KAMUYU AYDINLATMA PLATFORMU

EKOS TEKNOLOJİ VE ELEKTRİK A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	VİZYON GRUP BAĞIMSIZ DENETİM.A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ekos Teknoloji ve Elektrik Anonim Şirketi

Yönetim Kurulu'na,

Giriş

Ekos Teknoloji ve Elektrik A.Ş. ("Şirket") ve bağlı ortaklıklarının (hep birlikte "Grup " olarak anılacaktır)

30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait konsolide kâr veya zarar ve konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 Ara Dönem Finansal Raporlama Standardı'na ("TMS 34") 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 kuruluşunun, 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 konsolide finansal bilgilerin, Grup'un 30 Haziran 2026 tarihi itibariyle finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34 Ara Dönem Finansal Raporlama Standardı 'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 19 Ağustos 2026

VİZYON GRUP BAĞIMSIZ DENETİM A.Ş.

A Member of MGI Worldwide

İSMAİL ARDA

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	3	292.505.082	282.264.225
Financial Investments	4	223.446.351	343.813.036
Trade Receivables		928.257.198	979.235.125
Trade Receivables Due From Related Parties	22	7.540.695	4.349.068
Trade Receivables Due From Unrelated Parties	6	920.716.503	974.886.057
Other Receivables		107.040.695	117.227.621
Other Receivables Due From Related Parties	22	67.912.463	83.810.474
Other Receivables Due From Unrelated Parties	7	39.128.232	33.417.147
Inventories	8	1.680.217.422	1.510.489.156
Prepayments	9	165.040.400	191.424.725
Current Tax Assets	21	0	1.901.421
Other current assets	16	271.523.427	217.099.164
SUB-TOTAL		**3.668.030.575**	**3.643.454.473**
Total current assets		**3.668.030.575**	**3.643.454.473**
NON-CURRENT ASSETS			
Investment property		108.080.041	108.080.041
Property, plant and equipment	10	2.138.330.845	1.973.568.865
Right of Use Assets		82.571.932	85.055.381
Intangible assets and goodwill	11	31.118.544	31.985.450
Prepayments	9	62.287.219	52.609.986
Total non-current assets		**2.422.388.581**	**2.251.299.723**
Total assets		**6.090.419.156**	**5.894.754.196**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	676.107.685	453.851.137
Trade Payables	6	921.468.909	796.778.664
Employee Benefit Obligations	15	11.932.842	11.192.407
Other Payables	7	28.773.006	46.433.887
Deferred Income Other Than Contract Liabilities	9	156.455.543	358.279.558
Current tax liabilities, current	21	8.965.121	510.543
Current provisions		26.499.891	36.991.252
Current provisions for employee benefits	15	8.006.577	13.569.474
Other current provisions		18.493.314	23.421.778
SUB-TOTAL		**1.830.202.997**	**1.704.037.448**
Total current liabilities		**1.830.202.997**	**1.704.037.448**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	425.701.560	308.802.244
Non-current provisions		14.070.799	9.994.768
Non-current provisions for employee benefits	15	14.070.799	9.994.768
Deferred Tax Liabilities	20	263.723.630	175.379.030
Total non-current liabilities		**703.495.989**	**494.176.042**
Total liabilities		**2.533.698.986**	**2.198.213.490**
EQUITY			
Equity attributable to owners of parent		3.555.957.903	3.695.792.745
Issued capital	17	1.120.000.000	1.120.000.000
Inflation Adjustments on Capital	21	1.959.695.879	1.959.695.879
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		329.404.519	333.494.257
Gains (Losses) on Revaluation and Remeasurement		329.404.519	333.494.257
Increases (Decreases) on Revaluation of Property, Plant and Equipment	17	344.451.075	344.451.075
Gains (Losses) on Remeasurements of Defined Benefit Plans	17	-15.046.556	-10.956.818
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-22.041.336	-17.453.018
Exchange Differences on Translation	21	-22.041.336	-17.453.018
Restricted Reserves Appropriated From Profits	17	138.511.453	134.550.417
Prior Years' Profits or Losses	17	161.544.174	710.163.837

Current Period Net Profit Or Loss		-131.156.786	-544.658.627
Non-controlling interests		762.267	747.961
Total equity		**3.556.720.170**	**3.696.540.706**
Total Liabilities and Equity		**6.090.419.156**	**5.894.754.196**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	18	1.621.607.370	1.281.002.494	1.180.413.688	1.015.323.796
Cost of sales	18	-1.427.382.129	-1.132.592.558	-999.452.857	-882.379.761
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		194.225.241	148.409.936	180.960.831	132.944.035
GROSS PROFIT (LOSS)		194.225.241	148.409.936	180.960.831	132.944.035
General Administrative Expenses	19	-165.551.017	-162.437.948	-86.704.968	-88.126.738
Marketing Expenses	19	-58.494.769	-50.062.959	-32.799.900	-22.616.995
Research and development expense	19	-4.987.275	-3.861.706	-2.565.350	-1.989.362
Other Income from Operating Activities		98.179.197	165.906.239	33.859.680	77.592.831
Other Expenses from Operating Activities		-79.654.861	-150.971.593	-25.298.777	-17.058.885
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-16.283.484	-53.018.031	67.451.516	80.744.886
Investment Activity Income		55.166.320	17.065.349	28.700.518	13.247.387
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		38.882.836	-35.952.682	96.152.034	93.992.273
Finance income		30.665.498	285.224.162	18.683.354	133.962.444
Finance costs		-90.278.281	-234.667.784	-62.208.901	-169.021.677
Gains (losses) on net monetary position		-9.462.319	13.564.432	17.507.849	116.539.473
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-30.192.266	28.168.128	70.134.336	175.472.513
Tax (Expense) Income, Continuing Operations		-100.950.214	-113.182.780	-55.544.870	-87.405.614
Current Period Tax (Expense) Income	20	-10.542.861	-1.231.279	-10.542.861	-1.231.279
Deferred Tax (Expense) Income	20	-90.407.353	-111.951.501	-45.002.009	-86.174.335
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-131.142.480	-85.014.652	14.589.466	88.066.899
PROFIT (LOSS)		-131.142.480	-85.014.652	14.589.466	88.066.899
Profit (loss), attributable to [abstract]					
Non-controlling Interests		14.306	366.943	-28.603	-131.530
Owners of Parent		-131.156.786	-85.381.595	14.618.069	88.198.429
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		-4.089.738	-127.583	-4.084.934	155.133
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-5.452.984	-170.111	-5.446.579	206.844
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.363.246	42.528	1.361.645	-51.711
Taxes Relating to Remeasurements of Defined Benefit Plans		1.363.246	42.528	1.361.645	-51.711
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-4.588.318	-9.308.850	-6.342.739	-8.307.492
Change in Value of Foreign Currency Basis Spreads		-4.588.318	-9.308.850	-6.342.739	-8.307.492
Gains (Losses) on Change in Value of Foreign Currency Basis Spreads		-4.588.318	-9.308.850	-6.342.739	-8.307.492
OTHER COMPREHENSIVE INCOME (LOSS)		**-8.678.056**	**-9.436.433**	**-10.427.673**	**-8.152.359**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-139.820.536**	**-94.451.085**	**4.161.793**	**79.914.540**
Total Comprehensive Income Attributable to					
Non-controlling Interests		14.306	366.943	-28.603	-131.530
Owners of Parent		-139.834.842	-94.818.028	4.190.396	80.046.070

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-193.951.034**	**-318.678.868**
Profit (Loss)		-131.142.480	-85.014.652
Adjustments to Reconcile Profit (Loss)		**126.590.364**	**329.610.008**
Adjustments for depreciation and amortisation expense	10-11	58.609.236	58.255.399
Adjustments for provisions		-4.747.471	10.055.139
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	-3.279.202	8.491.668
Adjustments for (Reversal of) Other Provisions	14	-1.468.269	1.563.471
Adjustments for Interest (Income) Expenses		3.546.491	8.743.604
Adjustments for interest expense		3.546.491	8.743.604
Adjustments for Tax (Income) Expenses	20	90.407.353	111.951.501
Adjustments Related to Gain and Losses on Net Monetary Position		-21.225.245	140.604.365
Changes in Working Capital		**-199.754.917**	**-530.876.218**
Decrease (Increase) in Financial Investments	4	72.055.435	-42.149.788
Adjustments for decrease (increase) in trade accounts receivable		-101.702.559	-171.741.538
Decrease (Increase) in Trade Accounts Receivables from Related Parties	22	-4.046.366	-23.170.464
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	-97.656.193	-148.571.074
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.879.918	-23.421.385
Decrease (Increase) in Other Related Party Receivables Related with Operations	22	3.426.551	-1.629.807
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-11.306.469	-21.791.578
Adjustments for decrease (increase) in inventories	8	-169.728.266	-584.856.600
Decrease (Increase) in Prepaid Expenses	9	16.707.092	29.821.883
Adjustments for increase (decrease) in trade accounts payable		257.509.909	212.148.909
Increase (Decrease) in Trade Accounts Payables to Related Parties	22	0	-1.753.359
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	257.509.909	213.902.268
Increase (Decrease) in Employee Benefit Liabilities	15	740.435	1.309.423
Adjustments for increase (decrease) in other operating payables		-11.208.767	10.199.098
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-11.208.767	10.199.098
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-201.824.015	200.498.866
Other Adjustments for Other Increase (Decrease) in Working Capital		-54.424.263	-162.685.086
Decrease (Increase) in Other Assets Related with Operations	16	-54.424.263	-162.685.086
Cash Flows from (used in) Operations		**-204.307.033**	**-286.280.862**
Income taxes refund (paid)	20	10.355.999	-32.398.006
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-220.020.862**	**-41.783.855**
Proceeds from sales of property, plant, equipment and intangible assets	10-11	2.886.138	608.869
Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-222.907.000	-42.392.724
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**474.099.796**	**451.509.712**
Proceeds from borrowings	5	504.385.211	470.259.222
Repayments of borrowings		-30.285.415	-18.749.510
INFLATION EFFECT		-45.298.725	-123.979.187
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		14.829.175	-32.932.198
Effect of exchange rate changes on cash and cash equivalents		-4.588.318	-9.308.850
Net increase (decrease) in cash and cash equivalents	3	10.240.857	-42.241.048
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**282.264.225**	**841.058.755**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**292.505.082**	**798.817.707**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period		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]		Exchange Differences on Translation	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	17	280.000.000	1.276.559.857	1.523.136.031	344.451.075	-7.722.852	-8.726.719			117.965.913	573.334.817	153.413.527	4.252.411.649	643.389	4.253.055.038
	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										16.584.505	136.829.022	-153.413.527			
	Total Comprehensive Income (Loss)						-127.583	-9.308.850					-85.381.595	-94.818.028	366.943	-94.451.085
	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	17	280.000.000	1.276.559.857	1.523.136.031	344.451.075	-7.850.435	-18.035.569			134.550.418	710.163.839	-85.381.595	4.157.593.621	1.010.332	4.158.603.953
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	17	1.120.000.000	1.959.695.879		344.451.075	-10.956.818	-17.453.018			134.550.417	710.163.837	-544.658.627	3.695.792.745	747.961	3.696.540.706
	Adjustments Related to Accounting Policy Changes															0
	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										3.961.036	-548.619.663	544.658.627			
	Total Comprehensive Income (Loss)						-4.089.738	-4.588.318					-131.156.786	-139.834.842	14.306	-139.820.536
	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															
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	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	17	**1.120.000.000**	**1.959.695.879**		**344.451.075**	**-15.046.556**	**-22.041.336**			**138.511.453**	**161.544.174**	**-131.156.786**	**3.555.957.903**	**762.267**	**3.556.720.170**