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KAMUYU AYDINLATMA PLATFORMU

PETROKENT TURİZM A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	C&Ç BAĞIMSIZ DENETİM VE YÖNETİM DANIŞMANLIĞI A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Petrokent Turizm Anonim Şirketi Genel Kurulu'na

Giriş

Petrokent Turizm Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosunun ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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'a " Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" uygun olarak yürütülmüştür. Ara dönem özet 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 özet finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

C&Ç Bağımsız Denetim ve Yönetim Danışmanlığı A.Ş.

Enver ÇAKAN, YMM

Sorumlu Denetçi

Ankara, 10 Ağustos 2026

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	4	459.914.780	471.044.846
Financial Investments			0
Trade Receivables	6	225.312.101	119.517.994
Trade Receivables Due From Related Parties	5,6	51.468.890	31.938.067
Trade Receivables Due From Unrelated Parties		173.843.211	87.579.927
Other Receivables	7	97.334.646	984
Other Receivables Due From Related Parties		97.332.432	
Other Receivables Due From Unrelated Parties		2.214	984
Inventories	8	59.430.333	18.061.638
Prepayments	9	5.319.121	3.204.568
Current Tax Assets	18	8.010.377	60.293.579
Other current assets	18	69.949.015	39.352.882
Other Current Assets Due From Unrelated Parties		69.949.015	39.352.882
SUB-TOTAL		**925.270.373**	**711.476.491**
Total current assets		**925.270.373**	**711.476.491**
NON-CURRENT ASSETS			
Other Receivables	7	21.017	21.017
Other Receivables Due From Unrelated Parties		21.017	21.017
Investment property	10	4.081.918	4.081.918
Property, plant and equipment	11	1.373.166.664	1.347.963.535
Land and Premises		354.648.349	354.648.349
Land Improvements		14.851.680	14.851.680
Buildings		1.107.814.406	1.107.814.406
Machinery And Equipments		7.562.651	7.562.651
Vehicles		22.023.813	13.397.689
Fixtures and fittings		584.704.987	508.878.981
Other property, plant and equipment		-718.439.222	-659.190.221
Intangible assets and goodwill	12	21.757.311	21.936.335
Other intangible assets		21.757.311	21.936.335
Prepayments		103.085	0
Prepayments to Unrelated Parties		103.085	
Deferred Tax Asset	27	30.900.163	2.171.225
Total non-current assets		**1.430.030.158**	**1.376.174.030**
Total assets		**2.355.300.531**	**2.087.650.521**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	108.062.041	72.266.462
Trade Payables to Related Parties	5	13.652.130	9.884.822
Trade Payables to Unrelated Parties		94.409.911	62.381.640
Employee Benefit Obligations	17	43.643.129	16.222.818
Other Payables	7	20	66.028.652
Other Payables to Related Parties	5	20	66.028.652
Deferred Income Other Than Contract Liabilities	9	578.287.841	84.763.147
Other Current Liabilities		10.668.406	5.739.715
Other Current Liabilities to Unrelated Parties	18	10.668.406	5.739.715
SUB-TOTAL		**740.661.437**	**245.020.794**
Total current liabilities		**740.661.437**	**245.020.794**
NON-CURRENT LIABILITIES			
Non-current provisions	17	61.944.608	51.031.026
Non-current provisions for employee benefits		61.944.608	51.031.026
Deferred Tax Liabilities	27	15.486.557	103.090
Total non-current liabilities		**77.431.165**	**51.134.116**
Total liabilities		**818.092.602**	**296.154.910**
EQUITY			
Equity attributable to owners of parent	19	1.537.207.929	1.791.495.611
Issued capital		24.883.200	24.883.200
Inflation Adjustments on Capital		122.970.292	122.970.292

Restricted Reserves Appropriated From Profits	19	173.941.808	150.941.808
Legal Reserves		43.053.562	43.053.562
Venture Capital Fund		99.930.314	57.430.314
Other Restricted Profit Reserves		30.957.932	50.457.932
Prior Years' Profits or Losses	19	1.416.730.069	1.314.200.326
Current Period Net Profit Or Loss	19	-201.317.440	178.499.985
Total equity		**1.537.207.929**	**1.791.495.611**
Total Liabilities and Equity		**2.355.300.531**	**2.087.650.521**

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	20	327.528.050	327.578.327	293.260.553	268.806.470
Cost of sales	20	-571.578.463	-505.941.351	-365.627.556	-359.905.109
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-244.050.413	-178.363.024	-72.367.003	-91.098.639
Revenue from Finance Sector Operations			0	0	0
Cost of Finance Sector Operations			0	0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS			0	0	0
GROSS PROFIT (LOSS)		-244.050.413	-178.363.024	-72.367.003	-91.098.639
General Administrative Expenses	21	-12.507.813	-8.052.626	-5.482.180	-3.642.689
Marketing Expenses	21	-604.292	-698.598	-476.687	-261.658
Other Income from Operating Activities	22	65.115.920	34.478.400	26.936.338	21.752.449
Other Expenses from Operating Activities	22	-20.566.288	-12.549.344	-16.843.902	3.806.722
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-212.612.886	-165.185.192	-68.233.434	-69.443.815
Investment Activity Income	23	528.281	597.676	214.090	347.767
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-212.084.605	-164.587.516	-68.019.344	-69.096.048
Finance income	24	19.324.071	44.066.631	11.869.792	28.651.989
Finance costs	24	-23.970.512	-65.501.824	-16.898.641	-49.916.998
Gains (losses) on net monetary position		0	0		
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-216.731.046	-186.022.709	-73.048.193	-90.361.057
Tax (Expense) Income, Continuing Operations	27	15.413.606	12.682.119	10.852.486	4.072.356
Current Period Tax (Expense) Income		0	0		
Deferred Tax (Expense) Income		15.413.606	12.682.119	10.852.486	4.072.356
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-201.317.440	-173.340.590	-62.195.707	-86.288.701
PROFIT (LOSS)		-201.317.440	-173.340.590	-62.195.707	-86.288.701
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-201.317.440	-173.340.590	-62.195.707	-86.288.701
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	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss		0	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations		0	0	0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets		0	0	0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		0	0	0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges		0	0	0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations		0	0	0	0
Change in Value of Time Value of Options		0	0	0	0
Change in Value of Forward Elements of Forward Contracts		0	0	0	0
Change in Value of Foreign Currency Basis Spreads		0	0	0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0	0	0	0

Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-201.317.440**	**-173.340.590**	**-62.195.707**	**-86.288.701**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-201.317.440	-173.340.590	-62.195.707	-86.288.701

Statement of cash flows (Direct 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 (Direct Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-5.042.479**	**103.967.138**
Cash Receipts From Operating Activities		328.619.304	329.690.725
Receipts from sales of goods and rendering of services		328.619.304	329.690.725
Cash Payments From Operating Activities		-584.690.568	-514.692.575
Payments to suppliers for goods and services		-571.578.463	-505.941.351
Other cash payments from operating activities		-13.112.105	-8.751.224
Net Cash Flows From (Used in) Operations		**-256.071.264**	**-185.001.850**
Interest received		44.618.732	0
Other inflows (outflows) of cash		206.410.053	288.968.988
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-90.518.651**	**-87.501.214**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities			597.676
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-6.066.521	
Purchase of Property, Plant, Equipment and Intangible Assets		-84.452.130	-88.098.890
Purchase of property, plant and equipment		-84.452.130	-88.098.890
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-66.028.652**	**0**
Repayments of borrowings		-66.028.652	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-161.589.782	16.465.924
Net increase (decrease) in cash and cash equivalents		-161.589.782	16.465.924
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**413.040.818**	**207.398.924**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**251.451.036**	**223.864.848**

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]	Other reserves [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			
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		**24.883.200**	**122.970.292**				**43.053.562**	**99.500.969**	**1.155.744.073**	**211.510.088**	**1.657.662.184**		**1.657.662.184**
	Adjustments Related to Accounting Policy Changes													0
	Adjustments Related to Required Changes in Accounting Policies													0
	Adjustments Related to Voluntary Changes in Accounting Policies													0
	Adjustments Related to Errors													0
	Other Restatements													0
	Restated Balances													0
	Transfers								8.387.277	158.456.253	-211.510.088	-44.666.558		-44.666.558
	Total Comprehensive Income (Loss)													0
	Profit (loss)										178.499.985	178.499.985		178.499.985
	Other Comprehensive Income (Loss)													0
	Issue of equity													0
	Capital Decrease													0
	Capital Advance													0
	Effect of Merger or Liquidation or Division													0
	Effects of Business Combinations Under Common Control													0
	Advance Dividend Payments													0
	Dividends Paid													0
	Decrease through Other Distributions to Owners													0
	Increase (Decrease) through Treasury Share Transactions													0
	Increase (Decrease) through Share-Based Payment Transactions													0
	Acquisition or Disposal of a Subsidiary													0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
	Transactions with noncontrolling shareholders													0
	Increase through Other Contributions by Owners													0
	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													0
	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													0
	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													0
	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													0
	Increase (decrease) through other changes, equity													0
	Equity at end of period		**24.883.200**	**122.970.292**				**43.053.562**	**107.888.246**	**1.314.200.326**	**178.499.985**	**1.791.495.611**		**1.791.495.611**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**24.883.200**	**122.970.292**				**43.053.562**	**107.888.246**	**1.314.200.326**	**178.499.985**	**1.791.495.611**		**1.791.495.611**
	Adjustments Related to Accounting Policy Changes													0
	Adjustments Related to Required Changes in Accounting Policies													0
	Adjustments Related to Voluntary Changes in Accounting Policies													0
	Adjustments Related to Errors													0
	Other Restatements													0
	Restated Balances													0
	Transfers								23.000.000	102.529.743	-178.499.985	-52.970.242		-52.970.242
	Total Comprehensive Income (Loss)													0
	Profit (loss)										-201.317.440	-201.317.440		-201.317.440
	Other Comprehensive Income (Loss)													0
	Issue of equity													0
	Capital Decrease													0
	Capital Advance													0
	Effect of Merger or Liquidation or Division													0
	Effects of Business Combinations Under Common Control													0
	Advance Dividend Payments													0
	Dividends Paid													0
	Decrease through Other Distributions to Owners													0

Increase (Decrease) through Treasury Share Transactions													0
Increase (Decrease) through Share-Based Payment Transactions													0
Acquisition or Disposal of a Subsidiary													0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													0
Transactions with noncontrolling shareholders													0
Increase through Other Contributions by Owners													0
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													0
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													0
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													0
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													0
Increase (decrease) through other changes, equity													0
Equity at end of period		**24.883.200**	**122.970.292**				**43.053.562**	**130.888.246**	**1.416.730.069**	**-201.317.440**	**1.537.207.929**		**1.537.207.929**