Date and time of publication on KAP: 14.08.2026 18:16:59
https://www.kap.org.tr/en/Bildirim/1650439

KAMUYU AYDINLATMA PLATFORMU

TEK-ART İNŞAAT TİCARET TURİZM SANAYİ VE YATIRIMLAR A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	MGI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Partial Positive

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARI HAKKINDA SINIRLI DENETİM RAPORU

Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi

Genel Kurulu'na;

Giriş

Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi'nin (Şirket) ve Bağlı Ortaklıklarının (bundan sonra birlikte "Grup" olarak anılacaktır) ekte yer alan 30 Haziran 2026 tarihli konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar, konsolide diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem finansal bilgilerin 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 finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Şartlı Sonucun Dayanağı

Sermaye Piyasası Kurulu (SPK) tarafından yapılan incelemeler sonucunda, ilişkili taraftan pay satın alınması işleminde Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi `nin mal varlığının 47.716.593 TL azaltıldığı tespit edilmiştir. İlgili kurul kararının iptaline ilişkin olarak, Şirket tarafından yürütmenin durdurulması talep edilmiş ve bu talep reddedilmiştir. Verilen bu karara, Şirket tarafından Ankara 17. İdare Mahkemesi'ne 2020/97 ve 98 E. sayılı dosya ile itiraz edilmiş olmakla birlikte, hukuki süreç henüz sonuçlanmamıştır. Konuya ilişkin raporlama tarihi itibarıyla şirket yönetimi tarafından konsolide finansal tablolarda herhangi düzeltme yapılmamıştır.

Şartlı Sonuç

Sınırlı denetimimize göre, Şartlı Sonucun Dayanağı paragrafında belirtilen husus hariç olmak üzere, ilişikteki ara dönem konsolide finansal bilgilerin, Tek-Art İnşaat Ticaret Turizm Sanayi ve Yatırımlar Anonim Şirketi'(Şirket) ve Bağlı Ortaklıklarının 30 Haziran 2026 tarihi itibarıyla konsolide finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin konsolide nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

MGI BAĞIMSIZ DENETİM A.Ş.

A member of MGI Worldwide

ÖZCAN AKSU

Sorumlu Ortak Başdenetçi

(İstanbul, 14 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	6	8.611.144	21.097.635
Trade Receivables		40.814.596	113.513.696
Trade Receivables Due From Related Parties	10-37	0	0
Trade Receivables Due From Unrelated Parties	10	40.814.596	113.513.696
Other Receivables		14.610.134	2.978.573
Other Receivables Due From Related Parties	11-37	14.108.417	2.490.095
Other Receivables Due From Unrelated Parties	11	501.717	488.478
Inventories	13	7.185.804	4.619.471
Prepayments	15	10.239.502	2.570.817
Current Tax Assets	25	322.681	628.288
Other current assets	26	4.512.729	2.067.237
SUB-TOTAL		**86.296.590**	**147.475.717**
Total current assets		**86.296.590**	**147.475.717**
NON-CURRENT ASSETS			
Trade Receivables	10	0	0
Other Receivables		6.329	7.453
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties	11	6.329	7.453
Investment property	17	1.960.312.716	1.960.312.716
Property, plant and equipment	18	5.757.860.469	5.785.426.299
Right of Use Assets	14	0	0
Intangible assets and goodwill		47.591	91.358
Other intangible assets	19	47.591	91.358
Prepayments	15	0	0
Deferred Tax Asset	35	0	0
Other Non-current Assets	26	0	0
Total non-current assets		**7.718.227.105**	**7.745.837.826**
Total assets		**7.804.523.695**	**7.893.313.543**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	0	0
Current Borrowings From Unrelated Parties		0	0
Lease Liabilities	8	0	0
Current Portion of Non-current Borrowings	8	0	0
Trade Payables		24.653.851	5.330.198
Trade Payables to Related Parties	10-37	0	0
Trade Payables to Unrelated Parties	10	24.653.851	5.330.198
Employee Benefit Obligations	12	8.760.079	3.592.296
Other Payables		1.420.367	1.717.939
Other Payables to Related Parties	11-37	97.950	38.669
Other Payables to Unrelated Parties	11	1.322.417	1.679.270
Government Grants	21	0	0
Deferred Income Other Than Contract Liabilities	15	114.129.453	136.368.885
Current tax liabilities, current	35	0	0
Current provisions		33.327.852	35.393.712
Current provisions for employee benefits	22	4.880.545	3.962.837
Other current provisions	22	28.447.307	31.430.875
SUB-TOTAL		**182.291.602**	**182.403.030**
Total current liabilities		**182.291.602**	**182.403.030**
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		7.490.243	8.773.839
Non-current provisions for employee benefits	24	7.490.243	8.773.839
Other non-current provisions		0	0

Deferred Tax Liabilities	35	1.474.059.943	1.348.047.000
Total non-current liabilities		**1.481.550.186**	**1.356.820.839**
Total liabilities		**1.663.841.788**	**1.539.223.869**
EQUITY			
Equity attributable to owners of parent	27	6.140.681.907	6.354.089.674
Issued capital		300.000.000	300.000.000
Inflation Adjustments on Capital		5.676.500.992	5.676.500.992
Treasury Shares (-)		-110.685	-110.685
Share Premium (Discount)		-76.303.327	-76.303.327
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		367.605.781	368.273.498
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		0	0
Restricted Reserves Appropriated From Profits		26.047.301	26.047.301
Prior Years' Profits or Losses		59.880.892	856.457.652
Current Period Net Profit Or Loss		-212.939.047	-796.775.757
Non-controlling interests	27	0	0
Total equity		**6.140.681.907**	**6.354.089.674**
Total Liabilities and Equity		**7.804.523.695**	**7.893.313.543**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	14.814.157	20.768.273	14.686.485	20.465.368
Cost of sales	28	-8.691.770	-12.947.823	-8.691.770	-12.947.823
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.122.387	7.820.450	5.994.715	7.517.545
GROSS PROFIT (LOSS)		6.122.387	7.820.450	5.994.715	7.517.545
General Administrative Expenses	29-30	-40.843.857	-38.075.591	-20.498.598	-17.865.442
Marketing Expenses	29-30	-1.888.892	-2.585.599	-922.372	-840.950
Other Income from Operating Activities	31	7.380.504	5.410.946	2.905.308	2.427.837
Other Expenses from Operating Activities	31	-70.193.740	-71.788.885	-42.877.064	-46.767.073
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-99.423.598	-99.218.679	-55.398.011	-55.528.083
Investment Activity Income	32	0	0	0	0
Investment Activity Expenses	32	-127.544	0	-127.544	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-99.551.142	-99.218.679	-55.525.555	-55.528.083
Finance income	33	2.903.837	7.840.257	1.484.581	2.612.655
Finance costs	33	-1.018.382	-94.725.653	-407.816	-40.757.302
Gains (losses) on net monetary position		10.895.825	89.872.393	5.718.600	34.379.042
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-86.769.862	-96.231.682	-48.730.190	-59.293.688
Tax (Expense) Income, Continuing Operations		-126.169.185	79.574.580	-18.852.355	114.424.395
Current Period Tax (Expense) Income	35	0	0	0	0
Deferred Tax (Expense) Income	35	-126.169.185	79.574.580	-18.852.355	114.424.395
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-212.939.047	-16.657.102	-67.582.545	55.130.707
PROFIT (LOSS)		-212.939.047	-16.657.102	-67.582.545	55.130.707
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-212.939.047	-16.657.102	-67.582.545	55.130.707
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	-0,00710000	-0,00056000	-0,00225000	0,00184000
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)	36	-212.939.047	-16.657.102	-67.582.545	55.130.707
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-468.720**	**-290.279**	**1.109.918**	**-463.346**
Gains (Losses) on Revaluation of Property, Plant and Equipment	18	0	0	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-624.962	-387.038	1.479.887	-617.793
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		156.242	96.759	-369.969	154.447
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	35	156.242	96.759	-369.969	154.447
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-468.720**	**-290.279**	**1.109.918**	**-463.346**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-213.407.767**	**-16.947.381**	**-66.472.627**	**54.667.361**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-213.407.767	-16.947.381	-66.472.627	54.667.361

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		**-12.381.909**	**-22.045.692**
Profit (Loss)		-212.939.047	-16.657.102
Profit (Loss) from Continuing Operations	36	-212.939.047	-16.657.102
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**145.486.120**	**-43.897.760**
Adjustments for depreciation and amortisation expense	14,18,19	26.506.077	26.946.937
Adjustments for Impairment Loss (Reversal of Impairment Loss)		660.475	2.252.709
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	10,11	660.475	2.252.709
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	7	0	0
Adjustments for provisions		3.100.013	5.100.364
Adjustments for (Reversal of) Provisions Related with Employee Benefits	22,24	1.293.556	2.346.071
Adjustments for (Reversal of) Other Provisions	22	1.806.457	2.754.293
Adjustments for Interest (Income) Expenses	33	-2.882.617	24.506.099
Adjustments for Interest Income	33	-2.882.617	-4.972.076
Adjustments for interest expense	33	0	29.478.175
Adjustments for unrealised foreign exchange losses (gains)		0	62.112.869
Adjustments for Tax (Income) Expenses	35	126.169.185	-79.574.580
Adjustments for losses (gains) on disposal of non-current assets	32	127.544	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	32	127.544	0
Adjustments Related to Gain and Losses on Net Monetary Position		-8.194.557	-85.242.158
Changes in Working Capital		**55.064.617**	**38.531.290**
Adjustments for decrease (increase) in trade accounts receivable	10	54.920.669	33.619.434
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	-12.080.732	-8.895.227
Adjustments for decrease (increase) in inventories	13	-2.566.333	-2.607.449
Decrease (Increase) in Prepaid Expenses	15	-7.668.685	-4.488.973
Adjustments for increase (decrease) in trade accounts payable	10	20.127.452	25.050.106
Increase (Decrease) in Employee Benefit Liabilities	12	5.709.504	5.469.536
Adjustments for increase (decrease) in other operating payables	11	-38.505	29.089
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-1.674.896	-3.514.168
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-1.663.857	-6.131.058
Cash Flows from (used in) Operations		**-12.388.310**	**-22.023.572**
Payments Related with Provisions for Employee Benefits	24	-299.206	0
Income taxes refund (paid)	25	305.607	-22.120
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**975.976**	**-18.185.219**
Proceeds from sales of property, plant, equipment and intangible assets	18,19	2.434.932	0
Purchase of Property, Plant, Equipment and Intangible Assets	18,19	-1.458.956	-18.185.219
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**2.898.248**	**5.125.366**
Interest Received		2.898.248	5.125.366
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-8.507.685	-35.105.545
Net increase (decrease) in cash and cash equivalents		-8.507.685	-35.105.545
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**18.614.557**	**49.332.087**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-3.181.540	-7.521.454
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**6.925.332**	**6.705.088**

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]	
							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			Retained Earnings				
			Issued Capital	Inflation Adjustments on Capital	Treasury 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			
							Increases (Decreases) on Revaluation of Property, Plant and Equipment	Gains (Losses) on Remeasurements of Defined Benefit Plans								
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	27	300.000.000	5.676.500.992	-110.685	-76.303.327	384.240.202	-1.966.906			26.047.301	1.461.796.279	-605.332.772	7.164.871.084		7.164.871.084
	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											-605.332.772	605.332.772			
	Total Comprehensive Income (Loss)							-290.279					-16.657.102	-16.947.381		-16.947.381
	Profit (loss)							0					-16.657.102	-16.657.102		-16.657.102
	Other Comprehensive Income (Loss)							-290.279					0	-290.279		-290.279
	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		300.000.000	5.676.500.992	-110.685	-76.303.327	384.240.202	-2.257.185			26.047.301	856.463.507	-16.657.102	7.147.923.703		7.147.923.703
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period	27	300.000.000	5.676.500.992	-110.685	-76.303.327	372.591.765	-4.318.267			26.047.301	856.457.652	-796.775.757	6.354.089.674		6.354.089.674
	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						-198.997					-796.576.760	796.775.757	0		0
	Total Comprehensive Income (Loss)							-468.720					-212.939.047	-213.407.767		-213.407.767
	Profit (loss)							0					-212.939.047	-212.939.047		-212.939.047
	Other Comprehensive Income (Loss)							-468.720					0	-468.720		-468.720
	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		**300.000.000**	**5.676.500.992**	**-110.685**	**-76.303.327**	**372.392.768**	**-4.786.987**			**26.047.301**	**59.880.892**	**-212.939.047**	**6.140.681.907**		**6.140.681.907**