



KAMUYU AYDINLATMA PLATFORMU

EMLAK KATILIM PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**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	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	4,19	49.043	252.996
Financial Investments	5	18.156.591	39.977.843
Other Receivables		445.707	0
Other Receivables Due From Related Parties		445.707	0
Prepayments	6	3.965.540	1.322.941
Prepayments to Unrelated Parties	6	3.965.540	1.322.941
Current Tax Assets	7	0	490.465
SUB-TOTAL		22.616.881	42.044.245
Total current assets		22.616.881	42.044.245
NON-CURRENT ASSETS			
Property, plant and equipment	8	23.482.310	24.468.410
Vehicles	8	19.793.508	20.858.620
Fixtures and fittings	8	3.639.934	3.558.049
Leasehold Improvements	8	48.868	51.741
Right of Use Assets	10	15.606.788	16.562.306
Intangible assets and goodwill	9	896.767	987.774
Brand names	9	29.029	29.535
Other intangible assets	9	867.738	958.239
Deferred Tax Asset	15	0	26.154
Total non-current assets		39.985.865	42.044.644
Total assets		62.602.746	84.088.889
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.075.311	3.538.276
Current Borrowings From Related Parties		0	
Current Borrowings From Unrelated Parties		1.075.311	3.538.276
Lease Liabilities	17	677.884	3.346.909
Other short-term borrowings	11	397.427	191.367
Trade Payables	12	3.974.016	1.121.242
Trade Payables to Unrelated Parties	12	3.974.016	1.121.242
Payables on Financial Sector Operations		0	
Employee Benefit Obligations	13	125.288	350
Other Payables	14	4.366.604	2.713.638
Other Payables to Unrelated Parties	14	4.366.604	2.713.638
Deferred Income Other Than Contract Liabilities		0	
Current provisions		700.210	6.052.310
Current provisions for employee benefits	16	700.210	6.052.310
Other Current Liabilities		0	
SUB-TOTAL		10.241.429	13.425.816
Total current liabilities		10.241.429	13.425.816
NON-CURRENT LIABILITIES			
Long Term Borrowings		15.221.709	14.638.809
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Unrelated Parties	17	15.221.709	14.638.809
Lease Liabilities	17	15.221.709	14.638.809
Deferred Income Other Than Contract Liabilities		0	
Non-current provisions		89.627	70.427
Non-current provisions for employee benefits	16	89.627	70.427
Deferred Tax Liabilities		108.317	0
Other non-current liabilities		0	
Total non-current liabilities		15.419.653	14.709.236
Total liabilities		25.661.082	28.135.052
EQUITY			
Equity attributable to owners of parent		36.941.664	55.953.837
Issued capital	18	75.000.000	75.000.000
Inflation Adjustments on Capital	18	18.860.599	18.860.599
Prior Years' Profits or Losses		-37.906.762	0

Current Period Net Profit Or Loss	18	-19.012.173	-37.906.762
Total equity		36.941.664	55.953.837
Total Liabilities and Equity		62.602.746	84.088.889

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	20	0	
Cost of sales	20	0	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	
GROSS PROFIT (LOSS)		0	
General Administrative Expenses	21	-24.711.373	
Other Income from Operating Activities		5.097.150	
Other Expenses from Operating Activities		-1.559.701	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-21.173.924	
Investment Activity Income	22	4.245.623	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-16.928.301	
Finance income	23,19	0	
Finance costs	23	-1.338.317	
Gains (losses) on net monetary position	24	-611.084	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-18.877.702	
Tax (Expense) Income, Continuing Operations		-134.471	
Deferred Tax (Expense) Income	15	-134.471	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-19.012.173	
PROFIT (LOSS)		-19.012.173	
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		-19.012.173	
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		0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		0	
TOTAL COMPREHENSIVE INCOME (LOSS)		-19.012.173	
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		-19.012.173	

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		1.638.804	
Profit (Loss)		-19.012.173	
Profit (Loss) from Continuing Operations		-19.012.173	
Adjustments to Reconcile Profit (Loss)		-3.203.112	
Adjustments for depreciation and amortisation expense		2.338.440	
Adjustments for provisions		-5.332.900	
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-5.332.900	
Adjustments for Interest (Income) Expenses		1.298.181	
Adjustments for interest expense		1.298.181	
Adjustments for Tax (Income) Expenses		134.471	
Adjustments Related to Gain and Losses on Net Monetary Position		-1.641.304	
Changes in Working Capital		23.363.624	
Decrease (Increase) in Financial Investments		21.821.252	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-445.707	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-445.707	
Decrease (Increase) in Prepaid Expenses		-2.642.599	
Adjustments for increase (decrease) in trade accounts payable		2.852.774	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		2.852.774	
Increase (Decrease) in Employee Benefit Liabilities		124.938	
Adjustments for increase (decrease) in other operating payables		1.652.966	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		1.652.966	
Cash Flows from (used in) Operations		1.148.339	
Income taxes refund (paid)		490.465	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-305.817	
Purchase of Property, Plant, Equipment and Intangible Assets		-305.817	
Purchase of property, plant and equipment		-305.817	
Purchase of intangible assets		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.536.940	
Proceeds from Issuing Shares or Other Equity Instruments		0	
Proceeds from issuing shares		0	
Proceeds from borrowings		206.060	
Proceeds from Loans		206.060	
Payments of Lease Liabilities		-1.743.000	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-203.953	
Net increase (decrease) in cash and cash equivalents		-203.953	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		252.996	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	49.043	

