



## KAMUYU AYDINLATMA PLATFORMU

# EURO MENKUL KIYMET YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2026 - 1. 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 31.03.2026	Previous Period 31.12.2025
<b>Statement of Financial Position (Balance Sheet)</b>			
<b>Assets [abstract]</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	11.654.121	12.389.082
Financial Investments		68.074.095	70.115.587
Financial Assets at Fair Value Through Profit or Loss		68.074.095	70.115.587
Financial Assets Designated at Fair Value Through Profit or Loss	4	68.074.095	70.115.587
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		29.458	27.544
Other Receivables Due From Related Parties	5	29.458	27.544
Prepayments		320.572	45.775
Prepayments to Unrelated Parties	9	320.572	45.775
Other current assets		0	0
<b>SUB-TOTAL</b>		<b>80.078.246</b>	<b>82.577.988</b>
<b>Total current assets</b>		<b>80.078.246</b>	<b>82.577.988</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	11	3.818.775	4.271.574
Right of Use Assets	13	5.436.819	6.135.964
Intangible assets and goodwill	12	148.447	163.293
<b>Total non-current assets</b>		<b>9.404.041</b>	<b>10.570.831</b>
<b>Total assets</b>		<b>89.482.287</b>	<b>93.148.819</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		1.569.537	1.552.657
Current Borrowings From Related Parties		1.569.537	1.552.657
Lease Liabilities	7	1.569.537	1.552.657
Current Borrowings From Unrelated Parties		0	0
Trade Payables		67.153	122.537
Trade Payables to Unrelated Parties	6	67.153	122.537
Employee Benefit Obligations	15	356.519	150.322
Other Payables		793.787	4.167
Other Payables to Unrelated Parties	8	793.787	4.167
Current provisions		240.203	1.115.907
Current provisions for employee benefits	15	240.203	962.325
Other current provisions	15	0	153.582
Other Current Liabilities		90.891	99.046
Other Current Liabilities to Unrelated Parties	10	90.891	99.046
<b>SUB-TOTAL</b>		<b>3.118.090</b>	<b>3.044.636</b>
<b>Total current liabilities</b>		<b>3.118.090</b>	<b>3.044.636</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		1.597.472	2.306.749
Long Term Borrowings From Related Parties		1.597.472	2.306.749
Lease Liabilities	7	1.597.472	2.306.749
Employee Benefit Obligations	15	1.133.698	290.873
<b>Total non-current liabilities</b>		<b>2.731.170</b>	<b>2.597.622</b>
<b>Total liabilities</b>		<b>5.849.260</b>	<b>5.642.258</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		83.633.027	87.506.561
Issued capital	16	20.000.000	20.000.000
Inflation Adjustments on Capital	16	22.022.727	22.022.727
Share Premium (Discount)	16	232.636	232.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.055.039	1.106.879
Gains (Losses) on Revaluation and Remeasurement		2.055.039	1.106.879
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	2.055.039	1.106.879
Restricted Reserves Appropriated From Profits		16.117.689	16.117.689
Other Restricted Profit Reserves	16	16.117.689	16.117.689
Prior Years' Profits or Losses		28.026.630	46.413.484

Current Period Net Profit Or Loss		-4.821.694	-18.386.854
<b>Total equity</b>		<b>83.633.027</b>	<b>87.506.561</b>
<b>Total Liabilities and Equity</b>		<b>89.482.287</b>	<b>93.148.819</b>

## Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Profit or loss [abstract]</b>			
<b>PROFIT (LOSS)</b>			
Revenue	17	12.095.178	19.134.002
Cost of sales	17	-7.797.184	-6.280.140
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		4.297.994	12.853.862
GROSS PROFIT (LOSS)		4.297.994	12.853.862
General Administrative Expenses	18	-6.157.722	-4.786.987
Other Income from Operating Activities	19	139.566	0
Other Expenses from Operating Activities	19	-87.985	-184.577
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.808.147	7.882.298
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	8.342	-806
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.799.805	7.881.492
Finance income	21	3.928.353	0
Finance costs	21	-377.288	-988.704
Gains (losses) on net monetary position	22	-6.572.954	-7.911.849
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-4.821.694	-1.019.061
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.821.694	-1.019.061
PROFIT (LOSS)		-4.821.694	-1.019.061
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	0
Owners of Parent		-4.821.694	-1.019.061
<b>Earnings per share [abstract]</b>			
<b>Earnings per share [line items]</b>			
<b>Basic earnings per share</b>			
Basic Earnings (Loss) Per Share from Continuing Operations			
/	23	-0,25000000	-0,05000000
<b>Diluted Earnings Per Share</b>			

## Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of Other Comprehensive Income</b>			
PROFIT (LOSS)		-4.821.694	-1.019.061
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>948.160</b>	<b>330.503</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans		948.160	330.503
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>	<b>0</b>
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>948.160</b>	<b>330.503</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-3.873.534</b>	<b>-688.558</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	0
Owners of Parent		-3.873.534	-688.558

## Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
<b>Statement of cash flows (Indirect Method)</b>			
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		<b>-1.685.456</b>	<b>1.175.955</b>
Profit (Loss)		-4.821.694	-1.019.061
<b>Adjustments to Reconcile Profit (Loss)</b>		<b>-440.761</b>	<b>2.188.754</b>
Adjustments for depreciation and amortisation expense		1.166.790	1.057.497
Adjustments for provisions		1.249.858	-439.537
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.249.858	-439.537
Adjustments for Interest (Income) Expenses		-3.915.337	
Adjustments for Interest Income		-3.915.337	
Adjustments Related to Gain and Losses on Net Monetary Position		1.057.928	1.570.794
<b>Changes in Working Capital</b>		<b>-338.338</b>	<b>6.262</b>
Adjustments for decrease (increase) in trade accounts receivable			-89.939
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties			-89.939
Adjustments for Decrease (Increase) in Other Receivables Related with Operations			-28.281
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations			-28.281
Decrease (Increase) in Prepaid Expenses		-274.797	48.831
Adjustments for increase (decrease) in trade accounts payable		-55.385	-4.387
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-55.385	-4.387
Other Adjustments for Other Increase (Decrease) in Working Capital		-8.156	80.038
Decrease (Increase) in Other Assets Related with Operations			35.425
Increase (Decrease) in Other Payables Related with Operations		-8.156	44.613
<b>Cash Flows from (used in) Operations</b>		<b>-5.600.793</b>	<b>1.175.955</b>
Interest received		3.915.337	
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		<b>2.041.492</b>	<b>5.076.200</b>
Purchase of Property, Plant, Equipment and Intangible Assets			-18.322
Purchase of property, plant and equipment			-18.322
Other inflows (outflows) of cash		2.041.492	5.094.522
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		<b>95.309</b>	<b>-684.018</b>
Proceeds from borrowings		95.309	-684.018
Proceeds from Loans		-692.397	-684.018
Proceeds from Other Financial Borrowings		787.706	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		451.345	5.568.137
Net increase (decrease) in cash and cash equivalents		451.345	5.568.137
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>		<b>12.169.213</b>	<b>15.614.294</b>
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.130.600	-1.453.869
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>11.489.958</b>	<b>19.728.562</b>

# Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

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)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses		Net Profit or Loss		
Gains (Losses) on Remeasurements of Defined Benefit Plans											
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
<b>Equity at beginning of period</b>	20.000.000	33.829.510	232.636	495.070			116.117.689	46.413.486	-11.806.781	105.281.610	105.281.610
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								-11.806.781	11.806.781	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-1.019.061	-1.019.061	-1.019.061
Other Comprehensive Income (Loss)				330.503						330.503	330.503
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											
<b>Equity at end of period</b>	20.000.000	33.829.510	232.636	825.573			16.117.689	34.606.705	-1.019.061	104.593.052	104.593.052
<b>Statement of changes in equity (abstract)</b>											
<b>Statement of changes in equity (line items)</b>											
<b>Equity at beginning of period</b>	20.000.000	22.022.727	232.636	1.016.879			16.117.689	46.413.484	-18.386.854	87.506.561	87.506.561
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								-18.386.854	18.386.854	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-4.821.694	-4.821.694	-4.821.694
Other Comprehensive Income (Loss)				948.160						948.160	948.160
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  
01.01.2025 - 31.03.2025

