



KAMUYU AYDINLATMA PLATFORMU

EURO KAPİTAL YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2026 - 3. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	14.794.614	12.715.838
Financial Investments		59.778.686	77.391.505
Financial Assets at Fair Value Through Profit or Loss		59.778.686	77.391.505
Financial Assets Designated at Fair Value Through Profit or Loss	4	59.778.686	77.391.505
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		135.874	70.601
Other Receivables Due From Related Parties	8	35.874	15.909
Other Receivables Due From Unrelated Parties	8	100.000	54.692
Prepayments	9	332.695	255.691
Prepayments to Unrelated Parties	9	332.695	255.691
SUB-TOTAL		75.041.869	90.433.635
Total current assets		75.041.869	90.433.635
NON-CURRENT ASSETS			
Property, plant and equipment	11	6.037.375	8.266.109
Right of Use Assets	13	15.880.745	6.930.741
Intangible assets and goodwill	12	78.295	137.012
Total non-current assets		21.996.415	15.333.862
Total assets		97.038.284	105.767.497
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.553.450	1.753.817
Current Borrowings From Related Parties		3.553.450	1.753.817
Lease Liabilities	7	3.553.450	1.753.817
Trade Payables		204.318	135.252
Trade Payables to Unrelated Parties	6	204.318	135.252
Employee Benefit Obligations	15	418.823	0
Other Payables		0	4.717
Other Payables to Unrelated Parties	8	0	4.717
Current provisions		1.428.865	1.647.260
Current provisions for employee benefits	15	1.428.865	1.154.817
Other current provisions	15	0	492.443
Other Current Liabilities		0	358.751
Other Current Liabilities to Unrelated Parties	10	0	358.751
SUB-TOTAL		5.605.456	3.899.797
Total current liabilities		5.605.456	3.899.797
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.104.599	2.605.607
Long Term Borrowings From Related Parties		10.104.599	2.605.607
Lease Liabilities	7	10.104.599	2.605.607
Employee Benefit Obligations	15	1.702.896	1.592.654
Total non-current liabilities		11.807.495	4.198.261
Total liabilities		17.412.951	8.098.058
EQUITY			
Equity attributable to owners of parent		79.625.333	97.669.439
Issued capital	16	60.000.000	20.000.000
Inflation Adjustments on Capital	16	12.166.421	25.105.120
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.522.947	1.963.535
Gains (Losses) on Revaluation and Remeasurement		2.522.947	1.963.535
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	2.522.947	1.963.535
Restricted Reserves Appropriated From Profits		1.754.350	17.694.945
Other Restricted Profit Reserves	16	1.754.350	17.694.945
Other reserves	16	0	0
Prior Years' Profits or Losses		25.134.001	57.567.994
Current Period Net Profit Or Loss		-21.952.386	-24.662.155

Total equity		79.625.333	97.669.439
Total Liabilities and Equity		97.038.284	105.767.497

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	17	39.487.041	77.776.960	7.206.943	45.955.352
Cost of sales	17	-20.856.762	-50.948.629	-4.613.926	-30.805.003
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		18.630.279	26.828.331	2.593.017	15.150.349
GROSS PROFIT (LOSS)		18.630.279	26.828.331	2.593.017	15.150.349
General Administrative Expenses	18	-20.768.350	-20.893.155	-4.345.921	-7.692.273
Other Income from Operating Activities	19	396.176	513.890	-22.005	-38.564
Other Expenses from Operating Activities	19	0	-201.675		-201.675
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.741.895	6.247.391	-1.774.909	7.217.837
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	-32.304	28.257	-21.735	5.292
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.774.199	6.275.648	-1.796.644	7.223.129
Finance income	21	0	0	-205.749	0
Finance costs	21	-1.101.636	-1.816.978	-449.832	-34.997
Gains (losses) on net monetary position	22	-19.076.551	-26.203.060	-6.612.642	-11.506.967
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-21.952.386	-21.744.390	-9.064.867	-4.318.835
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-21.952.386	-21.744.390	-9.064.867	-4.318.835
PROFIT (LOSS)		-21.952.386	-21.744.390	-9.064.867	-4.318.835
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-21.952.386	-21.744.390	-9.064.867	-4.318.835
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
/		-0,37000000	-1,09000000	-0,45000000	-0,22000000
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-21.952.386	-21.744.390	-9.064.867	-4.318.835
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		559.412	1.729.225	-2.174.531	401.610
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	559.412	1.729.225	-2.174.531	401.610
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0		0	
OTHER COMPREHENSIVE INCOME (LOSS)		559.412	1.729.225	-2.174.531	401.610
TOTAL COMPREHENSIVE INCOME (LOSS)		-21.392.974	-20.015.165	-11.239.398	-3.917.225
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-21.392.974	-20.015.165	-11.239.398	-3.917.225

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-14.075.566	-11.083.180
Profit (Loss)		-21.952.386	-21.744.390
Profit (Loss) from Continuing Operations		-21.952.386	-21.744.390
Adjustments to Reconcile Profit (Loss)		8.448.393	9.034.868
Adjustments for depreciation and amortisation expense	13	5.047.014	4.331.120
Adjustments for provisions		872.335	2.088.812
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.268.511	2.602.702
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	15	-396.176	-513.890
Adjustments for fair value losses (gains)		-428.684	-72.673
Other Adjustments for Fair Value Losses (Gains)		-428.684	-72.673
Adjustments Related to Gain and Losses on Net Monetary Position		2.957.728	2.687.609
Changes in Working Capital		-17.856	2.519.764
Adjustments for decrease (increase) in trade accounts receivable		0	162.265
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	162.265
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-65.273	43.018
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-65.273	43.018
Decrease (Increase) in Prepaid Expenses	9	-77.004	-8.771
Adjustments for increase (decrease) in trade accounts payable		69.066	-27.727
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	69.066	-27.727
Increase (Decrease) in Employee Benefit Liabilities	15	0	1.496.948
Adjustments for Increase (Decrease) in Contract Liabilities		-358.751	69.296
Increase (Decrease) In Other Contract Liabilities		-358.751	69.296
Adjustments for increase (decrease) in other operating payables		414.106	784.735
Increase (Decrease) in Other Operating Payables to Unrelated Parties		414.106	784.735
Cash Flows from (used in) Operations		-13.521.849	-10.189.758
Payments Related with Provisions for Employee Benefits	15	-553.717	-893.422
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		20.961.687	11.709.381
Purchase of Property, Plant, Equipment and Intangible Assets		0	-92.458
Purchase of property, plant and equipment	11	0	-92.458
Other inflows (outflows) of cash		20.961.687	11.801.839
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-2.410.942	-1.816.024
Repayments of borrowings		-2.032.780	-994.234
Cash Outflows from Other Financial Liabilities		-2.032.780	-994.234
Interest paid		-378.162	-821.790
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		4.475.179	-1.189.823
Net increase (decrease) in cash and cash equivalents		4.475.179	-1.189.823
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		12.376.557	15.865.713
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.485.806	-2.965.001
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	14.365.930	11.710.889

[illegible]

Current Period 01.01.2026 - 30.09.2026													
	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		60.000.000	12.166.421		2.522.947		1.754.350	25.134.001	-21.952.386	79.625.333		79.625.333