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KAMUYU AYDINLATMA PLATFORMU

PARSAN MAKİNA PARÇALARI SANAYİİ A.Ş.
Financial Report
Unconsolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

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	4	56.154.101	76.339.930
Trade Receivables		829.434.530	518.331.318
Trade Receivables Due From Related Parties	5	7.303.206	0
Trade Receivables Due From Unrelated Parties	5	822.131.324	518.331.318
Other Receivables		0	0
Inventories	7	1.464.946.010	1.396.539.111
Prepayments	8	85.019.029	76.138.133
Current Tax Assets	20	792.572	478.521
Other current assets	12	175.128.954	125.783.742
SUB-TOTAL		**2.611.475.196**	**2.193.610.755**
Total current assets		**2.611.475.196**	**2.193.610.755**
NON-CURRENT ASSETS			
Other Receivables		332.754.122	278.821.084
Other Receivables Due From Related Parties	6	332.504.284	277.430.981
Other Receivables Due From Unrelated Parties	6	249.838	1.390.103
Investments accounted for using equity method	9	5.360.640.371	4.526.539.195
Property, plant and equipment	10	19.004.033.142	17.190.152.648
Intangible assets and goodwill	11	607.311.788	430.589.412
Prepayments	8	28.761.648	83.443.014
Total non-current assets		**25.333.501.071**	**22.509.545.353**
Total assets		**27.944.976.267**	**24.703.156.108**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	13	577.663.455	307.617.456
Current Borrowings From Unrelated Parties		577.663.455	307.617.456
Bank Loans	13	568.038.424	273.358.628
Lease Liabilities	13	9.625.031	34.258.828
Current Portion of Non-current Borrowings		2.686.993.795	2.486.959.182
Current Portion of Non-current Borrowings from Unrelated Parties	13	2.686.993.795	2.486.959.182
Other Financial Liabilities	13	932.349.206	813.708.281
Trade Payables		2.931.594.112	2.613.412.833
Trade Payables to Related Parties	5,22	2.452.535.577	2.140.908.917
Trade Payables to Unrelated Parties	5	479.058.535	472.503.916
Employee Benefit Obligations	14	101.133.750	98.869.119
Other Payables		36.871.259	16.622.155
Other Payables to Related Parties	6	262.172	360.248
Other Payables to Unrelated Parties		36.609.087	16.261.907
Deferred Income Other Than Contract Liabilities	8	57.065.231	81.256.684
Current provisions		93.764.765	89.431.360
Current provisions for employee benefits	14	68.209.683	79.502.661
Other current provisions	15	25.555.082	9.928.699
Other Current Liabilities	12	58.092.812	47.999.400
SUB-TOTAL		**7.475.528.385**	**6.555.876.470**
Total current liabilities		**7.475.528.385**	**6.555.876.470**
NON-CURRENT LIABILITIES			
Long Term Borrowings	13	2.468.939.414	1.840.749.765
Long Term Borrowings From Unrelated Parties		2.468.939.414	1.840.749.765
Bank Loans	13	2.439.052.632	1.813.698.063
Lease Liabilities	13	29.886.782	27.051.702
Non-current provisions		279.725.040	261.351.009
Non-current provisions for employee benefits	14	279.725.040	261.351.009
Deferred Tax Liabilities	20	1.265.741.185	1.144.383.330
Total non-current liabilities		**4.014.405.639**	**3.246.484.104**
Total liabilities		**11.489.934.024**	**9.802.360.574**
EQUITY			
Equity attributable to owners of parent		16.455.042.243	14.900.795.534

Issued capital	16	86.788.722	86.788.722
Inflation Adjustments on Capital	16	2.191.164	2.191.164
Treasury Shares (-)	16	-6.787.306	-6.787.306
Effects of Business Combinations Under Common Control	16	447.250.968	447.250.968
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		16.313.237.058	14.178.195.924
Restricted Reserves Appropriated From Profits	16	83.139.931	83.139.931
Prior Years' Profits or Losses		110.016.131	1.345.522.684
Current Period Net Profit Or Loss		-580.794.425	-1.235.506.553
Total equity		**16.455.042.243**	**14.900.795.534**
Total Liabilities and Equity		**27.944.976.267**	**24.703.156.108**

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	16	4.847.490.797	3.712.160.387	1.676.948.055	1.268.121.642
Cost of sales	16	-4.682.169.579	-3.475.595.278	-1.672.928.426	-1.193.157.184
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		165.321.218	236.565.109	4.019.629	74.964.458
GROSS PROFIT (LOSS)		165.321.218	236.565.109	4.019.629	74.964.458
General Administrative Expenses		-451.010.934	-354.203.718	-160.291.816	-133.773.059
Marketing Expenses		-236.983.588	-207.248.215	-81.959.164	-75.066.466
Research and development expense		-26.330.545	-30.805.081	-11.417.711	-15.725.667
Other Income from Operating Activities		98.922.821	81.198.316	6.554.714	7.692.143
Other Expenses from Operating Activities		-75.409.206	-44.842.161	-22.280.492	-18.091.161
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-525.490.234	-319.335.750	-265.374.840	-159.999.752
Investment Activity Income	17	412.042.847	292.913.380	7.994.886	15.348.606
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-212.632.590	-175.859.839	65.342.279	-9.260.309
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-326.079.977	-202.282.209	-192.037.675	-153.911.455
Finance income	18	91.693.596	44.370.010	46.111.846	28.490.866
Finance costs	18	-351.154.923	-254.452.338	25.560.930	-15.844.001
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-585.541.304	-412.364.537	-120.364.899	-141.264.590
Tax (Expense) Income, Continuing Operations		4.746.879	-482.822.313	-57.486.310	-27.939.726
Deferred Tax (Expense) Income	19	4.746.879	-482.822.313	-57.486.310	-27.939.726
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-580.794.425	-895.186.850	-177.851.209	-169.204.316
PROFIT (LOSS)		-580.794.425	-895.186.850	-177.851.209	-169.204.316
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	60.153.131
Owners of Parent		-580.794.425	-895.186.850	-177.851.209	-229.357.447
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay başına kazanç	21	-0,06700000	-0,10300000	-0,02000000	-0,02600000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		2.135.041.134	3.394.964.119	781.767.253	966.191.081
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	24.351.263	-5.265.132	1.608	6.444.355
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	8	18.559.482	-5.876.170	9.482.291	-6.764.418
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		2.098.218.192	3.404.789.138	772.283.756	968.122.243
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-6.087.803	1.316.283	-402	-1.611.099
Deferred Tax (Expense) Income	19	-6.087.803	1.316.283	-402	-1.611.099
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**2.135.041.134**	**3.394.964.119**	**781.767.253**	**966.191.081**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.554.246.709**	**2.499.777.269**	**603.916.044**	**796.986.765**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	297.841.414	0	60.153.188
Owners of Parent		1.554.246.709	2.201.935.855	603.916.044	736.833.577

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		**504.176.393**	**435.679.943**
Profit (Loss)		-580.794.425	-895.186.850
Profit (Loss) from Continuing Operations		-580.794.425	-895.186.850
Adjustments to Reconcile Profit (Loss)		**1.412.370.503**	**885.360.712**
Adjustments for depreciation and amortisation expense	9,10	630.161.616	491.565.482
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-24.358.514	-59.501.170
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	6	-24.358.514	-59.501.170
Adjustments for provisions		65.611.860	72.072.322
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	49.985.477	74.611.401
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		8.002.149	-6.388.124
Adjustments for (Reversal of) Other Provisions		7.624.234	3.849.045
Adjustments for Interest (Income) Expenses		239.501.318	152.459.302
Adjustments for Interest Income	18	-11.274	-2.781.090
Adjustments for interest expense	18	239.512.592	155.240.392
Adjustments for unrealised foreign exchange losses (gains)		293.568.512	-422.324.637
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		212.632.590	175.859.839
Adjustments for undistributed profits of associates	8	212.632.590	175.859.839
Adjustments for Tax (Income) Expenses	19	-4.746.879	482.822.313
Adjustments for losses (gains) on disposal of non-current assets	17	0	-7.592.739
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	17	0	-7.592.739
Changes in Working Capital		**-297.383.380**	**455.937.185**
Adjustments for decrease (increase) in trade accounts receivable		-313.418.334	-207.033.701
Decrease (Increase) in Trade Accounts Receivables from Related Parties	21	-7.303.206	4.315.683
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	4	-306.115.128	-211.349.384
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-257.202.088	-221.778.873
Decrease (Increase) in Other Related Party Receivables Related with Operations	21	-145.408.767	-130.573.923
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-111.793.321	-91.204.950
Adjustments for decrease (increase) in inventories		-53.359.931	-343.379.541
Adjustments for increase (decrease) in trade accounts payable		318.181.279	1.133.106.347
Increase (Decrease) in Trade Accounts Payables to Related Parties	21	311.626.660	996.095.145
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	6.554.619	137.011.202
Adjustments for increase (decrease) in other operating payables		8.415.694	95.022.953
Increase (Decrease) in Other Operating Payables to Related Parties	21	-98.076	8.928.831
Increase (Decrease) in Other Operating Payables to Unrelated Parties		8.513.770	86.094.122
Cash Flows from (used in) Operations		**534.192.698**	**446.111.047**
Payments Related with Provisions for Employee Benefits	13	-29.702.254	-12.537.616
Income taxes refund (paid)	19	-314.051	2.106.512
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-351.528.008**	**-224.580.929**
Proceeds from sales of property, plant, equipment and intangible assets		1.288.839	8.439.421
Proceeds from sales of property, plant and equipment	9,17	1.288.839	8.439.421
Purchase of Property, Plant, Equipment and Intangible Assets		-764.870.968	-521.122.081
Purchase of property, plant and equipment	9	-603.200.091	-456.875.638
Purchase of intangible assets	10	-161.670.877	-64.246.443
Dividends received	8	412.042.847	285.320.641

Interest received	18	11.274	2.781.090
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-172.623.068**	**-228.300.567**
Proceeds from borrowings		3.389.151.761	2.187.173.295
Proceeds from Loans	12	3.389.151.761	2.187.173.295
Repayments of borrowings		-3.302.558.714	-2.230.920.689
Loan Repayments	12	-2.488.850.433	-2.391.295.490
Cash Outflows from Other Financial Liabilities		-813.708.281	160.374.801
Payments of Lease Liabilities	12	-34.943.172	-42.938.400
Interest paid		-224.272.943	-141.614.773
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-19.974.683	-17.201.553
Effect of exchange rate changes on cash and cash equivalents		-211.146	-113.193
Net increase (decrease) in cash and cash equivalents		-20.185.829	-17.314.746
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**76.339.930**	**99.419.031**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**56.154.101**	**82.104.285**

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	Treasury Shares	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		Restricted Reserves Appropriated From Profits [member]	Retained Earnings					
							Gains/Losses on Revaluation and Remeasurement [member]		Share Of Other Comprehensive Income Of Associates And Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss	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											
	Statement of changes in equity [abstract]																			
	Statement of changes in equity [line items]																			
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**	**77.112.000**	**2.191.164**		**-6.787.306**		**2.559.548.876**	**-76.866.036**	**148.506.687**	**5.308.681.692**	**7.939.871.219**			**83.139.931**	**1.473.055.561**	**-334.151.945**	**9.234.430.624**	**1.188.853.638**	**10.423.284.262**
	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	9.676.722		-6.787.306	6.787.306		178.245.044	-25.741.350		1.137.689.112	1.290.192.806				-147.326.421	334.151.945		-1.486.695.052	0
	Total Comprehensive Income (Loss)							-3.948.849	-5.876.170	3.106.947.724	3.097.122.705					-895.186.850	2.201.935.855	297.841.414	2.499.777.269
	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																		0
	Increase (decrease) through other changes, equity																		0
	Equity at end of period	**86.788.722**	**2.191.164**		**-6.787.306**		**2.737.793.920**	**-106.556.235**	**142.630.517**	**9.553.318.528**	**12.327.186.730**			**83.139.931**	**1.325.729.140**	**-895.186.850**	**12.923.061.531**		**12.923.061.531**
	Statement of changes in equity [abstract]																		
	Statement of changes in equity [line items]																		
	Equity at beginning of period	**86.788.722**	**2.191.164**		**-6.787.306**	**447.250.968**	**4.183.893.140**	**-123.415.061**	**139.394.549**	**9.978.323.296**	**14.178.195.924**			**83.139.931**	**1.345.522.684**	**-1.235.506.553**	**14.900.795.534**		**14.900.795.534**
	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														-1.235.506.553	1.235.506.553			
	Total Comprehensive Income (Loss)							18.263.460	18.559.482	2.098.218.192	2.135.041.134					-580.794.425	1.554.246.709		1.554.246.709
	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 - 30.09.2026																				
	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		**86.788.722**	**2.191.164**	**-6.787.306**		**447.250.968**	**4.183.893.140**	**-105.151.601**	**157.954.031**	**12.076.541.488**	**16.313.237.058**			**83.139.931**	**110.016.131**	**-580.794.425**	**16.455.042.243**		**16.455.042.243**