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KAMUYU AYDINLATMA PLATFORMU

İNALLAR OTOMOTİV SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DENEYİM BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

İnallar Otomotiv Sanayi ve Ticaret A.Ş.

Genel Kurulu'na

Giriş

İnallar Otomotiv Sanayi ve Ticaret Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 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 özet 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.

Diğer Hususlar

Şirket'in 31 Aralık 2025 tarihinde sona eren yıla ait finansal tablolarının bağımsız denetimi başka bir denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31.12.2025 tarihli finansal tablolar ile ilgili olarak 02 Mart 2026 tarihli bağımsız denetim raporunda sınırlı olumlu görüş bildirmiştir.

__Şartlı Sonucun Dayanağı__

Şirket, ekli finansal tablolarında yer alan 30 Haziran 2026 tarihi itibarıyla 943.402.539 TL (31 Aralık 2025: 943.402.539 TL) tutarındaki yatırım amaçlı gayrimenkulleri ölçülmesinde maliyet yöntemini kullanmaktadır. Şirket, "Yatırım Amaçlı Gayrimenkuller" ile ilgili 40 numaralı Türkiye Muhasebe Standardı'nın gerekli kıldığı üzere maliyet yöntemiyle muhasebeleştirilen yatırım amaçlı gayrimenkullerin gerçeğe uygun değerine ilişkin açıklamalara ekli finansal tablo dipnotlarında yer vermemiştir.

__Şartlı Sonuç__

Sınırlı denetimimize göre, şartlı sonucun dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

24 Ağustos 2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

A Member of Nexia International

Harun Aktaş

Sorumlu Denetçi. YMM

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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	116.789.980	618.542.731
Trade Receivables		108.676.602	292.986.835
Trade Receivables Due From Related Parties	3	18.691.313	80.877.136
Trade Receivables Due From Unrelated Parties	5	89.985.289	212.109.699
Other Receivables		280.876.821	469.232.293
Other Receivables Due From Related Parties	3	278.819.894	459.855.601
Other Receivables Due From Unrelated Parties	6	2.056.927	9.376.692
Inventories	7	1.928.351.094	1.507.611.456
Prepayments		116.007.960	318.464.748
Prepayments to Unrelated Parties	8	116.007.960	318.464.748
Other current assets		4.966.700	488.591
Other Current Assets Due From Unrelated Parties	14	4.966.700	488.591
SUB-TOTAL		**2.555.669.157**	**3.207.326.654**
Total current assets		**2.555.669.157**	**3.207.326.654**
NON-CURRENT ASSETS			
Trade Receivables		0	
Other Receivables		6.120.000	
Other Receivables Due From Unrelated Parties	6	6.120.000	
Investment property	10	943.402.539	943.402.539
Property, plant and equipment		1.218.029.290	1.370.034.507
Land Improvements	11	312.426	345.750
Buildings	11	599.125.660	599.839.725
Machinery And Equipments	11	34.579.204	37.294.294
Vehicles	11	87.893.231	85.068.140
Fixtures and fittings	11	36.562.701	32.994.700
Leasehold Improvements	11	6.790.395	7.683.093
Construction in Progress	11	187.657	
Operational Lease Assets	11	452.578.016	606.808.805
Right of Use Assets	13	204.399.571	198.105.468
Intangible assets and goodwill		3.717.318	4.146.752
Other Rights	12	3.717.318	4.146.752
Prepayments		11.751.293	0
Prepayments to Unrelated Parties	8	11.751.293	0
Total non-current assets		**2.387.420.011**	**2.515.689.266**
Total assets		**4.943.089.168**	**5.723.015.920**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.267.414.326	2.003.000.586
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		1.267.414.326	2.003.000.586
Bank Loans	9	1.261.960.987	1.977.803.120
Lease Liabilities	9	5.453.339	18.277.081
Other short-term borrowings			6.920.385
Trade Payables		685.506.555	680.665.578
Trade Payables to Related Parties	3	175.865.959	374.764
Trade Payables to Unrelated Parties	5	509.640.596	680.290.814
Employee Benefit Obligations	15	25.141.031	20.076.655
Other Payables		4.070.918	7.844.342
Other Payables to Unrelated Parties	6	4.070.918	7.844.342
Deferred Income Other Than Contract Liabilities		130.964.620	177.445.353
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	130.964.620	177.445.353
Current tax liabilities, current	24		20.181.418
Current provisions		18.045.112	10.216.370
Current provisions for employee benefits	15	14.708.807	10.003.501
Other current provisions	15	3.336.305	212.869
Other Current Liabilities	14	23.917.951	167.768.082
SUB-TOTAL		**2.155.060.513**	**3.087.198.384**

Total current liabilities		**2.155.060.513**	**3.087.198.384**
NON-CURRENT LIABILITIES			
Long Term Borrowings		435.445.744	52.705.086
Long Term Borrowings From Unrelated Parties		435.445.744	52.705.086
Bank Loans	9	430.000.000	
Lease Liabilities	9	5.445.744	52.705.086
Deferred Income Other Than Contract Liabilities		3.150.055	3.355.466
Deferred Income Other Than Contract Liabilities from Unrelated Parties	8	3.150.055	3.355.466
Non-current provisions		30.789.358	29.001.294
Non-current provisions for employee benefits	15	30.789.358	29.001.294
Deferred Tax Liabilities	24	283.116.417	267.295.846
Total non-current liabilities		**752.501.574**	**352.357.692**
Total liabilities		**2.907.562.087**	**3.439.556.076**
EQUITY			
Equity attributable to owners of parent		2.035.527.081	2.283.459.844
Issued capital	16	306.000.000	279.000.000
Inflation Adjustments on Capital	16	876.151.403	872.823.155
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		725.672	-1.855.767
Other Gains (Losses)		725.672	-1.855.767
Restricted Reserves Appropriated From Profits		10.385.197	10.385.197
Legal Reserves	16	10.385.197	10.385.197
Prior Years' Profits or Losses		1.096.126.745	1.119.555.577
Current Period Net Profit Or Loss		-253.861.936	3.551.682
Total equity		**2.035.527.081**	**2.283.459.844**
Total Liabilities and Equity		**4.943.089.168**	**5.723.015.920**

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	17	4.147.374.861	5.962.884.434		
Cost of sales	17	-3.893.493.390	-5.533.839.884		
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		253.881.471	429.044.550		
GROSS PROFIT (LOSS)		253.881.471	429.044.550		
General Administrative Expenses	18	-97.544.932	-67.294.709		
Marketing Expenses	18	-229.655.241	-386.092.843		
Other Income from Operating Activities	19	291.922.368	167.765.721		
Other Expenses from Operating Activities	19	-34.582.021	-27.792.936		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		184.021.645	115.629.783		
Investment Activity Income	21	9.686.351	289.143.570		
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		193.707.996	404.773.353		
Finance income	20	110.164.577	12.780.409		
Finance costs	20	-312.158.177	-346.563.807		
Gains (losses) on net monetary position	23	-230.522.948	-54.076.997		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-238.808.552	16.912.958		
Tax (Expense) Income, Continuing Operations		-15.053.384	-116.459.856		
Deferred Tax (Expense) Income	24	-15.053.384	-116.459.856		
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-253.861.936	-99.546.898		
PROFIT (LOSS)		-253.861.936	-99.546.898		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-253.861.936	-99.546.898		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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 Other Comprehensive Income					
PROFIT (LOSS)		-253.861.936	-99.546.898		
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**2.301.562**	**3.137.349**		
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.068.749	4.481.926		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-767.187	-1.344.577		
Deferred Tax (Expense) Income		-767.187	-1.344.577		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
Exchange Differences on Translation of Foreing Operations		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**2.301.562**	**3.137.349**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-251.560.374**	**-96.409.549**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-251.560.374	-96.409.549		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	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		**391.652.434**	**-21.504.024**
Profit (Loss)		-253.861.936	-99.546.898
Profit (Loss) from Continuing Operations		-253.861.936	-99.546.898
Adjustments to Reconcile Profit (Loss)		**706.109.975**	**300.863.856**
Adjustments for depreciation and amortisation expense		151.976.214	81.751.003
Adjustments for provisions		15.712.720	4.303.009
Adjustments for (Reversal of) Provisions Related with Employee Benefits		12.375.860	4.303.009
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		3.336.860	0
Adjustments for Interest (Income) Expenses		201.993.600	224.158.172
Adjustments for Interest Income		-110.164.577	-11.157.374
Adjustments for interest expense		312.158.177	235.315.546
Adjustments for unrealised foreign exchange losses (gains)		11.852.545	109.625.226
Adjustments for Tax (Income) Expenses		15.053.384	116.459.857
Other adjustments for non-cash items		78.998.564	-289.510.408
Adjustments Related to Gain and Losses on Net Monetary Position		230.522.948	54.076.997
Changes in Working Capital		**-40.414.187**	**-221.755.993**
Adjustments for decrease (increase) in trade accounts receivable		184.310.232	-142.457.653
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		184.310.232	-142.457.653
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		182.235.472	-213.577.012
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		182.235.472	-213.577.012
Adjustments for Decrease (Increase) in Contract Assets		-4.478.108	-1.068.321
Decrease (Increase) In Other Contract Assets		-4.478.108	-1.068.321
Adjustments for decrease (increase) in inventories		-420.739.638	-619.720.774
Decrease (Increase) in Prepaid Expenses		155.976.055	-20.876.569
Adjustments for increase (decrease) in trade accounts payable		4.840.978	829.011.369
Increase (Decrease) in Employee Benefit Liabilities		5.064.376	-2.998.672
Adjustments for Increase (Decrease) in Contract Liabilities		-143.850.130	-45.754.090
Increase (Decrease) In Other Contract Liabilities		-143.850.130	-45.754.090
Adjustments for increase (decrease) in other operating payables		-3.773.424	-4.314.271
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-3.773.424	-4.314.271
Cash Flows from (used in) Operations		**411.833.852**	**-20.439.035**
Income taxes refund (paid)		-20.181.418	-1.064.989
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**120.728.350**	**-217.357.977**
Proceeds from sales of property, plant, equipment and intangible assets		75.434.894	218.909.051
Proceeds from sales of property, plant and equipment		75.434.894	218.909.051
Purchase of Property, Plant, Equipment and Intangible Assets		-64.871.121	-447.424.403
Purchase of property, plant and equipment		-64.871.121	-447.424.403
Interest received		110.164.577	11.157.375
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.001.000.309**	**-3.718.048**
Proceeds from Capital Advances		27.000.000	
Proceeds from borrowings			1.094.540.326
Proceeds from Loans			1.094.540.326
Repayments of borrowings		-715.842.132	-862.942.827
Loan Repayments		-715.842.132	-862.942.827
Interest paid		-312.158.177	-235.315.547
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-488.619.525	-242.580.049
Net increase (decrease) in cash and cash equivalents		-488.619.525	-242.580.049
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**618.542.731**	**574.047.360**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-13.133.226	0

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**116.789.980**	**331.467.311**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
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		**225.000.000**	**854.503.731**	**-21.953.222**			**5.150.675**	**1.213.480.990**	**-25.732.357**	**2.250.449.817**		**2.250.449.817**
	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							5.234.522	-30.966.879	25.732.357	0		0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									-99.546.898	-99.546.898		-99.546.898
	Other Comprehensive Income (Loss)				3.137.346						3.137.346		3.137.346
	Issue of equity		54.000.000	18.319.424					-71.339.748		979.676		979.676
	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												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		**279.000.000**	**872.823.155**	**-18.815.876**			**10.385.197**	**1.111.174.363**	**-99.546.898**	**2.155.019.941**		**2.155.019.941**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**279.000.000**	**872.823.155**	**-1.855.767**			**10.385.197**	**1.119.555.577**	**3.551.682**	**2.283.459.844**		**2.283.459.844**
	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								3.551.682	-3.551.682			0
	Total Comprehensive Income (Loss)												0
	Profit (loss)									-253.861.936	-253.861.936		-253.861.936
	Other Comprehensive Income (Loss)				2.581.439						2.581.439		2.581.439
	Issue of equity		27.000.000	3.328.248					-26.980.514		3.347.734		3.347.734
	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												

Current Period													0
01.01.2026 - 30.06.2026	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		**306.000.000**	**876.151.403**	**725.672**			**10.385.197**	**1.096.126.745**	**-253.861.936**	**2.035.527.081**		**2.035.527.081**