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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)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.09.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	6	20.702.567	42.828.324
Financial Investments	7	0	0
Trade Receivables		6.381.638	60.218.247
Trade Receivables Due From Related Parties	10-37	0	0
Trade Receivables Due From Unrelated Parties	10	6.381.638	60.218.247
Other Receivables		7.279.433	14.263.164
Other Receivables Due From Related Parties	11-37	7.040.679	14.240.575
Other Receivables Due From Unrelated Parties	11	238.754	22.589
Inventories	13	3.738.171	2.707.024
Prepayments	15	6.356.722	5.994.308
Current Tax Assets	25	385.604	266.136
Other current assets	26	990.763	869.962
SUB-TOTAL		**45.834.898**	**127.147.165**
Total current assets		**45.834.898**	**127.147.165**
NON-CURRENT ASSETS			
Financial Investments	7	0	0
Trade Receivables	10	0	0
Other Receivables		6.329	7.938
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	11	6.329	7.938
Investment property	17	2.820.199.478	2.820.199.478
Property, plant and equipment	18	4.799.250.493	4.814.398.164
Right of Use Assets	14	0	0
Intangible assets and goodwill	19	113.626	230.190
Prepayments	15	0	0
Deferred Tax Asset	35	0	0
Other Non-current Assets	26	0	0
Total non-current assets		**7.619.569.926**	**7.634.835.770**
Total assets		**7.665.404.824**	**7.761.982.935**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	503.053.204	506.672.913
Current Portion of Non-current Borrowings	8	0	0
Trade Payables		14.513.675	2.049.788
Trade Payables to Related Parties	10-37	0	0
Trade Payables to Unrelated Parties	10	14.513.675	2.049.788
Employee Benefit Obligations	12	4.974.485	3.845.116
Other Payables		3.662.447	3.099.117
Other Payables to Related Parties	11-37	131.170	195.022
Other Payables to Unrelated Parties	11	3.531.277	2.904.095
Government Grants	21	0	0
Deferred Income Other Than Contract Liabilities	15	6.139.277	69.452.499
Current tax liabilities, current	35	0	0
Current provisions		12.096.199	8.779.809
Current provisions for employee benefits	22	2.855.077	1.416.820
Other current provisions	22	9.241.122	7.362.989
SUB-TOTAL		**544.439.287**	**593.899.242**
Total current liabilities		**544.439.287**	**593.899.242**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	0	0
Long Term Borrowings From Related Parties		0	0
Lease Liabilities	8	0	0
Other Payables	11	0	0
Non-current provisions		4.574.845	3.776.272
Non-current provisions for employee benefits	24	4.574.845	3.776.272
Other non-current provisions		0	0
Deferred Tax Liabilities	35	1.262.299.071	1.333.807.883

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]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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
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

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	-849.182
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-134.571**	**-27.813**	**-350.730**	**140.933**
Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-179.428	-37.084	-467.639	187.911
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		44.857	9.271	116.909	-46.978
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	35	44.857	9.271	116.909	-46.978
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-134.571**	**-27.813**	**-350.730**	**140.933**
TOTAL COMPREHENSIVE INCOME (LOSS)		**23.592.083**	**-129.133.156**	**36.930.678**	**-708.249**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		23.592.083	-129.133.156	36.930.678	-708.249

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.09.2025	Previous Period 01.01.2024 - 30.09.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-1.313.662**	**-23.784.810**
Profit (Loss)		23.726.654	-129.105.341
Profit (Loss) from Continuing Operations	36	23.726.654	-129.105.341
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**-33.543.555**	**73.795.463**
Adjustments for depreciation and amortisation expense	14,18,19	33.082.612	39.224.593
Adjustments for Impairment Loss (Reversal of Impairment Loss)		2.424.054	3.926.613
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10,11	2.424.054	3.926.613
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	0	0
Adjustments for provisions		6.764.319	4.100.113
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	3.341.640	2.566.972
Adjustments for (Reversal of) Other Provisions	22	3.422.679	1.533.141
Adjustments for Interest (Income) Expenses		29.940.164	-4.609.946
Adjustments for Interest Income	32	-5.782.929	-31.170.130
Adjustments for interest expense	33	35.723.093	26.560.184
Adjustments for unrealised foreign exchange losses (gains)		65.629.852	69.827.485
Adjustments for Tax (Income) Expenses	35	-71.463.955	97.008.243
Adjustments Related to Gain and Losses on Net Monetary Position		-99.920.601	-135.681.638
Changes in Working Capital		**8.622.707**	**31.646.630**
Adjustments for decrease (increase) in trade accounts receivable	10	39.203.753	-1.016.007
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	4.091.980	37.149.411
Adjustments for decrease (increase) in inventories	13	-1.031.147	-4.236.046
Decrease (Increase) in Prepaid Expenses	26	-362.414	5.009.334
Adjustments for increase (decrease) in trade accounts payable	10	12.879.466	11.972.527
Increase (Decrease) in Employee Benefit Liabilities	12	1.908.938	1.207.814
Adjustments for increase (decrease) in other operating payables	11	1.191.653	-19.663.550
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	26	-49.232.244	26.083
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-27.278	1.197.064
Cash Flows from (used in) Operations		**-1.194.194**	**-23.663.248**
Payments Related with Provisions for Employee Benefits	24	0	-327.035
Income taxes refund (paid)	35	-119.468	205.473
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-17.818.377**	**-11.393.181**
Proceeds from sales of property, plant, equipment and intangible assets	18,19	0	738.647
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-17.818.377	-12.131.828
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**5.883.630**	**27.835.059**
Proceeds from borrowings	8	0	0
Repayments of borrowings	8	0	-1.363.126
Interest Received		5.883.630	29.198.185
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-13.248.409	-7.342.932
Net increase (decrease) in cash and cash equivalents		-13.248.409	-7.342.932
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**40.319.534**	**22.691.764**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-8.683.124	-5.989.448
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**18.388.001**	**9.359.384**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity													
			Equity attributable to owners of parent [member]												Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Treasury Shares	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Restricted Reserves Appropriated From Profits [member]	Retained Earnings				
							Gains/Losses on Revaluation and Remeasurement [member]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
							Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2024 - 30.09.2024	Statement 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**	**-1.624.479**			**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											94.873.144	-94.873.144	0		0
	Total Comprehensive Income (Loss)							-27.813					-129.105.343	-129.105.343		-129.133.156
	Profit (loss)												-129.105.343	-129.105.343		-129.105.343
	Other Comprehensive Income (Loss)							-27.813						-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															
	Dividends Paid															
	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**	**-1.652.292**			**21.196.329**	**1.249.773.610**	**-129.105.341**	**6.363.838.711**		**6.363.838.711**
	Statement 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**	**-1.600.585**			**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											-492.593.998	492.593.998	0		0
	Total Comprehensive Income (Loss)							-134.571					23.726.654	23.592.083		23.592.083
	Profit (loss)												23.726.654	23.726.654		23.726.654
	Other Comprehensive Income (Loss)							-134.571						-134.571		-134.571
	Issue of equity															
	Capital Decrease															
	Capital Advance															
	Effect of Merger or Liquidation or Division															
	Effects of Business Combinations Under Common Control															
	Advance Dividend Payments															
	Dividends Paid															

Current Period 01.01.2025 - 30.09.2025	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**	**312.678.293**	**-1.735.156**			**21.196.329**	**696.953.481**	**23.726.654**	**5.854.091.621**		**5.854.091.621**