KAMUYU AYDINLATMA PLATFORMU

EKOS TEKNOLOJİ VE ELEKTRİK A.Ş.
Financial Report
Consolidated
2025 - 2. 3 Monthly Notification

General Information About Financial Statements

Independendet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ekos Teknoloji ve Elektrik Anonim Şirketi

Yönetim Kurulu'na,

Giriş

Ekos Teknoloji ve Elektrik A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide kâr veya zarar ve konsolide 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 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

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 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 kuruluşunun, 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 konsolide finansal bilgilerin, Grup'un 30 Haziran 2025 tarihi itibariyle finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 18 Ağustos 2025

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

Member firm of MGI Worldwide

Veysel Ekmen

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	604.658.091	636.632.084
Financial Investments	4	30.475.771	55.420
Trade Receivables		1.261.015.403	1.326.622.030
Trade Receivables Due From Related Parties	22	16.726.944	
Trade Receivables Due From Unrelated Parties	6	1.244.288.459	1.326.622.030
Other Receivables		68.133.688	59.766.922
Other Receivables Due From Related Parties	22	33.481.178	37.691.055
Other Receivables Due From Unrelated Parties	7	34.652.510	22.075.867
Inventories	8	1.371.771.172	929.069.073
Prepayments	9	105.121.303	128.210.169
Current Tax Assets	20	533.712	15.109.007
Other current assets	16	182.960.872	59.733.032
SUB-TOTAL		**3.624.670.012**	**3.155.197.737**
Total current assets		**3.624.670.012**	**3.155.197.737**
NON-CURRENT ASSETS			
Investment property		88.881.033	88.881.033
Property, plant and equipment	10	1.265.310.870	1.262.784.476
Right of Use Assets		61.974.160	76.178.947
Intangible assets and goodwill	11	24.956.848	25.746.446
Prepayments	9	40.723.127	40.207.675
Total non-current assets		**1.481.846.038**	**1.493.798.577**
Total assets		**5.106.516.050**	**4.648.996.314**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	424.653.216	305.177.776
Trade Payables		739.459.028	684.067.447
Trade Payables to Related Parties	22		1.476.817
Trade Payables to Unrelated Parties	6	739.459.028	682.590.630
Employee Benefit Obligations	15	7.555.779	6.564.623
Other Payables	7	31.761.358	28.466.744
Deferred Income Other Than Contract Liabilities	9	227.832.590	76.066.723
Current tax liabilities, current	20		39.098.683
Current provisions		28.678.655	25.713.257
Current provisions for employee benefits	14	10.790.153	6.158.917
Other current provisions		17.888.502	19.554.340
SUB-TOTAL		**1.459.940.626**	**1.165.155.253**
Total current liabilities		**1.459.940.626**	**1.165.155.253**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	286.256.357	136.606.890
Non-current provisions		6.475.592	6.690.076
Non-current provisions for employee benefits	15	6.475.592	6.690.076
Deferred Tax Liabilities	20	206.024.518	121.231.213
Total non-current liabilities		**498.756.467**	**264.528.179**
Total liabilities		**1.958.697.093**	**1.429.683.432**
EQUITY			
Equity attributable to owners of parent		3.147.054.196	3.218.825.875
Issued capital	17	280.000.000	280.000.000
Inflation Adjustments on Capital		898.224.393	898.224.393
Share Premium (Discount)		1.152.924.526	1.152.924.526
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		254.786.915	254.883.488
Gains (Losses) on Revaluation and Remeasurement		254.786.915	254.883.488
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	260.729.233	260.729.233
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-5.942.318	-5.845.745
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-13.651.867	-6.605.614

Exchange Differences on Translation		-13.651.867	-6.605.614
Restricted Reserves Appropriated From Profits	17	101.846.765	89.293.269
Prior Years' Profits or Losses	17	537.552.317	433.980.783
Current Period Net Profit Or Loss		-64.628.853	116.125.030
Non-controlling interests		764.761	487.007
Total equity		**3.147.818.957**	**3.219.312.882**
Total Liabilities and Equity		**5.106.516.050**	**4.648.996.314**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	18	969.643.658	410.332.531	768.540.486	254.495.855
Cost of sales	18	-857.306.052	-360.226.619	-667.909.659	-224.351.555
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		112.337.606	50.105.912	100.630.827	30.144.300
GROSS PROFIT (LOSS)		112.337.606	50.105.912	100.630.827	30.144.300
General Administrative Expenses	19	-122.955.987	-123.162.607	-66.706.765	-58.252.980
Marketing Expenses	19	-37.894.720	-46.745.808	-17.119.737	-19.415.982
Research and development expense	19	-2.923.085	-3.169.643	-1.505.830	-2.805.752
Other Income from Operating Activities		125.581.280	55.598.773	58.733.217	-28.702.029
Other Expenses from Operating Activities		-114.276.630	-54.858.042	-12.912.575	-58.298
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-40.131.536	-122.231.415	61.119.137	-79.090.741
Investment Activity Income		12.917.467	9.184.524	10.027.493	4.036.140
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-27.214.069	-113.046.891	71.146.630	-75.054.601
Finance income		215.897.940	236.022.380	101.401.703	144.770.871
Finance costs		-177.629.731	-100.936.581	-127.939.483	-71.759.847
Gains (losses) on net monetary position		10.267.479	-178.698.168	88.213.537	-78.781.091
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		21.321.619	-156.659.260	132.822.387	-80.824.668
Tax (Expense) Income, Continuing Operations		-85.672.718	-20.588.369	-66.160.917	25.803.440
Current Period Tax (Expense) Income	20	-932.006	-3.068.874	-932.006	8.903.425
Deferred Tax (Expense) Income		-84.740.712	-17.519.495	-65.228.911	16.900.015
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-64.351.099	-177.247.629	66.661.470	-55.021.228
PROFIT (LOSS)		-64.351.099	-177.247.629	66.661.470	-55.021.228
Profit (loss), attributable to [abstract]					
Non-controlling Interests		277.754	48.980	199.846	97.771
Owners of Parent		-64.628.853	-177.296.609	66.461.624	-55.118.999
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		-96.573	-1.397.008	117.427	-805.366
Gains (Losses) on Remeasurements of Defined Benefit Plans		-128.764	-1.862.677	156.569	-1.073.821
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		32.191	465.669	-39.142	268.455
Taxes Relating to Remeasurements of Defined Benefit Plans		32.191	465.669	-39.142	268.455
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-7.046.253	-36.123.060	-6.288.284	-2.055.872
Exchange Differences on Translation of Foreing Operations		-7.046.253	-36.123.060	-6.288.284	-2.055.872
OTHER COMPREHENSIVE INCOME (LOSS)		**-7.142.826**	**-37.520.068**	**-6.170.857**	**-2.861.238**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-71.493.925**	**-214.767.697**	**60.490.613**	**-57.882.466**
Total Comprehensive Income Attributable to					
Non-controlling Interests		277.754	48.980	199.846	97.770
Owners of Parent		-71.771.679	-214.816.677	60.290.767	-57.980.236

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-241.358.814**	**147.420.413**
Profit (Loss)		-64.351.099	-177.247.629
Adjustments to Reconcile Profit (Loss)		**249.357.793**	**173.917.097**
Adjustments for depreciation and amortisation expense	10-11	43.958.290	37.717.741
Adjustments for provisions		7.611.150	6.035.361
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	6.427.694	3.007.383
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	14	1.183.456	3.027.978
Adjustments for Interest (Income) Expenses		6.618.395	
Adjustments for interest expense		6.618.395	
Adjustments for Tax (Income) Expenses	20	84.740.712	17.519.495
Adjustments Related to Gain and Losses on Net Monetary Position		106.429.246	112.644.500
Changes in Working Capital		**-401.842.120**	**195.316.772**
Decrease (Increase) in Financial Investments	4	-31.904.914	12.534.279
Adjustments for decrease (increase) in trade accounts receivable		-129.998.258	412.578.406
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-17.538.680	675.649
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-112.459.578	411.902.757
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-17.728.613	-28.001.569
Decrease (Increase) in Other Related Party Receivables Related with Operations	22	-1.233.668	-6.726.792
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-16.494.945	-21.274.777
Adjustments for decrease (increase) in inventories	8	-442.702.099	-355.824.108
Decrease (Increase) in Prepaid Expenses	9	22.573.414	-3.676.826
Adjustments for increase (decrease) in trade accounts payable		160.584.265	111.549.808
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	-1.327.190	1.467.073
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	161.911.455	110.082.735
Increase (Decrease) in Employee Benefit Liabilities	15	991.156	-1.691.442
Adjustments for increase (decrease) in other operating payables		7.720.118	14.262.959
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	7.720.118	14.262.959
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	151.765.867	121.039.540
Other Adjustments for Other Increase (Decrease) in Working Capital		-123.143.056	-87.454.275
Decrease (Increase) in Other Assets Related with Operations		-123.143.056	-87.447.657
Increase (Decrease) in Other Payables Related with Operations			-6.618
Cash Flows from (used in) Operations		**-216.835.426**	**191.986.240**
Income taxes refund (paid)		-24.523.388	-44.565.827
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-31.490.299**	**-270.106.998**
Proceeds from sales of property, plant, equipment and intangible assets		460.878	
Proceeds from sales of property, plant and equipment	10-11	460.878	
Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-31.951.177	-270.106.998
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**341.766.336**	**1.150.399**
Proceeds from borrowings		355.958.614	1.150.399
Repayments of borrowings		-14.192.278	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		68.917.223	-121.536.186
Effect of exchange rate changes on cash and cash equivalents		-7.046.253	-36.714.073
Net increase (decrease) in cash and cash equivalents		61.870.970	-158.250.259
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**636.632.084**	**1.064.902.638**

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-93.844.963	-200.822.322
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**604.658.091**	**705.830.057**

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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans									
Previous Period 01.01.2024 - 30.06.2024	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period	17	**280.000.000**	**898.224.393**	**1.152.924.526**	**337.333.243**	**-3.127.341**	**26.955.278**			**89.293.269**	**181.138.074**	**252.842.709**	**3.215.584.151**	**487.994**	**3.216.072.145**
	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											252.842.709	-252.842.709			
	Total Comprehensive Income (Loss)						-1.397.008	-36.123.060					-177.296.609	-214.816.677	48.980	-214.767.697
	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**	**898.224.393**	**1.152.924.526**	**337.333.243**	**-4.524.349**	**-9.167.782**			**89.293.269**	**433.980.783**	**-177.296.609**	**3.000.767.474**	**536.974**	**3.001.304.448**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	17	**280.000.000**	**898.224.393**	**1.152.924.526**	**260.729.233**	**-5.845.745**	**-6.605.614**			**89.293.269**	**433.980.783**	**116.125.030**	**3.218.825.875**	**487.007**	**3.219.312.882**
	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										12.553.496	103.571.534	-116.125.030			
	Total Comprehensive Income (Loss)						-96.573	-7.046.253					-64.628.853	-71.771.679	277.754	-71.493.925
	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 01.01.2025 - 30.06.2025	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**	**898.224.393**	**1.152.924.526**	**260.729.233**	**-5.942.318**	**-13.651.867**			**101.846.765**	**537.552.317**	**-64.628.853**	**3.147.054.196**	**764.761**	**3.147.818.957**