



KAMUYU AYDINLATMA PLATFORMU

TÜMOSAN MOTOR VE TRAKTÖR SANAYİ A.Ş. Financial Report Consolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements

30.06.2026 Financial Report



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independent Audit Comment

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

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Tümosan Motor ve Traktör Sanayi ve Ticaret A.Ş. Genel Kurulu'na

1) Giriş

Tümosan Motor ve Traktör Sanayi ve Ticaret AŞ.'nin ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide 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 özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

2) 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3) 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.

4) Diğer Husus

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının tam kapsamlı denetimi ve 30 Haziran 2025 tarihinde sona eren altı aylık ara hesap dönemine ait özet konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiştir. Söz konusu bağımsız denetim şirketi, 11 Mart 2026 tarihli tam kapsamlı denetim raporunda ve 18 Ağustos 2025 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirmiştir.

Aksis Uluslararası Bağımsız Denetim Anonim Şirketi

Tayyip YAŞAR, YMM

Sorumlu Denetçi

19 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	193.275.986	199.000.120
Financial Investments	5	1.408.213.149	1.509.134.220
Trade Receivables		3.077.328.410	1.652.852.120
Trade Receivables Due From Related Parties	3	1.869.862.470	1.016.912.802
Trade Receivables Due From Unrelated Parties	7	1.207.465.940	635.939.318
Other Receivables		69.298.584	99.682.492
Other Receivables Due From Related Parties	3	80.816	25.227.470
Other Receivables Due From Unrelated Parties	8	69.217.768	74.455.022
Inventories	9	3.353.982.215	4.064.959.514
Prepayments	10	553.478.805	820.793.754
Current Tax Assets		3.072.208	7.201.012
Other current assets	17	188.661.652	252.369.818
SUB-TOTAL		8.847.311.009	8.605.993.050
Total current assets		8.847.311.009	8.605.993.050
NON-CURRENT ASSETS			
Investment property	11	13.076.629.385	13.076.629.385
Property, plant and equipment	12	6.323.929.132	6.378.343.954
Right of Use Assets	14	45.366.639	35.725.771
Intangible assets and goodwill	13	819.560.349	710.583.525
Deferred Tax Asset	24	35.503.778	0
Total non-current assets		20.300.989.283	20.201.282.635
Total assets		29.148.300.292	28.807.275.685
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.447.293.767	1.374.660.875
Current Borrowings From Related Parties		2.443.564.519	1.372.034.535
Bank Loans	6	2.443.564.519	1.372.034.535
Current Borrowings From Unrelated Parties		3.729.248	2.626.340
Lease Liabilities	14	3.729.248	2.626.340
Current Portion of Non-current Borrowings		1.703.373.007	121.520.471
Current Portion of Non-current Borrowings from Related Parties		1.703.373.007	121.520.471
Bank Loans	6	1.703.373.007	121.520.471
Trade Payables		755.061.376	719.107.349
Trade Payables to Related Parties	3	126.466.035	33.803.056
Trade Payables to Unrelated Parties	7	628.595.341	685.304.293
Employee Benefit Obligations	16	74.647.744	72.308.728
Other Payables		16.775.279	13.731.042
Other Payables to Unrelated Parties	8	16.775.279	13.731.042
Deferred Income Other Than Contract Liabilities		197.260.997	353.878.538
Deferred Income Other Than Contract Liabilities from Unrelated Parties	10	197.260.997	353.878.538
Current provisions		65.640.110	89.472.703
Current provisions for employee benefits	16	25.806.798	20.053.283
Other current provisions	15	39.833.312	69.419.420
SUB-TOTAL		5.260.052.280	2.744.679.706
Total current liabilities		5.260.052.280	2.744.679.706
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.061.452.694	5.869.105.660
Long Term Borrowings From Related Parties		5.061.452.694	5.869.105.660
Bank Loans	6	5.026.021.237	5.839.191.297
Lease Liabilities	14	35.431.457	29.914.363
Non-current provisions		98.343.150	97.604.324
Non-current provisions for employee benefits	16	98.343.150	97.604.324
Deferred Tax Liabilities	24	3.545.589.411	2.644.613.489
Total non-current liabilities		8.705.385.255	8.611.323.473
Total liabilities		13.965.437.535	11.356.003.179
EQUITY			

Equity attributable to owners of parent		15.182.862.757	17.451.272.506
Issued capital	18	115.000.000	115.000.000
Inflation Adjustments on Capital	18	2.469.884.323	2.469.884.323
Share Premium (Discount)		258.529.398	258.529.398
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.981.671.355	1.980.875.244
Gains (Losses) on Revaluation and Remeasurement		1.981.671.355	1.980.875.244
Increases (Decreases) on Revaluation of Property, Plant and Equipment	18	2.057.979.892	2.057.979.892
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-76.308.537	-77.104.648
Restricted Reserves Appropriated From Profits		276.357.865	276.357.865
Prior Years' Profits or Losses		12.350.625.676	7.021.819.334
Current Period Net Profit Or Loss		-2.269.205.860	5.328.806.342
Total equity		15.182.862.757	17.451.272.506
Total Liabilities and Equity		29.148.300.292	28.807.275.685

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	19	1.781.958.223	2.273.536.261	1.452.515.836	193.090.041
Cost of sales	19	-2.130.221.194	-2.302.174.988	-1.855.493.118	-1.003.724.132
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-348.262.971	-28.638.727	-402.977.282	-810.634.091
GROSS PROFIT (LOSS)		-348.262.971	-28.638.727	-402.977.282	-810.634.091
General Administrative Expenses	20	-335.465.475	-388.943.437	-137.702.159	-180.840.952
Marketing Expenses	20	-212.754.579	-862.190.370	-145.918.227	-167.077.197
Research and development expense	20	-60.729.283	-113.937.341	-31.186.937	-22.907.350
Other Income from Operating Activities		265.276.264	139.039.925	18.865.822	17.374.662
Other Expenses from Operating Activities		-89.391.803	-184.317.175	-45.910.979	-7.047.216
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-781.327.847	-1.438.987.125	-744.829.762	-1.171.132.144
Investment Activity Expenses	22	180.282.923	12.099.815.624	84.078.369	142.513.283
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-601.044.924	10.660.828.499	-660.751.393	-1.028.618.861
Finance income	21	387.354.267	499.914.989	194.533.506	244.518.607
Finance costs	21	-1.884.886.784	-1.628.778.354	-1.648.421.380	-42.264.523
Gains (losses) on net monetary position	23	694.578.354	239.113.844	428.690.435	-71.667.537
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.403.999.087	9.771.078.978	-1.685.948.832	-898.032.314
Tax (Expense) Income, Continuing Operations		-865.206.773	-990.470.880	339.926.389	848.583.675
Deferred Tax (Expense) Income	24	-865.206.773	-990.470.880	339.926.389	848.583.675
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-2.269.205.860	8.780.608.098	-1.346.022.443	-49.448.639
PROFIT (LOSS)		-2.269.205.860	8.780.608.098	-1.346.022.443	-49.448.639
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.269.205.860	8.780.608.098	-1.346.022.443	-49.448.639
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
<i>Pay Başına Kazanç/(Kayıp)</i>	25	-19,73000000	76,35000000	-11,70000000	-0,43000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		796.111	2.611.071.683	2.735.536	-56.920.138
Gains (Losses) on Revaluation of Property, Plant and Equipment	12	0	3.546.326.513	0	-2.075.547
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	1.061.482	-64.897.601	3.647.381	-73.817.971
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-265.371	-870.357.229	-911.845	18.973.380
Deferred Tax (Expense) Income	24	-265.371	-870.357.229	-911.845	18.973.380
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		796.111	2.611.071.683	2.735.536	-56.920.138
TOTAL COMPREHENSIVE INCOME (LOSS)		-2.268.409.749	11.391.679.781	-1.343.286.907	-106.368.777
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-2.268.409.749	11.391.679.781	-1.343.286.907	-106.368.777

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		65.748.479	1.587.874.027
Profit (Loss)		-2.269.205.860	8.780.608.098
Adjustments to Reconcile Profit (Loss)		2.544.760.473	-9.308.384.133
Adjustments for depreciation and amortisation expense	12,13,14	337.592.824	341.222.150
Adjustments for Impairment Loss (Reversal of Impairment Loss)		3.245.290	-2.667.669
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		3.245.290	-2.667.669
Adjustments for provisions		11.873.546	12.568.441
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16	31.978.120	25.587.698
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	120.933	-3.902.802
Adjustments for (Reversal of) Warranty Provisions	15	-20.225.507	-9.116.455
Adjustments for Interest (Income) Expenses		1.497.532.517	1.128.863.365
Adjustments for Interest Income	21	-387.354.267	-499.914.989
Adjustments for interest expense	21	1.884.886.784	1.628.778.354
Adjustments for fair value losses (gains)		-180.282.923	-11.881.318.696
Adjustments for Fair Value Losses (Gains) of Investment Property	11	0	-11.990.567.160
Adjustments for Fair Value Losses (Gains) of Financial Assets	22	-180.282.923	109.248.464
Adjustments for Tax (Income) Expenses	24	865.206.773	990.470.880
Adjustments Related to Gain and Losses on Net Monetary Position		9.592.446	102.477.396
Changes in Working Capital		-477.804.864	2.142.551.948
Adjustments for decrease (increase) in trade accounts receivable		-1.434.908.925	256.455.772
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-852.949.668	-1.156.704.780
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-581.959.257	1.413.160.552
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		30.383.909	-41.142.701
Decrease (Increase) in Other Related Party Receivables Related with Operations		25.146.654	5.315.342
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		5.237.255	-46.458.043
Adjustments for decrease (increase) in inventories		710.977.299	823.728.348
Decrease (Increase) in Prepaid Expenses		267.314.949	864.473.569
Adjustments for increase (decrease) in trade accounts payable		35.954.027	95.456.389
Increase (Decrease) in Trade Accounts Payables to Related Parties		-56.708.952	75.743.247
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		92.662.979	19.713.142
Increase (Decrease) in Employee Benefit Liabilities		2.339.016	18.604.950
Adjustments for increase (decrease) in other operating payables		3.044.237	1.131.163
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.044.237	1.131.163
Other Adjustments for Other Increase (Decrease) in Working Capital		-92.909.376	123.844.458
Decrease (Increase) in Other Assets Related with Operations		63.708.166	159.068.058
Increase (Decrease) in Other Payables Related with Operations		-156.617.542	-35.223.600
Cash Flows from (used in) Operations		-202.250.251	1.614.775.913
Rent Paid	14	-5.846.639	-3.665.531
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds		281.203.994	7.958.538
Income taxes refund (paid)		-1.986.191	-1.172.010
Other inflows (outflows) of cash	16	-5.372.434	-30.022.883
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-388.604.133	-251.457.374
Proceeds from sales of property, plant, equipment and intangible assets		707.240	0

Proceeds from sales of property, plant and equipment	12	707.240	0
Purchase of Property, Plant, Equipment and Intangible Assets		-389.311.373	-251.457.374
Purchase of property, plant and equipment	12	-212.740.290	-54.681.773
Purchase of intangible assets	12	-176.571.083	-196.775.601
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		347.143.631	-1.250.486.822
Proceeds from borrowings		1.840.212.460	-123.295.465
Interest paid	21	-1.880.423.096	-1.627.106.346
Interest Received	21	387.354.267	499.914.989
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		24.287.977	85.929.831
Net increase (decrease) in cash and cash equivalents		24.287.977	85.929.831
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	199.000.120	248.822.164
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-30.012.111	-87.394.701
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		193.275.986	247.357.294

[illegible]

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		115.000.000	2.469.884.323	258.529.398	2.057.979.892	-76.308.537			276.357.865	12.350.625.676	-2.269.205.860	15.182.862.757		15.182.862.757