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KAMUYU AYDINLATMA PLATFORMU

MEKA GLOBAL MAKİNE İMALAT SANAYİ VE TİCARET A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Meka Global Makine İmalat Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

Meka Global Makine İmalat Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" standardı "TMS 34")'na 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.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Mehmet Saat, YMM

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	4	351.582.708	482.508.835
Financial Investments	13	28.223.163	27.722.488
Trade Receivables		240.874.193	446.743.250
Trade Receivables Due From Related Parties	3-5	3.375.007	3.776.592
Trade Receivables Due From Unrelated Parties	5	237.499.186	442.966.658
Other Receivables		78.861.564	51.566.398
Other Receivables Due From Related Parties	3-6	5.818.761	42.121
Other Receivables Due From Unrelated Parties	6	73.042.803	51.524.277
Inventories	7	1.138.549.093	913.103.933
Prepayments	8	130.764.146	103.385.536
Current Tax Assets	19	70.880	
Other current assets		14.423.919	12.830.077
SUB-TOTAL		**1.983.349.666**	**2.037.860.517**
Total current assets		**1.983.349.666**	**2.037.860.517**
NON-CURRENT ASSETS			
Financial Investments	13	491.880	491.880
Other Receivables		4.132.177	3.912.265
Other Receivables Due From Unrelated Parties	6	4.132.177	3.912.265
Investment property	12	12.891.662	12.993.970
Property, plant and equipment	10	602.957.932	646.169.758
Intangible assets and goodwill	11	236.223.106	224.125.852
Deferred Tax Asset	19		13.556.063
Total non-current assets		**856.696.757**	**901.249.788**
Total assets		**2.840.046.423**	**2.939.110.305**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	76.831.594	1.710.788
Current Portion of Non-current Borrowings	9	972.399	4.569.919
Trade Payables		489.831.415	544.649.413
Trade Payables to Unrelated Parties	5	489.831.415	544.649.413
Employee Benefit Obligations	14	72.355.701	65.074.719
Other Payables		1.012.736	1.855.287
Other Payables to Related Parties	3-6	1.012.736	1.855.287
Deferred Income Other Than Contract Liabilities		438.532.690	528.662.829
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	438.532.690	528.662.829
Current tax liabilities, current		3.562.796	1.207.751
Current provisions		25.858.301	18.310.626
Current provisions for employee benefits	15	25.164.623	17.147.418
Other current provisions	15	693.678	1.163.208
Other Current Liabilities		3.939.367	4.183.830
SUB-TOTAL		**1.112.896.999**	**1.170.225.162**
Total current liabilities		**1.112.896.999**	**1.170.225.162**
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	3.206.429	4.115.095
Deferred Income Other Than Contract Liabilities		10.859.942	17.355.505
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	10.859.942	17.355.505
Non-current provisions		81.917.025	80.894.999
Non-current provisions for employee benefits	16	81.917.025	80.894.999
Deferred Tax Liabilities	19	33.340.376	
Total non-current liabilities		**129.323.772**	**102.365.599**
Total liabilities		**1.242.220.771**	**1.272.590.761**
EQUITY			
Equity attributable to owners of parent		1.597.825.652	1.666.519.544
Issued capital	17	800.000.000	800.000.000
Inflation Adjustments on Capital	17	322.878.274	322.878.274

Share Premium (Discount)		205.544.505	205.544.505
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-95.609.478	-87.287.117
Gains (Losses) on Revaluation and Remeasurement		-95.609.478	-87.287.117
Gains (Losses) on Remeasurements of Defined Benefit Plans		-95.609.478	-87.287.117
Restricted Reserves Appropriated From Profits		145.558.107	145.558.107
Prior Years' Profits or Losses		279.825.775	350.296.118
Current Period Net Profit Or Loss		-60.371.531	-70.470.343
Total equity		**1.597.825.652**	**1.666.519.544**
Total Liabilities and Equity		**2.840.046.423**	**2.939.110.305**

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	18	1.504.427.758	1.589.736.353	815.653.411	685.148.942
Cost of sales	18	-1.138.132.524	-1.255.689.027	-611.312.718	-580.143.107
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		366.295.234	334.047.326	204.340.693	105.005.835
GROSS PROFIT (LOSS)		366.295.234	334.047.326	204.340.693	105.005.835
General Administrative Expenses		-189.896.622	-203.065.374	-93.332.999	-108.005.997
Marketing Expenses		-204.146.978	-179.631.449	-101.304.281	-103.010.850
Research and development expense		-21.285.019	-17.458.998	-10.487.899	-9.376.481
Other Income from Operating Activities		163.749.086	200.007.954	55.780.751	119.551.423
Other Expenses from Operating Activities		-126.676.436	-193.132.372	-36.280.391	-111.781.924
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-11.960.735	-59.232.913	18.715.874	-107.617.994
Investment Activity Income		7.642.276	58.964.067	4.208.827	36.970.588
Investment Activity Expenses		-28.792	-7.911.223	35.007	18
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-4.347.251	-8.180.069	22.959.708	-70.647.388
Finance costs		-10.956.976	-6.937.350	-6.568.442	-832.511
Gains (losses) on net monetary position		9.976.898	15.297.942	-6.839.716	29.414.339
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.327.329	180.523	9.551.550	-42.065.560
Tax (Expense) Income, Continuing Operations		-55.044.202	-47.746.267	-22.303.464	-19.789.015
Current Period Tax (Expense) Income	19	-7.417.908		-3.561.245	
Deferred Tax (Expense) Income	19	-47.626.294	-47.746.267	-18.742.219	-19.789.015
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-60.371.531	-47.565.744	-12.751.914	-61.854.575
PROFIT (LOSS)		-60.371.531	-47.565.744	-12.751.914	-61.854.575
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-60.371.531	-47.565.744	-12.751.914	-61.854.575
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	21	-0,07550000	-0,05950000	-0,01590000	-0,07730000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-8.322.361	-5.803.814	-9.231.328	-5.900.501
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-11.096.482	-7.738.418	-12.308.439	-7.867.333
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	19	2.774.121	1.934.604	3.077.111	1.966.832
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-8.322.361**	**-5.803.814**	**-9.231.328**	**-5.900.501**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-68.693.892**	**-53.369.558**	**-21.983.242**	**-67.755.076**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-68.693.892	-53.369.558	-21.983.242	-67.755.076

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		**-98.691.677**	**274.628.494**
Profit (Loss)		-60.371.531	-47.565.744
Adjustments to Reconcile Profit (Loss)		**199.706.009**	**120.591.118**
Adjustments for depreciation and amortisation expense	10-11-12	64.060.301	60.986.430
Adjustments for provisions	14-15	16.484.712	8.805.861
Adjustments for Interest (Income) Expenses		-12.089.927	-19.647.636
Adjustments for Tax (Income) Expenses		55.044.202	47.746.267
Adjustments for losses (gains) on disposal of non-current assets		-383.165	-78.955
Adjustments Related to Gain and Losses on Net Monetary Position		76.589.886	22.779.151
Changes in Working Capital		**-213.880.919**	**189.565.533**
Decrease (Increase) in Financial Investments	13	-4.657.482	191.504.204
Adjustments for decrease (increase) in trade accounts receivable	3-5	204.281.032	-40.370.407
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-27.515.078	-679.559
Adjustments for decrease (increase) in inventories	7	-225.445.160	-21.399.458
Decrease (Increase) in Prepaid Expenses	8	-27.378.610	-47.070.369
Adjustments for increase (decrease) in trade accounts payable	5	-41.140.046	81.365.267
Increase (Decrease) in Employee Benefit Liabilities	15	7.280.982	7.899.672
Adjustments for increase (decrease) in other operating payables	6	-842.551	1.242.107
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	8	-96.625.702	19.383.344
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.838.304	-2.309.268
Cash Flows from (used in) Operations		**-74.546.441**	**262.590.907**
Payments Related with Provisions for Employee Benefits	16	-19.011.493	-7.512.200
Income taxes refund (paid)		-5.133.743	19.549.787
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-32.460.256**	**-35.404.490**
Proceeds from sales of property, plant, equipment and intangible assets	10-11-12	403.527	4.063.358
Purchase of Property, Plant, Equipment and Intangible Assets	10-11-12	-32.863.783	-39.467.848
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**74.306.996**	**-114.723.755**
Proceeds from borrowings	9	74.306.996	
Repayments of borrowings	9		-114.723.755
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-56.844.937	124.500.249
Net increase (decrease) in cash and cash equivalents		-56.844.937	124.500.249
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**482.508.835**	**123.973.257**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-74.081.190	-34.162.870
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**351.582.708**	**214.310.636**

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	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		**62.500.000**	**547.762.868**	**672.400.785**	**-70.666.341**			**145.558.107**	**529.996.181**	**-133.929.465**	**1.753.622.135**	**0**	**1.753.622.135**
	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									-133.929.465	133.929.465			
	Total Comprehensive Income (Loss)					-5.803.814					-47.565.744	-53.369.558	0	-53.369.558
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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		**62.500.000**	**547.762.868**	**672.400.785**	**-76.470.155**			**145.558.107**	**396.066.716**	**-47.565.744**	**1.700.252.577**	**0**	**1.700.252.577**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**800.000.000**	**322.878.274**	**205.544.505**	**-87.287.117**			**145.558.107**	**350.296.118**	**-70.470.343**	**1.666.519.544**		**1.666.519.544**
	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									-70.470.343	70.470.343			
	Total Comprehensive Income (Loss)					-8.322.361					-60.371.531	-68.693.892	0	-68.693.892
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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		**800.000.000**	**322.878.274**	**205.544.505**	**-95.609.478**			**145.558.107**	**279.825.775**	**-60.371.531**	**1.597.825.652**	**0**	**1.597.825.652**	