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KAMUYU AYDINLATMA PLATFORMU

KONFRUT TARIM A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ANALİZ BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE

İLİŞKİN SINIRLI DENETİM RAPORU

Konfrut Tarım Anonim Şirketi

Genel Kurulu'na

Konfrut Tarım A.Ş. (Şirket)'nin ve bağlı ortaklığının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile konsolide diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 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 konsolide finansal bilgilerin, Grup'un tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama Standardı"na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ANALİZ BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.

Ertan ÇEBİ, SMMM

Sorumlu Denetçi

İstanbul, 18 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	5	17.190.073	33.380.529
Trade Receivables		1.402.084.406	2.222.156.003
Trade Receivables Due From Related Parties	4,7	557.032.207	1.598.417.798
Trade Receivables Due From Unrelated Parties	7	845.052.199	623.738.205
Other Receivables		31.051.292	34.349.341
Other Receivables Due From Unrelated Parties	8	31.051.292	34.349.341
Inventories	9	359.945.527	415.078.289
Other current assets		136.747.877	170.450.018
Other Current Assets Due From Related Parties	4,18	0	67.370.585
Other Current Assets Due From Unrelated Parties	18	136.747.877	103.079.433
SUB-TOTAL		**1.947.019.175**	**2.875.414.180**
Total current assets		**1.947.019.175**	**2.875.414.180**
NON-CURRENT ASSETS			
Property, plant and equipment	11	1.334.235.927	1.384.113.840
Right of Use Assets	13	44.355.816	39.798.684
Intangible assets and goodwill	12	173.630.210	172.073.655
Goodwill		154.884.136	154.884.136
Other Rights		18.746.074	17.189.519
Total non-current assets		**1.552.221.953**	**1.595.986.179**
Total assets		**3.499.241.128**	**4.471.400.359**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.387.270	1.137.278
Current Borrowings From Unrelated Parties		2.387.270	1.137.278
Bank Loans	6	0	45.220
Lease Liabilities	6	2.387.270	1.092.058
Current Portion of Non-current Borrowings	6	752.941	886.664
Current Portion of Non-current Borrowings from Unrelated Parties		752.941	886.664
Trade Payables		874.727.259	1.706.775.131
Trade Payables to Related Parties	4,7	25.355.124	383.488.910
Trade Payables to Unrelated Parties	7	849.372.135	1.323.286.221
Employee Benefit Obligations	17	25.747.518	36.198.335
Other Payables		8.839.297	10.434.600
Other Payables to Related Parties	4,8	6.481.229	7.632.289
Other Payables to Unrelated Parties	8	2.358.068	2.802.311
Deferred Income Other Than Contract Liabilities		9.091.584	52.561.868
Deferred Income Other Than Contract Liabilities From Related Parties	4,10	0	42.707.255
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	9.091.584	9.854.613
Current tax liabilities, current	16,20	9.308.628	44.614.193
Current provisions		98.507.360	40.845.898
Current provisions for employee benefits	17	10.641.670	10.469.263
Other current provisions	16	87.865.690	30.376.635
Other Current Liabilities	18	4.835.344	2.631.994
SUB-TOTAL		**1.034.197.201**	**1.896.085.961**
Total current liabilities		**1.034.197.201**	**1.896.085.961**
NON-CURRENT LIABILITIES			
Long Term Borrowings		220.083.424	197.714.042
Long Term Borrowings From Related Parties		206.239.306	189.702.461
Long Term Borrowings From Unrelated Parties		13.844.118	8.011.581
Bank Loans	6	188.236	664.997
Lease Liabilities	6	13.655.882	7.346.584
Other Payables		32.763.790	45.648.203
Other Payables to Related Parties	4,8	32.763.790	45.648.203
Non-current provisions	17	15.015.320	22.971.574
Non-current provisions for employee benefits		15.015.320	22.971.574

Deferred Tax Liabilities	20	172.830.275	152.299.809
Total non-current liabilities		**440.692.809**	**418.633.628**
Total liabilities		**1.474.890.010**	**2.314.719.589**
EQUITY			
Equity attributable to owners of parent		1.592.033.180	1.720.183.864
Issued capital	19	264.000.000	264.000.000
Inflation Adjustments on Capital	19	1.516.059.251	1.516.059.251
Share Premium (Discount)		109.197.778	109.197.778
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		15.080.742	6.812.342
Gains (Losses) on Revaluation and Remeasurement		15.080.742	6.812.342
Increases (Decreases) on Revaluation of Property, Plant and Equipment		29.564.244	29.564.244
Gains (Losses) on Remeasurements of Defined Benefit Plans		-14.483.502	-22.751.902
Restricted Reserves Appropriated From Profits		135.495.546	135.495.546
Legal Reserves	19	135.495.546	135.495.546
Prior Years' Profits or Losses	19	-311.381.053	39.086.525
Current Period Net Profit Or Loss	26	-136.419.084	-350.467.578
Non-controlling interests		432.317.938	436.496.906
Total equity		**2.024.351.118**	**2.156.680.770**
Total Liabilities and Equity		**3.499.241.128**	**4.471.400.359**

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	21	2.798.056.441	1.744.081.513	1.536.067.006	971.866.765
Cost of sales	21	-2.495.036.875	-1.617.917.410	-1.351.635.771	-892.941.727
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		303.019.566	126.164.103	184.431.235	78.925.038
GROSS PROFIT (LOSS)		303.019.566	126.164.103	184.431.235	78.925.038
General Administrative Expenses	22	-148.204.314	-100.358.149	-70.040.875	-45.022.756
Marketing Expenses	22	-224.898.984	-171.049.658	-104.666.522	-106.928.939
Other Income from Operating Activities	23	103.807.641	86.523.015	51.839.136	12.370.042
Other Expenses from Operating Activities	23	-110.676.258	-91.761.586	-61.638.433	-60.857.304
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-76.952.349	-150.482.275	-75.459	-121.513.919
Investment Activity Income	24	14.451.255	12.602	0	12.602
Investment Activity Expenses	24	-417.427	-2.878.745	0	-2.878.745
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-62.918.521	-153.348.418	-75.459	-124.380.062
Finance income	25	8.594.643	13.428.484	8.601.523	6.184.176
Finance costs	25	-25.649.427	-33.542.133	-11.206.761	-15.194.283
Gains (losses) on net monetary position	28	-30.184.299	-145.961.717	-37.821.553	-27.643.402
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-110.157.604	-319.423.784	-40.502.250	-161.033.571
Tax (Expense) Income, Continuing Operations		-30.440.448	-55.245.250	-22.227.396	6.195.437
Current Period Tax (Expense) Income	20	-9.909.982	0	-9.909.982	0
Deferred Tax (Expense) Income	20	-20.530.466	-55.245.250	-12.317.414	6.195.437
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-140.598.052	-374.669.034	-62.729.646	-154.838.134
PROFIT (LOSS)		-140.598.052	-374.669.034	-62.729.646	-154.838.134
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-4.178.968	-50.427.229	-9.140.533	-13.572.180
Owners of Parent		-136.419.084	-324.241.805	-53.589.113	-141.265.954
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		8.268.400	1.642.675	2.839.641	-734.865
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	11.024.533	2.190.234	3.786.188	-979.821
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.756.133	-547.559	-946.547	244.956
Deferred Tax (Expense) Income	20	-2.756.133	-547.559	-946.547	244.956
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**8.268.400**	**1.642.675**	**2.839.641**	**-734.865**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-132.329.652**	**-373.026.359**	**-59.890.005**	**-155.572.999**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-4.178.968	-50.427.229	-9.140.533	-13.572.180
Owners of Parent		-128.150.684	-322.599.130	-50.749.472	-142.000.819

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		**38.631.720**	**109.890.329**
Profit (Loss)		-140.598.052	-374.669.034
Profit (Loss) from Continuing Operations		-140.598.052	-374.669.034
Adjustments to Reconcile Profit (Loss)		**168.642.893**	**167.045.125**
Adjustments for depreciation and amortisation expense	11,12,13	98.503.291	78.567.307
Adjustments for provisions		49.961.948	8.952.289
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	-7.527.107	-2.238.493
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-5.310.739	6.634.170
Adjustments for (Reversal of) Other Provisions		62.799.794	4.556.612
Adjustments for Interest (Income) Expenses		33.489.120	13.672.652
Adjustments for Interest Income		-8.490.002	-2.807.685
Adjustments for interest expense		24.817.676	33.360.962
Deferred Financial Expense from Credit Purchases	4,7	73.163.885	32.369.115
Unearned Financial Income from Credit Sales	4,7	-56.002.439	-49.249.740
Adjustments for Tax (Income) Expenses		3.953.582	56.662.527
Adjustments for losses (gains) on disposal of non-current assets		-14.451.255	1.863.234
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-14.451.255	1.863.234
Adjustments Related to Gain and Losses on Net Monetary Position		-2.813.793	7.327.116
Changes in Working Capital		**30.131.658**	**332.446.882**
Adjustments for decrease (increase) in trade accounts receivable	4,7	749.296.878	544.949.023
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.041.385.591	684.620.353
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-292.088.713	-139.671.330
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	4,8	37.000.190	385.576.225
Decrease (Increase) in Other Related Party Receivables Related with Operations		67.370.585	387.928.962
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-30.370.395	-2.352.737
Adjustments for decrease (increase) in inventories	9	55.132.762	149.746.048
Adjustments for increase (decrease) in trade accounts payable	4,7	-739.173.396	-765.891.736
Increase (Decrease) in Trade Accounts Payables to Related Parties		-321.261.749	-148.853.980
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-417.911.647	-617.037.756
Adjustments for increase (decrease) in other operating payables		-72.124.776	18.067.322
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-72.124.776	18.067.322
Cash Flows from (used in) Operations		**58.176.499**	**124.822.973**
Payments Related with Provisions for Employee Benefits		-816.098	-3.418.426
Income taxes refund (paid)		-18.728.681	-11.514.218
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-34.360.502**	**-95.450.132**
Proceeds from sales of property, plant, equipment and intangible assets	11,12,13	32.544.558	2.211.604
Proceeds from sales of property, plant and equipment		32.544.558	2.211.604
Purchase of Property, Plant, Equipment and Intangible Assets	11,12,13	-66.905.060	-97.661.736
Purchase of property, plant and equipment		-66.905.060	-97.661.736
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-12.132.546**	**-26.572.807**
Proceeds from borrowings	6	0	4.492.765
Repayments of borrowings		-376.471	-512.295
Interest paid		-20.246.077	-33.360.962
Interest Received		8.490.002	2.807.685
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-7.861.328	-12.132.610
Net increase (decrease) in cash and cash equivalents		-7.861.328	-12.132.610

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**33.380.529**	**28.098.065**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-8.329.128	-3.021.398
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**17.190.073**	**12.944.057**

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		264.000.000	1.516.059.251	109.197.778	-6.915.959	29.564.244	-18.673.927			135.495.546	444.251.763	-407.766.748	2.065.211.948	298.112.892	2.363.324.840
	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	0			0	-407.766.748	407.766.748	0	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	0	1.642.676			0	0	-324.241.806	-322.599.130	-50.427.229	-373.026.359
	Profit (loss)		0	0	0	0	0	0			0	0	-324.241.806	-324.241.806	-50.427.229	-374.669.035
	Other Comprehensive Income (Loss)		0	0	0	0	0	1.642.676			0	0	0	1.642.676	0	1.642.676
	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		264.000.000	1.516.059.251	109.197.778	-6.915.959	29.564.244	-17.031.251			135.495.546	36.485.015	-324.241.806	1.742.612.818	247.685.663	1.990.298.481
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		264.000.000	1.516.059.251	109.197.778	0	29.564.244	-22.751.902			135.495.546	39.086.525	-350.467.578	1.720.183.864	436.496.906	2.156.680.770
	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	0			0	-350.467.578	350.467.578	0	0	0
	Total Comprehensive Income (Loss)		0	0	0	0	0	8.268.400			0	0	-136.419.084	-128.150.684	-4.178.968	-132.329.652
	Profit (loss)		0	0	0	0	0	0			0	0	-136.419.084	-136.419.084	-4.178.968	-140.598.052
	Other Comprehensive Income (Loss)		0	0	0	0	0	8.268.400			0	0	0	8.268.400	0	8.268.400
	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		264.000.000	1.516.059.251	109.197.778	0	29.564.244	-14.483.502			135.495.546	-311.381.053	-136.419.084	1.592.033.180	432.317.938	2.024.351.118