

KAMUYU AYDINLATMA PLATFORMU

TEK-ART İNŞAAT TİCARET TURİZM SANAYİ VE YATIRIMLAR A.Ş. Financial Report Consolidated 2025 - 3. 3 Monthly Notification

General Information About Financial Statements





Statement of Financial Position (Balance Sheet)

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
atement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	20.702.567	42.828.
Financial Investments	7	0	
Trade Receivables		6.381.638	60.218.
Trade Receivables Due From Related Parties	10-37	0	
Trade Receivables Due From Unrelated Parties	10	6.381.638	60.218.
Other Receivables		7.279.433	14.263
Other Receivables Due From Related Parties	11-37	7.040.679	14.240
Other Receivables Due From Unrelated Parties	11	238.754	22
Inventories	13 15	3.738.171 6.356.722	2.707 5.994
Prepayments Current Tax Assets	25	385.604	266
Other current assets	26	990.763	869
SUB-TOTAL		45.834.898	127.147
Total current assets		45.834.898	127.147
NON-CURRENT ASSETS		10.00000	
Financial Investments	7	0	
Trade Receivables	10	0	_
Other Receivables		6.329	7
Other Receivables Due From Related Parties Other Receivables Due From Unrelated Parties	11	6.329	7
Investment property	17	2.820.199.478	2.820.199
Property, plant and equipment	18	4.799.250.493	4.814.398
Right of Use Assets	14	4.133.230.433	4.014.330
Intangible assets and goodwill	19	113.626	230
Prepayments	15	0	
Deferred Tax Asset	35	0	
Other Non-current Assets	26	0	
Total non-current assets		7.619.569.926	7.634.835
Total assets		7.665.404.824	7.761.982
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	503.053.204	506.672
Current Portion of Non-current Borrowings	8	0	
Trade Payables		14.513.675	2.049
Trade Payables to Related Parties	10-37	0	
Trade Payables to Unrelated Parties	10	14.513.675	2.049
Employee Benefit Obligations	12	4.974.485	3.845
Other Payables		3.662.447	3.099
Other Payables to Related Parties	11-37	131.170	195
Other Payables to Unrelated Parties	11	3.531.277	2.904
Government Grants	21	6 120 277	CO 450
Deferred Income Other Than Contract Liabilities	15	6.139.277	69.452
Current tax liabilities, current Current provisions	35	12.096.199	8.779
Current provisions for employee benefits	22	2.855.077	1.416
Other current provisions	22	9.241.122	7.362
SUB-TOTAL		544.439.287	593.899
Total current liabilities		544.439.287	593.899
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	0	
	0	0	
Long Term Borrowings From Related Parties		0	
Long Term Borrowings From Related Parties Lease Liabilities	8		
Lease Liabilities	8 11	0	
Lease Liabilities Other Payables	8 11	0 4.574.845	3.776
Lease Liabilities			
Lease Liabilities Other Payables Non-current provisions	11	4.574.845	3.776 3.776

Total non-current liabilities		1.266.873.916	1.337.584.155
Total liabilities		1.811.313.203	1.931.483.397
EQUITY			
Equity attributable to owners of parent	27	5.854.091.621	5.830.499.538
Issued capital		300.000.000	300.000.000
Inflation Adjustments on Capital		4.563.454.909	4.563.454.909
Treasury Shares (-)		-90.071	-90.071
Share Premium (Discount)		-62.092.818	-62.092.818
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		310.943.137	311.077.708
Restricted Reserves Appropriated From Profits		21.196.329	21.196.329
Prior Years' Profits or Losses		696.953.481	1.189.547.479
Current Period Net Profit Or Loss		23.726.654	-492.593.998
Non-controlling interests	27	0	0
Total equity		5.854.091.621	5.830.499.538
Total Liabilities and Equity		7.665.404.824	7.761.982.935



Profit or loss [abstract]

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 F Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	113.454.464	116.007.885	96.554.234	87.565.362
Cost of sales	28	-38.673.869	-42.926.728	-28.137.548	-26.380.826
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		74.780.595	73.081.157	68.416.686	61.184.536
GROSS PROFIT (LOSS)		74.780.595	73.081.157	68.416.686	61.184.536
General Administrative Expenses	29-30	-46.871.812	-68.068.593	-15.887.714	-22.201.281
Marketing Expenses	29-30	-3.103.380	-9.568.906	-999.343	-4.442.952
Other Income from Operating Activities	31	7.278.021	14.564.572	2.874.852	4.928.011
Other Expenses from Operating Activities	31	-88.808.122	-104.099.338	-30.389.753	-28.728.763
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-56.724.698	-94.091.108	24.014.728	10.739.551
Investment Activity Income	32	0	0	0	0
Investment Activity Expenses	32	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-56.724.698	-94.091.108	24.014.728	10.739.551
Finance income	33	8.111.756	32.709.325	1.731.728	7.163.026
Finance costs	33	-107.486.986	-99.716.878	-30.403.770	-26.386.702
Gains (losses) on net monetary position		108.362.627	129.001.561	35.228.762	24.579.933
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-47.737.301	-32.097.100	30.571.448	16.095.808
Tax (Expense) Income, Continuing Operations		71.463.955	-97.008.243	6.709.960	-16.944.990
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	71.463.955	-97.008.243	6.709.960	-16.944.990
PROFIT (LOSS) FROM CONTINUING OPERATIONS		23.726.654	-129.105.343	37.281.408	-849.182
PROFIT (LOSS)		23.726.654	-129.105.343	37.281.408	-849.182
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.726.654	-129.105.343	37.281.408	-849.182
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	36	0,00079000	-0,00430000	0,00124000	-0,00003000
Diluted Earnings Per Share					



Statement of Other Comprehensive Income

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024	Current Period 3 Months 01.07.2025 - 30.09.2025	Previous Period 3 Months 01.07.2024 - 30.09.2024
Statement of Other Comprehensive Income					
PROFIT (LOSS)	36	23.726.654	-129.105.343	37.281.408	-849.18
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-134.571	-27.813	-350.730	140.93
Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	0	0	
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-179.428	-37.084	-467.639	187.9
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		44.857	9.271	116.909	-46.9
Current Period Tax (Expense) Income		0	0	0	
Deferred Tax (Expense) Income	35	44.857	9.271	116.909	-46.9
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-134.571	-27.813	-350.730	140.9
TOTAL COMPREHENSIVE INCOME (LOSS)		23.592.083	-129.133.156	36.930.678	-708.2
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		23.592.083	-129.133.156	36.930.678	-708.2



Statement of cash flows (Indirect Method)

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
atement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-1.313.662	-23.784.81
Profit (Loss)		23.726.654	-129.105.34
Profit (Loss) from Continuing Operations	36	23.726.654	-129.105.34
Profit (Loss) from Discontinued Operations		0	
Adjustments to Reconcile Profit (Loss)		-33.543.555	73.795.46
Adjustments for depreciation and amortisation expense	14,18,19	33.082.612	39.224.59
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.424.054	3.926.61
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10,11	2.424.054	3.926.61
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	0	
Adjustments for provisions		6.764.319	4.100.11
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	3.341.640	2.566.97
Adjustments for (Reversal of) Other Provisions	22	3.422.679	1.533.14
Adjustments for Interest (Income) Expenses		29.940.164	-4.609.94
Adjustments for Interest Income	32	-5.782.929	-31.170.13
Adjustments for interest expense	33	35.723.093	26.560.18
Adjustments for unrealised foreign exchange losses (gains)		65.629.852	69.827.48
Adjustments for Tax (Income) Expenses	35	-71.463.955	97.008.24
Adjustments Related to Gain and Losses on Net Monetary Position		-99.920.601	-135.681.63
Changes in Working Capital		8.622.707	31.646.63
Adjustments for decrease (increase) in trade accounts receivable	10	39.203.753	-1.016.00
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	4.091.980	37.149.41
Adjustments for decrease (increase) in inventories	13	-1.031.147	-4.236.04
Decrease (Increase) in Prepaid Expenses	26	-362.414	5.009.33
Adjustments for increase (decrease) in trade accounts payable	10	12.879.466	11.972.52
Increase (Decrease) in Employee Benefit Liabilities	12	1.908.938	1.207.81
Adjustments for increase (decrease) in other operating payables	11	1.191.653	-19.663.55
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	26	-49.232.244	26.08
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-27.278	1.197.06
Cash Flows from (used in) Operations		-1.194.194	-23.663.24
Payments Related with Provisions for Employee Benefits	24	0	-327.03
Income taxes refund (paid)	35	-119.468	205.47
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Proceeds from sales of property, plant, equipment and	18,19	-17.818.377 0	-11.393.18 738.64
intangible assets Purchase of Property, Plant, Equipment and Intangible	18,19	-17.818.377	-12.131.82
Assets CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		5.883.630	27.835.05
Proceeds from borrowings	8	5.665.030	21.633.03
Repayments of borrowings	8	0	-1.363.12
Interest Received	S .	5.883.630	29.198.18
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-13.248.409	-7.342.93
Net increase (decrease) in cash and cash equivalents		-13.248.409	-7.342.93
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	40.319.534	22.691.764
		0.002.124	E 090 44
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-8.683.124	-5.989.448



Statement of changes in equity [abstract]

Presentation Currency
Nature of Financial Statements

Consolidated

		Equity												
		Equity attributable to owners of parent [member]												
		Footnote Reference					Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensi	ive Income That Will Be Reclassified In Profit Or Loss		Retained Earnin	įs	Non-controlling interests (mombas)	
			Issued Capital	Inflation Adjustments on Capital Trea	sury Shares	Share premiums or discounts	Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Prior Years' Profits or Losses	Net Profit or Loss	Non-controlling interests [member]	
							Increases (Decreases) on Revaluation of Property, Plant and Equipment Gains (Losses) on Remeasurements of Defined Benefit Plans							
	rement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	300.000.000	4.563.454.909	-90.071	-62.092.818	422.354.385 -1.624.47	9		21.196.329	1.154.900.466	138.560.962 6.536.659.683	·	6.536.659.683
	Adjustments Related to Accounting Policy Changes Adjustments Related to Required Changes in Accounting Policies													
	Adjustments Related to Voluntary Changes in Accounting Policies													
	Adjustments Related to Errors											-43.687.816 -43.687.816		-43.687.816
	Other Restatements													
	Restated Balances Transfers										04.072.144	04.073.144		
	Total Comprehensive Income (Loss)						-27.81				94.873.144	-94.873.144 (-129.105.343 -129.105.343		-129.133.156
	Profit (loss)						-21.02					-129.105.343 -129.105.343		-129.105.343
	Other Comprehensive Income (Loss)						-27.81	3				-27.813		-27.813
	Issue of equity													
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
ous Period	Dividends Paid													
4 - 30.09.2024	Decrease through Other Distributions to Owners													
	Increase (Decrease) through Treasury Share Transactions													
	Increase (Decrease) through Share-Based Payment Transactions													
	Acquisition or Disposal of a Subsidiary													
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity													
	Transactions with noncontrolling shareholders Increase through Other Contributions by Owners													
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability)													
	or Firm Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value													
	of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied													
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm													
	Commitment for which Fair Value Hedge Accounting is Applied Amount Removed from Reserve of Change in Value													
	of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge													
	Accounting is Applied Increase (decrease) through other changes, equity													
	Equity at end of period	27	300.000.000	4.563.454.909	-90.071	-62.092.818	422.354.385 -1.652.29	2		21.196.329	1.249.773.610	-129.105.341 6.363.838.711		6.363.838.711
Sta	rement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	27	300.000.000	4.563.454.909	-90.071	-62.092.818	312.678.293 -1.600.58	5		21.196.329	1.189.547.479	-492.593.998 5.830.499.538		5.830.499.538
	Adjustments Related to Accounting Policy Changes													
	Adjustments Related to Required Changes in Accounting Policies													
	Adjustments Related to Voluntary Changes in Accounting Policies													
	Adjustments Related to Errors													
	Other Restatements													
	Restated Balances Transfers													
	Transfers Total Comprehensive Income (Loss)										-492.593.998	492.593.998		22 502 002
	Profit (loss)						-134.57	·				23.726.654 23.592.083 23.726.654 23.726.654		23.592.083 23.726.654
	Other Comprehensive Income (Loss)						-134.57	1				-134.571		-134.571
	Issue of equity						104.01							
	Capital Decrease													
	Capital Advance													
	Effect of Merger or Liquidation or Division													
	Effects of Business Combinations Under Common Control													
	Advance Dividend Payments													
	Dividends Paid													

Decrease through Other Distributions to Owners Increase (Decrease) through Treasury Share Transactions Increase (Decrease) through Share-Based Payment Transactions Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity Transactions with noncontrolling shareholders Increase through Other Contributions by Owners Increase through Other Contributions by Owners

Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied

Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied

Increase (decrease) through other changes, equity

696.953.481 23.726.654 5.854.091.621

Increase (decrease) through other changes, equity

Equity at end of period