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KAMUYU AYDINLATMA PLATFORMU

ROTA PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

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	4	9.139.594	1.324.049
Financial Investments		225.196.522	241.522.233
Financial Assets at Fair Value Through Profit or Loss		225.196.522	241.522.233
Financial Assets Held For Trading	5	225.196.522	241.522.233
Trade Receivables		109.891.984	153.627.724
Trade Receivables Due From Related Parties	3-7	100.255.349	91.244.500
Trade Receivables Due From Unrelated Parties	7	9.636.635	62.383.224
Other Receivables		2.936.995	1.894.595
Other Receivables Due From Unrelated Parties	8	2.936.995	1.894.595
Prepayments	9	5.212.852	6.084.949
SUB-TOTAL		**352.377.947**	**404.453.550**
Total current assets		**352.377.947**	**404.453.550**
NON-CURRENT ASSETS			
Property, plant and equipment		20.584.327	11.470.582
Fixtures and fittings	10	6.999.298	7.783.205
Leasehold Improvements	10	13.585.029	3.687.377
Right of Use Assets	11	20.695.812	7.194.789
Intangible assets and goodwill		4.561.502	6.499.481
Licenses	11	4.561.502	6.499.481
Total non-current assets		**45.841.641**	**25.164.852**
Total assets		**398.219.588**	**429.618.402**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.971.909	5.277.633
Current Borrowings From Unrelated Parties		7.971.909	5.277.633
Lease Liabilities	12	7.971.909	5.277.633
Trade Payables		31.042.934	63.037.655
Trade Payables to Unrelated Parties	7	31.042.934	63.037.655
Employee Benefit Obligations	14	6.727.842	5.313.445
Other Payables	8	3.230.349	4.560.869
Current tax liabilities, current	20	6.857.793	5.311.530
Current provisions		3.068.383	2.157.605
Current provisions for employee benefits	14	3.068.383	2.157.605
Other Current Liabilities	15	300.561	138.939
SUB-TOTAL		**59.199.771**	**85.797.676**
Total current liabilities		**59.199.771**	**85.797.676**
NON-CURRENT LIABILITIES			
Long Term Borrowings		11.537.123	211.706
Long Term Borrowings From Related Parties		11.537.123	211.706
Lease Liabilities	12	11.537.123	211.706
Non-current provisions		4.847.504	4.141.380
Non-current provisions for employee benefits	14	4.847.504	4.141.380
Deferred Tax Liabilities	20	13.638.338	17.184.701
Total non-current liabilities		**30.022.965**	**21.537.787**
Total liabilities		**89.222.736**	**107.335.463**
EQUITY			
Equity attributable to owners of parent		308.996.852	322.282.939
Issued capital	16	100.000.000	33.333.332
Inflation Adjustments on Capital	16	107.747.556	105.268.223
Share Premium (Discount)	16	147.281.515	216.427.516
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-892.618	-408.965
Gains (Losses) on Revaluation and Remeasurement		-868.617	-489.471
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-868.617	-489.471
Exchange Differences on Translation		-24.001	80.506
Restricted Reserves Appropriated From Profits	16	3.932.044	1.939.364

Prior Years' Profits or Losses		-36.269.211	-16.260.094
Current Period Net Profit Or Loss		-12.802.434	-18.016.437
Total equity		**308.996.852**	**322.282.939**
Total Liabilities and Equity		**398.219.588**	**429.618.402**

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	17	300.601.615	213.928.187	101.593.013	80.833.765
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		300.601.615	213.928.187	101.593.013	80.833.765
GROSS PROFIT (LOSS)		300.601.615	213.928.187	101.593.013	80.833.765
General Administrative Expenses	18	-269.967.087	-215.087.554	-88.882.482	-66.532.643
Marketing Expenses	18	-11.973.769	-20.585.996	-818.971	-6.017.077
Other Income from Operating Activities		1.240.078	1.821.173	368.995	591.497
Other Expenses from Operating Activities		-2.422.265	-537.818	-2.195.149	-42.769
PROFIT (LOSS) FROM OPERATING ACTIVITIES		17.478.572	-20.462.008	10.065.406	8.832.773
Investment Activity Income	19	61.247.188	68.641.356	18.122.556	25.670.891
Investment Activity Expenses	19	-968.952	-1.328.137	-31.550	-532.152
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		77.756.808	46.851.211	28.156.412	33.971.512
Finance costs		-9.270.272	-4.852.736	-2.504.107	-1.193.909
Gains (losses) on net monetary position	21	-60.387.276	-65.435.145	-16.066.075	-20.664.823
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		8.099.260	-23.436.670	9.586.230	12.112.780
Tax (Expense) Income, Continuing Operations		-20.901.694	-11.540.364	-6.768.405	-8.335.140
Current Period Tax (Expense) Income	20	-20.924.156	-11.638.053	-6.148.943	-8.039.996
Deferred Tax (Expense) Income	20	22.462	97.689	-619.462	-295.144
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.802.434	-34.977.034	2.817.825	3.777.640
PROFIT (LOSS)		-12.802.434	-34.977.034	2.817.825	3.777.640
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.802.434	-34.977.034	2.817.825	3.777.640
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		-379.146	-45.888	-249.427	45.294
Gains (Losses) on Remeasurements of Defined Benefit Plans		-541.637	-65.554	-356.324	64.707
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		162.491	19.666	106.897	-19.413
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-104.507	-38.377	-55.378	-38.377
Exchange Differences on Translation of Foreing Operations		-104.507	-38.377	-55.378	-38.377
OTHER COMPREHENSIVE INCOME (LOSS)		**-483.653**	**-84.265**	**-304.805**	**6.917**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-13.286.087**	**-35.061.299**	**2.513.020**	**3.784.557**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-13.286.087	-35.061.299	2.513.020	3.784.557

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		**32.505.047**	**14.072.619**
Profit (Loss)		-12.802.434	-34.977.034
Adjustments to Reconcile Profit (Loss)		**81.860.732**	**37.544.621**
Adjustments for depreciation and amortisation expense	10-11	16.618.257	10.351.916
Adjustments for provisions	13-14	1.075.265	1.754.123
Adjustments for Interest (Income) Expenses		-1.860.347	-635.481
Adjustments for Tax (Income) Expenses	20	20.901.694	11.540.363
Adjustments Related to Gain and Losses on Net Monetary Position		45.125.863	14.533.700
Changes in Working Capital		**-17.175.358**	**22.267.167**
Decrease (Increase) in Financial Investments	5	-28.991.573	22.364.187
Adjustments for decrease (increase) in trade accounts receivable	7	43.735.740	1.691.839
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	-1.042.400	4.579.554
Decrease (Increase) in Prepaid Expenses	9	872.097	-4.101.358
Adjustments for increase (decrease) in trade accounts payable	7	-31.994.721	-4.964.687
Increase (Decrease) in Employee Benefit Liabilities	14	1.414.397	822.022
Adjustments for increase (decrease) in other operating payables	8	-1.330.520	3.483.287
Other Adjustments for Other Increase (Decrease) in Working Capital	15	161.622	-1.607.677
Cash Flows from (used in) Operations		**51.882.940**	**24.834.754**
Income taxes refund (paid)	20	-19.377.893	-10.762.135
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-14.225.055**	**-9.317.204**
Purchase of Property, Plant, Equipment and Intangible Assets	10-11	-14.225.055	-9.317.204
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-8.432.681**	**-3.954.535**
Proceeds from borrowings			781.327
Payments of Lease Liabilities		-10.293.028	-5.371.343
Interest paid		-338.879	-71.975
Interest Received	19	2.199.226	707.456
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		9.847.311	800.880
Effect of exchange rate changes on cash and cash equivalents		-104.507	-38.377
Net increase (decrease) in cash and cash equivalents		9.742.804	762.503
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**1.324.049**	**1.827.139**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.927.259	-513.054
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**9.139.594**	**2.076.588**

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	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]	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		
					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		**33.333.332**	**105.268.223**	**216.427.516**	**-183.900**				**661.957**	**-49.819.204**	**34.836.517**	**340.524.441**	**340.524.441**
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									1.277.407	33.559.110	-34.836.517		
Total Comprehensive Income (Loss)					-45.888	-38.377					-34.977.034	-35.061.299	-35.061.299
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		**33.333.332**	**105.268.223**	**216.427.516**	**-229.788**	**-38.377**			**1.939.364**	**-16.260.094**	**-34.977.034**	**305.463.142**	**305.463.142**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**33.333.332**	**105.268.223**	**216.427.516**	**-489.471**	**80.506**			**1.939.364**	**-16.260.094**	**-18.016.437**	**322.282.939**	**322.282.939**
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									1.992.680	-20.009.117	18.016.437		
Total Comprehensive Income (Loss)					-379.146	-104.507					-12.802.434	-13.286.087	-13.286.087
Profit (loss)													
Other Comprehensive Income (Loss)													
Issue of equity		66.666.668	2.479.333	-69.146.001									
Capital Decrease													
Capital Advance													
Effect of Merger or Liquidation or Division													
Effects of Business Combinations Under Common Control													
Advance Dividend Payments													
Dividends Paid													

Previous Period
01.01.2025 - 30.09.2025

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		**100.000.000**	**107.747.556**	**147.281.515**	**-868.617**	**-24.001**			**3.932.044**	**-36.269.211**	**-12.802.434**	**308.996.852**		**308.996.852**