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KAMUYU AYDINLATMA PLATFORMU

CASA EMTİA PETROL KİMYEVİ VE TÜREVLERİ SANAYİ VE TİCARET 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	161.014	37.469
Trade Receivables		120.820.400	223.911
Trade Receivables Due From Related Parties	3	20.400	223.911
Trade Receivables Due From Unrelated Parties	6	120.800.000	
Other Receivables		618.531	24.280
Other Receivables Due From Unrelated Parties	6	618.531	24.280
Prepayments		1.118.288	215.566
Prepayments to Unrelated Parties	7	1.118.288	215.566
Other current assets		3.378.746	3.590.141
Other Current Assets Due From Unrelated Parties	13	3.378.746	3.590.141
SUB-TOTAL		**126.096.979**	**4.091.367**
Total current assets		**126.096.979**	**4.091.367**
NON-CURRENT ASSETS			
Other Receivables		78.949	98.146
Other Receivables Due From Unrelated Parties	6	78.949	98.146
Investment property	8	69.294.901	69.294.901
Prepayments		0	176.405
Prepayments to Unrelated Parties	7		176.405
Total non-current assets		**69.373.850**	**69.569.452**
Total assets		**195.470.829**	**73.660.819**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		1.948.602	4.099.698
Trade Payables to Unrelated Parties	5	1.948.602	4.099.698
Employee Benefit Obligations	11	785.599	730.101
Other Payables		125.709.109	136.380.730
Other Payables to Related Parties	3	6.965.150	4.799.897
Other Payables to Unrelated Parties	6	118.743.959	131.580.833
Deferred Income Other Than Contract Liabilities		3.306.642	
Current provisions		3.277.788	3.432.394
Current provisions for employee benefits	12		15.858
Other current provisions	12	3.277.788	3.416.536
SUB-TOTAL		**135.027.740**	**144.642.923**
Total current liabilities		**135.027.740**	**144.642.923**
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	12	362.041	76.012
Total non-current liabilities		**362.041**	**76.012**
Total liabilities		**135.389.781**	**144.718.935**
EQUITY			
Equity attributable to owners of parent		60.081.048	-71.058.116
Issued capital	14	4.900.000	4.900.000
Inflation Adjustments on Capital	14	100.961.329	100.961.329
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-278.997	24.244
Gains (Losses) on Revaluation and Remeasurement		-278.997	24.244
Gains (Losses) on Remeasurements of Defined Benefit Plans		-278.997	24.244
Restricted Reserves Appropriated From Profits		3.819.372	3.819.372
Legal Reserves	14	3.819.372	3.819.372
Prior Years' Profits or Losses	14	-180.763.061	-166.717.798
Current Period Net Profit Or Loss		131.442.405	-14.045.263
Total equity		**60.081.048**	**-71.058.116**
Total Liabilities and Equity		**195.470.829**	**73.660.819**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
GROSS PROFIT (LOSS)		0			
General Administrative Expenses	16	-4.234.298	-5.956.287	-1.754.950	-837.344
Other Income from Operating Activities	17	130.605.552	401.451	130.605.552	353.965
Other Expenses from Operating Activities	17	-13.919.760	-32.145.240	2.706.642	-7.939.360
PROFIT (LOSS) FROM OPERATING ACTIVITIES		112.451.494	-37.700.076	131.557.244	-8.422.739
Investment Activity Income					-210.526
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		112.451.494	-37.700.076	131.557.244	-8.633.265
Finance costs	18	-17.761	-6.498	-1.187	6.640
Gains (losses) on net monetary position	19	19.008.672	28.741.114	-2.272.856	11.399.038
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		131.442.405	-8.965.460	129.283.201	2.772.413
PROFIT (LOSS) FROM CONTINUING OPERATIONS		131.442.405	-8.965.460	129.283.201	2.772.413
PROFIT (LOSS)		131.442.405	-8.965.460	129.283.201	2.772.413
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		131.442.405	-8.965.460	129.283.201	2.772.413
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-303.241	-4.627	-311.294	-7.042
Gains (Losses) on Remeasurements of Defined Benefit Plans		-303.241	-4.627	-311.294	-7.042
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-303.241**	**-4.627**	**-311.294**	**-7.042**
TOTAL COMPREHENSIVE INCOME (LOSS)		**131.139.164**	**-8.970.087**	**128.971.907**	**2.765.371**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		131.139.164	-8.970.087	128.971.907	2.765.371

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		**125.521**	**36.311**
Profit (Loss)		131.442.405	-8.965.460
Profit (Loss) from Continuing Operations		131.442.405	-8.965.460
Adjustments to Reconcile Profit (Loss)		**-169.842**	**-857.434**
Adjustments for provisions		-171.818	-861.348
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	-33.070	3.846
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	12	-138.748	-865.194
Adjustments Related to Gain and Losses on Net Monetary Position	19	1.976	3.914
Changes in Working Capital		**-131.147.042**	**9.859.205**
Adjustments for decrease (increase) in trade accounts receivable		-120.596.489	-244.536
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3	203.511	-244.536
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-120.800.000	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-575.054	26.043
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-575.054	26.043
Decrease (Increase) in Prepaid Expenses	7	-726.317	-377.132
Adjustments for increase (decrease) in trade accounts payable		-2.151.096	-3.170.385
Increase (Decrease) in Trade Accounts Payables to Related Parties	3		-263.704
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-2.151.096	-2.906.681
Increase (Decrease) in Employee Benefit Liabilities	11	55.498	48.925
Adjustments for increase (decrease) in other operating payables		-10.671.621	11.011.233
Increase (Decrease) in Other Operating Payables to Related Parties	3	2.165.253	-804.519
Increase (Decrease) in Other Operating Payables to Unrelated Parties	6	-12.836.874	11.815.752
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		3.306.642	
Other Adjustments for Other Increase (Decrease) in Working Capital		211.395	2.565.057
Decrease (Increase) in Other Assets Related with Operations	14	211.395	2.565.057
Cash Flows from (used in) Operations		**125.521**	**36.311**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES	4	125.521	36.311
Net increase (decrease) in cash and cash equivalents	4	125.521	36.311
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**37.469**	**6.608**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	4	-1.976	-3.914
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**161.014**	**39.005**

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	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			
Previous Period 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period	14	**4.900.000**	**100.961.329**		**22.822**			**3.819.372**	**-158.375.405**	**-8.342.393**	**-57.014.275**		**-57.014.275**
	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									-8.342.393	8.342.393			
	Total Comprehensive Income (Loss)					-4.627					-8.965.460	-8.970.087		-8.970.087
	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													
	Increase (decrease) through other changes, equity													
	Equity at end of period		**4.900.000**	**100.961.329**		**18.195**			**3.819.372**	**-166.717.798**	**-8.965.460**	**-65.984.362**		**-65.984.362**
Current Period 01.01.2026 - 30.09.2026	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**4.900.000**	**100.961.329**		**24.244**			**3.819.372**	**-166.717.798**	**-14.045.263**	**-71.058.116**		**-71.058.116**
	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									-14.045.263	14.045.263			
	Total Comprehensive Income (Loss)					-303.241					131.442.405	131.139.164		131.139.164
	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													
	Increase (decrease) through other changes, equity													
	Equity at end of period		**4.900.000**	**100.961.329**		**-278.997**			**3.819.372**	**-180.763.061**	**131.442.405**	**60.081.048**		**60.081.048**