

1000 YATIRIMLAR HOLDİNG A.Ş.
FINANCIAL STATEMENTS, EXPLANATORY NOTES AND
INDEPENDENT AUDİTOR’S LİMITED REVIEW REPORT
FOR THE INTERIM PERIOD JANUARY 1 – JUNE 30, 2025

(CONVENIENCE TRANSLATION OF FINANCIAL
STATEMENTS ORIGINALLY ISSUED IN TURKISH)

**INDEPENDENT REVIEW REPORT ON INTERIM
FINANCIAL STATEMENTS**

1000 Yatırımlar Holding A.Ş.

To the General Assembly;

1. Introduction

We have conducted a limited review of the accompanying statement of financial position of 1000 Yatırımlar Holding A.Ş. (“the Company”) as at 30 June 2025, and the statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the six-month period then ended, together with the accompanying explanatory notes (collectively referred to as the “interim financial information”). The Company’s management is responsible for the preparation and fair presentation of such interim financial information in accordance with Turkish Accounting Standard 34 (“TAS 34”) “Interim Financial Reporting.” Our responsibility is to express a conclusion on this interim financial information based on our limited review

2. Scope of Review

Our limited review was conducted in accordance with Standard on Review Engagements (“SRE”) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity.” A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. The scope of a review of interim financial information is substantially less than that of an audit conducted in accordance with Independent Auditing Standards, the objective of which is to express an opinion on the financial statements. Accordingly, a review does not provide assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, we do not express an audit opinion.

3. Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with TAS 34.

4. Other Matter

The audit of the Company's financial statements for the year ended 31 December 2024 and the limited review of the financial statements for the six-month period ended 30 June 2024 were conducted by another independent audit firm. The previous independent audit firm expressed an unqualified opinion on the financial statements as of 31 December 2024 in its independent auditor's report dated 11 March 2025, and stated in its limited review report dated 20 September 2024 on the financial statements for the period ended 30 June 2024 that nothing had come to its attention that caused it to believe that they were not prepared in accordance with TAS 34.

11 Ağustos 2025, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

Member of Nexia



Harun Aktaş

Sorumlu Denetçi, YMM

CONTENTS	PAGES
STATEMENTS OF FINANCIAL POSITION	1 - 2
STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	3 - 4
STATEMENTS OF CHANGES IN EQUITY	5
STATEMENTS OF CASH FLOWS.....	6
NOTES TO THE FINANCIAL STATEMENTS.....	7 - 49

1000 Yatırımlar Holding Anonim Şirketi

Statements of Financial Position as of 30 June 2025 and 31 December 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

		Limited Audited	Audited
ASSETS	Notes	30.06.2025	31.12.2024
Current Assets		1,701,939,852	1,825,231,918
Cash and cash equivalents	4	40,125,278	58,188,527
Financial investments	5	131,515,831	1,012,518,671
Trade receivables	6	86,123,427	-
Other receivables		1,419,867,963	740,777,362
- Other receivables from related parties	3	1,404,504,546	719,404,889
- Other receivables from third parties	7	15,363,417	21,372,473
Prepaid expenses	9	4,544,143	779,416
Other current assets	14	19,763,210	12,967,942
Non - current assets		17,650,921,966	12,248,138,861
Financial investments	5	17,624,085,891	12,219,090,157
Property, plant and equipment	10	3,645,388	4,253,903
Intangible assets	11	23,190,687	24,794,801
TOTAL ASSETS		19,352,861,818	14,073,370,779

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Statements of Financial Position as of 30 June 2025 and 31 December 2024

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

		Limited Audited	Audited
LIABILITIES	Note	30.06.2025	31.12.2024
Short - term liabilities		807,060,214	455,937,138
Short - term portion of long - term borrowings	8	143,760,483	-
Other financial liabilities	8	5,409,853	6,379,201
Trade payables	6	10,836,745	22,955,855
Payables related to employee benefits	13	6,852,298	3,285,565
Other payables		637,996,480	419,304,391
- <i>Other payables to related parties</i>	3	637,582,751	418,673,347
- <i>Other payables to third parties</i>	7	413,729	631,044
Deferred income	9	472,222	2,203,841
Short - term provisions		1,719,022	1,768,393
- <i>Short - term provisions for employee benefits</i>	13	1,719,022	1,768,393
Other short - term liabilities		13,111	39,892
Long - term liabilities		4,056,234,039	2,887,345,858
Long - term borrowings	8	81,459,967	-
Long - term provisions		1,616,645	2,345,246
- <i>Long - term provisions for employee benefits</i>	13	1,616,645	2,345,246
Deferred tax liabilities	16	3,973,157,427	2,885,000,612
Equity	15	14,489,567,565	10,730,087,783
Paid-in capital		47,000,000	47,000,000
Share premium (+/-)		1,458,339,772	1,479,640,601
Capital adjustment differences		59,690,346	59,690,346
Other comprehensive income/expense not to be reclassified to profit or loss		648,233	-
- <i>Actuarial profit/(loss) arising from defined benefit plans</i>		648,233	-
Restricted reserves		27,966,741	-
Retained earnings/(losses)		9,137,090,924	17,132,009,154
Net profit/(loss) for the period		3,758,831,549	(7,988,252,318)
TOTAL LIABILITIES AND EQUITY		19,352,861,818	14,073,370,779

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Statements of Profit or Loss and Other Comprehensive Income For The Period Ended 30 June 2025 and 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

		Limited Audited	Limited Audited	Non-Audited	Non-Audited
		1.01.2025	1.01.2024	1.04.2025	1.04.2024
Profit or Loss	Notes	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Revenue	17	-	-	-	-
Cost of sales (-)	17	-	-	-	-
Gross profit/(loss)		-	-	-	-
General administrative expenses (-)	18	(84,006,135)	(203,286,457)	(31,418,028)	(174,457,965)
Marketing, selling and distribution expenses (-)	18	(605,286)	(2,787,722)	(12,864)	(2,213,837)
Other income from operating activities	19	8,171,584	70,978,718	6,550,828	62,679,678
Other expenses from operating activities (-)	19	(2,260,836)	(2,613,537)	(2,151,859)	(195,141)
Operating profit/(loss)		(78,700,673)	(137,708,998)	(27,031,923)	(114,187,265)
Income from investment activities	20	5,561,415,425	4,939,415,918	(1,575,327,532)	1,798,108,529
Expenses from investment activities (-)	20	(668,846,983)	-	(583,141,227)	-
Operating profit/(loss) before financial income/(expenses)		4,813,867,769	4,801,706,920	(2,185,500,682)	1,683,921,264
Financial income	21	406,279,914	257,080,494	235,714,358	46,113,289
Financial expenses (-)	21	(178,665,969)	(45,190,514)	(116,642,741)	(719,966)
Monetary (loss)/gain, net		216,807,270	(4,733,501,198)	77,490,452	(1,513,615,158)
Profit/(loss) before tax		5,258,288,984	280,095,702	(1,988,938,613)	215,699,429
Tax income/(expense) from continuing operations	16	(1,499,457,435)	332,060,280	396,600,733	395,579,108
Current tax expenses (-)		-	(13,864,338)	-	(3,731,153)
Deferred tax income/(expense)		(1,499,457,435)	345,924,618	396,600,733	399,310,261
Net profit/(loss) for the period		3,758,831,549	612,155,982	(1,592,337,880)	611,278,537
Earnings per share (TRY)	22	79.98	13.02	(33.88)	13.01

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Statements of Profit or Loss and Other Comprehensive Income For The Period Ended 30 June 2025 and 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

	Limited Audited	Limited Audited	Non-Audited	Non- Audited
	01.01.2025	01.01.2024	01.04.2025	01.04.2024
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
OTHER COMPREHENSIVE INCOME				
Net profit/(loss) for the period	3,758,831,549	612,155,982	(1,592,337,880)	611,278,537
Items that are not reclassified to profit or loss	648,233	-	(54,241)	-
Actuarial profit/(loss) arising from defined benefit plans	841,861	-	(70,443)	-
Deferred tax income/(expense)	(193,628)	-	16,202	-
OTHER COMPREHENSIVE INCOME (After Tax)	648,233	-	(54,241)	-
TOTAL COMPREHENSIVE INCOME	3,759,479,782	612,155,982	(1,592,392,121)	611,278,537

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Statements of Changes In Equity for The Period Ended 30 June 2025 and 2024

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

				Items that are not reclassified to profit or loss		Retained earnings		
	Paid-in capital	Capital adjustment differences	Share premium	Actuarial loss arising from defined benefit plans	Restricted reserves	Retained earnings/(losses)	Net profit/(loss) for the period	Total
01 January 2024	47,000,000	59,690,346	1,479,640,601	-	-	10,616,837,314	6,515,171,840	18,718,340,101
Transfers	-	-	-	-	-	6,515,171,840	(6,515,171,840)	-
Total comprehensive income	-	-	-	-	-	-	612,155,982	612,155,982
30 June 2024	47,000,000	59,690,346	1,479,640,601	-	-	17,132,009,154	612,155,982	19,330,496,083
01 January 2025	47,000,000	59,690,346	1,479,640,601	-	-	17,132,009,154	(7,988,252,318)	10,730,087,783
Transfers	-	-	(21,300,829)	-	27,966,741	(7,994,918,230)	7,988,252,318	-
Total comprehensive income	-	-	-	648,233	-	-	3,758,831,549	3,759,479,782
30 June 2025	47,000,000	59,690,346	1,458,339,772	648,233	27,966,741	9,137,090,924	3,758,831,549	14,489,567,565

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Statements of Cash Flows for The Period Ended 30 June 2025 and 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

		Limited Audited 01.01.2025 30.06.2025	Limited Audited 01.01.2024 30.06.2024
	Notes		
A. Cash flows from operating activities		(211.141.094)	(222.431.662)
Net profit/(loss) for the period		3.758.831.549	612.155.982
Adjustments related to reconciliation of net profit/(loss) for the period;		(3.849.782.563)	(916.957.440)
Adjustments related to depreciation and amortization expenses	10-11	2.212.629	1.052.783
Adjustments related to provisions	13	811.293	1.338.211
Adjustments related to gain on bargain purchase	23	-	1.120.266.866
Adjustments related to interest income and expenses	21	(229.475.522)	(211.889.982)
Adjustments related to unrealized foreign currency translation differences		137.961.087	1.909.495.528
Adjustments related to fair value losses/(gains)		(4.777.398.166)	(3.540.029.377)
Adjustments related to tax (income)/expenses	16	1.499.457.435	(332.060.281)
Adjustments related to monetary gain/(loss)		(483.351.319)	134.868.812
Changes in Working Capital		(365.629.772)	111.614.684
Adjustments related to decrease/(increase) in trade receivables	6	(86.123.427)	-
Adjustments related to decrease/(increase) in other receivables from operating activities	7	(403.994.280)	192.512.117
Adjustments related to decrease/(increase) in prepaid expenses	9	(3.876.114)	(64.428.426)
Adjustments related to increase/(decrease) in trade payables	6	(8.838.477)	5.139.360
Adjustments related to increase/(decrease) in employee benefit payables	13	4.036.275	-
Adjustments related to increase/(decrease) in other payables from operating activities	7	143.412.647	(16.086.234)
Increase/(decrease) in deferred income	9	(1.416.667)	-
Adjustments for other increase/(decrease) in working capital		(8.829.729)	(5.522.133)
Cash flows from operating activities		(456.580.786)	(193.186.774)
Payments under benefits provided to employees	13	(159.523)	-
Tax refunds/(payments)	16	-	(9.902.055)
Cash outflows arising from acquisition of shares or debt instruments of other businesses or funds		-	(19.342.833)
Cash inflows from the sale of shares or debt instruments of other businesses or funds		316.560.493	-
Cash outflows due to share acquisition or capital increase in affiliates and / or joint ventures		(70.961.278)	-
B. Cash flows from investment activities		2.830.123	236.292.907
Cash inflows by sales of property, plant and equipment and intangible assets	10-11	-	(20.787.587)
Interest received	21	2.830.123	257.080.494
C. Cash flows from financing activities		198.563.474	(45.188.573)
Cash inflows from borrowing	8	262.292.728	-
Repayments of borrowings	8	(31.161.484)	-
Interest paid	21	(32.510.077)	(45.190.514)
Other cash inflows/(outflows)		(57.693)	1.941
Net increase or decrease in cash and cash equivalents before the effect of foreign currency translation differences		(9.747.497)	(31.327.328)
Net increase/(decrease) in cash and cash equivalent		(9.747.497)	(31.327.328)
E. Cash and cash equivalents at the beginning of the period	4	58.188.527	439.334.411
INFLATIONARY IMPACT ON CASH AND CASH EQUIVALENTS		(8.315.752)	(135.041.470)
F. Cash and cash equivalents at the end of the period		40.125.278	272.965.613

The accompanying notes are an integral part of these financial statements.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 1- ORGANIZATION AND ACTIVITIES OF THE COMPANY

1000 Yatırımlar Holding Anonim Şirketi ("the Company") was established after being registered in the Turkish Trade Registry Gazette dated 28 March 2022 and numbered 10546. The Company's field of activity is to participate in the capital management of established and/or to be established companies, to take responsibility for the financing, organization and management of their investments, to increase the security of investments against possible economic fluctuations and to contribute to the commercial, industrial and financial initiatives of the relevant companies in a healthy manner and in accordance with the requirements of the national economy.

The Company's trade name and the address where it carries out its activities are as follows:

1000 Yatırımlar Holding Anonim Şirketi

Yamanevler Mahallesi, Sanayi Caddesi A Blok, No: 56, İç kapı No: 5 Ümraniye/İstanbul.

As of 30 June 2025, the number of personnel of the Company 39 (31 December 2024: 37). The number of employees working in the Company's financial investments is 300 (31 December 2024: 361).

The share capital of the Company is as follows:

Shareholders	(%)	30 June 2025	(%)	31 December 2024
Kadir Can Abdik	14.7	6,907,500	17.63	8,287,500
Mustafa Saim Birpınar	14.7	6,907,500	17.63	8,287,500
Üsâme Erdoğan	14.7	6,907,500	17.63	8,287,500
Hüseyin Ardan Küçük	4.52	2,126,250	7.46	3,506,250
Haris Pojata	4.52	2,126,250	7.46	3,506,250
Lydia Yatırım Holding Anonim Şirketi (*)	8.97	4,215,000	11.97	5,625,000
Public offering capital	37.89	17,810,000	20.22	9,500,000
Paid-in capital	100.00	47,000,000	100.00	47,000,000
Positive inflation adjustment differences		59,690,346		59,690,346
Total Paid-in Capital		106,690,346		106,690,346

The Company's issued capital amounting to TRY47,000,000 has been fully paid free from any collusion. The issued capital of the Company is divided into 47,000,000 shares with a nominal value of TRY1.00 each. Of these, 8,000,000 are registered Class A shares and 39,000,000 are bearer Class B shares. Group A shares have the privilege to nominate candidates for the Board of Directors and to vote in the general assembly. Group B shares do not have any privileges, the privileges of privileged shares are specified in the relevant sections of the Company's Articles of Association. The company's registered capital ceiling is TRY62,500,000. (31 December 2024: TRY62,500,000).

(*) EC Yatırımlar Holding A.Ş. has merged with Lydia Yatırım Holding A.Ş. and transferred all of its tangible and monetary rights pursuant to the resolution of the Üsküdar 12th Notary Office dated 12.09.2024 and numbered 19811.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Approval of the Financial Statements

The accompanying financial statements were authorized for issue by the Company’s Board of Directors on August 11, 2025. The General Assembly and certain regulatory bodies are entitled to make amendments to the statutory financial statements subsequent to their issuance.

NOTE 2 - BASIS OF PRESENTATION OF FINANCIAL STATEMENTS**2.1 Basis of Presentation****Applied Financial Reporting Standards**

The accompanying financial statements are prepared in accordance with the Communiqué Serial II, No: 14.1, “Principals of Financial Reporting in Capital Markets” published in the Official Gazette numbered 28676 on 13 June 2013. According to the article 5 of the Communiqué, financial statements are prepared in accordance with Turkish Accounting Standards/ Turkish Financial Reporting Standards (“TFRS”) and its addendum and interpretations (“IFRIC”) issued by the Public Oversight Accounting and Auditing Standards Authority (“POAASA”) Turkish Accounting Standards Board. TFRS is updated via circulars to ensure alignment with changes to International Financial Reporting Standards (“IFRS”).

The financial statements are presented in accordance with ‘Announcement regarding with TFRS Taxonomy’ which was published on 3 July 2024 by POA and the format and mandatory information recommended by CMB.

The financial statements are prepared on the historical cost basis, except for financial investments measured at fair value. The determination of historical cost is generally based on the fair value of the consideration paid for the assets.

The Company has prepared its financial statements for the interim period ended 30 June 2025 in accordance with IFRS 34 Interim Financial Reporting.

Going Concern

The financial statements have been prepared on a going concern basis, with the assumption that the Company will benefit from their assets and fulfill their obligations in the next year and in the natural course of their activities.

Adjustment of Financial Statements in High Inflation Periods

With the announcements made by the Public Oversight Accounting and Auditing Standards Authority (POA) on 23 November 2023, entities applying TFRSs have started to apply inflation accounting in accordance with TAS 29 Financial Reporting in Hyperinflation Economies as of financial statements for the annual reporting period ending on or after 31 December 2023.

TAS 29 is applied to the financial statements, including the financial statements, of any entity whose functional currency is the currency of a hyperinflationary economy.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

According to the standard, financial statements prepared in the currency of a hyperinflationary economy are presented in terms of the purchasing power of that currency at the balance sheet date. Prior-period financial statements are also presented in the current measurement unit at the end of the reporting period for comparative purposes. The Company has therefore presented its financial statements as of 31 December 2024, on the purchasing power basis as of 30 June 2025.

Pursuant to the decision of the Capital Markets Board (SPK) dated 28 December 2023 and numbered 81/1820, it has been decided that issuers and capital market institutions subject to financial reporting regulations that apply Turkish Accounting/Financial Reporting Standards will apply inflation accounting by applying the provisions of IAS 29 starting from their annual financial reports for the periods ending on 31 December 2023.

The adjustments made in accordance with IAS 29 were made using the adjustment coefficient obtained from the Consumer Price Index (CPI) of Turkey published by the Turkish Statistical Institute (TÜİK). As of 30 June 2025, 30 June 2024 and 31 December 2024 the indices and adjustment coefficients used in the adjustment of the d financial statements are as follows:

Date	Index	Conversion factor
30.06.2025	3,132.17	1.0000
30.06.2024	2,319.29	1.3505
31.12.2024	2,684.55	1.1667

The main elements of the Company's adjustment process for financial reporting in hyperinflationary economies are as follows:

- Current period financial statements prepared in TRY are expressed in terms of the purchasing power at the balance sheet date, and amounts from previous reporting periods are also adjusted and expressed in terms of the purchasing power at the end of the reporting period.
- Monetary assets and liabilities are not adjusted as they are already expressed in terms of the current purchasing power at the balance sheet date. In cases where the inflation-adjusted values of non-monetary items exceed their recoverable amount or net realizable value, the provisions of IAS 36 “Impairment of Assets” and IAS 2 “Inventories” are applied, respectively.
- Non-monetary assets and liabilities and equity items that are not expressed in terms of the current purchasing power at the balance sheet date have been adjusted using the relevant adjustment coefficients.
- All items in the comprehensive income statement, except for those that have an impact on the comprehensive income statement of non-monetary items on the statement of financial position, have been indexed using the coefficients calculated for the periods when the income and expense accounts were first reflected in the financial statements.
- The impact of inflation on the Company's net monetary asset position in the current period is recorded in the net monetary gain/(loss) account in the income statement.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

2.2 Statement of Compliance with Turkish Accounting Standards (“TAS”)

The Company has prepared its financial statements for the period ended 30 June 2025 in accordance with CMB’s Communiqué Serial: II-14.1 and the announcements explaining this communiqué. Financial statements and notes are presented in accordance with the formats recommended by the CMB and including the mandatory information.

The Company keeps its accounting records in accordance with the Uniform Chart of Accounts, Turkish Commercial Code and Turkish Tax Laws and prepares its legal financial statements in TRY terms accordingly.

2.3 Current and Reporting Currency

The financial statements of the Company are presented in the currency of the primary economic environment in which the entity operates (its functional currency). The functional and presentation currency of the Company is Turkish Lira (“TRY”).

2.4 Shares in Associates

In accordance with paragraph 18 of TAS 28, When an investment in an associate or a joint venture is held by or is held indirectly through, an entity that is a venture capital organization, or a mutual fund, unit trust, and similar entities including investment-linked insurance funds, the entity may elect to measure that investment at fair value through profit or loss in accordance with TFRS 9. The Company has elected to measure its investments at fair value through profit or loss in accordance with this standard.

2.5 Consolidation Exceptions

Investment entity in accordance with TFRS 10 Consolidated Financial Statements is an entity that; (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services, (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis. In assessing whether it meets the definition described above, an entity shall consider whether it has the following typical characteristics of an investment entity;

- (a) It has more than one investment,
- (b) It has more than one investor,
- (c) It has investors that are not related parties of the entity.

The Company does not consolidate its subsidiaries in accordance with TFRS 10 as it meets the above conditions and measures the fair value difference of its investments in its subsidiaries and associate at fair value through profit or loss.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

2.6 Disclosures on Financial Investments

Disclosures on Financial Investments material changes in accounting policies are corrected retrospectively by restating the prior period financial statements.

According to TFRS 10, the Company did not present a financial statement by measuring its investments at fair value through profit or loss and benefiting from exclusion related to financial statement presentation. Besides, the Company is an investment entity as per the definition of investment entity in TFRS 10. The aspects indicating the Company’s nature as investment entity are that: the Company gets funds from one or more investors in order to provide investment management services; undertakes its investor or investors that its business purpose is to invest the funds for only acquiring capital gain or investment income or both; and measures and appraises the performance of its all investment based on the fair value principle. Furthermore, the Company has investors without related parties as it is open to multiple investments and investors and to public.

(*) **Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. (“Bin Ulaşım”)** Founded in 2019 and operating in the micromobility sector. The Company owns 75% of Bin Ulaşım's share capital amounting to TRY112,000,000. The shares of Bin Ulaşım ve Akıllı Şehir Teknolojileri Anonim Şirketi, one of the financial investments of the Company, started to be traded on the BIST Stars on 9 October 2024. The Company's capital of TRY100,000,000 was increased by TRY12,000,000 and a public offering was realized. The Company sold its shares with a nominal value of TRY4,750,000 during the public offering. Following this sale, the Company's shareholding in the subsidiary decreased from 89% to 75%.

The Company's associates and subsidiarises are as follows:

	(%)	Principal organization and place of operation	Core business Activity
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. (*)	75	Türkiye	Micromobility
Meta Mobilite Enerji A.Ş.	92	Türkiye	Charging Station
Algoritma Donanım ve Yazılım A.Ş.	100	Türkiye	Software
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	100	Türkiye	Energy
Cyprus Binbin Micromobility Limited	5	Cyprus	Micromobility
Finq Teknoloji ve İnovasyon Sanayi Ticaret A.Ş.	1	Türkiye	Toy
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	100	Türkiye	Engineering
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	100	Türkiye	Technology
İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Ticaret A.Ş.	100	Türkiye	Technology

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

2.7 Changes in Accounting Policies

Accounting policy changes resulting from the first application of a new TAS are applied retrospectively or prospectively in accordance with the transitional provisions of that TAS. Significant accounting errors identified are applied retrospectively and prior period financial statements are restated. If changes in accounting estimates are related to only one period, they are recognized in the period when changes are applied; if changes in estimates are related to future periods, they are recognized both in the period where the change is applied and future periods prospectively.

2.8 Changes and Errors in Accounting Policies

If changes in accounting estimates are related to only one period, they are recognized in the period when changes are applied; if changes in estimates are related to future periods, they are recognized both in the period where the change is applied and future periods prospectively. The Company has not made any significant changes in accounting estimates in the current year. Major accounting errors that have been detected are applied retrospectively and the financial statements of the previous period are restated.

2.9 New and Revised Standards and Comments

As at 30 June 2025, the accounting policies adopted in preparation of the financial statements for the year ended 1 January 2025 are consistent with those of the previous financial year, except for the adoption of new and amended TFRS and interpretations of TFRS effective. The effects of these standards and interpretations on the financial position and performance of the Company are disclosed in the related paragraphs.

i) The new standards, amendments and interpretations which are effective as at 1 January 2025

- Amendments to TAS 21 - Lack of exchangeability

The amendments did not have a significant impact on the financial position or performance of the Company.

ii) Standards issued but not yet effective and not early adopted

Standards, interpretations and amendments to existing standards that are issued but not yet effective up to the date of issuance of the financial statements are as follows. The Company will make the necessary changes if not indicated otherwise, which will be affecting the consolidated financial statements and disclosures, when the new standards and interpretations become effective.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

- Amendments to TFRS 10 and TAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

- TFRS 17 - The new Standard for insurance contracts

- IFRS 18 - The new Standard for Presentation and Disclosure in Financial Statements

The Company will wait until the final amendment to assess the impacts of the change.

iii) The new amendments that are issued by the International Accounting Standards Board (IASB) but not issued by Public Oversight Authority (POA)

The following amendments to IFRS 9 and IFRS 7 as well as IFRS 18 and IFRS 19 are issued by IASB but not yet adapted/issued by POA. Therefore, they do not constitute part of TFRS. The Company will make the necessary changes to its financial statements after the amendments and new Standard are issued and become effective under TFRS.

- Amendments to IFRS 9 and IFRS 7 - Classification and measurement of financial instruments

- Amendments to TFRS 9 and TFRS 7 – Contracts Concerning Electricity Generated from Natural Resources

- IFRS 18 - The new Standard for Presentation and Disclosure in Financial Statements

- IFRS 19 - Subsidiaries without Public Accountability: Disclosures

The standard is not applicable to the Company.

2.10 Summary of Significant Accounting Policies

Related Parties

The following individuals or other businesses associated with the business:

a) A person or a member of this person's close family is deemed to be related to the reporting enterprise in the following cases;

- (i) If the person in question has control or joint control power over the reporting enterprise,
- (ii) If the reporting entity has a significant impact,
- (iii) The reporting enterprise or the reporting entity is a member of key management personnel of a parent company.

The term “close family” of the person in this paragraph is the family members who are expected to influence or be affected by this person during their relationship with the business. Examples of a person's close family member include:

- a. Spouse and children of the person,
- b. Children of one's spouse and
- c. Dependents of the person or spouse.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

b) Another entity if any of the following conditions exist:

- (i) If the entity and the reporting entity are members of the same,
- (ii) The entity's other entity (or a member of a group to which the other entity is a member) if it is an affiliate or joint venture,
- (iii) Both entities are joint ventures of the same third party,
- (iv) If one of the enterprises is a business partnership of a third enterprise and the other enterprise is an affiliate of the third enterprise in question,
- (v) The entity is controlled or jointly controlled by a person identified in (a),
- (vi) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity),
- (vii) The other entity or another entity in the group of which it is a member provides key management personnel services to the entity or its parent.

Revenue

Revenues consist of sale of subsidiaries and/or associates and consultancy services provided to associates.

Income from the sale of subsidiaries and associates is recognized at the time of sale. Income from consultancy services provided to associates is recognized as income on the date the service is rendered.

Since the Company is an investment entity, the fair value differences of the companies in which it participates are recognized under revenue.

Cash and Cash Equivalents

Cash and cash equivalents are cash, demand deposits and other short term investments with a maturity of 3 months or less, which are readily convertible into cash and do not present a risk of impairment at significant time, since the date of purchase.

Financial Instruments**Financial Assets**

Financial assets at fair value through profit or loss, other than those classified as financial assets at fair value through profit or loss and recognized at fair value, are recognized at fair market value plus the aggregate amount of expenses directly attributable to the acquisition. As a result of the purchase or sale of financial assets that are subject to a contract that conditions the delivery of the investment instruments in accordance with the period specified by the relevant market, the related assets are recognized or derecognized on the transaction date.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Financial assets are classified as "financial assets at fair value through profit or loss", "financial assets measured at amortized cost" and "financial assets at fair value through other comprehensive income.

Effective Interest Method

The effective interest method is a method of calculating the amortized cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Income is recognized on an effective interest basis for financial assets other than those financial assets designated as at FVTPL.

Financial Investments at Fair Value Through Profit or Loss

Financial assets at fair value through profit or loss are financial assets held for trading and financial assets that are not held for trading but are accounted for in this category on initial recognition and subsidiaries and associates that meet the consolidation exception in Note 2. A financial asset is classified in this category when it is acquired for the purpose of disposal in the short term. Derivatives that are not designated as effective hedges of financial risk are also classified as financial assets at fair value through profit or loss.

The methods used in determining the fair values of subsidiaries and associates that qualify for the consolidation exception are disclosed in Note 5.

Financial assets at amortized cost

Those receivables are financial assets with fixed or determinable payments that are quoted in an active market are classified under loans and receivables. Loans and receivables are measured at amortized cost using effective interest method less any impairment.

Financial assets at fair value through other comprehensive income

Financial assets at fair value through other comprehensive income are initially recognized at fair value. Financial investments whose fair value can be reliably measured are measured at fair value.

Impairment of financial assets

At each balance sheet date, the Company assesses whether there is objective evidence that a financial asset or a group of financial assets is impaired. If any such indication exists, the Company determines the related impairment amount.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

A financial asset or a group of financial assets is impaired and an impairment loss is recognized if, and only if, there is objective evidence that one or more events ("loss events") occurred after the initial recognition of the asset and that the loss event (or events) has had an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated. Losses that are probable of occurring as a result of future events are not recognized, regardless of the high probability of occurrence.

When financial assets at fair value through other comprehensive income are impaired, the cumulative gain or loss is removed from equity and recognized in net profit or loss for the period. If there is an increase in the fair value of the asset in the accounting periods following the period in which the loss is recognized, the increase in value is recognized under equity.

Foreign Currency Transactions and Balances

In preparing the financial statements of the Company, transactions in foreign currencies (currencies other than TRY) are recorded at the rates of exchange prevailing on the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into TRY at the exchange rates prevailing at the end of the reporting period. Exchange differences arising from such transactions are recognized in the statement of profit or loss.

	USD		EUR	
	<u>Buying</u>	<u>Sales</u>	<u>Buying</u>	<u>Sales</u>
30.06.2025	39.7408	39.8124	46.6074	46.6913
31.12.2024	35.2803	35.3438	36.7362	36.8024

Trade Payables

Trade payables represent the Company's liability for goods and services provided from suppliers within the scope of its ordinary activities. Trade payables are recorded at their fair value when they are first included in the financial statements, and in the following period, they are carried over their values calculated using the effective interest methods (Note 6).

Provisions

A provision is an obligation whose realization time or amount is unknown.

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Provisions are calculated according to the best estimate made by the Company Management of the expenditure to be made to settle the obligation as of the reporting date and are discounted to present value where the effect is material.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Some or all of the economic benefit required to pay for the provision by third parties in cases where it is expected to be met, the amount to be collected is recognized as an asset if the collection of the relevant amount is almost certain and measured reliably.

Employee Benefits**Provision for employment termination benefits**

Employment termination benefits, as required by the Turkish Labor Law and the laws applicable in the countries where the subsidiaries operate, represent the estimated present value of the total reserve of the future probable obligation of the Company arising in case of the retirement of the employees. In accordance with the updated TAS 19 Employee Benefits Standard, such payments qualify as defined retirement benefit plans.

The retirement pay liability recognized in the balance sheet is calculated by estimating the net present value of the future probable obligation of the Company arising from the retirement of all employees and reflected in the financial statements. All actuarial gains and losses are recognized in other comprehensive income.

Unused vacation

Unused vacation rights accrued in the financial statements represent the liability calculated over the current salaries of the employees for the unused vacation days of the employees as of the reporting date.

Contingent Liabilities

Contingent liability is any of the following:

- a) Possible liabilities arising from past events and the realization of which are subject to the occurrence or non-existence of one or more events that are not completely under the control of the Company in the future are considered as contingent liabilities.
- b) Caused by past events; but it is a present obligation that cannot be recorded for the following reasons:
 - (i) It is not probable that economic benefits will flow from the entity to settle the obligation; or
 - (ii) The amount of the liability cannot be measured reliably. In the case of being severally liable for an obligation, the portion of that obligation that is expected to be met by other parties is considered a contingent liability.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Contingent Assets

Possible assets arising from past events and the realization of which are subject to the occurrence or non-existence of one or more events that are not completely under the control of the Company in the future are considered as contingent assets.

Contingent liabilities are disclosed in the notes to the financial statements, except when the probability of an outflow of resources embodying economic benefits is remote. If the situation requiring resource transfer is probable, contingent liabilities are reflected in the financial statements. Contingent assets, on the other hand, are explained in the notes to the financial statements only if the entry of economic benefits is possible.

Earnings per Share

Earnings per share presented in the statement of profit or loss are determined by dividing net profit by the weighted average number of ordinary shares outstanding during the period concerned. The weighted average number of shares is the number of common shares at the beginning of the period multiplied by a time-weighting factor and the number of shares repurchased or issued during the period. The time-weight factor is the ratio of the number of days in which a certain number of shares are issued to the number of days in the total period.

Subsequent Events

Events after the reporting period are those that occur in favor of or against the entity between the end of the reporting period and the date the financial statements are approved by the management body. In the case that events require a correction to be made occur subsequent to the balance sheet date, the Company makes the necessary corrections to the financial statements. The events that occur subsequent to the balance sheet date and that do not require a correction to be made are disclosed in accompanying notes, where the decisions of the users of financial statements are affected. Non-Adjusting Events After the Reporting Period are events that indicate conditions that occurred after the reporting period. In order to reflect the effects of non-adjusting events after the reporting period, no changes are made to the amounts in the financial statements for the reporting period.

Income Taxes

Taxes related to current or future periods that arise in relation to transactions and events reflected in the financial statements should be recorded. The recorded tax consists of current tax and deferred tax amounts.

Current tax refers to the tax to be paid on the financial profit of the current period. The unpaid portion of the current tax is shown in the "Tax Payable and Similar Liabilities" item in the Statement of Financial Position. The portion of the prepaid tax amount for the current and previous periods exceeding the current tax amount is shown separately in the “Prepaid Taxes and Similars” item. Term tax; It is measured over the amount calculated by taking into account the tax laws and tax rates applicable for the period. Amounts reflected in the Statement of Financial Position regarding current tax are not discounted.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Deferred tax; are the taxes payable or recoverable in future periods as a result of the recovery or payment of the assets and liabilities over their book values and the carrying forward of the previous year's losses and tax deductions to be deducted. Deferred tax asset or deferred tax liability related to taxes to be recovered or payable in future periods due to past transactions and events are recognized in the financial statements. Deferred taxes; arises from differences between the amounts at which assets and liabilities are recognized in the statement of financial position and their tax basis, and the carrying forward of retained losses and unused tax deductions that have not yet been deducted.

Temporary differences are differences between the carrying amount of an asset or liability in the statement of financial position and its tax basis. There are two types of temporary differences:

- a) **Taxable temporary differences:** Temporary differences that will be added to the tax base in future periods when the carrying values of assets or liabilities are recovered or paid.
- b) **Deductible temporary difference:** They are temporary differences that will be deducted from the tax base in future periods when the carrying values of assets or liabilities are recovered or paid.

Temporary differences in financial statements are determined by comparing the book values of assets and liabilities in the financial statements with their tax base values. In terms of financial statements, the tax base value is determined by considering the tax declaration of each of the companies belonging to the Company.

A deferred tax asset is recognized for all deductible temporary differences, provided that it is probable that there will be sufficient financial profit to benefit from the deductible temporary differences in the future.

Deferred tax assets are recognized if it is probable that a financial profit sufficient to offset them in the future for previous year losses and tax deductions that have not yet been deducted. A deferred tax asset is not recognized if it is not probable that a taxable profit will be sufficient to deduct undeducted tax losses or tax deductions. A deferred tax asset resulting from undeducted tax losses or tax deductions is recognized only if there are sufficient taxable temporary differences or other compelling evidence that the Company will generate sufficient taxable profits to offset such losses or reductions.

Statement of Cash Flows

In the cash flow statement, cash flows for the period are classified as cash flows arising from main activities, investing activities and financing activities.

Core activities are the main revenue-generating activities of a business. In addition, other activities of the business that are not considered investment and financing activities are also considered main activities. Cash flows arising from main activities generally arise as a result of transactions and events whose effects are reflected in profit or loss.

Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash equivalents. Only expenditures that cause an asset to be recognized in the Statement of Financial Position can be classified as cash outflows from investing activity.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Financing activities are the activities that cause changes in the amount and content of the equity and liabilities of the enterprise. Gross cash inflows and outflows from investment and financing activities are classified into main groups and presented separately.

Cash flows arising from foreign currency transactions are shown over the amount found by converting the cash flow to the currency used by the enterprise using the exchange rate at the date of the cash flow.

For the purposes of the statement of cash flows, cash and cash equivalents comprise of cash in hand accounts, bank deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash with maturities equal or less than three months.

2.11 Significant Accounting Assessments, Estimates and Assumptions

Knowledge of current events and transactions, actual results may differ from the assumptions. Estimates are reviewed regularly, necessary corrections are made and reflected in the income statement in the period they are realized.

The Company's significant accounting assumptions and estimates include:

- (a) Severance pay liability is determined using actuarial assumptions (discount rates, future salary increases and employee turnover rates.
- (b) The Company recognizes deferred tax assets and liabilities based upon temporary differences arising between its financial statements as reported for TFRS purposes and its statutory tax financial statements. These differences usually result in the recognition of revenue and expenses in different reporting periods for TFRS and tax purposes. The Company has deferred tax assets consisting of unused tax losses and other deductible temporary differences that can be deducted from future profits. The partially or fully recoverable amount of deferred tax assets is estimated under current circumstances.
- (c) The fair value of the Company's financial investments has been determined by a valuation company independent of the Company. The valuation company is authorized by the CMB and provides valuation services in accordance with capital markets legislation. The fair value of the financial investments held is calculated according to the Discounted Cash Flow Method (DCF) and Net Asset Value method.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 3 - TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Approximate maturities of balances due to related parties are 30 - 45 days for receivables.

The details of the transactions between the Company and other related parties:

i. Balances with related parties**a) Other receivables from related parties**

	30 June 2025	31 December 2024
Meta Mobilite Enerji A.Ş. (*)	744,603,690	666,093,560
Go Sharing B.V.	533,080,572	-
Algoritma Donanım ve Yazılım A.Ş.	78,997,487	32,174,338
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	27,125,471	2,386,432
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	12,666,536	2,248,283
Go Sharing Spain S.L.	6,871,024	-
Go Sharing Mobilite Hizmetleri ve Ticaret A.Ş.	1,159,766	487,116
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	-	15,546,806
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	-	468,354
	1,404,504,546	719,404,889

(*) The related balance consists of the balances sent for the investment commitment advance loan process used by Meta Mobilite Enerji A.Ş..

b) Other payables due to related parties

	30 June 2025	31 December 2024
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	443,174,014	-
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. (**)	194,408,737	351,002,468
EC Yatırımlar Holding A.Ş. (*)	-	67,670,879
	637,582,751	418,673,347

(*) EC Yatırımlar Holding A.Ş. has merged with Lydia Yatırım Holding A.Ş. and transferred all of its tangible and monetary rights pursuant to the resolution of the Üsküdar 12th Notary Office dated 12.09.2024 and numbered 19811. The related amount is the debt balance received from EC Yatırımlar Holding A.Ş. within the scope of the investment made by Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. The relevant amount has been paid in full as of April 2025.

(**) The related amount is the debt amount sent to 4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

ii. Transactions with related parties**a) Product and service purchases from related parties**

Purchases	1 January - 30 June 2025			
	Interest	Rent	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	58,344,260	182,577	847,242,127	905,768,964
Meta Mobilite Enerji A.Ş.	-	-	144,649,270	144,649,270
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	78,956,616	-	852,028	79,808,644
Go Sharing B.V. (*)	-	-	75,259,031	75,259,031
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	-	-	9,230,306	9,230,306
Algoritma Donanım ve Yazılım A.Ş.	-	-	3,939,504	3,939,504
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	-	-	407,171	407,171
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	-	-	405,728	405,728
Go Sharing Mobilite Hizmetleri ve Ticaret A.Ş.	-	-	223,150	223,150
	137,300,876	182,577	1,082,208,315	1,219,691,768

Purchases	1 January - 30 June 2024			
	Interest	Rent	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	-	726,088,942	243,088	726,332,029
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	-	108,038,926	-	108,038,926
Algoritma Donanım ve Yazılım A.Ş.	-	4,051,460	48,994,510	53,045,970
Go Sharing B.V. (*)	-	836,888	-	836,888
	-	839,016,216	49,237,598	888,253,813

b) Product and service sales to related parties

Sales	1 January - 30 June 2025			
	Interest	Rent	Other	Total
Go Sharing B.V. (*)	210,283,119	-	409,473,632	619,756,751
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	-	-	442,733,174	442,733,174
Meta Mobilite Enerji A.Ş.	158,126,883	-	162,711,584	320,838,467
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	-	-	187,764,409	187,764,409
Algoritma Donanım ve Yazılım A.Ş.	13,524,334	-	42,572,689	56,097,023
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	1,083,691	-	33,585,832	34,669,523
İstanbul Dijital Taksi Uygulamaları Turizm San.ve Tic. A.Ş.	1,722,509	-	8,951,368	10,673,877
Go Sharing Spain S.L.	1,454,525	-	1,731,112	3,185,637
Go Sharing Mobilite Hizmetleri ve Ticaret A.Ş.	221,246	-	754,796	976,042
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	-	-	-	-
	386,416,307	-	1,290,278,596	1,676,694,903

Sales	1 January - 30 June 2024			
	Interest	Rent	Other	Total
Go Sharing B.V. (*)	-	68,343,485	365,520,459	433,863,944
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	92,371,804	-	175,884,513	268,256,317
Meta Mobilite Enerji A.Ş.	56,201,352	-	134,686,788	190,888,140
Algoritma Donanım ve Yazılım A.Ş.	14,131,574	-	79,780,595	93,912,169
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	2,609,253	-	28,757,433	31,366,686
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	79,291	-	11,963,239	12,042,530
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	8,006	-	9,615,218	9,623,224
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	-	-	1,299,722	1,299,722
	165,401,280	68,343,485	807,507,967	1,041,252,732

(*) The Company, reported as a long-term financial investment, was sold on 2 May 2025.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Total remuneration and benefits of key management personnel

As of 1 January - 30 June 2025, remuneration and similar benefits provided to key management personnel such as general manager and assistant general managers in the current period is TRY10,381,128 (1 January - 30 June 2024: TRY5,623,199).

NOTE 4 - CASH AND CASH EQUIVALENTS

	30 June 2025	31 December 2024
Cash in hand	354	412
Banks	40,124,924	58,188,115
- Time deposits (*)	5,879,316	49,243,919
- Demand deposits	34,245,608	8,944,196
	40,125,278	58,188,527

(*) The maturity of time deposits is less than 3 months and the average effective interest rate is 37% (31 December 2024: 43.95%).

NOTE 5 - FINANCIAL INVESTMENTS**a) Short - term financial investments**

The details of the Company's short - term financial investments as at 30 June 2025 and 31 December 2024 are as follows:

	30 June 2025	31 December 2024
Time deposits (*)	131,515,831	127,796,845
Financial investments at fair value through profit or loss	-	884,721,826
- Equity securities (**)	-	884,721,826
	131,515,831	1,012,518,671

(*) The maturity period of deposits is 114 days and the effective interest rate is 44% as of 30 June 2025 (31 December 2024: 44%, 295 days). As of 30 June 2025, the Company's profit share from time deposit accounts in participation banks amounts to TRY31,515,831 (31 December 2024: TRY11,122,915).

(**) The Company has acquired 2.79% of Ufuk Yatırım Yönetim ve Gayrimenkul Anonim Şirketi, a company listed on the stock exchange on 14.06.2024. All shares of this Company were sold on 12 May 2025. The related amount is recognized in income from investing activities The movement of equity securities is presented below;

	1.01.2025 30.06.2025
Equity securities (**)	
Beginning of the period	884,721,826
Gains on revaluation of equity instruments	363,454,220
Sales	(1,121,740,002)
Inflation effect	(126,436,044)
End of the period	-

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

b) Long - term financial investments

The details of the Company's long - term financial investments as at 30 June 2025 and 31 December 2024 are as follows:

	30 June 2025	31 December 2024
Financial investments at fair value through profit or loss	17,624,085,891	12,219,090,157
	17,624,085,891	12,219,090,157

Shares

	30 June 2025	31 December 2024
Shares traded on the stock exchange (*)	14,565,502,066	9,092,545,243
Shares not traded on the stock exchange	3,058,583,825	3,126,544,914
	17,624,085,891	12,219,090,157

(*) One of the financial investments of the Company, Bin Ulaşım ve Akıllı Şehir Teknolojileri Anonim Şirketi, started to be traded on Yıldız Pazar on 9 October 2024. The fair value of Bin Ulaşım ve Akıllı Şehir Teknolojileri Anonim Şirketi is recognized at fair value in the financial statements as of 30 June 2025.

Financial investments at fair value through profit or loss

As at 30 June 2025 and 31 December 2024, the fair value details of subsidiaries and associates are as follows:

	Share Ratio (%)	30 June 2025	Share Ratio (%)	31 December 2024
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. and subsidiaries ⁽⁵⁾	75	14,565,502,066	75	9,092,545,243
Meta Mobilite Enerji A.Ş. ⁽¹⁾	92	1,788,966,524	92	1,852,984,158
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş. ⁽⁴⁾	100	943,278,926	100	977,033,883
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş. ⁽²⁾	100	150,950,261	100	83,847,042
Algoritma Donanım ve Yazılım A.Ş. ⁽¹⁾	100	124,972,854	100	129,444,970
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. ⁽²⁾	100	49,117,562	100	50,875,219
Finq Teknoloji ve İnovasyon Sanayi Ticaret A.Ş. ⁽³⁾	1	481,650	1	481,650
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. ⁽³⁾	100	370,443	100	370,443
Yeşil Kalkınma Vakfı ⁽³⁾	100	296,011	100	296,011
Cyprus Binbin Micromobility Limited	5	149,594	5	149,593
Go Sharing B.V. ⁽¹⁾ ⁽⁴⁾ ⁽⁶⁾	100	-	100	31,061,945
		17,624,085,891		12,219,090,157

The fair value of the companies has been determined by an independent valuation company with an independent valuation report dated 31 December 2024. The valuation report is prepared in USD and converted to Turkish lira at the end-of-period exchange rate. The valuation company is authorized by the CMB and provides valuation services in accordance with capital markets legislation. The fair value of the financial investments held are calculated according to the Discounted Cash Flow Method ("DCF") and Net Asset Value method.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

(1) The fair value of the related financial investments is determined according to the Discounted Cash Flow Method.

(2) The fair value of the related financial investment is determined according to the Net Asset Value method.

(3) Related financial investments are recognized at cost.

(4) The related financial investment is recognized at fair value in the valuation report dated 31 December 2024.

(5) The related financial investment is accounted with the stock exchange fair value at 30 June 2025.

(6) The related financial investment is sold on 2 May 2025.

NOTE 6 - TRADE RECEIVABLES AND PAYABLES**a) Trade receivables**

The details of the Company's trade receivables are as follows;

	30 June 2025	31 December 2024
Trade receivables (*)	86,123,427	-
	86,123,427	-

(*) It results from the sale of Go Sharing B.V. on 2 May 2025.

b) Trade payables

The details of the Company's trade payables are as follows:

	30 June 2025	31 December 2024
Trade payables to third parties	10,836,745	22,955,855
	10,836,745	22,955,855

The aging analysis of the Company's short-term trade payables is as follows:

	30 June 2025	31 December 2024
0 - 3 months	10,836,745	22,955,855
	10,836,745	22,955,855

NOTE 7 - OTHER RECEIVABLES AND PAYABLES**a) Short - term other receivables**

	30 June 2025	31 December 2024
Other receivables due from related parties (Note 3)	1,404,504,546	719,404,889
Other miscellaneous receivables	15,363,417	21,372,473
	1,419,867,963	740,777,362

b) Short - term other payables

	30 June 2025	31 December 2024
Other payables due to related parties (Note 3)	637,582,751	418,673,347
Other miscellaneous payables	413,729	631,044
	637,996,480	419,304,391

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 8 - FINANCIAL LIABILITIES**a) Short - term borrowings**

	30 June 2025	31 December 2024
Bank borrowings (*)	143,760,483	-
	143,760,483	-

(*) All of the loans are in Turkish Lira.

b) Long - term borrowings

	30 June 2025	31 December 2024
Bank borrowings (*)	81,459,967	-
	81,459,967	-

(*) All of the loans are in Turkish Lira.

As of 30 June 2025, the effective interest rate on loans is 51%.

c) Short - term other financial liabilities

	30 June 2025	31 December 2024
Other financial liabilities (**)	5,409,853	6,379,201
	5,409,853	6,379,201

(**) Other financial liabilities consists of the Company's credit cards.

d) Maturity Terms

	30 June 2025	31 December 2024
0 - 3 months	41,067,001	6,379,201
3 - 12 months	108,103,335	-
1 - 5 years	81,459,967	-
	230,630,303	6,379,201

NOTE 9 - PREPAID EXPENSES AND DEFERRED INCOME**a) Short - term prepaid expenses**

The details of short - term prepaid expenses are as follows:

	30 June 2025	31 December 2024
Advances given	4,233,872	779,416
Prepaid expenses for upcoming months - insurance	310,271	-
	4,544,143	779,416

b) Short - term deferred income

	30 June 2025	31 December 2024
Salary promotion income	472,222	2,203,841
	472,222	2,203,841

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 10 - PROPERTY, PLANT AND EQUIPMENT

	Fixed Assets	Special Costs	Total
Cost			
Opening balance as of 1 January 2025	2,033,512	3,411,326	5,444,838
Additions	-	-	-
Disposals	-	-	-
Closing balance as of 30 June 2025	2,033,512	3,411,326	5,444,838
Accumulated Amortization (-)			
Opening balance as of 1 January 2025	(423,386)	(767,549)	(1,190,935)
Current period depreciation (-)	(212,341)	(396,174)	(608,515)
Disposals	-	-	-
Closing balance as of 30 June 2025	(635,727)	(1,163,723)	(1,799,450)
Net book value as of 1 January 2025	1,610,126	2,643,777	4,253,903
Net book value as of 30 June 2025	1,397,785	2,247,603	3,645,388

	Fixed Assets	Special Costs	Total
Cost			
Opening balance as of 1 January 2024	1,531,963	3,411,326	4,943,289
Additions	615,409	-	615,409
Disposals	(113,860)	-	(113,860)
Closing balance as of 31 December 2024	2,033,512	3,411,326	5,444,838
Accumulated Amortization (-)			
Opening balance as of 1 January 2024	(68,938)	(153,510)	(222,448)
Current period depreciation (-)	(370,812)	(614,039)	(984,851)
Disposals	16,364	-	16,364
Closing balance as of 31 December 2024	(423,386)	(767,549)	(1,190,935)
Net book value as of 1 January 2024	1,463,025	3,257,816	4,720,841
Net book value as of 31 December 2024	1,610,126	2,643,777	4,253,903

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 11 - INTANGIBLE ASSETS

	Rights	Total
Cost		
Opening balance as of 1 January 2025	26,247,291	26,247,291
Additions	-	-
Closing balance as of 30 June 2025	26,247,291	26,247,291
Accumulated Amortization (-)		
Opening balance as of 1 January 2025	(1,452,490)	(1,452,490)
Current period depreciation (-)	(1,604,114)	(1,604,114)
Closing balance as of 30 June 2025	(3,056,604)	(3,056,604)
Net book value as of 1 January 2025	24,794,801	24,794,801
Net book value as of 30 June 2025	23,190,687	23,190,687

Relevant amount consists of investment to develop our system software and mobile application as of 30 June 2025.

	Rights	Total
Cost		
Opening balance as of 1 January 2024	-	-
Additions	26,247,291	26,247,291
Closing balance as of 31 December 2024	26,247,291	26,247,291
Accumulated Amortization (-)		
Opening balance as of 1 January 2024	-	-
Current period depreciation (-)	(1,452,490)	(1,452,490)
Closing balance as of 31 December 2024	(1,452,490)	(1,452,490)
Net book value as of 1 January 2024	-	-
Net book value as of 31 December 2024	24,794,801	24,794,801

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 12 - PROVISIONS, CONTINGENT ASSETS AND LIABILITIES**a) Guarantees received**

There are no contingent assets (31 December 2024: None).

b) Guarantees given

	30.06.2025	31.12.2024
Surety	766,000,000	1,323,718,924
Pledge	70,500,000	71,513,996
Guarantee	397,408,000	-
	1,233,908,000	1,395,232,920

30.06.2025	USD	TRY	TRY Equivalent
A. Total amount of collaterals/pledges/mortgages given for its own legal entity	10,000,000	1,233,908,000	1,233,908,000
- <i>Guarantee</i>	10,000,000	397,408,000	397,408,000
- <i>Surety</i>	-	766,000,000	766,000,000
- <i>Pledge</i>	-	70,500,000	70,500,000
B. Total amount of collaterals/pledges/mortgages given for the participations included in the entire consolidation	-	-	-
C. Total amount of collaterals/pledges/mortgages given to assure debts of third parties, for the purpose of conducting the business activities	-	-	-
D. Total amount of other collaterals/pledges/mortgages given	-	-	-
i. <i>Total amount of collaterals/pledges/mortgages given</i>	-	-	-
ii. <i>Total amount of collaterals/pledges/mortgages given or other related companies that do not fall into B and C sections</i>	-	-	-
iii. <i>Total amount of collaterals/pledges/mortgages given for third parties that do not fall into C section</i>	-	-	-
	-	-	-
Total	10,000,000	1,233,908,000	1,233,908,000

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

31.12.2024	TRY	TRY Equivalent
A. Total amount of collaterals/pledges/mortgages given for its own legal entity	1,395,232,920	1,395,232,920
- <i>Guarantee</i>	-	-
- <i>Surety</i>	1,323,718,924	1,323,718,924
- <i>Pledge</i>	71,513,996	71,513,996
B. Total amount of collaterals/pledges/mortgages given for the participations included in the entire consolidation	-	-
C. Total amount of collaterals/pledges/mortgages given to assure debts of third parties, for the purpose of conducting the business activities	-	-
D. Total amount of other collaterals/pledges/mortgages given	-	-
i. <i>Total amount of collaterals/pledges/mortgages given</i>	-	-
ii. <i>Total amount of collaterals/pledges/mortgages given or other related companies that do not fall into B and C sections</i>	-	-
iii. <i>Total amount of collaterals/pledges/mortgages given for third parties that do not fall into C section</i>	-	-
Total	1,395,232,920	1,395,232,920

NOTE 13 - EMPLOYEE BENEFITS**a) Payables related to employee benefits**

The payables of the Company’s employee benefits as of end of the periods are explained below:

	30 June 2025	31 December 2024
Payables to personnel (*)	1,065,661	1,247,683
Social security premium payables	5,786,637	2,037,882
	6,852,298	3,285,565

(*) The relevant amount consists of June wage accruals as of 30 June 2025. The related amount was paid in July (The relevant amount consists of December wage accruals as of 31 December 2024. The relevant balances were paid in January).

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

b) Provisions for employment termination benefits**i. Unused vacation**

	30 June 2025	31 December 2024
Provisions for unused vacation	1,719,022	1,768,393
	1,719,022	1,768,393

The movement of short - term provisions is as follows:

	1.01.2025	1.01.2024
	30.06.2025	31.12.2024
Beginning of period	1,768,393	515,448
Additions	203,351	1,411,382
Inflation effect	(252,722)	(158,437)
End of period	1,719,022	1,768,393

ii. Provision for employment termination benefits

The Company assumes that all of its personnel will retire when they complete their service for 25 years for men and 20 years for women. The principal assumption is that the maximum liability for each year of service will increase in line with the inflation. Thus, when he retires, he finds the portion of the severance pay he will receive in accordance with his seniority on the balance sheet date. This amount is discounted at the rates stated below, in accordance with the remaining period of retirement. As of 30 June 2025 the provision was calculated with discount ratio as approximately 7.71% on the assumption of annual 33.00% inflation rate and 43.25% interest rate.

Actuarial gains and losses arising in the following year due to the differences in the discount rate and the rate of employee resignations are not considered significant, so they are not reported in the Equity in the balance sheet over the other Comprehensive Profit and Loss Statement. It is assumed that those who continue to work while they are able to retire and those who continue to work after retirement will leave on the balance sheet date.

The amount of severance pay is subject to an upper limit that is redefined every year. During these calculations, the upper limit of the salary based on severance pay has been taken into the account. This upper limit is TRY53,919.68 effective from 30 June 2025 (31 December 2024: TRY46,655.43).

	30 June 2025	31 December 2024
Provisions for employment termination benefits	1,616,645	2,345,246
	1,616,645	2,345,246

Movements of the provisions for employment termination benefits during the year are as follows:

	1.01.2025	1.01.2024
	30.06.2025	31.12.2024
Beginning of period	2,345,246	834,076
Service cost	376,623	1,292,431
Interest cost	231,320	553,899
Compensation paid	(159,523)	(80,303)
Actuarial gain/(loss)	(841,861)	-
Inflation effect	(335,159)	(254,857)
End of period	1,616,645	2,345,246

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 14 - OTHER ASSETS AND LIABILITIES**a) Other current assets**

The details of the Company's other current assets as of the end of the period are as follows;

	30 June 2025	31 December 2024
Deferred VAT	19,708,210	12,689,091
Personnel advances	55,000	278,851
	19,763,210	12,967,942

b) Other current liabilities

The details of the Company's other current liabilities as of the end of the period are as follow;

	30 June 2025	31 December 2024
Other liabilities payable	13,111	39,892
	13,111	39,892

NOTE 15-EQUITY**a) Capital**

The Company’s issued share capital is TRY47,000,000 and has been fully paid in free of collusion. This capital is divided into 47,000,000 shares with a nominal value of TRY1.00 each of these, 8,000,000 are registered Class A shares and 39,000,000 are hearer Class B shares. Group A shares have the privilege to nominate candidates for the Board of Directors and to vote in the General Assembly. Group B shares do not have any privileges, and the privileged shares are specified in the relevant sections of the Company’s Articles of Association. The Company’s registered capital ceiling is TRY62,500,000 (31 December 2024: TRY62,500,000)

The paid-in capital structure of the Company as of 30 June 2025 and 31 December 2024 are as follows::

Shareholders	(%)	30 June 2025	(%)	31 December 2024
Kadir Can Abdik	14.7	6,907,500	17.63	8,287,500
Mustafa Saim Birpınar	14.7	6,907,500	17.63	8,287,500
Üsame Erdoğan	14.7	6,907,500	17.63	8,287,500
Hüseyin Ardan Küçük	4.52	2,126,250	7.46	3,506,250
Haris Pojata	4.52	2,126,250	7.46	3,506,250
Lydia Yatırım Holding Anonim Şirketi (*)	8.97	4,215,000	11.97	5,625,000
Public offering capital	37.89	17,810,000	20.22	9,500,000
Paid-in capital	100	47,000,000	100	47,000,000
Positive inflation adjustment differences		59,690,346		59,690,346
Total Paid-in Capital		106,690,346		106,690,346

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

(*) EC Yatırımlar Holding A.Ş. has merged with Lydia Yatırım Holding A.Ş. and transferred all of its tangible and monetary rights pursuant to the resolution of the Üsküdar 12th Notary Office dated 12.09.2024 and numbered 19811.

Out of a total of 47,000,000 shares representing the issued capital of the Company amounting to TRY47,000,000, 8,000,000 shares are designated as Group (A) shares and 39,000,000 shares are designated as Group (B) shares.

Group (A) shares have the privilege to nominate candidates not exceeding half of the number of board members and voting privileges at the general assembly. Each Group A share entitles its holder to 5 (five) votes. Each Group B share entitles its holder to 1 (one) vote.

Group (A) shareholders have the privilege to nominate candidates for the Board of Directors and to vote at the General Assembly.

Group (B) shares do not have any privileges.

b) Share premiums/discounts (+/-)

	30 June 2025	31 December 2024
Share premiums issued	1,458,339,772	1,479,640,601
	1,458,339,772	1,479,640,601

c) Other comprehensive income or expenses not to be reclassified to profit or loss

	30 June 2025	31 December 2024
Actuarial profit/(loss) arising from defined benefit plans	648,233	-
	648,233	-

d) Restricted reserves

	30 June 2025	31 December 2024
Legal reserve	27,966,741	-
	27,966,741	-

e) Retained earnings

	30 June 2025	31 December 2024
Retained earnings	9,137,090,924	17,132,009,154
	9,137,090,924	17,132,009,154

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 16-TAX ASSETS AND LIABILITIES**Current tax expense and deferred tax**

The Company is subject to corporate tax in Turkey. Provision is made in the accompanying financial statements for the estimated charge based on the Company's results for the current period.

The corporate tax rate to be accrued on taxable corporate income is calculated over the remaining tax base after adding the non-deductible expenses from the tax base in the determination of the commercial profit and deducting the tax-exempt earnings, non-taxable incomes and other deductions (previous year losses, if any, and investment discounts used if preferred).

In 2025, the effective tax rate is 23% (2024: 23%). The 2 bps decrease in the effective tax rate is mainly due to the IPO effect.

Corporation tax

Company activities are subject to Turkish Tax Legislation and practices.

The corporate tax rate is applied to the net corporate income to be found as a result of adding the expenses that are not accepted as deductible in accordance with the tax laws to the commercial income of the corporations and deducting the exemptions and discounts in the tax laws. Companies file their tax returns within the 30th of the fourth month following the close of the financial year to which they relate and are paid by the end of the respective month.

According to the Corporate Tax Law, financial losses shown on the declaration can be deducted from the corporate tax base of the period, provided that they do not exceed 5 years. Declarations and related accounting records can be examined by the tax office within five years.

Dividend payments made to resident companies in Turkey, to those who are not liable and exempt from corporate tax and income tax, and to real persons and non-resident legal entities in Turkey, are subject to income tax.

Dividend payments made from companies' resident in Turkey to joint stock companies residing in Turkey are not subject to income tax. In addition, income tax is not calculated if the profit is not distributed or added to the capital.

The effective rate in 2025 is 23% (31 December 2024: 23%).

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

	1.01.2025	1.01.2024
Current Period Tax Income/(Expense)	30.06.2025	30.06.2024
Current tax income/(expense)	-	(13,864,338)
Deferred tax income/(expense)	(1,499,457,435)	345,924,618
Operating Tax Income/(Expense)	(1,499,457,435)	332,060,280

Deferred Tax

The Company recognizes deferred tax assets and liabilities for temporary timing differences arising from the differences between the tax base legal financial statements and financial statements prepared in accordance with TFRS. These differences are generally due to the fact that some income and expense items are included in different periods in the tax base financial statements and financial statements prepared in accordance with TFRS, and the said differences are stated below.

Recognized in statement of profit/(loss) 30 June 2025	Temporary Differences	Deferred Tax
Financial investments	17,035,447,292	(3,918,152,877)
Other receivables	380,961,189	(87,621,073)
Prepaid expenses	(17,106)	3,934
Property, plant and equipment	377,951	(86,929)
Intangible assets	4,582,422	(1,053,957)
Short-term portion of long-term borrowings	(8,425,640)	1,937,897
Other payables	(135,362,572)	31,133,392
Provisions for unused vacations	(1,719,022)	395,375
Other short-term liabilities	(472,222)	108,611
Provision for employment termination benefits	(1,616,645)	371,828
Deferred tax - net	17,273,755,647	(3,972,963,799)

Recognized in equity 30 June 2025	Temporary Differences	Deferred Tax
Actuarial profit/(loss) arising from defined benefit plans	841,861	(193,628)
Total tax asset/(liability) - net	841,861	(193,628)
Net Asset/(Liability) Total	17,274,597,509	(3,973,157,427)
Total		(3,973,157,427)

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Recognized in statement of profit/(loss) 31 December 2024	Temporary Differences	Deferred Tax
Financial investments	12,529,984,296	(2,881,896,388)
Other current assets	11,477,440	(2,639,811)
Property, plant and equipment	1,772,311	(407,632)
Intangible assets	6,564,354	(1,509,801)
Provisions for unused vacations	(1,768,393)	406,730
Other short-term liabilities	(2,203,841)	506,883
Provision for employment termination benefits	(2,345,246)	539,407
Deferred tax - net	12,543,480,921	(2,885,000,612)
Recognized in equity 31 December 2024	Geçici Farklar	Ertelenen Vergi
Actuarial profit/(loss) arising from defined benefit plans	-	-
Total tax asset/(liability) - net	-	-
Net Asset/(Liability) Total	12,543,480,921	(2,885,000,612)
Total		(2,885,000,612)

NOTE 17-REVENUE AND COST OF SALES

None (30.06.2024: None).

NOTE 18-GENERAL ADMINISTRATIVE EXPENSES, MARKETING EXPENSES

Details of general administrative expenses:

	1.01.2025 30.06.2025	01.01.2024 30.06.2024	01.04.2025 30.06.2025	01.04.2024 30.06.2024
Personnel expenses	39,679,941	70,003,415	19,532,741	58,813,092
Software expenses	37,620,324	-	9,436,229	-
Consultancy expenses	2,196,155	79,267,332	430,430	65,822,789
Tax, duties and charges expenses	359,025	2,084,527	315,377	1,352,358
Representation and hospitality expenses	281,443	3,731,886	13,347	3,621,082
Rent expenses	157,500	1,355,755	76,071	186,589
Travel expenses	27,180	577,195	5,090	191,345
Vehicle expenses	-	12,623,504	-	12,623,504
Depreciation expenses	-	1,052,783	-	1,052,783
Other expenses	3,684,567	32,590,060	1,608,743	30,794,423
	84,006,135	203,286,457	31,418,028	174,457,965

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Details of marketing, selling and distribution expenses are as follows:

	1.01.2025 30.06.2025	01.01.2024 30.06.2024	01.04.2025 30.06.2025	01.04.2024 30.06.2024
Advertisement expenses	605,286	2,787,722	12,864	2,213,837
	605,286	2,787,722	12,864	2,213,837

NOTE 19-OTHER OPERATING INCOME AND EXPENSES

Details of other operating income:

	1.01.2025 30.06.2025	01.01.2024 30.06.2024	01.04.2025 30.06.2025	01.04.2024 30.06.2024
Current account foreign exchange gains	5,817,525	63,317,159	5,713,707	57,374,666
Income from salary promotion	1,416,667	-	665,785	-
Rental income	-	7,541,414	-	5,217,881
Other income	937,392	120,145	171,336	87,131
	8,171,584	70,978,718	6,550,828	62,679,678

Details of other operating expenses:

	1.01.2025 30.06.2025	01.01.2024 30.06.2024	01.04.2025 30.06.2025	01.04.2024 30.06.2024
Current foreign exchange losses	2,200,198	2,580,083	2,093,505	161,687
Tax, fee and charge expenses	-	33,454	-	33,454
Other expenses	60,638	-	58,354	-
	2,260,836	2,613,537	2,151,859	195,141

NOTE 20-INCOME AND EXPENSES FROM INVESTMENT ACTIVITIES

Detail of income from investment activities:

	1.01.2025 30.06.2025	01.01.2024 30.06.2024	01.04.2025 30.06.2025	01.04.2024 30.06.2024
Gain recognized on increase/decrease in value of financial investments (*)	5,472,956,823	1,214,424,012	(1,663,786,134)	-
Financial gains on sales	88,458,602	-	88,458,602	-
Foreign exchange gains on financial investments	-	3,724,991,906	-	1,798,108,529
	5,561,415,425	4,939,415,918	(1,575,327,532)	1,798,108,529

(*) Gains on revaluation of long-term financial investments, which were classified as revenue in previous years, will be followed under "Income from Investment Activities" account as of 30.06.2025.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Detail of expenses from investment activities:

	1.01.2025	01.01.2024	01.04.2025	01.04.2024
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Losses on sales of equity securities	530,885,896	-	530,885,896	-
Foreign exchange losses on financial investments	137,961,087	-	52,255,331	-
	668,846,983	-	583,141,227	-

NOTE 21-FINANCIAL INCOME/(EXPENSES)

Details of financial income:

	1.01.2025	01.01.2024	01.04.2025	01.04.2024
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Nominal interest income	380,961,189	257,080,494	223,873,030	91,636,694
Bank interest income	24,508,761	-	11,031,364	(45,424,665)
Bank foreign exchange gains	809,964	-	809,964	(98,740)
	406,279,914	257,080,494	235,714,358	46,113,289

Details of financial expenses:

	1.01.2025	01.01.2024	01.04.2025	01.04.2024
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Nominal interest expenses	140,602,475	-	86,062,857	(44,374,806)
Loan interest expenses	36,482,152	45,190,514	30,848,103	45,190,514
Bank foreign exchange losses	286,771	-	(1,370,019)	(95,742)
Other financial expenses	1,294,571	-	1,101,800	-
	178,665,969	45,190,514	116,642,741	719,966

NOTE 22-EARNINGS/(LOSS) PER SHARE

Basic (loss)/earnings per share is calculated by dividing net profit attributable to equity holders of the parent by the weighted average number of ordinary shares in issue during the period concerned. The Companies can increase their share capital by making a pro-rata distribution of shares (“bonus shares”) to existing shareholders from retained earnings. In earnings per share calculation, this bonus share issuance is accepted as shares issued. Hence, weighted average stock share, which is used in the calculation of (loss)/earnings per share, is acquired by retrospective application of bonus share issue.

	1.01.2025	01.01.2024	01.04.2025	01.04.2024
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Net (loss)/profit for the period attributable to equity holders of the parent	3,758,831,549	612,155,982	(1,592,337,880)	611,278,537
Weighted average number of ordinary shares with a nominal value of TRY1.00	47,000,000	47,000,000	47,000,000	47,000,000
	79.98	13.02	(33.88)	13.01

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 23-NATURE AND LEVEL OF RISKS DERIVING FROM FINANCIAL INSTRUMENTS**Credit risk**

The Company's principal financial instruments are cash and cash equivalents and other receivables. The main purpose of these financial instruments is to raise finance for the Company's operations. The Company has various other financial instruments such as trade debtors and other debtors, which arise directly from its operations. The main risks arising from the Company's financial instruments are interest rate risk, liquidity risk, foreign currency risk and credit risk. The Company management analyses each of the risks summarised below and develops the following policies.

Credit risks exposed by types of financial instruments:

30.06.2025	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Other parties	Related parties	Other parties		
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)						
	-	86,123,427	1,404,504,546	15,363,417	171,640,755	354
- The part of maximum credit risk covered with guarantees	-	-	-	-	-	-
A. Net book value of financial assets not due or not impaired	-	86,123,427	1,404,504,546	15,363,417	171,640,755	354
B. Net book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	-	-	-	-	-	-
C. Net book value of assets past due but not impaired	-	-	-	-	-	-
- The part secured with collateral etc.	-	-	-	-	-	-
D. Net book value of assets impaired	-	-	-	-	-	-
- Past due amount (gross book value)	-	-	-	-	-	-
- Impairment amount (-)	-	-	-	-	-	-
- The part of net value under guarantee with collaterals, etc.	-	-	-	-	-	-

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

31.12.2024	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Other parties	Related parties	Other parties		
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)	-	-	719,404,889	21,372,473	185,984,960	884,722,238
- The part of maximum credit risk covered with guarantees	-	-	-	-	-	-
A. Net book value of financial assets not due or not impaired	-	-	719,404,889	21,372,473	185,984,960	884,722,238
B. Net book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	-	-	-	-	-	-
C. Net book value of assets past due but not impaired	-	-	-	-	-	-
- The part secured with collateral etc.	-	-	-	-	-	-
D. Net book value of assets impaired	-	-	-	-	-	-
- Past due amount (gross book value)	-	-	542,150,581	-	-	-
- Impairment amount (-)	-	-	(542,150,581)	-	-	-
- The part of net value under guarantee with collaterals, etc.	-	-	-	-	-	-

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Liquidity risk

Liquidity risk is the possibility that the Company will not meet its net toning obligations. The occurrence of events that result in a decrease in fund resources, such as deterioration in the markets or a decrease in the credit score, causes the liquidity risk to occur. The Company management manages the liquidity risk by allocating funds and keeping sufficient cash and similar resources to fulfill the position its current and potential liabilities. The Company’s liquidity risk as 30 June 2025 are as follows:

30.06.2025							
Maturity Terms	Book Value	Total cash outflows (I+II+III+IV+V)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)	Demand Deposit (V)
Non-derivative financial liabilities							
Bank borrowings	225,220,450	316,311,598	55,819,694	167,459,081	93,032,823	-	-
Credit card payables	5,409,853	5,409,853	5,409,853	-	-	-	-
Maturities expected	Book Value	Total expected cash outflows (VI=I+II+III+IV+V)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)	Demand Deposit (V)
Non-derivative financial liabilities	10,836,745	10,836,745	10,836,745	-	-	-	-
Trade payables	637,996,480	637,996,480	637,996,480	-	-	-	-
Other liabilities	13,111	13,111	13,111	-	-	-	-
Employee benefit obligations	6,852,298	6,852,298	6,852,298	-	-	-	-
<i>Provisions for employee benefits</i>	3,335,667	3,335,667	-	1,719,022	-	-	1,616,645

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

31.12.2024							
Maturity Terms	Book Value	Total cash outflows (I+II+III+IV+V)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)	Demand Deposit (V)
Non-derivative financial liabilities							
Bank credits	-	-	-	-	-	-	-
Credit card payables	6,379,201	6,379,201	6,379,201	-	-	-	-
Maturities expected	Book Value	Total expected cash outflows (VI=I+II+III+IV+V)	Less than 3 months (I)	3 - 12 months (II)	1 - 5 years (III)	More than 5 years (IV)	Demand Deposit (V)
Non-derivative financial liabilities							
Trade payables	22,955,855	22,955,855	22,955,855	-	-	-	-
Other payables	419,304,391	419,304,391	419,304,391	-	-	-	-
Other liabilities	39,892	39,892	39,892	-	-	-	-
Employee benefit obligations	3,285,565	3,285,565	3,285,565	-	-	-	-
<i>Provisions for employee benefits</i>	4,113,639	4,113,639	-	1,768,393	-	-	2,345,246

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Currency risk management

The Company is exposed to foreign currency risk arising from exchange rate changes, since the amounts in foreign currency borrowed or creditor are converted into Turkish lira. The said foreign currency risk is followed by analysing the foreign currency position.

The foreign currency position table of the Company, expressed in Turkish Lira, is as follows

Foreign Currency Statement - 30.06.2025	TRY Equivalent (Functional currency)	USD	EUR
1. Trade receivables	86,224,809	-	1,850,024
2a. Monetary financial assets (Cash, bank accounts included)	-	-	-
2b. Non-monetary financial assets	-	-	-
3. Other	-	-	-
4. Current assets (1+2+3)	86,224,809	-	1,850,024
5. Trade receivables	-	-	-
6a. Monetary financial assets	-	-	-
6b. Non-monetary financial assets	-	-	-
7. Other	-	-	-
8. Non-current assets (5+6+7)	-	-	-
9. Total assets (4+8)	86,224,809	-	1,850,024
10. Trade payables	5,394,528	187,073	(43,976)
11. Financial liabilities	-	-	-
12a. Monetary other liabilities	-	-	-
12b. Non-monetary other liabilities	-	-	-
13. Short - term liabilities (10+11+12)	5,394,528	187,073	(43,976)
14. Trade payables	-	-	-
15. Financial liabilities	-	-	-
16a. Monetary other liabilities	-	-	-
16b. Non-monetary other liabilities	-	-	-
17. Long - term liabilities (14+15+16)	-	-	-
18. Total liabilities (13+17)	5,394,528	187,073	(43,976)
19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)	-	-	-
19a. Amount of hedged assets	-	-	-
19b. Amount of hedged liabilities	-	-	-
20. Net foreign currency assets/(liabilities) position (9-18+19)	80,830,281	(187,073)	1,894,000
21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)	80,830,281	(187,073)	1,894,000
22. Total fair value of financial instruments used for foreign currency hedging	-	-	-
23. Amount of foreign currency denominated assets hedged	-	-	-
24. Amount of foreign currency denominated liabilities hedged	-	-	-
25. Export	-	-	-
26. Import	-	-	-

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Foreign Currency Statement - 31.12.2024	TRY Equivalent (According to functional currency indexed values)	TRY Equivalent (Functional currency)	USD	EUR
1. Trade receivables	-	-	-	-
2a. Monetary financial assets (Cash, bank accounts included)	4,419,736	3,788,237	-	103,120
2b. Non-monetary financial assets	-	-	-	-
3. Other	-	-	-	-
4. Current assets (1+2+3)	4,419,736	3,788,237	-	103,120
5. Trade receivables	-	-	-	-
6a. Monetary financial assets	12,217,380,858	10,471,741,543	296,815,547	-
6b. Non-monetary financial assets	-	-	-	-
7. Other	-	-	-	-
8. Non-current assets (5+6+7)	12,217,380,858	10,471,741,543	296,815,547	-
9. Total assets (4+8)	12,221,800,594	10,471,741,543	296,815,547	103,120
10. Trade payables	-	-	-	-
11. Financial liabilities	-	-	-	-
12a. Monetary other liabilities	8,290,193	7,105,677	121,856	76,050
12b. Non-monetary other liabilities	-	-	-	-
13. Short - term liabilities (10+11+12)	8,290,193	7,105,677	121,856	76,050
14. Trade payables	-	-	-	-
15. Financial liabilities	-	-	-	-
16a. Monetary other liabilities	-	-	-	-
16b. Non-monetary other liabilities	-	-	-	-
17. Long - term liabilities (14+15+16)	-	-	-	-
18. Total liabilities (13+17)	8,290,193	7,105,677	121,856	76,050
19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)	-	-	-	-
19a. Amount of hedged assets	-	-	-	-
19b. Amount of hedged liabilities	-	-	-	-
20. Net foreign currency assets/(liabilities) position (9-18+19)	12,213,510,401	10,468,424,090	296,693,691	27,070
21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)	12,213,510,401	10,468,424,090	296,693,691	27,070
22. Total fair value of financial instruments used for foreign currency hedging	-	-	-	-
23. Amount of foreign currency denominated assets hedged	-	-	-	-
24. Amount of foreign currency denominated liabilities hedged	-	-	-	-
25. Export	-	-	-	-
26. Import	-	-	-	-

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Sensitivity to currency risk

The analysis is made with the assumption that the TRY depreciates or appreciates by 10% against the exchange rates and all variables such as interest rates are constant.

30.06.2025		
	Appreciation of foreign currency	Depreciation of foreign currency
Change of USD by 10% against TRY		
1- Asset/(liability) denominated in USD - net	(743,443)	743,443
2- The part hedged for USD risk (-)	-	-
3- USD Effect – net (1+2)	(743,443)	743,443
Change of EUR by 10% against TRY		
4- Asset/(liability) denominated in EUR - net	8,827,441	(8,827,441)
5- The part hedged for EUR risk (-)	-	-
6- EUR Effect - net (4+5)	8,827,441	(8,827,441)
Total (3+6)	8,083,998	(8,083,998)

31.12.2024				
	TRY Equivalent (According to functional currency indexed values)		TRY Equivalent (According to functional currency)	
	Appreciation of foreign currency	Depreciation of foreign currency	Appreciation of foreign currency	Depreciation of foreign currency
USD appreciation/depreciation by 10% against TRY				
1- Asset/(liability) denominated in USD - net	1,221,236,508	(1,221,236,508)	1,046,744,243	(1,046,744,243)
2- The part hedged for USD risk (-)	-	-	-	-
3- USD Effect – net (1+2)	1,221,236,508	(1,221,236,508)	1,046,744,243	(1,046,744,243)
EUR appreciation/depreciation by 10% against TRY				
4- Asset/(liability) denominated in EUR - net	116,022	(116,020)	99,443	(99,443)
5- The part hedged for EUR risk (-)	-	-	-	-
6- EUR Effect - net (4+5)	116,022	(116,020)	99,443	(99,443)
Total (3+6)	1,221,352,530	(1,221,352,530)	1,046,843,686	(1,046,843,686)

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Capital risk management

The Company’s objectives when managing capital are to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company return capital to shareholders, issue new shares or sell assets to reduce debt.

The Company monitors capital using the debt/equity ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated by deducting cash and cash equivalents from total debt (which includes financial liabilities, trade payables and other payables as shown in the balance sheet). Total capital is calculated by adding shareholders' equity and net debt, as shown in the balance sheet.

The Company's debt/equity ratios are as follows:

	30 June 2025	31 December 2024
Total monetary liabilities	879,463,528	448,639,447
Less: Cash and cash equivalents (Note 4)	(40,125,278)	(58,188,527)
Net debt	839,338,250	390,450,920
Total equity	14,489,567,565	10,730,087,783
Net debt/equity ratio	0.06	0.04

Fair value of financial instruments

Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation, and is best evidenced by quoted market price, if one exists.

The estimated fair values of financial instruments have been determined by the Company using available market information and appropriate valuation methodologies.

However, judgement is necessarily required to interpret market data to estimate the fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts the Company could realize in a current market exchange.

The following methods and assumptions were used to estimate the fair value of the financial instruments:

Monetary assets

Foreign currency balances are converted in Turkish Lira at the end of the period using the current foreign exchange buying rates. These balances are estimated to be close to the book value.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Given financial assets, including cash and cash equivalents, are movables with their cost values and it is estimated that their carrying values are approximately equal to their fair values due to their short - term nature.

It is expected that the book values of trade receivables, together with the related doubtful receivables provisions, project the fair value.

Monetary liabilities

It is assumed that the book values of bank loans and other monetary liabilities are close to their fair values due to their short-term nature.

Fair values of long - term foreign currency loans are close to their book values. The fair values of long-term bank loans determined to be disclosed in the related notes are the value of the cash flows stipulated capital by the contract, discounted with the current market interest rate.

Fair value estimation

The table below analyses financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data.

Level 1 Financial assets measured at fair value through profit or loss	1.01.2025 30.06.2025	1.01.2024 31.12.2024
Opening balance	9,977,267,069	233,621,061
Additions	-	54,499,233
Impairment, increase in value, net	5,836,411,043	894,116,154
Transfers (*)	-	9,092,545,244
Sales	(1,121,740,002)	-
Inflation effect	(126,436,044)	(297,514,623)
Closing balance	14,565,502,066	9,977,267,069

Level 3 Financial assets measured at fair value through profit or loss	1.01.2025 30.06.2025	1.01.2024 31.12.2024
Opening balance	3,126,544,914	22,691,484,106
Impairment, increase in value, net	-	(8,381,206,218)
Inflation effect	(446,816,114)	(6,945,539,362)
Foreign exchange translation differences	308,855,025	2,442,376,768
Negotiated purchase gain	-	1,928,210,945
Additions	-	11,777,818
Capital increase	70,000,000	471,986,100
Transfers (*)	-	(9,092,545,243)
Closing balance	3,058,583,825	3,126,544,914

(*) This section shows the impact of the transition to Level 1 of the fair value hierarchy due to the listing of Bin Ulaşım on the stock exchange as of 9 October 2024.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

Fair value of financial instruments

30 June 2025	Financial assets presented at amortized cost	Financial liabilities presented at amortized cost	Financial assets at fair value through profit or loss	Book value	Note
Financial Assets					
Cash and cash equivalents	40,125,278	-	-	40,125,278	4
Financial investments	-	-	17,755,601,722	17,755,601,722	5
Financial Liabilities					
Trade payables	-	10,836,745	-	10,836,745	6
Other payables	-	637,996,480	-	637,996,480	7

31 December 2024	Financial assets presented at amortized cost	Financial liabilities presented at amortized cost	Financial assets at fair value through profit or loss	Book value	Note
Financial Assets					
Cash and cash equivalents	58,188,527	-	-	58,188,527	4
Financial investments	-	-	13,231,608,828	13,231,608,828	5
Financial Liabilities					
Trade payables	-	22,955,855	-	22,955,855	6
Other payables	-	419,304,391	-	419,304,391	7

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Interim Period Ended 30 June 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 30 June 2025 unless otherwise indicated.)

NOTE 24-EXPLANATIONS REGARDING NET MONETARY POSITION GAINS/(LOSES)

The company’s net monetary position gains and (losses) before adjustments are as follows;

Non-monetary items	30 June 2025
Statement of financial position items	(1,530,157,310)
Financial investments	185,454
Property, plant and equipment	983,857
Other intangible assets	2,918,304
Deferred tax liabilities	(802,650)
Paid-in capital	(15,247,169)
Share premiums	(208,412,075)
Restricted reserves	(3,996,741)
Retained earnings/(losses)	(1,305,786,290)
Statement of profit or loss items	1,746,964,580
General administrative expenses (-)	3,858,841
Marketing expenses (-)	46,972
Other income from operating activities	(3,650,337)
Other expenses from operating activities (-)	1,433
Income from investment activities	1,746,050,903
Financial income	(229,498)
Financial expenses (-)	886,266
Net monetary position gains/(losses)	216,807,270

NOTE 25- OTHER MATTERS THAT SIGNIFICANTLY AFFECT THE FINANCIAL STATEMENTS OR THAT NEED TO BE DISCLOSED IN ORDER TO ENSURE THAT THE SUMMARY FINANCIAL STATEMENTS ARE CLEAR, INTERPRETABLE AND UNDERSTANDABLE

The Company's Board of Directors resolved to increase the capital on May 5, 2025, and the necessary applications have been submitted. As of June 30, 2025, the approval process has not yet been completed. Details of the capital increase are disclosed in the announcement published on the Public Disclosure Platform on May 5, 2025.

NOTE 26-SUBSEQUENT EVENTS

None.