

#### KAMUYU AYDINLATMA PLATFORMU

# FLAP KONGRE TOPLANTI HİZMETLERİ OTOMOTİV VE TURİZM A.Ş. Financial Report Unconsolidated 2025 - 3. 3 Monthly Notification

**General Information About Financial Statements** 





### **Statement of Financial Position (Balance Sheet)**

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	[4]	16.028.204	24.700.2
Trade Receivables	[8]	10.552.215	50.891.3
Trade Receivables Due From Unrelated Parties		10.552.215	50.891.3
Other Receivables	[11]		129.0
Other Receivables Due From Unrelated Parties			129.0
Inventories	[9]	70.340.402	48.094.9
Prepayments	[14]	159.159.999	79.382.4
Prepayments to Unrelated Parties		159.159.999	79.382.4
Current Tax Assets	[16]	189.022	25.4
Other current assets	[17]	13.740.408	237.6
Other Current Assets Due From Unrelated Parties		13.740.408	237.6
SUB-TOTAL		270.010.250	203.461.2
Total current assets		270.010.250	203.461.2
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and			
associates	[5]	4.880.208	4.880.2
Other Receivables	[11]	366.892	631.9
Other Receivables Due From Unrelated Parties		366.892	631.9
Investments accounted for using equity method	[3]	244.976.960	220.928.9
Investment property	[12]	455.907.507	455.907.5
Property, plant and equipment	[13]	108.935.592	108.707.0
Land and Premises		61.786.615	61.786.6
Buildings		41.191.077	41.191.0
Machinery And Equipments		317.970	413.3
Fixtures and fittings		5.547.819	5.160.1
Leasehold Improvements		92.111	155.8
Prepayments		830.604	
Prepayments to Unrelated Parties		830.604	
Deferred Tax Asset	[16]	36.081.144	32.141.1
Total non-current assets	,	851.978.907	823.196.7
Total assets		1.121.989.157	1.026.658.0
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
	rel	17.605.000	
Current Borrowings	[6]	17.605.000	
Current Borrowings From Unrelated Parties		17.605.000	
Bank Loans	[c]	17.605.000	2.420.2
Current Portion of Non-current Borrowings	[6]	352.077	2.439.3
Current Portion of Non-current Borrowings from Unrelated Parties		352.077	2.439.3
Bank Loans		352.077	2.439.3
Other Financial Liabilities	[7]	2.898.872	1.864.4
Other Miscellaneuous Financial Liabilities	[1]	2.898.872	1.864.4
Trade Payables	[8]	13.584.189	35.312.8
Trade Payables  Trade Payables to Unrelated Parties	[o]	13.584.189	35.312.8
Employee Benefit Obligations	[10]	3.818.370	2.995.8
Other Payables	[11]	3.010.370	2.995.8
Other Payables  Other Payables to Unrelated Parties			1
Deferred Income Other Than Contract Liabilities	[14]	108.109.164	6.272.2
Deferred Income Other Than Contract Liabilities from	[14]	108.109.164	0.212.2
Unrelated Parties		108.109.164	6.272.2
Current provisions	[15]	442.090	728.2
Current provisions for employee benefits		442.090	728.2
Other Current Liabilities	[17]	2.209.170	5.115.1
		2.209.170	5.115.1
Other Current Liabilities to Unrelated Parties		149.018.932	54.728.2
Other Current Liabilities to Unrelated Parties  SUB-TOTAL		143.010.332	
		149.018.932	54.728.2
SUB-TOTAL			

Long Term Borrowings From Unrelated Parties			252.529
Bank Loans			252.529
Deferred Income Other Than Contract Liabilities		516.197	
Deferred Income Other Than Contract Liabilities from Unrelated Parties		516.197	
Non-current provisions	[15]	6.955.711	7.163.200
Non-current provisions for employee benefits		6.955.711	7.163.200
Total non-current liabilities		7.471.908	7.415.729
Total liabilities		156.490.840	62.144.002
EQUITY			
Equity attributable to owners of parent		965.498.317	964.514.010
Issued capital	[19]	93.750.000	93.750.000
Inflation Adjustments on Capital	[19]	539.812.630	539.812.630
Share Premium (Discount)	[20]	125.766.636	125.766.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	[21]	22.699.117	21.552.383
Gains (Losses) on Revaluation and Remeasurement		13.891.887	12.985.129
Increases (Decreases) on Revaluation of Property, Plant and Equipment		18.528.584	18.528.584
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.636.697	-5.543.455
Share of Other Comprehensive Income of Investments Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		8.807.230	8.567.254
Restricted Reserves Appropriated From Profits	[22]	55.151.514	54.821.228
Legal Reserves		67.791.041	67.460.755
Other Restricted Profit Reserves		-12.639.527	-12.639.527
Prior Years' Profits or Losses	[23]	121.981.805	215.400.003
Current Period Net Profit Or Loss		6.336.615	-86.588.870
Total equity		965.498.317	964.514.010
Total Liabilities and Equity		1.121.989.157	1.026.658.012



### **Statement of Profit or Loss and Other Comprehensive Income**

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Profit or Loss and Other Comprehensive Income				0010312020	301331232
PROFIT (LOSS)					
Revenue	[24]	162.252.281	175.646.078	20.402.753	33.300.60
Cost of sales	[24]	-131.419.381	-156.232.739	-21.589.998	-22.911.20
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		30.832.900	19.413.339	-1.187.245	10.389.40
GROSS PROFIT (LOSS)		30.832.900	19.413.339	-1.187.245	10.389.40
General Administrative Expenses	[25]	-50.445.864	-51.615.532	-16.049.434	-14.726.46
Marketing Expenses	[26]	-6.535.111	-5.146.013	-2.264.617	-1.160.36
Other Income from Operating Activities	[27]	4.184.088	13.926.594	1.097.094	2.018.42
Other Expenses from Operating Activities	[27]	-5.636.726	-2.006.233	-899.589	9.66
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-27.600.713	-25.427.845	-19.303.791	-3.469.32
Investment Activity Income	[28]	1.447.642	3.922.256	320.434	899.37
Investment Activity Expenses	[28]	-70		5	
Share of Profit (Loss) from Investments Accounted for Using Equity Method	[3]	23.808.054	-20.874.159	12.035.014	3.927.37
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.345.087	-42.379.748	-6.948.338	1.357.42
Finance income	[29]	1.742.857	8.292.551	342.081	1.898.18
Finance costs	[29]	-1.055.514	-5.989.814	-795.854	-1.486.89
Gains (losses) on net monetary position		3.865.323	-33.733.193	-193.201	-5.925.07
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.207.579	-73.810.204	-7.595.312	-4.156.35
Tax (Expense) Income, Continuing Operations	[15]	4.129.036	-27.364.685	163.078	-11.122.11
Deferred Tax (Expense) Income		4.129.036	-27.364.685	163.078	-11.122.11
PROFIT (LOSS) FROM CONTINUING OPERATIONS		6.336.615	-101.174.889	-7.432.234	-15.278.47
PROFIT (LOSS)		6.336.615	-101.174.889	-7.432.234	-15.278.47
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		6.336.615	-101.174.889	-7.432.234	-15.278.47
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	[15,21]	1.146.734	-5.814.379	-1.777.236	-4.569.19
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.209.011	-1.707.299	-1.720.044	-1.812.10
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		239.976	-4.772.532	-487.203	-3.380.10
Other Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method		239.976	-4.772.532	-487.203	-3.380.10
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-302.253	665.452	430.011	623.01
Deferred Tax (Expense) Income		-302.253	665.452	430.011	623.01
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	
OTHER COMPREHENSIVE INCOME (LOSS)		1.146.734	-5.814.379	-1.777.236	-4.569.19
TOTAL COMPREHENSIVE INCOME (LOSS)		7.483.349	-106.989.268	-9.209.470	-19.847.67
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		7.483.349	-106.989.268	-9.209.470	-19.847.67



### Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Unconsolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-13.766.333	20.944.93
Profit (Loss)		6.336.615	-101.174.88
Profit (Loss) from Continuing Operations		6.336.615	-101.174.88
Adjustments to Reconcile Profit (Loss)		-23.468.832	91.133.66
Adjustments for depreciation and amortisation expense	[13]	1.371.315	2.134.25
Adjustments for provisions		2.167.616	-16.644.68
Adjustments for (Reversal of) Provisions Related with Employee Benefits	[15]	2.167.616	-75.17
Adjustments for (Reversal of) General Provisions	[8,11,27]	0	-16.569.51
Adjustments for Interest (Income) Expenses	[27,29]	929.327	-363.04
Adjustments for Interest Income			
Adjustments for interest expense		929.327	-363.04
Adjustments for fair value losses (gains)		0	59.204.95
Adjustments for Fair Value Losses (Gains) of Financial Assets	[5]		59.204.95
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		-23.808.054	20.874.15
Adjustments for undistributed profits of associates	[3]	-23.808.054	20.874.15
Adjustments for Tax (Income) Expenses	[16]	-4.129.036	25.928.02
Changes in Working Capital		1.584.303	13.721.55
Adjustments for decrease (increase) in trade accounts receivable	[8]	41.664.060	74.108.65
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		41.664.060	74.108.65
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	[11]	-13.272.229	-3.998.35
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-13.272.229	-3.998.35
Adjustments for decrease (increase) in inventories	[9]	-22.245.427	-38.978.37
Decrease (Increase) in Prepaid Expenses		-80.608.117	-82.260.30
Adjustments for increase (decrease) in trade accounts payable	[8]	-21.728.636	-8.530.00
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-21.728.636	-8.530.00
Adjustments for increase (decrease) in other operating payables	[11]	97.774.652	73.379.92
Increase (Decrease) in Other Operating Payables to Related Parties		0	1.146.90
Increase (Decrease) in Other Operating Payables to Unrelated Parties		97.774.652	72.233.02
Cash Flows from (used in) Operations		-15.547.914	3.680.32
Dividends paid		-6.499.042	-8.193.53
Inflation Effect On Operating Activities		8.280.623	25.458.12
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-1.599.839	-3.681.30
Purchase of Property, Plant, Equipment and Intangible Assets	[13]	-1.599.839	-3.280.15
Purchase of property, plant and equipment		-1.599.839	-3.280.15
Cash Outflows from Acquition of Investment Property	[12]	0	-401.15
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		16.299.649	-27.921.71
Proceeds from borrowings		20.000.000	-1.543.67
Proceeds from Loans	[6]	20.000.000	-3.058.50
Proceeds from Other Financial Borrowings	[7]		1.514.82
Repayments of borrowings	[6]	-3.700.351	-26.378.04
Loan Repayments		-3.700.351	-26.378.04
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		933.477	-10.658.08
Net increase (decrease) in cash and cash equivalents		933.477	-10.658.08
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	[4]	19.692.543	60.004.18
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.597.816	-25.458.12
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		16.028.204	23.887.97



## Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

TL Unconsolidated

		Equity														
		Equity attributable to owners of parent [member]														
							Other Accumulated Comprehensiv	e Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified Loss			eclassified In Profit Or Retai			Non-controlling interests [ member]	Į.
			Issued Inflation Adjustm Capital Capital	ents on Share premit discoun		Gains/Losses on Revaluation and Rer	measurement [member]  Gains (Losses) on Remeasurements of Defined Benefit	Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	Reserv	rve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [ member]	Prior Years' Profits or Losses	Net Profit or Loss		
	Statement of changes in equity [abstract]					Equipment	Plans									
	Statement of changes in equity [line items]															
	Equity at beginning of period		93.750.000 9	12.889.924 1	125.766.636	25.187.678	-3.867.823	10.924.824 32.:	2.244.679			54.821.2	28 -375.967.	90 226.484.214	1.069.988.691	1.069.988.691
	Adjustments Related to Accounting Policy Changes													213/103/1		
	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		-3	73.077.294									599.561.	-226.484.214 373.077.29	94 0	0
	Total Comprehensive Income (Loss)						-1.280.473	-4.533.905 -5 <i>x</i>	5.814.378					-101.174.889 101.174.88		-106.989.267
	Profit (loss)													-101.174.889 101.174.88		-101.174.889
	Other Comprehensive Income (Loss)						-1.280.473	-4.533.905 -5.t	5.814.378						-5.814.378	-5.814.378
	Issue of equity															
	Capital Decrease  Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common															
	Control  Advance Dividend Payments															
Previous Period	Dividends Paíd															
01.01.2024 - 30.09.2024	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		93.750.000 5	39.812.630 1	125.766.636	25.187.678	-5.148.297	6.390,919 26.	5.430.300			54.821.2	-8.193. 28 <b>215.400.</b>	-8.193.51 02 -101.174.889 114.225.11	16 -8.193.516 13 <b>954.805.907</b>	-8.193.516 <b>954.805.907</b>
	Statement of changes in equity [abstract]		3			23.101.010	-J.1-10.621	0.350,313 20.				J7.021.2	213,700.	272.2. 1.000 417.223.11		35303.301
	Statement or changes in equity [abstract]  Statement of changes in equity [line items]															
	Equity at beginning of period		93.750.000 5	39.812.630 1	125.766.636	18.528.584	-5.543.455	8.567.254 21.	1.552.383			54.821.2	28 215.400	03 -86.588.870 128.811.13	33 964.514.010	964.514.010
	Adjustments Related to Accounting Policy Changes							- 0.001.207								
	Adjustments Related to Required Changes in Accounting Policies															
	Accounting Policies Adjustments Related to Voluntary Changes in Accounting Policies															
	Adjustments Related to Errors															
	Other Restatements															
	Restated Balances															
	Transfers											330.2	-86.919.	56 86.588.870 -330.28	36 0	0
	Total Comprehensive Income (Loss)						906.758							6.336.615 6.336.61		7.483.349
	Profit (loss)						906.758	239,976 1.	1.146.734					6.336.615 6.336.61	5 7.483.349	7.483.349
	Other Comprehensive Income (Loss)															
	Issue of equity  Capital Decrease															
	Capital Decrease  Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	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 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 -6.499.042 -6.499.042 -6.499.042 -6.499.042 965.498.317 Equity at end of period 55.151.514 121.981.805 6.336.615 128.318.420 965.498.317 93.750.000 539.812.630 125.766.636 18.528.584 -4.636.697 8.807.230 22.699.117