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KAMUYU AYDINLATMA PLATFORMU

TAPDİ OKSİJEN ÖZEL SAĞLIK VE EĞİTİM HİZMETLERİ SANAYİ TİCARET A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

30.09.2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	43	2.509.246.094	859.987.381
Financial Investments	37	92.898.170	39.816.437
Financial Assets at Fair Value Through Profit or Loss	37	92.898.170	39.816.437
Financial Assets Held For Trading	37	92.898.170	39.816.437
Trade Receivables	6	482.815.791	449.984.485
Trade Receivables Due From Related Parties	5	63.417	18.772
Trade Receivables Due From Unrelated Parties	6	482.752.374	449.965.713
Other Receivables	7	70.849.374	87.838.156
Other Receivables Due From Unrelated Parties	7	70.849.374	87.838.156
Inventories	8	108.663.146	139.573.339
Prepayments	9	119.215.909	109.753.244
Prepayments to Unrelated Parties	9	119.215.909	109.753.244
Other current assets	21	51.172	36.506
Other Current Assets Due From Unrelated Parties	21	51.172	36.506
SUB-TOTAL		**3.383.739.656**	**1.686.989.548**
Total current assets		**3.383.739.656**	**1.686.989.548**
NON-CURRENT ASSETS			
Other Receivables	7	468.120	581.952
Other Receivables Due From Unrelated Parties	7	468.120	581.952
Investment property	10	1.940.556.932	2.068.492.431
Property, plant and equipment	11	8.053.732.601	8.080.149.168
Right of Use Assets	13	39.587.842	56.187.427
Intangible assets and goodwill	12	14.299.268	7.411.261
Other intangible assets	12	14.299.268	7.411.261
Prepayments	9	24.139.576	167.826
Prepayments to Unrelated Parties	9	24.139.576	167.826
Total non-current assets		**10.072.784.339**	**10.212.990.065**
Total assets		**13.456.523.995**	**11.899.979.613**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	37	83.695.720	155.255.355
Current Borrowings From Unrelated Parties	37	83.695.720	155.255.355
Bank Loans	37	83.695.720	155.255.355
Current Portion of Non-current Borrowings	37	614.692.351	277.660.233
Current Portion of Non-current Borrowings from Unrelated Parties	37	614.692.351	277.660.233
Lease Liabilities	37	614.692.351	277.660.233
Other Financial Liabilities	37	28.577.756	2.632.323
Other Miscellaneuous Financial Liabilities	37	28.577.756	2.632.323
Trade Payables	6	298.982.662	339.436.067
Trade Payables to Related Parties	5	90.687.603	74.333.166
Trade Payables to Unrelated Parties	6	208.295.059	265.102.901
Employee Benefit Obligations	19	84.798.559	71.478.521
Other Payables	7	59.506.192	64.889.056
Other Payables to Related Parties	5	324.570	7.350.796
Other Payables to Unrelated Parties	7	59.181.622	57.538.260
Deferred Income Other Than Contract Liabilities	9	29.701.888	65.000.302
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	29.701.888	65.000.302
Current tax liabilities, current	31	55.534.673	72.462.771
Current provisions	17	25.793.499	35.574.387
Current provisions for employee benefits	17	23.777.244	29.594.604
Other current provisions	17	2.016.255	5.979.783
SUB-TOTAL		**1.281.283.300**	**1.084.389.015**
Total current liabilities		**1.281.283.300**	**1.084.389.015**
NON-CURRENT LIABILITIES			
Long Term Borrowings	37	989.787.907	49.740.910
Long Term Borrowings From Unrelated Parties	37	989.787.907	49.740.910

Lease Liabilities	37	989.787.907	49.740.910
Trade Payables	6	4.057.875	4.373.843
Trade Payables To Unrelated Parties	6	4.057.875	4.373.843
Deferred Income Other Than Contract Liabilities	9	900.000	439.038
Deferred Income Other Than Contract Liabilities from Unrelated Parties	9	900.000	439.038
Non-current provisions	17	56.473.812	46.266.832
Non-current provisions for employee benefits	17	56.473.812	46.266.832
Deferred Tax Liabilities	31	1.016.758.828	757.891.886
Total non-current liabilities		**2.067.978.422**	**858.712.509**
Total liabilities		**3.349.261.722**	**1.943.101.524**
EQUITY			
Equity attributable to owners of parent		10.105.370.028	9.954.985.844
Issued capital	22	400.000.000	400.000.000
Inflation Adjustments on Capital	22	1.337.067.674	1.337.067.674
Treasury Shares (-)	22	-10.185.820	-10.185.820
Share Premium (Discount)	22	1.005.612.750	1.005.612.750
Effects of Business Combinations Under Common Control	22	-211.442.255	-211.442.255
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	22	-5.115.121	350.718
Gains (Losses) on Revaluation and Remeasurement	22	-5.115.121	350.718
Gains (Losses) on Remeasurements of Defined Benefit Plans	22	-5.115.121	350.718
Restricted Reserves Appropriated From Profits	22	184.527.450	138.820.430
Legal Reserves	22	184.527.450	138.820.430
Prior Years' Profits or Losses	22	7.249.055.327	6.430.150.121
Current Period Net Profit Or Loss		155.850.023	864.612.226
Non-controlling interests		1.892.245	1.892.245
Total equity		**10.107.262.273**	**9.956.878.089**
Total Liabilities and Equity		**13.456.523.995**	**11.899.979.613**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	23	3.114.999.477	3.172.370.116	993.020.865	1.097.098.790
Cost of sales	23	-2.161.765.123	-1.835.394.598	-736.106.725	-624.008.521
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		953.234.354	1.336.975.518	256.914.140	473.090.269
GROSS PROFIT (LOSS)		953.234.354	1.336.975.518	256.914.140	473.090.269
General Administrative Expenses	20	-116.559.916	-216.637.786	-45.857.283	-73.768.911
Marketing Expenses	20	-6.540.212	-5.167.189	-2.077.978	-1.749.585
Other Income from Operating Activities	26	59.596.747	68.384.813	7.674.937	35.255.561
Other Expenses from Operating Activities	26	-226.914.290	-321.993.514	-124.327.993	-53.753.966
PROFIT (LOSS) FROM OPERATING ACTIVITIES		662.816.683	861.561.842	92.325.823	379.073.368
Investment Activity Income	27	27.649.226	55.553.746	15.383.406	32.771.589
Investment Activity Expenses	27	-103.578.325	-36.730.727	-40.052.788	-23.661.168
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	27	-6.279.459	-1.021.973	-6.724.832	-738.521
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		580.608.125	879.362.888	60.931.609	387.445.268
Finance income	29	576.050.613	178.331.298	222.552.813	86.579.079
Finance costs	29	-346.691.335	-147.925.027	-156.068.451	-55.194.011
Gains (losses) on net monetary position	42	-151.528.776	-79.262.823	-50.593.941	-183.419.589
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		658.438.627	830.506.336	76.822.030	235.410.747
Tax (Expense) Income, Continuing Operations		-502.588.604	-284.873.441	-27.956.884	-135.779.612
Current Period Tax (Expense) Income	31	-241.899.716	-209.011.059	-57.026.567	-83.101.692
Deferred Tax (Expense) Income	31	-260.688.888	-75.862.382	29.069.683	-52.677.920
PROFIT (LOSS) FROM CONTINUING OPERATIONS		155.850.023	545.632.895	48.865.146	99.631.135
PROFIT (LOSS)		155.850.023	545.632.895	48.865.146	99.631.135
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		155.850.023	545.632.895	48.865.146	99.631.135
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	30	-5.465.839	0	-4.177.257	
Gains (Losses) on Remeasurements of Defined Benefit Plans	30	-7.287.785		-5.569.676	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	30	1.821.946	0	1.392.419	
Deferred Tax (Expense) Income	30	1.821.946	0	1.392.419	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-5.465.839**	**0**	**-4.177.257**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**150.384.184**	**545.632.895**	**44.687.889**	**99.631.135**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		150.384.184	545.632.895	44.687.889	99.631.135

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**157.191.059**	**1.178.530.205**
Profit (Loss)		155.850.023	545.632.895
Profit (Loss) from Continuing Operations		155.850.023	545.632.895
Adjustments to Reconcile Profit (Loss)		**553.684.111**	**421.174.084**
Adjustments for depreciation and amortisation expense	28	197.080.413	180.484.078
Adjustments for Impairment Loss (Reversal of Impairment Loss)	6	6.570.715	1.021.973
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6	6.570.715	1.021.973
Adjustments for provisions	17	28.329.155	32.637.198
Adjustments for (Reversal of) Provisions Related with Employee Benefits	17	31.123.009	32.637.198
Adjustments for (Reversal of) Other Provisions	17	-2.793.854	
Adjustments for Interest (Income) Expenses	29,26	-277.263.271	-78.991.582
Adjustments for Interest Income	29	-505.453.743	-163.088.537
Adjustments for interest expense	29	246.398.449	77.717.544
Deferred Financial Expense from Credit Purchases	26	25.163.535	49.203.334
Unearned Financial Income from Credit Sales	26	-43.371.512	-42.823.923
Adjustments for Tax (Income) Expenses	31	502.588.604	284.873.441
Adjustments for losses (gains) on disposal of non-current assets	27	-4.650.661	-692.189
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	27	-4.650.661	-692.189
Adjustments for Losses (Gains) Arised from Sale of Non-current Assets or Disposal Groups Classified as Held for Sale or as Held for Distribution to Owners	27		-7.785.081
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments	27	101.029.156	9.626.246
Changes in Working Capital		**-225.994.498**	**-107.268.313**
Decrease (Increase) in Financial Investments	27,37	-154.110.889	50.109.347
Adjustments for decrease (increase) in trade accounts receivable	5,6,26	-62.149.196	-152.819.468
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	-44.645	33.170
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6,26	-62.104.551	-152.852.638
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	5,7	17.102.614	-54.243.857
Decrease (Increase) in Other Related Party Receivables Related with Operations	5		5.765.240
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	17.102.614	-60.009.097
Adjustments for decrease (increase) in inventories	8	30.910.193	4.594.038
Decrease (Increase) in Prepaid Expenses	9	-33.434.415	-54.351.539
Adjustments for increase (decrease) in trade accounts payable	5,6,26	2.602.139	8.313.548
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	16.354.437	303.612
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6,26	-13.752.298	8.009.936
Increase (Decrease) in Employee Benefit Liabilities	19	13.320.038	1.562.948
Adjustments for increase (decrease) in other operating payables	5,7	-5.382.864	8.499.099
Increase (Decrease) in Other Operating Payables to Related Parties	5	-7.026.226	16.362.193
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	1.643.362	-7.863.094
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	9	-34.837.452	81.087.156
Other Adjustments for Other Increase (Decrease) in Working Capital	21	-14.666	-19.585
Decrease (Increase) in Other Assets Related with Operations	21	-14.666	-19.585
Cash Flows from (used in) Operations		**483.539.636**	**859.538.666**
Payments Related with Provisions for Employee Benefits	17	-18.253.211	-14.836.545

Income taxes refund (paid)	31	-258.827.814	-136.344.788
Inflation Effect On Operating Activities		-49.267.552	470.172.872
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-28.366.108**	**-169.653.524**
Proceeds from sales of property, plant, equipment and intangible assets	11,27	13.258.402	834.384
Proceeds from sales of property, plant and equipment	11,27	13.258.402	834.384
Purchase of Property, Plant, Equipment and Intangible Assets	11,12	-41.624.510	-283.095.094
Purchase of property, plant and equipment	11	-31.526.176	-283.095.094
Purchase of intangible assets	12	-10.098.334	
Cash Inflows from Sales of Assets Held for Sale			112.607.186
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.688.651.408**	**-558.521.732**
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments			141.949.733
Cash Inflows from Sale of Acquired Entity's Shares			141.949.733
Proceeds from borrowings		2.265.536.094	161.208.173
Proceeds from Loans		2.265.536.094	161.208.173
Repayments of borrowings		-322.411.219	-738.217.243
Loan Repayments		-322.411.219	-738.217.243
Payments of Lease Liabilities		-419.878.275	-208.833.388
Interest paid		-340.048.935	-77.717.544
Interest Received	29	505.453.743	163.088.537
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.817.476.359	450.354.949
Net increase (decrease) in cash and cash equivalents		1.817.476.359	450.354.949
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	43	**859.987.381**	**466.884.435**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-168.217.646	-94.655.409
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	43	**2.509.246.094**	**822.583.975**

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]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	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]	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								
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	22	**128.000.000**	**1.236.506.677**	**-148.260.367**	**1.000.588.166**	**-211.442.255**	**-449.515**			**109.604.060**	**4.747.540.377**	**2.050.010.469**	**8.912.097.612**	**1.892.245**	**8.913.989.857**
	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										29.381.188	2.020.629.281	-2.050.010.469				
	Total Comprehensive Income (Loss)												545.632.895	545.632.895		545.632.895	
	Profit (loss)												545.632.895	545.632.895		545.632.895	
	Other Comprehensive Income (Loss)																
	Issue of equity	22	272.000.000	100.560.997								-352.857.752		19.703.245		19.703.245	
	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				137.630.903									137.630.903		137.630.903	
	Increase (Decrease) through Share-Based Payment Transactions					4.318.830								4.318.830		4.318.830	
	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	22	**400.000.000**	**1.337.067.674**	**-10.629.464**	**1.004.906.996**	**-211.442.255**	**-449.515**			**138.985.248**	**6.415.311.906**	**545.632.895**	**9.619.383.485**	**1.892.245**	**9.621.275.730**	
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period	22	**400.000.000**	**1.337.067.674**	**-10.185.820**	**1.005.612.750**	**-211.442.255**	**350.718**			**138.820.430**	**6.430.150.121**	**864.612.226**	**9.954.985.844**	**1.892.245**	**9.956.878.089**	
	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										45.707.020	818.905.206	-864.612.226				
	Total Comprehensive Income (Loss)							-5.465.839					155.850.023	150.384.184		150.384.184	
	Profit (loss)												155.850.023	155.850.023		155.850.023	
	Other Comprehensive Income (Loss)							-5.465.839						-5.465.839		-5.465.839	
	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	22	**400.000.000**	**1.337.067.674**	**-10.185.820**	**1.005.612.750**	**-211.442.255**	**-5.115.121**			**184.527.450**	**7.249.055.327**	**155.850.023**	**10.105.370.028**	**1.892.245**	**10.107.262.273**