



KAMUYU AYDINLATMA PLATFORMU

DESTEK PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2026 - 3. 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	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	5.976.773	79.267.137
Financial Investments	5	76.818.396	0
Trade Receivables		234.646	
Trade Receivables Due From Related Parties	3	234.646	
Trade Receivables Due From Unrelated Parties		0	
Other Receivables	8	200.615	589.543
Other Receivables Due From Related Parties			0
Other Receivables Due From Unrelated Parties	8	200.615	589.543
Prepayments	9	1.309.204	1.327.574
Prepayments to Unrelated Parties	9	1.309.204	1.327.574
Current Tax Assets	23	3.141.142	
SUB-TOTAL		87.680.776	81.184.254
Total current assets		87.680.776	81.184.254
NON-CURRENT ASSETS			
Financial Investments		0	
Financial Assets at Fair Value Through Profit or Loss		0	
Financial Assets at Fair Value Through Other Comprehensive Income		0	
Trade Receivables		0	
Receivables From Financial Sector Operations		0	
Other Receivables		0	
Contract Assets		0	
Derivative Financial Assets		0	
Property, plant and equipment	10	15.031.724	10.932.379
Right of Use Assets	13	8.033.358	
Intangible assets and goodwill	11	2.097.759	1.458.777
Prepayments	9	520.584	782.556
Other Non-current Assets		616.703	
Total non-current assets		26.300.128	13.173.712
Total assets		113.980.904	94.357.966
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		248.637	
Current Borrowings From Related Parties		248.637	
Lease Liabilities	6	248.637	
Trade Payables	7	123.090	6.003.534
Trade Payables to Related Parties	7	70.000	3.397.180
Trade Payables to Unrelated Parties	7	53.090	2.606.354
Employee Benefit Obligations	12	5.396.711	2.406.858
SUB-TOTAL		5.768.438	8.410.392
Total current liabilities		5.768.438	8.410.392
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	7.597.354	
Long Term Borrowings From Related Parties	6	7.597.354	
Lease Liabilities	6	7.597.354	
Other Payables	24	391.161	0
Other Payables to Unrelated parties	24	391.161	
Deferred Tax Liabilities	23	989.074	175.383
Total non-current liabilities		8.977.589	175.383
Total liabilities		14.746.027	8.585.775
EQUITY			
Equity attributable to owners of parent		99.234.877	85.772.191
Issued capital	15	175.000.000	75.000.000
Inflation Adjustments on Capital	15	26.487.979	19.879.152
Prior Years' Profits or Losses	15	-9.106.961	
Current Period Net Profit Or Loss		-93.146.141	-9.106.961
Total equity		99.234.877	85.772.191

Total Liabilities and Equity		113.980.904	94.357.966
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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	16	151.026.965		151.026.965	
Cost of sales	16	-149.805.816		-149.805.816	
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.221.149		1.221.149	
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		1.221.149		1.221.149	
General Administrative Expenses	17	-302.221		-178.202	
Marketing Expenses	17	-97.091.274		-47.006.535	
Other Income from Operating Activities	19	604.952		603.503	
Other Expenses from Operating Activities	19	-559.812		-556.611	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-96.127.206		-45.916.696	
Investment Activity Income		2.115.169		2.115.169	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-94.012.037		-43.801.527	
Finance income	20	18.935.839		6.643.894	
Finance costs	21	-2.550.462		-810.050	
Gains (losses) on net monetary position	22	-14.669.575		-5.954.907	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-92.296.235		-43.922.590	
Tax (Expense) Income, Continuing Operations		-849.906		-371.528	
Deferred Tax (Expense) Income	23	-849.906		-371.528	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-93.146.141		-44.294.118	
PROFIT (LOSS)		-93.146.141		-44.294.118	
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-93.146.141		-44.294.118	
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		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0			
TOTAL COMPREHENSIVE INCOME (LOSS)		-93.146.141		-44.294.118	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-93.146.141		-44.294.118	

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		-182.372.564	
Profit (Loss)		-93.146.141	
Adjustments to Reconcile Profit (Loss)		-7.299.534	
Adjustments for depreciation and amortisation expense	10-11	3.969.673	
Adjustments for Interest (Income) Expenses		2.550.462	
Adjustments for Interest Income	21	2.550.462	
Adjustments for Tax (Income) Expenses	23	849.906	
Adjustments Related to Gain and Losses on Net Monetary Position	22	-14.669.575	
Changes in Working Capital		-81.926.889	
Decrease (Increase) in Financial Investments		-76.818.396	
Adjustments for decrease (increase) in trade accounts receivable		0	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	8	154.281	
Decrease (Increase) in Other Related Party Receivables Related with Operations		-234.646	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	388.927	
Decrease (Increase) in Prepaid Expenses		280.342	
Adjustments for increase (decrease) in trade accounts payable		-2.553.263	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-2.553.263	
Increase (Decrease) in Employee Benefit Liabilities	12	-2.989.853	
Cash Flows from (used in) Operations		-182.372.564	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		13.048.354	
Purchase of Property, Plant, Equipment and Intangible Assets		-6.991.954	
Purchase of property, plant and equipment	10	-6.224.687	
Purchase of intangible assets	11	-767.267	
Cash advances and loans made to other parties		154.281	
Other Cash Advances and Loans Made to Other Parties		154.281	
Interest received	20	18.935.839	
Other inflows (outflows) of cash		950.188	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		100.214.998	
Proceeds from Issuing Shares or Other Equity Instruments		100.000.000	
Proceeds from issuing shares		100.000.000	
Payments of Lease Liabilities		-2.926.144	
Income taxes refund (paid)	22	3.141.142	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-69.109.212	
Net increase (decrease) in cash and cash equivalents		-69.109.212	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	75.085.985	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	5.976.773	

		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		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			
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											
	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											
	Total Comprehensive Income (Loss)											
	Profit (loss)											
	Other Comprehensive Income (Loss)											
	Issue of equity	15	75.000.000	14.874.504					-9.106.961	80.767.543		80.767.543
	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	15	75.000.000	14.874.504					-9.106.961	80.767.543		80.767.543
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period	15	75.000.000	14.874.504					-9.106.961	80.767.543		80.767.543
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								0			0	
Total Comprehensive Income (Loss)								-93.146.141	-93.146.141		-93.146.141	
Profit (loss)											0	
Other Comprehensive Income (Loss)											0	
Issue of equity		100.000.000	11.613.475						111.613.475		111.613.475	
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												
Current Period 01.01.2026 - 30.09.2026												

	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	15	175,000,000	26,487,979				-9,106,961	-93,146,141	99,234,877		99,234,877