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KAMUYU AYDINLATMA PLATFORMU

MEPET METRO PETROL VE TESİSLERİ SANAYİ TİCARET A.Ş.

Financial Report
Consolidated
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

Mepet Metro Petrol Ve Tesisleri Sanayi Ticaret A.Ş. Ve Bağlı Ortaklıkları

Giriş

Mepet Metro Petrol Ve Tesisleri Sanayi Ticaret A.Ş. Ve Bağlı Ortaklıkları'nın ("Grup") 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunu, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve konsolide 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, 31.08.2026

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	5	103.718.249	115.854.712
Financial Investments	6	73.145.593	299.129.061
Trade Receivables		351.018.338	102.416.621
Trade Receivables Due From Related Parties	4, 7	246.171.113	45.697.812
Trade Receivables Due From Unrelated Parties	7	104.847.225	56.718.809
Other Receivables		14.818.660	62.917.464
Other Receivables Due From Unrelated Parties		14.818.660	62.917.464
Inventories	8	80.218.829	68.195.461
Prepayments		67.699.969	34.030.402
Current Tax Assets		1.995.985	0
Other current assets		9.730.246	1.533.747
SUB-TOTAL		**702.345.869**	**684.077.468**
Total current assets		**702.345.869**	**684.077.468**
NON-CURRENT ASSETS			
Other Receivables		135.882	15.574.173
Other Receivables Due From Unrelated Parties		135.882	15.574.173
Investment property	9	125.178.780	125.178.780
Property, plant and equipment	10	2.689.989.871	2.779.436.948
Intangible assets and goodwill		17.145.173	17.958.772
Other intangible assets		17.145.173	17.958.772
Prepayments		526.273	0
Deferred Tax Asset	18	15.372.274	66.419.054
Total non-current assets		**2.848.348.253**	**3.004.567.727**
Total assets		**3.550.694.122**	**3.688.645.195**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		5.455.110	37.983
Trade Payables		143.942.805	38.063.476
Trade Payables to Related Parties	4, 7	43.818.122	19.282.744
Trade Payables to Unrelated Parties	7	100.124.683	18.780.732
Employee Benefit Obligations		10.825.256	8.880.483
Other Payables		107.504.809	222.534.360
Other Payables to Related Parties		106.283.264	173.299.650
Other Payables to Unrelated Parties		1.221.545	49.234.710
Contract Liabilities		31.039.287	27.495.470
Other Contact Liabilities		31.039.287	27.495.470
Deferred Income Other Than Contract Liabilities		44.637.272	10.533.947
Current tax liabilities, current		4.455.231	42.442.526
Current provisions		7.098.616	63.865.500
Current provisions for employee benefits	12, 13	4.453.164	4.053.016
Other current provisions	13	2.645.452	59.812.484
Other Current Liabilities		3.507.038	0
SUB-TOTAL		**358.465.424**	**413.853.745**
Total current liabilities		**358.465.424**	**413.853.745**
NON-CURRENT LIABILITIES			
Other Payables		90.395.550	64.438.445
Other Payables to Unrelated parties		90.395.550	64.438.445
Deferred Income Other Than Contract Liabilities		11.500.000	0
Non-current provisions		15.218.320	12.934.998
Non-current provisions for employee benefits	13	15.218.320	12.934.998
Deferred Tax Liabilities	18	19.804.976	0
Total non-current liabilities		**136.918.846**	**77.373.443**
Total liabilities		**495.384.270**	**491.227.188**
EQUITY			
Equity attributable to owners of parent		3.055.309.852	3.197.418.007
Issued capital	14	75.350.000	75.350.000
Inflation Adjustments on Capital	14	1.606.618.475	1.673.945.372

Treasury Shares (-)	14	-46.735.287	-27.409.169
Share Premium (Discount)	14	2.482.406	2.482.400
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-12.007.536	-15.137.463
Gains (Losses) on Revaluation and Remeasurement		-12.007.536	-15.137.463
Gains (Losses) on Remeasurements of Defined Benefit Plans		-12.007.536	-15.137.463
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		784.920.395	667.146.466
Exchange Differences on Translation		784.920.395	667.146.466
Restricted Reserves Appropriated From Profits		56.494.379	9.759.080
Prior Years' Profits or Losses	14	764.546.022	618.947.124
Current Period Net Profit Or Loss	14	-176.359.002	192.334.197
Total equity		**3.055.309.852**	**3.197.418.007**
Total Liabilities and Equity		**3.550.694.122**	**3.688.645.195**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	15	2.437.537.053	2.136.454.915	1.361.820.234	1.019.043.646
Cost of sales	15	-2.280.121.520	-1.994.553.770	-1.293.803.916	-918.802.610
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		157.415.533	141.901.145	68.016.318	100.241.036
GROSS PROFIT (LOSS)		157.415.533	141.901.145	68.016.318	100.241.036
General Administrative Expenses		-48.222.792	-48.307.606	-16.425.109	-26.758.621
Other Income from Operating Activities		69.810.682	14.638.739	-16.967.105	9.670.318
Other Expenses from Operating Activities		-21.403.570	-2.259.963	-881.506	-1.751.300
PROFIT (LOSS) FROM OPERATING ACTIVITIES		157.599.853	105.972.315	33.742.598	81.401.433
Investment Activity Income		49.194.375	0	14.743.575	0
Investment Activity Expenses		-40.277.093	-1.037.423	-5.588.100	-1.037.423
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		166.517.135	104.934.892	42.898.073	80.364.010
Finance income	16	28.665.899	32.923.956	20.023.121	14.894.004
Finance costs	16	-69.198.469	-36.753.402	-46.757.111	-9.497.716
Gains (losses) on net monetary position	17	-222.233.664	-215.904.576	-80.394.353	-79.231.861
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-96.249.099	-114.799.130	-64.230.270	6.528.437
Tax (Expense) Income, Continuing Operations		-80.109.903	-25.821.146	-140.132.121	-8.369.215
Current Period Tax (Expense) Income	18	-9.075.902	0	-2.694.694	0
Deferred Tax (Expense) Income	18	-71.034.001	-25.821.146	-137.437.427	-8.369.215
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-176.359.002	-140.620.276	-204.362.391	-1.840.778
PROFIT (LOSS)		-176.359.002	-140.620.276	-204.362.391	-1.840.778
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-176.359.002	-140.620.276	-204.362.391	-1.840.778
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)		-0,02340000	-0,01870000	-0,02710000	-0,00020000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-176.359.002	-140.620.276	-204.362.391	-1.840.778
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**3.129.927**	**-4.462.690**	**-2.500.434**	**-4.022.278**
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.947.682	-5.950.253	-4.090.269	-5.363.036
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		182.245	1.487.563	1.589.835	1.340.758
Taxes Relating to Remeasurements of Defined Benefit Plans		182.245	1.487.563	1.589.835	1.340.758
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**117.773.929**	**191.730.029**	**57.779.644**	**77.088.076**
Exchange Differences on Translation of Foreing Operations		117.773.929	191.730.029	57.779.644	77.088.076
OTHER COMPREHENSIVE INCOME (LOSS)		**120.903.856**	**187.267.339**	**55.279.210**	**73.065.798**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-55.455.146**	**46.647.063**	**-149.083.181**	**71.225.020**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-55.455.146	46.647.063	-149.083.181	71.225.020

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		**-296.364.911**	**63.095.765**
Profit (Loss)		-176.359.002	-140.620.276
Adjustments to Reconcile Profit (Loss)		**48.068.584**	**102.857.163**
Adjustments for depreciation and amortisation expense		56.926.610	53.554.918
Adjustments for provisions		-54.483.562	-8.666.993
Adjustments for Interest (Income) Expenses		-635.833	-16.029.487
Adjustments for Interest Income		-635.833	-16.029.487
Adjustments for unrealised foreign exchange losses (gains)		89.341.259	0
Adjustments for fair value losses (gains)		9.574.716	3.051.946
Other Adjustments for Fair Value Losses (Gains)		9.574.716	3.051.946
Adjustments for Tax (Income) Expenses		30.868.476	25.821.146
Adjustments for losses (gains) on disposal of non-current assets		0	1.037.423
Adjustments Related to Gain and Losses on Net Monetary Position		-67.326.897	25.835.358
Other adjustments to reconcile profit (loss)		-16.196.185	18.252.852
Changes in Working Capital		**-168.074.493**	**106.892.710**
Adjustments for decrease (increase) in trade accounts receivable		-248.601.717	104.793.439
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		21.144.756	2.583.825
Adjustments for decrease (increase) in inventories		-12.023.368	21.958.818
Adjustments for increase (decrease) in trade accounts payable		105.879.329	-3.590.031
Adjustments for Increase (Decrease) in Contract Liabilities		3.543.817	-206.544
Adjustments for increase (decrease) in other operating payables		-38.017.310	-18.646.797
Cash Flows from (used in) Operations		**-296.364.911**	**69.129.597**
Income taxes refund (paid)		0	-511.217
Other inflows (outflows) of cash		0	-5.522.615
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**185.708.560**	**-7.094.626**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		1.457.536.471	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-1.241.127.719	0
Purchase of Property, Plant, Equipment and Intangible Assets		-56.007.193	-29.222.159
Purchase of property, plant and equipment		-55.690.085	-29.222.159
Purchase of intangible assets		-317.108	0
Cash Inflows from Sale of Investment Property		0	2.014.524
Interest received		25.307.001	20.113.009
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-19.254.041**	**-5.663.247**
Proceeds from borrowings		5.417.127	0
Repayments of borrowings		0	-1.579.724
Interest paid		-24.671.168	-4.083.523
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-129.910.392	50.337.892
Effect of exchange rate changes on cash and cash equivalents		117.773.929	199.653.463
Net increase (decrease) in cash and cash equivalents		-12.136.463	249.991.355
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**98.382.137**	**101.768.565**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		17.472.575	-14.803.997
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**103.718.249**	**336.955.923**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
			Inflation Adjustments on Capital	Balancing Account for Merger Capital	Capital Adjustments due to Cross-Ownership	Effects of Combinations of Entities or Businesses Under Common Control	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		Other equity interest [member]	Retained Earnings			
							Gains/Losses on Revaluation and Remeasurement [member]	Other Reserves Of Other Gains (Losses)	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Net Profit or Loss			
							Other Revaluation Increases (Decreases)								
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		**75.350.000**	**1.673.949.759**	**-27.409.237**	**2.482.407**	**-11.236.726**	**362.951.328**			**9.759.105**	**1.010.423.789**	**-391.475.113**	**2.704.795.311**	**2.704.795.311**
	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											-391.475.113	391.475.113		0
	Total Comprehensive Income (Loss)						-15.699.416	554.681.357				618.948.677	-140.620.276	46.647.063	46.647.063
	Profit (loss)												-140.620.276	-140.620.276	-140.620.276
	Other Comprehensive Income (Loss)						-4.462.690	191.730.029						187.267.339	187.267.339
	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		**75.350.000**	**1.673.949.759**	**-27.409.237**	**2.482.407**	**-15.699.416**	**554.681.357**			**9.759.105**	**618.948.677**	**-140.620.276**	**2.751.442.374**	**2.751.442.374**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**75.350.000**	**1.673.949.759**	**-27.409.169**	**2.482.400**	**-15.137.463**	**667.146.466**			**9.759.105**	**618.947.124**	**192.334.197**	**3.197.418.007**	**3.197.418.007**
	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											192.334.197	-192.334.197		0
	Total Comprehensive Income (Loss)						3.129.927	117.773.929				192.334.197	-368.693.199	-55.455.146	-55.455.146
	Profit (loss)												-176.359.002	-176.359.002	-176.359.002
	Other Comprehensive Income (Loss)						3.129.927	117.773.929						120.903.856	120.903.856
	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														

Current Period															0
01.01.2026 - 30.06.2026	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				-19.326.118	6					46.735.299	-46.735.299		-86.653.009	-86.653.009
	Equity at end of period		**75.350.000**	**1.673.949.759**	**-46.735.287**	**2.482.406**	**-12.007.536**	**784.920.395**			**56.494.379**	**764.546.022**	**-176.359.002**	**3.055.309.852**	**3.055.309.852**