



KAMUYU AYDINLATMA PLATFORMU

EKOS TEKNOLOJİ VE ELEKTRİK A.Ş. Financial Report Consolidated 2025 - 1. 3 Monthly Notification

General Information About Financial Statements



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

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	654.969.959	600.558.216
Financial Investments	4	104.446.590	52.280
Trade Receivables		744.704.151	1.251.491.545
Trade Receivables Due From Related Parties	25	430.087	0
Trade Receivables Due From Unrelated Parties	6	744.274.064	1.251.491.545
Other Receivables		56.736.447	56.380.314
Other Receivables Due From Related Parties	25	33.204.037	35.555.344
Other Receivables Due From Unrelated Parties	7	23.532.410	20.824.970
Inventories	8	1.274.355.896	876.424.683
Prepayments	9	134.648.073	120.945.321
Prepayments to Unrelated Parties		134.648.073	120.945.321
Current Tax Assets	23	5.230.308	14.252.876
Other current assets	16	140.200.615	56.348.344
Other Current Assets Due From Unrelated Parties		140.200.615	56.348.344
SUB-TOTAL		3.115.292.039	2.976.453.579
Total current assets		3.115.292.039	2.976.453.579
NON-CURRENT ASSETS			
Investment property		83.844.715	83.844.715
Property, plant and equipment	10	1.198.731.649	1.191.230.574
Right of Use Assets		64.452.320	71.862.374
Intangible assets and goodwill	11	23.727.647	24.287.559
Prepayments	9	37.967.260	37.929.364
Prepayments to Unrelated Parties		37.967.260	37.929.364
Total non-current assets		1.408.723.591	1.409.154.586
Total assets		4.524.015.630	4.385.608.165
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	289.234.651	287.885.308
Current Borrowings From Unrelated Parties		289.234.651	287.885.308
Trade Payables		757.170.530	645.305.720
Trade Payables to Related Parties	25	0	1.393.135
Trade Payables to Unrelated Parties	6	757.170.530	643.912.585
Employee Benefit Obligations	15	14.029.549	6.192.647
Other Payables		71.276.854	26.853.717
Other Payables to Unrelated Parties		71.276.854	26.853.717
Deferred Income Other Than Contract Liabilities	9	193.605.737	71.756.509
Deferred Income Other Than Contract Liabilities from Unrelated Parties		193.605.737	71.756.509
Current tax liabilities, current		0	36.883.211
Current provisions		28.128.552	24.256.251
Current provisions for employee benefits	15	9.327.038	5.809.931
Other current provisions	14	18.801.514	18.446.320
SUB-TOTAL		1.353.445.873	1.099.133.363
Total current liabilities		1.353.445.873	1.099.133.363
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	119.037.216	128.866.254
Long Term Borrowings From Unrelated Parties		119.037.216	128.866.254
Non-current provisions		6.314.890	6.310.992
Non-current provisions for employee benefits	15	6.314.890	6.310.992
Deferred Tax Liabilities	23	132.797.089	114.371.174
Total non-current liabilities		258.149.195	249.548.420
Total liabilities		1.611.595.068	1.348.681.783
EQUITY			
Equity attributable to owners of parent		2.911.887.656	3.036.466.970
Issued capital	17	280.000.000	280.000.000
Inflation Adjustments on Capital		831.461.967	831.461.967
Share Premium (Discount)		1.087.595.682	1.087.595.682

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		240.239.000	240.440.874
Gains (Losses) on Revaluation and Remeasurement		240.239.000	240.440.874
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	245.955.379	245.955.379
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-5.716.379	-5.514.505
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-6.946.336	-6.231.316
Exchange Differences on Translation		-6.946.336	-6.231.316
Restricted Reserves Appropriated From Profits	17	96.075.761	84.233.592
Prior Years' Profits or Losses	17	507.124.002	409.389.879
Current Period Net Profit Or Loss		-123.662.420	109.576.292
Non-controlling interests		532.906	459.412
Total equity		2.912.420.562	3.036.926.382
Total Liabilities and Equity		4.524.015.630	4.385.608.165

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	18	189.707.944	259.341.979
Cost of sales	18	-178.664.513	-229.894.210
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.043.431	29.447.769
GROSS PROFIT (LOSS)		11.043.431	29.447.769
General Administrative Expenses	19	-53.061.939	-61.231.614
Marketing Expenses	19	-19.597.798	-25.781.220
Research and development expense	19	-1.336.948	-343.272
Other Income from Operating Activities	20	63.060.212	79.524.016
Other Expenses from Operating Activities	20	-95.620.404	-51.694.594
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-95.513.446	-30.078.915
Investment Activity Income	21	2.726.217	4.856.658
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-92.787.229	-25.222.257
Finance income	22	108.008.469	86.080.871
Finance costs	22	-46.874.620	-27.523.475
Gains (losses) on net monetary position		-73.529.354	-104.872.670
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-105.182.734	-71.537.531
Tax (Expense) Income, Continuing Operations		-18.406.192	-43.763.083
Current Period Tax (Expense) Income	23	0	-11.293.906
Deferred Tax (Expense) Income	23	-18.406.192	-32.469.177
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-123.588.926	-115.300.614
PROFIT (LOSS)		-123.588.926	-115.300.614
Profit (loss), attributable to [abstract]			
Non-controlling Interests		73.494	-46.026
Owners of Parent		-123.662.420	-115.254.588
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		-201.874	-558.118
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-269.165	-744.157
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		67.291	186.039
Taxes Relating to Remeasurements of Defined Benefit Plans		67.291	186.039
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-715.020	-32.136.819
Change in Value of Foreign Currency Basis Spreads		-715.020	-32.136.819
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		-715.020	-32.136.819
OTHER COMPREHENSIVE INCOME (LOSS)		-916.894	-32.694.937
TOTAL COMPREHENSIVE INCOME (LOSS)		-124.505.820	-147.995.551
Total Comprehensive Income Attributable to			
Non-controlling Interests		73.494	-46.026
Owners of Parent		-124.579.314	-147.949.525

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 31.03.2025	Previous Period 01.01.2024 - 31.03.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)		-123.588.926	-115.300.614
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense	10-11	22.898.983	22.202.252
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-250.304	0
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Receivables		-250.304	0
Adjustments for provisions		6.560.425	16.943.950
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	4.470.157	3.939.382
Adjustments for (Reversal of) Other Provisions	14	2.090.268	13.004.568
Adjustments for Interest (Income) Expenses		3.367.251	0
Adjustments for interest expense		3.367.251	0
Adjustments for Tax (Income) Expenses	23	18.406.192	32.469.177
Adjustments Related to Gain and Losses on Net Monetary Position		61.974.050	78.205.512
Changes in Working Capital			
Decrease (Increase) in Financial Investments	4	-106.882.793	-75.962.797
Adjustments for decrease (increase) in trade accounts receivable		401.951.506	405.829.615
Decrease (Increase) in Trade Accounts Receivables from Related Parties	25	-440.319	694.547
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	402.391.825	405.135.068
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.641.951	-10.851.214
Decrease (Increase) in Other Related Party Receivables Related with Operations	25	-920.828	-4.574.543
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-4.721.123	-6.276.671
Adjustments for decrease (increase) in inventories	8	-397.931.213	-277.803.943
Decrease (Increase) in Prepaid Expenses	9	-13.740.648	-1.272.919
Adjustments for increase (decrease) in trade accounts payable		174.928.439	57.419.143
Increase (Decrease) in Trade Accounts Payables to Related Parties	25	-1.295.877	-870.635
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	176.224.316	58.289.778
Increase (Decrease) in Employee Benefit Liabilities	15	7.836.902	3.498.584
Adjustments for increase (decrease) in other operating payables		47.993.563	8.646.185
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	47.993.563	8.646.185
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	121.849.228	20.567.386
Other Adjustments for Other Increase (Decrease) in Working Capital		-82.855.058	-63.335.873
Decrease (Increase) in Other Assets Related with Operations	16	-82.855.058	-63.329.630
Increase (Decrease) in Other Payables Related with Operations			-6.243
Cash Flows from (used in) Operations			
Income taxes refund (paid)	23	-27.860.643	-3.993.708
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-23.340.291	-99.758.528
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings	5	33.952.445	0
Repayments of borrowings		-6.992.084	-154.550.830
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents		-715.020	-32.460.383
Net increase (decrease) in cash and cash equivalents		111.920.053	-189.509.005
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD			
	3	600.558.216	1.004.561.435

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-57.508.310	-124.986.370
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		654.969.959	690.066.060



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)		Exchange Differences on Translation	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss				
Increase (Decrease) 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	17	280.000.000	831.461.967	1.087.595.682	318.218.731	-2.950.134	25.427.895			84.233.592	170.874.148	238.515.731	3.033.377.612	460.345	3.033.837.957
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		0	0	0	0	0	0			0	238.515.731	-238.515.731	0	0	0
Total Comprehensive Income (Loss)		0	0	0	0	-558.118	-32.136.819			0	0	-115.254.588	-147.949.525	-46.026	-147.995.551
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	17	280.000.000	831.461.967	1.087.595.682	318.218.731	-3.508.252	-4.708.924			84.233.592	409.389.879	-115.254.588	2.885.428.087	414.319	2.885.842.406
Statement of changes in equity (abstract)															
Statement of changes in equity (line items)															
Equity at beginning of period	17	280.000.000	831.461.967	1.087.595.682	245.955.379	-5.514.505	-4.231.316			84.233.592	409.389.879	109.576.292	3.036.466.970	459.412	3.036.926.382
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		0	0	0	0	0	0			11.842.169	97.734.123	-109.576.292	0	0	0
Total Comprehensive Income (Loss)		0	0	0	0	-201.874	-715.020			0	0	-123.662.420	-124.579.314	73.494	-124.505.820
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															

Previous Period
01.01.2024 - 31.03.2024

