



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Finansal Rapor



**MERKEZİ KAYIT
İSTANBUL**

Türkiye Sermaye Piyasası - Merkezi
Saklama ve Vadi Depolama Kuruluşu

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	546.173.164	684.407.402
Financial Investments	4	33.875.501	59.579
Trade Receivables		1.082.771.334	1.426.176.813
Trade Receivables Due From Related Parties	22	905.840	0
Trade Receivables Due From Unrelated Parties	6	1.081.865.494	1.426.176.813
Other Receivables		88.712.275	64.252.060
Other Receivables Due From Related Parties	22	60.077.485	40.519.535
Other Receivables Due From Unrelated Parties	7	28.634.790	23.732.525
Inventories	8	1.584.872.115	998.789.964
Prepayments	9	99.310.160	137.831.550
Current Tax Assets	20	8.045.050	16.242.844
Other current assets	16	177.105.293	64.215.626
SUB-TOTAL		3.620.864.892	3.391.975.838
Total current assets		3.620.864.892	3.391.975.838
NON-CURRENT ASSETS			
Investment property		95.551.006	95.551.006
Property, plant and equipment	10	1.452.753.198	1.357.548.648
Right of Use Assets		60.007.883	81.895.706
Intangible assets and goodwill	11	26.648.366	27.678.557
Prepayments		46.796.400	43.225.013
Total non-current assets		1.681.756.853	1.605.898.930
Total assets		5.302.621.745	4.997.874.768
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	504.155.780	328.079.483
Trade Payables		589.671.133	735.402.494
Trade Payables to Related Parties	22	0	1.587.643
Trade Payables to Unrelated Parties	6	589.671.133	733.814.851
Employee Benefit Obligations	15	12.531.574	7.057.257
Other Payables	7	43.451.060	30.602.998
Deferred Income Other Than Contract Liabilities	9	285.941.213	81.775.060
Current tax liabilities, current	20	0	42.032.797
Current provisions		30.289.511	27.642.878
Current provisions for employee benefits	15	10.947.501	6.621.106
Other current provisions	14	19.342.010	21.021.772
SUB-TOTAL		1.466.040.271	1.252.592.967
Total current liabilities		1.466.040.271	1.252.592.967
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	261.512.995	146.858.394
Non-current provisions		9.066.392	7.192.125
Non-current provisions for employee benefits	15	9.066.392	7.192.125
Deferred Tax Liabilities	20	240.983.360	130.328.866
Total non-current liabilities		511.562.747	284.379.385
Total liabilities		1.977.603.018	1.536.972.352
EQUITY			
Equity attributable to owners of parent		3.324.215.145	3.460.378.862
Issued capital	17	280.000.000	280.000.000
Inflation Adjustments on Capital		986.642.852	986.642.852
Share Premium (Discount)		1.239.444.386	1.239.444.386
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		272.435.041	274.010.919
Gains (Losses) on Revaluation and Remeasurement		272.435.041	274.010.919
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	280.295.351	280.295.351
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-7.860.310	-6.284.432
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-12.729.308	-6.716.635

Exchange Differences on Translation		-12.729.308	-6.716.635
Restricted Reserves Appropriated From Profits	17	109.489.735	95.994.176
Prior Years' Profits or Losses	17	577.507.605	466.548.360
Current Period Net Profit Or Loss		-128.575.166	124.454.804
Non-controlling interests		803.582	523.554
Total equity		3.325.018.727	3.460.902.416
Total Liabilities and Equity		5.302.621.745	4.997.874.768

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	1.537.790.413	1.220.681.831	495.380.991	779.556.380
Cost of sales	18	-1.344.429.447	-993.015.070	-422.787.874	-605.755.670
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		193.360.966	227.666.761	72.593.117	173.800.710
GROSS PROFIT (LOSS)		193.360.966	227.666.761	72.593.117	173.800.710
General Administrative Expenses	19	-226.210.540	-203.458.875	-94.027.466	-71.053.676
Marketing Expenses	19	-63.682.808	-77.575.068	-22.944.323	-27.321.276
Research and development expense	19	-4.973.523	-4.203.348	-1.831.079	-795.843
Other Income from Operating Activities		176.928.235	106.825.004	41.922.856	47.053.887
Other Expenses from Operating Activities		-141.406.537	-77.217.900	-18.554.152	-18.243.101
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-65.984.207	-27.963.426	-22.841.047	103.440.701
Investment Activity Income		17.451.647	10.913.422	3.564.804	1.039.656
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-48.532.560	-17.050.004	-19.276.243	104.480.357
Finance income		291.005.523	351.774.469	58.905.777	98.040.068
Finance costs		-243.590.727	-166.652.844	-52.630.983	-58.141.596
Gains (losses) on net monetary position		-3.939.955	-22.604.127	-14.977.945	169.504.234
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.057.719	145.467.494	-27.979.394	313.883.063
Tax (Expense) Income, Continuing Operations		-123.237.419	-117.334.603	-31.135.493	-95.201.204
Current Period Tax (Expense) Income		-12.057.632	-8.313.723	-11.055.685	-5.014.549
Deferred Tax (Expense) Income		-111.179.787	-109.020.880	-20.079.808	-90.186.655
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-128.295.138	28.132.891	-59.114.887	218.681.859
PROFIT (LOSS)		-128.295.138	28.132.891	-59.114.887	218.681.859
Profit (loss), attributable to [abstract]					
Non-controlling Interests		280.028	-19.617	-18.570	-72.273
Owners of Parent		-128.575.166	28.152.508	-59.096.317	218.754.132
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		-1.575.878	-1.689.378	-1.472.058	-187.534
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-2.101.171	-2.252.504	-1.962.744	-250.045
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		525.293	563.126	490.686	62.511
Taxes Relating to Remeasurements of Defined Benefit Plans	20	525.293	563.126	490.686	62.511
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-6.012.673	-31.248.470	1.562.358	7.585.402
Exchange Differences on Translation of Foreign Operations		-6.012.673	-31.248.470	1.562.358	7.585.402
OTHER COMPREHENSIVE INCOME (LOSS)		-7.588.551	-32.937.848	90.300	7.397.868
TOTAL COMPREHENSIVE INCOME (LOSS)		-135.883.689	-4.804.957	-59.024.587	226.079.727
Total Comprehensive Income Attributable to					
Non-controlling Interests		280.028	-19.617	-18.570	-72.273
Owners of Parent		-136.163.717	-4.785.340	-59.006.017	226.152.000

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		-249.279.989	-14.450.608
Profit (Loss)		-128.295.138	28.132.891
Adjustments to Reconcile Profit (Loss)		316.073.073	313.466.076
Adjustments for depreciation and amortisation expense	10-11	80.968.303	59.439.676
Adjustments for provisions		7.859.000	9.701.457
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	6.470.255	4.265.210
Adjustments for (Reversal of) Other Provisions	14	1.388.745	5.436.247
Adjustments for Interest (Income) Expenses		9.846.610	
Adjustments for interest expense		9.846.610	
Adjustments for Tax (Income) Expenses	20	111.179.787	109.020.880
Adjustments Related to Gain and Losses on Net Monetary Position		106.219.373	135.304.063
Changes in Working Capital		-403.222.921	-310.397.298
Decrease (Increase) in Financial Investments	4	-35.465.891	13.480.940
Adjustments for decrease (increase) in trade accounts receivable		146.363.934	156.433.944
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-949.799	750.444
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	147.313.733	155.683.500
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-35.275.134	-48.441.524
Decrease (Increase) in Other Related Party Receivables Related with Operations	22	-26.578.751	-14.740.196
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-8.696.383	-33.701.328
Adjustments for decrease (increase) in inventories	8	-586.082.151	-594.591.241
Decrease (Increase) in Prepaid Expenses	9	34.950.003	16.023.254
Adjustments for increase (decrease) in trade accounts payable		-42.606.560	73.298.991
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	-1.426.787	922.287
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-41.179.773	72.376.704
Increase (Decrease) in Employee Benefit Liabilities	15	5.474.317	-1.643.078
Adjustments for increase (decrease) in other operating payables		18.057.291	14.737.687
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	18.057.291	14.737.687
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	204.166.153	128.879.892
Other Adjustments for Other Increase (Decrease) in Working Capital		-112.804.883	-68.576.163
Decrease (Increase) in Other Assets Related with Operations	16	-112.804.883	-68.569.048
Increase (Decrease) in Other Payables Related with Operations			-7.115
Cash Flows from (used in) Operations		-215.444.986	31.201.669
Income taxes refund (paid)	20	-33.835.003	-45.652.277
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-153.254.839	-257.549.133
Proceeds from sales of property, plant, equipment and intangible assets	10-11	6.545.074	0
Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-159.799.913	-257.549.133
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		366.160.490	51.033.519
Proceeds from borrowings	5	-21.923.159	0
Repayments of borrowings		388.083.649	51.033.519
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-36.374.338	-220.966.222
Effect of exchange rate changes on cash and cash equivalents		-6.012.673	-31.248.470
Net increase (decrease) in cash and cash equivalents		-42.387.011	-252.214.692
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		684.407.402	1.144.817.000
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-95.847.227	-210.526.314
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		546.173.164	682.075.994

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	280.000.000	986.642.852	1.239.444.386	362.648.019	-3.362.029	28.978.105			95.994.176	194.731.370	271.816.990	3.456.893.869	524.611	3.457.418.480
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										271.816.990	-271.816.990			
Total Comprehensive Income (Loss)					-1.689.378	-31.248.470					28.152.508	-4.785.340	-19.617	-4.804.957
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	280.000.000	986.642.852	1.239.444.386	362.648.019	-5.051.407	-2.270.365			95.994.176	466.548.360	28.152.508	3.452.108.529	504.994	3.452.613.523
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	280.000.000	986.642.852	1.239.444.386	280.295.351	-6.294.432	-6.716.635			95.994.176	466.548.360	124.454.804	3.460.378.862	523.554	3.460.902.416
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									13.495.559	110.959.245	-124.454.804			
Total Comprehensive Income (Loss)					-1.575.878	-6.012.673					-128.575.166	-136.163.717	280.028	-135.883.689
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 - 30.09.2024

