



KAMUYU AYDINLATMA PLATFORMU

US YATIRIM HOLDİNG 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

Independet Audit Comment

Independent Audit Company	C&Ç BAĞIMSIZ DENETİM VE YÖNETİM DANIŞMANLIĞI A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

US YATIRIM HOLDİNG ANONİM ŞİRKETİ GENEL KURULU'NA

Giriş

US Yatırım Holding Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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 bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

C&Ç Bağımsız Denetim ve Yönetim Danışmanlığı A.Ş.

Enver ÇAKAN, YMM

Sorumlu Denetçi

Ankara, 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	3	89.155	105.887
Trade Receivables	5	12.559.591	15.519.215
Trade Receivables Due From Related Parties	4	25.300	60.517
Trade Receivables Due From Unrelated Parties	5	12.534.291	15.458.698
Other Receivables	6	56.235.334	58.554.407
Other Receivables Due From Related Parties	4	0	15.603.283
Other Receivables Due From Unrelated Parties	6	56.235.334	42.951.124
Inventories	7	22.167.865	22.144.324
Prepayments	8	4.529.432	5.330.382
Current Tax Assets	22	5.848	6.887
Other current assets	14	2.051.237	2.072.111
SUB-TOTAL		97.638.462	103.733.213
Total current assets		97.638.462	103.733.213
NON-CURRENT ASSETS			
Investments accounted for using equity method	9	111.523.044	325.661
Property, plant and equipment	10	32.484.463	35.101.974
Intangible assets and goodwill	11	238.916.297	239.011.163
Deferred Tax Asset	22	0	12.125.107
Total non-current assets		382.923.804	286.563.905
Total assets		480.562.266	390.297.118
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5	69.229.632	83.396.352
Employee Benefit Obligations	13	5.116.803	4.458.357
Other Payables	6	18.961.763	19.347.075
Other Payables to Related Parties	4	2.022.409	0
Other Payables to Unrelated Parties	6	16.939.354	19.347.075
Liabilites Due to Investments Accounted for Using Equity Method	9	0	1.232.764
Deferred Income Other Than Contract Liabilities	8	14.177.182	4.017.641
Current tax liabilities, current	22	0	24.491.341
Current provisions	12	1.278.730	1.505.831
Other Current Liabilities	14	48.215.187	33.878.180
SUB-TOTAL		156.979.297	172.327.541
Total current liabilities		156.979.297	172.327.541
NON-CURRENT LIABILITIES			
Non-current provisions	13	326.859	892.077
Non-current provisions for employee benefits	13	326.859	892.077
Deferred Tax Liabilities	22	17.669.580	0
Total non-current liabilities		17.996.439	892.077
Total liabilities		174.975.736	173.219.618
EQUITY			
Equity attributable to owners of parent		305.848.233	217.295.219
Issued capital	15	20.990.000	20.990.000
Inflation Adjustments on Capital	15	377.041.524	377.041.524
Share Premium (Discount)	15	8.227.398	8.227.398
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	15	744.881	300.652
Restricted Reserves Appropriated From Profits	15	8.839.830	8.839.830
Prior Years' Profits or Losses	15	-198.104.185	-271.419.090
Current Period Net Profit Or Loss		88.108.785	73.314.905
Non-controlling interests		-261.703	-217.719
Total equity		305.586.530	217.077.500
Total Liabilities and Equity		480.562.266	390.297.118

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	16	0	80.565.757	0	54.701.623
Cost of sales	16	0	-56.227.709	0	-36.823.290
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	24.338.048	0	17.878.333
GROSS PROFIT (LOSS)		0	24.338.048	0	17.878.333
General Administrative Expenses	17	-8.106.289	-11.097.451	-1.810.401	-3.757.313
Other Income from Operating Activities	18	226.268	455.364	2.403	14.330
Other Expenses from Operating Activities	18	-340.089	-535.118	-163.503	5.565.609
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-8.220.110	13.160.843	-1.971.501	19.700.959
Investment Activity Income	19	0	148.703.051	0	148.703.051
Share of Profit (Loss) from Investments Accounted for Using Equity Method	9	112.058.032	88.885	109.308.096	-5.343
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		103.837.922	161.952.779	107.336.595	168.398.667
Finance costs	19	-113.777	-1.373.363	-4.024	-71.921
Gains (losses) on net monetary position	21	12.143.510	-17.735.119	4.862.856	-42.139.751
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.867.655	142.844.297	112.195.427	126.186.995
Tax (Expense) Income, Continuing Operations		-27.802.854	-14.309.944	-27.524.829	-14.720.811
Current Period Tax (Expense) Income	22	0	-14.579.192	0	-14.579.192
Deferred Tax (Expense) Income	22	-27.802.854	269.248	-27.524.829	-141.619
PROFIT (LOSS) FROM CONTINUING OPERATIONS		88.064.801	128.534.353	84.670.598	111.466.184
PROFIT (LOSS)		88.064.801	128.534.353	84.670.598	111.466.184
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-43.984	34.197	3.143	49.218
Owners of Parent		88.108.785	128.500.156	84.667.455	111.416.966
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	23	4,20000000	6,12000000	4,03000000	5,31000000
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)		88.064.801	128.534.353	84.670.598	111.466.184
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss	15	444.229	2.430.580	76.335	1.393.346
Gains (Losses) on Remeasurements of Defined Benefit Plans		595.455	3.240.774	103.023	1.857.794
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-151.226	-810.194	-26.688	-464.448
Taxes Relating to Remeasurements of Defined Benefit Plans		-151.226	-810.194	-26.688	-464.448
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		444.229	2.430.580	76.335	1.393.346
TOTAL COMPREHENSIVE INCOME (LOSS)		88.509.030	130.964.933	84.746.933	112.859.530
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		88.509.030	130.964.933	84.746.933	112.859.530

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		-763	659.063
Profit (Loss)		88.064.801	128.534.353
Profit (Loss) from Continuing Operations		88.064.801	128.534.353
Adjustments to Reconcile Profit (Loss)		-87.707.524	-303.162.512
Adjustments for depreciation and amortisation expense		2.712.377	6.565.083
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-6.182.798	-3.378.049
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-565.218	-2.043.967
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-227.101	-746.599
Adjustments for (Reversal of) General Provisions		-5.390.479	-587.483
Adjustments for Interest (Income) Expenses		0	0
Adjustments for Tax (Income) Expenses		57.446.318	14.398.091
Adjustments for Losses (Gains) on Disposal of Subsidiaries or Joint Operations		0	-148.703.051
Adjustments Related to Gain and Losses on Net Monetary Position		-141.683.421	-172.044.586
Changes in Working Capital		9.774.381	186.001.629
Adjustments for decrease (increase) in trade accounts receivable		8.332.343	26.938.843
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		2.336.145	128.104.296
Adjustments for decrease (increase) in inventories		-23.541	-26.937.836
Decrease (Increase) in Prepaid Expenses		800.950	2.369.925
Adjustments for increase (decrease) in trade accounts payable		-14.166.720	74.314.477
Increase (Decrease) in Employee Benefit Liabilities		658.446	2.210.841
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		1.676.529	-12.550.256
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		10.159.541	-8.449.514
Other Adjustments for Other Increase (Decrease) in Working Capital		688	853
Cash Flows from (used in) Operations		10.131.658	11.373.470
Income taxes refund (paid)		-10.132.421	-10.714.407
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-763	659.063
Net increase (decrease) in cash and cash equivalents		-763	659.063
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		105.887	2.012.118
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-15.969	-217.660
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		89.155	2.453.521

Previous Period 01.01.2022 - 30.06.2025	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		20.990.000	377.041.524	8.227.398	46.778				8.839.830	-258.294.785	134.730.648	291.581.413	459.912	292.041.325
	Adjustments Related to Accounting Policy Changes														
	Adjustments Related to Required Changes in Accounting Policies														
	Adjustments Related to Voluntary Changes in Accounting Policies														
	Adjustments Related to Errors														
	Other Restatements														0
	Restated Balances														
	Transfers										134.730.648	-134.730.648			0
	Total Comprehensive Income (Loss)														
	Profit (loss)											128.500.156	128.500.156	34.197	128.534.353
	Other Comprehensive Income (Loss)						2.430.580						2.430.580		2.430.580
	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											-148.634.654	-148.634.654		-148.634.654
	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		20.990.000	377.041.524	8.227.398	2.477.358				8.839.830	-272.198.771	128.500.156	273.877.495	494.109	274.371.604
	Statement of changes in equity (abstract)														
	Statement of changes in equity (line items)														
	Equity at beginning of period		20.990.000	377.041.524	8.227.398	300.652				8.839.830	-271.419.090	73.314.905	217.295.219	-217.719	217.077.500
	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														0
	Restated Balances														
	Transfers										73.314.905	-73.314.905			0
Total Comprehensive Income (Loss)															
Profit (loss)											88.108.785	88.108.785	-43.984	88.064.801	
Other Comprehensive Income (Loss)					444.229							444.229		444.229	
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														
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	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		20.990.000	377.041.524	8.227.398		744.881			8.839.830	-198.104.185	88.108.785	305.848.233	-261.703	305.586.530