



KAMUYU AYDINLATMA PLATFORMU

DESTEK YATIRIM MENKUL DEĞERLER 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	6	191.461.969	2.912.853.609
Financial Investments	7	1.223.999	475.617
Financial Assets at Fair Value Through Profit or Loss		1.223.999	475.617
Financial Assets Held For Trading		1.223.999	475.617
Trade Receivables	10	4.861.263.687	3.282.709.181
Trade Receivables Due From Related Parties	10, 37	0	0
Trade Receivables Due From Unrelated Parties	10	4.861.263.687	3.282.709.181
Other Receivables	11	219.422.217	343.247.957
Other Receivables Due From Related Parties	11, 37	0	0
Other Receivables Due From Unrelated Parties	11	219.422.217	343.247.957
Prepayments	15	22.464.274	10.463.830
Current Tax Assets	35	739.200	0
Other current assets	26	15.063.879	459.401
SUB-TOTAL		5.311.639.225	6.550.209.595
Total current assets		5.311.639.225	6.550.209.595
NON-CURRENT ASSETS			
Other Receivables	11	1.368.808	845.357
Other Receivables Due From Related Parties	11, 37	0	0
Other Receivables Due From Unrelated Parties	11	1.368.808	845.357
Property, plant and equipment	18	116.257.533	65.580.392
Right of Use Assets	14	65.719.221	65.639.345
Intangible assets and goodwill	19	31.503.956	17.421.043
Computer Softwares	19	31.503.956	17.421.043
Prepayments	15	14.909.630	0
Deferred Tax Asset	35	454.324.582	0
Total non-current assets		684.083.730	149.486.137
Total assets		5.995.722.955	6.699.695.732
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	302.795.321	2.283.276.901
Current Borrowings From Related Parties		300.393.750	996.905.772
Bank Loans	8	300.393.750	996.905.772
Current Borrowings From Unrelated Parties	8	2.401.571	1.286.371.129
Bank Loans	8	0	372.201.679
Lease Liabilities	8	2.401.571	0
Issued Debt Instruments	8	0	575.665.631
Other short-term borrowings	8	0	338.503.819
Current Portion of Non-current Borrowings		53.316.133	2.878.350
Current Portion of Non-current Borrowings from Unrelated Parties		53.316.133	2.878.350
Issued Debt Instruments		53.316.133	2.878.350
Other Financial Liabilities	9	39.976.416	0
Other Miscellaneous Financial Liabilities	9	39.976.416	0
Trade Payables	10	1.080.949.014	1.012.735.558
Trade Payables to Related Parties	10, 37	0	0
Trade Payables to Unrelated Parties	10	1.080.949.014	1.012.735.558
Employee Benefit Obligations	20	23.200.175	14.550.978
Other Payables	11	45.201.996	17.132.279
Other Payables to Related Parties	11, 37	0	238.929
Other Payables to Unrelated Parties	11	45.201.996	16.893.350
Current tax liabilities, current	35	0	50.592.981
Current provisions	22	7.111.735	1.809.272
Current provisions for employee benefits	22	6.072.880	1.504.263
Other current provisions	22	1.038.855	305.009
Other Current Liabilities		2.185.643	710.313
Other Current Liabilities to Unrelated Parties		2.185.643	710.313
SUB-TOTAL		1.554.736.433	3.383.686.632
Total current liabilities		1.554.736.433	3.383.686.632

NON-CURRENT LIABILITIES			
Long Term Borrowings	8	2.307.989.617	1.395.846.495
Long Term Borrowings From Unrelated Parties	8	2.307.989.617	1.395.846.495
Lease Liabilities	8	57.987.017	63.716.036
Issued Debt Instruments	8	2.250.002.600	1.332.130.459
Deferred Income Other Than Contract Liabilities	15	0	4.148.778
Deferred Income Other Than Contract Liabilities from Unrelated Parties	15	0	4.148.778
Non-current provisions	24	1.555.384	680.775
Non-current provisions for employee benefits	24	1.555.384	680.775
Deferred Tax Liabilities	35	0	3.929.206
Total non-current liabilities		2.309.545.001	1.404.605.254
Total liabilities		3.864.281.434	4.788.291.886
EQUITY			
Equity attributable to owners of parent	27	2.131.441.521	1.911.403.846
Issued capital	27	2.300.000.000	1.300.000.000
Inflation Adjustments on Capital	27	891.602.365	739.957.518
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	27	-442.901	-142.492
Gains (Losses) on Revaluation and Remeasurement	27	-442.901	-142.492
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	-442.901	-142.492
Restricted Reserves Appropriated From Profits		9.804.415	0
Legal Reserves		9.804.415	0
Prior Years' Profits or Losses	27	-138.215.595	-94.328.473
Current Period Net Profit Or Loss	27	-931.306.763	-34.082.707
Total equity		2.131.441.521	1.911.403.846
Total Liabilities and Equity		5.995.722.955	6.699.695.732

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	28	153.112.681.299	4.420.066.555	17.441.872.653	3.982.074.151
Cost of sales	28	-150.592.225.392	-4.199.790.198	-16.526.669.432	-3.764.887.689
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.520.455.907	220.276.357	915.203.221	217.186.462
GROSS PROFIT (LOSS)		2.520.455.907	220.276.357	915.203.221	217.186.462
General Administrative Expenses	29, 30	-612.199.244	-213.345.719	-248.744.178	-102.398.467
Marketing Expenses	29, 30	-73.694.952	-3.707.659	-22.431.810	-3.479.443
Other Income from Operating Activities	31	254.274.486	14.829.979	-32.085.915	11.579.846
Other Expenses from Operating Activities	31	-2.061.064.447	-19.924.911	-1.966.375.413	-15.808.523
PROFIT (LOSS) FROM OPERATING ACTIVITIES		27.771.750	-1.871.953	-1.354.434.095	107.079.875
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		27.771.750	-1.871.953	-1.354.434.095	107.079.875
Finance income	33	874.008.380	221.831.769	214.036.657	63.558.973
Finance costs	33	-1.431.334.964	-14.482.710	-363.322.084	-11.314.497
Gains (losses) on net monetary position	34	-551.823.411	-210.624.838	-167.147.048	-121.389.461
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-1.081.378.245	-5.147.732	-1.670.866.570	37.934.890
Tax (Expense) Income, Continuing Operations	35	150.071.482	-70.180.115	446.397.121	-52.747.853
Current Period Tax (Expense) Income	35	-308.053.559	-65.652.477	-1.650.203	-51.131.137
Deferred Tax (Expense) Income	35	458.125.041	-4.527.638	448.047.324	-1.616.716
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-931.306.763	-75.327.847	-1.224.469.449	-14.812.963
PROFIT (LOSS)		-931.306.763	-75.327.847	-1.224.469.449	-14.812.963
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-931.306.763	-75.327.847	-1.224.469.449	-14.812.963
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)	36	-931.306.763	-75.327.847	-1.224.469.449	-14.812.963
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-300.409	-16.742	-81.503	-2.458
Gains (Losses) on Remeasurements of Defined Benefit Plans	24	-429.155	-23.917	-116.433	-3.512
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	35	128.746	7.175	34.930	1.054
Deferred Tax (Expense) Income	35	128.746	7.175	34.930	1.054
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-300.409	-16.742	-81.503	-2.458
TOTAL COMPREHENSIVE INCOME (LOSS)		-931.607.172	-75.344.589	-1.224.550.952	-14.815.421
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-931.607.172	-75.344.589	-1.224.550.952	-14.815.421

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		-2.024.271.037	-1.365.802.908
Profit (Loss)		-931.306.763	-75.327.847
Profit (Loss) from Continuing Operations		-931.306.763	-75.327.847
Adjustments to Reconcile Profit (Loss)		1.004.468.735	89.333.388
Adjustments for depreciation and amortisation expense	14, 18, 19	39.213.151	15.726.608
Adjustments for provisions	22, 24	6.177.072	150.888
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	5.443.226	-1.553.278
Adjustments for (Reversal of) Other Provisions	22	733.846	1.704.166
Adjustments for Interest (Income) Expenses	33	557.326.583	-207.349.059
Adjustments for Interest Income	33	-874.008.380	-221.831.769
Adjustments for interest expense	33	1.431.334.963	14.482.710
Adjustments for Tax (Income) Expenses	35	-150.071.482	70.180.113
Adjustments Related to Gain and Losses on Net Monetary Position		551.823.411	210.624.838
Changes in Working Capital		-1.356.970.892	-1.558.652.153
Decrease (Increase) in Financial Investments	7	-748.382	0
Adjustments for decrease (increase) in trade accounts receivable	10	-1.578.554.507	-2.246.086.464
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	11	123.825.740	-31.715.599
Decrease (Increase) in Derivative Financial Assets	9	39.976.416	0
Decrease (Increase) in Prepaid Expenses	15	-26.910.074	-11.454.611
Adjustments for increase (decrease) in trade accounts payable	10	68.213.457	712.136.409
Increase (Decrease) in Employee Benefit Liabilities	20	8.649.197	7.921.493
Adjustments for increase (decrease) in other operating payables	11	28.069.717	9.676.013
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	15	-4.148.778	0
Other Adjustments for Other Increase (Decrease) in Working Capital	26	-15.343.678	870.606
Cash Flows from (used in) Operations		-1.283.808.920	-1.544.646.612
Interest paid	33	-1.431.334.963	-14.482.710
Interest received	33	874.008.380	221.831.769
Payments Related with Provisions for Employee Benefits	24	-158.584	-245.871
Income taxes refund (paid)	35	-182.976.950	-28.259.484
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-91.014.174	-67.557.119
Purchase of Property, Plant, Equipment and Intangible Assets	18, 19	-91.014.174	-67.557.119
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		135.607.293	1.467.580.229
Proceeds from Issuing Shares or Other Equity Instruments		1.000.000.000	1.297.315.109
Proceeds from issuing shares		1.000.000.000	1.297.315.109
Proceeds from borrowings	8	342.206.510	396.148.029
Proceeds from Loans	8	0	396.148.029
Proceeds From Issue of Debt Instruments	8	342.206.510	0
Repayments of borrowings	8	-1.407.217.520	0
Loan Repayments	8	-1.407.217.520	0
Payments of Lease Liabilities		-22.000.643	-11.873.627
Other inflows (outflows) of cash		222.618.946	-214.009.282
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.979.677.918	34.220.202
Effect of exchange rate changes on cash and cash equivalents		-171.941.535	13.221.380
Net increase (decrease) in cash and cash equivalents		-2.151.619.453	47.441.582
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	2.912.853.609	515.027.906
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-569.772.187	104.416.732
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	191.461.969	666.886.220

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		300.000.000	326.134.484		0	0	0				0	-94.328.473	-94.328.473	531.806.011			531.806.011
	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			116.507.925												116.507.925		116.507.925
	Restated Balances																	
	Transfers											-94.328.473	94.328.473	0	0			0
	Total Comprehensive Income (Loss)					-16.742	-16.742	-16.742					-75.327.847	-75.327.847	-75.344.589			-75.344.589
	Profit (loss)												-75.327.847	-75.327.847	-75.327.847			-75.327.847
	Other Comprehensive Income (Loss)					-16.742	-16.742	-16.742							-16.742			-16.742
	Issue of equity		1.000.000.000												1.000.000.000			1.000.000.000
	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	27	1.300.000.000	442.642.409		-16.742	-16.742	-16.742				-94.328.473	-75.327.847	-169.565.320	1.572.969.347			1.572.969.347	
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period		1.300.000.000	739.957.518		-142.492	-142.492				0	-94.328.473	-94.082.707	-128.411.180	1.911.403.846			1.911.403.846	
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			151.644.847											151.644.847			151.644.847	
Restated Balances																		
Transfers									9.804.415	-43.887.122	34.082.707	-9.804.415	0				0	
Total Comprehensive Income (Loss)					-300.409	-300.409						-931.306.763	-931.306.763	-931.607.172			-931.607.172	
Profit (loss)												-931.306.763	-931.306.763	-931.306.763			-931.306.763	
Other Comprehensive Income (Loss)					-300.409	-300.409								-300.409			-300.409	
Issue of equity		1.000.000.000												1.000.000.000			1.000.000.000	
Capital Decrease																		
Capital Advance																		
Effect of Merger or Liquidation or Division																		
Effects of Business Combinations Under Common Control																		
Advance Dividend Payments																		
Dividends Paid																		

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	27	2,300,000,000	891,602,365		-442,901	-442,901			9,804,415	-138,215,595	-931,306,763	-1,069,522,358	2,131,441,521	2,131,441,521