Date and time of publication on KAP: 19.08.2026 19:31:57
https://www.kap.org.tr/en/Bildirim/1653061

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ALTINKILIÇ GIDA VE SÜT SANAYİ TİCARET A.Ş. VE BAĞLI ORTAKLIKLARI

SINIRLI DENETİM RAPORU

Altınkılıç Gıda ve Süt Sanayi Ticaret A.Ş. ve Bağlı Ortaklıkları

Ortaklar ve Yönetim Kurulu Başkanlığı'na

İstanbul

Ara Dönem Özet Konsolide Finansal Tabloların Bağımsız Denetimi

Giriş

Altınkılıç Gıda ve Süt Sanayi Ticaret A.Ş. ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30.06.2026 tarihli 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, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, işletmenin 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, Grup'un 30.06.2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

EREN Bağımsız Denetim A.Ş.

Member Firm of Grant Thornton International

Nazım Hikmet

Sorumlu Ortak Baş 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	159.595.502	143.601.121
Trade Receivables		1.515.408.029	1.462.875.060
Trade Receivables Due From Unrelated Parties	6	1.515.408.029	1.462.875.060
Other Receivables		9.583.320	3.739.465
Other Receivables Due From Related Parties	3	8.582.122	3.739.465
Other Receivables Due From Unrelated Parties		1.001.198	0
Inventories	7	2.098.123.654	2.135.130.414
Prepayments	8	227.949.524	197.072.462
Current Tax Assets		3.711.235	43.202.998
Other current assets		287.964.911	179.128.938
SUB-TOTAL		**4.302.336.175**	**4.164.750.458**
Total current assets		**4.302.336.175**	**4.164.750.458**
NON-CURRENT ASSETS			
Investment property	9	16.765.884	16.765.884
Property, plant and equipment	10	3.254.601.655	2.700.840.332
Intangible assets and goodwill		4.021.025	175.508
Prepayments	8	303.746.687	337.907.534
Deferred Tax Asset	18	45.404.358	65.361.268
Other Non-current Assets		173.994.987	193.579.057
Total non-current assets		**3.798.534.596**	**3.314.629.583**
Total assets		**8.100.870.771**	**7.479.380.041**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	2.303.833.609	1.898.063.669
Current Portion of Non-current Borrowings	5	575.441.384	377.094.916
Trade Payables		1.141.312.828	1.208.194.678
Trade Payables to Unrelated Parties	6	1.141.312.828	1.208.194.678
Employee Benefit Obligations	12	40.114.291	25.801.922
Other Payables		251.272.113	96.805.622
Other Payables to Related Parties	3	213.535.210	70.866.073
Other Payables to Unrelated Parties		37.736.903	25.939.549
Deferred Income Other Than Contract Liabilities	8	39.330.047	128.122.209
Current tax liabilities, current	18	0	63.265.681
Current provisions		4.490.453	2.082.063
Other current provisions	11	4.490.453	2.082.063
SUB-TOTAL		**4.355.794.725**	**3.799.430.760**
Total current liabilities		**4.355.794.725**	**3.799.430.760**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	312.089.440	99.340.586
Non-current provisions		51.837.736	56.948.326
Non-current provisions for employee benefits	12	51.837.736	56.948.326
Deferred Tax Liabilities	18	410.103.309	403.340.616
Total non-current liabilities		**774.030.485**	**559.629.528**
Total liabilities		**5.129.825.210**	**4.359.060.288**
EQUITY			
Equity attributable to owners of parent		2.971.045.561	3.120.319.753
Issued capital	14	112.000.000	112.000.000
Inflation Adjustments on Capital		394.689.582	394.689.582
Share Premium (Discount)		1.620.657.041	1.620.657.041
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		838.997.607	831.255.040
Restricted Reserves Appropriated From Profits		21.073.827	21.073.827
Prior Years' Profits or Losses		140.644.263	284.006.489
Current Period Net Profit Or Loss		-157.016.759	-143.362.226
Total equity		**2.971.045.561**	**3.120.319.753**
Total Liabilities and Equity		**8.100.870.771**	**7.479.380.041**

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	15	3.359.874.111	2.924.718.936	1.744.748.349	1.531.230.023
Cost of sales	15	-2.454.085.604	-1.912.779.214	-1.338.213.754	-959.327.403
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		905.788.507	1.011.939.722	406.534.595	571.902.620
GROSS PROFIT (LOSS)		905.788.507	1.011.939.722	406.534.595	571.902.620
General Administrative Expenses	13,16	-101.639.534	-74.288.586	-67.321.245	-40.523.420
Marketing Expenses	13,16	-393.749.019	-347.692.822	-216.724.829	-187.468.505
Other Income from Operating Activities		5.994.978	15.581.069	3.274.422	304.948
Other Expenses from Operating Activities		-7.013.961	-2.855.895	-6.295.648	-1.657.277
PROFIT (LOSS) FROM OPERATING ACTIVITIES		409.380.971	602.683.488	119.467.295	342.558.366
Investment Activity Income		9.079.529	780.628	9.079.529	8.370
Investment Activity Expenses		-1.804.989	-18.508.427	-164.719	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		416.655.511	584.955.689	128.382.105	342.566.736
Finance income	17	12.671.341	665.324	5.470.549	492.738
Finance costs	17	-805.786.660	-651.501.167	-372.839.132	-357.062.255
Gains (losses) on net monetary position	20	243.555.815	144.165.682	96.358.178	50.838.177
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-132.903.993	78.285.528	-142.628.300	36.835.396
Tax (Expense) Income, Continuing Operations		-24.112.766	17.480.485	43.697.421	53.632.066
Current Period Tax (Expense) Income	18	0	-26.219.187	10.312.773	-12.444.183
Deferred Tax (Expense) Income	18	-24.112.766	43.699.672	33.384.648	66.076.249
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-157.016.759	95.766.013	-98.930.879	90.467.462
PROFIT (LOSS)		-157.016.759	95.766.013	-98.930.879	90.467.462
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-157.016.759	95.766.013	-98.930.879	90.467.462
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)		-1,40190000	0,85510000	-0,88330000	0,80770000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		7.742.567	899.081	6.008.321	-2.131.451
Gains (Losses) on Remeasurements of Defined Benefit Plans		10.323.422	1.198.775	8.011.095	-2.841.933
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-2.580.855	-299.694	-2.002.774	710.482
Deferred Tax (Expense) Income		-2.580.855	-299.694	-2.002.774	710.482
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**7.742.567**	**899.081**	**6.008.321**	**-2.131.451**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-149.274.192**	**96.665.094**	**-92.922.558**	**88.336.011**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-149.274.192	96.665.094	-92.922.558	88.336.011

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		**-230.222.122**	**105.605.982**
Profit (Loss)		-157.016.759	95.766.013
Adjustments to Reconcile Profit (Loss)		**174.509.182**	**39.346.158**
Adjustments for depreciation and amortisation expense		83.534.974	59.749.395
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		33.154.547	18.734.552
Adjustments for (Reversal of) Provisions Related with Employee Benefits		15.855.983	16.576.526
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		2.722.314	1.021.131
Adjustments for (Reversal of) Other Provisions		14.576.250	1.136.895
Adjustments for Interest (Income) Expenses		65.958.322	937.175
Adjustments for fair value losses (gains)		0	0
Adjustments for Tax (Income) Expenses		4.076.065	-43.330.001
Adjustments Related to Gain and Losses on Net Monetary Position		-12.214.726	3.255.037
Changes in Working Capital		**-241.946.571**	**-12.237.792**
Adjustments for decrease (increase) in trade accounts receivable		-62.065.082	92.568.270
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-87.323.960	-273.077.924
Adjustments for decrease (increase) in inventories		37.006.760	-326.078.297
Adjustments for increase (decrease) in trade accounts payable		-66.881.850	525.343.089
Adjustments for increase (decrease) in other operating payables		-62.682.439	-30.992.930
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**-224.454.148**	**122.874.379**
Payments Related with Provisions for Employee Benefits		-2.056.739	-487.037
Income taxes refund (paid)		-3.711.235	-16.781.360
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-564.806.798**	**-186.594.638**
Proceeds from sales of property, plant, equipment and intangible assets		6.321.939	-213.295
Proceeds from sales of property, plant and equipment		6.321.939	0
Proceeds from sales of intangible assets		0	-213.295
Purchase of Property, Plant, Equipment and Intangible Assets		-571.128.737	-185.377.903
Purchase of property, plant and equipment		-567.760.838	-185.377.903
Purchase of intangible assets		-3.367.899	0
Other inflows (outflows) of cash		0	-1.003.440
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**930.131.410**	**7.448.367**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	-155.449.555
Cash Inflows from Sale of Acquired Entity's Shares		0	-155.449.555
Proceeds from borrowings		674.571.924	226.675.935
Increase in Other Payables to Related Parties		137.826.480	-63.537.583
Other inflows (outflows) of cash		117.733.006	-240.430
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		135.102.490	-73.540.289
Net increase (decrease) in cash and cash equivalents		135.102.490	-73.540.289
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**25.846.284**	**93.396.328**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.375.103	-15.572.839
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**159.573.671**	**4.283.200**

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	Treasury Shares	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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**112.000.000**	**394.689.582**	**0**	**1.248.523.571**	**835.153.140**	**-16.392.760**			**15.180.673**	**260.464.940**	**35.583.284**	**2.885.202.430**		**2.885.202.430**
Adjustments Related to Accounting Policy Changes															0
Adjustments Related to Required Changes in Accounting Policies															0
Adjustments Related to Voluntary Changes in Accounting Policies															0
Adjustments Related to Errors															0
Other Restatements															0
Restated Balances															0
Transfers											35.583.284	-35.583.284			0
Total Comprehensive Income (Loss)							899.081					95.766.013	96.665.094		96.665.094
Profit (loss)															0
Other Comprehensive Income (Loss)															0
Issue of equity															0
Capital Decrease															0
Capital Advance															0
Effect of Merger or Liquidation or Division											-1.003.440		-1.003.440		-1.003.440
Effects of Business Combinations Under Common Control															0
Advance Dividend Payments															0
Dividends Paid															0
Decrease through Other Distributions to Owners															0
Increase (Decrease) through Treasury Share Transactions				-155.449.555									-155.449.555		-155.449.555
Increase (Decrease) through Share-Based Payment Transactions															0
Acquisition or Disposal of a Subsidiary															0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity															0
Transactions with noncontrolling shareholders															0
Increase through Other Contributions by Owners															0
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															0
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															0
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															0
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															0
Increase (decrease) through other changes, equity															0
Equity at end of period		**112.000.000**	**394.689.582**	**-155.449.555**	**1.248.523.571**	**835.153.140**	**-15.493.679**			**15.180.673**	**295.044.784**	**95.766.013**	**2.825.414.529**		**2.825.414.529**
Statement of changes in equity [abstract]															
Statement of changes in equity [line items]															
Equity at beginning of period		**112.000.000**	**394.689.582**	**0**	**1.620.657.041**	**840.065.008**	**-8.809.968**			**21.073.827**	**284.006.489**	**-143.362.226**	**3.120.319.753**		**3.120.319.753**
Adjustments Related to Accounting Policy Changes															0
Adjustments Related to Required Changes in Accounting Policies															0
Adjustments Related to Voluntary Changes in Accounting Policies															0
Adjustments Related to Errors															0
Other Restatements															0
Restated Balances															0
Transfers											-143.362.226	143.362.226			0
Total Comprehensive Income (Loss)							7.742.567					-157.016.759	-149.274.192		-149.274.192
Profit (loss)															0
Other Comprehensive Income (Loss)															0
Issue of equity															0
Capital Decrease															0
Capital Advance															0
Effect of Merger or Liquidation or Division															0
Effects of Business Combinations Under Common Control															0
Advance Dividend Payments															0
Dividends Paid															

Previous Period
01.01.2025 - 30.06.2025

Current Period 01.01.2026 - 30.06.2026																	0
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions																0
	Increase (Decrease) through Share-Based Payment Transactions																0
	Acquisition or Disposal of a Subsidiary																0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																0
	Transactions with noncontrolling shareholders																0
	Increase through Other Contributions by Owners																0
	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																0
	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																0
	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																0
	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																0
	Increase (decrease) through other changes, equity																0
	Equity at end of period		**112.000.000**	**394.689.582**	**0**	**1.620.657.041**	**840.065.008**	**-1.067.401**			**21.073.827**	**140.644.263**	**-157.016.759**	**2.971.045.561**		**2.971.045.561**