Date and time of publication on KAP: 18.08.2026 22:28:05
https://www.kap.org.tr/en/Bildirim/1652383

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Fasdat Gıda Dağıtım Sanayi ve Ticaret A.Ş. Yönetim Kurulu'na

Giriş

Fasdat Gıda Dağıtım Sanayi ve Ticaret Anonim Şirketi ("Şirket") ile bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal tabloların 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 özet 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 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 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.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Zeynep Okuyan Özdemir, SMMM

Sorumlu Denetçi

18 Ağustos 2026

İstanbul, Türkiye

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	497.527.531	409.521.590
Financial Investments	5	225.407.905	28.724.461
Trade Receivables		4.306.933.209	3.954.969.630
Trade Receivables Due From Related Parties	8-27	2.586.107.985	2.678.367.817
Trade Receivables Due From Unrelated Parties	8	1.720.825.224	1.276.601.813
Other Receivables		55.944.776	62.840.834
Other Receivables Due From Unrelated Parties	9	55.944.776	62.840.834
Inventories	10	3.474.718.774	2.771.322.736
Prepayments		903.923.822	674.993.982
Prepayments to Unrelated Parties	17	903.923.822	674.993.982
Other current assets		130.541.719	188.531.818
Other Current Assets Due From Unrelated Parties	16	130.541.719	188.531.818
SUB-TOTAL		**9.594.997.736**	**8.090.905.051**
Total current assets		**9.594.997.736**	**8.090.905.051**
NON-CURRENT ASSETS			
Other Receivables		709.074	793.135
Other Receivables Due From Unrelated Parties	9	709.074	793.135
Property, plant and equipment	11	2.676.652.888	2.590.947.366
Land and Premises		1.168.568.504	1.168.568.504
Land Improvements		36.290.780	43.685.092
Buildings		337.506.353	353.206.926
Machinery And Equipments		454.017.590	410.493.794
Vehicles		118.542.420	114.623.761
Fixtures and fittings		59.290.030	61.541.494
Leasehold Improvements		61.858.353	57.566.102
Construction in Progress		440.578.858	381.261.693
Right of Use Assets	13	803.384.334	911.217.845
Intangible assets and goodwill	12	230.806.226	200.585.557
Licenses		230.806.226	200.585.557
Prepayments		694.549	51.398.628
Prepayments to Unrelated Parties	17	694.549	51.398.628
Total non-current assets		**3.712.247.071**	**3.754.942.531**
Total assets		**13.307.244.807**	**11.845.847.582**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	1.084.209.542	1.450.117.769
Current Borrowings From Related Parties		1.084.209.542	1.450.117.769
Bank Loans	6	816.656.725	790.846.623
Lease Liabilities	7	267.552.817	659.271.146
Current Portion of Non-current Borrowings	6	132.913.378	33.393.232
Trade Payables		6.276.183.500	5.303.299.833
Trade Payables to Related Parties	8-27	731.491.460	552.342.210
Trade Payables to Unrelated Parties	8	5.544.692.040	4.750.957.623
Employee Benefit Obligations	15	59.460.120	22.963.402
Other Payables		16.823.478	23.922.347
Other Payables to Unrelated Parties	9	16.823.478	23.922.347
Contract Liabilities	17	33.604.849	28.257.541
Current tax liabilities, current	26	54.379.572	38.987.973
Current provisions		22.751.789	21.644.271
Current provisions for employee benefits	15	22.369.417	21.193.989
Other current provisions		382.372	450.282
SUB-TOTAL		**7.680.326.228**	**6.922.586.368**
Total current liabilities		**7.680.326.228**	**6.922.586.368**
NON-CURRENT LIABILITIES			
Long Term Borrowings		809.785.603	462.045.848
Long Term Borrowings From Related Parties		809.785.603	462.045.848
Bank Loans	6	456.214.104	331.054.586

Lease Liabilities	7	353.571.499	130.991.262
Contract Liabilities	17	1.841.149	15.302.449
Non-current provisions		41.265.096	36.591.364
Non-current provisions for employee benefits	15	41.265.096	36.591.364
Deferred Tax Liabilities	26	443.309.265	392.484.700
Total non-current liabilities		**1.296.201.113**	**906.424.361**
Total liabilities		**8.976.527.341**	**7.829.010.729**
EQUITY			
Equity attributable to owners of parent		4.329.224.370	4.015.444.511
Issued capital	18	3.988.117	3.988.117
Inflation Adjustments on Capital	18	130.664.651	130.664.651
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		673.469.833	675.678.868
Gains (Losses) on Revaluation and Remeasurement		673.469.833	675.678.868
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	679.177.780	679.177.780
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-5.707.947	-3.498.912
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-9.492.971	0
Gains (Losses) on Hedge		-9.492.971	0
Gains (Losses) on Cash Flow Hedges	18	-9.492.971	0
Restricted Reserves Appropriated From Profits		71.540.930	20.182.350
Prior Years' Profits or Losses		3.133.571.945	2.363.960.836
Current Period Net Profit Or Loss		325.481.865	820.969.689
Non-controlling interests		1.493.096	1.392.342
Total equity		**4.330.717.466**	**4.016.836.853**
Total Liabilities and Equity		**13.307.244.807**	**11.845.847.582**

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	18.725.892.184	17.160.952.504	0	0
Cost of sales	21	-17.720.390.471	-16.330.093.493		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.005.501.713	830.859.011	0	0
GROSS PROFIT (LOSS)		1.005.501.713	830.859.011	0	0
General Administrative Expenses	22	-173.212.062	-210.614.732	0	0
Other Income from Operating Activities	23	150.344.489	299.294.183	0	0
Other Expenses from Operating Activities	23	-43.990.671	-132.713.572	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		938.643.469	786.824.890	0	0
Investment Activity Income	24	36.406.496	57.044.307	0	0
Investment Activity Expenses	24	-84.036	-389.453	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		974.965.929	843.479.744	0	0
Finance income	25	0	153.913.325	0	0
Finance costs	25	-413.650.490	-145.345.347		
Gains (losses) on net monetary position	20	-93.318.562	-196.980.776		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		467.996.877	655.066.946	0	0
Tax (Expense) Income, Continuing Operations		-142.414.258	-140.371.553	0	0
Current Period Tax (Expense) Income	26	-87.689.024	-98.319.980	0	0
Deferred Tax (Expense) Income	26	-54.725.234	-42.051.573	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		325.582.619	514.695.393	0	0
PROFIT (LOSS)		325.582.619	514.695.393	0	0
Profit (loss), attributable to [abstract]					
Non-controlling Interests		100.754	-112.894	0	0
Owners of Parent		325.481.865	514.808.287	0	0
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		-2.209.035	482.830	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-2.945.381	630.633	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		736.346	-147.803		
Taxes Relating to Remeasurements of Defined Benefit Plans	26	736.346	-147.803		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-9.492.971	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		-12.657.294	0	0	0
Gains (Losses) on Cash Flow Hedges		-12.657.294	0	0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		3.164.323	0	0	0
Taxes Relating to Cash Flow Hedges	26	3.164.323	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-11.702.006**	**482.830**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**313.880.613**	**515.178.223**	**0**	**0**
Total Comprehensive Income Attributable to					
Non-controlling Interests		100.754	-112.894	0	0
Owners of Parent		313.779.859	515.291.117	0	0

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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		**1.066.612.818**	**757.496.523**
Profit (Loss)		325.582.619	514.695.393
Adjustments to Reconcile Profit (Loss)		**1.089.288.768**	**4.293.550**
Adjustments for depreciation and amortisation expense	11-12-13	793.386.359	155.641.749
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.422.974	1.958.042
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	8	2.422.974	1.958.042
Adjustments for provisions		26.145.989	23.863.243
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	26.145.989	23.863.243
Adjustments for Interest (Income) Expenses		248.308.466	-205.700.912
Adjustments for Interest Income	24-25	-31.269.384	-210.281.812
Adjustments for interest expense	25	388.038.986	140.139.209
Deferred Financial Expense from Credit Purchases	23	18.394.720	72.832.641
Unearned Financial Income from Credit Sales	23	-126.855.856	-208.390.950
Adjustments for unrealised foreign exchange losses (gains)		-12.443.865	9.532.346
Adjustments for Tax (Income) Expenses	26	142.414.258	140.371.553
Adjustments Related to Gain and Losses on Net Monetary Position		-110.945.413	-121.372.471
Changes in Working Capital		**-269.241.425**	**266.041.386**
Adjustments for decrease (increase) in trade accounts receivable		-354.306.670	-1.091.284.114
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-24.289.265	-139.443.803
Adjustments for decrease (increase) in inventories		-703.396.038	-659.067.339
Decrease (Increase) in Prepaid Expenses		-178.225.759	88.302.831
Adjustments for increase (decrease) in trade accounts payable		846.027.812	1.803.447.212
Other Adjustments for Other Increase (Decrease) in Working Capital		144.948.495	264.086.599
Decrease (Increase) in Other Assets Related with Operations		57.990.099	53.896.188
Increase (Decrease) in Other Payables Related with Operations		86.958.396	210.190.411
Cash Flows from (used in) Operations		**1.145.629.962**	**785.030.329**
Payments Related with Provisions for Employee Benefits	15	-6.719.719	-1.405.293
Payments Related with Other Provisions	8	0	-3.255.089
Income taxes refund (paid)	26	-72.297.425	-22.873.424
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-437.355.286**	**-51.719.808**
Purchase of Property, Plant, Equipment and Intangible Assets		-271.941.226	-108.088.295
Purchase of property, plant and equipment	11	-187.047.502	-43.346.002
Purchase of intangible assets	12	-84.893.724	-64.742.293
Interest received	24	31.269.384	56.368.487
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments	5	-196.683.444	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-479.489.783**	**-513.015.714**
Proceeds from borrowings		973.601.020	802.847.806
Proceeds from Loans	6	973.601.020	802.847.806
Repayments of borrowings		-630.714.608	-792.227.083
Loan Repayments		-630.714.608	-792.227.083
Payments of Lease Liabilities	7	-629.597.033	-35.782.230
Interest paid	6	-192.779.162	-121.436.557
Interest Received	25	0	153.913.325
Other inflows (outflows) of cash		0	-520.330.975
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		149.767.749	192.761.001
Net increase (decrease) in cash and cash equivalents		149.767.749	192.761.001
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**409.521.590**	**776.084.561**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-61.761.808	-110.910.637
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**497.527.531**	**857.934.925**

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]		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	Cash Flow Hedges							
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	18	**3.988.117**	**130.664.651**	**545.821.849**	**-1.496.318**			**7.116.576**	**2.374.151.025**	**2.875.586**	**3.063.121.486**	**1.154.895**	**3.064.276.381**
	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								14.091.953	-11.216.367	-2.875.586	0	0	0
	Total Comprehensive Income (Loss)					482.830					514.808.287	515.291.117	-112.894	515.178.223
	Profit (loss)										514.808.287	514.808.287	-112.894	514.695.393
	Other Comprehensive Income (Loss)					482.830						482.830		482.830
	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				77.668							77.668	-77.668	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													
	Equity at end of period	18	**3.988.117**	**130.664.651**	**545.899.517**	**-1.013.488**			**21.208.529**	**2.362.934.658**	**514.808.287**	**3.578.490.271**	**964.333**	**3.579.454.604**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	18	**3.988.117**	**130.664.651**	**679.177.780**	**-3.498.912**			**20.182.350**	**2.363.960.836**	**820.969.689**	**4.015.444.511**	**1.392.342**	**4.016.836.853**
	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								51.358.580	769.611.109	-820.969.689	0	0	0
	Total Comprehensive Income (Loss)					-2.209.035	-9.492.971				325.481.865	313.779.859	100.754	313.880.613
	Profit (loss)										325.481.865	325.481.865	100.754	325.582.619
	Other Comprehensive Income (Loss)					-2.209.035	-9.492.971					-11.702.006	0	-11.702.006
	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	18	**3.988.117**	**130.664.651**	**679.177.780**	**-5.707.947**		**-9.492.971**				**71.540.930**	**3.133.571.945**	**325.481.865**		**4.329.224.370**	**1.493.096**	**4.330.717.466**