KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NOTE OFFİCE ULUSLARARASI BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

AKDENİZ YATIRIM HOLDİNG ANONİM ŞİRKETİ

Genel Kuruluna

Giriş

Akdeniz Yatırım Holding Anonim Şirketi 'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet konsolide kar veya zarar tablosunun, özet konsolide diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet 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 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 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.

Diğer Hususlar

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve söz konusu denetçi 19 Şubat 2026 tarihli bağımsız denetçi raporunda sınırlı olumlu görüş bildirmiştir. Grup'un 30 Haziran 2025 tarihinde sona eren altı aylık ara hesap dönemine ait özet konsolide finansal tabloları da aynı bağımsız denetçi tarafından sınırlı denetime tabi tutulmuş ve söz konusu denetçi 17 Ağustos 2025 tarihli sınırlı denetim raporunda olumlu sonuç bildirmiştir.

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.

Ankara, 17 Ağustos 2026

NOTE OFFICE ULUSLARARASI BAĞIMSIZ

DENETİM DANIŞMANLIK ANONİM ŞİRKETİ

MEMBER OF EUROPEFIDES

Durak ÇELİK, YMM

Sorumlu Denetçi

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	9.487.967	27.978.657
Financial Investments	4	217.401	4.922.260
Financial Assets at Fair Value Through Profit or Loss		217.401	4.922.260
Financial Assets Held For Trading		217.401	4.922.260
Trade Receivables	6	24.569.272	35.741.179
Trade Receivables Due From Related Parties		10.398.082	0
Trade Receivables Due From Unrelated Parties		14.171.190	35.741.179
Other Receivables	7	32.288.171	29.057.363
Other Receivables Due From Related Parties		24.818.607	26.624.418
Other Receivables Due From Unrelated Parties		7.469.564	2.432.945
Inventories	10	53.806.783	43.288.756
Prepayments	11	20.637.167	32.311.862
Prepayments to Unrelated Parties		20.637.167	32.311.862
Current Tax Assets	8	421.378	1.495
Other current assets	12	21.506.307	18.646.538
Other Current Assets Due From Unrelated Parties		21.506.307	18.646.538
SUB-TOTAL		**162.934.446**	**191.948.110**
Total current assets		**162.934.446**	**191.948.110**
NON-CURRENT ASSETS			
Trade Receivables		0	0
Other Receivables	7	287.020	333.173
Other Receivables Due From Unrelated Parties		287.020	333.173
Property, plant and equipment	13	445.966.759	461.701.491
Land and Premises		120.660.257	120.660.257
Buildings		185.932.004	188.330.618
Machinery And Equipments		115.337.744	127.381.983
Vehicles		14.696.693	18.509.003
Fixtures and fittings		2.573.555	3.452.113
Leasehold Improvements		6.766.506	3.367.517
Right of Use Assets		1.689.730	2.297.036
Intangible assets and goodwill	12	279.428.270	286.481.322
Goodwill		235.022.723	235.022.723
Computer Softwares		35.450.808	37.734.105
Other intangible assets		8.954.739	13.724.494
Prepayments	11	346.508	2.413
Prepayments to Unrelated Parties		346.508	2.413
Total non-current assets		**727.718.287**	**750.815.435**
Total assets		**890.652.733**	**942.763.545**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	102.296	4.188.448
Current Borrowings From Unrelated Parties		102.296	4.188.448
Bank Loans		102.296	4.188.448
Current Portion of Non-current Borrowings	5	988.490	306.045
Current Portion of Non-current Borrowings from Unrelated Parties		988.490	306.045
Bank Loans		988.490	0
Lease Liabilities		0	306.045
Other Financial Liabilities	5	1.670.592	526.168
Trade Payables	6	23.026.021	26.014.814
Trade Payables to Unrelated Parties		23.026.021	26.014.814
Employee Benefit Obligations	9	3.453.848	1.773.718
Other Payables	7	15.878.239	18.120.371
Other Payables to Related Parties		14.276.374	17.767.683
Other Payables to Unrelated Parties		1.601.865	352.688
Deferred Income Other Than Contract Liabilities	11	8.897.058	10.326.120
Deferred Income Other Than Contract Liabilities from Unrelated Parties		8.897.058	10.326.120

Current tax liabilities, current	16	0	1.309.054
Current provisions	17,18	0	0
Other Current Liabilities	12	1.262.324	793.956
Other Current Liabilities to Unrelated Parties		1.262.324	793.956
SUB-TOTAL		**55.278.868**	**63.358.694**
Total current liabilities		**55.278.868**	**63.358.694**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	664	1.274.267
Long Term Borrowings From Unrelated Parties		664	1.274.267
Lease Liabilities		664	1.274.267
Other Financial Liabilities	5	1.086.728	0
Trade Payables	6	0	270.834
Trade Payables To Unrelated Parties		0	270.834
Other Payables		0	0
Non-current provisions	17	3.721.938	1.565.395
Non-current provisions for employee benefits		3.721.938	1.565.395
Deferred Tax Liabilities	16	71.904.291	66.999.435
Total non-current liabilities		**76.713.621**	**70.109.931**
Total liabilities		**131.992.489**	**133.468.625**
EQUITY			
Equity attributable to owners of parent		683.598.543	730.507.825
Issued capital	15	252.208.000	252.208.000
Inflation Adjustments on Capital		1.390.063.468	1.390.063.468
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		121.056.253	121.960.679
Gains (Losses) on Revaluation and Remeasurement		121.056.253	121.960.679
Increases (Decreases) on Revaluation of Property, Plant and Equipment		124.085.513	124.085.513
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.029.260	-2.124.834
Restricted Reserves Appropriated From Profits		74.969.627	73.393.414
Legal Reserves		74.969.627	73.393.414
Prior Years' Profits or Losses		-1.110.196.409	-1.049.011.687
Current Period Net Profit Or Loss		-44.502.396	-58.106.049
Non-controlling interests		75.061.701	78.787.095
Total equity		**758.660.244**	**809.294.920**
Total Liabilities and Equity		**890.652.733**	**942.763.545**

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	19	63.938.813	97.495.309	36.478.659	45.388.277
Cost of sales	19	-75.566.609	-89.250.774	-43.059.987	-40.428.971
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-11.627.796	8.244.535	-6.581.328	4.959.306
GROSS PROFIT (LOSS)		-11.627.796	8.244.535	-6.581.328	4.959.306
General Administrative Expenses	20	-12.957.430	-26.220.376	-5.168.532	-11.559.629
Marketing Expenses	20	-3.088.231	-2.701.271	-2.061.682	-1.205.763
Other Income from Operating Activities	21	19.930.674	15.450.568	7.562.411	-1.613.001
Other Expenses from Operating Activities	21	-4.134.788	-11.755.161	-3.403.087	1.259.807
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-11.877.571	-16.981.705	-9.652.218	-8.159.280
Investment Activity Income	23	1.099.674	7.725.227	-52.346	6.608.873
Investment Activity Expenses	23	0	-1.392.755	0	31.243.719
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-10.777.897	-10.649.233	-9.704.564	29.693.312
Finance income	22	1.091.445	7.262.360	612.460	599.187
Finance costs	22	-1.367.560	-5.957.491	-398.662	-4.400.041
Gains (losses) on net monetary position	28	-21.978.319	63.231.683	-8.789.779	54.573.668
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-33.032.331	53.887.319	-18.280.545	80.466.126
Tax (Expense) Income, Continuing Operations		-15.195.459	-53.642.990	-4.247.894	-36.251.699
Current Period Tax (Expense) Income	16	0	0	10.947.566	17.391.290
Deferred Tax (Expense) Income	16	-15.195.459	-53.642.990	-15.195.460	-53.642.989
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-48.227.790	244.329	-22.528.439	44.214.427
PROFIT (LOSS)		-48.227.790	244.329	-22.528.439	44.214.427
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-3.725.394	294.942	-1.523.758	-3.322.543
Owners of Parent		-44.502.396	-50.613	-21.004.681	47.536.970
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)		-48.227.790	244.329	-22.528.439	44.214.427
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-904.426**	**-154.897**	**-25.189**	**-19.411**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.205.901	-206.529	-33.584	-25.881
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		301.475	51.632	8.395	6.470
Taxes Relating to Remeasurements of Defined Benefit Plans		301.475	51.632	8.395	6.470
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-904.426**	**-154.897**	**-25.189**	**-19.411**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-49.132.216**	**89.432**	**-22.553.628**	**44.195.016**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-49.132.216	89.432	-22.553.628	44.195.016

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		**-6.297.514**	**281.820**
Profit (Loss)		-48.227.790	244.329
Adjustments to Reconcile Profit (Loss)		**53.369.229**	**54.055.811**
Adjustments for depreciation and amortisation expense		27.430.744	19.402.280
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	248.814
Adjustments for provisions		1.167.770	-6.461.427
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.167.770	-6.461.427
Adjustments for Interest (Income) Expenses		-363.357	629.483
Adjustments for Interest Income		69.035	
Adjustments for interest expense		-432.392	
Adjustments for Tax (Income) Expenses		15.006.457	45.218.739
Adjustments Related to Gain and Losses on Net Monetary Position		10.127.615	-4.982.078
Changes in Working Capital		**-10.879.938**	**-54.018.320**
Decrease (Increase) in Financial Investments		0	32.231.694
Adjustments for decrease (increase) in trade accounts receivable		5.714.123	-8.703.012
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.406.320	-64.237.659
Adjustments for decrease (increase) in inventories		-17.044.735	-13.494.489
Decrease (Increase) in Prepaid Expenses		6.458.529	8.028.873
Adjustments for increase (decrease) in trade accounts payable		1.365.890	-3.349.177
Increase (decrease) in Payables due to Finance Sector Operations		3.962.723	0
Increase (Decrease) in Employee Benefit Liabilities		1.947.556	0
Adjustments for increase (decrease) in other operating payables		332.293	2.023.975
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		127.822	-6.518.525
Other Adjustments for Other Increase (Decrease) in Working Capital		-6.337.819	0
Cash Flows from (used in) Operations		**-5.738.499**	**281.820**
Income taxes refund (paid)		-559.015	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-2.902.274**	**-18.427.336**
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		0	35.791.001
Proceeds from sales of property, plant, equipment and intangible assets		1.281.080	0
Purchase of Property, Plant, Equipment and Intangible Assets		-4.183.354	-54.218.337
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-5.072.520**	**-23.226.675**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Proceeds from borrowings		4.613.516	0
Repayments of borrowings		-6.955.205	-9.712.955
Dividends Paid		-1.502.460	-12.884.237
Interest paid		-1.265.144	-3.187.931
Interest Received		36.773	2.558.448
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-14.272.308	-41.372.191
Net increase (decrease) in cash and cash equivalents		-14.272.308	-41.372.191
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**27.978.657**	**55.614.258**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.218.382	-7.946.255
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**9.487.967**	**6.295.812**

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	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]									
				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		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	15	**252.208.000**	**1.390.063.478**	**124.085.513**	**-2.210.466**			**71.515.881**	**-891.992.581**	**-142.318.588**	**801.351.229**	**101.963.302**	**903.314.531**
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													0
Transfers								2.032.504	-144.351.092	142.318.588	0	0	0
Total Comprehensive Income (Loss)													0
Profit (loss)										-50.613	-50.613	294.942	244.329
Other Comprehensive Income (Loss)					-154.897						-154.897		-154.897
Issue of equity												0	0
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid									-12.884.237		-12.884.237	0	-12.884.237
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													0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
Transactions with noncontrolling shareholders													0
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											0	-25.117.859	-25.117.859
Equity at end of period	15	**252.208.000**	**1.390.063.478**	**124.085.513**	**-2.365.363**			**73.548.385**	**-1.049.227.910**	**-50.613**	**788.261.482**	**77.140.386**	**865.401.868**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	15	**252.208.000**	**1.390.063.468**	**124.085.513**	**-2.124.834**			**73.393.414**	**-1.049.011.687**	**-58.106.049**	**730.507.825**	**78.787.095**	**809.294.920**
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													0
Transfers								1.576.213	-59.682.262	58.106.049	0	0	0
Total Comprehensive Income (Loss)													0
Profit (loss)										-44.502.396	-44.502.396	-3.725.394	-48.227.790
Other Comprehensive Income (Loss)					-904.426						-904.426		-904.426
Issue of equity												0	0
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										-1.502.460		-1.502.460		-1.502.460
	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													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	Transactions with noncontrolling shareholders													0
	Increase through Other Contributions by Owners													0
	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													0
	Equity at end of period	15	**252.208.000**	**1.390.063.468**	**124.085.513**	**-3.029.260**			**74.969.627**	**-1.110.196.409**	**-44.502.396**	**683.598.543**	**75.061.701**	**758.660.244**