



KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş. Financial Report Consolidated 2026 - 1. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	135.374.031	275.901.689
Financial Investments	6	133.615.723	234.798.163
Financial Assets at Fair Value Through Profit or Loss	6	133.615.723	234.798.163
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	133.615.723	234.798.163
Trade Receivables		4.256.939.925	4.028.630.126
Trade Receivables Due From Related Parties		546.962.443	1.857.985.711
Trade Receivables Due From Unrelated Parties		3.709.977.482	2.170.644.415
Other Receivables		1.611.665	1.281.534
Other Receivables Due From Related Parties			271.140
Other Receivables Due From Unrelated Parties		1.611.665	1.010.394
Prepayments		37.388.769	35.721.529
Prepayments to Unrelated Parties		37.388.769	35.721.529
Current Tax Assets	8	8.865.341	8.157.827
SUB-TOTAL		4.573.795.454	4.584.490.868
Total current assets		4.573.795.454	4.584.490.868
NON-CURRENT ASSETS			
Financial Investments		939.846.121	941.302.384
Financial Assets at Fair Value Through Other Comprehensive Income		939.846.121	941.302.384
Financial Assets Measured At Fair Value Through Other Comprehensive Income	9	908.923.541	908.616.794
Investments in Equity Instruments	3	30.922.580	32.685.590
Other Receivables		127.061.891	129.132.585
Other Receivables Due From Unrelated Parties		127.061.891	129.132.585
Property, plant and equipment		22.937.457	21.966.550
Buildings		4.739.842	4.799.074
Machinery And Equipments		13.548.415	13.580.366
Fixtures and fittings		1.122.630	221.375
Leasehold Improvements		3.526.570	3.365.735
Right of Use Assets		29.411.278	25.640.717
Intangible assets and goodwill		24.839.060	30.675.846
Other intangible assets		24.839.060	30.675.846
Prepayments		11.716	
Prepayments to Unrelated Parties		11.716	
Total non-current assets		1.144.107.523	1.148.718.082
Total assets		5.717.902.977	5.733.208.950
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		3.531.491.341	3.588.211.380
Current Borrowings From Related Parties		3.531.491.341	3.588.211.380
Lease Liabilities	7	19.327.677	20.016.372
Other short-term borrowings	7	3.512.163.664	3.568.195.008
Trade Payables		724.150.154	691.828.422
Trade Payables to Related Parties		24.746.084	18.896.781
Trade Payables to Unrelated Parties		699.404.070	672.931.641
Employee Benefit Obligations		747.990	753.603
Other Payables		58.311.836	45.019.486
Other Payables to Unrelated Parties		58.311.836	45.019.486
Deferred Income Other Than Contract Liabilities		90.052	128.646
Current tax liabilities, current		5.000.713	6.077.509
Current provisions		614.461	476.078
Current provisions for employee benefits		614.461	476.078
SUB-TOTAL		4.320.406.547	4.332.495.124
Total current liabilities		4.320.406.547	4.332.495.124
NON-CURRENT LIABILITIES			
Long Term Borrowings		15.101.006	13.475.549
Long Term Borrowings From Related Parties		15.101.006	13.475.549

Other Long-term borrowings		15.101.006	13.475.549
Non-current provisions		42.701.370	37.932.616
Non-current provisions for employee benefits		42.701.370	37.932.616
Deferred Tax Liabilities	15	157.712.410	147.322.894
Total non-current liabilities		215.514.786	198.731.059
Total liabilities		4.535.921.333	4.531.226.183
EQUITY			
Equity attributable to owners of parent		467.517.905	415.772.579
Issued capital	10	185.000.000	185.000.000
Inflation Adjustments on Capital	10	928.991.059	928.991.059
Share Premium (Discount)	10	1.887.822	1.887.822
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	10	-3.739.703	-2.127.837
Gains (Losses) on Revaluation and Remeasurement	10	-3.739.703	-2.127.837
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	-3.739.703	-2.127.837
Restricted Reserves Appropriated From Profits	10	62.167.076	62.167.076
Legal Reserves	10	62.167.076	62.167.076
Other reserves	10	23.833.215	19.585.908
Prior Years' Profits or Losses	10	-779.731.448	-643.467.854
Current Period Net Profit Or Loss	10	49.109.884	-136.263.595
Non-controlling interests		714.463.739	786.210.188
Total equity		1.181.981.644	1.201.982.767
Total Liabilities and Equity		5.717.902.977	5.733.208.950

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	11	8.309.832.352	5.158.377.892
Cost of sales	11	-8.045.408.775	-4.967.798.028
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		264.423.577	190.579.864
GROSS PROFIT (LOSS)		264.423.577	190.579.864
General Administrative Expenses	12	-174.892.658	-174.450.556
Marketing Expenses	12	-19.061.938	-11.820.689
Research and development expense	12	-120.130	-65.039
Other Income from Operating Activities		95.082.202	63.124.592
Other Expenses from Operating Activities		-1.900.592	2.766.288
PROFIT (LOSS) FROM OPERATING ACTIVITIES		163.530.461	70.134.460
Share of Profit (Loss) from Investments Accounted for Using Equity Method	3	-1.868.356	-6.703.130
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		161.662.105	63.431.330
Finance costs	14	-141.910.269	-104.351.559
Gains (losses) on net monetary position	16	36.094.950	-8.279.177
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		55.846.786	-49.199.406
Tax (Expense) Income, Continuing Operations		-9.411.884	2.458.531
Current Period Tax (Expense) Income			-297.714
Deferred Tax (Expense) Income	15	-9.411.884	2.756.245
PROFIT (LOSS) FROM CONTINUING OPERATIONS		46.434.902	-46.740.875
PROFIT (LOSS)		46.434.902	-46.740.875
Profit (loss), attributable to [abstract]			
Non-controlling Interests		-2.674.982	259.281
Owners of Parent		49.109.884	-47.000.156
Earnings per share [abstract]			
Earnings per share [line items]			
Basic earnings per share			
Diluted Earnings Per Share			
OTHER COMPREHENSIVE INCOME			
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-1.611.865	
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.095.425	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		483.560	
Deferred Tax (Expense) Income		483.560	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
OTHER COMPREHENSIVE INCOME (LOSS)		-1.611.865	
TOTAL COMPREHENSIVE INCOME (LOSS)		44.823.037	-46.740.875
Total Comprehensive Income Attributable to			
Non-controlling Interests		-2.674.982	259.281
Owners of Parent		47.498.019	-47.000.156

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES			
Profit (Loss)	10	46.434.903	-46.740.875
Profit (Loss) from Continuing Operations	10	46.434.903	-46.740.875
Adjustments to Reconcile Profit (Loss)			
Adjustments for depreciation and amortisation expense		-3.732.653	-11.139.862
Adjustments for provisions		7.244.058	18.847.387
Adjustments for (Reversal of) Provisions Related with Employee Benefits		37.812	17.478.620
Adjustments for (Reversal of) Other Provisions		7.206.246	1.368.767
Adjustments for Interest (Income) Expenses		-7.919.121	763.689.228
Adjustments for Interest Income		-7.919.121	763.689.228
Adjustments for fair value losses (gains)		1.835.722	7.862.247
Adjustments for Fair Value Losses (Gains) of Financial Assets		1.835.722	7.862.247
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-1.868.356	
Adjustments for undistributed profits of associates	3	-1.868.356	
Adjustments for Tax (Income) Expenses	15	9.411.883	-2.458.531
Adjustments Related to Gain and Losses on Net Monetary Position		-352.800.555	-264.077.430
Changes in Working Capital			
Decrease (Increase) in Financial Investments	6	101.182.441	19.698.311
Adjustments for decrease (increase) in trade accounts receivable		-228.309.798	-395.356.574
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-228.309.798	-395.356.574
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-341.847	1.672.170
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-341.847	1.672.170
Decrease (Increase) in Prepaid Expenses		-1.667.240	-1.932.865
Adjustments for increase (decrease) in trade accounts payable		38.171.035	-183.944.963
Increase (Decrease) in Trade Accounts Payables to Related Parties		5.849.303	-6.623.706
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		32.321.732	-177.321.257
Increase (Decrease) in Employee Benefit Liabilities		-5.613	17.714.659
Adjustments for increase (decrease) in other operating payables		13.292.350	65.645.402
Increase (Decrease) in Other Operating Payables to Related Parties		13.292.350	65.645.402
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-38.594	38.723
Other Adjustments for Other Increase (Decrease) in Working Capital		2.374.752	7.479.906
Increase (Decrease) in Other Payables Related with Operations		2.374.752	7.479.906
Cash Flows from (used in) Operations			
Interest received		7.919.121	
Payments Related with Provisions for Employee Benefits		-132.211	-1.443.276
Income taxes refund (paid)		-8.865.341	37.741.494
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-87.594.490	-46.829.919
Purchase of Property, Plant, Equipment and Intangible Assets		-2.632.916	317.774
Purchase of intangible assets		-2.632.916	317.774
Cash Outflows from Acquisition of Investment Property		-306.747	2.371.217
Other inflows (outflows) of cash		9.962.019	
Inflation Effect On Investing Activities		200.534	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Proceeds from borrowings		2.759.848.495	
Proceeds From Issue of Debt Instruments		2.759.848.495	
Repayments of borrowings		-1.236.200.000	

Cash Outflows from Other Financial Liabilities		-1.236.200.000	
Payments of Lease Liabilities		-1.126.200.000	
INFLATION EFFECT		-79.789.489	24.470.387
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-140.527.658	13.624.610
Net increase (decrease) in cash and cash equivalents		-140.527.658	13.624.610
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	275.901.689	256.910.547
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	135.374.031	270.535.157

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	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)	Other reserves (member)	Retained Earnings				
				Gains/Losses on Revaluation and Remeasurement (member)	Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification			Prior Years' Profits or Losses	Net Profit or Loss			
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	10	50.000.000	983.260.836	1.887.822	-2.188.458			62.167.076	19.585.908	-631.205.355	-107.858.710	375.640.118	778.227.873	1.153.876.901
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										-107.858.710	107.858.710			
Total Comprehensive Income (Loss)														
Profit (loss)											-47.000.156	-47.000.156	-12.732.523	-59.732.679
Other Comprehensive Income (Loss)					-4.964.649							-4.964.649		-4.964.649
Issue of equity		100.000.000	-100.000.000											
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	10	150.000.000	883.260.836	1.887.822	-7.153.107			62.167.076	19.585.908	-739.064.065	-47.000.156	323.684.313	765.495.349	1.089.179.682
Statement of changes in equity (abstract)														
Statement of changes in equity (line items)														
Equity at beginning of period	10	185.000.000	928.991.059	1.887.822	-2.127.837			62.167.076	19.585.908	-643.467.854	-136.263.595	415.772.580	786.210.188	1.201.982.788
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										-136.263.595	136.263.595			
Total Comprehensive Income (Loss)														
Profit (loss)											49.109.884	49.109.884	-2.674.982	46.434.902
Other Comprehensive Income (Loss)					-1.611.866							-1.611.866		-1.611.866
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														

Previous Period
01.01.2025 - 31.03.2025

