Date and time of publication on KAP: 22.10.2026 18:29:53
https://www.kap.org.tr/en/Bildirim/1686012

KAMUYU AYDINLATMA PLATFORMU

ATA PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	709.928	8.329.187
Financial Investments	5	266.733.780	148.184.546
Trade Receivables		14.275.830	17.065.149
Trade Receivables Due From Related Parties	6.25	13.686.408	16.640.585
Trade Receivables Due From Unrelated Parties	6	589.422	424.564
Prepayments	7	2.640.202	2.117.893
Prepayments to Unrelated Parties	7	2.640.202	2.117.893
SUB-TOTAL		**284.359.740**	**175.696.775**
Total current assets		**284.359.740**	**175.696.775**
NON-CURRENT ASSETS			
Other Receivables		15.778.986	219.661
Other Receivables Due From Related Parties	10	15.560.910	0
Other Receivables Due From Unrelated Parties	10	218.076	219.661
Property, plant and equipment	11	2.487.530	3.094.056
Right of Use Assets	13	21.772.296	6.684.452
Intangible assets and goodwill	12	408.957	146.959
Deferred Tax Asset	22	1.444.365	2.354.230
Total non-current assets		**41.892.134**	**12.499.358**
Total assets		**326.251.874**	**188.196.133**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.214.330	1.173.228
Current Borrowings From Related Parties		6.214.330	1.173.228
Lease Liabilities	8	6.214.330	1.173.228
Trade Payables	6	4.862.352	1.981.566
Trade Payables to Related Parties	6.25	2.362.415	1.272.755
Trade Payables to Unrelated Parties	6	2.499.937	708.811
Employee Benefit Obligations	14	2.957.862	2.949.187
Other Payables	10	1.579.879	1.491.224
Other Payables to Unrelated Parties	10	1.579.879	1.491.224
Current tax liabilities, current	22	6.549.993	4.188.693
Current provisions	14	3.925.286	5.466.518
Current provisions for employee benefits	14	3.925.286	5.466.518
SUB-TOTAL		**26.089.702**	**17.250.416**
Total current liabilities		**26.089.702**	**17.250.416**
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.725.111	5.358.223
Long Term Borrowings From Related Parties		13.725.111	5.358.223
Lease Liabilities	8	13.725.111	5.358.223
Non-current provisions		3.726.921	3.205.483
Non-current provisions for employee benefits	14	3.726.921	3.205.483
Total non-current liabilities		**17.452.032**	**8.563.706**
Total liabilities		**43.541.734**	**25.814.122**
EQUITY			
Equity attributable to owners of parent		282.710.140	162.382.011
Issued capital	16	194.500.000	74.500.000
Inflation Adjustments on Capital	16	88.152.142	83.685.742
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.285.534	-1.547.370
Gains (Losses) on Revaluation and Remeasurement		-1.285.534	-1.547.370
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-1.285.534	-1.547.370
Restricted Reserves Appropriated From Profits	16	3.518.535	3.518.535
Legal Reserves	16	3.518.535	3.518.535
Prior Years' Profits or Losses	16	2.225.104	22.079.580
Current Period Net Profit Or Loss	16	-4.400.107	-19.854.476
Total equity		**282.710.140**	**162.382.011**

Total Liabilities and Equity		**326.251.874**	**188.196.133**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	17	135.640.735	106.311.461	43.394.561	39.072.948
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		135.640.735	106.311.461	43.394.561	39.072.948
GROSS PROFIT (LOSS)		135.640.735	106.311.461	43.394.561	39.072.948
General Administrative Expenses	18	-126.358.789	-116.439.212	-41.504.321	-36.823.025
Marketing Expenses	18	-2.907.169	-2.410.262	-1.008.408	-757.247
Research and development expense	18	-435.288	-32.196	-163.792	-26.499
Other Income from Operating Activities	20	58.983.429	46.795.430	25.918.088	6.143.054
Other Expenses from Operating Activities	21	-13.782.001	-15.274.245	-3.594.702	23.243.200
PROFIT (LOSS) FROM OPERATING ACTIVITIES		51.140.917	18.950.976	23.041.426	30.852.431
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		51.140.917	18.950.976	23.041.426	30.852.431
Finance costs	26	-2.529.895	-134.836	-1.816.571	-21.015
Gains (losses) on net monetary position	23	-36.272.025	-37.994.804	-11.062.303	-11.117.942
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		12.338.997	-19.178.664	10.162.552	19.713.474
Tax (Expense) Income, Continuing Operations		-16.739.104	-5.801.467	-7.857.841	-6.453.316
Current Period Tax (Expense) Income	22	-17.399.781	-6.501.031	-7.413.834	-6.501.031
Deferred Tax (Expense) Income	22	660.677	699.564	-444.007	47.715
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.400.107	-24.980.131	2.304.711	13.260.158
PROFIT (LOSS)		-4.400.107	-24.980.131	2.304.711	13.260.158
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-4.400.107	-24.980.131	2.304.711	13.260.158
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		374.051	249.097	-211.616	-133.171
Gains (Losses) on Remeasurements of Defined Benefit Plans		374.051	249.097	-211.616	-133.171
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-112.216	-74.730	63.484	39.952
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-112.216	-74.730	63.484	39.952
Deferred Tax (Expense) Income		-112.216	-74.730	63.484	39.952
OTHER COMPREHENSIVE INCOME (LOSS)		**261.835**	**174.367**	**-148.132**	**-93.219**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-4.138.272**	**-24.805.764**	**2.156.579**	**13.166.939**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-4.138.272	-24.805.764	2.156.579	13.166.939

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**-95.483.839**	**3.352.432**
Profit (Loss)		-4.400.107	-24.980.131
Profit (Loss) from Continuing Operations		-4.400.107	-24.980.131
Adjustments to Reconcile Profit (Loss)		**17.891.670**	**13.399.190**
Adjustments for depreciation and amortisation expense	11,12,13,13	5.714.954	2.723.950
Adjustments for provisions		1.522.498	2.560.991
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	1.522.498	2.560.991
Adjustments for Interest (Income) Expenses		1.180.138	82.123
Adjustments for Interest Income	20	-1.349.757	-52.713
Adjustments for interest expense	26	2.529.895	134.836
Adjustments for fair value losses (gains)		-43.755.958	-34.860.514
Adjustments for Fair Value Losses (Gains) of Financial Assets	20,21	-10.773.020	-44.137.422
Other Adjustments for Fair Value Losses (Gains)	20,21	-32.982.938	9.276.908
Adjustments for Tax (Income) Expenses	22	16.739.104	5.801.467
Adjustments Related to Gain and Losses on Net Monetary Position		36.490.934	37.091.173
Changes in Working Capital		**-100.623.505**	**16.578.564**
Decrease (Increase) in Financial Investments	5	-103.778.882	24.332.136
Adjustments for decrease (increase) in trade accounts receivable	6	-548.706	-5.578.650
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-15.602.291	-47.526
Decrease (Increase) in Prepaid Expenses	7	-936.579	-2.406.652
Adjustments for increase (decrease) in trade accounts payable	6	3.268.390	2.577.553
Increase (Decrease) in Employee Benefit Liabilities	14	585.550	-956.279
Adjustments for increase (decrease) in other operating payables	10	380.347	73.362
Other Adjustments for Other Increase (Decrease) in Working Capital	16	16.008.666	-1.415.380
Cash Flows from (used in) Operations		**-87.131.942**	**4.997.623**
Interest received	20	1.349.757	52.713
Payments Related with Provisions for Employee Benefits		-108.071	-1.697.904
Income taxes refund (paid)		-9.593.583	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-22.399.739**	**-2.074.906**
Purchase of Property, Plant, Equipment and Intangible Assets		-22.399.739	-2.074.906
Purchase of property, plant and equipment	11,12	-22.399.739	-2.074.906
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**111.962.645**	**-1.205.841**
Proceeds from Capital Advances		120.000.000	
Payments of Lease Liabilities	13	-5.507.460	-1.071.005
Interest paid	26	-2.529.895	-134.836
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-5.920.933	71.685
Net increase (decrease) in cash and cash equivalents		-5.920.933	71.685
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**8.260.090**	**352.500**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.629.229	-71.467
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**709.928**	**352.718**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
Previous Period 01.01.2025 - 30.09.2025	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period	16	**74.500.000**	**83.687.134**	**-1.698.383**			**3.237.664**	**21.584.247**	**776.434**	**182.087.096**		**182.087.096**
	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	16							776.434	-776.434			
	Total Comprehensive Income (Loss)				174.367					-24.980.131	-24.805.764		-24.805.764
	Profit (loss)	16								-24.980.131	-24.980.131		-24.980.131
	Other Comprehensive Income (Loss)				174.367						174.368		174.368
	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	16	**74.500.000**	**83.687.134**	**-1.524.016**			**3.237.664**	**22.360.681**	**-24.980.131**	**157.281.332**		**157.281.332**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	16	**74.500.000**	**83.685.742**	**-1.547.370**			**3.518.535**	**22.079.580**	**-19.854.476**	**162.382.011**		**162.382.011**
	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								-19.854.476	19.854.476			
	Total Comprehensive Income (Loss)				261.836					-4.400.107	-4.138.271		-4.138.271
	Profit (loss)									-4.400.107	-4.400.107		-4.400.107
	Other Comprehensive Income (Loss)				261.836						261.836		261.836
	Issue of equity		120.000.000	4.466.400							124.466.400		124.466.400
	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 - 30.09.2026														
	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	16	**194.500.000**	**88.152.143**	**-1.285.534**			**3.518.535**	**2.225.104**	**-4.400.107**	**282.710.140**		**282.710.140**