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KAMUYU AYDINLATMA PLATFORMU

HEKTAŞ TİCARET T.A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Financial Report

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	3	2.849.675.561	1.668.589.326
Financial Investments	4	226.517.682	511.935.949
Restricted Bank Balances		134.358.844	511.270.807
Time Deposits		91.636.041	0
Other Financial Investments		522.797	665.142
Trade Receivables	6a	2.649.142.705	1.615.893.281
Trade Receivables Due From Related Parties	19	58.723.185	65.063.604
Trade Receivables Due From Unrelated Parties		2.590.419.520	1.550.829.677
Other Receivables	7a	26.516.465	60.146.898
Other Receivables Due From Unrelated Parties		26.516.465	60.146.898
Inventories	8	2.180.688.465	3.089.448.992
Prepayments		92.044.517	169.528.622
Prepayments to Related Parties	19	1.153.080	98.874
Prepayments to Unrelated Parties		90.891.437	169.429.748
Current Tax Assets	12	1.886.331	8.985.063
Other current assets		445.425.931	561.141.828
Other Current Assets Due From Unrelated Parties		445.425.931	561.141.828
SUB-TOTAL		**8.471.897.657**	**7.685.669.959**
Total current assets		**8.471.897.657**	**7.685.669.959**
NON-CURRENT ASSETS			
Trade Receivables	6a	2.000.000	0
Trade Receivables Due From Unrelated Parties		2.000.000	0
Other Receivables	7a	2.802.887	3.756.374
Other Receivables Due From Unrelated Parties		2.802.887	3.756.374
Investment property		170.816.525	172.817.188
Property, plant and equipment	9	15.933.094.594	15.575.687.286
Right of Use Assets		1.356.505.922	1.380.120.195
Intangible assets and goodwill		2.593.019.493	2.739.752.819
Goodwill	11	692.367.209	692.367.209
Other intangible assets	10	1.900.652.284	2.047.385.610
Prepayments		4.120.436.216	4.045.764.913
Prepayments to Unrelated Parties		4.120.436.216	4.045.764.913
Deferred Tax Asset	17	1.938.404.662	2.869.419.731
Total non-current assets		**26.117.080.299**	**26.787.318.506**
Total assets		**34.588.977.956**	**34.472.988.465**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		10.837.551.226	8.039.857.389
Current Borrowings From Unrelated Parties	5	10.837.551.226	8.039.857.389
Bank Loans	5	6.276.871.469	7.921.009.211
Lease Liabilities	5	125.603.279	118.848.178
Issued Debt Instruments	5	4.435.076.478	0
Current Portion of Non-current Borrowings		462.173.487	2.057.126.683
Current Portion of Non-current Borrowings from Unrelated Parties	5	462.173.487	2.057.126.683
Bank Loans	5	462.173.487	2.057.126.683
Trade Payables	6b	2.465.600.512	2.504.244.734
Trade Payables to Related Parties	19	151.536.876	216.578.515
Trade Payables to Unrelated Parties		2.314.063.636	2.287.666.219
Employee Benefit Obligations		197.533.622	201.647.838
Other Payables	7b	610.794.680	1.526.443.742
Other Payables to Related Parties	19	575.445.830	1.486.314.968
Other Payables to Unrelated Parties		35.348.850	40.128.774
Deferred Income Other Than Contract Liabilities		75.519.104	163.687.661
Deferred Income Other Than Contract Liabilities from Unrelated Parties		75.519.104	163.687.661
Current tax liabilities, current	17	0	70.027
Current provisions	13a	121.055.345	34.042.166

Current provisions for employee benefits	13a	25.090.426	22.673.366
Other current provisions	13a	95.964.919	11.368.800
SUB-TOTAL		**14.770.227.976**	**14.527.120.240**
Total current liabilities		**14.770.227.976**	**14.527.120.240**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.748.895.961	2.236.686.603
Long Term Borrowings From Unrelated Parties	5	1.748.895.961	2.236.686.603
Bank Loans	5	924.346.968	1.276.429.857
Lease Liabilities	5	824.548.993	960.256.746
Other Payables	7b	195.919.973	206.432.565
Other Payables to Related Parties	19	195.919.973	206.432.565
Non-current provisions	13b	193.244.407	144.975.012
Non-current provisions for employee benefits		193.244.407	144.975.012
Deferred Tax Liabilities	17	104.135.493	109.631.185
Total non-current liabilities		**2.242.195.834**	**2.697.725.365**
Total liabilities		**17.012.423.810**	**17.224.845.605**
EQUITY			
Equity attributable to owners of parent		16.408.979.740	17.349.636.589
Issued capital		8.430.000.000	8.430.000.000
Inflation Adjustments on Capital		17.172.651.758	17.172.651.758
Capital Advance		2.512.518.400	0
Share Premium (Discount)		343.399.636	343.399.636
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-111.348.111	-80.659.804
Gains (Losses) on Revaluation and Remeasurement		-111.348.111	-80.659.804
Gains (Losses) on Remeasurements of Defined Benefit Plans		-111.348.111	-80.659.804
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-557.688.588	-526.014.138
Exchange Differences on Translation		-557.688.588	-526.014.138
Restricted Reserves Appropriated From Profits		742.926.127	742.926.127
Prior Years' Profits or Losses		-8.888.897.157	-3.702.672.458
Current Period Net Profit Or Loss		-3.234.582.325	-5.029.994.532
Non-controlling interests		1.167.574.406	-101.493.729
Total equity		**17.576.554.146**	**17.248.142.860**
Total Liabilities and Equity		**34.588.977.956**	**34.472.988.465**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	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	14a	5.700.906.276	6.434.531.150	946.272.107	1.264.822.603
Cost of sales	14b	-5.005.342.807	-6.950.976.505	-1.035.250.676	-1.524.574.003
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		695.563.469	-516.445.355	-88.978.569	-259.751.400
GROSS PROFIT (LOSS)		695.563.469	-516.445.355	-88.978.569	-259.751.400
General Administrative Expenses		-1.050.861.669	-1.081.149.582	-350.996.968	-356.778.892
Marketing Expenses		-611.508.953	-578.644.838	-205.219.904	-186.066.072
Research and development expense		-432.980.310	-430.438.259	-141.876.220	-148.912.676
Other Income from Operating Activities	15	203.890.018	225.407.933	68.087.004	64.212.227
Other Expenses from Operating Activities	16	-326.992.617	-279.075.640	-78.691.820	-75.771.223
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-1.522.890.062	-2.660.345.741	-797.676.477	-963.068.036
Investment Activity Income		8.015.436	8.226.592	2.185.540	2.136.947
Investment Activity Expenses		-7.891.899	-2.054.337	-736.512	-699.301
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-1.522.766.525	-2.654.173.486	-796.227.449	-961.630.390
Finance income		522.989.839	656.942.994	257.880.116	180.811.561
Finance costs		-3.641.122.854	-3.686.469.629	-1.243.008.729	-1.173.919.446
Gains (losses) on net monetary position	22	2.297.222.222	1.955.804.089	499.975.880	692.074.466
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-2.343.677.318	-3.727.896.032	-1.281.380.182	-1.262.663.809
Tax (Expense) Income, Continuing Operations		-923.980.864	479.441.081	259.916.784	-233.437.512
Current Period Tax (Expense) Income	17	-964.616	-679.077	115.703	-102.617
Deferred Tax (Expense) Income	17	-923.016.248	480.120.158	259.801.081	-233.334.895
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-3.267.658.182	-3.248.454.951	-1.021.463.398	-1.496.101.321
PROFIT (LOSS)		-3.267.658.182	-3.248.454.951	-1.021.463.398	-1.496.101.321
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-33.075.857	-27.927.482	-12.638.754	-10.693.251
Owners of Parent		-3.234.582.325	-3.220.527.469	-1.008.824.644	-1.485.408.070
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Yüz Adet Adi Hisse Senedi (TL)	18	-0,38000000	-0,38000000	-0,12000000	-0,18000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-30.688.307	-10.765.432	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		-36.149.033	-14.353.910	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		5.460.726	3.588.478	0	0
Deferred Tax (Expense) Income		5.460.726	3.588.478	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		31.861.673	-25.151.932	96.788.412	22.557.256
Exchange Differences on Translation of Foreing Operations		31.861.673	-25.151.932	96.788.412	22.557.256
Gains (losses) on exchange differences on translation of Foreign Operations		31.861.673	-25.151.932	96.788.412	22.557.256
OTHER COMPREHENSIVE INCOME (LOSS)		**1.173.366**	**-35.917.364**	**96.788.412**	**22.557.256**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-3.266.484.816**	**-3.284.372.315**	**-924.674.986**	**-1.473.544.065**
Total Comprehensive Income Attributable to					
Non-controlling Interests		150.288.089	-31.048.086	60.629.320	-10.996.806
Owners of Parent		-3.416.772.905	-3.253.324.229	-985.304.306	-1.462.547.259

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**-397.452.395**	**1.457.180.679**
Profit (Loss)		-3.267.658.182	-3.248.454.951
Profit (Loss) from Continuing Operations		-3.267.658.182	-3.248.454.951
Adjustments to Reconcile Profit (Loss)		**2.318.278.594**	**1.340.234.993**
Adjustments for depreciation and amortisation expense		1.163.352.756	1.131.078.686
Adjustments for Impairment Loss (Reversal of Impairment Loss)		-154.378.925	-485.567.558
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	6a	38.014.235	1.241.227
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	8	-192.393.160	-486.808.785
Adjustments for provisions		69.741.303	49.835.031
Adjustments for (Reversal of) Provisions Related with Employee Benefits		62.853.190	48.192.252
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	13	6.888.113	1.642.779
Adjustments for Interest (Income) Expenses		2.015.520.412	1.946.619.701
Adjustments for Interest Income		-476.540.375	-418.623.603
Adjustments for interest expense		2.492.060.787	2.365.243.304
Adjustments for unrealised foreign exchange losses (gains)		-62.237.690	-265.531.507
Adjustments for Tax (Income) Expenses	17	923.980.864	-479.441.081
Other adjustments for non-cash items		590.065.451	1.026.019.315
Adjustments for losses (gains) on disposal of non-current assets		4.816.676	-2.188.588
Adjustments Related to Gain and Losses on Net Monetary Position		-2.232.582.253	-1.580.589.006
Changes in Working Capital		**78.454.782**	**2.562.016.950**
Adjustments for decrease (increase) in trade accounts receivable		-1.074.937.313	-737.422.807
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		70.792.140	-260.817.214
Adjustments for decrease (increase) in inventories	8	1.101.153.687	3.271.049.891
Adjustments for increase (decrease) in trade accounts payable		-38.644.222	304.971.754
Increase (Decrease) in Employee Benefit Liabilities		-4.114.216	-817.169
Adjustments for increase (decrease) in other operating payables		24.204.706	-14.947.505
Cash Flows from (used in) Operations		**-870.924.806**	**653.796.992**
Interest received		477.042.169	430.291.577
Payments Related with Provisions for Employee Benefits	13	-12.876.859	-28.568.753
Income taxes refund (paid)	7 - 17	7.633.447	393.649.653
Other inflows (outflows) of cash	6a	1.673.654	8.011.210
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**106.644.603**	**-1.205.074.537**
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control		1.082.377.702	0
Proceeds from sales of property, plant, equipment and intangible assets		31.204.881	7.474.573
Proceeds from sales of property, plant and equipment		31.204.881	7.474.573
Purchase of Property, Plant, Equipment and Intangible Assets		-1.117.547.823	-900.696.350
Purchase of property, plant and equipment		-1.107.834.295	-869.689.263
Purchase of intangible assets	10	-9.713.528	-31.007.087
Cash advances and loans made to other parties		-74.671.303	-1.155.240.117
Other Cash Advances and Loans Made to Other Parties		-74.671.303	-1.155.240.117
Other inflows (outflows) of cash		185.281.146	843.387.357
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.712.579.759**	**-1.672.763.866**
Proceeds from Capital Advances		2.512.518.400	0
Proceeds from borrowings	5	5.847.562.930	4.450.224.544
Repayments of borrowings	5	-4.388.647.815	-3.511.192.065
Increase in Other Payables to Related Parties		-859.094.243	0
Payments of Lease Liabilities	5	-205.821.834	-276.304.555
Interest paid		-1.014.636.771	-2.204.436.544
Other inflows (outflows) of cash		-179.300.908	-131.055.246

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.421.771.967	-1.420.657.724
Effect of exchange rate changes on cash and cash equivalents		49.813.668	444.861.667
Net increase (decrease) in cash and cash equivalents		1.471.585.635	-975.796.057
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**1.667.971.142**	**3.033.956.442**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-289.997.606	-615.104.164
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**2.849.559.171**	**1.443.056.221**

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	Capital Advance	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			
							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		**8.430.000.000**	**17.172.651.758**		**343.399.636**	**-95.469.599**	**-480.577.356**			**742.926.127**	**734.293.934**	**-4.436.966.392**	**22.410.258.108**	**-61.801.438**	**22.348.456.670**
	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												-4.436.966.392	4.436.966.392	-3.253.324.229	-31.048.086	-3.284.372.315
	Total Comprehensive Income (Loss)						-10.765.432	-22.031.328						-3.220.527.469	-3.220.527.469	-27.927.482	-3.248.454.951
	Profit (loss)													-3.220.527.469	-32.796.760	-3.120.604	-35.917.364
	Other Comprehensive Income (Loss)						-10.765.432	-22.031.328									
	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		**8.430.000.000**	**17.172.651.758**		**343.399.636**	**-106.235.031**	**-502.608.684**			**742.926.127**	**-3.702.672.458**	**-3.220.527.469**	**19.156.933.879**	**-92.849.524**	**19.064.084.355**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**8.430.000.000**	**17.172.651.758**	**0**	**343.399.636**	**-80.659.804**	**-526.014.138**			**742.926.127**	**-3.702.672.458**	**-5.029.994.532**	**17.349.636.589**	**-101.493.729**	**17.248.142.860**
	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												-5.029.994.532	5.029.994.532			
	Total Comprehensive Income (Loss)						-30.688.307	-151.502.273						-3.234.582.325	-3.416.772.905	150.288.089	-3.266.484.816
	Profit (loss)													-3.234.582.325	-3.234.582.325	-33.075.857	-3.267.658.182
	Other Comprehensive Income (Loss)						-30.688.307	-151.502.273							-182.190.580	183.363.946	1.173.366
	Issue of equity																
	Capital Decrease																
	Capital Advance				2.512.518.400										2.512.518.400		2.512.518.400
	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	1						119.827.823						-36.402.344	1.118.780.046	1.082.377.702
	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		**8.430.000.000**	**17.172.651.758**	**2.512.518.400**	**343.399.636**	**-111.348.111**	**-557.688.588**			**742.926.127**	**-8.888.897.157**	**-3.234.582.325**	**16.408.979.740**	**1.167.574.406**	**17.576.554.146**