

INFORME PÚBLICO PAÍS POR PAÍS

Temel Ticaret ve Yatirim A.S.,

INFORMACIÓN RELATIVA AL IMPUESTO SOBRE SOCIEDADES

De conformidad con el capítulo 10 bis de la Directiva 2013/34/UE

(presentación de información por países)

Sección 1: Información general.

Nombre de la sociedad matriz última del grupo o de la empresa independiente.	Temel Ticaret ve Yatirim A.S.
País en el que la sociedad matriz última tiene su domicilio social.	Turquía
Código del país en que la sociedad matriz tiene su domicilio social.	TR
Fecha de comienzo del ejercicio.	01-01-2025
Fecha de cierre del ejercicio.	31-12-2025
Moneda de referencia.	TRY
¿Se basa la información recogida en el informe en las instrucciones de presentación de información utilizadas a efectos fiscales, de conformidad con la Orden HFP/1978/2016, de 28 de diciembre, por la que se aprueba el modelo 231 (AEAT) de Declaración de información país por país (sí/no)?	SI

Sección 2: Resumen de la información país por país.

Estado Miembro o Territorio Fiscal	Código de País	Ingresos	Beneficios (pérdidas) antes de aplicarse el impuesto sobre sociedades	Impuesto sobre sociedades abonado - Criterio de caja	Impuesto sobre sociedades devengado - Ejercicio en curso	Resultados no distribuidos	Número de trabajadores
Austria	AT	1.977.260.019	-61.098.354	473.209	-981.787	361.566.768	106
Bélgica	BE	4.960.647.447	-50.196.898	30.464.808	26.125.979	159.970.672	96
Bulgaria	BG	0	-2.071.852	299.286	-640.887	-7.896.428	6
Croacia	HR	3.247.935.385	5.185.919	9.581.166	-236.517	-22.878.732	20
República Checa	CZ	3.688.235.627	-80.122.553	24.723.103	17.837.170	363.021.176	54
Dinamarca	DK	1.010.413.573	-29.669.970	266.407	3.776.687	1.533.552	1
Estonia	EE	297.912.655	10.174.445	0	0	90.993.723	4
Finlandia	FI	7.174.209	12.473.993	1.683.161	3.773.399	-55.808.601	1
Francia	FR	31.570.268.075	613.993.377	75.624.940	90.924.635	-7.789.701.024	285
Alemania	DE	23.100.900.787	-1.123.495.319	77.692.006	33.925.616	-4.407.945.519	396
Grecia	GR	21.623.722.081	2.254.566.127	102.721	0	4.161.060.979	541
Hungría	HU	2.905.309.173	-45.007.564	34.555.438	28.738.378	-1.283.011.979	49
Irlanda	IE	3.197.127.991	54.329.925	1.841.818	9.294.737	159.703.905	46
Italia	IT	156.767.811.605	-19.206.330.968	137.678.696	341.920.498	-111.246.847.721	3.125
Letonia	LV	284.049.137	7.627.740	0	0	188.275.329	4
Lituania	LT	367.988.994	10.635.811	1.207.281	2.048.040	85.676.484	3
Holanda	NL	21.512.340.735	1.170.553.486	1.111.459.270	15.455.337	-8.504.011.247	174

Panamá	PA	1.338.893.353	946.457.553	63.426.843	0	66.625.662	0
Polonia	PL	48.998.583.520	3.098.343.220	176.019.792	163.837.065	4.541.548.295	2.407
Portugal	PT	3.639.873.364	50.361.807	36.512.795	14.192.397	576.120.270	47
Rumania	RO	44.209.468.845	577.174.735	396.354.593	-20.730.970	2.738.985.047	3.932
Rusia	RU	23.196.508.898	-454.266.238	121.754.563	102.766.555	9.261.975.497	3.157
Eslovaquia	SK	11.615.772.184	317.466.861	355.862.441	31.555.948	-3.693.628.724	822
España	ES	7.595.918.377	-369.604.960	0	0	784.986.421	86
Suecia	SE	3.213.668.297	-97.071.411	0	-4.750.292	-538.397.553	21
Turquía	TR	2.748.169.383.995	108.341.457.419	15.697.500.452	12.144.142.048	1.062.867.285.951	57.247
Vietnam	VN	2.167.671.617	187.516.856	53.711.969	47.288.875	-1.774.346.860	42
Islas Vírgenes Británicas	VG	0	-183.564	0	0	127.475.887	0
Resto de jurisdicciones (agregadas)		424.244.296.781	3.012.731.254	1.930.303.610	1.226.929.742	-34.425.244.301	14.799

Sección 3: Lista de filiales y actividades.

Estado Miembro o territorio fiscal	Código de País	Nombre de cada empresa filial en el estado miembro o territorio fiscal	Breve descripción de la naturaleza de las actividades en el estado miembro o territorio fiscal
Austria	AT	Beko Austria AG	Sales, marketing or distribution.

		Grundig Intermedia GmbH	Dormant.
		Beko Europe Austria GmbH	Sales, marketing or distribution.
		SELECT TOURS AND CLUBS GmbH	Others.
Bélgica	BE	Beko Belgium NV	Sales, marketing or distribution. Provision of services to unrelated parties.
		European Appliances Belgium NV	Sales, marketing or distribution.
Holanda	NL	Koç Investments B.V.	Dormant.
		OTOKOC ABG HOLLAND B.V.	Holding Shares or other Equity Instruments.
		Yapı Kredi Bank Netherlands N.V	Internal Group Finance. Regulated Financial Services.
		Yapı Kredi Holding B.V.	Holding Shares or other Equity Instruments.
		Stiching Custody Services YKB	Others.
		TOKEN INTERNATIONAL HOLDINGS B.V.	Provision of services to unrelated parties. Regulated Financial Services.
		Koç Medical B.V.	Others.
		Temel B.V.	Holding Shares or other Equity Instruments.
		Arçelik Hitachi Home Appliances B.V.	Administration, Management or Support Services. Holding Shares or other Equity Instruments
		Beko B.V.	Administration, Management or Support Services. Internal Group Finance. Holding Shares or other Equity Instruments.
		Beko Bangladesh B.V.	Holding Shares or other Equity Instruments.

		Beko Europe B.V.	Administration, Management or Support Services. Internal Group Finance. Holding Shares or other Equity Instruments.
		Beko Netherlands B.V.	Sales, marketing or distribution.
		European Appliances Netherlands B.V.	Sales, marketing or distribution.
Bulgaria	BG	Beko Europe Bulgaria EOOD	Sales, marketing or distribution.
Croacia	HR	Beko Croatia d.o.o.	Sales, marketing or distribution.
		European Appliances Croatia d.o.o.	Sales, marketing or distribution.
República Checa	CZ	Beko Cesko s.r.o.	Dormant.
		Beko Spolka Akcyjna, org. sl.	Sales, marketing or distribution. Provision of services to unrelated parties.
		European Appliances Czech spol. s.r.o.	Sales, marketing or distribution.
Dinamarca	DK	Beko Nordic DK (Denmark Branch)	Sales, marketing or distribution.
		Beko Europe Denmark A/S	Sales, marketing or distribution.
Rumania	RO	Ark İnşaat San. Ve Tic. A.Ş. İstanbul - Sucursala Târgoviște	Others.
		KocZer Romania S.R.L.	Purchasing or procurement. Sales, marketing or distribution.
		Otokar Land Systems SRL	Sales, marketing or distribution.
		Sisteme de Aparare Romania (SAROM) SRL	Sales, marketing or distribution.
		Otokar Europe Filiala Bucuresti SRL	Sales, marketing or distribution.
		Otokar Otomotiv ve Savunma Sanayi A.Ş. İstanbul Bükreş Şubesi	Sales, marketing or distribution.
		Euromec- Ciocanari S.R.I.	Sales, marketing or distribution.
		Eco Sun Niculesti S.R.I	Sales, marketing or distribution.

		TOKEN PAYMENT SERVICES S.R.L	Regulated Financial Services.
		Arcwaste Collection SRL	Administration, Management or Support Services.
		Beko Romania	Manufacturing or producing. Sales, marketing or distribution.
		European Appliances Romania SRL	Sales, marketing or distribution.
Grecia	GR	OLYMPIC COMMERCIAL AND TOURIST ENTERPRISE S.A	Sales, marketing or distribution.
		Beko Greece Single Member SA	Sales, marketing or distribution. Provision of services to unrelated parties.
		European Appliances Greece SA	Sales, marketing or distribution.
Hungría	HU	OTOKOÇ HUNGARY KFT	Sales, marketing or distribution.
		Beko Hungary Kft.	Sales, marketing or distribution. Provision of services to unrelated parties.
		European Appliances Hungary Kft.	Sales, marketing or distribution.
Letonia	LV	Beko Europe Latvia SIA	Sales, marketing or distribution.
Lituania	LT	Beko Europe Lithuania UAB	Sales, marketing or distribution.
Alemania	DE	Otokar Europe SAS Niederlassung Deutschland (OESAS Şubesidir)	Sales, marketing or distribution.
		Yapi Kredi Bank Deutschland GmbH & Co. OHG	Regulated Financial Services.
		Setur GmbH	Others.
		Beko Germany GmbH	Sales, marketing or distribution. Provision of services to unrelated parties.
		Bauknecht Hausgeraete GmbH	Sales, marketing or distribution.
		IRE Beteiligungs GmbH	Holding or managing intellectual property.
Italia	IT	Otokar Italia S.R.L.	Sales, marketing or distribution.
		Beko Italy S.r.l.	Sales, marketing or distribution.

		Beko Europe Management S.r.l.	Research and development. Holding or managing intellectual property. Sales, marketing or distribution
		Beko Italy Manufacturing S.r.l.	Research and development. Manufacturing or producing.
		European Appliances Italy S.r.l.	Sales, marketing or distribution.
		European Appliances R&D S.r.l.	Research and development.
Francia	FR	Otokar Europe SAS	Sales, marketing or distribution.
		Beko France SAS	Sales, marketing or distribution.
		European Appliances France Holdings SAS	Holding Shares or other Equity Instruments.
		European Appliances France SAS	Sales, marketing or distribution.
Panamá	PA	Bbekk Shipping, S.A.	Sales, marketing or distribution.
Estonia	EE	Beko Europe Estonia OÜ	Sales, marketing or distribution.
Finlandia	FI	Beko Nordic FN (Finland Branch)	Sales, marketing or distribution.
		European Appliances Finland OY	Sales, marketing or distribution.
Irlanda	IE	Beko Plc ROI Branch	Sales, marketing or distribution.
		Hotpoint Ireland Ltd.	Sales, marketing or distribution.
Polonia	PL	Beko S.A.	Sales, marketing or distribution.
		Beko Poland Manufacturing Sp. z o.o.	Manufacturing or producing. Administration, Management or Support Services.
		European Appliances Poland Sp. z o.o.	Sales, marketing or distribution.
Portugal	PT	Beko Portugal, Unipessoal Lda	Sales, marketing or distribution.
		Beko Europe Iberia, S.A.	Sales, marketing or distribution.
Rusia	RU	Beko LLC	Manufacturing or producing. Sales, marketing or distribution. Provision of services to unrelated parties.
		IHP Appliances JSC	Manufacturing or producing. Sales, marketing or distribution.

Eslovaquia	SK	Beko Slovakia s.r.o	Sales, marketing or distribution.
		Beko Manufacturing Slovakia spol. s.r.o	Manufacturing or producing.
		European Appliances Slovakia spol. s r.o.	Sales, marketing or distribution.
España	ES	Beko Spain Electronics S.L.	Sales, marketing or distribution.
		European Home Appliances Spain S.A.	Sales, marketing or distribution.
Suecia	SE	Beko Nordic AB	Sales, marketing or distribution.
		European Appliances Nordic AB	Sales, marketing or distribution.
Turquía	TR	Koç Holding A.Ş.	Administration, Management or Support Services. Internal Group Finance. Holding Shares or other Equity Instruments.
		Arçelik Pazarlama A.Ş. Aygaz A.Ş. AKPA DAY.TÜK.LPG VE AKARYAKIT ÜRÜNLERİ PAZARLAMA A.S. AYGAZ DOĞAL GAZ İLETİM A.Ş. AYGAZ DOĞAL GAZ TOPTAN SATIŞ A.S. ANADOLU HISARI TANKERCİLİK AS BAL KAYNAK SU İTHALAT İHRACAT SANAYİ VE TİC. A.Ş. RMK MARINE GEMİ YAPIM SANAYİ VE DENİZ TASIMACILI İŞLETMESİ A.S. SMS GEMİ İNŞA SANAYİ A.Ş. Türkiye Petrol Rafinerileri A.Ş. KÖRFEZ ULAŞTIRMA AŞ Eltek Elektrik Enerjisi İthalat İhracat ve Toptan Ticaret A.Ş. Enspire Enerji Yatırımları ve Hizmetleri A.Ş.	Sales, Marketing or Distribution

		<p>Yapı Kredi Kùltür Sanat Yayıncılık Tic. San. A.Ş. Koç Yapı Malzemeleri Tic. A.Ş. OTOKOÇ OTOMOTİV TİCARET VE SAN.A.Ş. Ditaş Deniz İşletmeciliği ve Tankerciliği A.Ş. Üsküdar Tankercilik A.Ş. Kadıköy Tankercilik A.Ş. Beykoz Tankercilik A.Ş. Sarıyer Tankercilik A.Ş. Kartal Tankercilik A.Ş. Maltepe Tankercilik A.Ş. Karşıyaka Tankercilik A.Ş. Salacak Tankercilik A.Ş. Karaköy Tankercilik A.Ş. Çengelköy Tankercilik A.Ş. Bakırköy Tankercilik A.Ş. Pendik Tankercilik A.Ş. Tuzla Tankercilik A.Ş. Göztepe Tankercilik A.Ş. Kuruçeşme Tankercilik A.Ş. Balat Tankercilik A.Ş. Florya Tankercilik A.Ş. Tarabya Tankercilik A.Ş. Adalar Tankercilik A.Ş. Kilyos Tankercilik A.Ş. Zer Merkezi Hizmetler ve Ticaret A.Ş. INGAGE DİJİTAL PAZARLAMA HİZMETLERİ A.Ş. INTECHNO360 PAZARLAMA TEKNOLOJİLERİ A.Ş. ONEINGAGE PAZARLAMA VE TEKNOLOJİ ÇÖZÜMLERİ A.Ş.</p>	
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	<p>DİGİTAL PANORAMA BİLGİ VE İLETİŞİM TEKNOLOJİLERİ SİSTEM VE HİZMETLERİ A.Ş. Digital Panorama Bilgi ve İletişim Teknolojileri Sistem ve Hizmetleri A.Ş . Bıçakcılar Tıbbi Cihazlar Sanayi ve Ticaret A.Ş. Bilkom Bilişim Hizmetleri A.Ş. KF Sigorta Aracılık Hizmetleri A.Ş. Koç Finansman A.Ş. KoçSistem Bilgi ve İletişim Hizmetleri A.Ş. Koç Bilgi ve Savunma Teknolojileri A.Ş. KoçDigital Çözümler A.Ş. RAM DIŞ TİCARET A.Ş. Wat Mobilite Çöz. Tek. Ve Tic. A.Ş. Beldesın Otomotiv Yan San. Ve Tic.</p>	
	<p>Arçelik A.Ş. Zaitoon Ziraat İnşaat ve Ticaret. A.ş. Entek Elektrik Üretimi A.Ş Esinti Enerji Üretim Ticaret ve Sanayi A.Ş. Agrosan Kimya Sanayi Ticaret A.Ş. WAT Motor Sanayi ve Ticaret A.Ş. Otokar Otomotiv ve Savunma Sanayi A.Ş.</p>	Manufacturing or Producing
	<p>Koç Holding A.Ş. Demetkent Sitesi Yönetim ve Sosyal Hizmetler A.Ş. Yapı Kredi Finansal Teknolojiler A.Ş.</p>	Administrative, Management or Support Services
	<p>Tarabios Sağlık Teknolojileri A.Ş.</p>	Holding or Managing Intellectual Property
	<p>TOKEN FİNANSAL TEKNOLOJİLER ANONİM ŞİRKETİ Yapı Kredi Teknoloji A.Ş.</p>	Research and Development
	<p>STEMBİO KÖK HÜCRE TEKNOLOJİLERİ ANONİM ŞİRKETİ</p>	Provision of Services to Unrelated Parties

	<p>Tek-Art Kalamış ve Fenerbahçe Marmara Turizm Tesisleri A.Ş. Setur Yalova Marina İşletmeciliği A.Ş. Ayvalık Marina ve Yat İşletmeciliği Sanayi Ticaret A.Ş. Setur Antalya Marina İşletmeciliği A.Ş. Kalamış ve Fenerbahçe Marina İşletmeciliği A.Ş. Kemer Medical Center Özel Sağlık Hizmetleri Turizm ve Ticaret A.Ş.</p>	
	<p>TOKEN ÖDEME HİZMETLERİ VE E-PARA A.Ş. Yapı ve Kredi Bankası A.Ş. Yapı Kredi Yatırım Menkul Değerler A.Ş. Yapı Kredi Faktoring A.Ş. Yapı Kredi Portföy Yönetimi A.Ş. Yapı Kredi Blokzincir Teknolojileri A.Ş. Yapı Kredi Finansal Kiralama A.O.</p>	Regulated Financial Services
	<p>Family Danışmanlık Gayrimenkul ve Tic. A.Ş. Temel Ticaret ve Yatırım A.Ş. İnventram Teknoloji Yatırımları A.Ş. Tüpraş Enerji Girişimleri A.Ş. Enerji Yatırımları A.Ş.</p>	Holding Shares or other Equity Instruments
	<p>İnventram Teknoloji Yatırımları A.Ş. Entegart Teknoloji Çözümleri A.Ş. BOYASAN TEKSTİL SAN. A.Ş. TÜMTEKS TEKSTİL SAN. A.Ş. "FAMILY INVESTMENT YÖNETİM VE DANISMANLIK A.S." Sardes Gayrimenkul Yatırımcılığı ve Tic. A.Ş. SETAIR HAVA TAŞIMACILIĞI VE HİZMETLERİ A.Ş.</p>	Others

		<p>SETUR GÜMRÜKSÜZ MAĞAZA İŞLETMECİLİĞİ A.Ş. SETUR SERVİS TURİSTİK A.Ş. (Ana Şirket) Enternasyonal Turizm Yatırım A.Ş. TANI PAZARLAMA VE İLETİŞİM HİZMETLERİ A.Ş. Demir Export A.Ş. Defaş Madencilik San. Ve Tic. A.Ş De Madencilik Yatırımları A.Ş. Demir Export - Fernas Adi Ortaklığı OTOKOÇ SİGORTA ARACILIK HİZMETLERİ A.Ş. T.Damla Tankercilik A.Ş. Ark İnşaat San. ve Tic. A.Ş. DİVAN TURİZM İŞLETMELERİ A.Ş. Marmaris Altınyunus Turistik Tesisler A.Ş DÜZEY TÜKETİM MALLARI SAN.PAZ.VE TİC.A.Ş.</p>	
Vietnam	VN	<p>Arçelik Hitachi Home Appliances Sales Vietnam Co., Ltd. ("AHVN") Vietbeko Limited Liability Company</p>	<p>Sales, Marketing or Distribution Sales, Marketing or Distribution</p>
Islas Vírgenes Británicas	VG	Pan Asia Private Equity Ltd.	Holding Shares or other Equity Instruments