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KAMUYU AYDINLATMA PLATFORMU

DİTAŞ BDY YEDEK PARÇA İMALAT VE TEKNİK A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

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	6	28.571.647	41.599.747
Financial Investments	7	360.698	146.689
Trade Receivables	9	485.537.819	458.449.570
Trade Receivables Due From Related Parties		0	0
Trade Receivables Due From Unrelated Parties		485.537.819	458.449.570
Other Receivables	10	9.686.603	11.755.624
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		9.686.603	11.755.624
Derivative Financial Assets	24	0	1.770.697
Inventories	12	452.762.539	558.467.774
Prepayments	15	43.499.645	42.718.328
Prepayments to Related Parties		0	0
Prepayments to Unrelated Parties		43.499.645	42.718.328
Current Tax Assets	34	2.427.175	2.170.304
Other current assets	13	105.331.896	88.331.365
SUB-TOTAL		**1.128.178.022**	**1.205.410.098**
Total current assets		**1.128.178.022**	**1.205.410.098**
NON-CURRENT ASSETS			
Other Receivables	10	12.384.045	3.950.146
Other Receivables Due From Related Parties		0	0
Other Receivables Due From Unrelated Parties		12.384.045	3.950.146
Property, plant and equipment	18	2.385.915.266	2.478.921.214
Right of Use Assets	17	62.490.864	76.864.073
Intangible assets and goodwill		166.332.510	181.574.206
Goodwill	20	18.377.784	18.377.784
Other intangible assets	19	147.954.726	163.196.422
Prepayments	15	5.090.652	16.753.963
Deferred Tax Asset	34	0	8.530.991
Total non-current assets		**2.632.213.337**	**2.766.594.593**
Total assets		**3.760.391.359**	**3.972.004.691**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	273.877.039	667.276.124
Current Portion of Non-current Borrowings	8	54.989.965	46.148.506
Trade Payables	9	431.203.761	435.092.286
Trade Payables to Related Parties		10.738.324	613.293
Trade Payables to Unrelated Parties		420.465.437	434.478.993
Employee Benefit Obligations	11	45.721.462	74.366.409
Other Payables	10	1.224.351.864	875.931.999
Other Payables to Related Parties		1.224.351.864	875.931.999
Other Payables to Unrelated Parties		0	0
Deferred Income Other Than Contract Liabilities	16	16.328.322	14.507.669
Current provisions		51.470.002	44.182.279
Current provisions for employee benefits	25	38.291.450	33.851.497
Other current provisions	22	13.178.552	10.330.782
Other Current Liabilities	14	15.809.343	17.633.814
SUB-TOTAL		**2.113.751.758**	**2.175.139.086**
Total current liabilities		**2.113.751.758**	**2.175.139.086**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	37.998.562	59.574.356
Deferred Income Other Than Contract Liabilities	16	17.910.750	0
Non-current provisions		133.928.444	139.509.965
Non-current provisions for employee benefits	25	133.928.444	139.509.965
Deferred Tax Liabilities	34	228.034.321	430.640.802
Total non-current liabilities		**417.872.077**	**629.725.123**
Total liabilities		**2.531.623.835**	**2.804.864.209**
EQUITY			

Equity attributable to owners of parent		1.223.984.247	1.160.370.277
Issued capital	26.1	170.000.000	85.000.000
Inflation Adjustments on Capital	26.1	1.150.557.795	1.139.529.556
Share Premium (Discount)	26.7	10.132.599	6.070.011
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.271.878.606	1.053.641.774
Gains (Losses) on Revaluation and Remeasurement		1.271.878.606	1.053.641.774
Increases (Decreases) on Revaluation of Property, Plant and Equipment	26.5	1.558.765.659	1.345.139.122
Gains (Losses) on Remeasurements of Defined Benefit Plans	26.4	-286.887.053	-291.497.348
Restricted Reserves Appropriated From Profits	26.2	47.225.552	47.225.552
Prior Years' Profits or Losses	26.3	-1.171.096.616	-649.493.724
Current Period Net Profit Or Loss	35	-254.713.689	-521.602.892
Non-controlling interests	26.6	4.783.277	6.770.205
Total equity		**1.228.767.524**	**1.167.140.482**
Total Liabilities and Equity		**3.760.391.359**	**3.972.004.691**

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	27.1	1.985.052.917	2.033.878.891	572.413.986	714.305.359
Cost of sales	27.2	-1.838.927.073	-1.906.482.985	-578.216.394	-637.751.117
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		146.125.844	127.395.906	-5.802.408	76.554.242
GROSS PROFIT (LOSS)		146.125.844	127.395.906	-5.802.408	76.554.242
General Administrative Expenses	29.1	-153.343.529	-203.383.202	-47.849.937	-61.568.891
Marketing Expenses	29.2	-163.861.410	-153.786.265	-51.192.261	-49.260.831
Research and development expense	29.3	-21.583.148	-42.374.133	-7.327.820	-15.531.589
Other Income from Operating Activities	30.1	80.390.551	155.571.193	28.306.557	102.828.328
Other Expenses from Operating Activities	30.2	-79.435.718	-168.677.632	-25.218.479	-67.210.607
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-191.707.410	-285.254.133	-109.084.348	-14.189.348
Investment Activity Income	31.1	276.649	18.471.458	17.404	0
Investment Activity Expenses	31.2	-156.010.637	-3.299.398	-86.009.174	-3.299.398
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-347.441.398	-270.082.073	-195.076.118	-17.488.746
Finance income	32.1	9.892.795	0	3.105.490	0
Finance costs	32.2	-173.229.892	-486.958.937	-61.974.368	-117.651.880
Gains (losses) on net monetary position	33	272.081.874	314.927.161	63.723.254	125.908.947
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-238.696.621	-442.113.849	-190.221.742	-9.231.679
Tax (Expense) Income, Continuing Operations		-18.011.710	20.723.033	5.083.884	-29.929.136
Current Period Tax (Expense) Income		0	0	0	0
Deferred Tax (Expense) Income	34	-18.011.710	20.723.033	5.083.884	-29.929.136
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-256.708.331	-421.390.816	-185.137.858	-39.160.815
PROFIT (LOSS)	35	-256.708.331	-421.390.816	-185.137.858	-39.160.815
Profit (loss), attributable to [abstract]					
Non-controlling Interests	35	-1.994.642	-15.329.097	-1.124.440	6.723.275
Owners of Parent	35	-254.713.689	-406.061.719	-184.013.418	-45.884.090
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		218.244.546	1.322.869.967	-7.251.413	1.322.869.967
Gains (Losses) on Revaluation of Property, Plant and Equipment		0	1.763.826.623	0	1.763.826.623
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	6.157.346	0	6.195.809	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		212.087.200	-440.956.656	-13.447.222	-440.956.656
Deferred Tax (Expense) Income	34	212.087.200	-440.956.656	-13.447.222	-440.956.656
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**218.244.546**	**1.322.869.967**	**-7.251.413**	**1.322.869.967**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-38.463.785**	**901.479.151**	**-192.389.271**	**1.283.709.152**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-1.986.928	-15.329.097	-1.116.684	160.901
Owners of Parent		-36.476.857	916.808.248	-191.272.587	1.283.548.251

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		**474.469.541**	**174.053.276**
Profit (Loss)	35	-256.708.331	-421.390.816
Profit (Loss) from Continuing Operations		-256.708.331	-421.390.816
Adjustments to Reconcile Profit (Loss)		**326.185.929**	**-25.329.004**
Adjustments for depreciation and amortisation expense	17 - 18 - 19	223.255.858	247.111.361
Adjustments for Impairment Loss (Reversal of Impairment Loss)		4.347.144	-2.308.950
Adjustments for Impairement Loss (Reversal of Impairment Loss) of Receivables	9	4.347.144	-4.391.571
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Inventories	12	0	2.082.621
Adjustments for provisions		2.861.857	51.510.546
Adjustments for (Reversal of) Provisions Related with Employee Benefits	25	575.825	45.860.334
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	22	2.286.032	5.650.212
Adjustments for Interest (Income) Expenses		102.191.196	241.233.418
Adjustments for Interest Income		0	256.246.589
Adjustments for interest expense		105.301.879	-15.013.171
Deferred Financial Expense from Credit Purchases	30.2	13.309.051	0
Unearned Financial Income from Credit Sales	30.1	-16.419.734	0
Adjustments for unrealised foreign exchange losses (gains)		4.949.842	219.647.640
Adjustments for Tax (Income) Expenses	34	18.011.710	-20.723.033
Adjustments for losses (gains) on disposal of non-current assets	31	13.692	-12.995.107
Adjustments Related to Gain and Losses on Net Monetary Position		-29.445.370	-748.804.879
Changes in Working Capital		**404.991.943**	**620.773.096**
Decrease (Increase) in Financial Investments	7	-214.009	0
Adjustments for decrease (increase) in trade accounts receivable	9	-15.015.659	-303.810.327
Decrease (Increase) in Trade Accounts Receivables from Related Parties		0	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-15.015.659	-303.810.327
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	10	-6.364.878	-8.243.843
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-6.364.878	-8.243.843
Adjustments for decrease (increase) in inventories	12	105.705.235	139.325.089
Decrease (Increase) in Prepaid Expenses	15	10.881.994	46.730.497
Adjustments for increase (decrease) in trade accounts payable	9	-17.197.576	222.844.357
Increase (Decrease) in Trade Accounts Payables to Related Parties		10.125.031	-3.983.750
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-27.322.607	226.828.107
Increase (Decrease) in Employee Benefit Liabilities	11	-28.644.947	-52.769.323
Adjustments for increase (decrease) in other operating payables	10	353.421.556	632.090.502
Increase (Decrease) in Other Operating Payables to Related Parties		348.419.865	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		5.001.691	632.090.502
Increase (Decrease) in Deferred Income Other Than Contract Liabilities	16	19.731.403	-58.622.201
Other Adjustments for Other Increase (Decrease) in Working Capital		-17.311.176	3.228.345
Decrease (Increase) in Other Assets Related with Operations		-15.486.705	-23.030.868
Increase (Decrease) in Other Payables Related with Operations	14	-1.824.471	26.259.213
Cash Flows from (used in) Operations		**474.469.541**	**174.053.276**

CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-94.382.081**	**-104.923.074**
Proceeds from sales of property, plant, equipment and intangible assets		76.776	12.738.043
Proceeds from sales of property, plant and equipment	18	76.776	12.738.043
Purchase of Property, Plant, Equipment and Intangible Assets		-94.458.857	-113.110.447
Purchase of property, plant and equipment	18	-53.137.489	-113.110.447
Purchase of intangible assets	19	-41.321.368	0
Cash advances and loans made to other parties		0	-4.550.670
Other Cash Advances and Loans Made to Other Parties		0	-4.550.670
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-381.342.057**	**-91.155.807**
Proceeds from Issuing Shares or Other Equity Instruments		100.090.827	0
Proceeds from issuing shares	26.1 - 26.7	100.090.827	0
Proceeds from borrowings		46.467.160	148.646.341
Proceeds from Loans	8	46.467.160	148.646.341
Repayments of borrowings		-422.598.165	-12.234.875
Loan Repayments	8	-422.598.165	-12.234.875
Interest paid	32.2	-109.548.406	-242.580.444
Interest Received	32.1	4.246.527	15.013.171
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-1.254.597	-22.025.605
Net increase (decrease) in cash and cash equivalents		-1.254.597	-22.025.605
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**41.599.747**	**57.615.077**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-11.773.503	-11.680.877
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**28.571.647**	**23.908.595**

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	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]		Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		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								
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**		**85.000.000**	**1.139.529.556**	**6.070.011**	**21.413.844**	**-287.281.115**			**47.225.552**	**-314.931.402**	**-334.562.322**	**362.464.124**	**27.789.002**	**390.253.126**
	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	26.3									-334.562.322	334.562.322			
	Total Comprehensive Income (Loss)					1.322.869.967						-406.061.719	916.808.248	-15.329.097	901.479.151
	Profit (loss)	35										-406.061.719	-406.061.719	-15.329.097	-421.390.816
	Other Comprehensive Income (Loss)					1.322.869.967							1.322.869.967		1.322.869.967
	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		**85.000.000**	**1.139.529.556**	**6.070.011**	**1.344.283.811**	**-287.281.115**			**47.225.552**	**-649.493.724**	**-406.061.719**	**1.279.272.372**	**12.459.905**	**1.291.732.277**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period		**85.000.000**	**1.139.529.556**	**6.070.011**	**1.345.139.122**	**-291.497.348**			**47.225.552**	**-649.493.724**	**-521.602.892**	**1.160.370.277**	**6.770.205**	**1.167.140.482**
	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	26.3									-521.602.892	521.602.892			
	Total Comprehensive Income (Loss)					213.626.537	4.610.295					-254.713.689	-36.476.857	-1.986.928	-38.463.785
	Profit (loss)	35										-254.713.689	-254.713.689	-1.994.642	-256.708.331
	Other Comprehensive Income (Loss)	26.4 - 26.5				213.626.537	4.610.295						218.236.832	7.714	218.244.546
	Issue of equity	26.1 - 26.7	85.000.000	11.028.239	4.062.588								100.090.827		100.090.827
	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		**170.000.000**	**1.150.557.795**	**10.132.599**	**1.558.765.659**	**-286.887.053**			**47.225.552**	**-1.171.096.616**	**-254.713.689**	**1.223.984.247**	**4.783.277**	**1.228.767.524**