



## KAMUYU AYDINLATMA PLATFORMU

# EURO TREND 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	8.935.702	9.636.336
Financial Investments		61.018.157	65.123.453
Financial Assets at Fair Value Through Profit or Loss		61.018.157	65.123.453
Financial Assets Designated at Fair Value Through Profit or Loss	4	61.018.157	65.123.453
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		63.618	41.122
Other Receivables Due From Related Parties	5	52.618	29.017
Other Receivables Due From Unrelated Parties	9	11.000	12.105
Prepayments	10	1.022.112	114.020
Prepayments to Unrelated Parties		1.022.112	114.020
<b>SUB-TOTAL</b>		<b>71.039.589</b>	<b>74.914.931</b>
<b>Total current assets</b>		<b>71.039.589</b>	<b>74.914.931</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	11	667.214	722.162
Right of Use Assets	13	7.288.433	8.403.530
Intangible assets and goodwill	12	171.313	188.446
<b>Total non-current assets</b>		<b>8.126.960</b>	<b>9.314.138</b>
<b>Total assets</b>		<b>79.166.549</b>	<b>84.229.069</b>
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current Borrowings		2.293.846	2.408.046
Current Borrowings From Related Parties		2.293.846	2.408.046
Lease Liabilities	8	2.293.846	2.408.046
Current Borrowings From Unrelated Parties		0	0
Trade Payables		58.381	113.348
Trade Payables to Unrelated Parties	6	58.381	113.348
Employee Benefit Obligations	15	389.783	232.163
Other Payables		791.997	4.086
Other Payables to Unrelated Parties	9	791.997	4.086
Current provisions		974.431	1.229.004
Current provisions for employee benefits	15	974.431	1.075.422
Other current provisions	14	0	153.582
Other Current Liabilities		97.445	189.842
Other Current Liabilities to Unrelated Parties	7	97.445	189.842
<b>SUB-TOTAL</b>		<b>4.605.883</b>	<b>4.176.489</b>
<b>Total current liabilities</b>		<b>4.605.883</b>	<b>4.176.489</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings		3.819.119	4.334.714
Long Term Borrowings From Related Parties		3.819.119	4.334.714
Lease Liabilities	8	3.819.119	4.334.714
Employee Benefit Obligations	15	1.415.668	2.080.078
<b>Total non-current liabilities</b>		<b>5.234.787</b>	<b>6.414.792</b>
<b>Total liabilities</b>		<b>9.840.670</b>	<b>10.591.281</b>
<b>EQUITY</b>			
Equity attributable to owners of parent		69.325.879	73.637.788
Issued capital	16	20.000.000	20.000.000
Inflation Adjustments on Capital	16	16.620.360	16.620.360
Treasury Shares (-)		0	0
Share Premium (Discount)	16	4.164.391	4.164.391
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		833.827	-452.549
Gains (Losses) on Revaluation and Remeasurement		833.827	-452.549
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	833.827	-452.549
Restricted Reserves Appropriated From Profits		13.197.263	13.197.263
Other Restricted Profit Reserves	16	13.197.263	13.197.263

Prior Years' Profits or Losses		20.108.323	42.976.242
Current Period Net Profit Or Loss		-5.598.285	-22.867.919
<b>Total equity</b>		<b>69.325.879</b>	<b>73.637.788</b>
<b>Total Liabilities and Equity</b>		<b>79.166.549</b>	<b>84.229.069</b>

## Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period	Previous Period
		01.01.2026 - 31.03.2026	01.01.2025 - 31.03.2025
<b>Profit or loss [abstract]</b>			
<b>PROFIT (LOSS)</b>			
Revenue	17	14.997.581	24.595.314
Cost of sales	17	-7.494.982	-7.966.378
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.502.599	16.628.936
GROSS PROFIT (LOSS)		7.502.599	16.628.936
General Administrative Expenses	18	-6.077.345	-6.911.170
Other Income from Operating Activities	19	139.566	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.564.820	9.717.766
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	-55.581	15.673
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.509.239	9.733.439
Finance income		0	0
Finance costs	21	-615.689	-1.353.296
Gains (losses) on net monetary position	22	-6.491.835	-10.922.621
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-5.598.285	-2.542.478
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.598.285	-2.542.478
PROFIT (LOSS)		-5.598.285	-2.542.478
<b>Profit (loss), attributable to [abstract]</b>			
Non-controlling Interests		0	0
Owners of Parent		-5.598.285	-2.542.478
<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			
/		-0,28000000	-0,13000000
<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)		-5.598.285	-2.542.478
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Other Comprehensive Income that will not be Reclassified to Profit or Loss</b>		<b>1.286.376</b>	<b>1.474.747</b>
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.286.376	1.474.747
<b>Other Comprehensive Income That Will Be Reclassified to Profit or Loss</b>		<b>0</b>	
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>		<b>1.286.376</b>	<b>1.474.747</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>		<b>-4.311.909</b>	<b>-1.067.731</b>
<b>Total Comprehensive Income Attributable to</b>			
Non-controlling Interests		0	0
Owners of Parent		-4.311.909	-1.067.731

## 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>			
Profit (Loss)		-5.598.285	-2.542.478
<b>Adjustments to Reconcile Profit (Loss)</b>			
Adjustments for depreciation and amortisation expense	11,12,13	1.331.554	1.479.842
Adjustments for provisions		833.642	590.283
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	973.208	590.283
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	-139.566	0
Adjustments for fair value losses (gains)		0	5.333
Adjustments for Fair Value Losses (Gains) of Financial Assets		0	5.333
Adjustments Related to Gain and Losses on Net Monetary Position		328.061	1.153.052
<b>Changes in Working Capital</b>			
Adjustments for decrease (increase) in trade accounts receivable		0	143.651
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	143.651
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.105	-272.757
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.105	-272.757
Decrease (Increase) in Prepaid Expenses	10	-908.092	-855.496
Adjustments for increase (decrease) in trade accounts payable		-54.967	-4.898
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-54.967	-4.898
Adjustments for Increase (Decrease) in Contract Liabilities		-92.397	-24.101
Increase (Decrease) In Other Contract Liabilities		-92.397	-24.101
Adjustments for increase (decrease) in other operating payables		0	2.853
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	2.853
Other Adjustments for Other Increase (Decrease) in Working Capital		157.620	0
Increase (Decrease) in Other Payables Related with Operations		157.620	0
<b>Cash Flows from (used in) Operations</b>			
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>			
Purchase of Property, Plant, Equipment and Intangible Assets		0	-18.322
Purchase of property, plant and equipment	11,12	0	-18.322
Other inflows (outflows) of cash		3.331.125	5.603.159
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>			
Increase in Other Payables to Related Parties		764.310	0
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES</b>			
Net increase (decrease) in cash and cash equivalents		93.676	5.260.121
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>			
<b>INFLATION EFFECT ON CASH AND CASH EQUIVALENTS</b>			
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>			
	3	9.002.014	16.346.634

# 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)	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	
<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	30.992.191	4.164.391	-604.527			13.197.263	42.976.242	-14.371.833	96.353.727	96.353.727
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								-14.371.833	14.371.833	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-2.542.478	-2.542.478	-2.542.478
Other Comprehensive Income (Loss)				1.474.747						1.474.747	1.474.747
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	30.992.191	4.164.391	870.220			13.197.263	28.604.409	-2.542.478	95.285.996	95.285.996
<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	16.620.360	4.164.391	-452.549			13.197.263	42.976.242	-22.867.919	73.637.788	73.637.788
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								-22.867.919	22.867.919	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-5.598.285	-5.598.285	-5.598.285
Other Comprehensive Income (Loss)				1.286.376						1.286.376	1.286.376
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

