



KAMUYU AYDINLATMA PLATFORMU

YATAŞ YATAK VE YORGAN SANAYİ TİCARET 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	ATA ULUSLARARASI BAĞIMSIZ DENETİM VE SMMM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Yataş Yatak ve Yorgan Sanayi Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

1. Yataş Yatak ve Yorgan Sanayi Ticaret Anonim Şirketi'nin ("Grup") 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait **konsolide** kâr veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartlarına 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

2. 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 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 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.

Sonuç

3. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Yataş Yatak ve Yorgan Sanayi Ticaret Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ATA Uluslararası Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Member Firm of Kreston International

Seyfettin Erol

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		964.541.901	1.804.340.551
Trade Receivables		2.621.094.814	2.727.286.922
Trade Receivables Due From Unrelated Parties		2.621.094.814	2.727.286.922
Other Receivables		16.339.753	39.571.459
Other Receivables Due From Unrelated Parties		16.339.753	39.571.459
Inventories		5.034.441.468	4.467.402.050
Prepayments		929.844.822	634.660.761
Prepayments to Related Parties		6.513.420	7.208.274
Prepayments to Unrelated Parties		923.331.402	627.452.487
Current Tax Assets			6.107.647
Other current assets		1.596.265.916	1.627.874.415
Other Current Assets Due From Unrelated Parties		1.596.265.916	1.627.874.415
SUB-TOTAL		11.162.528.674	11.307.243.805
Total current assets		11.162.528.674	11.307.243.805
NON-CURRENT ASSETS			
Financial Investments		20.661.107	11.619.938
Time Deposits		20.661.107	11.619.938
Other Receivables		4.237.664	4.547.525
Other Receivables Due From Unrelated Parties		4.237.664	4.547.525
Investment property		388.602.955	388.602.955
Property, plant and equipment		13.378.027.085	13.374.890.200
Right of Use Assets		1.464.936.106	1.850.270.375
Intangible assets and goodwill		1.162.762.050	1.061.322.058
Other intangible assets		1.162.762.050	1.061.322.058
Prepayments		188.249.735	216.010.537
Prepayments to Unrelated Parties		188.249.735	216.010.537
Total non-current assets		16.607.476.702	16.907.263.588
Total assets		27.770.005.376	28.214.507.393
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.656.481.645	2.708.118.613
Current Borrowings From Unrelated Parties		2.656.481.645	2.708.118.613
Bank Loans		2.344.386.864	2.295.448.897
Lease Liabilities		312.094.781	412.669.716
Current Portion of Non-current Borrowings		1.357.207.322	984.734.612
Current Portion of Non-current Borrowings from Unrelated Parties		1.357.207.322	984.734.612
Bank Loans		1.357.207.322	984.734.612
Trade Payables		2.796.890.793	3.807.918.850
Trade Payables to Unrelated Parties		2.796.890.793	3.807.918.850
Employee Benefit Obligations		331.588.318	328.777.483
Other Payables		1.345.871	2.841.226
Other Payables to Unrelated Parties		1.345.871	2.841.226
Deferred Income Other Than Contract Liabilities		592.658.894	887.047.839
Deferred Income Other Than Contract Liabilities from Unrelated Parties		592.658.894	887.047.839
Current tax liabilities, current		21.266.423	
Current provisions		24.917.866	13.250.356
Current provisions for employee benefits		24.512.337	
Other current provisions		405.529	13.250.356
Other Current Liabilities		163.029.996	58.569.572
Other Current Liabilities to Unrelated Parties		163.029.996	58.569.572
SUB-TOTAL		7.945.387.128	8.791.258.551
Total current liabilities		7.945.387.128	8.791.258.551
NON-CURRENT LIABILITIES			
Long Term Borrowings		5.069.956.358	4.762.485.452
Long Term Borrowings From Unrelated Parties		5.069.956.358	4.762.485.452
Bank Loans		4.831.503.332	4.308.927.763

Lease Liabilities		238.453.026	453.557.689
Deferred Income Other Than Contract Liabilities		79.446.180	137.048.953
Deferred Income Other Than Contract Liabilities from Unrelated Parties		79.446.180	137.048.953
Non-current provisions		278.865.707	217.784.129
Non-current provisions for employee benefits		278.865.707	217.784.129
Deferred Tax Liabilities		1.249.164.907	1.630.145.718
Total non-current liabilities		6.677.433.152	6.747.464.252
Total liabilities		14.622.820.280	15.538.722.803
EQUITY			
Equity attributable to owners of parent		13.147.185.096	12.675.784.590
Issued capital		149.798.932	149.798.932
Inflation Adjustments on Capital		2.338.000.823	2.338.000.823
Treasury Shares (-)		-368.659.491	-368.659.491
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.952.271.414	2.013.112.445
Gains (Losses) on Revaluation and Remeasurement		1.952.271.414	2.013.112.445
Increases (Decreases) on Revaluation of Property, Plant and Equipment		2.094.805.375	2.094.805.375
Gains (Losses) on Remeasurements of Defined Benefit Plans		-142.533.961	-81.692.930
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-209.528.743	-166.701.631
Exchange Differences on Translation		-209.528.743	-166.701.631
Restricted Reserves Appropriated From Profits		1.870.237.587	646.999.986
Prior Years' Profits or Losses		6.839.995.925	7.929.855.331
Current Period Net Profit Or Loss		575.068.649	133.378.195
Total equity		13.147.185.096	12.675.784.590
Total Liabilities and Equity		27.770.005.376	28.214.507.393

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		13.033.039.750	12.382.415.350	6.572.317.167	5.988.562.545
Cost of sales		-8.401.685.518	-8.073.131.870	-4.137.720.159	-3.859.631.713
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.631.354.232	4.309.283.480	2.434.597.008	2.128.930.832
GROSS PROFIT (LOSS)		4.631.354.232	4.309.283.480	2.434.597.008	2.128.930.832
General Administrative Expenses		-644.565.943	-532.010.685	-334.192.056	-230.465.693
Marketing Expenses		-3.738.582.376	-3.122.371.720	-1.912.649.178	-1.516.387.565
Research and development expense		-59.906.327	-66.336.226	-30.523.134	-32.984.738
Other Income from Operating Activities		600.930.062	900.388.171	228.831.824	308.686.188
Other Expenses from Operating Activities		-432.835.384	-359.998.238	-46.519.330	-62.012.239
PROFIT (LOSS) FROM OPERATING ACTIVITIES		356.394.264	1.128.954.782	339.545.134	595.766.785
Investment Activity Income		6.100.097	11.291.185	3.173.305	-1.271.378
Investment Activity Expenses		-4.709.445	-1.354.114	-656.578	-1.354.114
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		357.784.916	1.138.891.853	342.061.861	593.141.293
Finance income		124.665.817	74.963.252	34.596.665	41.027.655
Finance costs		-1.214.844.732	-1.821.555.378	-662.881.097	-878.621.854
Gains (losses) on net monetary position		1.000.672.440	1.001.939.683	358.677.834	363.512.239
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		268.278.441	394.239.410	72.455.263	119.059.333
Tax (Expense) Income, Continuing Operations		306.790.208	-515.055.637	479.470.706	-185.970.636
Current Period Tax (Expense) Income		-77.266.485	-4.982.832	-15.349.927	1.735.330
Deferred Tax (Expense) Income		384.056.693	-510.072.805	494.820.633	-187.705.966
PROFIT (LOSS) FROM CONTINUING OPERATIONS		575.068.649	-120.816.227	551.925.969	-66.911.303
PROFIT (LOSS)		575.068.649	-120.816.227	551.925.969	-66.911.303
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		575.068.649	-120.816.227	551.925.969	-66.911.303
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-60.841.031	346.834.840	-60.841.031	346.834.840
Gains (Losses) on Remeasurements of Defined Benefit Plans		-57.765.149	0	-57.765.149	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-3.075.882	346.834.840	-3.075.882	346.834.840
Deferred Tax (Expense) Income		-3.075.882	346.834.840	-3.075.882	346.834.840
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-42.827.112	-191.975.833	-81.850.185	33.867.305
Exchange Differences on Translation of Foreing Operations		-42.827.112	-191.975.833	-81.850.185	33.867.305
Gains (losses) on exchange differences on translation of Foreign Operations		-42.827.112	-191.975.833	-81.850.185	33.867.305
OTHER COMPREHENSIVE INCOME (LOSS)		-103.668.143	154.859.007	-142.691.216	380.702.145
TOTAL COMPREHENSIVE INCOME (LOSS)		471.400.506	34.042.780	409.234.753	313.790.842
Total Comprehensive Income Attributable to					
Non-controlling Interests		471.400.506	34.042.780	409.234.753	313.790.842
Owners of Parent		0	0	0	0

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		-22.579.199	2.687.634.515
Profit (Loss)		575.068.649	-120.816.227
Profit (Loss) from Continuing Operations		575.068.649	-120.816.227
Adjustments to Reconcile Profit (Loss)		1.401.874.278	2.079.860.349
Adjustments for depreciation and amortisation expense	8	904.059.441	649.159.129
Adjustments for Impairment Loss (Reversal of Impairment Loss)		12.030.888	10.146.384
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables	4	8.944.628	-17.586
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	3.086.260	10.163.970
Adjustments for provisions		60.671.526	8.195.527
Adjustments for (Reversal of) Provisions Related with Employee Benefits		60.671.526	8.195.527
Adjustments for Interest (Income) Expenses		500.797.962	459.623.755
Adjustments for Interest Income	16	-54.238.866	-33.273.802
Adjustments for interest expense	16	556.825.872	586.544.913
Deferred Financial Expense from Credit Purchases	4	113.498.707	80.917.134
Unearned Financial Income from Credit Sales	4	-115.287.751	-174.564.490
Adjustments for Tax (Income) Expenses	18	-306.790.208	515.055.637
Adjustments for losses (gains) on disposal of non-current assets		4.707.812	-5.349.453
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		4.707.812	-5.349.453
Adjustments Related to Gain and Losses on Net Monetary Position		226.396.857	443.029.370
Changes in Working Capital		-1.949.629.711	998.503.857
Decrease (Increase) in Financial Investments		-9.041.169	127.799.488
Adjustments for decrease (increase) in trade accounts receivable	4	-9.456.587	160.169.346
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4	-9.456.587	160.169.346
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		23.541.567	-97.759.893
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		23.541.567	-97.759.893
Adjustments for decrease (increase) in inventories	6	-564.129.831	87.725.544
Decrease (Increase) in Prepaid Expenses	7	-267.423.259	224.628.578
Adjustments for increase (decrease) in trade accounts payable	4	-895.740.306	644.900.585
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-895.740.306	644.900.585
Increase (Decrease) in Employee Benefit Liabilities	10	2.810.835	18.827.583
Adjustments for increase (decrease) in other operating payables		-1.423.339	1.047.407
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.423.339	1.047.407
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	7	-351.991.718	-354.108.170
Other Adjustments for Other Increase (Decrease) in Working Capital		123.224.096	185.273.389
Decrease (Increase) in Other Assets Related with Operations	5	31.608.499	12.014.336
Increase (Decrease) in Other Payables Related with Operations	5	91.615.597	173.259.053
Cash Flows from (used in) Operations		27.313.216	2.957.547.979
Income taxes refund (paid)	18	-49.892.415	-269.913.464
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-628.009.861	-1.585.658.401
Proceeds from sales of property, plant, equipment and intangible assets	8	12.685.328	33.357.767
Proceeds from sales of property, plant and equipment	8	12.685.328	33.357.767
Purchase of Property, Plant, Equipment and Intangible Assets	8	-640.695.189	-1.619.016.168
Purchase of property, plant and equipment	8	-426.013.802	-1.418.896.371
Purchase of intangible assets	8	-214.681.387	-200.119.797
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		125.719.642	-536.705.554

Proceeds from borrowings	9	3.138.709.041	3.995.118.354
Proceeds from Loans	9	3.138.709.041	3.995.118.354
Repayments of borrowings	9	-2.194.722.795	-3.805.964.496
Loan Repayments	9	-2.194.722.795	-3.805.964.496
Payments of Lease Liabilities	9	-315.679.598	-172.588.301
Interest paid	16	-556.825.872	-586.544.913
Interest Received	16	54.238.866	33.273.802
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-524.869.418	565.270.560
Effect of exchange rate changes on cash and cash equivalents		-42.827.112	-191.975.833
Net increase (decrease) in cash and cash equivalents		-567.696.530	373.294.727
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		1.804.340.551	1.374.918.525
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-272.102.120	-482.906.703
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		964.541.901	1.265.306.549

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		149.798.932	2.338.000.823	-368.659.491		-58.671.720	1.747.970.535	20.427.876				646.999.986	7.652.638.989	277.216.342			12.405.722.272
	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													277.216.342	-277.216.342			
	Total Comprehensive Income (Loss)							346.834.840	-191.975.833						-120.816.227			34.042.780
	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		149.798.932	2.338.000.823	-368.659.491		-58.671.720	2.094.805.375	-171.547.957				646.999.986	7.929.855.331	-120.816.227		12.439.765.052	12.439.765.052
		Statement of changes in equity [abstract]																
		Statement of changes in equity [line items]																
		Equity at beginning of period		149.798.932	2.338.000.823	-368.659.491		-81.692.930	2.094.805.375	-166.701.631			646.999.986	7.929.855.331	133.378.195			12.675.794.590
		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											1.223.237.601	-1.089.859.406	-133.378.195				
	Total Comprehensive Income (Loss)						-60.841.031		-42.827.112					575.068.649			471.400.506	
	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															
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	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	149,798,932	2,338,000,823	-368,659,491	-142,533,961	2,094,805,375	-209,528,743			1,870,237,587	6,839,995,925	575,068,649	13,147,185,096	13,147,185,096		