



KAMUYU AYDINLATMA PLATFORMU

EURO KAPİTAL 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
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	9.483.085	11.257.145
Financial Investments		67.679.253	68.513.568
Financial Assets at Fair Value Through Profit or Loss		67.679.253	68.513.568
Financial Assets Designated at Fair Value Through Profit or Loss	4	67.679.253	68.513.568
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		167.296	62.502
Other Receivables Due From Related Parties	5	37.296	14.084
Other Receivables Due From Unrelated Parties	8	130.000	48.418
Prepayments	9	417.053	226.153
Prepayments to Unrelated Parties	9	417.053	226.153
SUB-TOTAL		77.746.687	80.059.368
Total current assets		77.746.687	80.059.368
NON-CURRENT ASSETS			
Property, plant and equipment	11	6.641.922	7.317.868
Right of Use Assets	13	5.436.819	6.135.964
Intangible assets and goodwill	12	103.969	121.296
Total non-current assets		12.182.710	13.575.128
Total assets		89.929.397	93.634.496
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
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
Trade Payables		64.113	119.737
Trade Payables to Unrelated Parties	6	64.113	119.737
Employee Benefit Obligations		0	0
Other Payables		790.669	4.176
Other Payables to Unrelated Parties	8	790.669	4.176
Current provisions		995.928	1.458.296
Current provisions for employee benefits	15	995.928	1.022.343
Other current provisions	15	0	435.953
Other Current Liabilities		580.953	317.597
Other Current Liabilities to Unrelated Parties	10	580.953	317.597
SUB-TOTAL		4.001.200	3.452.463
Total current liabilities		4.001.200	3.452.463
NON-CURRENT LIABILITIES			
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	1.333.227	1.409.954
Total non-current liabilities		2.930.699	3.716.703
Total liabilities		6.931.899	7.169.166
EQUITY			
Equity attributable to owners of parent		82.997.498	86.465.330
Issued capital	16	20.000.000	20.000.000
Inflation Adjustments on Capital	16	19.930.904	19.930.904
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		4.765.592	1.738.289
Gains (Losses) on Revaluation and Remeasurement		4.765.592	1.738.289
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	4.765.592	1.738.289
Restricted Reserves Appropriated From Profits		15.665.076	15.665.076
Other Restricted Profit Reserves	16	15.665.076	15.665.076
Prior Years' Profits or Losses		29.131.061	50.964.106
Current Period Net Profit Or Loss		-6.495.135	-21.833.045
Total equity		82.997.498	86.465.330

Total Liabilities and Equity		89.929.397	93.634.496
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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
Profit or loss [abstract]			
PROFIT (LOSS)			
Revenue	17	15.321.037	18.868.559
Cost of sales	17	-7.372.480	-5.818.010
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		7.948.557	13.050.549
GROSS PROFIT (LOSS)		7.948.557	13.050.549
General Administrative Expenses	18	-8.499.073	-6.248.122
Other Income from Operating Activities	19	396.176	0
Other Expenses from Operating Activities		0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-154.340	6.802.427
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	-10.013	3.952
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-164.353	6.806.379
Finance income	21	831.538	0
Finance costs	21	-459.209	-1.158.141
Gains (losses) on net monetary position	22	-6.703.111	-7.990.189
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-6.495.135	-2.341.951
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.495.135	-2.341.951
PROFIT (LOSS)		-6.495.135	-2.341.951
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-6.495.135	-2.341.951
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
/	23	-0,32000000	-0,12000000
Diluted Earnings Per Share			

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
Statement of Other Comprehensive Income			
PROFIT (LOSS)		-6.495.135	-2.341.951
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		3.027.303	739.656
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	3.027.303	739.656
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		3.027.303	739.656
TOTAL COMPREHENSIVE INCOME (LOSS)		-3.467.832	-1.602.295
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		-3.467.832	-1.602.295

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
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		1.496	745.326
Profit (Loss)		-6.495.135	-2.341.951
Profit (Loss) from Continuing Operations		-6.495.135	-2.341.951
Adjustments to Reconcile Profit (Loss)		4.963.785	3.290.451
Adjustments for depreciation and amortisation expense	11,12,13	1.392.418	1.268.280
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		2.530.156	1.157.811
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	2.926.332	1.157.811
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	-396.176	
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		-173.424	-255.057
Adjustments for Fair Value Losses (Gains) of Financial Assets	3	-173.424	-255.057
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position	22	1.214.635	1.119.417
Changes in Working Capital		1.532.846	-203.174
Decrease (Increase) in Financial Investments		834.315	0
Adjustments for decrease (increase) in trade accounts receivable		0	-83.983
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	0	-83.983
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-104.794	-20.012
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-104.794	-20.012
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) in Prepaid Expenses	9	-190.900	-216.496
Adjustments for increase (decrease) in trade accounts payable		-55.624	-1.917
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-55.624	-1.917
Adjustments for Increase (Decrease) in Contract Liabilities		263.356	43.740
Increase (Decrease) In Other Contract Liabilities	10	263.356	43.740
Adjustments for increase (decrease) in other operating payables		786.493	75.494
Increase (Decrease) in Other Operating Payables to Unrelated Parties		786.493	75.494
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		1.496	745.326
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	1.482.997
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-18.322
Purchase of property, plant and equipment	11	0	-18.322
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
Other inflows (outflows) of cash		0	1.501.319
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-692.396	-835.623
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		-692.396	-835.623

Cash Outflows from Other Financial Liabilities		-692.396	-835.623
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-690.900	1.392.700
Net increase (decrease) in cash and cash equivalents		-690.900	1.392.700
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		11.027.674	14.325.078
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.027.113	-1.309.707
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	9.309.661	14.408.071

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	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		
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	20.000.000	35.888.263		87.355			15.665.076	50.964.108	-15.957.360	106.647.422	106.647.422
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								-15.957.360	15.957.360	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-2.341.957	-2.341.957	-2.341.957
Other Comprehensive Income (Loss)				739.656						739.656	739.656
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	20.000.000	35.888.263		87.011			15.665.076	35.006.748	-2.541.951	105.045.121	105.045.121
Statement of changes in equity (abstract)											
Statement of changes in equity (line items)											
Equity at beginning of period	20.000.000	19.930.904		1.738.289			15.665.076	50.964.108	-21.833.045	86.465.330	86.465.330
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								-21.833.045	21.833.045	0	0
Total Comprehensive Income (Loss)											
Profit (loss)									-6.495.135	-6.495.135	-6.495.135
Other Comprehensive Income (Loss)				3.027.303						3.027.303	3.027.303
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

Current Period 01.01.2026 - 31.03.2026												
	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	20.000.000	19.930.904	4.765.992	15.665.076	29.131.061	-6.495.135	82.997.498	82.997.498			