

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES

24.1 Due from related parties

24.1.1 Due from associates

	31 March 2026	31 December 2025
Yüce Auto	201,087	219,621
VDF Servis	-	21
Total	201,087	219,642

24.1.2 Due from joint ventures

	31 March 2026	31 December 2025
TÜVTURK	307	1,299
Total	307	1,299

24.1.3 Due from other related parties

	31 March 2026	31 December 2025
VDF Faktoring Hizmetleri A.Ş. (“VDF Faktoring”)	11,250,927	13,299,152
Doğuş Yayın Grubu A.Ş.	25,537	9,486
Doğuş Otel Yatırımları ve Turizm A.Ş.	11,547	12,090
VDF Sigorta Aracılık Hizmetleri A.Ş. (“VDF Sigorta”)	9,017	24,032
VDF Filo Kiralama A.Ş. (“VDF Filo”)	5,255	5,330
D Otel Göcek Turizm Yatırımları ve İşl. Tic. A.Ş.	2,578	-
Other	3,720	14,819
Total	11,308,581	13,364,909

24.1.4 Due from shareholders

	31 March 2026	31 December 2025
Doğuş Holding	150,464	74,970
Total	150,464	74,970
Grand total	11,660,439	13,660,820

As of 31 March 2026, the Group imposes 4.06% interest charge on the receivables from related parties (31 December 2025: 4.26% per month).

24.2 Other receivables due from related parties

24.2.1 Other current receivables from shareholders

	31 March 2026	31 December 2025
Doğuş Holding	10,531,857	9,995,383
Total	10,531,857	9,995,383

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.2 Other receivables due from related parties (Continued)

24.2.2 Other current receivables due from other related parties

	31 March 2026	31 December 2025
VDF Filo Kiralama A.Ş. (sublease receivables)	53,651	55,694
Total	53,651	55,694

24.2.3 Other non-current receivables due from other related parties

	31 March 2026	31 December 2025
VDF Filo Kiralama A.Ş. (sublease receivables)	32,884	55,675
Total	32,884	55,675
Grand total	10,618,392	10,106,752

24.3 Current prepayments due from related parties

24.3.1 Current prepaid expenses to related parties

24.3.1.1 Current prepaid expenses to associates

	31 March 2026	31 December 2025
Doğuş Teknoloji	29,434	28,618
Total	29,434	28,618

24.3.1.2 Current prepaid expenses to other related parties

	31 March 2026	31 December 2025
Pozitif Arena Salon İşletmeleri A.Ş.	88,550	87,654
Doğuş Spor Kompleksi Yatırım ve İşletme A.Ş.	20,825	12,158
Antur Turizm A.Ş.	16,590	9,807
Galataport İstanbul Liman İşletmeciliği ve Yat. A.Ş.	5,602	-
Other	10,177	1,611
Total	141,744	111,230

24.3.1.3 Current prepaid expenses to shareholders

	31 March 2026	31 December 2025
Doğuş Holding	2,791	3,569
Total	2,791	3,569
Grand Total	173,969	143,417

24.3.2 Non- Current prepaid expenses to related parties

24.3.2.1 Non-current prepaid expenses

	31 March 2026	31 December 2025
Doğuş Spor Kompleksi Yatırım ve İşletme A.Ş.	94,336	97,334
Pozitif Arena Salon İşletmeleri A.Ş.	67,802	89,786
Total	162,138	187,120

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.3 Current prepayments due from related parties (Continued)

24.3.2.2 Non-current prepaid expenses to associates

	31 March 2026	31 December 2025
Doğuş Teknoloji	5,985	7,563
Total	5,985	7,563
Grand Total	168,123	194,683

24.4 Trade payables due to related parties

24.4.1 Trade payables due to associates

	31 March 2026	31 December 2025
Yüce Auto	1,060,714	1,267,330
Doğuş Teknoloji	168,179	156,593
Total	1,228,893	1,423,923

24.4.2 Trade payables due to joint ventures

	31 March 2026	31 December 2025
TÜVTURK	378	313
Total	378	313

24.4.3 Trade payables due to other related parties

	31 March 2026	31 December 2025
VDF	81,724	315,034
Antur Turizm A.Ş.	79,683	135,717
Doğuş Spor Kompleksi Yatırım ve İşletme A.Ş.	15,919	-
Mekanova Teknik Servis Satış A.Ş.	4,871	6,864
Doğuş Center Maslak Yöneticiliği	4,819	4,394
Meng Unlu Mamüller Gıda Sanayi ve Tic. A.Ş.	4,568	572
Doğuş Perakende Satış Giyim ve Aksesuar Tic. A.Ş.	4,468	660
VDF Filo Kiralama A.Ş.	4,436	20,015
VDF Faktoring	3,942	114,502
Other	6,708	33,078
Total	211,138	630,836

24.4.4 Trade payables due to shareholders

	31 March 2026	31 December 2025
Doğuş Holding	21,317	38,132
Total	21,317	38,132
Grand total	1,461,726	2,093,204

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.5 Other payables due to related parties

24.5.1 Other payables due to shareholders

	31 March 2026	31 December 2025
Dividend payable	6,600,000	-
Total	6,600,000	-

24.6 Deferred income from related parties

24.6.1 Current deferred income from related parties

	31 March 2026	31 December 2025
Pozitif Arena Konser Salon İşletmeleri A.Ş.	13,112	17,945
Argos Turizm Yatırım ve Ticaret A.Ş.	2,905	-
D Otel Göcek Turizm Yatırımları ve İşlet. Tic. A.Ş.	1,295	-
Günaydın Üretim Lojistik A.Ş.	368	368
D Et ve Et Ürünleri Gıda Pazarlama Tic. A.Ş.	88	-
Pozitif Müzik A.Ş.	40	740
Total	17,808	19,053

24.6.2 Non current deferred income from related parties

	31 March 2026	31 December 2025
Pozitif Arena Konser Salon İşletmeleri A.Ş.	1,894	4,107
Günaydın Üretim Lojistik A.Ş.	553	644
Total	2,447	4,751

24.7 Related Party Transaction

24.7.1 Subsidiaries

Sales and other income generating transactions:	31 March 2026	31 March 2025
Other income	327,150	315,995
Sale of products and returns, net	33,815	46,126
Sale of services, net	3,601	2,535
Sale of fixed assets	-	18
Total	364,566	364,674

Purchases and expenses incurring transactions:	31 March 2026	31 March 2025
Inventory purchase	2,375,088	3,022,978
Fixed asset purchases	296,828	300,090
Other purchases	236,236	239,209
Services rendered	123,545	118,254
Other expenses	10,426	12,355
Total	3,042,123	3,692,886

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.7 Related Party Transaction (Continued)

24.7.2 Joint ventures

Sales and other income generating transactions:	31 March 2026	31 March 2025
Sale of products and returns, net	363	7,238
Sale of service, net	221	158
Other income	6	5
Total	590	7,401

Purchases and expense creating transactions:	31 March 2026	31 March 2025
Services purchases	252	478
Inventory purchases	180	103
Total	432	581

24.7.3 Other related party transactions

a) Income generated from other related parties

	31 March 2026					
	Sale of products	Sale of services	Other income from operating activities	Financial income	Sale of fixed asset	Total
VDF Filo	337,456	11,877	1,501	-	-	350,834
VDF	-	15	300	-	-	315
VDF Sigorta	79	-	20,231	-	-	20,310
Other	43,563	5,654	7,536	-	-	56,753
	381,098	17,546	29,568	-	-	428,212

	31 March 2025					
	Sale of products	Sale of services	Other income from operating activities	Financial income	Sale of fixed asset	Total
VDF Filo	497,341	14,722	2,052	-	-	514,115
VDF	-	-	3,371	-	-	3,371
VDF Sigorta	-	-	23,110	-	-	23,110
Other	42,205	1,125	13,685	-	-	57,015
	539,546	15,847	42,218	-	-	597,611

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.7 Related Party Transaction (Continued)

b) Expenses arising from transactions with other related parties

31 March 2026								
	Services rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Consumer loan incentive expenses	Other expenses from operating activities	Total
Antur	98,814	-	-	-	14	-	11,810	110,638
VDF Sigorta	122	-	59	-	153	-	-	334
VDF Faktoring	-	-	-	14,601	-	-	-	14,601
VDF Filo	14,370	-	69,938	-	4	-	-	84,312
VDF	-	-	-	-	-	212,462	-	212,462
Doğuş İnşaat	-	-	-	-	-	-	-	-
Galataport	8,834	-	-	-	23,357	-	861	33,052
Other	11,455	10	5,054	-	2	-	33,583	50,104
	133,595	10	75,051	14,601	23,530	212,462	46,254	505,503

31 March 2025								
	Services rendered	Purchase of fixed assets	Purchase of inventory	Finance expenses	Other purchases	Consumer loan incentive expenses	Other expenses from operating activities	Total
Antur	138,401	-	-	-	33	-	50,394	188,828
VDF Sigorta	-	-	-	-	-	-	8	8
VDF Faktoring	-	-	-	13,560	-	-	-	13,560
VDF Filo	16,318	-	40,915	-	-	-	-	57,233
VDF	-	-	-	-	-	370,093	-	370,093
Doğuş İnşaat	-	13,713	-	-	1,022,008	-	-	1,035,721
Galataport	7,335	-	-	-	-	-	5,334	12,669
Other	9,129	-	1,701	-	-	-	16,924	27,754
	171,183	13,713	42,616	13,560	1,022,041	370,093	72,660	1,705,866

24.7.4 Transactions with shareholders

a) Income generated from shareholders

31 March 2026					
	Sale of products	Sale of services	Financing income	Other income from operating activities	Total
Doğuş Holding	79,672	2,817	1,226,764	-	1,309,253
	79,672	2,817	1,226,764	-	1,309,253

31 March 2025					
	Sale of products	Sale of services	Financing income	Other income from operating activities	Total
Doğuş Holding	59,088	2,947	531,303	-	593,338
	59,088	2,947	531,303	-	593,338

DOĞUŞ OTOMOTİV SERVİS VE TİCARET A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE THREE MONTH PERIOD ENDED 31 MARCH

(Convenience translation of consolidated financial statements originally issued in Turkish and amounts expressed in thousands of TL in terms of purchasing power of TL at 31 March 2026 unless otherwise indicated.)

NOTE 24 - BALANCES AND TRANSACTIONS WITH RELATED PARTIES (Continued)

24.7 Related Party Transaction (Continued)

b) Expenses arising from transactions with shareholders

	31 March 2026				
	Services rendered	Purchase of fixes asset	Financing expenses	Other expenses from operating	Total
Doğuş Holding	20,324	-	12,459	966	33,749
	20,324	-	12,459	966	33,749

	31 March 2025				
	Services rendered	Purchase of fixes asset	Financing expenses	Other expenses from operating	Total
Doğuş Holding	19,766	-	5,320	1,344	26,430
	19,766	-	5,320	1,344	26,430

24.8 Key Management Personnel Compensation

	31 March 2026	31 March 2025
Salaries and other short-term employee benefits	617,792	501,190
Total	617,792	501,190

The Group classifies members of the Board of Directors and senior executives who have administrative responsibilities as key management personnel, since they are responsible for the planning, management and control of the Group's operations.

Remuneration of Board of Directors and senior executive who have administrative responsibilities, for the period ended 31 March 2026 and 2025 includes salaries, health insurance and employer shares of Social Security Institution.