

1000 YATIRIMLAR HOLDİNG A.Ş.

1 January - 31 December 2025 Financial Statements and
Explanatory Notes to the Financial Statements
(Convenience Translation of Financial Statements
Originally Issued in Turkish)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

1000 Yatırımlar Holding Anonim Şirketi

A) Independent Audit of the Financial Statements

1) Positive Opinion

We have audited the financial statements of 1000 Yatırımlar Holding Anonim Şirketi (the “Company”), which comprise the statement of financial position as at 31 December 2025, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2025, and its financial performance and its cash flows for the year then ended in accordance with Turkish Financial Reporting Standards (“TFRSs”).

2) Basis for the Positive Opinion

The independent audit we conducted was performed in accordance with the independent auditing standards published by the Capital Markets Board of Turkey (“CMB”) and the Independent Auditing Standards (“IAS”), which are part of the Turkish Auditing Standards published by the Public Oversight, Accounting and Auditing Standards Authority (“POA”). Our responsibilities under those Standards are further described in the Independent Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We declare that we are independent of the Company in accordance with the Code of Ethics for Independent Auditors (“Code of Ethics”) published by the POA and the ethical requirements in the legislation related to the independent audit of financial statements. We have also fulfilled our other ethical responsibilities in accordance with the Code of Ethics and the relevant legislation. We believe that the audit evidence we have obtained during the independent audit provides a sufficient and appropriate basis for our opinion.

3) Other Matters

The financial statements of the Company for the accounting period ended 31 December 2024 were audited by another independent auditor, and an unqualified opinion was expressed on those financial statements on 11 March 2025.

4) Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the independent audit of the financial statements of the current period. Key audit matters were addressed in the context of the independent audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters considered by us to be significant are as follows:

Key Audit Matter	How the Key Audit Matter Was Addressed
<p>Presentation of subsidiaries and associates in the financial statements and disclosure of significant information</p>	
<p>The fair values of the Company’s investments in subsidiaries and associates amounting to 17,316,540,139 TL and 13,708,162,178 TL included under “Financial Investments” in its financial statements as of 31 December 2025 and 31 December 2024, respectively, have been determined by an independent valuation company, and the details are disclosed in Note 5.</p> <p>As investments in subsidiaries and associates constitute a significant portion of the Company’s total assets and the valuation methods applied include significant estimates and assumptions, the valuation of investments in subsidiaries and associates has been considered a key audit matter by us.</p>	<p>We evaluated the qualifications, competence, and independence of the investment valuation experts appointed by the management.</p> <p>In our audit, we assessed the appropriateness of the valuation methods used by the valuation experts in the valuation reports prepared for the subsidiaries and associates. The amounts determined in the valuation reports were checked for reconciliation with the amounts disclosed in Notes 5 and 23.</p> <p>Our audit procedures included examining the validity of the assumptions used by the valuation experts in their valuations.</p> <p>Due to the presence of high-level judgments used in the valuation reports as well as alternative estimates and valuation methods, we evaluated whether the values determined by the valuation experts were within an acceptable range.</p> <p>The mathematical accuracy of the calculations regarding the increases or decreases in value resulting from the valuation and reflected in the financial statements was verified.</p> <p>In addition, the appropriateness of the information presented in the financial statements and explanatory notes and the significance of the disclosed information for the users of the financial statements were questioned and evaluated by us.</p> <p>As a result of the audit procedures performed, no significant findings were identified.</p>

Key Audit Matter	How the Key Audit Matter Was Addressed
<p data-bbox="196 264 794 331">Application of TAS 29 “Financial Reporting in Hyperinflationary Economies”</p> <p data-bbox="196 338 802 479">The Company has applied TAS 29, “Financial Reporting in Hyperinflationary Economies” (“TAS 29”) in its financial statements for the year ended 31 December 2025.</p> <p data-bbox="196 486 802 779">TAS 29 requires that the financial statements be restated in terms of the current purchasing power at the end of the reporting period. Accordingly, transactions during 2025 and non-monetary balances at the period-end have been restated to reflect the current price index as of 31 December 2025. The application of TAS 29 has a pervasive and materially significant impact on the financial statements.</p> <p data-bbox="196 819 802 1037">Given the risk of incomplete or inaccurate data used in the application of TAS 29 and the additional audit effort required, the application of TAS 29 has been identified as a key audit matter by us. Explanatory disclosures regarding the application of TAS 29 are included in Note 2.1.</p>	<p data-bbox="810 338 1410 412">The following audit procedures were performed in relation to the application of TAS 29:</p> <p data-bbox="810 450 1410 555">Understanding and evaluating the process and controls designed and implemented by management for the application of TAS 29.</p> <p data-bbox="810 593 1410 698">Checking whether the classification of monetary and non-monetary items made by management is in accordance with TAS 29.</p> <p data-bbox="810 736 1410 842">Obtaining detailed listings of non-monetary items and testing their original recording dates and amounts using a sampling method.</p> <p data-bbox="810 880 1410 985">Assessing the calculation methods used by management and verifying their consistent application in each period.</p> <p data-bbox="810 1023 1410 1162">Verifying the general price index ratios used in the calculations against the coefficients derived from the Consumer Price Index published by the Turkish Statistical Institute.</p> <p data-bbox="810 1200 1410 1305">Testing the mathematical accuracy of restated non-monetary items and their impact on the statement of profit or loss and the statement of cash flows.</p> <p data-bbox="810 1344 1410 1449">Evaluating whether the disclosures related to the application of TAS 29 in the notes to the financial statements are adequate in accordance with TFRSs.</p> <p data-bbox="810 1487 1410 1561">As a result of these audit procedures, no significant findings were identified.</p>

5) Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with TASs, for presenting them fairly, and for designing, implementing, and maintaining internal controls that it determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

6) Auditor's Responsibilities for the Audit of the Financial Statements

In an independent audit, the responsibilities of the auditors are as follows:

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. An audit conducted in accordance with BDS provides a high, but not absolute, level of assurance; it does not guarantee that all material misstatements, whether due to fraud or error, will be detected. Misstatements are considered material if, individually or in aggregate, they could reasonably influence the economic decisions of users based on the financial statements.

In conducting an audit in accordance with BDS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

-Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, and design and implement audit procedures responsive to those risks, obtaining sufficient and appropriate audit evidence to support our opinion (the risk of not detecting a material misstatement due to fraud is higher than that due to error, because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal controls).

-Evaluate the internal control relevant to the audit, not to express an opinion on its effectiveness, but to design audit procedures that are appropriate in the circumstances.

-Assess the appropriateness of accounting policies used by management, the reasonableness of accounting estimates, and related disclosures.

-Based on the audit evidence obtained, conclude on whether there is a material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern, and whether management's use of the going concern basis of accounting is appropriate. If we conclude that a material uncertainty exists, we are required to draw attention to the related disclosures in our report or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on audit evidence obtained up to the date of the auditor's report. Future events or conditions may, however, cause the Company to cease to continue as a going concern.

-Evaluate whether the financial statements, including the notes, are presented fairly, in all material respects, in accordance with the underlying transactions and events.

We report to those charged with governance on, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit. We have communicated to those charged with governance our compliance with relevant ethical requirements regarding independence and disclosed all relationships and other matters that may reasonably be thought to bear on independence, as well as related safeguards.

From these communications, we determine the key audit matters, which are the matters that were of most significance in our audit of the financial statements of the current period. In exceptional cases where law or regulation prohibits public disclosure, or when it is reasonably expected that the adverse consequences of such disclosure would outweigh the public interest, a key audit matter may not be included in our auditor's report.

The responsible auditor who conducted and concluded this independent audit is Harun Aktaş.

B) Other Obligations Arising from Legislation

1) In accordance with the fourth paragraph of Article 402 of the Turkish Commercial Code ("TTK"), no significant issue has been identified regarding the Company's book-keeping system or financial statements being inconsistent with the provisions of the law and the Company's articles of association on financial reporting for the fiscal year 01 January–31 December 2025.

2) Pursuant to the fourth paragraph of Article 398 of the Turkish Commercial Code ("TTK"), the Auditor's Report on the Early Detection of Risk System and Committee was presented to the Company's Board of Directors on 2 March 2026.

3) Pursuant to Article 402 of the Turkish Commercial Code ("TTK"), the Board of Directors provided us with the explanations requested and the documents required within the scope of the audit.

2 March 2026, Ankara

Deneyim Bağımsız Denetim ve Danışmanlık A.Ş.

A Member of Nexia International



Harun Aktaş

Responsible Auditor, CPA

1000 Yatırımlar Holding Anonim Şirketi

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

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

ASSETS	Notes	Audited 31.12.2025	Audited 31.12.2024
Current Assets		896,778,437	2,047,662,699
Cash and cash equivalents	4	190,510,782	65,279,636
Financial investments	5	303,647,720	1,135,908,645
Trade receivables	6	91,554,985	-
Other receivables		288,165,186	831,051,746
- <i>Other receivables from related parties</i>	3,7	269,474,134	807,074,729
- <i>Other receivables from third parties</i>	7	18,691,052	23,977,017
Prepaid expenses	9	17,919,983	874,399
Other current assets	14	4,979,781	14,548,273
Non - current assets		17,344,217,555	13,740,750,886
Financial investments	5	17,316,540,139	13,708,162,178
Property, plant and equipment	10	3,387,454	4,772,303
Intangible assets	11	24,289,962	27,816,405
TOTAL ASSETS		18,240,995,992	15,788,413,585

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

1000 Yatırımlar Holding Anonim Şirketi

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

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

LIABILITIES	Notes	Audited 31.12.2025	Audited 31.12.2024
Short - term liabilities		982,263,601	511,499,639
Short - term portion of long - term borrowings	8	164,605,901	-
Other financial liabilities	8	79,168	7,156,598
Trade payables	6	11,282,833	25,753,356
Payables related to employee benefits	13	1,254,902	3,685,958
Other payables		731,697,666	470,402,666
- Other payables to related parties	3,7	725,531,589	469,694,720
- Other payables to third parties	7	6,166,077	707,946
Deferred income	9	20,004,062	2,472,411
Short - term provisions	13	53,324,538	1,983,897
- Short - term provisions for employee benefits		1,965,970	1,983,897
- Other short-- term provisions		51,358,568	-
Other short - term liabilities	14	14,531	44,753
Long - term liabilities		3,728,519,641	3,239,210,512
Long - term provisions		3,003,434	2,631,048
- Long - term provisions for employee benefits	13	3,003,434	2,631,048
Deferred tax liabilities	16	3,725,516,207	3,236,579,464
Equity	15	13,530,212,750	12,037,703,434
Paid-in capital		1,290,150,000	47,000,000
Capital adjustment differences		168,794,855	72,692,101
Capital reserves		30,453,446	-
Share premium (+/-)		726,274,687	1,659,956,107
Other comprehensive income/expense not to be reclassified to profit or loss		370,328	-
- Actuarial profit/(loss) arising from defined benefit Plans		370,328	-
Restricted reserves		31,374,891	-
Retained earnings/(losses)		9,821,109,001	19,219,791,074
Net profit/(loss) for the period		1,461,685,542	(8,961,735,848)
TOTAL LIABILITIES AND EQUITY		18,240,995,992	15,788,413,585

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 31 December 2025 and 31 December 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

		Audited	Audited
		01.01.2025	01.01.2024
PROFIT OR LOSS	Notes	31.12.2025	31.12.2024
Revenue	17	-	-
Cost of sales (-)	17	-	-
Gross profit/(loss)		-	-
General administrative expenses (-)	18	(199,999,258)	(536,928,725)
Marketing, selling and distribution expenses (-)	18	(1,857,418)	(6,691,191)
Other income from operating activities	19	165,417,779	70,980,881
Other expenses from operating activities (-)	19	(214,843,627)	(612,480,558)
Operating profit/(loss)		(251,282,524)	(1,085,119,593)
Income from investment activities	20	5,022,899,522	5,131,307,779
Expenses from investment activities (-)	20	(2,244,207,465)	(9,330,896,926)
Operating profit/(loss)		2,527,409,533	(5,284,708,740)
Financial income	21	137,850,918	528,433,800
Financial expenses (-)	21	(329,937,361)	(118,903,424)
Monetary (loss)/gain, net	24	377,562,531	(7,265,858,808)
Profit/(loss) before tax		2,712,885,621	(12,141,037,172)
Tax income/(expense)	16	(1,251,200,079)	3,179,301,324
Current tax expenses (-)		-	1,452,685
Deferred tax income/(expense)		(1,251,200,079)	3,177,848,639
Net profit/(loss) for the period		1,461,685,542	(8,961,735,848)
Earnings per share (TRY)	22	1,13	(190,68)

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 31 December 2025 and 31 December 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

	Audited	Audited
	01.01.2025	01.01.2024
OTHER COMPREHENSIVE INCOME	31.12.2025	31.12.2024
Net profit/(loss) for the period	1,461,685,542	(8,961,735,848)
Items that are not reclassified to profit or loss	370,328	-
Actuarial profit/(loss) arising from defined benefit plans	480,946	-
Other comprehensive income that will not be subsequently reclassified to profit or loss	(110,618)	-
OTHER COMPREHENSIVE INCOME (After Tax)	370,328	-
TOTAL COMPREHENSIVE INCOME	1,462,055,870	(8,961,735,848)

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 31 December 2025 and 31 December 2024

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

	Paid-in capital	Capital adjustment differences	Share premiums (+/-)	Items that are not reclassified to profit or loss	Other reserves	Restricted reserves	Retained earnings	Net profit/(loss) for the period	Total
				Actuarial loss arising from defined benefit plans			Retained earnings/(losses)		
01 January 2024	47,000,000	72,692,101	1,659,956,107	-	-	-	11,910,651,766	7,309,139,308	20,999,439,282
Transfers	-	-	-	-	-	-	7,309,139,308	(7,309,139,308)	-
Total comprehensive income	-	-	-	-	-	-	-	(8,961,735,848)	(8,961,735,848)
31 December 2024	47,000,000	72,692,101	1,659,956,107	-	-	-	19,219,791,074	(8,961,735,848)	12,037,703,434
01 Jnuary 2025	47,000,000	72,692,101	1,659,956,107	-	-	-	19,219,791,074	(8,961,735,848)	12,037,703,434
Transfers	1,243,150,000	96,102,754	(933,681,420)	-	-	31,374,891	(9,398,682,073)	8,961,735,848	-
Increase/(decrease) due to the other changes	-	-	-	-	30,453,446	-	-	-	30,453,446
Total comprehensive income	-	-	-	370,328	-	-	-	1,461,685,542	1,462,055,870
31 December 2025	1,290,150,000	168,794,855	726,274,687	370,328	30,453,446	31,374,891	9,821,109,001	1,461,685,542	13,530,212,750

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

1000 Yatırımlar Holding Anonim Şirketi

Statements of Cash Flows for The Period Ended 31 December 2025 and 31 December 2024

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

	Notes	01.01.2025 31.12.2025	01.01.2024 31.12.2024
A. Cash flows from operating activities		(3,131,825,006)	358,805,117
Net profit/(loss) for the period		1,461,685,542	(8,961,735,848)
Adjustments related to reconciliation of net profit/(loss) for the period;		267,915,058	8,977,618,858
Adjustments related to depreciation and amortization expenses	10-11	4,819,365	10,654,883
Adjustments related to provisions	13	51,872,550	3,191,051
Adjustments related to gain on bargain purchase	23	-	(2,163,191,204)
Adjustments related to interest income and expenses	21	214,990,044	(410,803,972)
Adjustments related to unrealized foreign currency translation differences	23	1,533,935,948	(2,740,015,534)
Adjustments related to fair value losses/(gains)		(6,023,144,307)	9,330,896,926
Adjustments related to tax (income)/expenses	16	1,251,200,079	(3,179,301,324)
Adjustments related to monetary gain/(loss)		3,234,241,379	8,126,188,032
Changes in Working Capital		(3,707,488,803)	882,080,730
Adjustments related to decrease/(increase) in financial investments		(4,440,638,886)	-
Adjustments related to decrease/(increase) in trade receivables	6	(91,554,985)	-
Adjustments related to decrease/(increase) in other receivables from operating activities	7	542,886,560	837,617,896
Adjustments related to decrease/(increase) in prepaid expenses	9	(17,045,584)	(405,846)
Adjustments related to increase/(decrease) in trade payables	6	(14,470,523)	8,234,288
Adjustments related to increase/(decrease) in employee benefit payables	13	(2,431,056)	-
Adjustments related to increase/(decrease) in other payables from operating activities	7	261,295,000	36,634,392
Increase/(decrease) in deferred income	9	17,531,651	-
Adjustments for other increase/(decrease) in working capital		36,939,020	-
Cash flows from operating activities		(1,977,888,203)	897,963,740
Other cash inflows/(outflows)		(1,431,402,992)	25,311,494
Payments under benefits provided to employees	13	(159,523)	(90,089)
Tax refunds/(payments)	16	-	(21,662,515)
Cash outflows arising from acquisition of shares or debt instruments of other businesses or funds		2,916,498	(542,717,513)
Cash inflows from the sale of shares or debt instruments of other businesses or funds		350,995,698	350,995,698
Cash outflows due to share acquisition or capital increase in affiliates and / or joint ventures		(76,286,484)	(76,286,484)
B. Cash flows from investment activities		3,444,392,542	(707,803,720)
Cash inflows by sales of property, plant and equipment and intangible assets	10-11	163,052	-
Cash outflows by purchases of property, plant and equipment and intangible assets	10-11	(14,718)	(39,070,140)
Cash inflows related to sales resulting in loss of control of subsidiaries		3,402,892,616	(1,197,049,396)
Cash outflows related to the acquisition of control of subsidiaries		(73,116,364)	-
Interest received	21	114,467,956	528,315,816
C. Cash flows from financing activities		(171,929,529)	37,149,449
Cash inflows from borrowing	8	364,041,457	7,156,598
Repayments of borrowings	8	(206,512,986)	-
Interest paid	21	(329,458,000)	(117,511,844)
Other cash inflows/(outflows)		-	147,504,695
D. Net increase or decrease in cash and cash equivalents before the effect of foreign currency translation differences		140,638,007	(311,849,154)
E. Net increase/(decrease) in cash and cash equivalent		140,638,007	(311,849,154)
F. Cash and cash equivalents at the beginning of the period	4	65,279,636	492,873,634
G. Inflationary impact on cash and cash equivalents		(15,406,861)	(115,744,844)
Cash and cash equivalents at the end of the period	4	190,510,782	65,279,636

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

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 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 registered trade name and principal place of business are as follows:

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

As of 31 December 2025, the number of personnel of the Company 49 (31 December 2024: 37). The number of employees working in the Company's financial investments is 294 (31 December 2024: 361).

The share capital of the Company is as follows:

Shareholders	(%)	31 December 2025	(%)	31 December 2024
Kadir Can Abdik	14.7	189,610,875	17.63	8,287,500
Mustafa Saim Birpınar	14.7	189,610,875	17.63	8,287,500
Üsame Erdoğan	14.7	189,610,875	17.63	8,287,500
Hüseyin Ardan Küçük	4.52	58,365,562,50	7.46	3,506,250
Haris Pojata	4.52	58,365,562,50	7.46	3,506,250
Lydia Holding Anonim Şirketi	8.97	115,701,750	11.97	5,625,000
Other	37.89	488,884,500	20.22	9,500,000
Paid-in capital	100	1,290,150,000	100	47,000,000
Inflation adjustment differences		168,794,855		72,692,101
Total Paid-in Capital		1,458,944,855		119,692,101

The Company's issued capital amounting to TRY1,290,150,000 has been fully paid free from any collusion. The issued capital of the Company is divided into 1,290,150,000.00 shares with a nominal value of TRY1.00 each. Of these, 219,600,000.00 are registered Class A shares and 1,070,550,000.00 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).

Approval of Financial Statements

The financial statements were approved for issuance by the Company's Board of Directors on 2 March 2026. The General Assembly and certain regulatory authorities may request amendments to the statutory financial statements after their issuance.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

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 (“POA”) 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.

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.

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 31 December 2025.

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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 TAS 29 starting from their annual financial reports for the periods ending on 31 December 2023.

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

Date	Index	Conversion factor
31.12.2025	3,513.87	1.0000
31.12.2024	2,684.55	1.3089

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 TAS 36 “Impairment of Assets” and TAS 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.

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

The Company has prepared its financial statements for the period ended 31 December 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

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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.

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.

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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.

The Company’s associates and subsidiaries are as follows:

	(%)	Principal organization and place of operation	Core business activity
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. (*)	73.11	Türkiye	Micromobility
Meta Mobilite Enerji A.Ş.	95.83	Türkiye	Charging Stations
Algoritma Donanım ve Yazılım A.Ş.	55	Türkiye	Software
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	100	Türkiye	Energy
Cyprus Binbin Micromobility Limited	5	Kıbrıs	Micromobility
Finç Teknoloji ve İnovasyon Sanayi Ticaret A.Ş.	0.85	Türkiye	Toy
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	100	Türkiye	Engineering
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	100	Türkiye	Technology
Sustainbridge Danışmanlık A.Ş.	100	Türkiye	Consultancy
Yeşil Kalkınma Vakfı	100	Türkiye	Ecological Policies
İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Ticaret A.Ş.	100	Türkiye	Technology

(*) **Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. (“Bin Ulaşım”)** Founded in 2019 and operating in the micromobility sector. The Company owns 73.11% 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 sale transaction regarding 2,366,796 Group B bearer shares held by 1000 Yatırımlar Holding A.Ş. in its investment portfolio in Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. was executed off-exchange at an

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approximate price of TRY167.65 per share as of 31 October 2025. Following this sale, the Company's ownership interest in the relevant subsidiary decreased from 73.11%

2.7 Changes in Accounting Policies

Changes in accounting policies arising from the initial application of a new TAS are applied retrospectively or prospectively in accordance with the transition provisions of the relevant TAS.

Material accounting errors identified are applied retrospectively, and prior period financial statements are restated accordingly.

Changes in accounting estimates are applied in the current period if they relate only to that period; if they relate to future periods, they are applied both in the period of change and prospectively in future periods

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 2025. This change in presentation does not affect the Company's net profit (loss) figures for prior periods.

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

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

TAS 21 Amendments – Lack of Exchangeability

In May 2024, the Public Oversight, Accounting and Auditing Standards Authority issued amendments to TAS 21, The amendments specify how to assess whether a currency is exchangeable and how to determine the spot rate when a currency is considered non-exchangeable, Under the amendment, when a currency is deemed non-exchangeable and a spot rate is estimated, disclosures are required to enable users of the financial statements to understand how the inability to exchange the currency with another currency affects, or is expected to affect, the entity's performance, financial position, and cash flows, Comparative information is not restated upon application of the amendment.

The adoption of this amendment has not had a significant impact on the Company's financial position or performance.

b) Standards and Interpretations Issued But Not Yet Effective and Not Early Adopted

The new standards, interpretations and amendments that have been issued as of the date of approval of the financial statements but are not yet effective for the current reporting period and have not been early adopted by the Company are presented below. Unless otherwise stated, the Company will make the necessary changes to its financial statements and notes following the effective dates of these new standards and interpretations.

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

The Public Oversight, Accounting and Auditing Standards Authority has indefinitely deferred the effective date of the amendments to TFRS 10 and TAS 28 issued in December 2017, which were intended to address ongoing research project outcomes related to the equity method, Early adoption of the amendments is still permitted, The Company will assess the effects of these amendments once the final versions of the relevant standards are issued.

TFRS 17 – Insurance Contracts

In February 2019, the Public Oversight, Accounting and Auditing Standards Authority issued TFRS 17, a comprehensive new accounting standard covering the recognition, measurement, presentation, and disclosure of insurance contracts, TFRS 17 introduces a model that requires both the measurement of insurance contract liabilities at current balance sheet values and the recognition of profit over the period during which services are provided, Certain changes in future cash flow estimates and risk adjustments are also recognized over the coverage period, Entities may elect to recognize the effects of changes in discount rates in either profit or loss or other comprehensive income, The standard provides specific guidance for the measurement and presentation of insurance contracts with participation features, In addition, according to the amendments issued by the Public Oversight, Accounting and Auditing Standards Authority in December 2021, upon first-time application of TFRS 17, entities have the transition option of “overlay approach” to address potential accounting mismatches between financial assets presented in comparative information and insurance contract liabilities, pursuant to the announcement issued by the Public Oversight, Accounting and Auditing Standards Authority, the mandatory effective date of the Standard has been deferred to annual periods beginning on or after 1 January 2026 for the following entities:

- Insurance, reinsurance, and pension companies,
- Banks with ownership interests or investments in insurance, reinsurance, and pension companies; and,
- Other companies with ownership interests or investments in insurance, reinsurance, and pension companies,

The adoption of the Standard is not expected to have an impact on the Company’s financial position or performance.

Amendments to TFRS 9 and TFRS 7 – Classification and Measurement of Financial Instruments

In August 2025, the Public Oversight, Accounting and Auditing Standards Authority issued amendments to TFRS 9 and TFRS 7 relating to the classification and measurement of financial instruments, The amendments clarify the derecognition of financial liabilities at the settlement date, In addition, the amendments introduce an accounting policy option, under certain conditions, for derecognition of financial liabilities settled through electronic payment systems before the settlement date, The amendments also provide guidance on assessing contractual cash flow characteristics of financial assets with Environmental, Social, and Governance (ESG)-linked or other similar contingent features, as well as on the accounting for financial instruments that are linked by contract but do not give rise to unlimited obligations, Furthermore, the amendments add disclosures to TFRS 7 for financial assets and liabilities containing contractual terms referencing a contingent event (including ESG-linked events) and for equity instruments measured at fair value through other comprehensive income, The amendments are effective for annual reporting periods beginning on or after 1 January 2026, Early application is permitted for changes related to the classification of financial assets, while other amendments may be applied subsequently, The new requirements are applied retrospectively, with adjustments made to the opening balances of retained earnings.

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The adoption of these amendments is not expected to have an impact on the Company’s financial position or performance.

Annual Improvements to TFRSs – Cycle 11

In September 2025, the Public Oversight, Accounting and Auditing Standards Authority issued Annual Improvements to TFRSs – Cycle 11, incorporating the following amendments:

- *TFRS 1 – First-time Adoption of Turkish Financial Reporting Standards: Hedge Accounting by a First-time Adopter:* The amendment was made to eliminate potential inconsistencies between the wording in TFRS 1 and the hedge accounting requirements in TFRS 9,
- *TFRS 7 – Financial Instruments: Disclosures: Gains or Losses on Derecognition:* The amendment revised the presentation of unobservable inputs and added a reference to TFRS 13,
- *TFRS 9 – Financial Instruments: Derecognition of Lease Liabilities by the Lessee and Transaction Price:* The amendment clarifies that when a lease liability is extinguished by the lessee, any resulting gain or loss is recognized in profit or loss in accordance with TFRS 9 derecognition requirements, Additionally, references to “transaction price” have been removed,
- *TFRS 10 – Consolidated Financial Statements: Identification of a De Facto Agent:* The amendment addresses inconsistencies in the paragraphs of TFRS 10,
- *TAS 7 – Statement of Cash Flows: Cost Method:* Following previous amendments that removed the term “cost method,” the standard has been updated to remove the expression,

The amendments are effective for annual reporting periods beginning on or after 1 January 2026, and early application is permitted for all amendments.

The adoption of these amendments is not expected to have an impact on the Company’s financial position or performance.

Amendments to TFRS 9 and TFRS 7 – Contracts Based on Nature-linked Electricity

In August 2025, the Public Oversight, Accounting and Auditing Standards Authority issued amendments to TFRS 9 and TFRS 7 relating to Contracts Based on Nature-linked Electricity, The amendments clarify the application of the “own-use” exception and permit hedge accounting when such contracts are used as hedging instruments, The amendments also introduce new disclosure requirements to enable investors to understand the effects of these contracts on the entity’s financial performance and cash flows, The amendments are effective for annual reporting periods beginning on or after 1 January 2026, Early application is permitted and, if applied, this is disclosed in the notes, Clarifications related to the “own-use” exception are applied retrospectively, whereas the provisions permitting hedge accounting are applied prospectively to new hedging relationships designated on or after the date of initial application.

TFRS 18 – Presentation and Disclosures in Financial Statements

In May 2025, the Public Oversight, Accounting and Auditing Standards Authority issued TFRS 18, which replaces TAS 1, TFRS 18 introduces new requirements for the presentation of the statement of profit or loss, including the provision of specific totals and subtotals, The standard requires entities to present all income and expense items in the statement of profit or loss under one of five categories: operating activities, investing activities, financing activities, income taxes, and discontinued operations, It also requires disclosure of management-determined performance measures and introduces new provisions for aggregating or disaggregating financial information in accordance with the functions of the primary financial statements and notes, The issuance of TFRS 18 also resulted in certain amendments to other financial reporting standards, including TAS 7, TAS 8, and TAS 34, TFRS 18 and the related amendments are effective for annual reporting

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periods beginning on or after 1 January 2027, Early application is permitted, TFRS 18 is to be applied retrospectively,

The Company is currently assessing the potential impact of adopting TFRS 18 on its financial statements.

TFRS 19 – Disclosure Standard for Subsidiaries without Public Accountability

In August 2025, the Public Oversight, Accounting and Auditing Standards Authority issued TFRS 19, which provides an option for certain entities to apply reduced disclosures when applying recognition, measurement, and presentation requirements in the financial statements under TFRSs.

Unless otherwise stated, entities within the scope that choose to apply TFRS 19 are not required to comply with disclosure requirements in other TFRSs, An entity that is a subsidiary without public accountability and whose parent (interim or ultimate) prepares TFRS-compliant consolidated financial statements available for public use may elect to apply TFRS 19, TFRS 19 is effective for annual reporting periods beginning on or after 1 January 2027, with early application permitted, When early application is elected, this is disclosed in the notes, For the first reporting period of application (annual or interim), comparative period disclosures should be aligned with the disclosures provided in the current period under TFRS 19, The adoption of TFRS 19 is not expected to have an impact on the Company’s financial statements.

i) Standards and Amendments Issued by the International Accounting Standards Board (IASB) but Not Yet Adopted by the Public Oversight, Accounting and Auditing Standards Authority (POA)

The following amendments to IAS 21 have been issued by the International Accounting Standards Board (IASB) but have not yet been adopted or published by the Public Oversight, Accounting and Auditing Standards Authority, Accordingly, they do not form part of TFRSs, The Company will make the necessary changes to its financial statements and notes once these amendments are incorporated into TFRSs.

Amendments to IAS 21 – Translation into a High Inflation Presentation Currency

The amendments issued by the International Accounting Standards Board (IASB) in November 2025 require the use of the closing rate when translating from a functional currency that is not highly inflationary into a presentation currency that is highly inflationary, Accordingly, an entity whose functional currency is that of a non-highly-inflationary economy but whose presentation currency is that of a highly inflationary economy shall use the closing rate at the end of the reporting period for all relevant amounts in the translation of its results and financial position, including comparative amounts (i.e., assets, liabilities, equity, income, and expenses), Furthermore, an entity whose functional currency and presentation currency are both the currency of a highly inflationary economy shall express comparative amounts of a foreign entity whose functional currency is that of a non-highly-inflationary economy in the current measuring unit by applying the general price index in accordance with IAS 29, The amendments also introduce certain additional disclosure requirements.

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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

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.

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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 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.

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.

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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.

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.

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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.

	<u>USD</u>		<u>EUR</u>	
	<u>Buying</u>	<u>Selling</u>	<u>Buying</u>	<u>Selling</u>
31.12.2025	42.8457	42.9229	50.2859	50.3765
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.

A provision is recognized only when the following conditions are met:

- The entity has a present obligation arising from a past event at the end of the reporting period,
- It is probable that an outflow of economic benefits will be required to settle the obligation, and
- The amount of the obligation can be estimated reliably.

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.

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.

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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.

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.

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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 Similar" 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.

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.

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

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.

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.

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Notes to the Financial Statements for the Period Ended 31 December 2025

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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.

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

NOTE 3 - TRANSACTION 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**

Other receivables from related parties	31 December 2025	31 December 2024
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	165,237,563	2,677,253
Algoritma Donanım ve Yazılım A.Ş.	44,148,542	36,095,244
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	34,997,428	-
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	20,000,000	525,428
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	5,090,601	2,522,269
Meta Mobilite Enerji A.Ş. (*)	-	747,266,649
Go Sharing Mobilite Hizmetleri ve Ticaret A.Ş.(**)	-	546,478
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	-	17,441,408
Total	269,474,134	807,074,729

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

(**): The company disposed of its shares in its subsidiary Go Sharing B.V. on 2 May 2025. As of this date, the Go Sharing Group companies are no longer considered related parties.

Other payables due to related parties

Other payables due to related parties	31 December 2025	31 December 2024
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	661,874,432	-
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	60,312,611	393,777,170
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	3,277,756	-
Meta Mobilite Enerji A.Ş.	66,790	-
EC Yatırımlar Holding A.Ş. (*)	-	75,917,550
Total	725,531,589	469,694,720

(*) 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.

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

Product and service purchases from related parties	1 January - 31 December 2025			
	Rent	Interest	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	332,858	166,184,676	-	166,517,534
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	-	60,312,611	-	60,312,611
İstanbul Dijital Taksi Uygulamaları Turizm San.ve Tic.A.Ş.	-	683,139	15,653,284	16,336,423
	332,858	227,180,426	15,653,284	243,166,568

Product and service purchases from related parties	1 January - 31 December 2024		
	Interest	Rent	Total
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	112,717,995	-	112,717,995
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	41,807	540,869	582,676
	112,759,802	540,869	113,300,671

b) Product and service sales to related parties

Product and service sales to related parties	1 January- 31 December 2025			
	Service	Interest	Other	Total
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	140,768,129	-	-	140,768,129
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	-	41,138,231	-	41,138,231
Algoritma Donanım ve Yazılım A.Ş.	-	24,166,360	-	24,166,360
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	5,885,102	-	9,624	5,894,726
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	-	4,474,237	-	4,474,237
Meta Mobilite Enerji A.Ş.	-	-	6,250	6,250
	3,280,864,496	69,778,828	1,634	3,350,644,958

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Product and service sales to related parties	1 January - 31 December 2024	
	Interest	Total
Meta Mobilite Enerji A.Ş.	146,088,934	146,088,934
Bin Ulaşım Akıllı Şehir Teknolojileri A.Ş.	140,311,427	140,311,427
Algoritma Donanım ve Yazılım A.Ş.	42,767,075	42,767,075
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	5,850,511	5,850,511
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	4,356,211	4,356,211
İstanbul Dijital Taksi Uygulamaları Turizm Sanayi ve Tic. A.Ş.	2,512,575	2,512,575
	341,886,733	341,886,733

Total remuneration and benefits of key management personnel

As of 31 December 2025, remuneration and similar benefits provided to key management personnel such as general manager and assistant general managers in the current period is TRY33,111,733 (31 December 2024: TRY16,106,346).

NOTE 4 - CASH AND CASH EQUIVALENTS

	31 December 2025	31 December 2024
Cash in hand	-	462
Banks	190,510,782	65,279,174
- Demand deposits	190,458,618	10,034,174
- Time deposits (*)	52,164	55,245,000
Total	190,510,782	65,279,636

(*) 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 31 December 2025 and 31 December 2024 are as follows:

	31 December 2025	31 December 2024
Time deposits	-	143,370,730
Financial investments at fair value through profit or loss	303,647,720	992,537,915
- Equity securities (**)	-	992,537,915
- Investment fund	303,647,720	-
Total	303,647,720	1,135,908,645

(**) 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;

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

	1 January 2025	1 January 2024
Equity securities	31 December 2025	31 December 2024
Beginning of the period	992,537,915	-
Purchase price	-	61,140,748
Equity investments fair value gains	363,454,220	931,397,167
Sales	(234,252,134)	-
Inflation effect	(1,121,740,001)	-
End of the period	-	992,537,915

b) Long - term financial investments

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

	31 December 2025	31 December 2024
Financial investments at fair value through profit or loss	17,316,540,139	13,708,162,178
Total	17,316,540,139	13,708,162,178

Shares

	31 December 2025	31 December 2024
Shares traded on the stock exchange (*)	14,517,980,363	10,200,602,761
Shares not traded on the stock exchange	2,798,559,776	3,507,559,417
Total	17,316,540,139	13,708,162,178

(*) 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 31 December 2025.

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Financial investments at fair value through profit or loss

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

	Share ratio (%)	31 December 2025	Share ratio (%)	31 December 2024
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. ve bağlı ortaklıkları ⁽⁴⁾	73.11	14,517,980,363	75	10,200,602,761
Meta Mobilite Enerji A.Ş. ⁽⁶⁾	95.83	1,437,066,201	92	2,078,796,950
Algoritma Donanım ve Yazılım A.Ş. ⁽⁶⁾	55	110,000,000	100	145,219,703
Go Sharing B.V. ⁽¹⁾⁽⁵⁾	-	-	100	34,847,290
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. ⁽²⁾	100	48,089,391	100	57,075,097
Cyprus Binbin Micromobility Limited ⁽³⁾	5	167,824	5	167,824
Yeşil Kalkınma Vakfı ⁽³⁾	100	332,085	100	332,084
Finq Teknoloji ve İnovasyon Sanayi Ticaret A.Ş. ⁽³⁾	0.85	540,346	1	540,346
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. ⁽³⁾	100	415,587	100	415,587
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş. ⁽²⁾	100	112,749,561	100	94,065,011
Sustainbridge Danışmanlık Anonim Şirketi ⁽³⁾	100	2,522,187	-	-
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş. ⁽¹⁾⁽⁷⁾	100	1,086,676,594	100	1,096,099,525
Total		17,316,540,139		13,708,162,178

The fair value of the companies has been determined by an independent valuation company with an independent valuation report dated 31 December 2025. 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.

(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 accounted with the stock exchange fair value at 31 December 2025.

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

(6) The related financial asset was valued using the "Transaction Method" for the year 2025, while the value for 2024 was determined using the Discounted Cash Flow Method.

(7) In the valuation of İstanbul Dijital Taksi Uygulamaları Turizm. San. ve Tic. A.Ş., the competitive advantage arising from the ride-sharing license granted to a limited number of companies in Türkiye and the expected future economic benefits to be derived from such license have been considered as significant assumptions. The aforementioned license was transferred to Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. during 2025, and following an update of the application, an end-to-end solution model in the transportation sector has been planned.

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Notes to the Financial Statements for the Period Ended 31 December 2025

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Subsequent to the license transfer, it is anticipated that changes will occur in the scope of activities and valuation assumptions of İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş. Accordingly, the fair value of the related financial investment is expected to decrease significantly to a limited level in 2026.

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

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

	31 December 2025	31 December 2024
Trade receivables from third parties	91,554,985	-
Total	91,554,985	-

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

	31 December 2025	31 December 2024
0 - 3 months	91,554,985	-
Total	91,554,985	-

b) Trade payables

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

	31 December 2025	31 December 2024
Trade payables to third parties	11,282,833	25,753,356
Total	11,282,833	25,753,356

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

	31 December 2025	31 December 2024
0 - 3 months	11,282,833	25,753,356
Total	11,282,833	25,753,356

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

	31 December 2025	31 December 2024
Other receivables due from related parties (Note 3)	269,474,134	807,074,729
Other miscellaneous receivables	18,691,052	23,977,017
Total	288,165,186	831,051,746

b) Short – term other payables

	31 December 2025	31 December 2024
Other payables due to related parties (Note 3)	725,531,589	469,694,720
Other miscellaneous payables	6,166,077	707,946
Total	731,697,666	470,402,666

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Notes to the Financial Statements for the Period Ended 31 December 2025

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NOTE 8 - SHORT - TERM BORROWINGS AND FINANCIAL LIABILITIES**a) Short - term borrowings**

	31 December 2025	31 December 2024
Bank borrowings (*)	164,605,901	-
Total	164,605,901	-

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

b) Short - term other financial liabilities

	31 December 2025	31 December 2024
Other financial liabilities (**)	79,168	7,156,598
Total	79,168	7,156,598

(**) The related amount consists of the Company’s credit cards

c) Maturity structure of financial liabilities

	31 December 2025	31 December 2024
0-3 months	42,464,682	7,156,598
3-12 months	122,220,387	-
Total	164,685,069	7,156,598

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

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

	31 December 2025	31 December 2024
Prepaid expenses for upcoming months – insurance	9,586,083	-
Advances given	8,333,900	874,399
Total	17,919,983	874,399

b) Short - term deferred income

	31 December 2025	31 December 2024
Advances received	20,004,062	-
Deferred income - salary promotion	-	2,472,411
Total	20,004,062	2,472,411

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

NOTE 10 – PROPERTY, PLANT AND EQUIPMENT

	Fixed Assets	Special Costs	Total
Cost			
Opening balance as of 1 January 2025	2,281,325	3,827,045	6,108,370
Additions	14,718	-	14,718
Disposals	(163,052)	-	(163,052)
Closing balance as of 31 December 2025	2,132,991	3,827,045	5,960,036
Accumulated Amortization (-)			
Opening balance as of 1 January 2025	(474,982)	(861,085)	(1,336,067)
Current period depreciation (-)	(462,616)	(830,306)	(1,292,922)
Disposals	56,407	-	56,407
Closing balance as of 31 December 2025	(881,191)	(1,691,391)	(2,572,582)
Net book value as of 1 January 2025	1,806,343	2,965,960	4,772,303
Net book value as of 31 December 2025	1,251,800	2,135,654	3,387,454

	Fixed Assets	Special Cost	Total
Cost			
Opening balance as of 1 January 2024	1,718,655	3,827,045	5,545,700
Additions	690,405	-	690,405
Disposals	(127,735)	-	(127,735)
Closing balance as of 31 December 2024	2,281,325	3,827,045	6,108,370
Accumulated Amortization (-)			
Opening balance as of 1 January 2024	(77,339)	(172,217)	(249,556)
Current period depreciatton (-)	(416,001)	(688,868)	(1,104,869)
Disposals	18,358	-	18,358
Closing balance as of 31 December 2024	(474,982)	(861,085)	(1,336,067)
Net book value as of 1 January 2024	1,641,316	3,654,828	5,296,144
Net book value as of 31 December 2024	1,806,343	2,965,960	4,772,303

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Notes to the Financial Statements for the Period Ended 31 December 2025

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NOTE 11 - INTANGIBLE ASSETS

	Rights	Total
Cost		
Opening balance as of 1 January 2025	29,445,901	29,445,901
Additions	-	-
Closing balance as of 31 December 2025	29,445,901	29,445,901
Accumulated Amortization (-)		
Opening balance as of 1 January 2025	(1,629,496)	(1,629,496)
Current period depreciation (-)	(3,526,443)	(3,526,443)
Closing balance as of 31 December 2025	(5,155,939)	(5,155,939)
Net book value as of 1 January 2025	27,816,405	27,816,405
Net book value as of 31 December 2025	24,289,962	24,289,962

Relevant amount consists of investment to develop our system software and mobile application as of 31 December 2025.

	Rights	Total
Cost		
Opening balance as of 1 January 2024	-	-
Additions	29,445,901	29,445,901
Closing balance as of 31 December 2024	29,445,901	29,445,901
Accumulated Amortization (-)		
Opening balance as of 1 January 2024	-	-
Current period depreciation (-)	(1,629,496)	(1,629,496)
Closing balance as of 31 December 2024	(1,629,496)	(1,629,496)
Net book value as of 1 January 2024	-	-
Net book value as of 31 December 2024	27,816,405	27,816,405

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

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

b) Guarantees given

	31 December 2025	31 December 2024 (*)
Surety	709,400,000	1,485,033,129
Pledge	-	80,229,006
Guarantee	-	-
Total	709,400,000	1,565,262,135

(*) Contingent assets and liabilities are presented in Turkish Lira in terms of purchasing power as at 31 December 2025.

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

31.12.2025	31 December 2025	31 December 2024
A. Total amount of collaterals/pledges/mortgages given for its own legal entity	-	-
- <i>Guarantee</i>	-	-
- <i>Surety</i>	-	-
- <i>Pledge</i>	-	-
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	709,400,000	1,565,262,135
<i>i. Total amount of collaterals/pledges/mortgages given</i>	-	-
<i>ii. Total amount of collaterals/pledges/mortgages given or other related companies that do not fall into B and C sections</i>	<i>709,400,000</i>	<i>1,565,262,135</i>
<i>iii. Total amount of collaterals/pledges/mortgages given for third parties that do not fall into C section</i>	-	-
Total	709,400,000	1,565,262,135

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:

	31 December 2025	31 December 2024
Social security premium payables	1,254,902	1,399,731
Payables to personnel (*)	-	2,286,227
Total	1,254,902	3,685,958

(*) The relevant amount consists of wage accruals as of 31 December 2024. The relevant balances were paid in January

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

	31 December 2025	31 December 2024
Provisions for unused vacation	1,965,970	1,983,897
Total	1,965,970	1,983,897

The movement of short - term provisions is as follows:

	1.01.2025	1.01.2024
	31.12.2025	31.12.2024
Beginning of period	1,983,897	578,263
Additions	450,299	1,583,380
Inflation effect	(468,226)	(177,746)
End of period	1,965,970	1,983,897

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

ii. Provisions for litigations

	31 December 2025	31 December 2024
Provisions for litigations (*)	51,358,568	-
Total	51,358,568	-

(*) The relevant amount arises from the enforcement proceeding initiated by Nanjing Vmoto Manufacturing against 1000 Yatırımlar Holding. The Company has filed an objection to the proceeding.

iii. 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 31 December 2025 the provision was calculated with discount ratio as approximately 4.32% on the assumption of annual 33,00% inflation rate and 38.75% 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 TRY64,948.77 effective from 31 December 2025 (31 December 2024: TRY46,655.43).

	31 December 2025	31 December 2024
Provisions for employment termination benefits	3,003,434	2,631,048
Total	3,003,434	2,631,048

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

	1.01.2025	1.01.2024
	31.12.2025	31.12.2024
Beginning of period	2,631,048	935,720
Service cost	1,171,177	1,449,932
Interest cost	462,641	621,400
Compensation paid	(159,523)	(90,089)
Actuarial gain/(loss)	(480,946)	-
Inflation effect	(620,963)	(285,915)
End of period	3,003,434	2,631,048

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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;

	31 December 2025	31 December 2024
Deferred VAT	4,462,352	14,235,440
Personnel advances	517,429	312,833
Total	4,979,781	14,548,273

b) Other current liabilities

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

	31 December 2025	31 December 2024
Other liabilities payables	14,531	44,753
Total	14,531	44,753

NOTE 15 - EQUITY**a) Capital**

The Company's issued share capital is TRY1,290.150,000 and has been fully paid in free of collusion. This capital is divided into 1,290,150,000 shares with a nominal value of TRY1.00 each of these, 219,600,000 are registered Class A shares and 1,070,550,000 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 31 December 2025 and 31 December 2024 are as follows:

Shareholders	(%)	31 December 2025	(%)	31 December 2024
Kadir Can Abdik	14.7	189,610,875	17.63	8,287,500
Mustafa Saim Birpınar	14.7	189,610,875	17.63	8,287,500
Üsâme Erdoğan	14.7	189,610,875	17.63	8,287,500
Hüseyin Ardan Küçük	4.52	58,365,562,5	7.46	3,506,250
Haris Pojata	4.52	58,365,562,5	7.46	3,506,250
Lydia Holding Anonim Şirketi (*)	8.97	115,701,750	11.97	5,625,000
Other	37.89	488,884,500	20.22	9,500,000
Paid-in capital	100	1,290,150,000	100	47,000,000
Inflation adjustment differences		168,794,855		72,692,101
Total paid-in capital		1,458,944,855		119,692,101

1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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. A merger by acquisition was carried out between Lydia Holding A.Ş. and Lydia Yatırım Holding A.Ş. and the transaction was approved at the General Assembly held on 29 December 2025 and registered on 30 December 2025.

Out of a total of 1,290,150,000 shares representing the issued capital of the Company amounting to TRY1,290,150,000, 219,600,000 shares are designated as Group (A) shares and 1,070,550,000 shares are designated as Group (B) shares.

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 (+/-)

	31 December 2025	31 December 2024
Share premiums issued	726,274,687	1,659,956,107
Total	726,274,687	1,659,956,107

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

	31 December 2025	31 December 2024
Actuarial profit/(loss) arising from defined benefit plans	370,328	-
Total	370,328	-

d) Restricted reserves

	31 December 2025	31 December 2024
Legal reserve	31,374,891	-
Total	31,374,891	-

e) Retained earnings/(losses)

	31 December 2025	31 December 2024
Retained earnings	9,821,109,001	19,219,791,074
Total	9,821,109,001	19,219,791,074

f) Capital reserves

	31 December 2025	31 December 2024
Capital reserves	30,453,446	-
Total	30,453,446	-

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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 Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Current Period Tax Income/(Expense)	1.01.2025 31.12.2025	1.01.2024 31.12.2024
Current tax income/(expense)	-	1,452,685
Deferred tax income/(expense)	(1,251,200,079)	3,177,848,639
Operating Tax Income/(Expense)	(1,251,200,079)	3,179,301,324

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) 31 December 2025	Temporary differences	Deferred tax
Financial investments	15,944,964,890	(3,667,341,925)
Other receivables	534,450,391	(122,923,590)
Intangible assets	7,432,483	(1,709,471)
Property, plant and equipment	711,579	(163,663)
Prepaid expenses	(38,054)	8,752
Cash and cash equivalents	(73,714)	16,954
Trade payables	(128,974)	29,664
Provisions for unused vacations	(1,965,970)	452,173
Provision for employment termination benefits	(3,003,434)	690,789
Financial liabilities	(6,394,293)	1,470,687
Litigation provisions	(51,358,568)	11,812,470
Other payables	-227,180,743	52,251,571
Deferred tax - net	16,197,415,593	(3,725,405,589)

Recognized in equity 31 December 2025	Temporary differences	Deferred tax
Actuarial profit/(loss) arising from defined benefit plans	480,946	(110,618)
Total tax asset/(liability) - net	480,946	(110,618)

Net Asset/(Liability) Total	(3,725,516,207)
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1000 Yatırımlar Holding Anonim Şirketi

Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Recognized in statement of profit/(loss) 31 December 2024	Temporary difference	Deferred tax
Financial investments	14,056,943,240	(3,233,096,945)
Other current assets	12,876,131	(2,961,510)
Property, plant and equipment	1,988,295	(457,308)
Intangible assets	7,364,317	(1,693,793)
Provisions for unused vacations	(1,983,897)	456,296
Other short-term liabilities	(2,472,411)	568,655
Provision for employment termination benefits	(2,631,048)	605,141
Deferred tax – net	14,072,084,627	(3,236,579,464)

Recognized in equity 31 December 2024	Temporary differences	Deferred tax
Actuarial profit/(loss) arising from defined benefit plans	-	-
Total tax asset/(liability) - net	-	-

Net Asset/(Liability) Total	(3,236,579,464)
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NOTE 17 – REVENUE AND COST OF SALES

None (01.01.2024 - 31.12.2024: None).

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 2025.

NOTE 18 - GENERAL ADMINISTRATIVE EXPENSES, MARKETING EXPENSES

Details of general administrative expenses:

	1 January 2025	1 January 2024
	31 December 2025	31 December 2024
Personnel expenses	85,595,233	135,681,976
Software expenses	81,020,756	24,862,638
Consultancy expenses	8,646,337	27,032,138
Depreciation expenses	4,819,365	10,654,883
Health and safety expenses	1,213,428	1,477,065
Tax, duties and charges expenses	518,187	6,364,630
Chamber and membership expenses	465,138	-
Rent expenses	337,311	277,227,389
Representation and hospitality expenses	328,076	4,934,010
Office expenses	299,487	49,611
Travel expenses	76,819	795,155
Vehicle expenses	-	16,892,984
Donations and contributions	-	2,881,219
Insurance expenses	-	216,475
Other expenses	16,679,121	27,858,552
Total	199,999,258	536,928,725

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

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

	1 January 2025 31 December 2025	1 January 2024 31 December 2024
Advertisement expenses	1,010,979	-
Programme expenses	846,439	-
Other expenses	-	6,691,191
Total	1,857,418	6,691,191

NOTE 19 - OTHER OPERATING INCOME AND EXPENSES

Detaild of other operating income:

	1 January 2025 31 December 2025	1 January 2024 31 December 2024
Revenue from services	147,298,477	-
Current account foreign exchange gains	7,720,596	29,096,045
Income from salary promotion	1,888,889	-
Rent income	-	40,268,084
Other income	8,509,817	1,616,752
Total	165,417,779	70,980,881

Details of other operating expenses:

	1 January 2025 31 December 2025	1 January 2024 31 December 2024
Provision for doubtful receivable expenses (*)	208,842,830	608,219,433
Current foreign exchange losses	4,442,108	4,178,884
Other expenses	1,558,689	82,241
Total	214,843,627	612,480,558

(*) The related amount arises from the recognition of the other receivable balance of Go Sharing B.V. as a doubtful receivable due to the suspension of the company's operations and the provision recognized for the related amount.

NOTE 20 - INCOME AND EXPENSES FROM INVESTMENT ACTIVITIES

Detail of income from investment activities:

	1 January 2025 31 December 2025	1 January 2024 31 December 2024
Gain recognized on increase/decrease in value of financial investments (*)	5,022,471,492	5,131,307,779
Gains on sales of equity securities	428,030	-
Total	5,022,899,522	5,131,307,779

(*) 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 2025.

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(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Detail of expenses from investment activities:

	1 January 2025	1 January 2024
	31 December 2025	31 December 2024
Foreign exchange losses on financial investments	1,533,935,948	-
Losses on sales of equity securities	708,089,261	493,738,114
Impairment losses on financial investments	2,182,256	8,837,158,812
Total	2,244,207,465	9,330,896,926

NOTE 21 - FINANCIAL INCOME/(EXPENSES)

Details of financial income:

	1 January 2025	1 January 2024
	31 December 2025	31 December 2024
Nominal interest income (*)	69,778,828	366,651,268
Bank interest income (**)	44,689,128	161,664,548
Bank foreign exchange gains	23,382,962	117,984
Total	137,850,918	528,433,800

(*) As all interest income calculated on intercompany balances arises from intra-group companies, it is compliant with the Communiqué on Participation Finance Principles.

(**) The related balance consists of dividends received from participation banks.

Details of financial expenses:

	1 January 2025	1 January 2024
	31 December 2025	31 December 2024
Nominal interest expenses	233,058,888	115,303,528
Loan interest expenses	93,275,196	991,462
Bank foreign exchange losses	479,361	1,391,580
Other financial expenses	3,123,916	1,216,854
Total	329,937,361	118,903,424

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Notes to the Financial Statements for the Period Ended 31 December 2025

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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 January 2025	1 January 2024
	31 December 2025	31 December 2024
Net (loss)/profit for the period	1,461,685,542	(8,961,735,848)
The Company's issued capital consists of ordinary shares with a nominal value of TRY1.00 each	1,290,150,000	47,000,000
For the comparable period, the number of ordinary shares with a nominal value of TRY1.00 each was	1,290,150,000	47,000,000
	1,13	(190,68)

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(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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:

31 December 2025	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Third parties	Related parties	Third parties		
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)	-	91,554,985	269,474,134	18,691,052	190,510,782	303,647,720
- <i>The part of maximum credit risk covered with guarantees</i>	-	-	-	-	-	-
A. Net book value of financial assets not due or not impaired	-	<i>91,554,985</i>	<i>269,474,134</i>	<i>18,691,052</i>	<i>190,510,782</i>	<i>303,647,720</i>
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	-	-	-	-	-	-
- <i>The part secured with collateral etc.</i>	-	-	-	-	-	-
D. Net book value of assets impaired	-	-	-	-	-	-
- <i>Past due amount (gross book value)</i>	-	-	<i>208,842,830</i>	-	-	-
- <i>Impairment amount (-)</i>	-	-	<i>(208,842,830)</i>	-	-	-
- <i>The part of net value under guarantee with collaterals, etc.</i>	-	-	-	-	-	-

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(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Third parties	Related parties	Third parties		
31 December 2024						
Maximum amount of credit risk exposed as of reporting date (A+B+C+D)	-	-	807,074,729	23,977,017	65,279,174	1,135,909,107
- <i>The part of maximum credit risk covered with guarantees</i>	-	-	-	-	-	-
A. Net book value of financial assets not due or not impaired	-	-	807,074,729	23,977,017	65,279,174	1,135,909,107
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	-	-	-	-	-	-
- <i>The part secured with collateral etc.</i>	-	-	-	-	-	-
D. Net book value of assets impaired	-	-	-	-	-	-
- <i>Past due amount (gross book value)</i>	-	-	608,219,433	-	-	-
- <i>Impairment amount (-)</i>	-	-	(608,219,433)	-	-	-
- <i>The part of net value under guarantee with collaterals, etc</i>	-	-	-	-	-	-

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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 31 December 2025 are as follows:

31 December 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	164,605,901	204,672,210	55,819,694	148,852,516	-	-	-
Credit card payables	79,168	79,168	79,168	-	-	-	-
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	11,282,833	11,282,833	11,282,833	-	-	-	-
Other payables	731,697,666	731,697,666	731,697,666	-	-	-	-
Litigation provisions	51,358,568	51,358,568	-	-	-	-	51,358,568
Other payables	14,531	14,531	14,531	-	-	-	-
Employee benefit obligations	1,254,902	1,254,902	1,254,902	-	-	-	-
Provisions for employee benefits	4,969,404	4,969,404	-	-	-	-	4,969,404

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

31 December 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							
Credit card payables	7,156,598	7,156,598	7,156,598	-	-	-	-
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	25,753,356	25,753,356	25,753,356	-	-	-	-
Other payables	470,402,666	470,402,666	470,402,666	-	-	-	-
Other liabilities	44,753	44,753	44,753	-	-	-	-
Employee benefit obligations	3,685,958	3,685,958	3,685,958	-	-	-	-
Provisions for employee benefits	4,614,945	4,614,945	-	-	-	-	4,614,945

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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 - 31 December 2025	TRY Equivalent (Functional currency)	USD	EUR
1. Trade receivables	-	-	-
2a. Monetary financial assets (Cash, bank accounts included)	190,261,959	4,440,629	2
2b. Non-monetary financial assets	-	-	-
3. Other	2,982,071	45,727	20,341
4. Current assets (1+2+3)	193,244,030	4,486,356	20,343
5. Trade receivables	-	-	-
6a. Monetary financial assets	17,312,562,083	404,067,668	-
6b. Non-monetary financial assets	-	-	-
7. Other	-	-	-
8. Non-current assets (5+6+7)	17,312,562,083	404,067,668	-
9. Total assets (4+8)	17,505,806,113	408,554,024	20,343
10. Trade payables	5,150,748	120,000	-
11. Financial liabilities	-	-	-
12a. Monetary other liabilities	7,959	-	158
12b. Non-monetary other liabilities	-	-	-
13. Short - term liabilities (10+11+12)	5,158,707	120,000	158
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)	5,158,707	120,000	158
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)	17,500,647,406	408,434,024	20,185
21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)	17,497,665,335	408,388,297	(156)
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	-	-	-

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Foreign Currency Statement - 31 December 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)	4,958,512	3,788,237	-	103,120
2b. Non-monetary financial assets	-	-	-	-
3. Other	-	-	-	-
4. Current assets (1+2+3)	4,958,512	3,788,237	-	103,120
5. Trade receivables	-	-	-	-
6a. Monetary financial assets	13,706,706,322	10,471,741,543	296,815,547	-
6b. Non-monetary financial assets	-	-	-	-
7. Other	-	-	-	-
8. Non-current assets (5+6+7)	13,706,706,322	10,471,741,543	296,815,547	-
9. Total assets (4+8)	13,711,664,834	10,475,529,780	296,815,547	103,120
10. Trade payables	-	-	-	-
11. Financial liabilities	-	-	-	-
12a. Monetary other liabilities	9,300,786	7,105,677	121,856	76,050
12b. Non-monetary other liabilities	-	-	-	-
13. Short - term liabilities (10+11+12)	9,300,786	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)	9,300,786	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)	13,702,364,047	10,468,424,103	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)	-	-	-	-
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	-	-	-	-

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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.

31 December 2025		
	Appreciation of foreign currency	Depreciation of foreign currency
Change of USD by 10% against TRY		
1- Asset/(liability) denominated in USD - net	1,749,964,166	(1,749,964,166)
2- The part hedged for USD risk (-)	-	-
3- USD Effect – net (1+2)	1,749,964,166	(1,749,964,166)
Change of EUR by 10% against TRY		
4- Asset/(liability) denominated in EUR - net	101,502	(101,502)
5- The part hedged for EUR risk (-)	-	-
6- EUR Effect - net (4+5)	101,502	(101,502)
TOTAL (3+6)	1,750,065,668	(1,750,065,668)

31 December 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	1,370,107,911	(1,370,107,911)	1,046,744,243	(1,046,744,243)
2- The part hedged for USD risk (-)	-	-	-	-
3- USD Effect – net (1+2)	1,370,107,911	(1,370,107,911)	1,046,744,243	(1,046,744,243)
EUR appreciation/depreciation by 10% against TRY				
4- Asset/(liability) denominated in EUR - net	130,163	(130,163)	99,443	(99,443)
5- The part hedged for EUR risk (-)	-	-	-	-
6- EUR Effect - net (4+5)	130,163	(130,163)	99,443	(99,443)
TOTAL (3+6)	1,370,238,074	(1,370,238,074)	1,046,843,686	(1,046,843,686)

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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:

	31 December 2025	31 December 2024
Total monetary liabilities	907,665,568	503,312,620
Less: Cash and cash equivalents (Note 4)	(190,510,782)	(65,279,636)
Net debt	717,154,786	438,032,984
Total equity	13,530,212,750	12,037,703,434
Net debt/equity ratio	0.05	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.

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 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 January 2025 31 December 2025	1 January 2024 31 December 2024
Opening balance	11,193,140,676	262,091,150
Additions	-	61,140,749
Impairment, increase in value, net	4,623,902,260	1,003,077,078
Transfers (*)	-	10,200,602,761
Sales	(3,402,892,616)	-
Inflation effect	2,407,477,763	(333,771,062)
Closing balance	14,821,628,083	11,193,140,676

Level 3 Financial assets measured at fair Value through profit or loss	1 January 2025 31 December 2025	1 January 2024 31 December 2024
Opening balance	3,507,559,416	25,456,768,073
Impairment, increase in value, net	-	(9,402,576,837)
Inflation effect	827,852,806	(7,791,953,309)
Foreign exchange translation differences	(1,533,935,948)	2,740,015,534
Negotiated purchase gain	-	2,163,191,204
Additions	(827,830,620)	13,213,115
Capital increase	824,914,122	529,504,398
Transfers (*)	-	(10,200,602,762)
Closing balance	2,798,559,776	3,507,559,416

(*) 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.

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Notes to the Financial Statements for the Period Ended 31 December 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 December 2025 unless otherwise indicated.)

Fair value of financial instruments

31 December 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	190,510,782	-	-	190,510,782	4
Financial investments	-	-	17,620,187,859	17,620,187,859	5
Financial Liabilities					
Trade payables	-	11,282,833	-	11,282,833	6
Other payables	-	731,697,666	-	731,697,666	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	65,279,636	-	-	65,279,636	4
Financial investments	-	-	14,844,070,823	14,844,070,823	5
Financial liabilities					
Trade payables	-	25,753,356	-	25,753,356	6
Other payables	-	470,402,666	-	470,402,666	7

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Notes to the Financial Statements for the Period Ended 31 December 2025

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

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

	1 January 2025	1 January 2024
Non-monetary items	31 December 2025	31 December 2024
Statement of financial position items	(2,834,726,771)	(6,846,319,502)
Financial investments	365,787	1,573,403,060
Property, plant and equipment	7,467,164	6,680,727
Deferred tax liabilities	(1,501,795)	(1,971,650,235)
Inflation adjustment differences on share capital	(124,351,678)	(36,790,648)
Share premiums	(320,846,989)	(510,232,992)
Restricted reserves	(7,404,891)	-
Retained earnings/(losses)	(2,388,454,369)	(5,907,729,414)
Statement of profit or loss items	3,212,289,302	(419,539,306)
Net parasal pozisyon kazançları/(kayıpları)	377,562,531	(7,265,858,808)

NOTE 25 - FEES FOR SERVICES RECEIVED FROM THE INDEPENDENT AUDITOR’S

The Group's explanation regarding the fees for the services rendered by the independent audit firms. which is prepared by the POA pursuant to the Board Decision published in the Official Gazette on 30 March 2021, and the preparation principles of which are based on the letter of the POA dated 19 August 2021 are as follows:

	31 December 2025	31 December 2024
Independent audit fee for the reporting period	2,000,000	1,701,600
Total	2,000,000	1,701,600

NOTE 26 - SUBSEQUENT EVENTS

It has been resolved to acquire all of the shares of Çamlıca Emlak İnşaat ve Gayrimenkul Danışmanlığı San. ve Tic. A.Ş., which owns various assets and real estate, together with Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. and various other buyers. Within this scope, the Company and the relevant parties signed an agreement on 12 February 2026 for the acquisition of 533 shares of Çamlıca Emlak İnşaat ve Gayrimenkul Danışmanlığı A.Ş., with a total nominal value of TRY533,000, representing 25.08% of its share capital. In consideration of the share transfer, a payment of TRY151,347,482.00 was made to the seller as of the signing date, and the share transfer procedures have been completed. The transaction has no impact on the financial statements.

In accordance with the General Assembly resolution of Meta Mobilite Enerji A.Ş. dated 19 January 2026, the share capital of the company was increased from TRY837,509,854 to TRY1,046,887,318, part of which was realized through share premium. The transaction was registered on 4 February 2026. As a result of the capital increase, the Company’s ownership interest in Meta Mobilite Enerji A.Ş. decreased from 95.83% to 76.67%. These transactions occurred after the balance sheet date and do not require any adjustment to the financial statements as at 31 December 2025.