KAMUYU AYDINLATMA PLATFORMU

AVRASYA PETROL VE TURİSTİK TESİSLER YATIRIMLAR A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	BD BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu Avrasya Petrol ve Turistik Tesisler Yatırımlar A.Ş.

Giriş

Avrasya Petrol ve Turistik Tesisler Yatırımlar Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunu, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" standardı "TMS 34")'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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

BD Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

Turgut ALBAŞ

Sorumlu Denetçi

İstanbul, 19.08.2026

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	5	4.847.850	116.845.759
Financial Investments	6	75.941.656	147.519.992
Trade Receivables	4.7	8.436.005	5.703.064
Trade Receivables Due From Related Parties	4.7	7.787.313	3.114.588
Trade Receivables Due From Unrelated Parties	7	648.692	2.588.476
Other Receivables	4.8	61.622.696	73.261.758
Other Receivables Due From Related Parties	4.8	19.517.489	73.250.010
Other Receivables Due From Unrelated Parties	8	42.105.207	11.748
Inventories		357.159	381.405
Prepayments		481.505	28.288
Current Tax Assets		286.495	142.843
Other current assets		1.532.606	0
SUB-TOTAL		**153.505.972**	**343.883.109**
Total current assets		**153.505.972**	**343.883.109**
NON-CURRENT ASSETS			
Financial Investments	6	2.999.179	1.884.158
Other Receivables	4.8	397.528.354	330.052.257
Other Receivables Due From Related Parties	4.8	397.496.178	330.018.808
Other Receivables Due From Unrelated Parties	8	32.176	33.449
Investment property	9	541.000.783	541.000.783
Property, plant and equipment	10	403.536.594	399.427.430
Intangible assets and goodwill	11	57.715	9.218.864
Other intangible assets	11	57.715	9.218.864
Total non-current assets		**1.345.122.625**	**1.281.583.492**
Total assets		**1.498.628.597**	**1.625.466.601**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	4.7	1.225.265	1.511.226
Trade Payables to Related Parties	4.7	136.442	251.363
Trade Payables to Unrelated Parties	7	1.088.823	1.259.863
Employee Benefit Obligations		871.681	738.030
Other Payables	4.8	75.000	86.546.070
Other Payables to Related Parties	4.8	0	86.225.479
Other Payables to Unrelated Parties	8	75.000	320.591
Deferred Income Other Than Contract Liabilities		947.275	1.811.492
Current tax liabilities, current		0	22.861.040
Current provisions	12	120.848	160.544
Current provisions for employee benefits	12	120.848	160.544
Other Current Liabilities		502.282	793.469
SUB-TOTAL		**3.742.351**	**114.421.871**
Total current liabilities		**3.742.351**	**114.421.871**
NON-CURRENT LIABILITIES			
Non-current provisions	12	1.582.109	1.176.689
Non-current provisions for employee benefits	12	1.582.109	1.176.689
Deferred Tax Liabilities	17	168.301.317	114.259.810
Total non-current liabilities		**169.883.426**	**115.436.499**
Total liabilities		**173.625.777**	**229.858.370**
EQUITY			
Equity attributable to owners of parent		1.325.002.820	1.395.608.231
Issued capital	13	45.000.000	45.000.000
Inflation Adjustments on Capital	13	742.735.190	742.734.408
Share Premium (Discount)	13	522.326.450	522.326.103
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.397.780	-1.263.021
Gains (Losses) on Revaluation and Remeasurement		-1.397.780	-1.263.021
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.397.780	-1.263.021

Restricted Reserves Appropriated From Profits		7.046.302	7.046.302
Prior Years' Profits or Losses	13	79.764.439	8.624.604
Current Period Net Profit Or Loss	13	-70.471.781	71.139.835
Total equity		**1.325.002.820**	**1.395.608.231**
Total Liabilities and Equity		**1.498.628.597**	**1.625.466.601**

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	14	15.682.694	14.705.388	7.564.534	7.191.022
Cost of sales	14	-9.900.927	-13.321.220	-4.727.778	-8.045.913
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		5.781.767	1.384.168	2.836.756	-854.891
GROSS PROFIT (LOSS)		5.781.767	1.384.168	2.836.756	-854.891
General Administrative Expenses		-11.695.147	-2.839.025	-6.665.617	-2.237.554
Other Income from Operating Activities		88.288.165	476.259	49.587.150	338.728
Other Expenses from Operating Activities		-50.794.381	-2.158.870	91.882.994	-2.000.454
PROFIT (LOSS) FROM OPERATING ACTIVITIES		31.580.404	-3.137.468	137.641.283	-4.754.171
Investment Activity Income	15	0	4.855.669	0	2.063.091
Investment Activity Expenses	15	-2.131.140	0	29.622	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		29.449.264	1.718.201	137.670.905	-2.691.080
Finance income		7.840.393	0	4.607.100	0
Finance costs		-3.399.934	-28.544	-380.914	-15.561
Gains (losses) on net monetary position	16	-50.319.997	28.664.900	-50.326.784	10.465.795
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-16.430.274	30.354.557	91.570.307	7.759.154
Tax (Expense) Income, Continuing Operations		-54.041.507	-33.850.824	-166.336.427	-14.729.743
Current Period Tax (Expense) Income	17	0	-181.104	0	-100.173
Deferred Tax (Expense) Income	17	-54.041.507	-33.669.720	-166.336.427	-14.629.570
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-70.471.781	-3.496.267	-74.766.120	-6.970.589
PROFIT (LOSS)		-70.471.781	-3.496.267	-74.766.120	-6.970.589
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-70.471.781	-3.496.267	-74.766.120	-6.970.589
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kayıp/Kazanç	18	0,01570000	0,00078000	0,01660000	0,00150000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-134.759	506.648	-166.257	519.870
Gains (Losses) on Remeasurements of Defined Benefit Plans		-700.687	675.532	-742.684	693.161
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		565.928	-168.884	576.427	-173.291
Taxes Relating to Remeasurements of Defined Benefit Plans		565.928	-168.884	576.427	-173.291
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-134.759**	**506.648**	**-166.257**	**519.870**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-70.606.540**	**-2.989.619**	**-74.932.377**	**-6.450.719**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-70.606.540	-2.989.619	-74.932.377	-6.450.719

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		**-179.426.705**	**2.115.796**
Profit (Loss)		-70.471.781	-3.496.267
Profit (Loss) from Continuing Operations		-70.471.781	-3.496.267
Adjustments to Reconcile Profit (Loss)		**27.711.823**	**5.813.794**
Adjustments for depreciation and amortisation expense		5.470.434	4.151.411
Adjustments for provisions		365.724	-542.118
Adjustments for (Reversal of) Provisions Related with Employee Benefits		0	-82.082
Adjustments for (Reversal of) Other Provisions		365.724	-460.036
Adjustments for Tax (Income) Expenses		31.036.815	33.850.824
Adjustments Related to Gain and Losses on Net Monetary Position		-9.161.150	-31.646.323
Changes in Working Capital		**-136.666.747**	**-188.445**
Decrease (Increase) in Financial Investments		11.643.590	0
Adjustments for decrease (increase) in trade accounts receivable		-2.732.941	228.074
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-57.822.858	947.751
Adjustments for decrease (increase) in inventories		24.246	-43.486
Decrease (Increase) in Prepaid Expenses		0	-55.572
Adjustments for increase (decrease) in trade accounts payable		-285.961	-39.654
Adjustments for increase (decrease) in other operating payables		-87.492.823	123.797
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		0	-1.067.620
Other Adjustments for Other Increase (Decrease) in Working Capital		0	-281.735
Cash Flows from (used in) Operations		**-179.426.705**	**2.129.082**
Income taxes refund (paid)		0	-13.286
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**67.562.425**	**-1.507.971**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		58.819.724	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-1.372.606
Purchase of Property, Plant, Equipment and Intangible Assets		8.742.701	-135.365
Purchase of property, plant and equipment		-418.448	-135.365
Purchase of intangible assets		9.161.149	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-133.629**	**0**
Proceeds from Issuing Shares or Other Equity Instruments		782	0
Proceeds from issuing shares		782	0
Proceeds from borrowings		-134.411	0
Proceeds from Other Financial Borrowings		-134.411	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-111.997.909	607.825
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-111.997.909	607.825
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**88.445.378**	**2.307.328**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		28.400.381	-389.142
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**4.847.850**	**2.526.011**

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]	
						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]								
			Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Gains (Losses) on Remeasurements of Defined Benefit Plans	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		**45.000.000**	**742.736.853**	**522.327.725**	**-1.563.029**			**7.046.323**	**0**	**8.624.633**	**1.324.172.505**		**1.324.172.505**
	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									8.624.633	-8.624.633	0		0
	Total Comprehensive Income (Loss)					506.648						506.648		506.648
	Profit (loss)									0	-3.496.267	-3.496.267		-3.496.267
	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		**45.000.000**	**742.736.853**	**522.327.725**	**-1.563.381**			**7.046.323**	**8.624.633**	**-3.496.267**	**1.321.182.886**		**1.321.182.886**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**45.000.000**	**742.734.408**	**522.326.103**	**-1.263.021**			**7.046.302**	**8.624.604**	**71.139.835**	**1.395.608.231**		**1.395.608.231**
	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									71.139.835	-71.139.835	0		0
	Total Comprehensive Income (Loss)					-134.759				71.139.835	-141.611.616	-70.606.540		-70.606.540
	Profit (loss)										-70.471.781	-70.471.781		-70.471.781
	Other Comprehensive Income (Loss)											-134.759		-134.759
	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			782	347							1.129		1.129
	Equity at end of period		**45.000.000**	**742.735.190**	**522.326.450**	**-1.397.780**			**7.046.302**	**79.764.439**	**-70.471.781**	**1.325.002.820**		**1.325.002.820**