

**1000 YATIRIMLAR HOLDİNG A.Ş.**

CONDENSED FINANCIAL STATEMENTS

FOR THE INTERIM PERIOD 1 JANUARY - 31 MARCH 2026

TOGETHER WITH AUDITOR'S REVIEW REPORT

**(CONVENIENCE TRANSLATION OF FINANCIAL STATEMENTS**

**ORIGINALLY ISSUED IN TURKISH)**

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**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Financial Position as of 31 March 2026 and 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

<b>ASSETS</b>	<b>Note</b>	<b>Unaudited 31.03.2026</b>	<b>Audited 31.12.2025</b>
<b>Current Assets</b>		<b>1,188,012,624</b>	<b>986,816,503</b>
Cash and cash equivalents	4	161,372,026	209,638,385
Financial investments	5	540,211,657	334,134,462
Trade receivables	6	91,550,923	100,747,260
Other receivables		375,642,142	317,097,456
- Other receivables from related parties	3,7	364,245,584	296,529,791
- Other receivables from third parties	7	11,396,558	20,567,665
Prepaid expenses	9	13,598,991	19,719,180
Current income tax assets		375,365	-
Other current assets	14	5,261,520	5,479,760
<b>Non - current assets</b>		<b>17,496,333,686</b>	<b>19,085,606,210</b>
Financial investments	5	17,466,942,025	19,055,149,934
Property, plant and equipment	10	3,592,402	3,727,561
Intangible assets	11	25,799,259	26,728,715
<b>TOTAL ASSETS</b>		<b>18,684,346,310</b>	<b>20,072,422,713</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Financial Position as of 31 March 2026 and 31 December 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

<b>LIABILITIES</b>	<b>Note</b>	<b>Unaudited 31.03.2026</b>	<b>Audited 31.12.2025</b>
<b>Short - term liabilities</b>		<b>1,187,546,903</b>	<b>1,080,884,522</b>
Short - term borrowings	8	133,054,766	-
Short - term portion of long - term borrowings	8	127,163,527	181,132,611
Other financial liabilities	8	3,949,933	87,117
Trade payables	6	6,625,245	12,415,648
Payables related to employee benefits	13	5,702,712	1,380,896
Other payables		618,846,958	805,161,344
- Other payables to related parties	3,7	616,274,729	798,376,182
- Other payables to third parties	7	2,572,229	6,785,162
Deferred income	9	238,837,250	22,012,504
Short - term provisions	13	53,327,862	58,678,412
- Short - term provisions for employee benefits		1,969,294	2,163,357
- Other short-term provisions		51,358,568	56,515,055
Other short - term liabilities	14	38,650	15,990
<b>Long - term liabilities</b>		<b>3,726,396,465</b>	<b>4,102,869,293</b>
Long - term provisions		1,957,061	3,304,984
- Long - term provisions for employee benefits	13	1,957,061	3,304,984
Deferred tax liabilities	16	3,724,439,404	4,099,564,309
<b>Equity</b>	<b>15</b>	<b>13,770,402,942</b>	<b>14,888,668,898</b>
Paid-in capital		1,290,150,000	1,290,150,000
Capital adjustment differences		315,275,375	315,275,375
Capital reserves		33,511,023	33,511,023
Share premium (+/-)		799,193,889	799,193,889
Other comprehensive income/expense not to be reclassified to profit or loss		1,767,970	407,510
- Actuarial profit/(loss) arising from defined benefit plans		1,767,970	407,510
Restricted reserves		274,668,221	34,524,983
Retained earnings/(losses)		12,175,462,880	10,807,164,886
Net profit/(loss) for the period		(1,119,626,416)	1,608,441,232
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>18,684,346,310</b>	<b>20,072,422,713</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Profit or Loss and Other Comprehensive Income For The Period Ended 31 March 2026 and 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

		<b>Unaudited</b>	<b>Unaudited</b>
		<b>01.01.2026</b>	<b>01.01.2025</b>
<b>PROFIT OR LOSS</b>	<b>Note</b>	<b>31.03.2026</b>	<b>31.03.2025</b>
Revenue	17	-	-
Cost of sales (-)	17	-	-
<b>Gross profit/(loss)</b>		-	-
General administrative expenses (-)	18	(34,866,072)	(64,920,096)
Marketing, selling and distribution expenses (-)	18	(3,324)	(731,346)
Other income from operating activities	19	3,665,870	2,000,825
Other expenses from operating activities (-)	19	(255,241)	(134,532)
<b>Operating profit/(loss)</b>		<b>(31,458,767)</b>	<b>(63,785,149)</b>
Income from investment activities	20	289,014,567	8,810,319,693
Expenses from investment activities (-)	20	(1,875,355,467)	(105,803,882)
<b>Operating profit/(loss) before financial income/(expenses)</b>		<b>(1,617,799,667)</b>	<b>8,640,730,662</b>
Financial income	21	262,938,113	210,563,430
Financial expenses (-)	21	(153,146,162)	(76,567,766)
Monetary (loss)/gain, net	24	386,887,020	171,986,818
<b>Profit/(loss) before tax</b>		<b>(1,121,120,696)</b>	<b>8,946,713,144</b>
<b>Tax income/(expense)</b>	16	<b>1,494,280</b>	<b>(2,340,686,601)</b>
Current tax expenses (-)		-	-
Deferred tax income/(expense)		1,494,280	(2,340,686,601)
<b>Net profit/(loss) for the period</b>		<b>(1,119,626,416)</b>	<b>6,606,026,543</b>
<b>Earnings per share (TRY)</b>	22	<b>(0.87)</b>	<b>5.12</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Profit or Loss and Other Comprehensive Income For The Period Ended 31 March 2026 and 2025

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

	<b>Unaudited 01.01.2026 31.03.2026</b>	<b>Unaudited 01.01.2025 31.03.2025</b>
<b>OTHER COMPREHENSIVE INCOME</b>		
<b>Net profit/(loss) for the period</b>	<b>(1,119,626,416)</b>	<b>6,606,026,543</b>
<b>Items that are not reclassified to profit or loss</b>	<b>1,360,460</b>	<b>867,206</b>
Actuarial profit/(loss) arising from defined benefit plans	1,766,831	1,126,241
Deferred tax income/(expense)	(406,371)	(259,035)
<b>OTHER COMPREHENSIVE INCOME (After Tax)</b>	<b>1,360,460</b>	<b>867,206</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,118,265,956)</b>	<b>6,606,893,749</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Changes In Equity for The Period Ended 31 March 2026 and 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

				Items that are not reclassified to profit or loss			Retained earnings		
	Paid-in capital	Capital adjustment differences	Share premiums(+/-)	Actuarial loss arising from defined benefit plans	Capital reserves	Restricted reserves	Retained earnings/(losses)	Net profit/(loss) for the period	Total
<b>1 January 2025</b>	<b>47,000,000</b>	<b>84,709,390</b>	<b>1,826,618,501</b>	-	-	-	<b>21,149,490,542</b>	<b>(9,861,509,260)</b>	<b>13,246,309,173</b>
Transfers	-	-	-	-	-	8,229,081	(9,869,738,341)	9,861,509,260	-
Total comprehensive income	-	-	-	867,206	-	-	-	6,606,026,543	<b>6,606,893,749</b>
<b>31 March 2025</b>	<b>47,000,000</b>	<b>84,709,390</b>	<b>1,826,618,501</b>	<b>867,206</b>	-	<b>8,229,081</b>	<b>11,279,752,201</b>	<b>6,606,026,543</b>	<b>19,853,202,922</b>
<b>1 January 2026</b>	<b>1,290,150,000</b>	<b>315,275,375</b>	<b>799,193,889</b>	<b>407,510</b>	<b>33,511,023</b>	<b>34,524,983</b>	<b>10,807,164,886</b>	<b>1,608,441,232</b>	<b>14,888,668,898</b>
Transfers	-	-	-	-	-	240,143,238	1,368,297,994	(1,608,441,232)	-
Total comprehensive income	-	-	-	1,360,460	-	-	-	(1,119,626,416)	<b>(1,118,265,956)</b>
<b>31 March 2026</b>	<b>1,290,150,000</b>	<b>315,275,375</b>	<b>799,193,889</b>	<b>1,767,970</b>	<b>33,511,023</b>	<b>274,668,221</b>	<b>12,175,462,880</b>	<b>(1,119,626,416)</b>	<b>13,770,402,942</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Condensed Statements of Cash Flows for The Period Ended 31 March 2026 and 2025

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

	Note	Unaudited 01.01.2026 31.03.2026	Unaudited 01.01.2025 31.03.2025
<b>A. Cash flows from operating activities</b>		<b>(214,261,775)</b>	<b>(494,355,711)</b>
Net profit/(loss) for the period		(1,119,626,416)	6,606,026,543
Adjustments related to reconciliation of net profit/(loss) for the period;		<b>841,862,945</b>	<b>(6,695,501,013)</b>
Adjustments related to depreciation and amortization expenses	10-11	1,272,434	1,449,933
Adjustments related to provisions	13	(6,151,247)	1,221,762
Adjustments related to interest income and expenses	21	(105,215,629)	(136,040,973)
Adjustments related to unrealized foreign currency translation differences	20	(316,171,004)	(105,803,882)
Adjustments related to fair value losses/(gains)	20	1,270,169,896	(8,810,319,693)
Adjustments related to tax (income)/expenses	16	(1,494,280)	2,340,686,601
Adjustments related to monetary gain/(loss)		(547,225)	13,305,239
<b>Changes in Working Capital</b>		<b>(165,292,969)</b>	<b>(404,881,241)</b>
Adjustments related to decrease/(increase) in financial investments		(151,347,482)	-
Adjustments related to decrease/(increase) in trade receivables	6	9,196,337	-
Adjustments related to decrease/(increase) in other receivables from operating activities	7	(58,544,686)	(596,687,401)
Adjustments related to decrease/(increase) in prepaid expenses	9	6,120,189	(4,051,702)
Adjustments related to increase/(decrease) in trade payables	6	(5,790,403)	13,818,095
Adjustments related to increase/(decrease) in employee benefit payables	13	4,321,816	3,221,995
Adjustments related to increase/(decrease) in other payables from operating activities	7	(186,314,386)	184,793,951
Increase/(decrease) in deferred income	9	216,824,746	(1,175,706)
Adjustments for other increase/(decrease) in working capital		240,900	(4,800,473)
<b>Cash flows from operating activities</b>		<b>(443,056,440)</b>	<b>(494,355,711)</b>
Other cash inflows/(outflows)		228,794,665	-
<b>B. Cash flows from investment activities</b>		<b>258,153,972</b>	<b>210,563,430</b>
Cash outflows by purchases of property, plant and equipment and intangible assets	10-11	(207,819)	-
Interest received	21	258,361,791	210,563,430
<b>C. Cash flows from financing activities</b>		<b>(70,197,664)</b>	<b>242,572,560</b>
Cash inflows from borrowing	8	82,948,498	317,095,017
Interest paid	21	(153,146,162)	(74,522,457)
<b>D. Net increase or decrease in cash and cash equivalents before the effect of foreign currency translation differences (A+B+C)</b>		<b>(26,305,467)</b>	<b>(41,219,721)</b>
<b>E. Net increase/(decrease) in cash and cash equivalent</b>		<b>(26,305,467)</b>	<b>(41,219,721)</b>
<b>F. Cash and cash equivalents at the beginning of the period</b>	4	<b>209,638,385</b>	<b>71,833,822</b>
<b>G. Inflationary impact on cash and cash equivalents</b>		<b>(21,960,892)</b>	<b>(21,961,047)</b>
<b>Cash and cash equivalents at the end of the period (E+F+G)</b>	4	<b>161,372,026</b>	<b>8,653,054</b>

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

## 1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 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 March 2026, the number of personnel of the Company 52 (31 December 2025: 49). The number of employees working in the Company's financial investments is 267 (31 December 2025: 294)

The share capital of the Company is as follows:

Shareholders	(%)	31 March 2026	(%)	31 December 2025
Kadir Can Abdik	14.7	189,610,875	14.7	189,610,875
Mustafa Saim Birpınar	14.7	189,610,875	14.7	189,610,875
Üsâme Erdoğan	14.7	189,610,875	14.7	189,610,875
Hüseyin Ardan Küçük	4.52	58,365,562.50	4.52	58,365,562.50
Haris Pojata	4.52	58,365,562.50	4.52	58,365,562.50
Lydia Holding Anonim Şirketi	8.97	115,701,750	8.97	115,701,750
Other	37.89	488,884,500	37.89	488,884,500
<b>Paid-in capital</b>	<b>100</b>	<b>1,290,150,000</b>	<b>100</b>	<b>1,290,150,000</b>
Inflation adjustment differences		315,275,375		315,275,375
<b>Total Paid-in Capital</b>		<b>1,605,425,375</b>		<b>1,605,425,375</b>

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 2025: TRY62,500,000)

#### Approval of Condensed Financial Statements

The condensed financial statements were approved for issuance by the Company's Board of Directors on **30 April 2026**. The General Assembly and certain regulatory authorities may request amendments to the statutory financial statements after their issuance.

## **NOTE 2- BASIS OF PRESENTATION OF CONDENSED FINANCIAL STATEMENTS**

### **2.1 Basis of Presentation**

#### **Applied Financial Reporting Standards**

The accompanying condensed 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 condensed 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 condensed 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 condensed 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 2025 and 31 March 2025, on the purchasing power basis as of 31 March 2026.

## 1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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 March 2026, 31 March 2025 and 31 December 2025 the indices and adjustment coefficients used in the adjustment of the condensed financial statements are as follows;

<b>Date</b>	<b>Index</b>	<b>Conversion factor</b>
<b>31.03.2026</b>	121.4700	1.0000
<b>31.03.2025</b>	92.8205	1.3087
<b>31.12.2025</b>	110.39	1.1004

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 condensed 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 condensed financial statements for the period ended 31 March 2026 in accordance with CMB’s Communiqué Serial: II-14.1 and the announcements explaining this communiqué. Condensed financial statements and notes are presented in accordance with the formats recommended by the CMB and including the mandatory information.

## **1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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

### **2.3 Current and Reporting Currency**

The condensed 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.

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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. (*)	75.02	Türkiye	Micromobility
Meta Mobilite Enerji A.Ş.	76.67	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	Cyprus	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
Çamlıca Emlak İnşaat ve Gayrimenkul Danışmanlığı San. ve Tic. A.Ş.	25.08	Türkiye	Real estate management and consultancy
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 75.02% 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 purchase transaction concerning 2,137,500 Class B bearer shares held in Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş., which is included in the investment portfolio of 1000 Yatırımlar Holding A.Ş., was completed as of 30 March 2026. Following this acquisition, the Company's ownership interest in the relevant subsidiary increased to 75.02%.

## **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.

## **2.8 Changes and Errors in Accounting Policies**

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

## **2.9 New and Revised Standards and Comments**

As at 31 March 2026, the accounting policies adopted in preparation of the condensed financial statements for the year ended 1 January 2026 are consistent with those of the previous financial year, except for the adoption of new and amended TFRS and interpretations of TFRS effective. The effects of these standards and interpretations on the financial position and performance of the Company are disclosed in the related paragraphs.

### **a) Amendments and interpretations effective as of 2026**

#### **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 new requirements are applied retrospectively, through adjustments to the opening balances of retained earnings/(losses).

The adoption of this amendment has not had a significant 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. 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. The adoption of this amendment has not had a significant 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.

### **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 condensed 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 condensed financial statements and notes following the effective dates of these new standards and interpretations.

### **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.

### **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

## **1000 Yatırımlar Holding Anonim Şirketi**

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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 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.

### **Amendments to TAS 21 – Translation into a High Inflation Presentation Currency**

The amendments issued by the POA in April 2026 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 TAS 29, The amendments also introduce certain additional disclosure requirements.

The amendments are effective for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted. Where an entity’s functional currency and presentation currency are currencies of a hyperinflationary economy (or are currencies of different hyperinflationary economies), and the entity translates the results and financial position of its foreign operations whose functional currency is that of a non-hyperinflationary economy, the entity applies these amendments from the beginning of the annual reporting period in which it first applies them. In addition, such an entity restates comparative amounts relating to foreign operations presented in previously issued financial statements by applying the general

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price index used in accordance with TAS 29. Entities that do not fall within this scope apply the amendments retrospectively.

The effects of the said amendment on the Company's financial position and performance are currently being evaluated.

### 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.

As of the reporting periods, the Company's purchases and sales of goods and services with related parties are reported in the financial statements in accordance with the applicable accounting standards and tax

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legislation. The amounts presented in the notes to the financial statements for the relevant periods are disclosed excluding Value Added Tax (VAT).

**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.

**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

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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.

**Foreign Currency Transactions and Balances**

In preparing the condensed 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.

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	<u>USD</u>		<u>EUR</u>	
	<u>Buying</u>	<u>Selling</u>	<u>Buying</u>	<u>Selling</u>
<b>31.03.2026</b>	44.3961	44.4761	50.9294	51.0212
<b>31.03.2025</b>	37.7656	37.8337	40.7019	40.7753
<b>31.12.2025</b>	42.8457	42.9229	50.2859	50.3765

**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. 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 condensed financial statements. All actuarial gains and losses are recognized in other comprehensive income.

### **Unused vacation**

Unused vacation rights accrued in the condensed 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 and other comprehensive income are calculated by dividing net profit for the period by the number of shares outstanding during the period.

In order to ensure comparability of the financial statements, it has been assumed that the number of shares used in the calculation of earnings per share for the prior period is the same as the number of shares outstanding as of the end of the current period.

In Türkiye, companies may increase their share capital by distributing bonus shares (free shares) to existing shareholders out of retained earnings, in proportion to their ownership interests. Such bonus share distributions are treated as if the shares have been issued in the calculation of earnings per share.

### **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

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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.

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.

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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.

### **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

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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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**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**

<b>Other receivables from related parties</b>	<b>31 March 2026</b>	<b>31 December 2025</b>
Algoritma Donanım ve Yazılım A.Ş.	22,461,900	48,581,130
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	616,364	5,601,706
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş.	253,002,788	181,827,692
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	65,610,650	38,511,229
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	22,553,882	22,008,034
<b>Total</b>	<b>364,245,584</b>	<b>296,529,791</b>

**b) Other payables due to related parties**

<b>Other payables due to related parties</b>	<b>31 March 2026</b>	<b>31 December 2025</b>
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş.	-	66,368,099
Meta Mobilite Enerji A.Ş.	-	73,496
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	-	3,606,847
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	616,274,729	728,327,740
<b>Total</b>	<b>616,274,729</b>	<b>798,376,182</b>

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

<b>Product and service purchases from related parties</b>	<b>1 January - 31 March 2026</b>			
	<b>Rent</b>	<b>Interest</b>	<b>Other</b>	<b>Total</b>
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	103,578	-	316,739	<b>420,317</b>
<b>Total</b>	<b>103,578</b>	<b>-</b>	<b>316,739</b>	<b>420,317</b>

<b>Product and service purchases from related parties</b>	<b>1 January - 31 March 2025</b>			
	<b>Rent</b>	<b>Interest</b>	<b>Other</b>	<b>Total</b>
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş.	100,520	-	-	100,520
<b>Total</b>	<b>100,520</b>	<b>-</b>	<b>-</b>	<b>100,520</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**b) Product and service sales to related parties (\*)**

<b>Product and service sales to related parties</b>	<b>1 January - 31 March 2026</b>	
	<b>Service</b>	<b>Total</b>
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş.	112,728	<b>112,728</b>
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş.	2,200,174	<b>2,200,174</b>
Meta Mobilite Enerji A.Ş.	18,257	<b>18,257</b>
<b>Total</b>	<b>2,331,159</b>	<b>2,331,159</b>

As of 31 March 2025, no sales of goods or services to related parties.

(\*) As of the reporting periods, the Company's purchases and sales of goods and services with related parties are reported in the financial statements in accordance with the applicable accounting standards and tax legislation. The amounts presented in the notes to the financial statements for the relevant periods are disclosed excluding Value Added Tax (VAT)

***Total remuneration and benefits of key management personnel***

As of 31 March 2026, remuneration and similar benefits provided to key management personnel such as general manager and assistant general managers in the current period is TRY4,900,540 (31 December 2025: TRY36,436,206).

**NOTE 4 - CASH AND CASH EQUIVALENTS**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Banks	161,372,026	209,638,385
- Demand deposits	91,983	209,580,984
- Time deposits (*)	161,280,043	57,401
<b>Total</b>	<b>161,372,026</b>	<b>209,638,385</b>

(\*) The maturity of time deposits is less than 3 months and the average effective interest rate is 35.88% (31 December 2025: 43.95%).

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

The details of the Company's short - term financial investments as at 31 March 2026 and 31 December 2025 are as follows:

	<b>31 March 2026</b>	<b>31 December 2025</b>
Financial investments at fair value through profit or loss	540,211,657	334,134,462
-Investment fund	540,211,657	334,134,462
<b>Total</b>	<b>540,211,657</b>	<b>334,134,462</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**b) Long - term financial investments**

The details of the Company's long - term financial investments as at 31 March 2026 and 31 December 2025 are as follows:

	<b>31 March 2026</b>	<b>31 December 2025</b>
Financial investments at fair value through profit or loss	17,466,942,025	19,055,149,934
<b>Total</b>	<b>17,466,942,025</b>	<b>19,055,149,934</b>

**Shares**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Shares traded on the stock exchange (*)	14,549,291,680	15,975,610,043
Shares not traded on the stock exchange	2,917,650,345	3,079,539,891
<b>Total</b>	<b>17,466,942,025</b>	<b>19,055,149,934</b>

(\*) 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 condensed financial statements as of 31 March 2026.

**Financial investments at fair value through profit or loss**

As of 31 March 2026 and 31 December 2025, the fair value details of subsidiaries and associates are as follows:

	<b>Share Ratio (%)</b>	<b>31 March 2026</b>	<b>Share Ratio (%)</b>	<b>31 December 2025</b>
Bin Ulaşım ve Akıllı Şehir Teknolojileri A.Ş. ve bağlı ortaklıkları <sup>(4)</sup>	75.02	14,549,291,680	73.11	15,975,610,043
Meta Mobilite Enerji A.Ş. <sup>(5)</sup>	76.67	1,265,179,064	95.83	1,581,350,068
Algoritma Donanım ve Yazılım A.Ş. <sup>(5)</sup>	55	121,044,185	55	121,044,185
Altay Yenilenebilir Enerji Üretim ve Depolama A.Ş. <sup>(2)</sup>	100	52,917,647	100	52,917,647
Cyprus Binbin Micromobility Limited <sup>(3)</sup>	5	184,674	5	184,674
Yeşil Kalkınma Vakfı <sup>(3)</sup>	100	365,426	100	365,427
Finç Teknoloji ve İnovasyon Sanayi Ticaret A.Ş. <sup>(3)</sup>	0.85	594,598	0.85	594,598
4B Mühendislik İnşaat Enerji ve Danışmanlık A.Ş. <sup>(3)</sup>	100	457,312	100	457,312
1000 Ödeme Hizmetleri ve Elektronik Para A.Ş. <sup>(2)</sup>	100	124,069,807	100	124,069,807
Sustainbridge Danışmanlık Anonim Şirketi <sup>(3)</sup>	100	2,775,418	100	2,775,419
Çamlıca Emlak İnşaat ve Gayrimenkul Danışmanlığı San. ve Tic. A.Ş. <sup>(3)</sup>	25.08	154,281,459	-	-
İstanbul Dijital Taksi Uygulamaları Turizm San. ve Tic. A.Ş. <sup>(1)(6)</sup>	100	1,195,780,755	100	1,195,780,754
<b>Total</b>		<b>17,466,942,025</b>		<b>19,055,149,934</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

financial investments held are calculated according to the Discounted Cash Flow Method ("DCF") and Net Asset Value method.

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

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

<sup>(3)</sup> Related financial investments are recognized at cost.

<sup>(4)</sup> The related financial investment is accounted with the stock exchange fair value at 31 March 2026.

<sup>(5)</sup> 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.

<sup>(6)</sup> 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.

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

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Trade receivables from third parties	91,550,923	100,747,260
<b>Total</b>	<b>91,550,923</b>	<b>100,747,260</b>

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
0 - 3 months	91,550,923	100,747,260
<b>Total</b>	<b>91,550,923</b>	<b>100,747,260</b>

**b) Trade payables**

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Trade payables to third parties	6,625,245	12,415,648
<b>Total</b>	<b>6,625,245</b>	<b>12,415,648</b>

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
0 - 3 months	6,625,245	12,415,648
<b>Total</b>	<b>6,625,245</b>	<b>12,415,648</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Other receivables due from related parties (Note 3)	364,245,584	296,529,791
Other miscellaneous receivables	11,396,558	20,567,665
<b>Total</b>	<b>375,642,142</b>	<b>317,097,456</b>

**b) Short - term other payables**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Other payables due to related parties (Note 3)	616,274,729	798,376,182
Other miscellaneous payables	2,572,229	6,785,162
<b>Total</b>	<b>618,846,958</b>	<b>805,161,344</b>

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Bank borrowings (*)	260,218,293	181,132,611
- <i>Short - term bank borrowings</i>	<i>133,054,766</i>	-
- <i>Short - term portion of long - term borrowings</i>	<i>127,163,527</i>	<i>181,132,611</i>
<b>Total</b>	<b>260,218,293</b>	<b>181,132,611</b>

(\*) All bank loans are denominated in Turkish Lira.

**b) Short - term other financial liabilities**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Other financial liabilities (*)	3,949,933	87,117
<b>Total</b>	<b>3,949,933</b>	<b>87,117</b>

(\*) The related amount consists of the Company's credit cards.

**c) Maturity structure of financial liabilities**

	<b>31 March 2026</b>	<b>31 December 2025</b>
0-3 months	49,842,159	46,728,208
3-12 months	214,326,067	134,491,520
<b>Total</b>	<b>264,168,226</b>	<b>181,219,728</b>

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

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Prepaid expenses for upcoming months – insurance	4,219,881	10,548,542
Advances given	9,379,110	9,170,638
<b>Total</b>	<b>13,598,991</b>	<b>19,719,180</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**b) Short - term deferred income**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Advances received	238,837,250	22,012,504
<b>Total</b>	<b>238,837,250</b>	<b>22,012,504</b>

**NOTE 10 - PROPERTY, PLANT AND EQUIPMENT**

	<b>Fixed Assets</b>	<b>Special Costs</b>	<b>Total</b>
<b>Cost</b>			
Opening balance as of 1 January 2026	2,347,147	4,211,287	6,558,434
Additions	207,819	-	207,819
<b>Closing balance as of 31 March 2026</b>	<b>2,554,966</b>	<b>4,211,287</b>	<b>6,766,253</b>
<b>Accumulated Amortization (-)</b>			
Opening balance as of 1 January 2026	(969,664)	(1,861,209)	(2,830,873)
Current period depreciation (-)	(127,485)	(215,493)	(342,978)
<b>Closing balance as of 31 March 2026</b>	<b>(1,097,149)</b>	<b>(2,076,702)</b>	<b>(3,173,851)</b>
<b>Net book value as of 1 January 2026</b>	<b>1,377,483</b>	<b>2,350,078</b>	<b>3,727,561</b>
<b>Net book value as of 31 March 2026</b>	<b>1,457,817</b>	<b>2,134,585</b>	<b>3,592,402</b>

	<b>Fixed Assets</b>	<b>Special Costs</b>	<b>Total</b>
<b>Cost</b>			
Opening balance as of 1 January 2025	2,510,374	4,211,287	6,721,661
Additions	16,196	-	16,196
Disposals	(179,423)	-	(179,423)
<b>Closing balance as of 31 December 2025</b>	<b>2,347,147</b>	<b>4,211,287</b>	<b>6,558,434</b>
<b>Accumulated Amortization (-)</b>			
Opening balance as of 1 January 2025	(522,671)	(947,539)	(1,470,210)
Current period depreciaiton (-)	(509,063)	(913,670)	(1,422,733)
Disposals	62,070	-	62,070
<b>Closing balance as of 31 December 2025</b>	<b>(969,664)</b>	<b>(1,861,209)</b>	<b>(2,830,873)</b>
<b>Net book value as of 1 January 2025</b>	<b>1,987,703</b>	<b>3,263,748</b>	<b>5,251,451</b>
<b>Net book value as of 31 December 2025</b>	<b>1,377,483</b>	<b>2,350,078</b>	<b>3,727,561</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**NOTE 11- INTANGIBLE ASSETS**

	<b>Rights</b>	<b>Total</b>
<b>Cost</b>		
<b>Opening balance as of 1 January 2026</b>	<b>32,402,319</b>	<b>32,402,319</b>
Additions	-	-
<b>Closing balance as of 31 March 2026</b>	<b>32,402,319</b>	<b>32,402,319</b>
<b>Accumulated Amortization (-)</b>		
<b>Opening balance as of 1 January 2026</b>	<b>(5,673,604)</b>	<b>(5,673,604)</b>
Current period depreciation (-)	(929,456)	(929,456)
<b>Closing balance as of 31 March 2026</b>	<b>(6,603,060)</b>	<b>(6,603,060)</b>
<b>Net book value as of 1 January 2026</b>	<b>26,728,715</b>	<b>26,728,715</b>
<b>Net book value as of 31 March 2026</b>	<b>25,799,259</b>	<b>25,799,259</b>
	<b>Rights</b>	<b>Total</b>
<b>Cost</b>		
<b>Opening balance as of 1 January 2025</b>	<b>32,402,319</b>	<b>32,402,319</b>
Additions	-	-
<b>Closing balance as of 31 December 2025</b>	<b>32,402,319</b>	<b>32,402,319</b>
<b>Accumulated Amortization (-)</b>		
<b>Opening balance as of 1 January 2025</b>	<b>(1,793,100)</b>	<b>(1,793,100)</b>
Current period depreciation (-)	(3,880,504)	(3,880,504)
<b>Closing balance as of 31 December 2025</b>	<b>(5,673,604)</b>	<b>(5,673,604)</b>
<b>Net book value as of 1 January 2025</b>	<b>30,609,219</b>	<b>30,609,219</b>
<b>Net book value as of 31 December 2025</b>	<b>26,728,715</b>	<b>26,728,715</b>

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

There are no contingent assets (31 December 2025: None).

**b) Guarantees given**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Surety (*)	708,400,000	780,624,955
<b>Total</b>	<b>708,400,000</b>	<b>780,624,955</b>

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

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

	31 March 2026	31 December 2025
A. Total amount of collaterals/pledges/mortgages given for its own legal entity	-	-
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	708,400,000	780,624,955
<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>	708,400,000	780,624,955
<i>iii. Total amount of collaterals/pledges/mortgages given for third parties that do not fall into C section</i>	-	-
<b>Total</b>	<b>708,400,000</b>	<b>780,624,955</b>

**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 March 2026	31 December 2025
Social security premium payables	1,574,101	1,380,896
Payables to personnel	4,128,611	-
<b>Total</b>	<b>5,702,712</b>	<b>1,380,896</b>

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

	31 March 2026	31 December 2025
Provisions for unused vacation	1,969,294	2,163,357
<b>Total</b>	<b>1,969,294</b>	<b>2,163,357</b>

The movement of provisions for unused vacation is as follows:

	1 January 2026- 31 March 2026	1 January 2025- 31 March 2025
<b>Beginning of period</b>	<b>2,163,357</b>	<b>2,183,083</b>
Additions	3,324	651,430
Inflation effect	(197,387)	(199,593)
<b>End of period</b>	<b>1,969,294</b>	<b>2,634,920</b>

**ii. Provisions for litigations**

	31 March 2026	31 December 2025
Provisions for litigations	51,358,568	56,515,055
<b>Total</b>	<b>51,358,568</b>	<b>56,515,055</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**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.

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 March 2026 (31 December 2025: TRY64,948.77).

	<b>31 March 2026</b>	<b>31 December 2025</b>
Provisions for employment termination benefits	1,957,061	3,304,984
<b>Total</b>	<b>1,957,061</b>	<b>3,304,984</b>

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

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
<b>Beginning of the period</b>	<b>3,304,984</b>	<b>2,895,210</b>
Service cost	477,789	405,926
Interest cost	290,958	164,406
Compensation paid	-	-
Actuarial gain/(loss)	(1,766,831)	(1,126,241)
Inflation effect	(349,838)	(264,702)
<b>End of period</b>	<b>1,957,061</b>	<b>2,074,599</b>

**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;;

	<b>31 March 2026</b>	<b>31 December 2025</b>
Deferred VAT	5,070,906	4,910,380
Personnel advances	190,614	569,380
<b>Total</b>	<b>5,261,520</b>	<b>5,479,760</b>

**b) Other current liabilities**

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

	<b>31 March 2026</b>	<b>31 December 2025</b>
Other liabilities payable	38,650	15,990
<b>Total</b>	<b>38,650</b>	<b>15,990</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**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 2025: TRY62,500,000).

The paid-in capital structure of the Company as of 31 March 2026 and 31 December 2025 are as follows:

<b>Shareholders</b>	<b>(%)</b>	<b>31 March 2026</b>	<b>(%)</b>	<b>31 December 2025</b>
Kadir Can Abdik	14.7	189,610,875	14.7	189,610,875
Mustafa Saim Birpınar	14.7	189,610,875	14.7	189,610,875
Üsâme Erdoğan	14.7	189,610,875	14.7	189,610,875
Hüseyin Ardan Küçük	4.52	58,365,562.50	4.52	58,365,562.50
Haris Pojata	4.52	58,365,562.50	4.52	58,365,562.50
Lydia Holding Anonim Şirketi (*)	8.97	115,701,750	8.97	115,701,750
Other	37.89	488,884,500	37.89	488,884,500
<b>Paid-in capital</b>	<b>100</b>	<b>1,290,150,000</b>	<b>100</b>	<b>1,290,150,000</b>
Inflation adjustment differences		315,275,375		315,275,375
<b>Total paid-in capital</b>		<b>1,605,425,375</b>		<b>1,605,425,375</b>

(\*) 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) Other comprehensive income or expenses not to be reclassified to profit or loss**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Actuarial profit/(loss) arising from defined benefit plans	1,767,970	407,510
<b>Total</b>	<b>1,767,970</b>	<b>407,510</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**c) Restricted reserves**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Legal reserve	274,668,221	34,524,983
<b>Total</b>	<b>274,668,221</b>	<b>34,524,983</b>

**d) Retained earnings/(losses)**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Retained earnings	12,175,462,880	10,807,164,886
<b>Total</b>	<b>12,175,462,880</b>	<b>10,807,164,886</b>

**e) Share premiums/discounts (+/-)**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Share premiums/discounts	799,193,889	799,193,889
<b>Total</b>	<b>799,193,889</b>	<b>799,193,889</b>

**f) Capital reserves**

	<b>31 March 2026</b>	<b>31 December 2025</b>
Capital reserves	33,511,023	33,511,023
<b>Total</b>	<b>33,511,023</b>	<b>33,511,023</b>

**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 2026, the effective tax rate is 23% (2025: 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.

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

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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 2026 is 23% (31 December 2025: % 23).

<b>Current Period Tax Income/(Expense)</b>	<b>1.01.2026 31.03.2026</b>	<b>1.01.2025 31.03.2025</b>
Current tax income/(expense)	-	-
Deferred tax income/(expense)	1,494,280	(2,340,686,601)
<b>Operating Tax Income/(Expense)</b>	<b>1,494,280</b>	<b>(2,340,686,601)</b>

**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.

<b>Recognized in statement of profit/(loss) 31 March 2026</b>	<b>Temporary difference</b>	<b>Deferred tax</b>
Financial investments	15,811,153,194	(3,636,565,235)
Other receivables	493,634,485	(113,535,932)
Intangible assets	9,817,174	(2,257,950)
Property, plant and equipment	801,428	(184,328)
Prepaid expenses	(38,054)	8,752
Cash and cash equivalents	101,526	(23,351)
Trade payables	112,716	(25,925)
Provisions for unused vacations	(1,969,294)	452,938
Other payables	(62,431,886)	14,359,334
Short - term portions of long - term borrowings	(4,943,140)	1,136,922
Short - term borrowings	(188,666)	43,393
Provision for employment termination benefits	(1,957,061)	450,124
Provisions for litigations	(51,358,568)	11,812,472
<b>Deferred tax - net</b>	<b>16,192,733,854</b>	<b>(3,724,328,786)</b>
<b>Recognized in equity 31 March 2026</b>	<b>Temporary difference</b>	<b>Deferred tax</b>
Actuarial profit/(loss) arising from defined benefit plans	480,946	(110,618)
<b>Total tax asset/(liability) - net</b>	<b>480,946</b>	<b>(110,618)</b>
<b>Net Asset/(Liability) Total</b>		<b>(3,724,439,404)</b>
		<b>(3,724,439,404)</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

<b>Recognized in statement of profit/(loss) 31 December 2025</b>	<b>Temporary difference</b>	<b>Deferred tax</b>
Financial investments	17,545,866,220	(4,035,549,231)
Other receivables	588,110,110	(135,265,325)
Intangible assets	8,178,717	(1,881,105)
Property, plant and equipment	783,023	(180,095)
Prepaid expenses	(41,875)	9,631
Cash and cash equivalents	(81,115)	18,656
Trade payables	(141,923)	32,642
Provisions for unused vacations	(2,163,357)	497,572
Provision for employment termination benefits	(3,304,984)	760,146
Financial liabilities	(7,036,291)	1,618,347
Provisions for litigations	(56,515,055)	12,998,463
Other liabilities	(249,990,059)	57,497,714
<b>Deferred tax - net</b>	<b>17,823,663,411</b>	<b>(4,099,442,585)</b>
<b>Recognized in equity 31 December 2025</b>	<b>Temporary difference</b>	<b>Deferred tax</b>
Actuarial profit/(loss) arising from defined benefit plans	529,234	(121,724)
<b>Total tax asset/(liability) - net</b>	<b>529,234</b>	<b>(121,724)</b>
<b>Net Asset/(Liability) Total</b>		<b>(4,099,564,309)</b>
		<b>(4,099,564,309)</b>

**NOTE 17 - REVENUE AND COST OF SALES**

None. (1 January 2025 -31 March 2025: 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:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Personnel expenses	25,428,572	24,871,748
Consultancy expenses	3,048,202	2,179,791
Depreciation expenses	1,272,434	1,449,933
Office expenses	946,072	-
Tax, duties and charges expenses	386,297	53,884
Representation and hospitality expenses	289,641	330,965
Vehicle expenses	215,340	-
Rent expenses	127,228	11,326,707
Travel expenses	109,329	27,270
Software expenses	104,292	23,567,124
Health and safety expenses	72,232	-
Chamber and membership expenses	22,072	-
Other expenses	2,844,361	1,112,674
<b>Total</b>	<b>34,866,072</b>	<b>64,920,096</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Advertisement expenses	-	731,346
Other expenses	3,324	-
<b>Total</b>	<b>3,324</b>	<b>731,346</b>

**NOTE 19- OTHER OPERATING INCOME AND EXPENSES**

Details of other operating income:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Revenue from services	2,674,719	-
Current account foreign exchange gains	991,151	128,163
Income from salary promotion	-	926,965
Other income	-	945,697
<b>Total</b>	<b>3,665,870</b>	<b>2,000,825</b>

Details of other operating expenses:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Current foreign exchange losses	130,979	131,712
Occupational health and safety expenses	100,000	-
Other expense	24,262	2,820
<b>Total</b>	<b>255,241</b>	<b>134,532</b>

**NOTE 20 - INCOME AND EXPENSES FROM INVESTMENT ACTIVITIES**

Detail of income from investment activities:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Gain recognized on increase/decrease in value of financial investments	289,014,567	8,810,319,693
<b>Total</b>	<b>289,014,567</b>	<b>8,810,319,693</b>

Detail of expenses from investments activities:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Loss recognized on increase/decrease in value of financial investments	1,559,184,463	-
Foreign exchange losses on financial investments	316,171,004	105,803,882
<b>Total</b>	<b>1,875,355,467</b>	<b>105,803,882</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

**NOTE 21- FINANCIAL INCOME/(EXPENSES)**

Details of financial income:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Nominal interest income (*)	256,143,344	193,925,564
Bank foreign exchange gains	4,576,322	-
Bank interest income (**)	2,218,447	16,637,866
<b>Total</b>	<b>262,938,113</b>	<b>210,563,430</b>

(\*) 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 from participation banks.

Details of financial expenses:

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
Nominal interest expenses	132,210,714	67,329,238
Loan interest expenses	20,531,102	6,955,242
Bank foreign exchange losses	-	2,045,309
Other financial expenses	404,346	237,977
<b>Total</b>	<b>153,146,162</b>	<b>76,567,766</b>

**NOTE 22- EARNINGS/(LOSSES) PER SHARE**

Earnings per share is calculated by dividing the net profit/(loss) for the period by the weighted average number of shares outstanding.

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
<b>A. Net profit/(loss) for the period</b>	<b>(1,119,626,416)</b>	<b>6,606,026,543</b>
Number of shares	1,290,150,000	47,000,000
Nominal value per share (TRY)	1,000	1,000
<b>B. Comparable number of shares</b>	<b>1,290,150,000</b>	<b>1,290,150,000</b>
<b>Earning/(loss) per share A/B</b>	<b>(0.87)</b>	<b>5.12</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 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 March 2026	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Third parties	Related parties	Third parties		
<b>Maximum amount of credit risk exposed as of reporting date (A+B+C+D)</b>	-	<b>91,550,923</b>	<b>364,245,584</b>	<b>11,396,558</b>	<b>161,372,026</b>	<b>540,211,657</b>
- <i>The part of maximum credit risk covered with guarantees</i>	-	-	-	-	-	-
<b>A.</b> Net book value of financial assets not due or not impaired	-	<i>91,550,923</i>	<i>364,245,584</i>	<i>11,396,558</i>	<i>161,372,026</i>	<i>540,211,657</i>
<b>B.</b> Net book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	-	-	-	-	-	-
<b>C.</b> Net book value of assets past due but not impaired	-	-	-	-	-	-
- <i>The part secured with collateral etc.</i>	-	-	-	-	-	-
<b>D.</b> Net book value of assets impaired	-	-	-	-	-	-
- <i>Past due amount (gross book value)</i>	-	-	-	-	-	-
- <i>Impairment amount (-)</i>	-	-	-	-	-	-
- <i>The part of net value under guarantee with collaterals, etc</i>	-	-	-	-	-	-

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

31 December 2025	Receivables				Bank Deposits	Other
	Trade Receivables		Other Receivables			
	Related parties	Third parties	Related parties	Third parties		
<b>Maximum amount of credit risk exposed as of reporting date (A+B+C+D)</b>	-	<b>100,747,260</b>	<b>296,529,791</b>	<b>20,567,665</b>	<b>209,638,385</b>	<b>334,134,462</b>
- <i>The part of maximum credit risk covered with guarantees</i>	-	-	-	-	-	-
<b>A.</b> Net book value of financial assets not due or not impaired	-	<i>100,747,260</i>	<i>296,529,791</i>	<i>20,567,665</i>	<i>209,638,385</i>	<i>334,134,462</i>
<b>B.</b> Net book value of financial assets of which conditions are negotiated, otherwise considered as impaired or overdue	-	-	-	-	-	-
<b>C.</b> Net book value of assets past due but not impaired	-	-	-	-	-	-
- <i>The part secured with collateral etc.</i>	-	-	-	-	-	-
<b>D.</b> Net book value of assets impaired	-	-	-	-	-	-
- <i>Past due amount (gross book value</i>	-	-	<i>229,811,002</i>	-	-	-
- <i>Impairment amount (-)</i>	-	-	<i>(229,811,002)</i>	-	-	-
- <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 March 2026 are as follows:

<b>31 March 2026</b>							
<b>Maturity Terms</b>	<b>Book Value</b>	<b>Total cash outflows (I+II+III+IV+V)</b>	<b>Less than 3 months (I)</b>	<b>3 - 12 months (II)</b>	<b>1 - 5 years (III)</b>	<b>More than 5 years (IV)</b>	<b>Demand Deposit (V)</b>
<b>Non-derivative financial liabilities</b>							
Bank borrowings	260,218,293	315,489,861	55,819,694	259,670,167	-	-	-
Credit card payables	3,949,933	3,949,933	3,949,933	-	-	-	-
<b>Maturities expected</b>	<b>Book Value</b>	<b>Total expected cash outflows (VI=I+II+III+IV+V)</b>	<b>Less than 3 months (I)</b>	<b>3 - 12 months (II)</b>	<b>1 - 5 years (III)</b>	<b>More than 5 years (IV)</b>	<b>Demand Deposit (V)</b>
<b>Non-derivative financial liabilities</b>							
Trade payables	6,625,245	6,625,245	6,625,245	-	-	-	-
Other payables	618,846,958	618,846,958	618,846,958	-	-	-	-
Litigation provisions	51,358,568	51,358,568	-	-	-	-	51,358,568
Other liabilities	38,650	38,650	38,650	-	-	-	-
Employee benefit obligations	5,702,712	5,702,712	5,702,712	-	-	-	-
Provisions for employee benefits	3,926,355	3,926,355	-	1,969,294	-	-	1,957,061

**1000 Yatırımlar Holding Anonim Şirketi**

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(Amounts expressed in Turkish Lira (“TRY”) in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

<b>31 December 2025</b>							
<b>Maturity Terms</b>	<b>Book Value</b>	<b>Total cash outflows (I+II+III+IV+V)</b>	<b>Less than 3 months (I)</b>	<b>3 - 12 months (II)</b>	<b>1 - 5 years (III)</b>	<b>More than 5 years (IV)</b>	<b>Demand Deposit (V)</b>
<b>Non-derivative financial liabilities</b>							
Bank borrowings	181,132,611	225,221,645	61,424,085	163,797,559	-	-	-
Credit card payables	87,117	87,117	87,117	-	-	-	-
<b>Maturities expected</b>	<b>Book Value</b>	<b>Total expected cash outflows (VI=I+II+III+IV+V)</b>	<b>Less than 3 months (I)</b>	<b>3 - 12 months (II)</b>	<b>1 - 5 years (III)</b>	<b>More than 5 years (IV)</b>	<b>Demand Deposit (V)</b>
<b>Non-derivative financial liabilities</b>							
Trade payables	12,415,648	12,415,648	12,415,648	-	-	-	-
Other payables	805,161,344	805,161,344	805,161,344	-	-	-	-
Other liabilities	15,990	15,990	15,990	-	-	-	-
Litigation provisions	56,515,055	56,515,055	-	-	-	-	56,515,055
Employee benefit obligations	1,380,896	1,380,896	1,380,896	-	-	-	-
Provisions for employee benefits	5,468,341	5,468,341	-	-	-	-	5,468,341

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Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 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;

<b>Foreign Currency Statement - 31 March 2026</b>	<b>TRY Equivalent (Functional currency)</b>	<b>USD</b>	<b>EUR</b>
1. Trade receivables	-	-	-
2a. Monetary financial assets (Cash, bank accounts included)	115,354,477	2,598,294	7
2b. Non-monetary financial assets	-	-	-
3. Other	1,956,908	20,744	20,341
<b>4. Current assets (1+2+3)</b>	<b>117,311,385</b>	<b>2,619,038</b>	<b>20,348</b>
5. Trade receivables	-	-	-
6a. Monetary financial assets	16,112,502,363	362,926,076	-
6b. Non-monetary financial assets	-	-	-
7. Other	-	-	-
<b>8. Non-current assets (5+6+7)</b>	<b>16,112,502,363</b>	<b>362,926,076</b>	-
<b>9. Total assets (4+8)</b>	<b>16,229,813,748</b>	<b>365,545,114</b>	<b>20,348</b>
10. Trade payables	7,430,644	167,472	(350)
11. Financial liabilities	-	-	-
12a. Monetary other liabilities	8,061	-	158
12b. Non-monetary other liabilities	-	-	-
<b>13. Short - term liabilities (10+11+12)</b>	<b>7,438,705</b>	<b>167,472</b>	<b>(192)</b>
14. Trade payables	-	-	-
15. Financial liabilities	-	-	-
16a. Monetary other liabilities	-	-	-
16b. Non-monetary other liabilities	-	-	-
<b>17. Long - term liabilities (14+15+16)</b>	-	-	-
<b>18. Total liabilities (13+17)</b>	<b>7,438,705</b>	<b>167,472</b>	<b>(192)</b>
<b>19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)</b>	-	-	-
<b>19a. Amount of hedged assets</b>	-	-	-
<b>19b. Amount of hedged liabilities</b>	-	-	-
<b>20. Net foreign currency assets/(liabilities) position (9- 18+19)</b>	<b>16,222,375,043</b>	<b>365,377,642</b>	<b>20,540</b>
<b>21. Net foreign currency assets/(liabilities) position (1+2a+5+6a-10-11-12a-14-15-16a)</b>	<b>16,220,418,135</b>	<b>365,356,898</b>	<b>199</b>
<b>22. Total fair value of financial instruments used for foreign currency hedging</b>	-	-	-
<b>23. Amount of foreign currency denominated assets hedged</b>	-	-	-
<b>24. Amount of foreign currency denominated liabilities hedged</b>	-	-	-
<b>25. Export</b>	-	-	-
<b>26. Import</b>	-	-	-

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

<b>Foreign Currency Statement 31 December 2025</b>	<b>TRY Equivalent (According to functional currency indexed values</b>	<b>TRY Equivalent (Functional currency)</b>	<b>USD</b>	<b>EUR</b>
1. Trade receivables	-	-	-	-
2a. Monetary financial assets (Cash, bank accounts included)	209,364,580	190,261,959	4,440,629	2
2b. Non-monetary financial assets	-	-	-	-
3. Other	3,281,476	2,982,071	45,727	20,341
<b>4. Current assets (1+2+3)</b>	<b>212,646,056</b>	<b>193,244,030</b>	<b>4,486,356</b>	<b>20,343</b>
5. Trade receivables	-	-	-	-
6a. Monetary financial assets	19,050,772,474	17,312,562,083	404,067,668	-
6b. Non-monetary financial assets	-	-	-	-
7. Other	-	-	-	-
<b>8. Non-current assets (5+6+7)</b>	<b>19,050,772,474</b>	<b>17,312,562,083</b>	<b>404,067,668</b>	<b>-</b>
<b>9. Total assets (4+8)</b>	<b>19,263,418,530</b>	<b>17,505,806,113</b>	<b>408,554,024</b>	<b>20,343</b>
10. Trade payables	5,667,892	5,150,748	120,000	-
11. Financial liabilities	-	-	-	-
12a. Monetary other liabilities	8,758	7,959	-	158
12b. Non-monetary other liabilities	-	-	-	-
<b>13. Short - term liabilities (10+11+12)</b>	<b>5,676,650</b>	<b>5,158,707</b>	<b>120,000</b>	<b>158</b>
14. Trade payables	-	-	-	-
15. Financial liabilities	-	-	-	-
16a. Monetary other liabilities	-	-	-	-
16b. Non-monetary other liabilities	-	-	-	-
<b>17. Long - term liabilities (14+15+16)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Total liabilities (13+17)</b>	<b>5,676,650</b>	<b>5,158,707</b>	<b>120,000</b>	<b>158</b>
<b>19. Net assets/(liabilities) position of balance sheet derivative instruments (19a-19b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>19a. Amount of hedged assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>19b. Amount of hedged liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>20. Net foreign currency assets/(liabilities) position (9-18+19)</b>	<b>19,257,741,880</b>	<b>17,500,647,406</b>	<b>408,434,024</b>	<b>20,185</b>
<b>21. Net foreign currency assets/(liabilities) position of monetary items (=1+2a+5+6a-10-11-12a-14-15-16a)</b>	<b>19,254,460,404</b>	<b>17,497,665,335</b>	<b>408,388,297</b>	<b>(156)</b>
<b>22. Total fair value of financial instruments used for foreign currency hedging</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>23. Amount of foreign currency denominated assets hedged</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>24. Amount of foreign currency denominated liabilities hedged</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>25. Export</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 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 constants.

<b>31 March 2026</b>		
	<b>Appreciation of foreign currency</b>	<b>Depreciation of foreign currency</b>
<b>Change of USD by 10% against TRY</b>		
1- Asset/(liability) denominated in USD - net	1,622,134,233	(1,565,486,084)
2- The part hedged for USD risk (-)	-	-
<b>3- USD Effect - net (1+2)</b>	<b>1,622,134,233</b>	<b>(1,565,486,084)</b>
<b>Change of EUR by 10% against TRY</b>		
4- Asset/(liability) denominated in EUR - net	104,609	(103,287)
5- The part hedged for EUR risk (-)	-	-
<b>6- EUR Effect - net (4+5)</b>	<b>104,609</b>	<b>(103,287)</b>
<b>Total (3+6)</b>	<b>1,622,238,842</b>	<b>(1,565,589,371)</b>

<b>31 December 2025</b>				
	<b>TRY Equivalent (According to functional currency indexed values)</b>		<b>TRY Equivalent (According to functional currency)</b>	
	<b>Appreciation of foreign currency</b>	<b>Depreciation of foreign currency</b>	<b>Appreciation of foreign currency</b>	<b>Depreciation of foreign currency</b>
<b>Change of USD by 10% against TRY</b>				
1- Asset/(liability) denominated in USD - net	1,925,663,516	1,925,663,516	1,749,964,166	(1,749,964,166)
2- The part hedged for USD risk (-)	-	-	-	-
<b>3- USD Effect - net (1+2)</b>	<b>1,925,663,516</b>	<b>(1,925,663,516)</b>	<b>1,749,964,166</b>	<b>(1,749,964,166)</b>
<b>Change of EUR by 10% against TRY</b>				
4- Asset/(liability) denominated in EUR - net	111,693	(111,693)	101,502	(101,502)
5- The part hedged for EUR risk (-)				
<b>6- EUR Effect - net (4+5)</b>	<b>111,693</b>	<b>(111,693)</b>	<b>101,502</b>	<b>(101,502)</b>
<b>Total (3+6)</b>	<b>1,925,775,209</b>	<b>(1,925,775,209)</b>	<b>1,750,065,668</b>	<b>(1,750,065,668)</b>

## 1000 Yatırımlar Holding Anonim Şirketi

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 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 March 2026	31 December 2025
Total monetary liabilities	889,640,429	998,796,720
Less: Cash and cash equivalents (Note 4)	(161,372,026)	(209,638,385)
<b>Net debt</b>	<b>728,268,403</b>	<b>789,158,335</b>
<b>Total equity</b>	<b>13,770,402,942</b>	<b>14,888,668,898</b>
<b>Net debt/equity ratio</b>	<b>0.05289</b>	<b>0.05300</b>

### Fair value of financial instruments

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

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

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

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

### Monetary assets

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

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 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 of financial instruments**

<b>31 March 2026</b>	<b>Financial assets presented at amortized cost</b>	<b>Financial liabilities presented at amortized cost</b>	<b>Financial assets at fair value through profit or loss</b>	<b>Book value</b>	<b>Note</b>
<b>Financial Assets</b>					
Cash and cash equivalents	161,372,026	-	-	161,372,026	4
Financial investments	-	-	18,007,153,682	18,007,153,682	5
<b>Financial Liabilities</b>					
Trade payables	-	6,625,245	-	6,625,245	6
Other payables	-	618,846,958	-	618,846,958	7

<b>31 December 2025</b>	<b>Financial assets presented at amortized cost</b>	<b>Financial liabilities presented at amortized cost</b>	<b>Financial assets at fair value through profit or loss</b>	<b>Book value</b>	<b>Note</b>
<b>Financial Assets</b>					
Cash and cash equivalents	209,638,385	-	-	209,638,385	4
Financial investments	-	-	19,389,284,396	19,389,284,396	5
<b>Financial Liabilities</b>					
Trade payables	-	12,415,648	-	12,415,648	6
Other payables	-	805,161,344	-	805,161,344	7

**1000 Yatırımlar Holding Anonim Şirketi**

Notes to the Condensed Financial Statements for the Interim Period Ended 31 March 2026

(Amounts expressed in Turkish Lira ("TRY") in terms of purchasing power of the TRY at 31 March 2026 unless otherwise indicated.)

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

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

	<b>1 January- 31 March 2026</b>	<b>1 January- 31 March 2025</b>
<b>Statement of financial position items</b>	<b>(1,352,411,397)</b>	<b>(1,208,477,955)</b>
Financial investments	3,333,377	146,467
Share premiums	(72,919,202)	(167,003,213)
Property, plant and equipment and intangible assets	2,674,192	3,096,197
Deferred tax liabilities	-	(643,327)
Positive inflation adjustment differences on share capital	(146,480,520)	(12,041,861)
Restricted reserves	(6,207,669)	(752,365)
Retained earnings/(losses)	(1,132,811,575)	(1,031,279,853)
<b>Statement of profit or loss items</b>	<b>1,739,298,417</b>	<b>1,380,464,773</b>
Income from investing activities	1,738,142,585	1,378,990,674
General administrative expenses	700,522	1,415,632
Marketing, selling and distribution expenses	-	17,064
Other operating income/(expenses)	(48,517)	(24,232)
Financial income/(expenses)	503,827	65,635
<b>Net monetary position gains/(losses)</b>	<b>386,887,020</b>	<b>171,986,818</b>

**NOTE 25- SUBSEQUENT EVENTS**

Pursuant to the Board of Directors' resolution of 1000 Yatırımlar Holding A.Ş. dated 26 March 2026, it was resolved to increase the registered capital ceiling from TRY62,500,000 to TRY15,000,000,000 and to extend the validity period of such ceiling to cover the years 2026-2030.

In this context, an application was submitted to the Capital Markets Board on 3 April 2026 to obtain the necessary approvals regarding the related amendment to the Articles of Association, and the application was approved by the Capital Markets Board on 24 April 2026.

This event occurred after the reporting period and does not require any adjustment to the financial statements as of 31 March 2026.