

3. eyrek 2025 Toplu Sonuları

14 Kasım 2025
Arařtırma Mdrlė

İř YATIRIM



► **3Ç25 Sonuçlarında Öne Çıkanlar**
Özet Finansallar – Tüm Şirketler

İŞ YATIRIM



3Ç25 Sonuçlarında Öne Çıkanlar

- Holdingler hariç sonuçlarını incelediğimiz 508 şirketin toplam net karı 2025 yılının üçüncü çeyreğinde geçen yılın aynı dönemine göre dolar bazında %17 artarak 7.9 milyar dolara (1Q24-1Q25'de -%24 4.9 mlr \$) (2Q24-2Q25'de -%20 5.8 mlr \$) çıkmıştır. Rakamlara dolar bazlı bakmamızın sebebi şirketlerin bir kısmının UMS 29 standardına göre enflasyona göre düzeltilmiş sonuçlar açıklarken, finansal şirketlerin ve TL dışında işlevsel para birimi olan finans dışı şirketlerin UMS-29 uygulamamasından kaynaklanmaktadır. Finans şirketlerini hariç tuttuğumuzda diğer iki grubun toplam net kar rakamının yıllık bazda %8 artarak 4.7 milyar dolara (1Q24-1Q25'de -%65) (2Q24-2Q25'de -%38) çıktığı görülmektedir. Yine finans şirketleri hariç tutulduğunda vergi öncesi net kar rakamındaki artış ise %19 (1Q24-1Q25'de -%50) (2Q24-2Q25'de -%17) olmuştur. Net Kar anlamında toplu sonuçların yılın birinci ve ikinci çeyreğine göre önemli ölçüde iyileştiği görülmektedir.
- Yine finans sektörünü hariç tutarak baktığımızda şirketlerinin toplam ciro ve FAVÖK rakamlarının yılın üçüncü çeyreğinde yıllık olarak dolar bazında baktığımızda cironun %9 (1Q24-1Q25'de +%2.2) (2Q24-2Q25'de +%10) arttığı ve FAVÖK değerinin %14 (1Q24-1Q25'de -%10) (2Q24-2Q25'de +%14) büyüdüğü görülmektedir.
- Son olarak yine finans dışı şirketlerde işletme faaliyetleri kaynaklı toplam nakit akışının geçen yılın aynı dönemine kıyasla dolar bazında %1 (1Q24-1Q25'de +%3.4) (2Q24-2Q25'de +%61) oranında düşüş gösterdiğini görüyoruz. Özellikle UMS 29 uygulayan şirketlerde faaliyetlerden nakit akışı kaleminin UMS 29 uygulamayan (büyük bir kısmını havacılık ve demir çelik sektörlerinin oluşturduğu) kıyasla daha iyi olduğu görülmekte.

UMS-29 Kapsamında

(mn USD)	2025/3Q	2024/3Q	
Finans Dışı Şirketler	Σ Rakam	Σ Rakam	Δ
FAVÖK	7,673	6,266	22%
Satışlar	59,033	53,933	9%
Net Kar	2,618	2,157	21%
Toplam Fin.Borçlar	70,276	44,224	59%
Fin.Giderleri	-3,456	-3,292	
İşl. Faal. Kay. Net Nakit	6,680	6,202	8%
Yatırım. Faal.Kay.Nakit	-3,679	-3,297	
Serbest Nakit Akım	3,001	2,904	3%
İşletme Sermayesindeki Değişiklik	-981	-660	
Vergi Öncesi Kar	3,925	2,888	36%
(mn USD)	2025/3Q	2024/3Q	
Holdingler	Σ Rakam	Σ Rakam	Δ
FAVÖK	2,620	1,600	64%
Satışlar	17,907	17,859	0%
Net Kar	338	-186	

UMS-29 Kapsam Dışı

(mn USD)	2025/3Q	2024/3Q	
Finans Dışı Şirketler	Σ Rakam	Σ Rakam	Δ
FAVÖK	2,779	2,902	-4%
Satışlar	13,611	12,730	7%
Net Kar	2,137	2,231	-4%
Toplam Fin.Borçlar	29,425	27,635	6%
Fin.Giderleri	-411	-1,198	
İşl. Faal. Kay. Net Nakit	2,587	3,166	-18%
Yatırım. Faal.Kay.Nakit	-684	-575	
Serbest Nakit Akım	1,904	2,591	-27%
İşletme Sermayesindeki Değişiklik	-377	-1,195	
Vergi Öncesi Kar	2,486	2,517	-1%
(mn USD)	2025/3Q	2024/3Q	
Finansal Şirketler	Σ Rakam	Σ Rakam	Δ
Net Kar	3,177	2,368	34%

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
TOASO	42,998,063	14,563,717	195%	2,101,438,343	628,576,428	234%	29,111,953	9,373,094	211%	95,679,065	72,989,635	31%	76,489,969	11,941,791	541%
ENERY	15,163,971	7,547,270	101%	78,406,101	73,086,488	7%	21,665,095	10,374,842	109%	14,101,922	32,321,046	-56%	-7,130,418	13,804,526	
BIMAS	318,852,068	159,271,165	100%	4,328,953,665	3,690,929,311	17%	127,080,984	127,516,362	0%	361,274,740	467,427,693	-23%	136,223,349	4,502,285	2926%
SISE	156,359,368	82,931,172	89%	1,299,542,340	1,256,336,696	3%	35,244,755	25,352,978	39%	301,067,612	149,575,289	101%	271,104,610	36,516,277	642%
GUBRF	65,693,688	37,416,238	76%	286,096,958	200,239,830	43%	44,943,013	15,102,056	198%	82,025,000	50,249,095	63%	21,484,470	27,967,459	-23%
AKSEN	76,841,204	52,490,789	46%	229,674,539	240,313,158	-4%	23,046,341	19,365,222	19%	14,305,505	197,025,130	-93%	-68,521,740	236,808	
NTHOL	61,973,677	44,476,486	39%	158,527,591	127,846,916	24%	24,808,537	18,689,770	33%	45,654,116	80,920,624	-44%	11,189,786	43,100,005	-74%
ASELS	201,389,893	147,494,707	37%	798,236,915	639,234,909	25%	114,808,465	58,731,944	95%	227,402,265	87,098,069	161%	-34,973,743	-77,585,079	
MGROS	226,762,603	166,604,715	36%	2,575,077,120	2,183,031,366	18%	95,143,735	92,517,760	3%	300,759,772	181,500,088	66%	219,114,986	170,240,178	29%
TTKOM	641,844,806	477,570,208	34%	1,434,033,291	1,182,648,499	21%	246,770,601	87,419,549	182%	615,722,477	409,440,657	50%	134,010,800	143,632,096	-7%

*Piyasa değeri 500 milyon doların üzerinde, pozitif 3Ç25 & 3Ç24 net dönem karı ve işletme faaliyetlerinden net nakit akımına sahip olup, en yüksek FAVÖK artışı kaydeden 10 şirket.

- Finansal sonuçlarını incelediğimiz 508 şirketin (Holdingler hariç) 454'ü UMS 29 uygulamakta. Üçüncü çeyrek sonuçlarını incelediğimiz bu 454 şirketin cirolarının ve FAVÖK toplamının sırasıyla dolar bazında yıllık %9 (1Q24-1Q25'de +%4) (2Q24-2Q25'de +%12) ve %22 artarken (1Q24-1Q25'de +%4) (2Q24-2Q25'de +%18) , net kar rakamlarının +%21 (1Q24-1Q25'de +%53) (2Q24-2Q25'de +%44) oranında arttığı görülmekte. İşletme faaliyetlerinden nakit akımı geçen yılın aynı dönemine göre dolar bazında %8 (1Q24-1Q25'de +%6) (2Q24-2Q25'de +%59) artarken, serbest nakit akımı 2.9 milyar dolardan 3.0 milyar dolara yükselmiştir. Ciro ve FAVÖK artışına karşın, 3Ç24'de 3.3 milyar dolar olan finansman giderlerinin 3Ç25'de 3.5 milyar dolara çıktığını görüyoruz.
- Yılın üçüncü çeyreğinde 454 şirketin sadece 262'si (1Q25'de 222) (2Q25'de 253) pozitif net kar açıklarken bu sayı geçen yılın aynı döneminde 261 olmuştu. Yıllık olarak dolar bazında cirosunu arttırabilen şirket sayısı 281 olurken, FAVÖK' ünü arttırabilen şirket sayısı ise sadece 192. İşletme faaliyetlerinden pozitif nakit akımı yaratabilen şirket sayısı 299 olurken geçen yılın ayı döneminde bu sayı 287 olmuştu. İşletme faaliyetlerinden nakit akımını dolar bazında arttırabilen şirket sayısı ise sadece 100.

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
BRSAN	47,133,089	5,977,319	689%	542,355,067	398,546,828	36%	22,996,564	-9,798,159		10,023,301	25,118,992	-60%	-8,088,175	8,696,822	
HTTBT	5,122,370	3,372,637	52%	11,343,086	9,055,576	25%	2,771,923	2,023,299	37%	3,048,802	3,033,429	1%	-707,615	788,334	
ISDMR	75,841,593	58,170,740	30%	822,842,361	781,294,990	5%	39,044,840	30,719,627	27%	244,805,693	57,657,080	325%	212,731,174	-43,900,865	
TAVHL	270,737,555	213,088,077	27%	661,166,185	548,770,729	20%	146,259,227	114,170,898	28%	205,260,890	179,960,670	14%	179,954,682	170,584,555	5%
ENKAI	206,558,868	174,743,324	18%	1,095,592,318	804,997,038	36%	263,089,875	188,453,163	40%	186,528,772	50,624,291	268%	192,073,460	-32,689,765	
TATEN	13,714,325	12,551,306	9%	21,391,133	16,815,739	27%	7,166,249	5,042,406	42%	32,391,626	33,980,592	-5%	10,747,466	12,743,064	-16%
PGSUS	448,887,453	479,192,570	-6%	1,286,924,304	1,197,718,388	7%	265,992,487	323,438,683	-18%	739,114,319	382,015,954	93%	599,981,754	441,384,187	36%
THYAO	1,536,094,444	1,765,630,090	-13%	6,946,248,749	6,628,134,958	5%	1,376,801,038	1,540,055,666	-11%	792,659,711	2,229,478,517	-64%	460,120,908	2,185,851,725	-79%
EREGL	116,345,055	135,849,141	-14%	1,300,817,100	1,456,080,335	-11%	15,994,606	23,925,262	-33%	323,639,939	147,230,057	120%	230,377,887	-171,087,339	

*Piyasa değeri 300 milyon doların üzerinde olan 9 şirket.

- Finansallar ve holdingler hariç incelediğimiz 22 şirket, işlevsel para birimi yabancı para cinsinden olduğundan UMS-29 uygulamıyor. Bu şirketler, dolar bazında ciro ve FAVÖK rakamlarının yıllık bazda, sırasıyla %7 (2Q24-2Q25'de +%1) arttığı ve %4 (2Q24-2Q25'de +%5) düştüğü görülmektedir. 2024 yılının üçüncü çeyreğinde toplam 2.231 milyon dolar net kar elde eden bu şirketlerin 2025 yılının aynı döneminde toplamda 2.137 milyon dolar kar ettikleri ve çeyreklik bazda %4 (2Q24-2Q25'de +%27) gerilediği görülmektedir. İşletme faaliyetlerinden elde ettikleri nakit akımları ise geçen yılın aynı dönemine göre dolar bazında %18 azalmıştır. Bu grupta bulunan Hava Yolu şirketleri ve Erdemir toplam büyüme rakamlarını aşağı çekerken, ENKA ve Tav Havalimanları güçlü yıllık performansı ile toplam rakamlara pozitif katkı vermektedir.



- Sonuçlarını inceleyeceğimiz bu Finansallar grubu diğer gruplardan farklı olarak yılın üçüncü çeyreğinde toplam net kar rakamlarını dolar bazında %34 oranında arttırmayı başarmıştır.

Net Dönem Karı				Net Dönem Karı			
	2025/3Q	2024/3Q	Değişim%		2025/3Q	2024/3Q	Değişim%
ICBCT	-3,366,261	-8,899,806		AKGRT	20,263,441	16,583,293	22%
SEFK	1,025,471	-157,385		VAKBN	292,140,153	239,724,475	22%
UFUK	-746,008	2,623,619		KLNMA	59,020,602	48,434,256	22%
SMRVA	9,078,226	2,310,278	293%	LIDFA	6,195,519	5,103,438	21%
CRDFA	3,763,886	1,123,503	235%	GLCVY	10,055,799	8,601,112	17%
YKBK	369,969,757	149,431,955	148%	ANSGR	84,183,964	72,953,486	15%
ISCTR	349,106,937	165,361,452	111%	GARAN	747,509,844	660,227,802	13%
ISFIN	22,726,318	11,200,193	103%	QNBK	11,232,973	10,257,406	10%
HALKB	185,352,506	103,875,035	78%	QNBTR	295,863,860	292,018,836	1%
DSTKF	26,490,162	14,864,455	78%	SKBNK	9,706,950	9,915,713	-2%
RAYSG	25,671,204	15,291,403	68%	TSKB	69,027,741	78,664,546	-12%
ANHYT	35,382,358	21,134,140	67%	ALBRK	17,215,650	23,714,359	-27%
AGESA	32,320,896	20,990,377	54%	BRKVY	1,580,873	2,967,937	-47%
TURSG	123,053,255	91,768,343	34%	ULUFA	4,578,021	9,180,930	-50%
GARFA	15,267,260	11,563,281	32%	VAKFN	8,200,356	17,346,521	-53%
AKBNK	345,461,293	269,844,473	28%				

3Ç25 Sonuçlarında Öne Çıkanlar
► **Özet Finansallar – Tüm Şirketler**

İŞ YATIRIM



UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
ACSEL	352,152	-350,685		5,208,505	4,694,211	11%	-161,686	-841,914		318,392	-4,284,684		288,574	-4,249,360	
ADEL	2,995,076	6,061,224	-51%	19,560,241	27,698,933	-29%	-706,776	1,138,425		-5,430,803	-4,875,962		-5,925,571	-5,188,515	
ADESE	2,593,117	848,657	206%	7,327,137	3,486,690	110%	-2,779,400	-9,525,487		-4,982,946	287,753		-3,745,358	-56,257	
ADGYO	2,967,281	3,727,743	-20%	5,017,143	4,565,264	10%	1,035,562	-205,699		1,909,141	547,157	249%	1,891,898	1,966,009	-4%
AEFES	366,700,926	375,120,706	-2%	1,659,011,993	1,822,783,362	-9%	126,548,831	164,128,200	-23%	432,506,193	358,016,239	21%	342,385,278	237,189,268	44%
AFYON	8,784,113	6,213,688	41%	25,363,984	25,812,339	-2%	1,877,291	833,433	125%	-227,028	8,803,808		1,707,852	12,448,175	-86%
AGROT	-841,456	-130,018		11,161,063	5,886,964	90%	-3,856,424	2,396,036		-4,589,031	-669,359		-5,786,755	-2,326,027	
AGYO	619,356	659,731	-6%	2,325,378	2,099,045	11%	-1,602,943	117,559		1,236,497	677,766	82%	984,420	470,476	109%
AHGAZ	35,315,821	8,659,594	308%	106,129,954	92,719,538	14%	21,417,737	-9,146,417		129,601,714	99,551,750	30%	110,113,449	69,667,914	58%
AHSGY	6,200,384	197,539	3039%	7,914,308	293,637	2595%	25,887,592	1,054,156	2356%	7,435,767	-5,099,944		6,583,342	-5,090,705	
AKCNS	26,095,098	35,032,000	-26%	154,537,666	157,814,961	-2%	9,943,600	14,887,719	-33%	24,802,903	36,387,912	-32%	17,215,097	32,346,787	-47%
AKENR	932,931	17,116,967	-95%	124,540,196	210,285,511	-41%	-7,378,044	8,206,064		16,961,363	26,092,554	-35%	15,408,222	25,988,241	-41%
AKFGY	10,113,897	9,862,643	3%	11,520,763	10,597,196	9%	7,435,259	3,617,973	106%	5,702,398	4,485,474	27%	3,558,368	-6,278,922	
AKFIS	4,994,531	4,315,911	16%	59,180,713	52,255,539	13%	194,667	8,909,475	-98%	25,624,494			25,131,271		
AKFYE	19,354,925	14,275,818	36%	36,170,700	31,755,595	14%	3,822,434	-230,996		30,578,963	42,345,393	-28%	-5,370,849	35,366,788	
AKMGY	3,915,952	3,166,106	24%	6,172,694	4,922,843	25%	2,641,500	3,418,776	-23%	2,538,290	1,325,457	92%	3,464,304	2,322,633	49%
AKSA	23,509,064	25,405,834	-7%	195,249,333	178,121,946	10%	56,689,603	8,387,655	576%	-1,707,775	-29,466,879		-147,860,113	-66,606,733	
AKSEN	76,841,204	52,490,789	46%	229,674,539	240,313,158	-4%	23,046,341	19,365,222	19%	14,305,505	197,025,130	-93%	-68,521,740	236,808	
AKSGY	16,629,615	14,981,857	11%	24,477,436	21,528,668	14%	10,238,089	15,856,466	-35%	14,510,670	3,676,081	295%	14,360,875	3,032,340	374%
AKSUE	158,273	132,471	19%	497,707	478,220	4%	-698,758	-285,720		-49,922	523,234		124,632	249,944	-50%
ALCAR	1,414,646	394,705	258%	46,940,751	50,838,878	-8%	-1,737,863	64,549		-103,152	-3,607,635		-315,329	-4,576,130	
ALCTL	1,496,428	5,233,902	-71%	33,697,384	27,833,794	21%	415,606	3,137,348	-87%	17,363,304	-14,942,764		17,307,945	-14,969,159	
ALFAS	1,719,051	7,803,597	-78%	48,839,079	41,972,364	16%	-1,280,347	850,188		39,175,062	24,969,774	57%	34,534,965	195,314	17582%
ALGYO	6,747,760	6,105,514	11%	7,804,729	6,696,907	17%	7,586,242	9,226,501	-18%	13,577,417	-3,534,796		-4,227,298	-13,333,462	
ALKA	723,600	1,081,435	-33%	17,296,583	18,271,190	-5%	423,668	1,076,975	-61%	5,171,707	5,765,389	-10%	1,960,203	917,128	114%
ALKIM	1,707,209	2,839,490	-40%	33,538,108	29,652,564	13%	-983,873	-487,136		7,943,620	5,769,290	38%	4,086,983	268,944	1420%
ALKLC	6,863,817	2,640,917	160%	29,436,806	19,054,778	54%	-708	-3,459,262		-6,449,170	-9,119,534		-9,136,923	-13,265,962	
ALTNV	3,744,549	2,025,503	85%	10,349,085	7,701,865	34%	-1,087,747	-3,474,330		-4,469,046	3,383,139		-9,360,956	-3,641,462	
ALVES	12,142,261	6,643,185	83%	64,509,603	32,907,195	96%	188,254	3,219,494	-94%	2,487,104	-4,255,010		1,677,510	-12,030,544	
ANELE	-139,775	335,488		58,138,998	54,315,991	7%	1,757,451	-6,376,119		-2,286,916	2,026,448		-2,285,161	1,957,997	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
ANGEN	1,263,034	704,747	79%	4,345,287	4,025,560	8%	-1,866,376	-2,076,339		-69,814	885,784		-735,922	-624,170	
ARASE	51,002,962	24,665,881	107%	186,606,780	297,787,472	-37%	12,737,895	-9,984,915		41,620,831	-5,121,049		11,756,577	-40,305,775	
ARCLK	225,395,839	150,725,159	50%	2,998,198,801	3,088,735,801	-3%	-49,520,055	-122,944,192		394,017,848	-42,378,663		321,453,986	-187,562,886	
ARDYZ	8,637,292	9,912,407	-13%	20,591,084	14,276,374	44%	1,107,402	-4,285,880		4,692,386	15,245,967	-69%	-834,907	-3,459,876	
ARMGD	9,338,636	6,655,671	40%	64,165,916	61,169,094	5%	5,689,469	6,960,863	-18%	-30,520,700			-32,500,430		
ARSAN	-189,368	-1,294,632		943,208	901,483	5%	159,626	-2,278,397		3,423,363	-3,213,970		-3,501,798	140,927	
ARTMS	-178,005	3,922,915		3,569,748	9,082,012	-61%	435,997	1,219,425	-64%	-1,575,352	-538,068		-4,068,898	-1,436,234	
ASELS	201,389,893	147,494,707	37%	798,236,915	639,234,909	25%	114,808,465	58,731,944	95%	227,402,265	87,098,069	161%	-34,973,743	-77,585,079	
ASGYO	542,878	-1,074,042		2,421,681	361,869	569%	-13,313,749	-17,740,533		-9,799,651	767,461		-9,664,933	716,137	
ASTOR	60,348,944	65,927,508	-8%	181,739,690	177,684,989	2%	66,127,344	60,683,758	9%	-44,825,604	55,241,516		-96,095,831	39,107,849	
ASUZU	9,022,512	-2,076,749		133,945,540	102,005,516	31%	786,378	-2,821,049		-10,293,685	2,202,634		-20,773,936	-23,621,670	
ATAGY	6,030	4,818	25%	248,179	189,069	31%	-89,168	50,428		114,418	145,828	-22%	107,056	149,335	-28%
ATAKP	2,980,251	3,544,714	-16%	21,953,718	19,285,200	14%	554,725	-1,130,964		5,697,723	5,325,770	7%	784,535	791,806	-1%
ATATP	20,727,082	4,944,474	319%	30,717,293	13,356,760	130%	11,607,491	4,165,560	179%	-44,972,636	3,743,247		-19,709,914	1,673,288	
ATLAS		444,618		50,702,062	29,502,826	72%	155,129	-527,127		255,096	547,480	-53%	-1,746,506	337,944	
AVGYO	184,136	52,947	248%	355,378	281,916	26%	-561,678	358,813		477,352	322,948	48%	-559,006	251,440	
AVOD	-46,377	1,271,157		9,033,587	8,915,465	1%	-556,823	-4,425,131		4,143,143	-1,091,958		4,430,810	-1,306,125	
AVPGY	15,089,679	15,766,872	-4%	54,897,071	23,834,704	130%	19,657,821	2,228,988	782%	22,527,639	14,599,069	54%	22,266,478	23,209,695	-4%
AVTUR	19,933	-47,721		145,656	62,394	133%	-1,228	-153,070		246,120	6,426	3730%	55,418	-8,853	
AYCES	1,906,703	1,662,288	15%	4,598,204	4,429,871	4%	1,192,663	1,510,916	-21%	680,235	847,848	-20%	394,463	717,135	-45%
AYDEM	33,203,624	23,742,610	40%	80,475,150	38,482,790	109%	4,079,413	6,087,558	-33%	155,364,707	30,633,278	407%	181,240,258	26,993,493	571%
AYEN	8,187,910	12,746,738	-36%	47,564,038	48,630,159	-2%	-4,651,914	4,999,434		19,443,714	7,829,896	148%	19,336,598	8,011,881	141%
AYGAZ	25,294,024	25,522,322	-1%	511,569,598	589,749,919	-13%	40,955,771	30,660,902	34%	12,298,986	-8,219,378		7,480,166	15,269,160	-51%
AZTEK	2,929,791	6,182,112	-53%	47,390,158	52,899,207	-10%	-2,194,880	1,310,281		-9,254,761	-363,661		-10,467,428	-844,032	
BAGFS	6,824,147	5,392,048	27%	27,460,254	3,363,455	716%	-4,554,923	-9,863,804		2,565,860	10,632,804	-76%	15,115,509	3,958,482	282%
BAHKM	856,184	618,394	38%	5,934,216	4,269,410	39%	481,047	-634,960		-1,264,233	-13,626,268		-797,673	-13,267,083	
BAKAB	1,637,312	-346,013		35,348,288	31,967,229	11%	-586,801	-2,654,633		-2,013,009	-795,793		-2,480,495	-1,912,854	
BANVT	-2,236,100	48,667,789		193,618,668	217,509,000	-11%	-16,106,104	36,857,500		-29,199,736	-6,283,932		-38,078,220	3,941,512	
BARMA	3,123,189	2,548,936	23%	20,995,148	17,292,110	21%	322,072	-416,027		6,820,228	16,956,326	-60%	-5,299,457	-5,529,782	
BASGZ	-1,496,161	1,529,724		128,075,558	127,045,039	1%	4,504,219	-17,935,796		51,817,473	10,159,972	410%	8,729,433	-19,799,799	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
BAYRK	-307,520	-225,568		1,041,897	1,587,802	-34%	517,891	-676,759		-4,085,016	2,101,753		-4,537,525	1,991,761	
BEGYO	615,829	2,322,797	-73%	1,486,975	7,449,593	-80%	-554,423	13,496,580		-6,077	887,467		-3,319	880,709	
BESLR	18,476,458	15,326,590	21%	182,437,109	161,039,148	13%	3,587,779	11,919,607	-70%	-18,505,739	-6,164,707		-1,848,076	11,946,310	
BEYAZ	1,504,452	-5,409,110		93,377,564	90,844,953	3%	1,539,028	458,342	236%	7,659	-1,575,892		-2,288,791	-2,552,886	
BIENY	14,038,100	-2,929,495		77,228,493	36,453,042	112%	-1,106,057	-8,932,523		6,059,419	-23,027,926		-7,670,930	34,369,965	
BIGCH	6,703,347	5,616,260	19%	27,180,101	27,361,482	-1%	422,839	1,661,379	-75%	6,292,656	6,627,691	-5%	1,522,070	-181,359	
BIGEN	4,001,313	4,243,469	-6%	11,791,144	7,202,432	64%	617,283	2,942,018	-79%	2,697,902			2,624,860		
BIGTK	-1,070,854	-1,175,494		2,766,589	2,530,625	9%	-1,035,851	-859,554		-37,967	525,952		-186,816	524,198	
BIMAS	318,852,068	159,271,165	100%	4,328,953,665	3,690,929,311	17%	127,080,984	127,516,362	0%	361,274,740	467,427,693	-23%	136,223,349	4,502,285	2926%
BINBN	-1,069,093	-1,198,168		3,797,560	6,356,125	-40%	-3,024,206	-100,487		6,785,592	-240,030		8,341,416	-1,214,296	
BIOEN	2,189,923	2,022,433	8%	16,359,880	17,119,383	-4%	-3,101,747	1,381,287		7,162,514	12,171,943	-41%	1,626,083	4,765,501	-66%
BIZIM	13,878,693	3,143,477	342%	226,110,805	257,220,519	-12%	-1,063,459	-8,857,979		9,431,796	11,242,160	-16%	9,207,242	11,200,504	-18%
BLCYT	451,294	1,978,103	-77%	3,086,648	4,445,477	-31%	-812,426	-2,468,415		2,287,686	-13,400,130		2,532,480	-15,404,703	
BLUME	328,424	350,001	-6%	1,448,386	1,468,482	-1%	447,630	80,124	459%	-2,580,360	427,950		-4,137,297	305,913	
BMSCH	474,838	-879,600		17,366,400	15,576,447	11%	305,193	-1,813,541		-1,949,667	-4,128,946		-1,537,875	-4,454,451	
BMSTL	1,283,499	164,435	681%	15,167,456	9,691,871	56%	303,793	-257,904		1,267,641	2,681,599	-53%	1,097,869	-3,334,928	
BNTAS	1,033,336	996,158	4%	7,518,162	7,063,984	6%	867,269	1,361,807	-36%	94,710	3,399,126	-97%	31,353	2,615,600	-99%
BOBET	13,719,373	15,331,595	-11%	75,861,573	71,434,289	6%	-2,872,404	1,413,195		6,761,069	11,371,304	-41%	-621,862	-5,028,906	
BORLS	17,899,399	21,729,846	-18%	51,724,042	58,407,772	-11%	-10,563,804	-6,464,261		3,583,909	36,337,951	-90%	-26,437,798	25,884,354	
BOSSA	4,125,520	5,746,834	-28%	36,713,924	43,687,335	-16%	317,532	2,509,750	-87%	17,852,259	6,392,601	179%	15,835,418	4,648,337	241%
BRISA	39,395,473	22,546,392	75%	254,442,188	223,002,379	14%	7,154,587	-9,001,974		22,720,107	60,618,403	-63%	14,275,914	80,537,465	-82%
BRKSN	883,937	197,034	349%	4,775,982	4,376,660	9%	67,705	-344,830		911,426	-893,596		888,961	-777,780	
BRLSM	2,441,307	5,449,581	-55%	28,449,424	24,392,077	17%	-79,039	489,084		-7,778,207	-1,668,538		-6,323,293	-2,625,140	
BRMEN	18,163	48,196	-62%	1,159,284	843,803	37%	-141,436	-82,822		-5,709	-81,005		-6,372	-81,005	
BSOKE	654,351	-448,690		30,651,098	23,007,967	33%	-8,803,040	-3,466,132		1,877,451	-21,152,549		-2,558,184	-20,760,308	
BUCIM	3,864,340	12,877,551	-70%	67,350,659	67,872,706	-1%	4,953,459	14,409,969	-66%	-44,744,487	-11,241,074		-79,329,123	-33,523,665	
BULGS	8,180,289	36,060,448	-77%	22,183,641	37,647,002	-41%	14,398,686	-822,656		8,646,462			-1,457,576		
BURCE	88,760	1,442,456	-94%	3,728,205	9,086,221	-59%	-412,239	-522,354		-347,196	1,634,811		-891,457	1,100,765	
BURVA	-326,963	279,602		554,551	2,672,682	-79%	-368,831	-24,995		80,009	-969,218		77,829	-1,011,555	
BVSAN	4,377,794	4,429,988	-1%	17,152,350	37,629,018	-54%	663,292	2,372,467	-72%	-7,284,124	-6,322,900		-7,298,648	-6,081,246	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
BYDNR	2,927,376	4,501,351	-35%	23,822,136	22,731,903	5%	471,846	976,734	-52%	6,235,149	7,150,930	-13%	2,967,175	7,243,660	-59%
CANTE	16,128,919	24,811,537	-35%	43,895,544	49,908,180	-12%	-23,565,376	-1,464,099		13,876,780	52,484,234	-74%	36,011,660	4,074,673	784%
CASA							-16,505	-81,372		250	10,952	-98%	250	10,952	-98%
CATES	9,670,400	15,549,289	-38%	43,742,501	48,366,259	-10%	4,459,900	4,439,992	0%	19,573,322	-1,253,151		19,168,664	-1,526,481	
CCOLA	289,186,712	221,992,336	30%	1,257,650,000	1,075,915,341	17%	173,019,481	151,595,122	14%	395,696,387	168,750,469	134%	282,774,345	138,396,784	104%
CELHA	-1,041,583	-2,375,242		12,359,012	11,658,203	6%	-4,260,871	-3,507,337		-1,981,523	916,264		-2,055,501	2,475,271	
CEMAS	-2,290,496	500,839		10,617,399	11,845,160	-10%	-3,203,665	-2,221,250		-1,730,838	-3,425,532		-1,567,397	-1,050,895	
CEMTS	6,678,482	5,955,383	12%	39,105,670	36,719,701	6%	194,980	-1,316,270		-5,365,157	1,511,873		-10,351,603	-7,320,096	
CEMZY	3,239,901	238,739	1257%	14,197,845	15,798,594	-10%	529,698	1,069,253	-50%	12,358,652	6,171,952	100%	12,340,079	6,611,305	87%
CEOEM	432,244	-85,473		4,399,434	610,093	621%	338,126	-255,645		2,985,748	-429,727		2,979,302	-454,848	
CGCAM	3,354,487	3,482,184	-4%	13,108,153	14,785,958	-11%	1,972,072	1,576,128	25%	2,842,661			409,713		
CIMSA	57,252,113	48,662,036	18%	270,804,037	173,733,170	56%	30,568,943	34,097,043	-10%	72,983,652	141,903,860	-49%	45,723,179	124,808,066	-63%
CLEBI	52,802,877	43,177,099	22%	140,966,106	127,674,932	10%	33,835,886	30,679,499	10%	-21,753,742	59,591,898		-29,788,207	32,501,227	
CMBTN	2,725,999	1,865,254	46%	28,946,736	33,441,174	-13%	193,217	-10,438		3,034,454	3,077,966	-1%	2,829,592	3,129,182	-10%
CMENT	25,453,926	20,502,759	24%	105,997,547	110,903,515	-4%	12,609,862	2,213,000	470%	16,948,154	21,062,666	-20%	12,303,929	17,752,777	-31%
CONSE	3,543,805	4,791,777	-26%	8,597,346	9,212,782	-7%	871,692	-41,043		8,647,507	2,069,898	318%	496,774	1,689,734	-71%
CRFSA	24,695,809	22,197,479	11%	499,543,496	472,938,233	6%	-29,641,962	-17,688,500		38,825,285	34,126,349	14%	33,737,025	28,837,850	17%
CUSAN	407,421	3,730,380	-89%	14,181,636	19,451,400	-27%	-1,386,436	-1,724,861		3,443,875	5,904,701	-42%	-3,386,839	-13,496,873	
CVKMD	3,968,552	7,146,385	-44%	17,999,469	22,676,106	-21%	-3,243,927	5,596,112		1,990,895	19,512,086	-90%	-6,373,211	-898,971	
CWENE	35,465,015	19,659,832	80%	103,891,318	78,795,520	32%	24,194,794	2,682,472	802%	403,528	-4,273,182		-29,496,451	-4,488,901	
DAGI	4,866,711	3,056,353	59%	20,371,748	15,041,888	35%	46,816	-786,982		2,303,185	1,701,733	35%	1,952,042	1,585,432	23%
DAPGM	35,510,161	46,813,336	-24%	46,052,328	64,609,923	-29%	8,653,721	7,474,349	16%	14,506,165	8,382,674	73%	14,499,565	8,257,342	76%
DARDL	313,859	11,512,935	-97%	89,186,821	73,495,294	21%	-7,457,547	-5,039,875		10,878,679	-2,554,879		7,548,762	-4,950,645	
DCTTR	-373,179	-1,009,536		3,477,540	8,724,547	-60%	-1,360,025	-965,734		1,626,896	1,744,693	-7%	2,489,606	-109,769	
DERHL	4,016,383	2,310,774	74%	22,163,803	27,043,308	-18%	298,137	-262,630		-748,785	-8,393,538		-1,953,394	-8,165,071	
DERIM	2,293,558	2,592,513	-12%	31,551,840	33,439,060	-6%	167,311	1,138,993	-85%	-1,349,946	4,098,730		-1,360,639	4,098,692	
DESA	4,370,771	5,185,259	-16%	19,694,549	21,204,939	-7%	2,738,699	2,973,870	-8%	-4,512,512	15,147,648		-4,154,259	14,562,324	
DESPC	5,537,181	1,947,538	184%	96,904,361	45,696,697	112%	76,586	-435,435		18,554,350	9,665,681	92%	18,526,768	9,664,231	92%
DEVA	-1,914,975	23,428,978		107,797,899	107,241,614	1%	-501,458	-7,817,680		32,861,411	37,223,236	-12%	19,086,583	16,533,895	15%
DGATE	4,681,662	1,908,388	145%	109,827,627	57,128,903	92%	2,745	-960,942		19,003,608	10,555,555	80%	18,915,404	10,549,321	79%

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
DGGYO	4,964,360	4,035,213	23%	6,675,447	5,454,386	22%	4,404,305	2,734,079	61%	5,072,465	7,273,170	-30%	4,951,967	6,463,367	-23%
DGNMO	-1,654,971	11,028,284		79,755,834	79,067,381	1%	-11,478,431	96,145		9,192,351	3,818,913	141%	9,675,520	-4,807,832	
DITAS	234,848	91,423	157%	13,265,364	11,628,600	14%	-852,113	-3,583,988		-10,802,475	858,869		-11,337,553	571,759	
DMRGD	1,146,275	-134,866		6,787,504	4,634,269	46%	655,980	419,070	57%	2,491,577	12,125,053	-79%	2,250,571	11,562,492	-81%
DMSAS	551,413	-728,788		18,385,486	20,790,538	-12%	-445,045	-1,405,860		-709,035	1,354,250		-789,371	1,421,923	
DNISI	430,030	645,072	-33%	3,019,518	2,874,928	5%	-462,928	-4,567		-336,043	850,739		1,508,272	741,485	103%
DOAS	104,140,864	65,007,586	60%	1,404,524,560	1,111,581,206	26%	51,076,812	7,746,863	559%	-50,082,146	-4,707,642		-64,300,122	-40,125,823	
DOFER	2,609,164	20,431	12671%	45,405,375	22,898,163	98%	1,257,129	-466,834		1,982,872	7,195,036	-72%	1,667,597	6,101,625	-73%
DOFRB	2,112,889	659,683	220%	5,415,968	2,245,312	141%	612,610	368,777	66%	-19,765,956			-20,673,536		
DOGUB	-228,042	-104,060		440,877	295,079	49%	-250,329	-114,082		183,641	10,005	1735%	179,728	10,005	1696%
DURDO	2,462,373	3,801,395	-35%	16,953,799	12,651,044	34%	-704,403	260,590		4,118,051	-1,180,895		4,799,935	-2,060,911	
DURKN	2,097,138	613,953	242%	6,796,335	3,824,194	78%	677,379	1,824,505	-63%	-1,599,753	-2,723,484		3,177,962	-2,809,124	
DYOBY	16,442,440	7,522,865	119%	64,628,463	64,536,799	0%	2,815,865	-2,350,023		16,463,456	1,548,194	963%	9,956,329	-1,821,217	
DZGYO	911,389	2,146,791	-58%	1,440,854	4,035,168	-64%	1,393,285	406,172	243%	8,473,363	19,044,235	-56%	9,874,730	8,202,338	20%
EBEBK	23,628,613	23,867,804	-1%	165,845,529	128,197,558	29%	2,718,200	2,724,214	0%	23,423,524	16,032,800	46%	11,879,789	11,324,201	5%
ECILC	2,671,683	8,239,264	-68%	54,231,355	61,032,937	-11%	11,941,634	22,329,226	-47%	19,037,025	6,930,476	175%	37,445,154	29,947,660	25%
ECOGR	10,557,064	11,482,623	-8%	22,570,410	24,059,726	-6%	86,364	7,443,729	-99%	79,246,454			66,449,512		
EDATA	1,273,528	-1,259,990		13,177,524	6,677,764	97%	6,130	-1,585,839		-556,128	54,550		-376,426	83,885	
EDIP	2,123,737	2,690,484	-21%	4,423,873	5,816,185	-24%	-993,725	5,255,296		-1,205,892	1,715,998		-1,234,271	1,745,207	
EFOR	770,584	9,550,693	-92%	55,585,151	51,932,008	7%	-15,044,441	1,571,544		3,075,658	-24,480,585		-716,075	-29,847,851	
EGEEN	4,258,868	7,405,536	-42%	24,924,181	31,951,785	-22%	353,051	4,465,841	-92%	3,317,607	-13,756,225		6,240,555	-9,394,825	
EGEGY	2,110,676	-521,110		10,200,042	1,201,900	749%	1,543,251	278,741	454%	-2,966,883			1,189,827		
EGEPO	1,401,160	2,743,363	-49%	7,825,869	7,305,792	7%	-192,591	2,047,151		5,428,044	1,326,801	309%	4,132,400	845,252	389%
EGGUB	5,708,293	8,954,184	-36%	22,730,009	16,137,068	41%	3,919,881	3,862,872	1%	26,336,196	6,133,993	329%	6,551,649	-6,392,038	
EGPRO	15,720,758	10,390,252	51%	74,222,643	68,218,939	9%	8,803,376	5,395,318	63%	-3,182,881	9,644,006		-3,810,992	8,052,442	
EGSER	-339,810	-1,424,982		24,221,076	15,507,414	56%	-4,355,928	-11,241,913		5,622,230	5,782,415	-3%	3,470,166	-5,832,645	
EKGYO	47,892,466	48,722,786	-2%	216,636,864	247,962,249	-13%	4,673,017	71,076,175	-93%	-931,265,024	-260,735,431		-928,655,230	-255,824,680	
EKIZ	-23,188	4,316		991,172	2,598,101	-62%	-2,494	4,030,285		-1,759,309	-1,166,360		-1,759,309	-1,166,102	
EKOS	-221,644	2,118,496		11,934,936	17,140,172	-30%	-1,423,774	4,809,766		244,391	-3,599,947		-2,632,428	-2,878,050	
EKSUN	1,151,755	-2,754,232		66,521,273	60,446,748	10%	-2,974,292	-4,291,293		-20,471,961	-10,493,043		-23,230,276	-6,917,878	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
ELITE	4,559,872	6,102,942	-25%	13,861,679	14,100,587	-2%	800,886	2,345,640	-66%	-586,092	-1,581,115		-766,276	-724,604	
EMKEL	70,723	1,054,870	-93%	3,580,066	4,303,684	-17%	-357,123	291,738		377,127	-552,986		532,547	-742,104	
EMNIS	99,910	14,847	573%	2,543,081	1,532,332	66%	-122,299	35,605		144,976	37,292	289%	-496	-66,904	
ENDAE	2,562,147	3,087,779	-17%	5,739,408	8,604,101	-33%	-3,476,407	-433,648		-2,493,528			-285,670		
ENERY	15,163,971	7,547,270	101%	78,406,101	73,086,488	7%	21,665,095	10,374,842	109%	14,101,922	32,321,046	-56%	-7,130,418	13,804,526	
ENJSA	239,326,954	213,586,520	12%	1,464,182,977	1,527,111,865	-4%	17,804,456	-27,401,338		320,121,900	274,378,048	17%	161,553,310	160,100,895	1%
ENSRI	7,205	279,995	-97%	2,892,734	4,623,772	-37%	-77,405	-1,509,563		3,467,297	-1,098,036		3,452,889	-1,107,778	
ENTRA	13,822,892	10,539,311	31%	19,396,123	14,500,702	34%	1,310,291	-565,904		7,853,995	-15,661,734		8,961,359	-34,376,520	
EPLAS	478,778	-455,968		13,773,534	9,964,529	38%	-1,029,590	-874,555		-2,161,201	753,600		3,450,328	722,717	377%
ERBOS	2,386,799	-2,620,037		35,037,949	30,573,192	15%	753,019	-2,958,386		2,452,182	-1,696,850		2,663,864	-1,921,807	
ERCB	8,515,460	24,961	34015%	47,756,830	34,510,888	38%	74,186	-196,003		78,605	6,112,941	-99%	-330,616	5,401,940	
ERSU	-59,968	44,258		1,692,895	918,428	84%	-520,802	424,500		204,761	-3,953,331		168,005	-1,345,336	
ESCAR	1,729,359	5,804,237	-70%	13,935,728	21,985,714	-37%	-29,057,611	-1,015,122		-1,090,286	3,278,767		1,066,818	-19,328,368	
ESCOM	-71,415	-61,990		10,304	10,318	0%	-4,827	-156,276		412	-4,712		415	-4,642	
ESEN	5,276,961	3,121,860	69%	9,942,035	6,377,731	56%	3,047,467	8,810,631	-65%	-16,195,368	6,194,532		-12,623,453	5,600,958	
ETILR	1,859,220	-13,357		8,761,460	2,675,239	228%	-869	26,827		-4,279,215	-113,958		-5,151,313	-466,297	
ETYAT	65,160	79,293	-18%	596,769	452,196	32%	-63,300	-100,113		5,839	-82,570		301	96,806	-100%
EUKYO	186,328	105,571	76%	853,561	459,515	86%	-84,669	-82,750		21,391	-65,573		20,214	91,437	-78%
EUPWR	24,833,280	12,399,968	100%	88,154,158	76,270,009	16%	9,640,228	1,979,959	387%	-5,487,762	-6,016,729		-17,697,145	-11,683,350	
EUREN	5,896,639	5,102,462	16%	47,004,653	37,977,794	24%	8,317,760	855,118	873%	1,310,326	8,114,333	-84%	-1,369,171	5,537,694	
EUYO	134,565	82,964	62%	598,706	458,351	31%	-25,428	-91,515		28,823	-85,515		-26,887	112,559	
EYGYO	-482,586	-1,113,328		6,175,242	1,322,765	367%	-2,900,629	411,747		-417,473	-847,599		1,617,913	-866,964	
FADE	1,652,867	883,903	87%	6,911,987	3,366,744	105%	31,520	1,095,547	-97%	-186,572	363,055		6,635,921	268,314	2373%
FLAP	-469,308	-102,733		491,552	732,183	-33%	-179,061	-335,929		-85,677	-160,165		-86,609	-194,433	
FMIZP	654,006	490,674	33%	4,332,236	3,385,077	28%	700,438	453,474	54%	451,720	824,995	-45%	423,783	798,680	-47%
FONET	2,252,135	775,130	191%	5,050,083	2,892,033	75%	1,657,135	330,335	402%	3,637,836	972,251	274%	696,400	-372,357	
FORMT	-521,888	-616,031		5,470,408	4,838,315	13%	-2,059,656	-1,569,585		-7,364,293	-1,014,294		-6,546,845	-4,531,138	
FORTE	14,111	454,761	-97%	13,232,035	6,547,856	102%	44,822,708	-824,972		12,209,970	-152,661		11,081,424	-1,341,765	
FRIGO	-1,055,820	2,179,596		6,334,336	10,312,216	-39%	-686,335	3,307,264		4,867,136	1,516,550	221%	3,812,355	1,006,310	279%
FROTO	282,613,620	284,834,700	-1%	4,567,547,751	4,153,749,154	10%	202,411,557	250,938,421	-19%	171,606,675	467,788,609	-63%	20,139,726	213,899,540	-91%

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
FZLGY	-1,175,983	1,049,795		494,840	1,041,930	-53%	1,179,193	-1,903,318		-4,234,421	7,036,201		-12,919,411	2,192,878	
GEDZA	1,903,401	1,437,602	32%	6,112,435	4,832,098	26%	397,032	452,110	-12%	474,852	-850,461		430,452	-1,341,626	
GENIL	15,845,368	11,971,834	32%	128,918,896	110,708,471	16%	5,198,454	3,275,825	59%	4,114,421	15,948,067	-74%	-2,485,616	14,311,877	
GENTS	9,445,924	2,379,215	297%	29,607,428	29,766,737	-1%	674,545	22,472	2902%	5,029,889	3,416,591	47%	937,246	1,077,203	-13%
GEREL	2,756,503	1,231,499	124%	16,445,994	17,264,636	-5%	6,877,336	-857,612		-24,329,642	-232,742		-24,671,212	-2,528,749	
GESAN	31,392,615	27,551,708	14%	153,399,563	123,940,537	24%	14,761,870	11,375,568	30%	4,200,490	-6,740,941		-7,210,518	9,720,653	
GIPTA	9,628,002	6,847,501	41%	40,133,751	38,383,450	5%	4,890,383	4,282,558	14%	-1,195,572	-12,514,053		-7,575,638	-8,128,659	
GLRMK	44,867,055	8,598,656	422%	217,648,892	189,012,029	15%	31,893,906	23,823,835	34%	133,287,431			126,087,747		
GMTAS	1,704,766	517,111	230%	32,262,929	19,732,794	63%	-2,113,432	-236,952		3,152,055	650,058	385%	2,635,821	674,145	291%
GOKNR	7,234,294	12,208,424	-41%	79,855,746	79,664,472	0%	1,867,672	3,617,436	-48%	10,539,393	-2,059,684		44,097,775	-5,315,330	
GOLTS	10,139,892	8,359,261	21%	42,109,302	43,607,487	-3%	2,135,634	-39,812		10,000,096	1,769,227	465%	7,775,309	-118,141	
GOODY	-8,348,184	7,968,157		135,643,746	142,488,194	-5%	-27,181,422	-10,098,771		11,309,653	4,865,103	132%	8,912,718	2,683,261	232%
GOZDE	-512,055	5,238,796			7,131,668		6,339,364	-27,125,593		2,233,531	-1,866,999		343,388	11,010,128	-97%
GRNYO	110,824	-31,716		2,663,071	2,561,197	4%	-64,393	-249,398		-24,476	1,119		-26,476	528	
GRSEL	19,676,484	20,103,586	-2%	59,860,821	67,759,009	-12%	15,700,268	10,368,748	51%	33,316,580	23,339,394	43%	27,344,792	21,807,451	25%
GRTHO	3,378,586	3,356,585	1%	32,803,125	22,388,164	47%	10,600,968	10,947,419	-3%	10,863,279	15,039,074	-28%	-2,958,615	-3,483,554	
GSDDE	1,641,129	2,572,291	-36%	3,569,752	4,003,430	-11%	-700,994	1,247,063		1,586,913	3,603,607	-56%	-4,294,773	-3,831,365	
GUBRF	65,693,688	37,416,238	76%	286,096,958	200,239,830	43%	44,943,013	15,102,056	198%	82,025,000	50,249,095	63%	21,484,470	27,967,459	-23%
GUNDG	243,667	813,795	-70%	9,919,120	13,603,096	-27%	-617,511	-560,541		-542,223	-2,984,444		-592,752	-3,254,850	
GWIND	15,992,841	12,831,011	25%	22,827,125	18,098,455	26%	7,026,578	4,449,704	58%	13,866,196	14,716,724	-6%	1,542,446	9,080,972	-83%
GZNMİ	6,245,922	5,113,906	22%	45,883,294	35,279,528	30%	2,215,418	2,544,432	-13%	-5,113,122	-2,294,205		-11,914,888	-1,984,829	
HATEK	-4,998,277	-246,940		5,274,124	5,440,516	-3%	7,960,475	-128,659		7,017,136	1,293,517	442%	5,345,350	-824,867	
HATSN	2,240,065	14,600,428	-85%	35,936,799	35,632,815	1%	1,049,658	22,353,481	-95%	5,352,806	10,078,423	-47%	-636,190	1,414,022	
HDFGS	3,596,409	2,640,143	36%	3,872,185	2,982,649	30%	7,992,697	-6,353,233		4,706,406	-4,846,270		4,812,275	-4,785,905	
HEKTS	-9,622,133	-21,514,507		23,481,400	27,198,974	-14%	-27,582,880	-26,391,999		6,986,449	7,794,984	-10%	-2,207,094	-14,351,141	
HKTM	1,588,082	639,968	148%	3,083,698	4,116,512	-25%	-280,671	-580,279		2,042,210	417,111	390%	2,208,262	-248,988	
HLGYO	11,784,273	3,834,600	207%	30,249,558	6,131,225	393%	7,209,768	942,736	665%	-86,959,983	11,148,801		-80,315,721	-5,246,591	
HOROZ	12,068,432	12,298,896	-2%	75,472,898	60,327,939	25%	1,310,350	13,897,038	-91%	10,302,752	-3,075,345		2,589,220	10,053,998	-74%
HRKET	8,269,061	4,793,059	73%	35,824,735	34,025,253	5%	2,692,209	1,904,065	41%	10,948,468	7,136,381	53%	-17,661,566	9,465,536	
HUBVC	-132,693	-194,967		3,392	1,437	136%	2,201,361	1,469,103	50%	659	-5,478,079		-5,328,352		15

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
HURGZ	-3,871,128	-4,060,609		6,763,978	6,723,545	1%	-10,489,590	-5,127,143		-24,394,552	106,005		203,629	52,979	284%
ICUGS	-131,831	73,669		3,731	850,889	-100%	-300,641	-362,271		4,341	-147,941		38,655	-11,510,145	
IDGYO	-243,814	-195,320		550,699	-560,445		-543,008	-380,233		-352,232	1,490,724		-849,071	784,083	
IHAAS	-146,275	68,434		2,992,577	3,134,594	-5%	-397,168	-99,552		-161,882	-172,546		-273,098	-223,401	
IHEVA	2,170,059	2,351,636	-8%	19,874,369	19,199,194	4%	12,135	27,550	-56%	976,862	4,694,500	-79%	226,063	4,391,310	-95%
IHGZT	1,761,741	-422,023		15,009,420	11,490,943	31%	-44,885	-1,918,348		-310,428	-1,349,548		-131,715	-255,508	
IHLGM	-257,274	-458,470		5,712,093	4,117,428	39%	-992,254	-2,805,783		-61,763	-617,560		-68,421	-632,672	
IHYAY	435,515	-1,303,567		20,036,025	16,692,879	20%	-3,725,819	-2,598,743		823,212	-1,911,335		848,194	494,530	72%
IMASM	3,514,340	4,071,063	-14%	13,990,792	22,019,648	-36%	2,837,077	2,159,022	31%	-463,203	-1,532,579		-3,896,143	-2,264,165	
INDES	13,564,110	19,117,347	-29%	539,618,567	424,530,552	27%	2,632,328	1,043,273	152%	24,111,612	34,764,546	-31%	9,810,413	17,834,678	-45%
INTEM	1,631,954	1,050,660	55%	9,594,064	8,505,653	13%	312,311	559,645	-44%	340,032	-275,140		338,495	-276,299	
ISGSY	-4,691,919	21,216,629		-3,907,150	40,882,427		-8,686,907	20,444,319		-382,325	-11,520,589		-5,068,449	3,176,344	
ISGYO	6,325,583	6,062,934	4%	13,908,680	29,719,273	-53%	-15,707,052	-7,612,233		2,605,998	7,692,822	-66%	26,624,355	7,158,685	272%
ISKPL	1,803,494	1,778,315	1%	13,532,194	14,520,696	-7%	891,992	2,504,306	-64%	2,997,153	-693,566		2,518,034	-3,546,311	
ISSEN	5,533,445	-1,261,974		27,733,731	31,403,303	-12%	-3,393,118	-7,810,384		-4,408,632	6,434,873		-8,414,288	12,229,063	
ISYAT	980,379	803,426	22%	5,994,186	15,013,961	-60%	-128,603	-424,064		655,805	323,774	103%	357,407	-4,850,015	
IZENR	21,901,930	-168,785		59,209,074	59,065,587	0%	13,223,227	3,401,703	289%	5,744,930	18,846,113	-70%	1,453,871	13,739,077	-89%
IZFAS	-300,919	396,839		2,909,412	2,398,040	21%	-603,859	-460,766		-1,548,411	236,666		-1,434,359	159,488	
IZINV	136,647	36,804	271%	654,082	715,707	-9%	-150,561	-311,383		351,595	-3,140,023		344,823	-3,015,078	
IZMDC	17,248,151	-28,470,292		403,176,941	359,614,905	12%	-855,109	-26,001,269		45,938,029	-15,634,136		25,245,752	-30,339,164	
JANTS	2,611,554	4,225,249	-38%	38,480,372	37,259,105	3%	509,978	308,026	66%	1,723,562	2,733,538	-37%	-1,664,756	1,426,041	
KAPLM	483,229	677,969	-29%	14,260,615	12,170,184	17%	-3,003,138	-897,687		-891,556	-1,804,978		-492,402	-1,811,272	
KAREL	10,442,242	-5,643,429		98,145,660	82,905,692	18%	-12,580,758	-11,220,464		22,761,221	-9,582,669		3,347,671	-15,593,885	
KARSN	5,298,963	-7,851,082		61,107,313	36,569,557	67%	-8,516,267	-16,341,901		-2,520,642	-31,857,679		-7,014,249	-39,635,959	
KARTN	-4,356,456	238,268		19,657,626	23,862,694	-18%	-3,512,649	-5,152,463		-4,057,312	-3,032,119		-4,385,384	-3,266,125	
KATMR	2,160,266	2,953,706	-27%	14,183,880	3,898,676	264%	1,488,028	2,511,517	-41%	-6,109,522	44,598,039		-6,361,719	48,346,509	
KBORU	4,758,349	6,800,837	-30%	26,980,904	32,391,592	-17%	352,068	770,088	-54%	-7,502,740	4,819,667		-14,309,591	-7,867,100	
KCAER	13,342,216	15,388,227	-13%	143,080,960	130,563,812	10%	650,695	-4,510,565		-4,120,424	-10,928,590		-5,222,393	-3,753,348	
KENT	6,432,407	4,823,725	33%	89,380,288	80,570,329	11%	-1,487,417	-5,376,826		-5,193,161	-5,452,736		-5,281,569	-10,077,503	
KFEIN	1,211,494	924,661	31%	17,465,059	4,514,818	287%	380,028	-3,111,004		829,870	-6,939,128		-250,074	-4,623,339	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
KGYO	-649,461	-311,566		2,218,734	1,925,697	15%	-2,147,641	-1,116,690		6,430,708	-8,478,437		6,445,870	-8,482,972	
KIMMR	6,399,378	3,417,466	87%	83,760,268	62,204,611	35%	2,390,253	1,532,474	56%	5,299,855	1,332,939	298%	-3,267,392	1,016,010	
KLGYO	423,352	-1,654,770		2,438,805	6,627,919	-63%	-7,331,714	-2,690,010		125,068	-3,098,014		-336,068	-2,862,457	
KLKIM	16,902,778	13,522,432	25%	67,333,130	54,791,101	23%	5,926,545	7,062,384	-16%	16,021,862	5,546,955	189%	15,650,629	2,797,206	460%
KLSE	3,352,540	-14,931,937		84,457,641	68,160,613	24%	-11,432,838	-27,726,672		3,347,912	-13,181,140		-2,941,038	-23,871,371	
KL SYN	1,357,110	3,069,503	-56%	11,136,652	13,500,936	-18%	866,228	1,440,866	-40%	4,235,273	3,172,968	33%	5,815,614	3,292,647	77%
KLYPV	10,897,587	10,739,073	1%	46,558,801	43,722,712	6%	40,663,313	-13,060,185		-6,891,484			-77,133,128		
KMPUR	8,695,981	12,021,840	-28%	70,190,243	87,238,792	-20%	1,405,481	893,602	57%	5,460,781	53,464,796	-90%	-14,172,877	99,042,093	
KNFRT	1,142,616	806,113	42%	37,137,882	45,565,545	-18%	-813,834	930,356		7,190,447	2,953,680	143%	964,361	4,526,006	-79%
KOCMT	5,315,595	2,341,710	127%	131,785,359	134,918,266	-2%	116,383	-307,053		24,702,322	10,699,812	131%	15,697,367	10,124,565	55%
KONKA	1,705,234	1,863,809	-9%	18,735,957	21,313,009	-12%	-2,387,765	-1,175,002		1,241,725	1,072,268	16%	525,412	-3,294,803	
KONTR	-975,453	11,199,965		64,988,135	57,503,452	13%	-13,466,239	1,877,844		41,300,475	3,727,954	1008%	23,212,680	-15,577,974	
KONYA	10,646,673	8,302,118	28%	42,182,175	40,458,925	4%	4,661,618	-1,048,565		4,998,632	2,333,566	114%	-6,494,532	2,346,559	
KOTON	43,021,239	41,846,515	3%	190,665,001	181,413,288	5%	68,551	7,288,978	-99%	29,131,743	-17,219,674		24,536,848	-24,044,369	
KRDMA	9,573,834	3,917,452	144%	81,551,500	89,885,779	-9%	-3,462,492	-5,997,468		10,952,617	-1,729,934		3,966,144	-6,193,773	
KRDMB	4,759,767	1,947,617	144%	40,544,480	44,687,985	-9%	-1,721,427	-2,981,726		5,445,248	-860,061		1,971,825	-3,079,322	
KRDMD	31,084,647	12,719,317	144%	264,784,166	291,844,185	-9%	-11,242,136	-19,472,781		35,561,328	-5,616,809		12,877,411	-20,110,152	
KRGYO	34,327	1,508,367	-98%	1,042,824	2,796,275	-63%	67,908	1,671,418	-96%	439,309	757,243	-42%	-16,756,678	-4,491,472	
KRONT	705,314	-108,288		2,553,139	1,527,097	67%	-3,290	-712,986		2,211,923	-101,455		1,072,021	-688,858	
KRPLS	1,361,720	1,618,027	-16%	10,512,112	9,793,274	7%	-804,187	-1,035,317		2,164,106	546,709	296%	1,876,479	268,649	598%
KRTEK	984,118	-40,013		10,767,920	27,102,090	-60%	1,940,526	-2,521,312		6,470,143	8,270,962	-22%	-704,463	2,575,261	
KRVGD	10,334,572	7,960,160	30%	88,339,670	83,457,411	6%	1,859,454	575,336	223%	11,021,533	-4,174,225		5,510,375	-10,006,919	
KTLEV				108,136,985	33,176,147	226%	59,410,289	10,095,026	489%						
KTSKR	-994,724	548,044		538,867	6,145,058	-91%	-446,271	73,141		-2,229,250	12,365,983		-3,525,847	12,143,574	
KUTPO	6,067,102	6,132,372	-1%	26,754,825	24,063,659	11%	1,634,779	2,599,277	-37%	677,010	5,628,929	-88%	397,007	4,967,808	-92%
KUVVA	-956,291	90,530		2,844,725	2,084,804	36%	795,628	-1,970,296		-2,050,818	1,917,168		-2,070,233	832,406	
KUYAS	4,535,962	3,143,803	44%	22,153,601	17,080,419	30%	-6,572,108	-4,891,207		-25,002,005	-8,835,715		-19,486,131	-9,214,567	
KZBGY	1,133,439	-3,868,352		3,608,788			-6,724,349	-15,666,506		13,108,208	-8,499,340		10,466,836	-8,160,810	
KZGYO	1,270,977	1,675,436	-24%	8,209,064	6,332,386	30%	-2,145,569	3,555,019		5,114,554	3,491,016	47%	4,890,134	4,419,072	11%
LIDER	2,887,462	1,664,423	73%	10,193,396	14,041,005	-27%	5,027,490	239,528	1999%	17,151,134	-20,777,034		646,085	-13,907,993	17

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
LILAK	16,624,264	14,809,775	12%	76,803,921	88,595,528	-13%	9,907,798	10,286,987	-4%	27,041,549	44,969,824	-40%	17,620,549	54,631,182	-68%
LINK	1,179,121	235,412	401%	13,035,491	1,546,313	743%	-559,767	-40,671		694,000	454,308	53%	134,499	175,614	-23%
LMKDC	25,601,374	20,825,830	23%	56,475,166	45,160,922	25%	15,651,227	11,051,300	42%	26,540,509	15,017,645	77%	18,592,154	11,536,177	61%
LOGO	13,102,937	10,824,154	21%	33,118,043	25,963,317	28%	5,776,547	3,262,114	77%	10,116,450	5,127,083	97%	1,935,358	7,982,879	-76%
LUKSK	-131,609	2,221,903		2,600,191	2,977,186	-13%	-557,304	1,864,441		196,442	1,670,415	-88%	882,156	1,674,990	-47%
LYDHO	-533,238	-818,295		331,229	433,751	-24%	-3,632,033	-5,087,914		-12,712,643	-305,615		-12,311,774	-571,087	
LYDYE	156,229	575,084	-73%	374,469	987,744	-62%	-3,031,067	-1,148,925		-17,020,975	2,110,710		-126,888	2,110,709	
MAALT	40,224	29,065	38%	290,349	256,173	13%	61,164	-1,358,350		5,741,595	-6,450,753		-5,046,157	-15,157,903	
MACKO	3,140,903	2,500,450	26%	6,003,164	4,531,151	32%	1,897,294	1,299,879	46%	-298,889	3,098,007		-634,620	2,805,855	
MAGEN	5,059,551	3,435,034	47%	9,687,939	6,375,775	52%	-3,590,076	-9,700,081		-14,561,064	2,677,574		-14,144,996	1,563,528	
MAKIM	2,051,322	1,782,535	15%	9,626,495	8,225,736	17%	953,404	1,120,195	-15%	466,865	1,907,840	-76%	592,863	1,398,768	-58%
MAKTK	1,880,016	1,310,250	43%	5,454,543	5,270,363	3%	216,086	1,461,108	-85%	-2,127,958	-539,515		855,613	-596,623	
MANAS	-1,222,858	172,459		3,545,316	1,872,554	89%	-2,445,060	-934,111		2,287,242	-127,691		1,874,115	-352,940	
MARBL	3,994,085	1,858,785	115%	21,764,052	13,929,208	56%	486,880	224,739	117%	-967,108	6,396,934		-1,041,726	3,588,720	
MEDTR	1,533,838	3,224,821	-52%	15,617,781	16,208,495	-4%	624,315	538,935	16%	3,752,298	4,579,965	-18%	3,913,029	3,541,842	10%
MEGAP	3,327,006	7,002,352	-52%	52,856,683	103,811,694	-49%	-1,415,662	2,718,612		-2,132,519	-3,639,091		-99,798	-3,362,422	
MEKAG	-184,768	18,472		13,717,665	13,068,834	5%	-790,127	-1,377,491		4,991,249	481,565	936%	4,629,199	-716,050	
MEPET	3,162,485	2,471,713	28%	26,377,497	33,777,075	-22%	490,570	457,637	7%	-1,905,650	2,523,530		-2,110,034	359,929	
MERCN	5,285,411	989,354	434%	16,406,416	17,973,704	-9%	769,579	-2,232,738		2,856,458	3,150,179	-9%	967,800	3,234,461	-70%
MERIT				2,736,620	1,127,361	143%	7,062,899	1,844,617	283%	2,439,186	873,850	179%	-4,308,191	873,861	
MGROS	226,762,603	166,604,715	36%	2,575,077,120	2,183,031,366	18%	95,143,735	92,517,760	3%	300,759,772	181,500,088	66%	219,114,986	170,240,178	29%
MHRGY	1,264,786	1,144,150	11%	2,261,403	1,642,405	38%	720,228	1,529,931	-53%	3,483,890	1,246,108	180%	3,439,382	1,912,713	80%
MIATK	9,112,673	6,165,454	48%	19,397,632	8,901,467	118%	-19,538,080	2,552,927		2,800,690	6,295,411	-56%	-2,780,143	3,859,248	
MMCAS		73,951		68,693	10,730	540%	-15,189	-148,960		43,556	68,898	-37%	43,556	65,937	-34%
MNDRS	6,266,734	-1,615,121		51,084,787	52,117,536	-2%	6,642,282	-6,072,104		-11,545,974	-11,718,211		-11,757,372	-12,402,966	
MNDTR	9,818,589	2,808,984	250%	88,561,394	89,569,054	-1%	-9,477,364	-3,293,798		-1,483,173	16,747,539		-2,751,257	26,445,728	
MOBTL	6,023,048	4,792,263	26%	96,112,973	73,499,639	31%	421,097	1,261,470	-67%	-1,898,511	-5,823,527		-1,908,373	-5,216,216	
MOGAN	32,236,941	40,277,985	-20%	72,476,745	88,461,238	-18%	-71,853,059	58,973,445		69,331,272	12,166,921	470%	69,936,966	24,988,577	180%
MOPAS	5,057,002	2,546,490	99%	101,582,086	89,601,608	13%	2,604,469	-3,034,648		16,153,466			13,085,466		
MPARK	96,029,422	76,790,113	25%	314,744,403	286,696,435	10%	39,003,224	61,275,564	-36%	25,257,066	89,616,746	-72%	-50,878,338	37,061,027	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
MRSHL	1,095,304	1,792,297	-39%	17,063,070	18,709,666	-9%	-5,613,408	-4,723,670		6,579,212	-1,799,034		5,488,830	-2,973,133	
MSGYO	501,386	229,441	119%	1,051,462	529,927	98%	535,481	1,384,576	-61%	117,745	3,933,649	-97%	712,545	3,928,813	-82%
MTRKS	602,223	2,992,621	-80%	8,547,171	6,363,326	34%	1,484,296	-245,034		1,814,173	-747,243		-2,106,492	-839,706	
MTRYO		417,519		48,722,145	27,970,316	74%	223,756	-562,158		303,509	1,180,021	-74%	-1,514,354	394,770	
MZHLD	466,922	-488,921		13,773,534	9,988,662	38%	-335,350	82,997		-1,484,692	1,559,812		5,050,051	1,529,869	230%
NATEN	4,098,436	1,825,385	125%	10,238,002	5,647,864	81%	-3,207,545	-7,872,011		-15,665,807	-5,577,263		-12,007,766	-6,659,779	
NETAS	1,013,913	776,546	31%	67,865,965	53,881,458	26%	-3,659,431	-1,472,318		-662,523	-6,769,239		-716,101	-6,404,302	
NIBAS	206,641	-21,191		833,969	245,298	240%	89,449	-52,232		-917,808	30,064		50,423	28,011	80%
NTGAZ	4,876,062	5,284,044	-8%	33,014,333	32,899,387	0%	1,705,990	1,376,396	24%	2,698,359	8,036,802	-66%	-6,671,582	5,574,432	
NTHOL	61,973,677	44,476,486	39%	158,527,591	127,846,916	24%	24,808,537	18,689,770	33%	45,654,116	80,920,624	-44%	11,189,786	43,100,005	-74%
NUGYO	-722,494	-555,303		2,715,333	7,802,742	-65%	-20,667	-413,353		2,503,039	-3,007,289		994,658	-1,783,475	
NUHCM	24,241,045	33,085,910	-27%	107,864,197	112,548,090	-4%	10,009,853	20,639,243	-52%	34,026,319	10,637,621	220%	18,718,322	115,616,117	-84%
OBAMS	4,834,162	1,093,257	342%	123,438,252	118,514,817	4%	-21,463,782	-12,941,933		-7,663,104	-5,581,036		-7,676,121	-7,545,181	
OBASE	1,125,038	225,195	400%	4,650,482	4,694,071	-1%	-130,350	-643,857		1,799,563	-561,301		416,303	-1,758,148	
ODAS	23,828,247	29,784,976	-20%	63,250,177	60,942,984	4%	15,888,909	-15,397,354		-21,070,050	-9,660,489		-842,996	-82,197,099	
ODINE	-470,509	270,052		10,806,557	3,471,540	211%	141,725	377,094	-62%	-309,479	4,632,749		-9,110,244	3,846,282	
OFSYM	5,265,239	9,246,126	-43%	83,285,899	91,832,381	-9%	1,113,204	3,098,582	-64%	20,386,642	15,492,851	32%	9,626,358	14,373,460	-33%
ONCSM	1,023,694	930,317	10%	3,754,499	3,091,421	21%	403,968	261,649	54%	302,736	925,428	-67%	-348,441	878,041	
ONRYT	-1,744,881	1,171,506		6,988,204	5,074,296	38%	-1,126,302	318,731		2,000,161	-2,280,152		-131,725	-2,845,483	
ORCAY	420,701	-376,421		3,857,855	744,963	418%	-513,208	-701,891		-2,544,410	184,298		-2,581,757	-92,799	
ORGE	11,655,148	12,812,217	-9%	19,153,846	21,422,663	-11%	3,331,274	6,063,244	-45%	-71,729	2,892,306		-216,823	2,774,043	
OSTIM	-52,952	-327,558		2,884,585	2,552,655	13%	-51,901	-3,690,021		-655,737	-814,220		-606,640	-433,478	
OTKAR	5,205,677	-1,847,399		231,528,906	213,739,616	8%	-8,447,074	-26,483,817		-67,147,990	63,326,486		-84,310,522	45,539,704	
OTTO	-11,008	782,982		520,571	129,863	301%	-173,800	156,854		-112,346	2,399,477		-73,376	-220,225	
OYAKC	110,557,869	106,539,720	4%	371,077,710	335,445,122	11%	81,770,599	61,192,914	34%	96,785,454	48,052,383	101%	138,357,685	-56,232,200	
OYAYO	300,992	130,121	131%	2,940,022	3,093,858	-5%	55,932	-149,746		680,797	-243,250		680,797	-243,250	
OYLUM	107,311	741,446	-86%	4,778,113	4,182,682	14%	-271,747	930,945		-1,636,778	2,025,142		-1,470,158	1,393,369	
OZATD	6,964,654	4,800,877	45%	17,316,299	14,311,442	21%	4,570,005	55,610	8118%	-3,277,603	-504,683		-3,375,302	-1,007,631	
OZGYO	268,486	-54,007		936,999	397,374	136%	-932,297	-302,138		502,002	-3,787,885		671,975	90,890	639%
OZKGY	21,608,428	14,638,141	48%	52,503,401	39,913,661	32%	25,953,989	41,515,536	-37%	1,314,619	33,823,898	-96%	6,015,671	34,289,867	-82%

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
OZRDN	-130,866	658,878		3,482,998	2,351,497	48%	-396,667	22,071		112,525	951,659	-88%	68,956	614,098	-89%
OZSUB	3,354,378	-796,012		18,833,164	19,702,448	-4%	4,442,332	-2,274,318		8,716,066	651,501	1238%	7,083,006	304,145	2229%
OZYSR	2,481,042	2,866,787	-13%	43,025,532	45,618,486	-6%	199,885	37,054	439%	23,822,283	6,894,882	246%	20,057,399	5,135,902	291%
PAGYO	4,273,429	3,416,641	25%	5,839,948	4,968,200	18%	3,858,987	4,536,755	-15%	3,032,292	3,068,019	-1%	2,937,878	3,055,176	-4%
PAPIL	-140,916	-570,919		643,748	127,749	404%	124,250	-1,206,144		1,278,614	271,893	370%	-631,822	-35,881	
PASEU	2,261,825	2,231,683	1%	12,804,955	10,624,302	21%	754,685	1,030,389	-27%	-2,662,671	-1,842,210		-2,684,491	-1,817,595	
PATEK	1,612,477	-913,063		12,738,650	7,248,345	76%	14,847,958	837,202	1674%	1,223,205	-1,637,430		478,562	-3,099,350	
PEKGY	-602,204	-707,964		1,418,418	1,209,961	17%	-1,767,696	-3,737,691		21,166,477	14,571,470	45%	7,963,217	-1,707,721	
PENGD	2,362,895	907,860	160%	25,932,130	16,903,055	53%	1,599,982	-405,454		2,002,894	-6,637,320		720,077	-6,976,300	
PETKM	3,614,107	-19,403,778		535,569,136	504,650,843	6%	-29,253,231	-87,888,050		-9,168,796	-45,053,938		68,108,535	-80,947,349	
PETKM	3,614,107	-19,403,778		535,569,136	504,650,843	6%	-29,253,231	-87,888,050		-9,168,796	-45,053,938		68,108,535	-80,947,349	
PETUN	7,592,272	8,109,332	-6%	66,235,918	60,475,533	10%	3,455,502	6,296,896	-45%	5,660,322	1,930,586	193%	-80,763	-9,543,419	
PINSU	4,292,921	4,354,664	-1%	19,462,418	18,356,203	6%	1,653,831	2,228,929	-26%	6,038,621	1,838,505	228%	5,408,619	940,955	475%
PKART	558,143	608,809	-8%	8,588,795	13,286,388	-35%	-107,670	336,467		1,684,829	2,513,740	-33%	1,510,148	3,171,790	-52%
PKENT	9,161,957	4,935,037	86%	17,156,937	13,146,836	31%	8,385,164	5,165,392	62%	3,282,286	2,978,662	10%	3,186,957	2,451,810	30%
PLTUR	6,377,320	10,154,085	-37%	36,462,127	31,268,002	17%	-1,276,221	6,909,346		8,948,655	8,241,864	9%	7,256,284	418,135	1635%
PNLSN	2,968,501	1,853,708	60%	18,445,775	19,633,483	-6%	1,696,313	279,441	507%	1,650,775	-674,829		1,093,061	-704,715	
PNSUT	1,542,377	-4,024,264		97,487,604	97,202,989	0%	-5,868,329	-7,225,917		-3,424,411	7,206,957		-10,022,349	1,938,522	
POLTK	658,739	-232,576		5,136,868	4,178,654	23%	99,589	-154,893		547,654	774,800	-29%	412,587	880,379	-53%
PRDGS							652,846	4,503,620	-86%	1,210,401	6,250	19267%	1,210,401	6,250	19267%
PRKAB	1,587,434	1,747,097	-9%	95,779,993	103,376,213	-7%	-2,264,663	-7,548,127		11,262,200	-16,587,068		11,310,270	-22,540,175	
PRKME	3,240,007	3,272,740	-1%	3,975,723	4,669,699	-15%	858,628	209,269	310%	640,048	-621,169		333,442	6,823,984	-95%
PRZMA	20,764	8,392	147%	1,106,541	279,614	296%	-421,748	-230,492		-2,007,471	-92,339		-2,031,673	-98,906	
PSDTC	-196,612	-54,908		227,062	245,876	-8%	300,198	272,625	10%	135,366	4,547,983	-97%	-955,389	5,784,996	
PSGYO	-538,687	-477,155		1,726,132	1,832,802	-6%	16,107,236	43,770,531	-63%	60,622,041	-34,210,335		80,189,022	-20,673,934	
QUAGR	10,458,030	-815,827		59,920,765	38,490,407	56%	-2,194,911	-25,160,945		-2,404,302	-4,551,903		2,863,647	11,975,293	-76%
RALYH	14,676,829	11,750,812	25%	58,805,918	61,953,656	-5%	7,390,425	4,394,710	68%	28,317,851	3,788,832	647%	-650,345	-11,292,550	
REEDR	3,583,675	6,222,612	-42%	11,568,456	26,439,679	-56%	-2,802,921	-2,816,610		2,597,946	-1,569,940		2,535,797	-7,998,671	
RGYAS	47,429,722	36,571,536	30%	74,958,151	55,499,381	35%	215,294,675	93,872,825	129%	60,495,133	87,545,088	-31%	-7,686,085	86,467,745	
RNPOL	450,879	1,356,762	-67%	10,248,620	4,202,009	144%	-90,498	224,829		1,807,561	-535,880		1,717,860	1,502,368	14%

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
RODRG	-189,087	-91,698		552,345	462,225	19%	420,774	6,345	6532%	163,659	292,015	-44%	163,659	292,015	-44%
RTALB	164,003	-246,815		1,254,870	1,225,008	2%	1,315,550	-2,989,516		18,756	-8,941,194		-231,604	-3,660,019	
RUBNS	1,609,024	4,431,852	-64%	11,677,361	10,358,388	13%	-2,336,508	-1,270,579		-373,725	-6,021,036		461,002	-6,828,594	
RUZYE	537,373	-432,939		2,016,262	813,218	148%	336,680	-192,883		531,467	856,796	-38%	-1,685,258	-8,806,492	
RYGYO	19,271,623	27,867,675	-31%	21,038,267	29,179,308	-28%	8,581,573	23,787,993	-64%	23,432,016	38,064,338	-38%	-3,995,376	32,763,476	
RYSAS	32,378,054	42,110,891	-23%	75,245,845	92,246,508	-18%	13,698,713	47,616,729	-71%	28,422,892	-7,301,093		-795,360	17,356,245	
SAFKR	1,941,914	2,270,589	-14%	9,807,967	10,031,559	-2%	1,170,858	477,326	145%	588,508	1,716,543	-66%	519,216	1,731,896	-70%
SANEL	1,218,970	494,609	146%	2,146,838	1,278,063	68%	1,207,169	398,232	203%	-881,799	2,648		-910,741	792	
SANFM	1,239,647	195,926	533%	7,078,773	5,560,220	27%	218,236	70,632	209%	2,217,731	-563,146		46,420	-680,930	
SANKO	-367,322	8,198		32,782,452	48,738,579	-33%	-803,384	9,918		5,493,339	4,422,252	24%	5,486,194	4,420,916	24%
SARKY	14,655,910	11,491,501	28%	450,795,982	414,444,076	9%	7,135,661	-4,244,208		-28,135,033	55,179,530		-34,398,891	51,623,184	
SASA	48,797,787	57,394,690	-15%	352,002,853	324,337,994	9%	-14,492,131	68,695,920		192,693,128	120,914,637	59%	198,935,081	-20,533,461	
SAYAS	2,375,973	933,044	155%	10,683,381	11,909,304	-10%	1,383,290	-238,739		719,825	1,866,596	-61%	732,704	-739,389	
SDTTR	4,942,910	3,070,875	61%	14,869,349	15,679,080	-5%	1,734,300	1,946,487	-11%	3,657,913	1,603,646	128%	-4,097,902	617,316	
SEGMN	1,136,669	1,178,823	-4%	16,636,140	12,364,904	35%	640,453	523,564	22%	-5,717,780	-5,200,212		-3,161,934	-24,166,768	
SEGYO	-2,014,849	463,449		988,905	1,600,162	-38%	-2,552,243	656,165		2,893,217	12,486,700	-77%	2,888,496	13,158,304	-78%
SELEC	26,425,177	28,444,037	-7%	1,016,818,718	869,435,042	17%	-5,363,488	5,999,379		-19,684,896	63,740,305		-12,243,913	90,787,657	
SELVA	455,708	63,279	620%	10,099,743	10,077,692	0%	-1,852,973	-719,593		-6,542,898	6,016,011		-6,435,359	392,940	
SERNT	3,192,766	3,040,298	5%	13,943,132	9,986,979	40%	-7,033,725	5,655,679		12,049,183			11,965,310		
SEYKM	10,988	201,566	-95%	1,210,836	2,090,278	-42%	126,917	-792,940		465,021	-2,753,024		514,604	-2,357,296	
SILVR	420,595	2,282,791	-82%	10,338,481	15,519,643	-33%	-771,992	2,001,387		1,070,750	1,926,885	-44%	660,274	2,083,101	-68%
SISE	156,359,368	82,931,172	89%	1,299,542,340	1,256,336,696	3%	35,244,755	25,352,978	39%	301,067,612	149,575,289	101%	271,104,610	36,516,277	642%
SKTAS	1,934,599	460,527	320%	10,664,831	10,130,732	5%	957,119	-5,896,927		-3,193,343	-1,723,274		-2,962,654	-1,610,658	
SKYLP	65,078	139,609	-53%	1,296,413	1,306,347	-1%	9,056	98,038	-91%	-367,030	778,828		345,882	302,785	14%
SKYMD	1,895,595	1,975,994	-4%	310,525,100	247,370,555	26%	-507,299	-535,222		-8,400,815	-6,376,195		-8,619,922	-6,303,725	
SMART	885,903	850,019	4%	1,214,819	1,409,171	-14%	78,773	190,749	-59%	676,552	774,655	-13%	49,214	-78,931	
SMRTG	12,323,182	6,802,285	81%	68,563,092	86,579,234	-21%	-5,266,452	4,392,995		10,677,200	17,328,948	-38%	8,315,327	-5,329,360	
SNGYO	2,035,392	764,745	166%	13,908,208	14,321,225	-3%	4,659,496	8,805,151	-47%	10,546,784	11,662,578	-10%	10,456,761	11,495,204	-9%
SNICA	1,148,912	2,040,652	-44%	22,695,028	17,061,876	33%	-2,007,939	3,131,883		-1,074,086	-1,058,701		-8,864,462	-1,661,500	
SNPAM	1,321,517	904,064	46%	4,142,779	6,249,947	-34%	4,570,971	3,280,047	39%	6,467,395	3,182,655	103%	1,803,512	185,805	871%

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
SOKE	1,619,964	2,470,329	-34%	47,833,265	41,440,502	15%	-1,281,581	-1,101,196		2,008,688	7,367,445	-73%	1,213,197	6,960,135	-83%
SOKM	74,571,733	-11,217,025		1,707,514,382	1,487,439,380	15%	6,367,473	890,295	615%	110,992,626	75,927,119	46%	100,657,674	36,690,290	174%
SONME	210,442	223,374	-6%	289,108	300,000	-4%	210,491	555,584	-62%	1,841,433	982,576	87%	1,117,741	730,260	53%
SRVGY	11,227,191	3,277,991	243%	26,024,130	7,598,345	242%	614,013	976,437	-37%	818,933	-789,680		1,230,546	-903,351	
SUNTK	11,968,797	18,765,506	-36%	80,038,089	86,228,743	-7%	6,460,645	9,092,619	-29%	3,438,804	9,248,565	-63%	1,322,758	4,772,133	-72%
SURGY	-1,002,884	-881,694					-3,145,363	-1,297,653		1,667,974	-3,335,682		3,159,035	3,854,182	-18%
SUWEN	9,163,365	7,972,889	15%	42,666,296	37,317,096	14%	922,794	2,729,072	-66%	12,863,681	3,966,243	224%	10,083,884	4,138,798	144%
TABGD	65,460,562	53,701,342	22%	296,342,507	234,901,866	26%	22,737,317	15,811,490	44%	47,004,694	34,255,170	37%	35,569,135	26,311,748	35%
TARKM	1,585,606	2,118,161	-25%	9,117,772	9,568,178	-5%	-594,117	-3,144,648		9,533,958	2,644,515	261%	4,678,459	856,077	447%
TATGD	6,299,940	2,871,207	119%	47,749,107	41,049,352	16%	1,145,446	-2,931,349		-10,782,257	-470,113		-11,063,975	-5,022,402	
TBORG	88,221,014	96,931,250	-9%	285,124,100	253,528,830	12%	33,762,877	49,445,304	-32%	17,476,605	128,700,474	-86%	2,052,792	110,116,177	-98%
TECELL	639,249,135	527,796,471	21%	1,364,023,967	1,120,813,319	22%	130,038,957	418,522,683	-69%	681,013,529	660,674,721	3%	213,168,684	898,580,589	-76%
TCKRC	1,873,984	1,065,899	76%	13,240,918	3,465,093	282%	3,924,298	2,905,622	35%	-179,642	1,011,795		-2,284,438	-2,231,370	
TDGYO	-104,080	-2,827			160,068		-375,401	-168,277		315,281	274,376	15%	361,396	272,357	33%
TEKTU	1,547,090	978,329	58%	2,326,227	1,925,307	21%	898,200	-18,671		400,485	-72,161		327,659	-88,910	
TEZOL	3,180,756	10,290,175	-69%	31,644,959	38,343,783	-17%	2,369,997	5,819,080	-59%	-9,270,915	-3,688,075		-2,975,444	-609,202	
TGSAS	510,354	533,546	-4%	1,469,138	1,003,123	46%	440,463	388,429	13%	269,924	-3,129,096		1,366,183	-3,207,436	
TKNSA	29,128,408	19,628,442	48%	479,457,872	467,763,705	3%	-5,568,750	-10,824,022		25,179,666	97,968,178	-74%	21,929,692	86,095,583	-75%
TLMAN	1,766,228	1,358,781	30%	4,240,922	4,095,961	4%	99,613	553,114	-82%	1,723,467	8,408,948	-80%	595,023	252,857	135%
TMPOL	804,316	1,225,029	-34%	8,839,318	5,623,252	57%	-608,303	197,017		-2,496,800	5,011,944		-2,397,813	3,950,121	
TNZTP	8,592,517	4,843,183	77%	20,373,982	15,463,637	32%	1,850,203	-6,337,204		290,799	1,893,998	-85%	10,100,421	1,294,841	680%
TOASO	42,998,063	14,563,717	195%	2,101,438,343	628,576,428	234%	29,111,953	9,373,094	211%	95,679,065	72,989,635	31%	76,489,969	11,941,791	541%
TRCAS	-1,617,984	-1,096,492					9,777,288	13,778,813	-29%	-4,772,929	-1,735,423		-4,959,121	-1,086,302	
TRGYO	37,847,630	32,206,594	18%	59,950,683	47,441,708	26%	50,338,426	64,297,931	-22%	-1,514,604	-4,301,579		-3,686,237	9,883,330	
TRILC	6,678,841	6,976,182	-4%	28,244,827	13,855,718	104%	2,867,175	37,892	7467%	557,532	9,795,824	-94%	-666,584	8,965,409	
TSGYO	173,154	-88,112		1,145,036	913,782	25%	-448,541	63,633		569,202	901,941	-37%	19,624	-51,470	
TTKOM	641,844,806	477,570,208	34%	1,434,033,291	1,182,648,499	21%	246,770,601	87,419,549	182%	615,722,477	409,440,657	50%	134,010,800	143,632,096	-7%
TTRAK	40,172,580	54,839,997	-27%	272,105,937	378,065,377	-28%	6,831,132	27,154,738	-75%	-28,046,409	13,874,481		-46,063,838	-2,712,313	
TUCLK	3,418,610	3,084,205	11%	11,373,156	12,145,628	-6%	1,529,529	-405,003		-5,390,972	-49,753		-4,605,236	-1,596,911	
TUKAS	15,310,789	7,789,888	97%	55,570,208	49,144,486	13%	20,819,139	5,669,904	267%	-14,073,629	-37,705,478		-28,474,000	-49,986,689	

UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
TUPRS	476,721,935	439,711,505	8%	5,316,377,774	5,750,788,369	-8%	293,003,773	226,958,339	29%	889,989,030	416,447,934	114%	806,415,414	333,274,226	142%
TUREX	18,637,091	9,630,013	94%	116,060,453	36,243,510	220%	4,703,470	2,351,409	100%	17,062,344	3,196,565	434%	11,837,935	-95,097	
TURGG	-146,479	-93,365					2,044,748	-258,743		-31,323	-50,188		-20,236	-46,546	
ULAS	-109,436	-63,434					-337,352	-128,295		41,945	219,511	-81%	589,941	219,511	169%
ULKER	110,522,758	86,778,208	27%	612,216,143	533,290,538	15%	25,717,858	13,788,584	87%	59,030,217	-34,362,419		80,904,984	-29,966,403	
ULUUN	4,810,827	4,480,413	7%	353,032,221	255,706,851	38%	1,238,819	-4,642,146		-40,541,187	92,459,497		-51,108,886	107,846,803	
USAK	2,665,355	1,330,468	100%	30,224,549	22,866,277	32%	-7,957,551	-2,116,078		7,091,019	-9,464,486		3,918,788	-8,601,035	
VAKKO	18,698,334	9,869,302	89%	104,597,513	90,441,119	16%	5,335	205,854	-97%	1,430,552	3,270,331	-56%	1,970,176	1,852,317	6%
VANGD	-54,875	-18,868		818,373	614,365	33%	-68,510	-254,352		-285,899	4,849		-292,914	11,225	
VBTYZ	2,943,837	363,523	710%	7,258,580	17,167,483	-58%	-1,683,501	290,312		-1,514,728	2,275,947		-1,521,710	-1,093,109	
VERTU	-143,067	-158,348		24,303	15,649	55%	9,762,267	-11,246,039		375,755	-443,081		375,755	-443,081	
VESBE	21,986,277	30,229,735	-27%	452,527,273	564,471,302	-20%	-5,857,161	-12,250,676		86,473,835	65,493,435	32%	36,535,713	-39,560,204	
VESTL	18,976,626	86,023,699	-78%	832,352,699	982,826,971	-15%	-113,437,220	-88,176,784		46,823,670	89,073,106	-47%	18,270,804	-22,806,737	
VKFYO	-64,669	-86,818					-96,099	-185,823		-105,223	397,684		-105,223	396,656	
VKGYO	8,404,456	2,803,769	200%	12,898,441	38,380,767	-66%	254,489	18,193,125	-99%	21,552,835	24,399,548	-12%	20,986,735	23,363,238	-10%
VKING	-972,756	-2,148,713		4,489,113	5,291,495	-15%	-6,078,118	-4,388,609		614,432	-113,463		492,342	-435,695	
VRGYO	-31,339	-520,950		628,089			2,247,744	-2,124,547		-212,431	-11,586,090		-436,566	-9,717,994	
VSNMD	1,945,030	1,156,460	68%	8,736,729	7,310,303	20%	-220,781	726,770		645,476			-301,554		
YAPRK	-25,844	622,263		1,730,818	1,872,822	-8%	-465,762	-218,365		-710,821	-1,233,051		-259,378	-836,574	
YATAS	14,238,697	9,209,395	55%	128,215,538	101,350,891	27%	-595,392	1,574,608		24,561,422	1,394,805	1661%	8,902,756	-2,384,696	
YAYLA	-48,568	-208,377		25,976	3,193	714%	-278,346	-389,389		181,044	4,339	4073%	-113,580	-22,244	
YEOTK	26,557,689	18,607,403	43%	137,677,793	56,067,841	146%	19,594,040	9,137,152	114%	-33,490,369	12,527,574		-49,235,206	6,151,745	
YGGYO	12,894,442			17,851,703	26,497,035	-33%	13,324,335	16,523,609	-19%	37,069,266	27,392,389	35%	16,782,628	27,656,117	-39%
YGYO	672,089	24,633	2628%	1,052,516	305,377	245%	-20,307,104	570,221		-2,011,300	1,642,470		-2,011,300	1,642,478	
YIGIT	5,513,659	-2,117,366		70,780,950	72,559,567	-2%	-291,872	-6,599,735		-9,216,982	-391,379		-2,573,345	1,144,441	
YKSLN	1,362,635	3,338,728	-59%	6,060,059	9,764,825	-38%	-842,630	-3,480,657		1,994,775	24,851,826	-92%	2,363,153	25,213,941	-91%
YUNSA	4,389,482	2,047,220	114%	19,183,599	17,502,792	10%	3,852,909	120,893	3087%	2,924,717	-2,311,905		1,393,101	-2,940,418	
YYAPI	-271,640	-10,561		57,634	718,624	-92%	1,937,990	454,972	326%	-20,841,075	11,078		-20,841,075	11,078	
YYLGD	13,876,769	7,405,996	87%	131,436,795	63,900,051	106%	-2,040,392	5,267,203		41,434,169	14,040,563	195%	8,590,434	1,937,736	343%
ZEDUR	465,240	520,683	-11%	890,680	869,374	2%	-5,854	705,256		-198,366	613,911		-239,443	300,129	23

UMS 29 Uygulayan Şirketler (Finans Dışı)



FAVÖK				Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
ZOREN	86,555,793	55,662,394	56%	236,814,594	245,770,071	-4%	107,912,872	-29,482,328		-61,491,295	153,082,487		85,449,311	151,135,929	-43%
ZRGYO	12,802,862	10,491,128	22%	14,412,786	16,206,454	-11%	9,458,348	4,588,287	106%	694,596	27,403,975	-97%	-14,765,591	9,383,460	

	FAVÖK			Net Satışlar			Net Dönem Karı		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
AGHOL	612,669,153	546,734,453	12%	4,499,528,993	4,182,693,172	8%	82,998,232	86,424,392	-4%
AKYHO	79,707	54,235	47%	1,521,855	1,745,285	-13%	504,531	619,138	-19%
ALARK	15,616,622	11,468,727	36%	73,990,599	66,980,663	10%	76,158,316	41,822,953	82%
ATSYH	84,181	58,611	44%	827,754	122,507	576%	-24,821	-274,681	
AVHOL	-803,978	1,163,002		1,389,912	5,009,448	-72%	-3,988,193	2,076,911	
BERA	17,728,539	17,053,343	4%	115,303,093	109,626,907	5%	-1,139,468	7,256,901	
DUNYH	-411,906	-117,857		518	251,825	-100%	4,054,297	-137,600	
COSMO	227,897	1,441,853	-84%	4,045,526	5,989,779	-32%	-146,241	784,397	
TRHOL	-181,346	-54,762		1,237			2,056,828	-218,613	
DENG	-576,299	1,094,435		3,022,091	3,648,765	-17%	-3,330,350	1,472,050	
DOHOL	68,027,817	-10,013,292		303,338,417	415,824,912	-27%	3,063,353	30,005,159	-90%
EUHOL	-65,695	-29,612					896,250	-467,747	
GLRYH	43,110,229	4,407,433	878%	7,506,423	6,862,942	9%	2,861,996	-1,697,510	
GLYHO	67,569,818	53,299,758	27%	158,220,003	127,908,608	24%	15,556,112	10,138,300	53%
GSDHO	13,745,459	13,871,828	-1%	9,400,652	8,664,802	8%	1,049,804	2,427,858	-57%
HEDEF	10,304,506	-3,445,924		10,735,835	-2,938,670		13,976,226	-13,938,864	
IEYHO	-165,688	5,609,334		20,928,080	28,027,418	-25%	-4,392,306	-1,588,747	
IHLAS	-5,795,353	-9,148,684		74,413,408	67,209,469	11%	-16,917,657	2,803,498	
INVEO	-101,091,872	-38,601,476		-99,848,908	-37,884,761		-104,165,734	-38,355,728	
INVES	32,131,356	-59,935,077		56,636	-59,511,832		26,412,253	-57,419,596	
BINHO	-1,573,530	-1,369,443					-18,909,121	-56,159,242	
LRSHO	4,984,533	5,769,763	-14%	33,599,699	52,718,367	-36%	-2,713,025	-36,549,263	
KCHOL	1,359,825,378	779,684,009	74%	11,198,598,784	11,519,715,247	-3%	184,307,150	-97,029,005	
MARKA	307,240	289,773	6%	855,376	526,869	62%	19,025	233,750	-92%
METRO	-185,667	-109,857			622,486		4,260,407	-2,215,604	
POLHO	5,844,563	9,970,185	-41%	39,218,725	39,786,930	-1%	-1,986,258	-9,028,122	
SAHOL	466,881,065	271,577,082	72%	1,411,609,399	1,315,180,928	7%	16,354,019	-82,545,672	
TEHOL	11,398,678	-74,483		39,054,727	128,721	30241%	44,999,992	2,385,754	1786%

UMS 29 Uygulamayan Şirketler

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%	2025/3Q	2024/3Q	Değişim%
A1YEN	2,531,708	-860,017		3,847,606	3,828,593	0%	1,263,578	1,224,080	3%	1,236,425	1,901,449	-35%	-711,819	2,063,740	
BRSAN	47,133,089	5,977,319	689%	542,355,067	398,546,828	36%	22,996,564	-9,798,159		10,023,301	25,118,992	-60%	-8,088,175	8,696,822	
DOKTA	10,155,761	4,525,239	124%	87,624,736	86,666,436	1%	1,231,454	-1,292,743		2,774,248	1,340,603	107%	-1,011,891	-11,338,334	
HTTBT	5,122,370	3,372,637	52%	11,343,086	9,055,576	25%	2,771,923	2,023,299	37%	3,048,802	3,033,429	1%	-707,615	788,334	
ISDMR	75,841,593	58,170,740	30%	822,842,361	781,294,990	5%	39,044,840	30,719,627	27%	244,805,693	57,657,080	325%	212,731,174	-43,900,865	
HUNER	4,135,800	6,926,075	-40%	7,036,829	8,036,876	-12%	-3,475,128	3,530,249		1,752,448	9,091,734	-81%	-1,207,938	487,152	
TAVHL	270,737,555	213,088,077	27%	661,166,185	548,770,729	20%	146,259,227	114,170,898	28%	205,260,890	179,960,670	14%	179,954,682	170,584,555	5%
ENKAI	206,558,868	174,743,324	18%	1,095,592,318	804,997,038	36%	263,089,875	188,453,163	40%	186,528,772	50,624,291	268%	192,073,460	-32,689,765	
TATEN	13,714,325	12,551,306	9%	21,391,133	16,815,739	27%	7,166,249	5,042,406	42%	32,391,626	33,980,592	-5%	10,747,466	12,743,064	-16%
KLMSN	1,606,816	527,910	204%	42,980,180	40,052,755	7%	-3,241,775	-2,449,091		4,283,764	15,412,340	-72%	3,426,343	16,168,450	-79%
KOPOL	6,779,678	4,667,124	45%	33,548,985	35,280,115	-5%	-847,186	692,147		-4,752,997	-96,583		-4,761,679	-4,229,636	
KORDS	14,512,520	15,625,274	-7%	197,422,948	235,005,159	-16%	-9,780,071	-7,829,913		42,808,366	13,536,320	216%	35,170,861	5,280,792	566%
PENTA	7,360,622	7,797,514	-6%	202,507,506	178,603,760	13%	627,552	4,293,309	-85%	786,767	11,208,640	-93%	429,662	10,851,557	-96%
PARSN	916,649	1,244,558	-26%	31,149,332	27,009,539	15%	-5,633,790	-2,831,470		8,743,575	1,655,678	428%	3,850,814	-2,617,039	
PGSUS	448,887,453	479,192,570	-6%	1,286,924,304	1,197,718,388	7%	265,992,487	323,438,683	-18%	739,114,319	382,015,954	93%	599,981,754	441,384,187	36%
MEGMT	6,600,900	7,389,126	-11%	147,021,172	141,904,057	4%	6,738,537	1,734,358	289%	-11,665,190	-1,917,413		-12,518,910	-3,102,374	
SEKUR	785,933	771,070	2%	10,096,133	9,471,004	7%	-546,587	-101,775		-1,783,998	-560,386		-1,834,446	-560,386	
THYAO	1,536,094,444	1,765,630,090	-13%	6,946,248,749	6,628,134,958	5%	1,376,801,038	1,540,055,666	-11%	792,659,711	2,229,478,517	-64%	460,120,908	2,185,851,725	-79%
EREGL	116,345,055	135,849,141	-14%	1,300,817,100	1,456,080,335	-11%	15,994,606	23,925,262	-33%	323,639,939	147,230,057	120%	230,377,887	-171,087,339	
INGRM	3,660,548	4,928,671	-26%	158,726,846	122,794,064	29%	988,448	1,365,598	-28%	6,736,368	84,934	7831%	6,733,226	107,851	6143%

Net Dönem Karı				Net Dönem Karı			
	2025/3Q	2024/3Q	Değişim%		2025/3Q	2024/3Q	Değişim%
ICBCT	-3,366,261	-8,899,806		AKGRT	20,263,441	16,583,293	22%
SEFK	1,025,471	-157,385		VAKBN	292,140,153	239,724,475	22%
UFUK	-746,008	2,623,619		KLNMA	59,020,602	48,434,256	22%
SMRVA	9,078,226	2,310,278	293%	LIDFA	6,195,519	5,103,438	21%
CRDFA	3,763,886	1,123,503	235%	GLCVY	10,055,799	8,601,112	17%
YKBK	369,969,757	149,431,955	148%	ANSGR	84,183,964	72,953,486	15%
ISCTR	349,106,937	165,361,452	111%	GARAN	747,509,844	660,227,802	13%
ISFIN	22,726,318	11,200,193	103%	QNBK	11,232,973	10,257,406	10%
HALKB	185,352,506	103,875,035	78%	QNBTR	295,863,860	292,018,836	1%
DSTKF	26,490,162	14,864,455	78%	SKBNK	9,706,950	9,915,713	-2%
RAYSG	25,671,204	15,291,403	68%	TSKB	69,027,741	78,664,546	-12%
ANHYT	35,382,358	21,134,140	67%	ALBRK	17,215,650	23,714,359	-27%
AGESA	32,320,896	20,990,377	54%	BRKVY	1,580,873	2,967,937	-47%
TURSG	123,053,255	91,768,343	34%	ULUFA	4,578,021	9,180,930	-50%
GARFA	15,267,260	11,563,281	32%	VAKFN	8,200,356	17,346,521	-53%
AKBNK	345,461,293	269,844,473	28%				

İşbu rapor içerisinde yer alan bilgiler, İş Yatırım Menkul Değerler A.Ş. ("**İş Yatırım**" veya "**Şirket**") tarafından bilgilendirme amacı ile hazırlanmıştır. Yatırım bilgi, yorum ve tavsiyeleri yatırım danışmanlığı kapsamında değildir. Yatırım danışmanlığı hizmeti; aracı kurumlar, portföy yönetim şirketleri, mevduat kabul etmeyen bankalar ile müşterileri arasında imzalanacak yatırım danışmanlığı sözleşmesi çerçevesinde sunulmaktadır. Burada yer alan yorum ve tavsiyeler, yorum ve tavsiyede bulunanların kişisel görüşlerine dayanmaktadır. Herhangi bir yatırım aracının alım-satım önerisi ya da getiri vaadi olarak yorumlanmamalıdır. Bu görüşler mali durumunuz ile risk ve getiri tercihlerinize uygun olmayabilir. Bu nedenle, sadece burada yer alan bilgilere dayanarak yatırım kararı verilmesi beklentilerinize uygun sonuçlar doğurmayabilir. Yatırımcılar, yatırım kararlarını kendi özel yatırım hedeflerine ve mali durumlarına göre ve gerekli gördüklerinde bağımsız danışmanların yardımıyla vermelidir.

Burada yer alan fiyatlar, veriler ve bilgilerin tam ve doğru olduğu garanti edilemez; içerik, haber verilmeksizin değiştirilebilir. Tüm veriler, İş Yatırım tarafından Borsa İstanbul A.Ş., Sermaye Piyasası Kurulu, Türkiye Cumhuriyet Merkez Bankası A.Ş. gibi kamu kurumları, çeşitli medya kuruluşları ve güvenilir olduğuna inanılan kaynaklardan alınmıştır. Bu kaynakların kullanılması nedeni ile ortaya çıkabilecek hatalardan İş Yatırım Menkul Değerler A.Ş. sorumlu değildir.

Bu rapor ve içindeki bilgiler bazı geleceğe dönük varsayımlar içermekle birlikte, bu varsayımlar kesin veya mutlak sonuçları garanti etmemektedir. Rapordaki bilgiler doğrulama, tamamlama veya değişiklik gerektirebilir. Bu doğrultuda, Şirket herhangi bir tarafa bildirimde bulunmaksızın veya izin almaksızın dilediği zaman gerekli değişiklikleri yapma hakkını saklı tutar.

Bu içeriğe ilişkin tüm telif hakları İş Yatırım Menkul Değerler A.Ş.'ye aittir. Bu içerik, açık iznimiz olmaksızın başkaları tarafından herhangi bir amaçla, kısmen veya tamamen çoğaltılamaz, dağıtılamaz, yayımlanamaz veya değiştirilemez ya da elektronik ortamda ek olarak gönderilemez. (www.isyatirim.com.tr)

Bu rapor, herhangi bir menkul kıymetinin satışı veya devralınmasına ilişkin bir teklif, davet veya yatırım yapma yönünde bir teşvik teşkil etmemektedir ve hiçbir hukuki anlaşma veya sözleşmeye dayanak oluşturmaz. Yatırımcıların, burada yer alan tüm konularla ilgili kendi araştırmalarını yapmaları ve yatırım kararlarını bu araştırmalar doğrultusunda almaları gerekmektedir. Bu raporun içeriğinin kullanımından doğabilecek zararlardan dolayı Şirket, Yönetim Kurulu Üyeleri, yöneticileri veya çalışanları sorumluluk veya yükümlülük kabul etmemektedir.

"Öneri bilgilendirmesi: İş Yatırım Menkul Değerler A.Ş.'nin ("**İş Yatırım**" veya "**Şirket**"), Borsa İstanbul A.Ş.'de ("**BIST**") bünyesinde yer alan halka açık şirketler için AL, TUT ve SAT yönündeki önerileri BIST-100 endeksinin (endeks) beklenen getirisine göre değerlendirilmektedir. Tüm bu öneriler İş Yatırım Araştırma Bölümü analistleri tarafından şirketlerin ileride elde edeceği tahmin edilen karları, nakit akımları ve bilançolarına göre bağımsız olarak değerlendirilir. Ek olarak, analistler koşulların elverişsiz olduğu veya doğru değerlendirme yapmanın mümkün olmadığı durumlarda bazı hisse senetleri için geçici olarak GÖZDEN GEÇİRİLİYOR önerisi verebilirler. Münferit her şirket için yatırım önerisi sırasıyla belirtilen şu kriterlere göre değerlendirilir, İş Yatırım Hisse senedi tavsiye metodolojisi:

Artış Potansiyeli > %25	: AL ,
%10 < Artış Potansiyeli < %25	: TUT,
Artış Potansiyeli < %10	: SAT,

Her sınır değeri için analist +/- %5 kanaat kullanabilmektedir.