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KAMUYU AYDINLATMA PLATFORMU

İŞ YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Consolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	1.000 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	42.886.550	4.479.630
Financial Investments	7	24.376.774	21.695.164
Trade Receivables	9	78.028.454	83.590.013
Trade Receivables Due From Related Parties	5	392.573	457.904
Trade Receivables Due From Unrelated Parties	9	77.635.881	83.132.109
Other Receivables	10	7.908.923	10.385.680
Other Receivables Due From Related Parties	5	1.507	2.435
Other Receivables Due From Unrelated Parties	10	7.907.416	10.383.245
Derivative Financial Assets		45.008	195.377
Inventories		121.486	53.131
Prepayments	11	6.636.202	13.257.813
Current Tax Assets		12.732	4.763
Other current assets		99.152	117.635
SUB-TOTAL		**160.115.281**	**133.779.206**
Non-current Assets or Disposal Groups Classified as Held for Sale		10.979	16.223
Total current assets		**160.126.260**	**133.795.429**
NON-CURRENT ASSETS			
Financial Investments	7	867.225	899.250
Other Receivables	10	97	116
Other Receivables Due From Related Parties	5	3	4
Other Receivables Due From Unrelated Parties	10	94	112
Investments accounted for using equity method	12	412.916	593.477
Investment property	14	31.882	159.696
Property, plant and equipment	15	469.284	495.913
Right of Use Assets		763.897	590.043
Intangible assets and goodwill		13.295.883	9.699.251
Goodwill	13	4.832.871	4.832.871
Other intangible assets	16	8.463.012	4.866.380
Prepayments	11	20.415	1.974
Deferred Tax Asset		47.443	106.783
Total non-current assets		**15.909.042**	**12.546.503**
Total assets		**176.035.302**	**146.341.932**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8	41.753.059	11.870.032
Current Borrowings From Related Parties		1.040.296	472.878
Bank Loans	5	1.007.888	408.021
Lease Liabilities	5	32.408	64.857
Current Borrowings From Unrelated Parties		40.712.763	11.397.154
Bank Loans	8	40.696.235	11.366.221
Lease Liabilities	8	16.528	30.933
Current Portion of Non-current Borrowings	8	102.869	2.130.032
Current Portion of Non-current Borrowings from Related Parties		0	2.009.364
Bank Loans	5	0	2.009.364
Current Portion of Non-current Borrowings from Unrelated Parties		102.869	120.668
Bank Loans	8	78.390	117.885
Lease Liabilities	8	24.479	2.783
Other Financial Liabilities		58.998	912.290
Trade Payables	9	75.247.456	75.919.687
Trade Payables to Related Parties	5	37.674	34.911
Trade Payables to Unrelated Parties	9	75.209.782	75.884.776
Employee Benefit Obligations		144.094	76.659
Other Payables	10	1.006.981	836.012
Other Payables to Related Parties	5	50.998	52.405
Other Payables to Unrelated Parties	10	955.983	783.607

Derivative Financial Liabilities		382.720	410.879
Current tax liabilities, current		380.011	1.688.886
Current provisions		456.830	562.899
Current provisions for employee benefits		436.596	532.542
Other current provisions	17	20.234	30.357
Other Current Liabilities		584.973	1.537.248
SUB-TOTAL		**120.117.991**	**95.944.624**
Total current liabilities		**120.117.991**	**95.944.624**
NON-CURRENT LIABILITIES			
Long Term Borrowings	8	2.144.503	323.921
Long Term Borrowings From Related Parties		1.208.251	146.961
Bank Loans	5	911.090	0
Lease Liabilities	5	297.161	146.961
Long Term Borrowings From Unrelated Parties		936.252	176.960
Bank Loans	8	786.270	43.661
Lease Liabilities	8	149.982	133.299
Trade Payables	9	1.428.791	1.556.502
Trade Payables To Unrelated Parties	9	1.428.791	1.556.502
Non-current provisions		111.814	94.190
Non-current provisions for employee benefits		111.814	94.190
Deferred Tax Liabilities		2.254.483	860.535
Other non-current liabilities		1.065.709	960.811
Total non-current liabilities		**7.005.300**	**3.795.959**
Total liabilities		**127.123.291**	**99.740.583**
EQUITY			
Equity attributable to owners of parent		39.165.275	40.257.440
Issued capital	19	1.500.000	1.500.000
Inflation Adjustments on Capital		11.506.345	11.506.345
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		300.921	310.140
Gains (Losses) on Revaluation and Remeasurement		300.921	310.140
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-33.345	-41.455
Other Revaluation Increases (Decreases)	19	334.266	351.595
Other Accumulated Comprehensive Income (Loss) that will be Reclassified in Profit or Loss		-110.023	42.829
Exchange Differences on Translation		-110.023	42.829
Restricted Reserves Appropriated From Profits	19	6.322.502	5.489.797
Other reserves	19	7.514.731	6.384.991
Prior Years' Profits or Losses	19	7.318.783	5.767.399
Current Period Net Profit Or Loss		4.812.016	9.255.939
Non-controlling interests	19	9.746.736	6.343.909
Total equity		**48.912.011**	**46.601.349**
Total Liabilities and Equity		**176.035.302**	**146.341.932**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	1.000 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		1.750.318.086	1.640.011.556	603.033.572	502.282.676
Cost of sales		-1.743.651.338	-1.633.071.752	-600.113.910	-499.229.038
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		6.666.748	6.939.804	2.919.662	3.053.638
Revenue from Finance Sector Operations		21.650.290	22.479.132	7.125.975	7.338.371
Other Revenues from Finance Sector Operations		21.650.290	22.479.132	7.125.975	7.338.371
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		21.650.290	22.479.132	7.125.975	7.338.371
GROSS PROFIT (LOSS)		28.317.038	29.418.936	10.045.637	10.392.009
General Administrative Expenses		-8.255.084	-6.501.606	-2.845.766	-2.304.856
Marketing Expenses		-3.416.248	-2.751.138	-1.209.093	-1.266.663
Research and development expense		-17.226	-2.530	-2.782	0
Other Income from Operating Activities		1.271.504	618.461	351.001	-76.585
Other Expenses from Operating Activities		-397.677	-358.343	-304.754	265.009
PROFIT (LOSS) FROM OPERATING ACTIVITIES		17.502.307	20.423.780	6.034.243	7.008.914
Investment Activity Income		1.002.344	2.628.427	1.002.344	0
Investment Activity Expenses		-111.362	0	-111.362	0
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-86.989	11.109	-106.439	18.500
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.306.300	23.063.316	6.818.786	7.027.414
Finance income		1.236.796	968.471	516.034	243.711
Finance costs		-3.218.569	-3.449.377	-788.994	-1.205.109
Gains (losses) on net monetary position	20	-6.141.230	-7.066.930	-2.096.259	-2.399.369
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		10.183.297	13.515.480	4.449.567	3.666.647
Tax (Expense) Income, Continuing Operations		-4.489.412	-5.181.184	-1.514.632	-1.653.136
Current Period Tax (Expense) Income		-4.042.458	-4.729.845	-1.114.936	-1.518.430
Deferred Tax (Expense) Income		-446.954	-451.339	-399.696	-134.706
PROFIT (LOSS) FROM CONTINUING OPERATIONS		5.693.885	8.334.296	2.934.935	2.013.511
PROFIT (LOSS)		5.693.885	8.334.296	2.934.935	2.013.511
Profit (loss), attributable to [abstract]					
Non-controlling Interests		881.869	2.107.325	885.374	49.184
Owners of Parent		4.812.016	6.226.971	2.049.561	1.964.327
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		-15.925	-34.783	-34.015	2.296
Gains (Losses) on Remeasurements of Defined Benefit Plans		6.069	6.839	-2.042	-943
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-23.733	-46.553	-38.336	3.478
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.739	4.931	6.363	-239
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		1.739	4.931	6.363	-239
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-241.064	142.828	-28.106	-34.602
Exchange Differences on Translation of Foreing Operations		-241.064	142.828	-28.106	-34.602
Gains (losses) on exchange differences on translation of Foreign Operations		-241.064	142.828	-28.106	-34.602
OTHER COMPREHENSIVE INCOME (LOSS)		**-256.989**	**108.045**	**-62.121**	**-32.306**
TOTAL COMPREHENSIVE INCOME (LOSS)		**5.436.896**	**8.442.341**	**2.872.814**	**1.981.205**
Total Comprehensive Income Attributable to					
Non-controlling Interests		786.951	2.124.482	852.451	48.454
Owners of Parent		4.649.945	6.317.859	2.020.363	1.932.751

Statement of cash flows (Indirect Method)

Presentation Currency	1.000 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		**9.344.826**	**-1.407.434**
Profit (Loss)		5.693.885	8.334.296
Adjustments to Reconcile Profit (Loss)		**-9.085.055**	**-7.416.232**
Adjustments for depreciation and amortisation expense		288.492	412.875
Adjustments for provisions		351.301	307.256
Adjustments for (Reversal of) Other Provisions		351.301	307.256
Adjustments for Interest (Income) Expenses		-6.786.800	-9.695.684
Adjustments for Interest Income		-17.798.412	-15.050.959
Adjustments for interest expense		11.011.612	5.355.275
Adjustments for fair value losses (gains)		-3.319.383	-5.929.942
Other Adjustments for Fair Value Losses (Gains)		-3.319.383	-5.929.942
Adjustments for Tax (Income) Expenses		1.781.562	787.429
Adjustments for losses (gains) on disposal of non-current assets		17.206	-1.888
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		17.206	-1.888
Adjustments for (Income) Expense Caused by Sale or Changes in Share of Associates, Joint Ventures and Financial Investments		93.143	
Adjustments Related to Gain and Losses on Net Monetary Position		-6.141.230	-7.066.930
Other adjustments to reconcile profit (loss)		4.630.654	13.770.652
Changes in Working Capital		**10.001.433**	**-6.452.440**
Decrease (Increase) in Financial Investments		-2.649.585	-2.305.271
Adjustments for decrease (increase) in trade accounts receivable	9	5.561.559	-4.470.054
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		9.095.662	-9.298.666
Adjustments for decrease (increase) in inventories		-68.355	95.602
Adjustments for increase (decrease) in trade accounts payable	9	-799.942	10.162.194
Adjustments for increase (decrease) in other operating payables		-1.137.906	-636.245
Cash Flows from (used in) Operations		**6.610.263**	**-5.534.376**
Interest received		8.703.398	10.683.428
Payments Related with Provisions for Employee Benefits		-303.062	-355.789
Income taxes refund (paid)		-5.665.773	-6.200.697
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**9.009.906**	**4.697.674**
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures		30.230	
Proceeds from sales of property, plant, equipment and intangible assets		20.545	542.585
Proceeds from sales of property, plant and equipment	15	20.545	512.699
Proceeds from sales of intangible assets		0	29.886
Purchase of Property, Plant, Equipment and Intangible Assets		-342.860	-302.238
Purchase of property, plant and equipment	15	-125.758	-149.345
Purchase of intangible assets	16	-217.102	-152.893
Cash Inflows from Sale of Investment Property	14	142.282	
Cash Outflows from Acquition of Investment Property	14	-32.039	
Dividends received		96.734	89.795
Interest received		9.095.014	4.367.532
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**20.437.480**	**-8.063.814**
Proceeds from borrowings		201.319.182	115.635.577
Proceeds From Issue of Debt Instruments	8	90.758.265	19.381.015
Proceeds from Other Financial Borrowings	8	110.560.917	96.254.562
Repayments of borrowings		-162.436.075	-107.784.893
Payments of Issued Debt Instruments	8	-59.479.866	-20.406.536
Cash Outflows from Other Financial Liabilities	8	-102.956.209	-87.378.357
Dividends Paid		-5.705.187	-12.611.193
Interest paid		-11.011.612	-5.355.275
Other inflows (outflows) of cash		-1.728.828	2.051.970
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		38.792.212	-4.773.574

Effect of exchange rate changes on cash and cash equivalents		-152.852	121.475
Net increase (decrease) in cash and cash equivalents		38.639.360	-4.652.099
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**4.335.108**	**13.825.743**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-847.976	-2.803.021
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**42.126.492**	**6.370.623**

Statement of changes in equity [abstract]

Presentation Currency	1.000 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]	Other reserves [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		**1.500.000**	**11.506.345**	**65.983**	**-45.036**	**363.165**	**-68.257**			**4.028.886**	**4.474.370**	**12.514.115**	**8.959.743**	**43.299.314**	**3.647.678**	**46.946.992**
	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				-73.022						1.395.398	1.921.972	5.715.395	-8.959.743			
	Total Comprehensive Income (Loss)					2.787	-33.374	121.475						6.226.971	6.317.859	2.124.482	8.442.341
	Profit (loss)																
	Other Comprehensive Income (Loss)																
	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												-12.566.840		-12.566.840	-44.353	-12.611.193
	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				7.039	7.811					47.073	-11.351	130.006		180.578	385.892	566.470
	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		**1.500.000**	**11.506.345**		**-34.438**	**329.791**	**53.218**			**5.471.357**	**6.384.991**	**5.792.676**	**6.226.971**	**37.230.911**	**6.113.699**	**43.344.610**
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		**1.500.000**	**11.506.345**		**-41.455**	**351.595**	**42.829**			**5.489.797**	**6.384.991**	**5.767.399**	**9.255.939**	**40.257.440**	**6.343.909**	**46.601.349**
	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										822.930	1.129.740	7.303.269	-9.255.939			
	Total Comprehensive Income (Loss)					8.110	-17.329	-152.852						4.812.016	4.649.945	786.951	5.436.896
	Profit (loss)																
	Other Comprehensive Income (Loss)																
	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																

Current Period 01.01.2026 - 30.09.2026														-5.366.265		-5.366.265	-338.923	-5.705.188
	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										9.775		-385.620		-375.845	2.954.799	2.578.954
	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		**1.500.000**	**11.506.345**		**-33.345**	**334.266**	**-110.023**			**6.322.502**	**5.514.731**	**7.318.783**	**4.812.016**	**39.165.275**	**9.746.736**	**48.912.011**