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KAMUYU AYDINLATMA PLATFORMU

HİDROPAR HAREKET KONTROL TEKNOLOJİLERİ MERKEZİ SANAYİ VE TİCARET 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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	99.221.387	72.278.495
Financial Investments	4	966.260	1.033.540
Financial Assets Available-for-sale		966.260	1.033.540
Trade Receivables	6	147.115.094	260.610.381
Trade Receivables Due From Related Parties		7.349.081	32.031.688
Trade Receivables Due From Unrelated Parties		139.766.013	228.578.693
Other Receivables	7	15.400.347	80.856.850
Other Receivables Due From Related Parties		0	666.476
Other Receivables Due From Unrelated Parties		15.400.347	80.190.374
Inventories Work-in Progress	9	698.012.941	471.405.925
Prepayments	10	59.441.636	43.611.868
Prepayments to Related Parties		9.529.929	8.002.980
Prepayments to Unrelated Parties		49.911.707	35.608.888
Other current assets	11	34.691.234	37.701.652
Other Current Assets Due From Related Parties		721.200	1.779.846
Other Current Assets Due From Unrelated Parties		33.970.034	35.921.806
SUB-TOTAL		**1.054.848.899**	**967.498.711**
Total current assets		**1.054.848.899**	**967.498.711**
NON-CURRENT ASSETS			
Financial Investments	4	11.718.485	8.169.072
Financial Assets Available-for-Sale		11.718.485	8.169.072
Other Receivables	7	15.089	240.141
Other Receivables Due From Unrelated Parties		15.089	240.141
Property, plant and equipment	12	508.337.864	488.411.582
Buildings		280.633.884	283.031.865
Machinery And Equipments		142.615.622	127.113.833
Vehicles		32.445.187	29.330.252
Fixtures and fittings		39.508.424	39.464.604
Leasehold Improvements		12.704.752	9.471.028
Construction in Progress		429.995	0
Right of Use Assets		7.332.794	22.869.179
Intangible assets and goodwill	13	551.094.382	419.623.321
Goodwill		46.363.919	11.695.768
Computer Softwares		31.320.170	27.154.415
Capitalized Development Costs		473.410.293	380.773.138
Prepayments	10	34.319.296	21.803.251
Prepayments to Unrelated Parties		34.319.296	21.803.251
Total non-current assets		**1.112.817.910**	**961.116.546**
Total assets		**2.167.666.809**	**1.928.615.257**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	18.025.514	115.546.627
Current Borrowings From Related Parties		18.025.514	115.546.627
Bank Loans		18.025.514	115.546.627
Current Portion of Non-current Borrowings	5	204.361.500	234.840.419
Current Portion of Non-current Borrowings from Related Parties		204.361.500	234.840.419
Bank Loans		204.361.500	234.840.419
Other Financial Liabilities	5	13.315.656	13.653.695
Put Option Liabilities Related with Non-controlling Interests		10.185.638	10.714.826
Other Miscellaneuous Financial Liabilities		3.130.018	2.938.869
Trade Payables	6	194.073.594	268.666.032
Trade Payables to Related Parties		0	221.836
Trade Payables to Unrelated Parties		194.073.594	268.444.196
Employee Benefit Obligations	8	20.236.599	18.029.835
Other Payables	7	75.227.538	64.309.097
Other Payables to Related Parties		8.773.787	34.861.251

Other Payables to Unrelated Parties		66.453.751	29.447.846
Deferred Income Other Than Contract Liabilities	10	289.944.497	296.466.315
Deferred Income Other Than Contract Liabilities from Unrelated Parties		289.944.497	296.466.315
Current provisions	16-17	52.022.289	19.170.620
Current provisions for employee benefits		52.014.689	19.161.088
Other current provisions		7.600	9.532
Other Current Liabilities	11	5.437.358	8.680.639
Other Current Liabilities to Unrelated Parties		5.437.358	8.680.639
SUB-TOTAL		**872.644.545**	**1.039.363.279**
Total current liabilities		**872.644.545**	**1.039.363.279**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	97.717.018	29.627.843
Long Term Borrowings From Related Parties		97.717.018	29.627.843
Bank Loans	0	97.717.018	29.627.843
Other Financial Liabilities	5	3.856.939	16.298.988
Put Option Liabilities Related with Non-controlling Interests		3.856.939	16.298.988
Deferred Income Other Than Contract Liabilities	10	7.586.655	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties		7.586.655	0
Non-current provisions	16	22.043.755	37.026.324
Non-current provisions for employee benefits		22.043.755	37.026.324
Deferred Tax Liabilities	15	106.983.709	51.588.645
Total non-current liabilities		**238.188.076**	**134.541.800**
Total liabilities		**1.110.832.621**	**1.173.905.079**
EQUITY			
Equity attributable to owners of parent		1.002.758.127	718.554.157
Issued capital	14	105.000.000	105.000.000
Inflation Adjustments on Capital		270.501.025	270.501.025
Capital Advance		337.471.075	0
Share Premium (Discount)		200.215.813	200.215.813
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		81.908.577	68.151.107
Gains (Losses) on Revaluation and Remeasurement		81.908.577	68.151.107
Increases (Decreases) on Revaluation of Property, Plant and Equipment		79.793.807	79.793.807
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.114.770	-11.642.700
Restricted Reserves Appropriated From Profits		27.145.437	24.161.872
Legal Reserves		27.145.437	24.161.872
Prior Years' Profits or Losses		24.260.153	208.652.200
Current Period Net Profit Or Loss		-43.743.953	-158.127.860
Non-controlling interests		54.076.061	36.156.021
Total equity		**1.056.834.188**	**754.710.178**
Total Liabilities and Equity		**2.167.666.809**	**1.928.615.257**

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	187.224.108
Cost of sales	18	-240.931.071	-306.412.055	-15.700.826	-111.357.618
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		239.360.171	207.147.960	112.293.627	75.866.490
GROSS PROFIT (LOSS)		239.360.171	207.147.960	112.293.627	75.866.490
General Administrative Expenses	20	-126.363.670	-137.966.141	-40.138.710	-49.595.091
Marketing Expenses	20	-29.642.214	-47.080.322	-8.439.585	-11.119.363
Research and development expense	20	-23.228.296	-23.537.530	-7.705.322	-7.606.796
Other Income from Operating Activities	21	93.064.878	156.807.451	17.859.265	45.835.514
Other Expenses from Operating Activities	21	-73.420.656	-115.219.288	-7.140.316	-51.913.879
PROFIT (LOSS) FROM OPERATING ACTIVITIES		79.770.213	40.152.130	66.728.959	1.466.875
Investment Activity Income	23	2.160.759	493.270	1.208.737	-43.998
Investment Activity Expenses	23	-7.296.970	-2.905.809	-244.654	259.186
Share of Profit (Loss) from Investments Accounted for Using Equity Method		0	3.273.210	0	2.453.242
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		74.634.002	41.012.801	67.693.042	4.135.305
Finance income	22	22.294.539	22.660.982	7.235.520	5.877.676
Finance costs	22	-160.609.105	-147.378.966	-70.273.186	-48.309.155
Gains (losses) on net monetary position	28	78.275.006	28.101.317	39.338.642	12.932.621
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		14.594.442	-55.603.866	43.994.018	-25.363.553
Tax (Expense) Income, Continuing Operations		-40.418.355	-36.072.349	-38.203.455	-831.040
Current Period Tax (Expense) Income	15	0	-6.831	0	57.800
Deferred Tax (Expense) Income	15	-40.418.355	-36.065.518	-38.203.455	-888.840
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-25.823.913	-91.676.215	5.790.563	-26.194.593
PROFIT (LOSS)		-25.823.913	-91.676.215	5.790.563	-26.194.593
Profit (loss), attributable to [abstract]					
Non-controlling Interests		17.920.040	6.407.099	17.440.321	197.204
Owners of Parent		-43.743.953	-98.083.314	-11.649.758	-26.391.797
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	14	13.757.470	6.654.831	-3.205.492	-4.870.532
Gains (Losses) on Remeasurements of Defined Benefit Plans		18.192.757	8.415.150	-4.296.365	-6.593.224
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	1.722.692
Taxes Relating to Remeasurements of Defined Benefit Plans		-4.435.287	-1.760.319	1.090.873	1.722.692
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**	**-4.870.532**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.066.443**	**-85.021.384**	**2.585.071**	**-31.065.125**
Total Comprehensive Income Attributable to					
Non-controlling Interests		17.920.040	6.407.099	17.440.321	197.204
Owners of Parent		-29.986.483	-91.428.483	-14.855.250	-31.262.329

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-31.760.943**	**-32.385.192**
Profit (Loss)		-25.823.913	-91.676.215
Adjustments to Reconcile Profit (Loss)		**178.154.040**	**187.472.525**
Adjustments for depreciation and amortisation expense		36.835.838	63.185.140
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		40.659.495	4.346.682
Adjustments for (Reversal of) Provisions Related with Employee Benefits		40.659.495	4.462.130
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		0	9.515
Adjustments for (Reversal of) General Provisions		0	-124.963
Adjustments for Interest (Income) Expenses		-10.396.276	-9.175.613
Adjustments for Interest Income		-23.961.496	-14.710.482
Adjustments for interest expense		13.565.220	5.534.869
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	-3.273.210
Adjustments for undistributed profits of associates		0	-3.273.210
Adjustments for Tax (Income) Expenses		65.854.143	31.790.095
Adjustments Related to Gain and Losses on Net Monetary Position		45.200.840	100.599.431
Changes in Working Capital		**-179.628.769**	**-120.697.355**
Adjustments for decrease (increase) in trade accounts receivable		84.620.648	89.078.996
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		4.512.171	18.192.724
Adjustments for decrease (increase) in inventories		-322.179.828	-144.034.732
Decrease (Increase) in Prepaid Expenses		-41.608.071	2.601.607
Adjustments for increase (decrease) in trade accounts payable		-33.688.321	38.904.178
Increase (decrease) in Payables due to Finance Sector Operations		-5.347.870	-2.181.883
Increase (Decrease) in Employee Benefit Liabilities		5.862.132	22.438.254
Adjustments for increase (decrease) in other operating payables		23.956.464	-110.391.584
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		61.170.402	24.778.218
Other Adjustments for Other Increase (Decrease) in Working Capital		43.073.504	-60.083.133
Cash Flows from (used in) Operations		**-27.298.642**	**-24.901.045**
Income taxes refund (paid)		-4.462.301	-7.484.147
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-52.704.360**	**-103.006.865**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		-40.000.000	0
Proceeds from sales of property, plant, equipment and intangible assets		4.154.535	7.564.068
Purchase of Property, Plant, Equipment and Intangible Assets		-16.858.895	-110.570.933
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**126.061.933**	**-60.823.114**
Proceeds from Capital Advances		305.000.000	0
Proceeds from borrowings		72.053.456	222.791.406
Repayments of borrowings		-124.243.676	-150.727.736
Interest paid		-128.607.644	-138.927.524
Interest Received		1.859.797	6.040.740
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		41.596.630	-196.215.171
Effect of exchange rate changes on cash and cash equivalents		-14.653.738	-83.804.834
Net increase (decrease) in cash and cash equivalents		26.942.892	-280.020.005
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**72.278.495**	**317.502.654**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**99.221.387**	**37.482.649**

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	Additional Capital Contribution of Shareholders	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]									
							Increases (Decreases) on Revaluation of Intangible Assets	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2024 - 30.09.2024	**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**			**23.753.211**	**256.987.167**	**-48.579.274**	**802.450.061**	**22.691.955**	**825.142.016**
	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									341.023	-48.920.297	48.579.274			
	Total Comprehensive Income (Loss)															
	Profit (loss)	14											-98.083.315	-98.083.315	6.407.099	-91.676.216
	Other Comprehensive Income (Loss)	14						6.654.831						6.654.831		6.654.831
	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															
	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		**105.000.000**	**270.501.025**		**200.215.813**		**1.226.949**			**24.094.234**	**208.066.870**	**-98.083.315**	**711.021.577**	**29.099.054**	**740.120.631**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**105.000.000**	**270.501.025**		**200.215.813**	**79.793.807**	**-11.642.700**			**24.161.872**	**208.652.200**	**-158.127.860**	**718.554.157**	**36.156.021**	**754.710.178**
	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									1.419.342	-159.547.202	158.127.860			
	Total Comprehensive Income (Loss)															
	Profit (loss)	14											-43.743.953	-43.743.953	17.920.040	-25.823.913
	Other Comprehensive Income (Loss)	14						11.908.220						11.908.220		11.908.220
	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 - 30.09.2025	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	14						1.849.250			1.564.223		-24.844.845	-21.431.372		-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															
	Increase through Other Contributions by Owners	14			337.471.075									337.471.075		337.471.075
	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		**105.000.000**	**270.501.025**	**337.471.075**	**200.215.813**	**79.793.807**	**2.114.770**			**27.145.437**	**24.260.153**	**-43.743.953**	**1.002.758.127**	**54.076.061**	**1.056.834.188**