Date and time of publication on KAP: 12.08.2026 18:12:04
https://www.kap.org.tr/en/Bildirim/1648720

KAMUYU AYDINLATMA PLATFORMU

DERLÜKS YATIRIM HOLDİNG A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ANALİZ BAĞIMSIZ DENETİM VE DANIŞMANLIK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Derlüks Yatırım Holding Anonim Şirketi ("Genel Kurulu'na)

Giriş

Derlüks Yatırım Holding Anonim Şirketi ("Şirket") ve bağlı ortaklıklarının ("Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun ve konsolide nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (" TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem konsolide finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimim Kapsamı

Yaptığımız sınırlı denetim Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi'ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sonra eren hesap dönemine ait finansal tablolarının bağımsız denetimi başka bir bağımsız denetim kuruluşu tarafından yapılmıştır. Önceki bağımsız denetim kuruluşu, 31 Aralık 2025 tarihli finansal tablolar ile ilgili olarak 20 Şubat 2026 tarihli bağımsız denetim raporunda olumlu görüş vermiştir.

Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Analiz Bağımsız Denetim ve Danışmanlık Anonim Şirketi

Ertan Çebi

Sorumlu Denetçi

İstanbul, 12 Ağustos 2026

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	5	181.169.316	155.518.598
Financial Investments	4	21.306.740	
Trade Receivables		1.250.545.684	1.646.565.714
Trade Receivables Due From Unrelated Parties		1.250.545.684	1.646.565.714
Other Receivables	9	18.549.724	42.185.051
Other Receivables Due From Unrelated Parties		18.549.724	42.185.051
Inventories	10	1.644.628.189	1.204.327.102
Prepayments		282.016.539	179.055.113
Prepayments to Unrelated Parties		282.016.539	179.055.113
Other current assets	18	68.009.261	50.793.054
Other Current Assets Due From Unrelated Parties		68.009.261	50.793.054
SUB-TOTAL		**3.466.225.453**	**3.278.444.632**
Total current assets		**3.466.225.453**	**3.278.444.632**
NON-CURRENT ASSETS			
Investment property	12	21.196.930	54.464.335
Property, plant and equipment	13	2.136.258.086	2.222.132.087
Right of Use Assets	14	452.589.785	506.972.035
Intangible assets and goodwill	15	13.594.325	13.714.030
Total non-current assets		**2.623.639.126**	**2.797.282.487**
Total assets		**6.089.864.579**	**6.075.727.119**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	1.534.282.177	1.687.990.907
Current Portion of Non-current Borrowings		295.800.981	325.317.707
Current Portion of Non-current Borrowings from Unrelated Parties		295.800.981	325.317.707
Bank Loans	7	184.519.074	201.685.932
Lease Liabilities		111.281.907	123.631.775
Trade Payables	6	468.943.873	339.808.027
Trade Payables to Unrelated Parties		468.943.873	339.808.027
Employee Benefit Obligations	17	42.840.659	24.751.977
Other Payables	9	14.580.106	16.622.734
Deferred Income Other Than Contract Liabilities		32.268.924	7.371.141
Deferred Income Other Than Contract Liabilities from Unrelated Parties	11	32.268.924	7.371.141
Current tax liabilities, current	19	1.202.586	10.735.399
Other Current Liabilities		5.232.930	2.125.414
Other Current Liabilities to Unrelated Parties	16	5.232.930	2.125.414
SUB-TOTAL		**2.395.152.236**	**2.414.723.306**
Total current liabilities		**2.395.152.236**	**2.414.723.306**
NON-CURRENT LIABILITIES			
Long Term Borrowings		520.573.181	556.102.503
Long Term Borrowings From Unrelated Parties		520.573.181	556.102.503
Bank Loans	7	194.477.836	219.623.481
Lease Liabilities	14	326.095.345	336.479.022
Non-current provisions	17	24.990.613	29.995.907
Non-current provisions for employee benefits		24.990.613	29.995.907
Deferred Tax Liabilities	19	345.436.455	261.280.743
Total non-current liabilities		**891.000.249**	**847.379.153**
Total liabilities		**3.286.152.485**	**3.262.102.459**
EQUITY			
Equity attributable to owners of parent		1.992.519.942	2.002.807.658
Issued capital	20	197.281.323	197.281.323
Inflation Adjustments on Capital	20	748.325.123	748.325.123
Share Premium (Discount)		633.153.559	633.153.559
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		10.056.534	11.977.912
Gains (Losses) on Revaluation and Remeasurement	20	10.056.534	11.977.912

Increases (Decreases) on Revaluation of Property, Plant and Equipment	20	35.908.302	35.908.302
Gains (Losses) on Remeasurements of Defined Benefit Plans		-25.851.768	-23.930.390
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-98.795.942	-80.212.953
Exchange Differences on Translation		-19.080.499	6.863.120
Gains (Losses) on Hedge		-79.715.443	-87.076.073
Gains (Losses) on Cash Flow Hedges	20	-79.715.443	-87.076.073
Restricted Reserves Appropriated From Profits		8.766.036	8.766.036
Legal Reserves	20	8.766.036	8.766.036
Prior Years' Profits or Losses	20	483.516.658	472.734.625
Current Period Net Profit Or Loss		10.216.651	10.782.033
Non-controlling interests		811.192.152	810.817.002
Total equity		**2.803.712.094**	**2.813.624.660**
Total Liabilities and Equity		**6.089.864.579**	**6.075.727.119**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	3, 21	2.273.177.866	2.545.601.014	1.296.004.971	1.439.480.567
Cost of sales	3, 21	-1.569.688.699	-1.966.423.149	-931.836.160	-1.085.619.910
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		703.489.167	579.177.865	364.168.811	353.860.657
GROSS PROFIT (LOSS)		703.489.167	579.177.865	364.168.811	353.860.657
General Administrative Expenses		-111.089.701	-118.054.982	-52.261.812	-61.416.874
Marketing Expenses		-237.223.906	-116.590.680	-116.542.879	-60.649.444
Other Income from Operating Activities	3, 22	133.545.751	157.193.281	71.586.797	89.035.946
Other Expenses from Operating Activities	3, 22	-15.410.225	-7.505.169	-8.884.233	-6.652.740
PROFIT (LOSS) FROM OPERATING ACTIVITIES		473.311.086	494.220.315	258.066.684	314.177.545
Investment Activity Income		18.798.014	227.108	-546.398	111.923
Investment Activity Expenses		-1.544.017	-647.298	-1.544.017	-312.268
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		490.565.083	493.800.125	255.976.269	313.977.200
Finance income	3, 23	4.578.026	260.527	4.132.536	144.600
Finance costs	3, 23	-373.093.228	-350.322.373	-172.159.754	-188.450.340
Gains (losses) on net monetary position		4.380.338	-32.838.327	-20.593.374	-62.706.787
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		126.430.219	110.899.952	67.355.677	62.964.673
Tax (Expense) Income, Continuing Operations		-105.909.659	-68.201.331	-50.713.846	-52.493.483
Current Period Tax (Expense) Income	19	-18.506.979	-40.919.220	1.528.181	-23.799.384
Deferred Tax (Expense) Income	19	-87.402.680	-27.282.111	-52.242.027	-28.694.099
PROFIT (LOSS) FROM CONTINUING OPERATIONS		20.520.560	42.698.621	16.641.831	10.471.190
PROFIT (LOSS)		20.520.560	42.698.621	16.641.831	10.471.190
Profit (loss), attributable to [abstract]					
Non-controlling Interests		10.303.909	16.026.418	8.871.352	4.107.545
Owners of Parent		10.216.651	26.672.203	7.770.479	6.363.645
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
Diluted Earnings (Loss) per Share from Continuing Operations					
Hisse Başına Kazanç	24	0,05200000	0,13500000	0,03900000	0,03200000
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-3.379.711	696.091	-4.721.445	-1.681.329
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-4.506.284	928.117	-6.295.262	-2.241.776
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.126.573	-232.026	1.573.817	560.447
Deferred Tax (Expense) Income	23	1.126.573	-232.026	1.573.817	560.447
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-27.053.415	21.160.110	11.719.721	9.101.072
Exchange Differences on Translation of Foreing Operations		-37.769.136	2.700.621	0	0
Gains (losses) on exchange differences on translation of Foreign Operations		-37.769.136	2.700.621		
Other Comprehensive Income (Loss) Related with Cash Flow Hedges	23	14.287.628	24.612.652	15.626.294	12.134.762
Gains (Losses) on Cash Flow Hedges	23	14.287.628	24.612.652	15.626.294	12.134.762
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-3.571.907	-6.153.163	-3.906.573	-3.033.690
Deferred Tax (Expense) Income	23	-3.571.907	-6.153.163	-3.906.573	-3.033.690
OTHER COMPREHENSIVE INCOME (LOSS)		**-30.433.126**	**21.856.201**	**6.998.276**	**7.419.743**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-9.912.566**	**64.554.822**	**23.640.107**	**17.890.933**
Total Comprehensive Income Attributable to					
Non-controlling Interests		375.150	22.363.214	-677.743	7.232.946
Owners of Parent		-10.287.716	42.191.608	24.317.850	10.657.987

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**245.862.132**	**-52.767.614**
Profit (Loss)		20.520.560	42.698.621
Profit (Loss) from Continuing Operations	28	20.520.560	42.698.621
Adjustments to Reconcile Profit (Loss)		**226.376.702**	**145.226.435**
Adjustments for depreciation and amortisation expense		123.516.622	54.797.295
Adjustments for Impairment Loss (Reversal of Impairment Loss)		104.665	-86.698
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables		104.665	-86.698
Adjustments for provisions		5.450.418	3.584.520
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	5.450.418	3.584.520
Adjustments for Tax (Income) Expenses	14	105.909.659	68.201.331
Adjustments Related to Gain and Losses on Net Monetary Position		-8.604.662	18.729.987
Changes in Working Capital		**32.259.171**	**-222.872.391**
Adjustments for decrease (increase) in trade accounts receivable		395.915.365	-450.531.202
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	395.915.365	-450.531.202
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		23.635.327	11.624.922
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		23.635.327	11.624.922
Adjustments for decrease (increase) in inventories	10	-440.301.087	260.041.100
Decrease (Increase) in Prepaid Expenses	11	-102.961.426	-132.024.889
Adjustments for increase (decrease) in trade accounts payable		129.135.846	75.430.060
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	129.135.846	75.430.060
Increase (Decrease) in Employee Benefit Liabilities		18.088.682	1.972.012
Adjustments for increase (decrease) in other operating payables		-2.042.628	-642.457
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.042.628	-642.457
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	11	24.897.783	-1.757.378
Other Adjustments for Other Increase (Decrease) in Working Capital		-14.108.691	13.015.441
Decrease (Increase) in Other Assets Related with Operations		-17.216.207	21.275.650
Increase (Decrease) in Other Payables Related with Operations		3.107.516	-8.260.209
Cash Flows from (used in) Operations		**279.156.433**	**-34.947.335**
Payments Related with Provisions for Employee Benefits		-7.887.946	
Income taxes refund (paid)		-25.406.355	-17.820.279
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**37.034.338**	**-53.337.789**
Proceeds from sales of property, plant, equipment and intangible assets		6.964.976	
Proceeds from sales of property, plant and equipment	13	6.964.976	
Purchase of Property, Plant, Equipment and Intangible Assets		-3.198.043	-53.337.789
Purchase of property, plant and equipment	13	-1.868.658	-50.295.208
Purchase of intangible assets		-1.329.385	-3.042.581
Cash Inflows from Sale of Investment Property		33.267.405	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-196.021.233**	**187.168.884**
Proceeds from borrowings		551.307.983	273.820.981
Proceeds from Loans	7	551.307.983	273.820.981
Repayments of borrowings		-747.329.216	-86.652.097
Loan Repayments	7	-747.329.216	-86.652.097
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		86.875.237	81.063.481
Effect of exchange rate changes on cash and cash equivalents		-37.769.136	2.700.626
Net increase (decrease) in cash and cash equivalents		49.106.101	83.764.107
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**155.518.598**	**147.279.897**

INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-23.455.383	-21.047.845
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**181.169.316**	**209.996.159**

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]	Retained Earnings				
						Gains/Losses on Revaluation and Remeasurement [member]		Exchange Differences on Translation	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		Cash Flow Hedges							
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity [abstract]**															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**197.281.323**	**748.325.123**	**633.153.559**											
	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		197.281.323	748.325.123	633.153.559	35.908.302	-20.484.264	-46.794	-112.691.368		8.453.995	433.521.489	39.525.176	1.962.946.541	780.899.732	2.743.846.273
	Transfers	15										39.525.176	-39.525.176			
	Total Comprehensive Income (Loss)	15					984.539	1.855.060	12.679.806				26.672.203	42.191.608	22.363.214	64.554.822
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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		**197.281.323**	**748.325.123**	**633.153.559**	**35.908.302**	**-19.499.725**	**1.808.266**	**-100.011.562**		**8.453.995**	**473.046.665**	**26.672.203**	**2.005.138.149**	**803.262.946**	**2.808.401.095**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**197.281.323**	**748.325.123**	**633.153.559**	**35.908.302**	**-23.930.390**	**6.863.120**	**-87.076.073**		**8.766.036**	**472.734.625**	**10.782.033**	**2.002.807.658**	**810.817.002**	**2.813.624.660**
	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	15										10.782.033	-10.782.033			
	Total Comprehensive Income (Loss)	15					-1.921.378	-25.943.619	7.360.630				10.216.651	-10.287.716	375.150	-9.912.566
	Profit (loss)															
	Other Comprehensive Income (Loss)															
	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 01.01.2026 - 30.06.2026																
	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		**197.281.323**	**748.325.123**	**633.153.559**	**35.908.302**	**-25.851.768**	**-19.080.499**	**-79.715.443**		**8.766.036**	**483.516.658**	**10.216.651**	**1.992.519.942**	**811.192.152**	**2.803.712.094**