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KAMUYU AYDINLATMA PLATFORMU

EUROPEN ENDÜSTRİ İNŞAAT SANAYİ VE TİCARET A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independedt Audit Comment

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI BAĞIMSIZ DENETİM RAPORU

Europen Endüstri İnşaat Sanayi ve Ticaret Anonim Şirketi

Yönetim Kurulu'na

Giriş

Europen Endüstri İnşaat Sanayi ve Ticaret Anonim Şirketi'nin 30 Haziran 2026 tarihli ilişikteki finansal durum tablosu ve aynı tarihte sona eren altı aylık dönemine ait kâr veya zarar tablosu, diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi'ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Europen Endüstri İnşaat Sanayi ve Ticaret Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık ara döneme ilişkin nakit akışlarının Türkiye Muhasebe Standartlarına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 10 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Abdülkadir Şahin

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	141.474.023	156.908.162
Financial Investments	7	790.745.272	1.063.906.281
Trade Receivables	9	2.545.772.550	2.695.243.528
Trade Receivables Due From Related Parties		1.514.203.279	1.559.312.358
Trade Receivables Due From Unrelated Parties		1.031.569.271	1.135.931.170
Other Receivables	10	8.549.246	28.869.394
Other Receivables Due From Unrelated Parties	10	8.549.246	28.869.394
Derivative Financial Assets	31	11.772.066	16.339.890
Inventories	11	1.510.121.509	1.763.421.854
Prepayments	18	88.783.944	162.846.624
Other current assets	19	3.062.527	25.252.571
SUB-TOTAL		**5.100.281.137**	**5.912.788.304**
Total current assets		**5.100.281.137**	**5.912.788.304**
NON-CURRENT ASSETS			
Other Receivables	10	674.538	1.050.448
Other Receivables Due From Unrelated Parties	10	674.538	1.050.448
Investment property	12	416.621.697	434.080.459
Property, plant and equipment	13	10.363.934.196	10.478.391.009
Intangible assets and goodwill	14	32.390.847	35.150.886
Prepayments	18	13.316.171	13.316.171
Deferred Tax Asset	29	707.732.446	900.902.439
Total non-current assets		**11.534.669.895**	**11.862.891.412**
Total assets		**16.634.951.032**	**17.775.679.716**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	901.290.420	1.307.156.379
Current Borrowings From Unrelated Parties		901.290.420	1.307.156.379
Bank Loans		899.366.718	1.307.156.379
Other short-term borrowings		1.923.702	
Current Portion of Non-current Borrowings		534.828.152	640.735.052
Current Portion of Non-current Borrowings from Unrelated Parties	8	534.828.152	640.735.052
Bank Loans		333.842.330	385.201.215
Lease Liabilities		200.985.822	255.533.837
Trade Payables	9	1.456.472.227	1.678.596.437
Trade Payables to Related Parties		34.545.113	34.862.048
Trade Payables to Unrelated Parties		1.421.927.114	1.643.734.389
Employee Benefit Obligations	20	142.340.349	105.729.959
Other Payables	10	25.100.206	22.484.837
Other Payables to Related Parties		4.277.820	6.110.040
Other Payables to Unrelated Parties		20.822.386	16.374.797
Deferred Income Other Than Contract Liabilities	21	8.624.256	20.491.984
Current tax liabilities, current	29	6.737.258	29.567.418
Current provisions	16	33.350.179	19.110.047
Other current provisions		33.350.179	19.110.047
SUB-TOTAL		**3.108.743.047**	**3.823.872.113**
Total current liabilities		**3.108.743.047**	**3.823.872.113**
NON-CURRENT LIABILITIES			
Long Term Borrowings		632.250.553	904.113.424
Long Term Borrowings From Unrelated Parties	8	632.250.553	904.113.424
Bank Loans		454.147.839	601.954.473
Lease Liabilities		178.102.714	302.158.951
Other Payables	10	726.688	853.998
Other Payables to Related Parties		665.000	783.094
Other Payables to Unrelated parties		61.688	70.904
Non-current provisions	16-17	80.249.670	62.910.785
Non-current provisions for employee benefits		64.488.490	54.212.803
Other non-current provisions		15.761.180	8.697.982

Deferred Tax Liabilities	29	618.131.603	936.653.851
Total non-current liabilities		**1.331.358.514**	**1.904.532.058**
Total liabilities		**4.440.101.561**	**5.728.404.171**
EQUITY			
Equity attributable to owners of parent		12.194.849.471	12.047.275.545
Issued capital	22	2.100.000.000	2.100.000.000
Inflation Adjustments on Capital	22	2.332.814.919	2.332.814.919
Share Premium (Discount)	3-22	281.353.841	281.353.841
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	22	1.619.954.824	1.620.644.095
Gains (Losses) on Revaluation and Remeasurement		1.619.954.824	1.620.644.095
Increases (Decreases) on Revaluation of Property, Plant and Equipment	22	1.622.655.636	1.622.655.636
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-2.700.812	-2.011.541
Restricted Reserves Appropriated From Profits	22	270.669.287	216.998.007
Prior Years' Profits or Losses	22	5.441.793.403	4.511.779.513
Current Period Net Profit Or Loss		148.263.197	983.685.170
Total equity		**12.194.849.471**	**12.047.275.545**
Total Liabilities and Equity		**16.634.951.032**	**17.775.679.716**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	23.1	4.741.663.664	3.818.763.094	2.294.463.364	2.062.539.802
Cost of sales	23.2	-4.219.059.606	-3.093.862.860	-2.074.561.961	-1.693.796.179
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		522.604.058	724.900.234	219.901.403	368.743.623
GROSS PROFIT (LOSS)		522.604.058	724.900.234	219.901.403	368.743.623
General Administrative Expenses	24	-167.445.343	-114.453.044	-84.047.410	-56.767.237
Marketing Expenses	24	-216.810.002	-158.372.426	-103.450.261	-86.661.659
Other Income from Operating Activities	25	230.618.582	678.950.410	86.050.610	351.694.176
Other Expenses from Operating Activities	26	-184.624.110	-235.532.366	-54.833.470	-93.995.181
PROFIT (LOSS) FROM OPERATING ACTIVITIES		184.343.185	895.492.808	63.620.872	483.013.722
Investment Activity Income	27	194.736.643	120.854.830	99.363.802	81.751.669
Investment Activity Expenses	27	-16.895.425	-33.079.203	-9.952.405	-11.810.522
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		362.184.403	983.268.435	153.032.269	552.954.869
Finance income	28	20.998.836	61.032.939	10.118.313	54.630.019
Finance costs	28	-199.688.474	-334.108.833	-106.362.935	-226.650.512
Gains (losses) on net monetary position	34	-153.616.807	226.201.366	-74.324.243	74.288.416
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		29.877.958	936.393.907	-17.536.596	455.222.792
Tax (Expense) Income, Continuing Operations		118.385.239	176.799.430	55.765.721	91.925.742
Current Period Tax (Expense) Income	29	-6.737.258	-18.621.009	-3.720.640	-7.408.671
Deferred Tax (Expense) Income	29	125.122.497	195.420.439	59.486.361	99.334.413
PROFIT (LOSS) FROM CONTINUING OPERATIONS		148.263.197	1.113.193.337	38.229.125	547.148.534
PROFIT (LOSS)		148.263.197	1.113.193.337	38.229.125	547.148.534
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		148.263.197	1.113.193.337	38.229.125	547.148.534
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç	30	0,07060000	0,53010000	0,01820000	0,26050000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-689.271	-362.612	-364.866	21.782
Gains (Losses) on Remeasurements of Defined Benefit Plans	17-22.3	-919.031	-483.483	-486.488	29.042
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		229.760	120.871	121.622	-7.260
Deferred Tax (Expense) Income	29	229.760	120.871	121.622	-7.260
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-689.271**	**-362.612**	**-364.866**	**21.782**
TOTAL COMPREHENSIVE INCOME (LOSS)		**147.573.926**	**1.112.830.725**	**37.864.259**	**547.170.316**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		147.573.926	1.112.830.725	37.864.259	547.170.316

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**412.777.778**	**-749.512.703**
Profit (Loss)		148.263.197	1.113.193.337
Profit (Loss) from Continuing Operations		148.263.197	1.113.193.337
Adjustments to Reconcile Profit (Loss)		**10.905.219**	**-318.330.615**
Adjustments for depreciation and amortisation expense	12-13-14	190.251.506	116.533.667
Adjustments for provisions		30.659.986	28.987.996
Adjustments for (Reversal of) Provisions Related with Employee Benefits	16-17	9.356.656	13.282.862
Adjustments for (Reversal of) Other Provisions	16-17	21.303.330	15.705.134
Adjustments for Interest (Income) Expenses		18.965.441	-89.172.236
Deferred Financial Expense from Credit Purchases	9-26	115.575.426	69.620.870
Unearned Financial Income from Credit Sales	9-25	-96.609.985	-158.793.106
Adjustments for Tax (Income) Expenses	29	-125.122.495	-195.420.434
Adjustments Related to Gain and Losses on Net Monetary Position	34	-103.849.219	-179.259.608
Changes in Working Capital		**276.439.522**	**-1.545.962.091**
Decrease (Increase) in Financial Investments	7	112.719.481	-459.341.897
Adjustments for decrease (increase) in trade accounts receivable	9	-372.558.472	-1.694.079.105
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-190.041.762	-1.296.284.016
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-182.516.710	-397.795.089
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	16.342.433	-19.086.360
Adjustments for decrease (increase) in inventories	11	253.300.345	-380.039.410
Decrease (Increase) in Prepaid Expenses	18	74.062.680	-11.443.274
Adjustments for increase (decrease) in trade accounts payable	9	127.625.155	989.938.946
Increase (Decrease) in Trade Accounts Payables to Related Parties		4.940.408	19.429.114
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		122.684.747	970.509.832
Increase (Decrease) in Employee Benefit Liabilities	20	52.554.911	47.581.960
Adjustments for increase (decrease) in other operating payables		5.878.867	1.414.973
Increase (Decrease) in Other Operating Payables to Related Parties		-1.028.894	1.514.308
Increase (Decrease) in Other Operating Payables to Unrelated Parties		6.907.761	-99.335
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	21	-11.867.728	-21.192.709
Other Adjustments for Other Increase (Decrease) in Working Capital		18.381.850	284.785
Decrease (Increase) in Other Assets Related with Operations	19	18.381.850	284.785
Cash Flows from (used in) Operations		**435.607.938**	**-751.099.369**
Income taxes refund (paid)	29	-22.830.160	1.586.666
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-55.575.892**	**-853.608.310**
Proceeds from sales of property, plant, equipment and intangible assets		6.794.739	24.860.101
Proceeds from sales of property, plant and equipment	13-14	6.794.739	24.860.101
Proceeds from sales of intangible assets	13-14	0	0
Purchase of Property, Plant, Equipment and Intangible Assets	13-14	-67.077.262	-878.468.411
Cash Inflows from Sale of Investment Property	12	4.706.631	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-348.973.616**	**1.252.965.555**
Proceeds from borrowings	8	-214.793.024	1.430.943.324
Proceeds from Other Financial Borrowings		-214.793.024	1.430.943.324
Cash Payments for Future Contracts, Forward Contracts, Option Contracts and Swap Contracts		4.567.824	
Interest paid	28	-142.444.146	-199.463.376
Interest Received	28	3.695.730	21.485.607
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.228.270	-350.155.458

Net increase (decrease) in cash and cash equivalents		8.228.270	-350.155.458
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**156.908.162**	**700.085.089**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-23.662.409	-245.887.864
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**141.474.023**	**104.041.767**

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			
						Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period	22	**2.100.000.000**	**2.332.814.919**	**281.353.839**	**1.747.475.303**	**-782.988**			**173.222.742**	**2.908.000.136**	**1.647.554.651**	**11.189.638.602**		**11.189.638.602**
	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														0
	Transfers									43.775.265	1.603.779.386	-1.647.554.651			
	Total Comprehensive Income (Loss)						-362.612					1.113.193.337	1.112.830.725		1.112.830.725
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	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	22	**2.100.000.000**	**2.332.814.919**	**281.353.839**	**1.747.475.303**	**-1.145.600**			**216.998.007**	**4.511.779.522**	**1.113.193.337**	**12.302.469.327**		**12.302.469.327**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**2.100.000.000**	**2.332.814.919**	**281.353.841**	**1.622.655.636**	**-2.011.541**			**216.998.007**	**4.511.779.513**	**983.685.170**	**12.047.275.545**		**12.047.275.545**
	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									53.671.280	930.013.890	-983.685.170			
	Total Comprehensive Income (Loss)						-689.271					148.263.197	147.573.926		147.573.926
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	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														

Current Period 01.01.2026 - 30.06.2026															
	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	22	**2.100.000.000**	**2.332.814.919**	**281.353.841**	**1.622.655.636**	**-2.700.812**			**270.669.287**	**5.441.793.403**	**148.263.197**	**12.194.849.471**		**12.194.849.471**