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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

FINANCIAL REPORT

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	5	7.871.510	123.352.297
Financial Investments	6	44.300.601	155.734.621
Trade Receivables		6.917.726	6.020.639
Trade Receivables Due From Related Parties	4-7	6.792.898	3.288.024
Trade Receivables Due From Unrelated Parties	7	124.828	2.732.615
Other Receivables		538.140.641	77.341.328
Other Receivables Due From Related Parties	4-8	538.014.040	77.328.926
Other Receivables Due From Unrelated Parties	8	126.601	12.402
Inventories		521.058	402.644
Prepayments		432.829	29.864
Current Tax Assets	17	392.580	150.797
Other current assets		87.602	0
SUB-TOTAL		**598.664.547**	**363.032.190**
Total current assets		**598.664.547**	**363.032.190**
NON-CURRENT ASSETS			
Financial Investments	6	3.166.188	1.989.078
Other Receivables		48.133	348.431.166
Other Receivables Due From Related Parties	4-8	0	348.395.855
Other Receivables Due From Unrelated Parties	8	48.133	35.311
Investment property	9	571.126.329	571.126.329
Property, plant and equipment	10	427.315.053	421.669.486
Intangible assets and goodwill	11	53.314	9.732.215
Total non-current assets		**1.001.709.017**	**1.352.948.274**
Total assets		**1.600.373.564**	**1.715.980.464**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		2.312.524	1.595.378
Trade Payables to Related Parties	4-7	1.049.623	265.360
Trade Payables to Unrelated Parties	7	1.262.901	1.330.018
Employee Benefit Obligations		956.335	779.128
Other Payables		0	91.365.374
Other Payables to Related Parties	4-8	0	91.026.931
Other Payables to Unrelated Parties	8	0	338.443
Deferred Income Other Than Contract Liabilities		327.729	1.912.365
Current tax liabilities, current	17	0	24.134.054
Current provisions	12	49.444	169.484
Current provisions for employee benefits	12	49.444	169.484
Other Current Liabilities		1.129.048	837.653
SUB-TOTAL		**4.775.080**	**120.793.436**
Total current liabilities		**4.775.080**	**120.793.436**
NON-CURRENT LIABILITIES			
Non-current provisions	12	1.640.911	1.242.213
Non-current provisions for employee benefits	12	1.640.911	1.242.213
Deferred Tax Liabilities	17	186.010.542	120.622.351
Total non-current liabilities		**187.651.453**	**121.864.564**
Total liabilities		**192.426.533**	**242.658.000**
EQUITY			
Equity attributable to owners of parent		1.407.947.031	1.473.322.464
Issued capital	13	45.000.000	45.000.000
Inflation Adjustments on Capital	13	786.600.104	786.599.277
Share Premium (Discount)	13	551.412.119	551.411.752
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.430.788	-1.333.352
Gains (Losses) on Revaluation and Remeasurement		-1.430.788	-1.333.352
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.430.788	-1.333.352
Restricted Reserves Appropriated From Profits	13	7.438.674	7.438.674

Prior Years' Profits or Losses		84.206.113	9.104.867
Current Period Net Profit Or Loss		-65.279.191	75.101.246
Non-controlling interests		0	0
Total equity		**1.407.947.031**	**1.473.322.464**
Total Liabilities and Equity		**1.600.373.564**	**1.715.980.464**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	14	25.700.847	23.367.451	9.144.865	7.843.197
Cost of sales	14	-15.736.989	-21.394.029	-5.284.730	-7.331.020
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		9.963.858	1.973.422	3.860.135	512.177
GROSS PROFIT (LOSS)		9.963.858	1.973.422	3.860.135	512.177
General Administrative Expenses		-17.301.930	-4.941.201	-4.955.541	-1.944.086
Other Income from Operating Activities		89.119.600	585.559	-4.084.878	82.780
Other Expenses from Operating Activities		-376.606	-2.359.035	53.246.252	-79.948
PROFIT (LOSS) FROM OPERATING ACTIVITIES		81.404.922	-4.741.255	48.065.968	-1.429.077
Investment Activity Income	15	0	13.116.667	0	7.990.612
Investment Activity Expenses	15	-28.662.071	0	-26.412.259	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		52.742.851	8.375.412	21.653.709	6.561.535
Finance income		19.608.682	0	11.331.698	0
Finance costs		-3.772.127	-51.824	-182.868	-21.691
Gains (losses) on net monetary position	16	-68.470.405	43.270.512	-15.348.347	13.009.412
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		109.001	51.594.100	17.454.192	19.549.256
Tax (Expense) Income, Continuing Operations		-65.388.192	-55.351.186	-8.337.392	-19.615.384
Current Period Tax (Expense) Income	17	0	-399.946	0	-208.758
Deferred Tax (Expense) Income	17	-65.388.192	-54.951.240	-8.337.392	-19.406.626
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-65.279.191	-3.757.086	9.116.800	-66.128
PROFIT (LOSS)		-65.279.191	-3.757.086	9.116.800	-66.128
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-65.279.191	-3.757.086	9.116.800	-66.128
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	-0,01450000	-0,00080000	0,00200000	0,00000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-97.436	513.913	44.827	-20.950
Gains (Losses) on Remeasurements of Defined Benefit Plans		-679.935	685.217	59.770	-27.933
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		582.499	-171.304	-14.943	6.983
Taxes Relating to Remeasurements of Defined Benefit Plans		582.499	-171.304	-14.943	6.983
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-97.436**	**513.913**	**44.827**	**-20.950**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-65.376.627**	**-3.243.173**	**9.161.627**	**-87.078**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-65.376.627	-3.243.173	9.161.627	-87.078

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		**-152.668.719**	**15.486.149**
Profit (Loss)		-65.279.191	-3.757.084
Profit (Loss) from Continuing Operations		-65.279.191	-3.757.084
Adjustments to Reconcile Profit (Loss)		**203.621.185**	**13.680.084**
Adjustments for depreciation and amortisation expense		8.680.564	6.581.895
Adjustments for provisions		554.796	-485.089
Adjustments for Tax (Income) Expenses		65.355.476	55.351.186
Other adjustments for which cash effects are investing or financing cash flow		9.300.241	0
Adjustments Related to Gain and Losses on Net Monetary Position		119.730.108	-47.767.908
Changes in Working Capital		**-271.358.885**	**5.978.163**
Adjustments for decrease (increase) in trade accounts receivable		-2.074.767	6.901.843
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-195.787.978	1.267.672
Adjustments for decrease (increase) in inventories		-197.174	104.149
Decrease (Increase) in Prepaid Expenses		-408.807	2.224
Adjustments for increase (decrease) in trade accounts payable		1.029.213	-226.614
Increase (Decrease) in Employee Benefit Liabilities		329.610	-130.221
Adjustments for increase (decrease) in other operating payables		-73.038.418	91.549
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-1.210.564	-1.642.154
Other Adjustments for Other Increase (Decrease) in Working Capital		0	-390.285
Cash Flows from (used in) Operations		**-133.016.891**	**15.901.163**
Income taxes refund (paid)		-19.651.828	-415.014
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**65.457.573**	**-11.860.476**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		70.104.803	0
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		0	-11.597.103
Purchase of Property, Plant, Equipment and Intangible Assets		-4.647.230	-263.373
Purchase of property, plant and equipment		-14.326.131	-172.011
Purchase of intangible assets		9.678.901	-91.362
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**0**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-87.211.146	3.625.673
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-87.211.146	3.625.673
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**123.352.297**	**2.435.818**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-28.269.641	-822.325
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**7.871.510**	**5.239.166**

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	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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
					Gains (Losses) on Remeasurements of Defined Benefit Plans							
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
Equity at beginning of period		**45.000.000**	**786.604.096**	**551.414.948**	**-165.070**			**7.438.717**	**0**	**9.104.919**	**1.397.912.610**	**1.397.912.610**
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		0	0	0	0			0	9.104.919	-9.104.919	0	0
Total Comprehensive Income (Loss)		0	0	0	513.912			0	9.104.919	-12.862.003	-3.243.172	-3.243.172
Profit (loss)		0	0	0	0			0	0	0	-3.757.084	-3.757.084
Other Comprehensive Income (Loss)		0	0	0	513.912			0	0	0	513.912	513.912
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**	**786.604.096**	**551.414.948**	**-1.136.158**			**7.438.717**	**9.104.919**	**-3.757.084**	**1.394.669.438**	**1.394.669.438**

Previous Period
01.01.2025 - 30.09.2025

	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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss		
					Gains (Losses) on Remeasurements of Defined Benefit Plans							
Statement of changes in equity [abstract]												
Statement of changes in equity [line items]												
Equity at beginning of period		**45.000.000**	**786.599.277**	**551.411.752**	**-1.333.352**			**7.438.674**	**9.104.867**	**75.101.246**	**1.473.322.464**	**1.473.322.464**
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		0	0	0	0			0	75.101.246	-75.101.246	0	0
Total Comprehensive Income (Loss)		0	0	0	-97.436			0	75.101.246	-140.380.437	-65.376.627	-65.376.627
Profit (loss)		0	0	0	0			0	0	-65.279.191	-65.279.191	-65.279.191
Other Comprehensive Income (Loss)		0	0	0	-97.436			0	0	0	-97.436	-97.436
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 - 30.09.2026														
	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													0
	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		0	827	367	0			0	0	0	1.194	1.194	
	Equity at end of period		**45.000.000**	**786.600.104**	**551.412.119**	**-1.430.788**			**7.438.674**	**84.206.113**	**-65.279.191**	**1.407.947.031**	**1.407.947.031**	