fund Related with Non-controlling Interests		0	0
Share Based payments (-)		0	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.172.254	1.166.843
Gains (Losses) from investments in equity instruments		0	0
Gains (Losses) on Revaluation and Remeasurement		1.172.254	1.166.843
Increases (Decreases) on Revaluation of Property, Plant and Equipment		1.189.410	1.189.410
Increases (Decreases) on Revaluation of Intangible assets		0	0
Increases (Decreases) on Revaluation of Right-of-use assets		0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.156	-22.567
Other Revaluation Increases (Decreases)		0	0
Gains (Losses) Due to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation		0	0
Other Gains (Losses)		0	0
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-352.038	-312.279
Exchange Differences on Translation		0	0
Gains (Losses) on Hedge		0	0
Gains (Losses) on Cash Flow Hedges		0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations		0	0
Other Gains (Losses) on Hedge		0	0
Gains (Losses) on Revaluation and Reclassification		-352.038	-312.279
Gains (Losses) on Remeasuring and/or Reclassification of Available-for-sale Financial Assets		-352.038	-312.279
Gains (Losses) from Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0
Other Gains (Losses) on Revaluation and Reclassification		0	0
Change in Value of Time Value of Options		0	0
Change in Value of Forward Elements of Forward Contracts		0	0
Change in Value of Foreign Currency Basis Spreads		0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		0	0
Other Gains (Losses)		0	0
Restricted Reserves Appropriated From Profits		83.861	83.861
Profit from Sales of Participation Shares or Property that will be Added to Share Capital		0	0
Legal Reserves		0	0
Treasury Share Reserves		0	0
Venture Capital Fund		0	0
Other Restricted Profit Reserves		83.861	83.861
Other equity interest		0	0
Other reserves		0	0
Advance Dividend Payments (Net) (-)		0	0
Prior Years' Profits or Losses		811.531	1.601.036
Current Period Net Profit Or Loss		-75.754	-789.505
Non-controlling interests		72.696	72.532
Total equity		3.552.929	3.662.867
Total Liabilities and Equity		6.448.064	6.527.589

Profit or loss [abstract]

Presentation Currency	1.000 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		1.262.444	1.001.685	414.385	509.742
Cost of sales		-766.392	-633.789	-145.366	-328.194
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		496.052	367.896	269.019	181.548
Revenue from Finance Sector Operations		0	0	0	0
Fee, Premium, Commission and Other Service Income		0	0	0	0
Foreign Exchange Gains		0	0	0	0
Interest Income		0	0	0	0
Profit Share Income		0	0	0	0
Derivative Financial Transactions Gains		0	0	0	0
Income From Portfolio Management Operations		0	0	0	0
Income From Insurance Services		0	0	0	0
Income From Pension Services		0	0	0	0
Unrealized Profit from Financial Assets and Liabilities		0	0	0	0
Other Revenues from Finance Sector Operations		0	0	0	0
Cost of Finance Sector Operations		0	0	0	0
Fee, Premium, Commissions and Other Service Expenses		0	0	0	0
Foreign Exchange Losses		0	0	0	0
Interest Expenses		0	0	0	0
Profit Share Expenses		0	0	0	0
Provision Expenses		0	0	0	0
Derivative Financial Transactions Losses		0	0	0	0
Expenses Related with Portfolio Management Operations		0	0	0	0
Expenses For Insurance Services		0	0	0	0
Expenses For Pension Services		0	0	0	0
Unrealized Loss from Financial Assets and Liabilities		0	0	0	0
Other Expenses Related with Finance Sector Operations		0	0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	0	0
Change in Fair Value of Biological Assets		0	0	0	0
GROSS PROFIT (LOSS)		496.052	367.896	269.019	181.548
General Administrative Expenses		-306.713	-128.069	-130.180	-28.768
Marketing Expenses		-115.382	-109.653	-52.719	-48.555
Research and development expense		-73.433	-28.839	-54.298	-22.166
Other Income from Operating Activities		184.710	155.274	-44.195	22.011
Other Expenses from Operating Activities		-171.111	-131.402	94.305	-36.419
Other gains (losses)		0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		14.123	125.207	81.932	67.651
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed		0	0	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost		0	0	0	0
Investment Activity Income		48.349	24.023	20.121	11.290
Investment Activity Expenses		-44.072	-208.710	-44.072	-77.281
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		0	0	0	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	0	0	0
Other income (expense) from subsidiaries, jointly controlled entities and associates		0	0	0	0
Gains (Losses) Arising from Difference Between Previous Amortised Cost and Fair Value of Financial Assets Reclassified out of Amortised Cost into Fair Value through Profit or Loss Measurement Category		0	0	0	0
Cumulative Gain (Loss) Previously Recognised in Other Comprehensive Income Arising from Reclassification of Financial Assets out of Fair Value through Other Comprehensive Income into Fair Value through Profit or Loss Measurement Category		0	0	0	0
Hedging Gains (Losses) for Hedge of Group of Items with Offsetting Risk Positions		0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.400	-59.480	57.981	1.660
Finance income		113.155	24.373	49.094	14.817

Finance costs		-230.168	-103.693	-100.565	-63.014
Gains (losses) on net monetary position		-250.668	-250.423	-103.389	-74.581
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-349.281	-389.223	-96.879	-121.118
Tax (Expense) Income, Continuing Operations		267.429	-21.664	-15.150	7.144
Current Period Tax (Expense) Income		-30.709	-6.567	-11.127	-6.567
Deferred Tax (Expense) Income		298.138	-15.097	-4.023	13.711
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-81.852	-410.887	-112.029	-113.974
PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0	0	0
PROFIT (LOSS)		-81.852	-410.887	-112.029	-113.974
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-6.098	-9.274	-3.711	-1.663
Owners of Parent		-75.754	-401.613	-108.318	-112.311
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kayıp, TL		-0,08000000	-0,43000000	-0,12000000	-0,12000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	1.000 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)		-81.852	-410.887	-112.029	-113.974
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		5.390	4.498	-5.366	-2.708
Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Gains (losses) on revaluation of Right-of-use Assets		0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		6.910	5.765	-6.880	-3.473
Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		0	0	0	0
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	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Property, Plant and Equipment of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Revaluation Increases (Decreases) of Intangible Assets of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Exchange Differences on Translation, other than translation of foreign operations		0	0	0	0
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.520	-1.267	1.514	765
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Property, Plant and Equipment		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Intangible Assets		0	0	0	0
Taxes Relating to Gains (Losses) on Revaluation of Right-of-use Assets		0	0	0	0
Taxes Relating to Remeasurements of Defined Benefit Plans		-1.520	-1.267	1.514	765
Taxes Relating to Change in Fair Value of Financial Liability Attributable to Change in Credit Risk of Liability		0	0	0	0
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income		0	0	0	0
Taxes Relating to Share Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating to Exchange Differences on Translation Other Than Translation of Foreign Operations		0	0	0	0
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-39.759	345.513	-47.453	112.293
Exchange Differences on Translation of Foreign Operations		0	0	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		0	0	0	0
Reclassification adjustments on exchange differences on translation of Foreign Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		-50.973	442.965	-60.837	143.965
Gains (losses) on Remeasuring Available-for-sale Financial Assets		-50.973	442.965	-60.837	143.965

Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Gains (Losses) on Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Reclassification Adjustments on Financial Assets Measured at Fair Value through Other Comprehensive Income			0	0	0
Amounts Removed from Equity and Adjusted Against Fair Value of Financial Assets on Reclassification out of Fair Value through Other Comprehensive Income Measurement Category		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Gains (Losses) on Cash Flow Hedges		0	0	0	0
Reclassification Adjustments on Cash Flow Hedges		0	0	0	0
Amounts Removed from Equity and Included in Carrying Amount of Non-Financial Asset (Liability) whose Acquisition or Incurrence was Hedged Highly Probable Forecast Transaction		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Gains (Losses) on Hedges of Net Investments in Foreign Operations		0	0	0	0
Reclassification Adjustments on Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Gains (Losses) on Change in Value of Time Value of Options		0	0	0	0
Reclassification Adjustments on Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Gains (Losses) on Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Reclassification Adjustments on Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Reclassification Adjustments on Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0	0	0	0
Gains (Losses) on Cash Flow Hedges of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Hedges of Net Investment in Foreign Operations of Associates and Joint Ventures Accounted for Using Equity Method		0	0	0	0
Gains (Losses) on Exchange Differences on Translation of Investments Accounted for Using Equity Method		0	0	0	0
Other Gains (Losses) on Other Comprehensive Income Of Associates And Joint Ventures Accounted For Using Equity Method That Will Be Reclassified To Profit Or Loss		0	0	0	0
Other Components of Other Comprehensive Income that will be Reclassified to Other Profit or Loss		0	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		11.214	-97.452	13.384	-31.672
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income		0	0	0	0
Taxes Relating to Exchange Differences on Translation of Foreign Operations		0	0	0	0
Taxes Relating to Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		11.214	-97.452	13.384	-31.672
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Taxes Relating to Cash Flow Hedges		0	0	0	0
Taxes Relating to Gains or Losses on Hedges of Net Investments in Foreign Operations		0	0	0	0
Taxes Relating to Change in Value of Time Value of Options of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Forward Elements of Forward Contracts of Other Comprehensive Income		0	0	0	0
Taxes Relating to Change in Value of Foreign Currency Basis Spreads of Other Comprehensive Income		0	0	0	0
Taxes Relating to Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0
Other Components Of Other Comprehensive Income That Will Be Reclassified To Profit Or Loss, Tax Effect		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-34.369	350.011	-52.819	109.585

TOTAL COMPREHENSIVE INCOME (LOSS)		-116.221	-60.876	-164.848	-4.389
Total Comprehensive Income Attributable to					
Non-controlling Interests		-6.119	-9.221	-3.732	-1.610
Owners of Parent		-110.102	-51.655	-161.116	-2.779

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		-399.535	161.402
Profit (Loss)		-81.852	-410.887
Profit (Loss) from Continuing Operations		-81.852	-410.887
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		-178.829	422.140
Adjustments for depreciation and amortisation expense		52.258	57.077
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-4.281	3.610
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-4.281	4.300
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories		0	-690
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Biological Assets		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Property, Plant and Equipment		0	0
Adjustments for Impairment Loss of Goodwill		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Intangible Assets		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties		0	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Non-current Assets Classified as Held for Sale		0	0
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-3.915	17.777
Adjustments for (Reversal of) Provisions Related with Employee Benefits		17.742	16.138
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		5.642	5
Adjustments for (Reversal of) Restructuring Provisions		0	0
Adjustments for (Reversal of) General Provisions		0	0
Adjustments for (Reversal of) Free Provisions for Probable Risks		0	0
Adjustments for (Reversal of) Warranty Provisions		0	0
Adjustments for (Reversal of) Provisions Arised From Sectoral Requirements		0	0
Adjustments for (Reversal of) Other Provisions		-27.299	1.634
Adjustments for Dividend (Income) Expenses		0	0
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		0	0
Adjustments for Bargain Purchase Gain		0	0
Adjustments for Interest (Income) Expenses		73.820	97.562
Adjustments for Interest Income		-190.749	-44.670
Adjustments for interest expense		264.569	142.232
Deferred Financial Expense from Credit Purchases		0	0
Unearned Financial Income from Credit Sales		0	0
Adjustments for Income Arised from Government Grants		0	0
Adjustments for Losses (Gains) on Barter Transactions		0	0
Adjustments for unrealised foreign exchange losses (gains)		0	0
Adjustments for share-based payments		0	0
Adjustments for Manufacturers' Grants		0	0
Adjustments for fair value losses (gains)		-142	1.914
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments		0	0
Adjustments for Fair Value Losses (Gains) of Investment Property		0	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	2.170
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		0	0

Adjustments for Fair Value Losses (Gains) of Biological Assets and Agricultural Products		0	0
Other Adjustments for Fair Value Losses (Gains)		-142	-256
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for undistributed profits of associates		0	0
Adjustments For Undistributed Profits Of Joint Ventures		0	0
Adjustments for Tax (Income) Expenses		-267.430	21.664
Other adjustments for non-cash items		0	0
Adjustments for losses (gains) on disposal of non-current assets		1.115	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		1.115	0
Adjustments for Losses (Gains) Arised From Sale of Intangible Assets		0	0
Adjustments for Losses (Gains) Arised From Sale of Investment Property		0	0
Adjustments for Losses (Gains) Arised From Sale of Biological Assets		0	0
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		0	0
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners		0	0
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		-47.235	208.710
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	0
Other adjustments for which cash effects are investing or financing cash flow		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		16.981	13.826
Other adjustments to reconcile profit (loss)		0	0
Changes in Working Capital		-128.900	182.253
Decrease (Increase) in Financial Investments		132.358	187.970
Decrease (increase) in reserve deposits with Central Bank of Turkey		0	0
Adjustments for decrease (increase) in trade accounts receivable		259.328	69.579
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		259.328	69.579
Decrease (increase) in Financial Sector Receivables		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-158.587	-972
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-158.587	-972
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) In Contract Assets from Ongoing Construction Contracts		0	0
Decrease (Increase) In Contract Assets From Sale Of Goods And Service Contracts		0	0
Decrease (Increase) In Other Contract Assets		0	0
Decrease (Increase) in Financial Assets Related to Concession Agreements		0	0
Decrease (Increase) in Derivative Financial Assets		0	0
Adjustments for decrease (increase) in inventories		-392.502	-121.978
Decrease (Increase) in Biological Assets		0	0
Decrease (Increase) in Prepaid Expenses		-94.932	36.406
Adjustments for increase (decrease) in trade accounts payable		-176.879	23.961
Increase (Decrease) in Trade Accounts Payables to Related Parties		0	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-176.879	23.961
Increase (decrease) in Payables due to Finance Sector Operations		0	0
Increase (Decrease) in Employee Benefit Liabilities		3.789	3.125
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Increase (Decrease) In Contract Liabilities From Ongoing Construction Contracts		0	0
Increase (Decrease) In Contract Liabilities From Sale Of Goods And Service Contracts		0	0
Increase (Decrease) In Other Contract Liabilities		0	0

Adjustments for increase (decrease) in other operating payables		2.427	13.618
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		2.427	13.618
Increase (Decrease) in Derivative Financial Liabilities		0	0
Increase (Decrease) in Government Grants and Assistance		0	0
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		367.276	-35.288
Other Adjustments for Other Increase (Decrease) in Working Capital		-71.178	5.832
Decrease (Increase) in Other Assets Related with Operations		0	0
Increase (Decrease) in Other Payables Related with Operations		-71.178	5.832
Cash Flows from (used in) Operations		-389.581	193.506
Dividends paid		0	0
Dividends received		0	0
Interest paid		0	0
Interest received		28.163	1.460
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Rent Paid		0	0
Rent Received		0	0
Cash Outflows from Acquisition of Share or Debt Instruments of Other Business Organizations or Funds		0	0
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds		0	0
Cash Outflows Due to Capital Increases of Associates, Joint Ventures and Cooperative Activities		0	0
Payments Related with Provisions for Employee Benefits		-4.026	-2.768
Payments Related with Other Provisions		0	0
Income taxes refund (paid)		-34.091	-30.796
Other inflows (outflows) of cash		0	0
Net Cash Flows on Discontinuing Operations		0	0
Inflation Effect On Operating Activities		0	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		22.913	-81.259
Cash Inflows from Losing Control of Subsidiaries or Other Businesses		0	0
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		0	0
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	0
Cash Outflows from Purchase of Additional Shares of Subsidiaries		0	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		0	0
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures		0	0
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures		0	0
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		71.400	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	0
Proceeds from sales of property, plant, equipment and intangible assets		35	842
Proceeds from sales of property, plant and equipment		0	0
Proceeds from sales of intangible assets		35	842
Purchase of Property, Plant, Equipment and Intangible Assets		-48.522	-82.101
Purchase of property, plant and equipment		0	0
Purchase of intangible assets		-48.522	-82.101
Cash Inflows from Sale of Investment Property		0	0
Cash Outflows from Acquisition of Investment Property		0	0
Cash Inflows from Sales of Assets Held for Sale		0	0
Cash Outflows from Acquisition of Assets Held for Sale		0	0
Cash Inflows from Sale of Biological Assets		0	0
Cash Outflows from Purchase of Biological Assets		0	0
Proceeds from sales of other long-term assets		0	0
Purchase of other long-term assets		0	0
Cash advances and loans made to other parties		0	0
Cash Advances and Loans Made to Related Parties		0	0
Other Cash Advances and Loans Made to Other Parties		0	0

Cash receipts from repayment of advances and loans made to other parties		0	0
Paybacks from Cash Advances and Loans Made to Related Parties		0	0
Paybacks from Other Cash Advances and Loans Made to Other Parties		0	0
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		0	0
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		0	0
Proceeds from government grants		0	0
Dividends received		0	0
Interest paid		0	0
Interest received		0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Income taxes refund (paid)		0	0
Other inflows (outflows) of cash		0	0
Net Cash Flows from Discontinuing Operations		0	0
Inflation Effect On Investing Activities		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		230.576	56.513
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		0	0
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from issuing shares		0	0
Proceeds from issuing other equity instruments		0	0
Proceeds from Capital Advances		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares		0	0
Payments to Acquire Entity's Other Equity Instruments		0	0
Cash Outflows Due to Changes in Cross-shareholdings		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares		0	0
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments		0	0
Cash Inflows from Change in Corresponding Participation		0	0
Cash Inflows (Outflows) Due to Effects of Combinations Under Common Control		0	0
Proceeds from borrowings		285.803	250.845
Proceeds from Loans		285.803	250.845
Proceeds From Issue of Debt Instruments		0	0
Proceeds from Factoring Transactions		0	0
Proceeds from Other Financial Borrowings		0	0
Repayments of borrowings		-250.921	-118.363
Loan Repayments		-250.921	-118.363
Payments of Issued Debt Instruments		0	0
Cash Outflows from Factoring Transactions		0	0
Cash Outflows from Other Financial Liabilities		0	0
Increase in Other Payables to Related Parties		287.702	198.365
Decrease in Other Payables to Related Parties		0	0
Payments of Lease Liabilities		-41.342	-191.961
Cash Receipts from Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	0
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		0	0
Proceeds from government grants		0	0
Dividends Paid		0	0
Interest paid		-50.666	-82.373
Interest Received		0	0
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		0	0
Income taxes refund (paid)		0	0
Other inflows (outflows) of cash		0	0
Net Cash Flows on Discontinuing Operations		0	0
Inflation Effect On Financing Activities		0	0
INFLATION EFFECT		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-146.046	136.656
Effect of exchange rate changes on cash and cash equivalents		0	0

Net increase (decrease) in cash and cash equivalents		-146.046	136.656
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		140.370	27.327
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		24.928	8.775
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		19.252	172.758

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