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KAMUYU AYDINLATMA PLATFORMU

BİEN YAPI ÜRÜNLERİ SANAYİ TURİZM VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	NEVADOS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Bien Yapı Ürünleri Sanayi Turizm ve Ticaret Anonim Şirketi Genel Kurulu'na,

Giriş

Bien Yapı Ürünleri Sanayi Turizm ve Ticaret Anonim Şirket'i ("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 ilgili özet konsolide kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına (TMS 34) uygun olarak hazırlanmasından ve 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 "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 özet 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.

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.

Nevados Bağımsız Denetim Anonim Şirketi

Halil Sağlam, SMMM

Sorumlu Denetçi

İstanbul, 19 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	80.214.315	112.537.248
Financial Investments	4	1.072.362	448.407.533
Trade Receivables		8.607.725.124	7.144.805.458
Trade Receivables Due From Related Parties	6,15	2.491.099.443	1.375.120.169
Trade Receivables Due From Unrelated Parties	6	6.116.625.681	5.769.685.289
Other Receivables		451.631.504	719.470.508
Other Receivables Due From Related Parties	7,15	52.403.971	122.991.380
Other Receivables Due From Unrelated Parties	7	399.227.533	596.479.128
Inventories	8	4.315.463.357	4.452.448.378
Prepayments	9	866.387.305	839.953.107
Other current assets		39.672.394	27.666.960
SUB-TOTAL		**14.362.166.361**	**13.745.289.192**
Total current assets		**14.362.166.361**	**13.745.289.192**
NON-CURRENT ASSETS			
Financial Investments	4	238.579	238.579
Other Receivables		845.266	964.263
Other Receivables Due From Unrelated Parties	7	845.266	964.263
Investment property	10	13.951.619	14.621.371
Property, plant and equipment	10	12.771.658.019	12.920.294.020
Right of Use Assets	11	54.481.564	70.644.801
Intangible assets and goodwill		31.303.460	35.798.911
Other intangible assets	10	31.303.460	35.798.911
Prepayments	9	849.266.258	994.116.247
Deferred Tax Asset		614.374.716	1.420.654.143
Total non-current assets		**14.336.119.481**	**15.457.332.335**
Total assets		**28.698.285.842**	**29.202.621.527**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	5.618.599.051	4.493.229.859
Current Borrowings From Unrelated Parties		5.618.599.051	4.493.229.859
Bank Loans		4.043.352.150	4.092.036.123
Lease Liabilities	5	13.456.581	19.672.307
Issued Debt Instruments	5	1.513.502.429	304.788.939
Other short-term borrowings	5	48.287.891	76.732.490
Current Portion of Non-current Borrowings	5	305.428.840	529.997.933
Current Portion of Non-current Borrowings from Unrelated Parties		305.428.840	529.997.933
Bank Loans		305.428.840	529.997.933
Trade Payables		3.501.973.339	4.816.118.679
Trade Payables to Related Parties	6,15	285.464.937	720.718.758
Trade Payables to Unrelated Parties	6	3.216.508.402	4.095.399.921
Employee Benefit Obligations		104.111.523	99.617.799
Other Payables		1.544.013.214	1.262.669.751
Other Payables to Related Parties	7,15	986.133.481	934.558.539
Other Payables to Unrelated Parties	7	557.879.733	328.111.212
Deferred Income Other Than Contract Liabilities		1.454.689.387	1.475.454.737
Current provisions		143.584.659	123.804.202
Current provisions for employee benefits		98.946.656	75.360.193
Other current provisions		44.638.003	48.444.009
Other Current Liabilities		3.696.246	7.108.458
SUB-TOTAL		**12.676.096.259**	**12.808.001.418**
Total current liabilities		**12.676.096.259**	**12.808.001.418**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	1.367.762.325	663.017.396
Long Term Borrowings From Unrelated Parties		1.367.762.325	663.017.396
Bank Loans	5	508.173.583	636.886.663
Lease Liabilities	5	16.596.573	26.130.733
Issued Debt Instruments	5	842.992.169	

Trade Payables		77.541.998	159.952.119
Trade Payables To Unrelated Parties	6	77.541.998	159.952.119
Deferred Income Other Than Contract Liabilities		3.935.184	4.552.238
Non-current provisions		232.685.755	197.191.781
Non-current provisions for employee benefits		232.685.755	197.191.781
Deferred Tax Liabilities			73.905.169
Total non-current liabilities		**1.681.925.262**	**1.098.618.703**
Total liabilities		**14.358.021.521**	**13.906.620.121**
EQUITY			
Equity attributable to owners of parent		14.340.264.321	15.296.001.406
Issued capital	13	361.000.000	361.000.000
Inflation Adjustments on Capital	13	2.665.526.427	2.665.526.427
Share Premium (Discount)		9.254.261.764	9.254.261.764
Effects of Business Combinations Under Common Control		1.944.795	1.944.795
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-328.148.840	-293.331.186
Gains (Losses) on Revaluation and Remeasurement		-328.148.840	-293.331.186
Gains (Losses) on Remeasurements of Defined Benefit Plans		-328.148.840	-293.331.186
Restricted Reserves Appropriated From Profits		388.951.115	388.951.115
Prior Years' Profits or Losses		2.917.648.491	4.817.037.329
Current Period Net Profit Or Loss		-920.919.431	-1.899.388.838
Total equity		**14.340.264.321**	**15.296.001.406**
Total Liabilities and Equity		**28.698.285.842**	**29.202.621.527**

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	14	6.618.787.928	5.889.174.230	3.320.661.881	3.203.658.340
Cost of sales	14	-5.235.165.566	-4.662.395.541	-2.590.019.398	-2.412.931.071
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.383.622.362	1.226.778.689	730.642.483	790.727.269
GROSS PROFIT (LOSS)		1.383.622.362	1.226.778.689	730.642.483	790.727.269
General Administrative Expenses		-282.042.063	-192.120.646	-151.688.234	-101.468.650
Marketing Expenses		-392.457.285	-327.941.890	-219.344.237	-145.615.948
Research and development expense		-92.884.730	-77.916.107	-43.119.315	-37.900.055
Other Income from Operating Activities		386.516.171	442.725.811	68.900.939	184.544.550
Other Expenses from Operating Activities		-610.045.536	-698.502.387	-109.422.291	-325.567.245
PROFIT (LOSS) FROM OPERATING ACTIVITIES		392.708.919	373.023.470	275.969.345	364.719.921
Investment Activity Income		100.525.614	71.359.377	17.836.026	-52.959.063
Investment Activity Expenses		-18.661	-66.460.998	-9.734	-19.840.255
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9		163.507.709	-57.539.575	202.375.684	-54.200.593
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		656.723.581	320.382.274	496.171.321	237.720.010
Finance income		157.598.435	273.182.794	129.881.816	203.662.931
Finance costs		-1.087.503.884	-1.124.751.879	-749.209.726	-661.541.352
Gains (losses) on net monetary position	17	96.242.580	-1.143.161.849	-71.365.002	-559.006.434
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-176.939.288	-1.674.348.660	-194.521.591	-779.164.845
Tax (Expense) Income, Continuing Operations		-743.980.143	-296.431.541	-268.075.066	-68.090.510
Deferred Tax (Expense) Income		-743.980.143	-296.431.541	-268.075.066	-68.090.510
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-920.919.431	-1.970.780.201	-462.596.657	-847.255.355
PROFIT (LOSS)		-920.919.431	-1.970.780.201	-462.596.657	-847.255.355
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-920.919.431	-1.970.780.201	-462.596.657	-847.255.355
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç		-2,55100000	-5,26150000		
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-34.817.654	-46.908.105	-10.419.992	-44.288.477
Gains (Losses) on Remeasurements of Defined Benefit Plans		-46.423.539	-62.544.139	-13.893.323	-59.051.302
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		11.605.885	15.636.034	3.473.331	14.762.825
Taxes Relating to Remeasurements of Defined Benefit Plans		11.605.885	15.636.034	3.473.331	14.762.825
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-34.817.654**	**-46.908.105**	**-10.419.992**	**-44.288.477**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-955.737.085**	**-2.017.688.306**	**-473.016.649**	**-891.543.832**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-955.737.085	-2.017.688.306	-473.016.649	-891.543.832

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		**-1.972.958.176**	**44.417.246**
Profit (Loss)		-920.919.431	-1.970.780.201
Profit (Loss) from Continuing Operations		-920.919.431	-1.970.780.201
Adjustments to Reconcile Profit (Loss)		**844.337.672**	**1.066.080.222**
Adjustments for depreciation and amortisation expense	10,11	561.864.329	481.729.741
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-173.598.088	-1.118.908
Adjustments for provisions		92.692.584	-10.095.334
Adjustments for Interest (Income) Expenses		488.098.520	520.999.816
Adjustments for Interest Income		-165.906.950	-44.794.143
Adjustments for interest expense		654.005.470	565.793.959
Adjustments for unrealised foreign exchange losses (gains)		177.065.718	
Adjustments for Tax (Income) Expenses		743.980.143	296.431.541
Adjustments for losses (gains) on disposal of non-current assets		-284.632	
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-284.632	
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		-6.583.223	12.306.263
Adjustments Related to Gain and Losses on Net Monetary Position		-1.038.897.679	-234.172.897
Changes in Working Capital		**-1.869.169.832**	**972.482.536**
Adjustments for decrease (increase) in trade accounts receivable		-1.255.100.700	-3.357.664.273
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		374.368.358	509.994.235
Adjustments for decrease (increase) in inventories		147.075.400	591.307.430
Adjustments for increase (decrease) in trade accounts payable		-1.396.555.461	1.283.520.275
Adjustments for increase (decrease) in other operating payables		261.042.571	1.945.324.869
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**-1.945.751.591**	**67.782.557**
Payments Related with Provisions for Employee Benefits		-27.206.585	-23.365.311
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**228.210.088**	**-2.097.907.037**
Proceeds from sales of property, plant, equipment and intangible assets		328.107	74.154.324
Proceeds from sales of property, plant and equipment	10	328.107	5.352.576
Proceeds from sales of intangible assets	10		68.801.748
Purchase of Property, Plant, Equipment and Intangible Assets		-391.943.363	-2.664.688.734
Purchase of property, plant and equipment	10	-389.522.122	-2.659.765.481
Purchase of intangible assets	10	-2.421.241	-4.923.253
Interest received		165.906.950	44.794.143
Other inflows (outflows) of cash		453.918.394	447.833.230
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.692.775.703**	**2.260.182.830**
Proceeds from borrowings		5.198.347.890	4.676.283.643
Repayments of borrowings		-2.838.466.437	-2.116.361.396
Payments of Lease Liabilities		-13.100.280	-15.307.112
Interest paid		-654.005.470	-284.432.305
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-51.972.385	206.693.039
Net increase (decrease) in cash and cash equivalents		-51.972.385	206.693.039
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**112.537.248**	**205.459.320**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		19.649.452	30.919.709
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**80.214.315**	**443.072.068**

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			
							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		**361.000.000**	**2.665.526.427**	**9.254.261.764**	**1.944.795**	**-309.206.314**			**388.951.115**	**8.057.687.664**	**-3.240.650.346**	**17.179.515.105**		**17.179.515.105**
	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		361.000.000	2.665.526.427	9.254.261.764	1.944.795	-309.206.314			388.951.115	8.057.687.664	-3.240.650.346	17.179.515.105		17.179.515.105
	Transfers										-3.240.650.346	3.240.650.346			
	Total Comprehensive Income (Loss)						-46.908.105					-1.970.780.201	-2.017.688.306		-2.017.688.306
	Profit (loss)											-1.970.780.201	-1.970.780.201		-1.970.780.201
	Other Comprehensive Income (Loss)						-46.908.105						-46.908.105		-46.908.105
	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		**361.000.000**	**2.665.526.427**	**9.254.261.764**	**1.944.795**	**-356.114.419**			**388.951.115**	**4.817.037.318**	**-1.970.780.201**	**15.161.826.799**		**15.161.826.799**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**361.000.000**	**2.665.526.427**	**9.254.261.764**	**1.944.795**	**-293.331.186**			**388.951.115**	**4.817.037.329**	**-1.899.388.838**	**15.296.001.406**		**15.296.001.406**
	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		361.000.000	2.665.526.427	9.254.261.764	1.944.795	-293.331.186			388.951.115	4.817.037.329	-1.899.388.838	15.296.001.406		15.296.001.406
	Transfers										-1.899.388.838	1.899.388.838			
	Total Comprehensive Income (Loss)						-34.817.654					-920.919.431	-955.737.085		-955.737.085
	Profit (loss)											-920.919.431	-920.919.431		-920.919.431
	Other Comprehensive Income (Loss)						-34.817.654						-34.817.654		-34.817.654
	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		**361.000.000**	**2.665.526.427**	**9.254.261.764**	**1.944.795**	**-328.148.840**			**388.951.115**	**2.917.648.491**	**-920.919.431**	**14.340.264.321**		**14.340.264.321**