

KAMUYU AYDINLATMA PLATFORMU

HIDROPAR HAREKET KONTROL TEKNOLOJILERI MERKEZI SANAYI VE TICARET A.Ş. Financial Report Consolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

Presentation Currency TL

Nature of Financial Statements Consolidated

	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	3	99.221.387	72.278
Financial Investments	4	966.260	1.033
Financial Assets Available-for-sale		966.260	1.033
Trade Receivables	6	147.115.094	260.610
Trade Receivables Due From Related Parties		7.349.081	32.03
Trade Receivables Due From Unrelated Parties		139.766.013	228.578
Other Receivables	7	15.400.347	80.85
Other Receivables Due From Related Parties		0	66
Other Receivables Due From Unrelated Parties		15.400.347	80.19
Inventories Work-in Progress	9	698.012.941	471.40
Prepayments	10	59.441.636	43.61
Prepayments to Related Parties		9.529.929	8.00
Prepayments to Unrelated Parties		49.911.707	35.60
Other Current Assets	11	34.691.234	37.70
Other Current Assets Due From Related Parties		721.200	1.77
Other Current Assets Due From Unrelated Parties		33.970.034	35.92
SUB-TOTAL		1.054.848.899	967.49
Total current assets		1.054.848.899	967.49
NON-CURRENT ASSETS			
Financial Investments	4	11.718.485	8.16
Financial Assets Available-for-Sale		11.718.485	8.16
Other Receivables	7	15.089	24
Other Receivables Due From Unrelated Parties		15.089	24
Property, plant and equipment	12	508.337.864	488.41
Buildings		280.633.884	283.03
Machinery And Equipments		142.615.622	127.11
Vehicles		32.445.187	29.33
Fixtures and fittings		39.508.424	39.46
Leasehold Improvements		12.704.752	9.47
Construction in Progress		429.995	
Right of Use Assets		7.332.794	22.86
Intangible assets and goodwill	13	551.094.382	419.62
Goodwill		46.363.919	11.69
Computer Softwares		31.320.170	27.15
Capitalized Development Costs		473.410.293	380.77
Prepayments	10	34.319.296	21.80
Prepayments to Unrelated Parties		34.319.296	21.80
Total non-current assets		1.112.817.910	961.11
Total assets		2.167.666.809	1.928.61
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	18.025.514	115.54
Current Borrowings From Related Parties		18.025.514	115.54
Bank Loans		18.025.514	115.54
Current Portion of Non-current Borrowings	5	204.361.500	234.84
Current Portion of Non-current Borrowings from Related Parties		204.361.500	234.84
Bank Loans		204.361.500	234.84
Other Financial Liabilities Put Option Liabilities Related with Non-controlling	5	13.315.656 10.185.638	13.65 10.71
Interests Other Missellaneurous Financial Liabilities			
Other Miscellaneuous Financial Liabilities	C	3.130.018	2.93
Trade Payables	6	194.073.594	268.66
Trade Payables to Related Parties		104.073.504	200 44
Trade Payables to Unrelated Parties	8	194.073.594	268.44
	0	20.236.599	18.02
Employee Benefit Obligations Other Payables	7	75.227.538	64.30

Other Payables to Unrelated Parties		66.453.751	29.447.8
Deferred Income Other Than Contract Liabilities	10	289.944.497	296.466.3
Deferred Income Other Than Contract Liabilities from Unrelated Parties		289.944.497	296.466.3
Current provisions	16-17	52.022.289	19.170.6
Current provisions for employee benefits		52.014.689	19.161.0
Other current provisions		7.600	9.5
Other Current Liabilities	11	5.437.358	8.680.6
Other Current Liabilities to Unrelated Parties		5.437.358	8.680.6
SUB-TOTAL		872.644.545	1.039.363.2
Total current liabilities		872.644.545	1.039.363.2
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	97.717.018	29.627.8
Long Term Borrowings From Related Parties		97.717.018	29.627.8
Bank Loans	0	97.717.018	29.627.8
Other Financial Liabilities	5	3.856.939	16.298.9
Put Option Liabilities Related with Non-controlling Interests		3.856.939	16.298.9
Deferred Income Other Than Contract Liabilities	10	7.586.655	
Deferred Income Other Than Contract Liabilities from Unrelated Parties		7.586.655	
Non-current provisions	16	22.043.755	37.026.
Non-current provisions for employee benefits		22.043.755	37.026.
Deferred Tax Liabilities	15	106.983.709	51.588.
Total non-current liabilities		238.188.076	134.541.
Total liabilities		1.110.832.621	1.173.905.
EQUITY			
Equity attributable to owners of parent		1.002.758.127	718.554.
Issued capital	14	105.000.000	105.000.
Inflation Adjustments on Capital		270.501.025	270.501.0
Capital Advance		337.471.075	
Share Premium (Discount)		200.215.813	200.215.8
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		81.908.577	68.151.
Gains (Losses) on Revaluation and Remeasurement		81.908.577	68.151.
Increases (Decreases) on Revaluation of Property, Plant and Equipment		79.793.807	79.793.8
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.114.770	-11.642.
Restricted Reserves Appropriated From Profits		27.145.437	24.161.
Legal Reserves		27.145.437	24.161.
Prior Years' Profits or Losses		24.260.153	208.652.
Current Period Net Profit Or Loss		-43.743.953	-158.127.
Non-controlling interests		54.076.061	36.156.
Total equity		1.056.834.188	754.710.
Total Liabilities and Equity		2.167.666.809	1.928.615.2



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency TL

Nature of Financial Statements Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	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					
PROFIT (LOSS)					
Revenue	18	480.291.242	513.560.015	127.994.453	187.224.10
Cost of sales	18	-240.931.071	-306.412.055	-15.700.826	-111.357.61
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		239.360.171	207.147.960	112.293.627	75.866.49
GROSS PROFIT (LOSS)		239.360.171	207.147.960	112.293.627	75.866.49
General Administrative Expenses	20	-126.363.670	-137.966.141	-40.138.710	-49.595.09
Marketing Expenses	20	-29.642.214	-47.080.322	-8.439.585	-11.119.36
Research and development expense	20	-23.228.296	-23.537.530	-7.705.322	-7.606.79
Other Income from Operating Activities	21	93.064.878	156.807.451	17.859.265	45.835.51
Other Expenses from Operating Activities	21	-73.420.656	-115.219.288	-7.140.316	-51.913.87
PROFIT (LOSS) FROM OPERATING ACTIVITIES		79.770.213	40.152.130	66.728.959	1.466.87
Investment Activity Income	23	2.160.759	493.270	1.208.737	-43.99
Investment Activity Expenses	23	-7.296.970	-2.905.809	-244.654	259.18
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	3.273.210	0	2.453.24
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		74.634.002	41.012.801	67.693.042	4.135.30
Finance income	22	22.294.539	22.660.982	7.235.520	5.877.67
Finance costs	22	-160.609.105	-147.378.966	-70.273.186	-48.309.15
Gains (losses) on net monetary position	28	78.275.006	28.101.317	39.338.642	12.932.62
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		14.594.442	-55.603.866	43.994.018	-25.363.55
Tax (Expense) Income, Continuing Operations		-40.418.355	-36.072.349	-38.203.455	-831.04
Current Period Tax (Expense) Income	15	0	-6.831	0	57.80
Deferred Tax (Expense) Income	15	-40.418.355	-36.065.518	-38.203.455	-888.84
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-25.823.913	-91.676.215	5.790.563	-26.194.59
PROFIT (LOSS)		-25.823.913	-91.676.215	5.790.563	-26.194.59
Profit (loss), attributable to [abstract]					
Non-controlling Interests		17.920.040	6.407.099	17.440.321	197.20
Owners of Parent		-43.743.953	-98.083.314	-11.649.758	-26.391.79
Earnings per share [abstract]		1011 101000	30.000.01	11.0 15.1100	20.001.11
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	14	13.757.470	6.654.831	-3.205.492	-4.870.53
Gains (Losses) on Remeasurements of Defined Benefit Plans		18.192.757	8.415.150	-4.296.365	-6.593.22
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-4.435.287	-1.760.319	1.090.873	1.722.69
Taxes Relating to Remeasurements of Defined Benefit Plans		-4.435.287	-1.760.319	1.090.873	1.722.69
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		13.757.470	6.654.831	-3.205.492	-4.870.53
TOTAL COMPREHENSIVE INCOME (LOSS)		-12.066.443	-85.021.384	2.585.071	-31.065.12
Total Comprehensive Income Attributable to					
Non-controlling Interests		17.920.040	6.407.099	17.440.321	197.20
Owners of Parent		-29.986.483	-91.428.483	-14.855.250	-31.262.32



Statement of cash flows (Indirect Method)

Presentation Currency TL

Nature of Financial Statements Consolidated

	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		-31.760.943	-32.385.
Profit (Loss)		-25.823.913	-91.676.
Adjustments to Reconcile Profit (Loss)		178.154.040	187.472.
Adjustments for depreciation and amortisation expense		36.835.838	63.185
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	
Adjustments for provisions		40.659.495	4.346
Adjustments for (Reversal of) Provisions Related with Employee Benefits		40.659.495	4.462
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	9
Adjustments for (Reversal of) General Provisions		0	-124
Adjustments for Interest (Income) Expenses		-10.396.276	-9.175
Adjustments for Interest Income		-23.961.496	-14.710
Adjustments for interest expense		13.565.220	5.534
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	-3.273
Adjustments for undistributed profits of associates		0	-3.273
Adjustments for Tax (Income) Expenses		65.854.143	31.790
Adjustments Related to Gain and Losses on Net Monetary Position		45.200.840	100.599
Changes in Working Capital		-179.628.769	-120.697
Adjustments for decrease (increase) in trade accounts receivable		84.620.648	89.078
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.512.171	18.192
Adjustments for decrease (increase) in inventories		-322.179.828	-144.034
Decrease (Increase) in Prepaid Expenses		-41.608.071	2.603
Adjustments for increase (decrease) in trade accounts payable Increase (decrease) in Payables due to Finance Sector		-33.688.321	38.904
Operations		-5.347.870	-2.183
Increase (Decrease) in Employee Benefit Liabilities		5.862.132	22.438
Adjustments for increase (decrease) in other operating payables		23.956.464	-110.393
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		61.170.402	24.778
Other Adjustments for Other Increase (Decrease) in Working Capital		43.073.504	-60.083
Cash Flows from (used in) Operations		-27.298.642	-24.90
Income taxes refund (paid)		-4.462.301	-7.484
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Cash Flows Used in Obtaining Control of Subsidiaries or		- 52.704.360 -40.000.000	-103.000
Other Businesses			
Proceeds from sales of property, plant, equipment and intangible assets Purchase of Property, Plant, Equipment and Intangible		4.154.535	7.564
Assets		-16.858.895	-110.570
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		126.061.933	-60.823
Proceeds from Capital Advances		305.000.000	
Proceeds from borrowings		72.053.456	222.791
Repayments of borrowings		-124.243.676	-150.727
Interest paid		-128.607.644	-138.927
Interest Received NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		1.859.797 41.596.630	-196.215
BEFORE EFFECT OF EXCHANGE RATE CHANGES			
Effect of exchange rate changes on cash and cash equivalents		-14.653.738	-83.804
Net increase (decrease) in cash and cash equivalents		26.942.892	-280.020
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		72.278.495	317.502



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

							Equity attributable to owners of parent [member]							
		Footnote Reference				Other Accumulated Comprehensive Incomm	e That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensi	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earnin	gs		
			Issued Capital Inflation A	djustments on Capital Additional Capital Contribution of Shareholders	Share premiums or discounts	Gains/Losses on Revaluation	and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member				Non-controlling interests [member]
			issued capital minutes in					Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	, and a second s	Prior Years' Profits or Losses	Net Profit or Loss		
	Charles and of the court of courts (the transit					Increases (Decreases) on Revaluation of Intangible Assets	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		35.000.000	230.331.032	310.385.806		-5.427.882			23.753.2	11 256.987.167	-48.579.274	802.450.061	22.691.955 825.
	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	14								341.0	23 -48.920.297	48.579.274		
	Total Comprehensive Income (Loss)													
	Profit (loss)	14										-98.083.315	-98.083.315	6.407.099 -91.
	Other Comprehensive Income (Loss)	14					6.654.831						6.654.831	6.
	Issue of equity	14	70.000.000	40.169.993	-110.169.993									
	Capital Decrease Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
us Period	Dividends Paid													
4 - 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													
٠.	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		105.000.000	270.501.025	200.215.813		1.226.949			24.094.2	34 208.066.870	-98.083.315	711.021.577	29.099.054 740.
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]			270.00							-		7-2	
	Equity at beginning of period Adjustments Related to Accounting Policy Changes		105.000.000	270.501.025	200.215.813	79.793.807	-11.642.700			24.161.8	72 208.652.200	-158.127.860	118.554.157	36.156.021 754.
	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	14								1.419.3	-159.547.202	158.127.860		
	Total Comprehensive Income (Loss) Profit (loss)	14										-N2 7N2 0E2	-43.743.953	17.920.040 -25.
	Other Comprehensive Income (Loss)	14					11.908.220					13.143.333	11.908.220	17.920.040 -25.
	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 1.849.250 -24.844.845 -21.431.372 14 1.564.223 -21.431.372 Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity Transactions with noncontrolling shareholders 337.471.075 Increase through Other Contributions by Owners 14 337.471.075 337.471.075 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 Increase (decrease) through other changes, equity Equity at end of period 2.114.770 24.260.153 -43.743.953 1.002.758.127 54.076.061 1.056.834.188 337.471.075 200.215.813