



KAMUYU AYDINLATMA PLATFORMU

AVRASYA PETROL VE TURİSTİK TESİSLER YATIRIMLAR A.Ş. Financial Report Unconsolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri 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	5	39.765.614	109.187.969
Financial Investments	6	72.786.255	137.851.886
Trade Receivables	4.7	5.181.052	5.329.299
Trade Receivables Due From Related Parties	4.7	4.491.356	2.910.466
Trade Receivables Due From Unrelated Parties	7	689.696	2.418.833
Other Receivables		38.541.269	68.460.360
Other Receivables Due From Related Parties	4	18.409.992	68.449.381
Other Receivables Due From Unrelated Parties		20.131.277	10.979
Inventories		393.099	356.409
Prepayments		192.430	26.434
Current Tax Assets		267.903	133.481
Other current assets		190.000	0
SUB-TOTAL		157.317.622	321.345.838
Total current assets		157.317.622	321.345.838
NON-CURRENT ASSETS			
Financial Investments	6	1.760.675	1.760.675
Other Receivables		286.322.891	308.421.422
Other Receivables Due From Related Parties	4	286.294.488	308.390.167
Other Receivables Due From Unrelated Parties		28.403	31.255
Investment property	8	505.544.890	505.544.890
Property, plant and equipment	9	371.486.453	373.249.916
Intangible assets and goodwill	10	8.607.939	8.614.681
Other intangible assets	10	8.607.939	8.614.681
Total non-current assets		1.173.722.848	1.197.591.584
Total assets		1.331.040.470	1.518.937.422
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		1.263.248	1.412.183
Trade Payables to Related Parties	4.7	273.935	234.889
Trade Payables to Unrelated Parties	7	989.313	1.177.294
Employee Benefit Obligations		1.034.098	689.662
Other Payables		11.978.726	80.874.048
Other Payables to Related Parties	4	11.978.726	80.574.468
Other Payables to Unrelated Parties		0	299.580
Deferred Income Other Than Contract Liabilities		1.206.821	1.692.772
Current tax liabilities, current		0	21.362.782
Current provisions		148.948	150.023
Current provisions for employee benefits		148.948	150.023
Other Current Liabilities		348.289	741.467
SUB-TOTAL		15.980.130	106.922.937
Total current liabilities		15.980.130	106.922.937
NON-CURRENT LIABILITIES			
Non-current provisions	11	949.309	1.099.571
Non-current provisions for employee benefits	11	949.309	1.099.571
Deferred Tax Liabilities	16	5.925.282	106.771.497
Total non-current liabilities		6.874.591	107.871.068
Total liabilities		22.854.721	214.794.005
EQUITY			
Equity attributable to owners of parent		1.308.185.749	1.304.143.417
Issued capital	12	45.000.000	45.000.000
Inflation Adjustments on Capital	12	691.108.185	691.108.185
Share Premium (Discount)		488.094.104	488.094.104
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.150.812	-1.180.246
Gains (Losses) on Revaluation and Remeasurement		-1.150.812	-1.180.246
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.150.812	-1.180.246

Restricted Reserves Appropriated From Profits	12	6.584.504	6.584.504
Prior Years' Profits or Losses		74.536.870	8.059.369
Current Period Net Profit Or Loss		4.012.898	66.477.501
Total equity		1.308.185.749	1.304.143.417
Total Liabilities and Equity		1.331.040.470	1.518.937.422

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	13	7.586.115	7.021.892
Cost of sales	13	-4.834.113	-4.929.576
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.752.002	2.092.316
GROSS PROFIT (LOSS)		2.752.002	2.092.316
General Administrative Expenses		-4.699.907	-562.051
Other Income from Operating Activities		36.164.643	128.517
Other Expenses from Operating Activities		-133.326.642	-148.034
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-99.109.904	1.510.748
Investment Activity Income	14	47.372.361	2.609.559
Investment Activity Expenses	14	-46.370.121	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-98.107.664	4.120.307
Finance costs		-2.821.161	-12.131
Gains (losses) on net monetary position		4.095.508	17.006.380
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-96.833.317	21.114.556
Tax (Expense) Income, Continuing Operations		100.846.215	-17.867.932
Current Period Tax (Expense) Income		0	-75.627
Deferred Tax (Expense) Income	16	100.846.215	-17.792.305
PROFIT (LOSS) FROM CONTINUING OPERATIONS		4.012.898	3.246.624
PROFIT (LOSS)		4.012.898	3.246.624
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		4.012.898	3.246.624
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Basic Earnings (Loss) Per Share from Continuing Operations			
<i>Pay Başına Kazanç/Kayıp</i>	17	0,08920000	0,07210000
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		29.434	-12.356
Gains (Losses) on Remeasurements of Defined Benefit Plans		39.245	-16.474
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-9.811	4.118
Taxes Relating to Remeasurements of Defined Benefit Plans		-9.811	4.118
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
OTHER COMPREHENSIVE INCOME (LOSS)		29.434	-12.356
TOTAL COMPREHENSIVE INCOME (LOSS)		4.042.332	3.234.268
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0
Owners of Parent		4.042.332	3.234.268

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		-71.221.994	10.531
Profit (Loss)		4.012.898	3.246.623
Profit (Loss) from Continuing Operations		4.012.898	3.246.623
Adjustments to Reconcile Profit (Loss)		-57.429.125	522.600
Adjustments for depreciation and amortisation expense		0	1.939.277
Adjustments for provisions		-151.337	-347.705
Adjustments for (Reversal of) Provisions Related with Employee Benefits		0	3.675
Adjustments for (Reversal of) Other Provisions		-151.337	-351.380
Adjustments for Tax (Income) Expenses		-122.343.419	17.867.933
Other adjustments for which cash effects are investing or financing cash flow		65.065.631	0
Adjustments Related to Gain and Losses on Net Monetary Position		0	-18.936.905
Changes in Working Capital		-17.805.767	-3.739.894
Adjustments for decrease (increase) in trade accounts receivable		148.247	1.674.250
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		51.661.626	-3.194.364
Adjustments for decrease (increase) in inventories		-36.690	-1.268.882
Decrease (Increase) in Prepaid Expenses		0	-114.381
Adjustments for increase (decrease) in trade accounts payable		-148.935	-153.696
Adjustments for increase (decrease) in other operating payables		-69.430.015	45.036
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		0	-425.606
Other Adjustments for Other Increase (Decrease) in Working Capital		0	-302.251
Cash Flows from (used in) Operations		-71.221.994	29.329
Income taxes refund (paid)		0	-18.798
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		1.770.205	127.494
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	153.768
Purchase of Property, Plant, Equipment and Intangible Assets		1.770.205	-26.274
Purchase of property, plant and equipment		1.763.463	-26.274
Purchase of intangible assets		6.742	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		29.434	0
Other inflows (outflows) of cash		29.434	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-69.422.355	138.025
Net increase (decrease) in cash and cash equivalents		-69.422.355	138.025
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		83.433.745	2.156.115
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		25.754.224	-1.227.448
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		39.765.614	1.066.692

[illegible]

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		45.000.000	691.108.185	488.094.104		-1.150.812			6.584.504	74.536.870	4.012.898	1.308.185.749		1.308.185.749