

# 1. eyrek 2026 Toplu Sonuları

15 Mayıs 2026  
Arařtırma Mdrlė

İŐ YATIRIM



► **1Ç26 Sonuçlarında Öne Çıkanlar**  
Özet Finansallar – Tüm Şirketler

**İŞ YATIRIM**



## 1Ç26 Sonuçlarında Öne Çıkanlar

- Holdingler hariç sonuçlarını incelediğimiz 508 şirketin toplam net karı 2026 yılının birinci çeyreğinde geçen yılın aynı dönemine göre dolar bazında %28 artarak 5.5 milyar dolara (1Q24-1Q25'de -%24 4.9 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 yine %126 artarak 1.8 milyar dolara (1Q24-1Q25'de -%65) çıktığı görülmektedir. Yine finans şirketleri hariç tutulduğunda vergi öncesi net kar rakamındaki artış ise %110 (1Q24-1Q25'de -%50) olmuştur. Net Kar anlamında toplu sonuçlardaki değişimin geçen yıla göre iyileştiği görülmektedir.
- Yine finans sektörünü hariç tutarak baktığımızda şirketlerinin toplam ciro ve FAVÖK rakamlarının yılın ilk çeyreğinde yıllık olarak dolar bazında baktığımızda cironun %15 (1Q24-1Q25'de %2.2) arttığı ve FAVÖK değerinin %23 (1Q24-1Q25'de -%10) büyüdüğü görülmektedir.
- Son olarak yine finans dışı şirketlerde işletme faaliyetleri kaynaklı toplam nakit akışının geçen yılın aynı dönemine kıyasla dolar bazında %19 (1Q24-1Q25'de %3.4) oranında azaldığını görüyoruz. UMS 29 uygulamayan şirketlerde faaliyetlerden nakit akışı kaleminin UMS 29 uygulayanlara kıyasla daha göreceli olarak daha iyi olduğu görülmekte.

USD  
Çeyreklik Rakamlar

## UMS-29 Kapsamında

(mn USD)	2026/1Q	2025/1Q	
Finans Dışı Şirketler	Σ Rakam	Σ Rakam	Δ
FAVÖK	6,472	5,270	23%
Satışlar	58,515	50,320	16%
Net Kar	1,668	842	98%
Toplam Fin.Borçlar	75,935	45,912	65%
Fin.Giderleri	-1,970	-3,552	
İşl. Faal. Kay. Net Nakit	2,837	3,538	-20%
Yatırım. Faal.Kay.Nakit	-4,657	-5,031	
Serbest Nakit Akım	-1,819	-1,493	
İşletme Sermayesindeki Değişiklik	-2,562	-3,093	
Vergi Öncesi Kar	3,900	1,848	111%
(mn USD)	2026/1Q	2025/1Q	
Holdingle	Σ Rakam	Σ Rakam	Δ
FAVÖK	2,545	1,846	38%
Satışlar	17,923	15,283	17%
Net Kar	22	-141	

USD  
Çeyreklik Rakamlar

## UMS-29 Kapsam Dışı

(mn USD)	2026/1Q	2025/1Q	
Finans Dışı Şirketler	Σ Rakam	Σ Rakam	Δ
FAVÖK	1,066	837	27%
Satışlar	11,443	10,252	12%
Net Kar	122	-49	
Toplam Fin.Borçlar	32,396	27,222	19%
Fin.Giderleri	-700	-852	
İşl. Faal. Kay. Net Nakit	1,682	2,051	-18%
Yatırım. Faal.Kay.Nakit	-1,318	-1,494	
Serbest Nakit Akım	364	557	-35%
İşletme Sermayesindeki Değişiklikle	611	704	-13%
Vergi Öncesi Kar	29	23	29%
(mn USD)	2026/1Q	2025/1Q	
Finansal Şirketler	Σ Rakam	Σ Rakam	Δ
Net Kar	3,708	3,514	6%

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
SASA	71,844,576	16,874,730	326%	363,489,856	239,703,317	52%	38,843,660	37,631,689	3%	99,521,602	246,426,113	-60%	99,206,282	-29,972,893	
AHGAZ	131,303,153	69,482,204	89%	454,895,321	348,381,756	31%	54,515,742	36,120,030	51%	433,981,507	253,703,651	71%	422,968,942	226,689,099	87%
ODINE	1,396,953	747,475	87%	14,661,584	4,813,220	205%	554,369	252,884	119%	5,426,072	17,845,042	-70%	2,428,047	15,346,708	-84%
CCOLA	202,529,276	113,410,585	79%	1,179,576,922	957,426,115	23%	117,968,110	33,768,440	249%	100,687,966	-97,778,764		47,993,450	-200,689,771	
BIMAS	227,772,394	139,872,560	63%	4,794,617,725	3,911,566,541	23%	145,530,486	71,628,913	103%	538,798,273	803,260,185	-33%	119,443,284	315,048,940	-62%
RGYAS	64,672,437	40,327,931	60%	92,576,510	61,368,265	51%	63,055,313	12,162,306	418%	45,308,552	112,137,489	-60%	97,315,102	118,200,450	-18%
TRGYO	48,234,440	31,131,685	55%	64,668,879	46,813,569	38%	38,510,072	20,666,959	86%	222,559,414	-8,011,340		-209,056,291	-9,778,802	
ENERY	83,979,989	55,877,728	50%	389,502,912	298,604,982	30%	48,751,871	38,448,904	27%	106,265,765	121,061,891	-12%	81,600,161	95,518,069	-15%
ASTOR	68,314,173	46,482,333	47%	209,172,826	166,228,052	26%	40,808,917	24,026,434	70%	30,251,838	53,534,248	-43%	-19,892,935	25,405,913	
ASELS	194,449,580	136,166,346	43%	772,721,027	603,477,627	28%	124,770,239	60,234,927	107%	132,066,308	146,519,160	-10%	-173,813,984	-53,616,213	

\*Piyasa değeri 1 milyar doların üzerinde, net kar, favök, satışlarda büyüme gerçekleşen ve pozitif işletme faaliyetlerinden net nakit akımına sahip olan 10 şirket.

- Finansal sonuçlarını incelediğimiz 508 şirketin (Holdingler hariç) 453'ü UMS 29 uygulamakta. İlk çeyrek sonuçlarını incelediğimiz bu 453 şirketin cirolarının ve FAVÖK toplamının sırasıyla dolar bazında yıllık %16 (1Q24-1Q25'de %4) ve %23 artarken (1Q24-1Q25'de -%4), toplam net karın %98 artış ile 842 mnUSD değerinden 1.668 mnUSD'ye çıktığı görülmektedir. (1Q24-1Q25'de -%53). İşletme faaliyetlerinden nakit akımı geçen yılın aynı dönemine göre dolar bazında %20 (1Q24-1Q25'de %6) azalırken, serbest nakit akımı -1.5 milyar dolardan -1.8 milyar dolara gerilemiştir. Ciro ve FAVÖK artışına karşın, 1Ç25'de 3.5 milyar dolar olan finansman giderlerinin 1Ç26'da 2 milyar dolara gerilediğini görüyoruz.
- Yılın birinci çeyreğinde 453 şirketin 223'ü pozitif net kar açıklarken bu sayı geçen yılın aynı döneminde 221 olmuştu. Yıllık olarak dolar bazında cirosunu arttırabilen şirket sayısı 281 olurken, FAVÖK' ünü arttırabilen şirket sayısı ise sadece 184. İşletme faaliyetlerinden pozitif nakit akımı yaratabilen şirket sayısı 265 olurken geçen yılın aynı döneminde bu sayı 270 olmuştu. İşletme faaliyetlerinden nakit akımını dolar bazında arttırabilen şirket sayısı ise sadece 78.

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
BRSAN	19,745,176	8,491,237	133%	421,467,825	319,149,711	32%	6,273,427	-7,859,966		86,596,790	56,434,579	53%	56,337,720	50,868,697	11%
THYAO	487,461,903	280,930,166	74%	5,914,404,781	4,882,829,890	21%	227,326,314	-50,234,193		827,000,000	845,000,000	-2%	-66,971,272	323,786,730	
ISDMR	72,272,251	60,026,794	20%	726,058,651	743,467,634	-2%	34,451,481	28,378,202	21%	104,901,705	238,428,198	-56%	73,776,549	151,719,394	-51%
EREGL	133,437,864	114,046,595	17%	1,368,425,244	1,479,522,076	-8%	8,800,864	11,781,797	-25%	414,114,948	527,140,104	-21%	339,176,410	386,183,594	-12%
ENKAI	184,715,917	179,450,492	3%	821,488,931	825,272,995	0%	78,284,488	106,772,695	-27%	48,509,991	75,486,905	-36%	-24,717,810	-109,650,771	

\*Piyasa değeri 1 milyar doların üzerinde olan, favök artışı ve kar kaydetmiş 5 şirket.

- Finansallar ve holdingler hariç incelediğimiz 20 şirket, işlevsel para birimi yabancı para cinsinden olduğundan UMS-29 uygulamıyor. Bu şirketler, dolar bazında ciro ve FAVÖK rakamlarının yıllık bazda, sırasıyla %12 (1Q24-1Q25'de -%7) ve %27 (1Q24-1Q25'de -%40) arttığı görülmektedir. 2025 yılının ilk çeyreğinde toplam 49 milyon dolar net zarar elde eden bu şirketlerin 2026 yılının aynı döneminde toplamda 122 milyon dolar kar ettikleri görülmektedir. İşletme faaliyetlerinden elde ettikleri nakit akımları ise geçen yılın aynı dönemine göre dolar bazında %18 düşmüştür.

- Sonuçlarını inceleyeceğimiz bu Finansallar grubu diğer gruplardan farklı olarak yılın dördüncü çeyreğinde toplam net kar rakamlarını dolar bazında %6 oranında arttırmayı başarmıştır.

Net Dönem Karı			Net Dönem Karı				
	2026/1Q	2025/1Q	Değişim%		2026/1Q	2025/1Q	Değişim%
ICBCT	20,107,683	-11,278,378		QNBTR	361,046,646	309,138,379	17%
UFUK	-238,128	-624,297		SEKFK	1,693,289	1,454,996	16%
CRDFA	8,686,896	1,985,297	338%	AKBNK	439,717,072	379,300,736	16%
DSTKF	27,036,011	15,596,777	73%	GARAN	763,863,693	698,646,161	9%
YKBNK	465,308,238	315,501,349	47%	LIDFA	5,754,004	5,288,682	9%
BRKVY	3,158,540	2,166,094	46%	ISFIN	18,455,939	17,429,939	6%
ANSGR	88,094,384	62,338,824	41%	SKBNK	14,796,639	14,322,492	3%
GARFA	15,646,447	11,314,078	38%	GLCVY	9,228,325	9,716,337	-5%
ISCTR	466,741,725	343,117,779	36%	RAYSG	20,911,530	22,454,683	-7%
ANHYT	38,077,418	28,808,946	36%	VAKFA	10,582,997	11,688,624	-9%
AGESA	40,931,765	31,072,074	36%	ULUFA	2,578,979	3,066,966	-16%
HALKB	217,946,714	176,972,714	32%	TSKB	65,573,496	85,506,941	-23%
QNBFK	12,899,043	10,485,600	32%	AKGRT	6,148,453	9,727,926	-37%
KLNMA	58,519,617	48,543,777	23%	VAKBN	344,625,271	553,561,301	-38%
VAKFN	9,415,299	7,919,539	23%	SMRVA	3,022,213	7,364,007	-59%
TURSG	147,417,857	124,976,833	18%	ALBRK	20,721,613	216,809,893	-90%

1Ç26 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		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
ACSEL	618,183	-541,391		4,716,130	2,763,873	71%	130,978	-774,827		506,951	134,734	276%	594,699	1,092,550	-46%
ADEL	608,004	-3,601,687		18,534,421	7,337,706	153%	-788,448	-5,315,049		-3,857,141	-5,345,006		-4,114,258	-5,987,489	
ADESE	986,438	1,157,902	-15%	6,561,612	4,246,782	55%	-3,569,931	-5,661,270		8,995,452	1,629,823	452%	8,656,031	382,836	2161%
ADGYO	2,857,524	1,916,297	49%	4,612,426	3,529,283	31%	-2,562,766	1,277,879		5,826,402	36,211	15990%	6,150,175	141,793	4237%
AEFES	181,663,637	94,731,319	92%	1,406,085,287	1,174,235,110	20%	45,267,310	45,680,433	-1%	-4,161,672	-306,848,919		-79,591,270	-1,363,366,656	
AFYON	5,816,103	6,335,715	-8%	20,860,067	18,169,499	15%	-1,652,532	2,334,600		-5,021,878	-6,892,535		-5,693,788	-12,788,559	
AGROT	-415,826	-1,128,310		15,492,879	14,498,294	7%	-3,462,607	-1,843,516		-3,275,206	21,826,032		-5,009,744	20,569,999	
AGYO	664,628	724,477	-8%	2,518,526	2,312,917	9%	-2,132,928	-2,876,596		245,806	-229,068		91,939	-512,286	
AHGAZ	131,303,153	69,482,204	89%	454,895,321	348,381,756	31%	54,515,742	36,120,030	51%	433,981,507	253,703,651	71%	422,968,942	226,689,099	87%
AHSGY	731,366	533,685	37%	936,110	884,938	6%	-1,489,550	-351,600		-3,175,315	-459,885		-4,194,732	-1,182,153	
AKCNS	9,708,713	4,932,912	97%	126,431,916	113,786,450	11%	-7,303,051	-4,683,611		-15,703,294	-13,801,625		-22,403,297	-20,052,642	
AKENR	13,620,521	10,182,302	34%	105,918,538	134,317,032	-21%	8,773,045	2,863,819	206%	-13,383,833	3,116,291		-15,277,581	2,657,949	
AKFGY	7,568,763	3,952,615	91%	9,192,462	5,854,783	57%	1,944,187	19,256,235	-90%	9,135,960	8,205,838	11%	-5,605,992	1,992,777	
AKFIS	5,905,947	1,139,550	418%	63,032,136	46,936,894	34%	18,240,814	-2,970,006		27,043,119	40,897,222	-34%	26,997,394	40,839,387	-34%
AKFYE	19,603,726	15,908,624	23%	39,684,882	30,832,123	29%	10,867,644	22,129,381	-51%	7,608,371	-28,892,998		4,588,128	-46,094,194	
AKHAN	5,744,028	4,175,674	38%	57,981,075	43,390,982	34%	103,583	1,960,997	-95%	-27,313,066			18,611,203		
AKMGY	4,271,230	3,604,695	18%	6,788,782	5,723,211	19%	568,136	1,370,235	-59%	3,534,945	4,821,657	-27%	5,126,370	7,245,406	-29%
AKSA	42,282,182	25,201,264	68%	240,684,587	182,300,705	32%	15,234,469	5,875,344	159%	83,585,495	52,429,069	59%	63,942,779	-8,311,704	
AKSEN	72,807,411	68,658,413	6%	224,207,932	254,993,211	-12%	12,723,916	10,562,499	20%	79,899,427	138,148,713	-42%	-51,056,956	-16,514,091	
AKSGY	18,104,383	14,439,019	25%	27,994,148	23,001,824	22%	3,708,254	4,553,791	-19%	16,069,159	-1,490,836		15,682,211	-1,721,594	
AKSUE	14,935	121,597	-88%	314,064	352,590	-11%	-486,374	-305,407		-38,053	909,444		-48,063	909,444	
ALCAR	-2,596,218	-1,728,706		37,699,039	32,380,506	16%	-1,524,356	-5,700,366		393,504	32,131,839	-99%	44,627	31,752,850	-100%
ALCTL	866,994	1,425,345	-39%	21,587,041	22,422,802	-4%	-148,563	1,381,945		-8,015,174	1,380,889		-8,040,202	1,380,889	
ALFAS	-379,231	4,302,472		25,330,368	45,087,540	-44%	1,128,525	-570,329		6,596,624	-17,698,847		15,730,523	-25,134,449	
ALGYO	-109,495	380,561		1,671,217	1,171,125	43%	1,294,908	1,839,250	-30%	22,402,761	25,438,890	-12%	-14,162,173	-1,825,481	
ALKA	-574,034	555,357		14,782,454	15,689,745	-6%	-1,772,015	-974,311		4,219,813	-233,009		1,030,757	-5,130,204	
ALKIM	-333,493	3,275,050		27,893,601	26,848,100	4%	-4,416,595	-2,912,352		5,533,829	1,501,207	269%	1,858,155	-4,900,592	
ALKLC	6,862,187	5,199,087	32%	33,997,214	26,348,987	29%	-1,222,665	100,188		-1,618,672	3,188,834		-6,399,195	787,932	
ALTNY	3,861,512	6,563,269	-41%	12,580,646	16,878,123	-25%	-1,220,854	1,656,684		4,875,451	-79,121		-2,067,533	-4,925,114	
ALVES	9,957,126	4,159,422	139%	70,030,701	38,184,481	83%	251,903	310,499	-19%	-8,500,460	-30,369,985		-8,743,731	-32,327,352	

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
ANELE	-9,922,092	135,436		13,241,776	44,183,275	-70%	-9,046,874	4,930,645		-977,706	2,781,166		-983,586	2,744,565	
ANGEN	-459,409	605,523		4,096,596	3,658,020	12%	-3,275,704	-2,789,027		1,420,880	-77,569		-196,266	-666,283	
ARASE	64,728,122	49,458,962	31%	234,247,424	161,633,476	45%	9,878,837	4,149,520	138%	42,485,489	29,006,784	46%	38,859,771	23,085,304	68%
ARCLK	174,495,147	151,546,644	15%	2,934,304,590	2,889,340,338	2%	-40,922,040	-43,427,798		-370,042,008	-334,668,016		-439,090,551	-462,467,043	
ARDYZ	19,035,388	9,925,936	92%	48,745,339	17,069,295	186%	7,249,566	2,696,293	169%	11,447,216	438,336	2512%	5,532,323	-1,478,436	
ARFYE	413,740	-317,104		4,754,473	297,564	1498%	187,160	-1,356,396		-20,637,934			-20,879,430		
ARMGD	10,945,202	7,629,455	43%	72,714,346	56,743,493	28%	12,992,172	5,010,728	159%	-759,093	53,891,104		-5,076,819	52,525,428	
ARSAN	74,864	-308,013		2,604,401	481,804	441%	11,938,052	4,949,802	141%	8,813,007	-1,022,867		-9,302,350	3,576,851	
ARTMS	223,665	600,216	-63%	1,696,780	3,250,377	-48%	312,117	1,941,351	-84%	-3,002,463	2,553,396		-2,858,488	-222,568	
ARZUM	454,655	5,003,053	-91%	22,872,890	39,733,380	-42%	-1,860,244	-2,024,849		12,995,786	2,156,773	503%	12,221,285	-363,036	
ASELS	194,449,580	136,166,346	43%	772,721,027	603,477,627	28%	124,770,239	60,234,927	107%	132,066,308	146,519,160	-10%	-173,813,984	-53,616,213	
ASGYO	-560,569	-91,053		751,440	712,263	6%	96,927,188	-14,831,713		-7,032,398	-17,460,362		-9,807,153	-17,552,334	
ASTOR	68,314,173	46,482,333	47%	209,172,826	166,228,052	26%	40,808,917	24,026,434	70%	30,251,838	53,534,248	-43%	-19,892,935	25,405,913	
ASUZU	1,354,767	6,015,838	-77%	165,338,872	113,438,000	46%	-6,214,641	6,325,685		-67,548,732	-57,190,217		-75,693,915	-65,914,400	
ATAGY	-4,110	30,350		254,338	241,085	5%	-263,103	-258,326		61,029	215,123	-72%	53,748	213,996	-75%
ATAKP	2,386,466	2,726,022	-12%	21,351,535	22,627,883	-6%	-2,347,507	89,320		-177,626	-2,125,553		583,867	-940,934	
ATATP	19,177,248	3,722,352	415%	28,730,202	12,677,567	127%	9,484,985	2,693,408	252%	5,343,448	7,732,244	-31%	388,287	537,507	-28%
ATATR	-331,846	1,451,199		7,199,064	8,467,475	-15%	40,842	80	51040%	-4,498,871			-5,275,324		
ATEKS	-2,749,468	-3,264,406		3,337,983	11,713,499	-72%	1,781,652	-3,177,512		-2,060,162	861,742		-2,062,229	861,328	
ATLAS	2,830,236	587,565	382%	17,808,604	6,761,667	163%	1,783,447	-593,171		1,104,550	306,227	261%	1,104,550	1,032,159	7%
AVOD	-101,700	1,223,493		8,533,067	11,260,908	-24%	-1,200,616	-1,533,328		-1,161,241	-2,281,850		5,524,515	5,454,738	1%
AVPGY	15,795,576	11,813,033	34%	29,093,756	21,415,135	36%	3,549,461	5,883,530	-40%	14,019,983	20,889,118	-33%	14,225,411	-22,056,458	
AVTUR		70,202		170,873	142,080	20%	90,389	65,692	38%	-1,604,240	279		-1,564,367	3,655	
AYCES	-521,333	-582,836		1,298,869	1,070,838	21%	-1,062,539	-899,693		159,566	25,807	518%	110,295	-53,470	
AYDEM	30,989,381	25,449,745	22%	84,466,027	92,382,974	-9%	6,792,835	4,267,738	59%	60,046,637	64,110,780	-6%	32,191,130	81,334,903	-60%
AYEN	21,827,103	16,239,866	34%	42,404,575	47,043,328	-10%	2,135,937	2,029,119	5%	13,774,913	19,750,285	-30%	13,043,619	19,736,548	-34%
AYGAZ	17,265,593	14,446,465	20%	493,087,366	512,791,479	-4%	3,040,132	313,908	868%	-60,973,374	7,379,669		-52,651,517	62,573,415	
AZTEK	3,311,796	6,207,801	-47%	50,128,261	43,701,782	15%	-3,454,441	70,710		-2,901,111	2,698,203		-1,017,684	2,179,799	
BAGFS	3,192,026	8,819,895	-64%	21,915,749	35,615,739	-38%	-70,119	10,129,050		14,639,372	18,385,759	-20%	33,092,136	42,240,318	-22%
BAHKM	413,136	569,793	-27%	3,252,828	4,802,051	-32%	-315,327	-1,130,803		9,438	-12,157,824		-297,973	-13,673,804	

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
BAKAB	3,564,659	1,063,199	235%	37,994,610	29,781,558	28%	1,043,229	-2,295,627		5,841,062	3,669	159117%	5,111,098	-1,780,185	
BANVT	-12,589,274	15,560,342		177,722,143	203,136,583	-13%	-17,944,440	-374,900		-25,990,140	31,434,244		-33,157,629	22,872,075	
BARMA	4,039,967	1,760,137	130%	24,946,435	17,931,893	39%	-463,471	1,128,889		21,440,657	29,785,057	-28%	2,366,111	-3,344,647	
BASGZ	93,938,750	71,484,969	31%	469,759,757	391,110,339	20%	46,588,908	50,987,532	-9%	76,213,312	10,960,059	595%	73,368,862	23,194,220	216%
BAYRK	655,375	176,066	272%	1,744,192	1,499,761	16%	117,488	-687,003		571,081	-1,023,683		522,390	-1,440,640	
BEGYO	474,095	246,760	92%	930,162	734,480	27%	-5,034,921	87,184		-30,403	325,250		-40,327	295,715	
BESLR	28,528,175	24,379,172	17%	211,597,564	183,357,918	15%	3,337,054	2,967,737	12%	17,012,323	1,316,858	1192%	31,882,570	30,389,676	5%
BESTE	-129,784	792,068		1,167,196	1,361,057	-14%	-919,695	734,186		294,500			-11,724,570		
BEYAZ	620,596	1,557,310	-60%	109,219,003	108,669,981	1%	-3,671,208	241,516		-7,872,809	-22,548,739		-8,560,583	-27,512,711	
BIENY	12,247,163	6,840,469	79%	69,419,506	50,777,749	37%	-9,646,854	-21,243,614		-5,444,180	-7,956,030		-14,777,653	-35,553,503	
BIGCH	4,685,219	3,638,866	29%	26,353,749	22,333,839	18%	-725,959	-707,307		4,265,137	8,106,872	-47%	815,509	2,540,106	-68%
BIGEN	2,391,630	2,824,113	-15%	4,499,045	8,339,927	-46%	-1,571,776	-1,840,571		-577,741	-4,110,961		-573,689	-9,088,842	
BIGTK	5,807,295	-710,435		9,416,995	2,569,873	266%	3,926,655	789,676	397%	2,206,176	1,450,914	52%	795,497	1,375,848	-42%
BIMAS	227,772,394	139,872,560	63%	4,794,617,725	3,911,566,541	23%	145,530,486	71,628,913	103%	538,798,273	803,260,185	-33%	119,443,284	315,048,940	-62%
BINBN	-1,280,738	1,298,874		1,959,104	2,656,598	-26%	-6,467,565	-1,061,569		8,124,970	7,424,649	9%	3,521,430	8,154,058	-57%
BIOEN	276,383	2,178,623	-87%	16,349,486	17,012,694	-4%	5,033,670	-6,029,880		-4,062,085	6,152,185		-5,142,622	2,688,081	
BIZIM	6,309,907	7,630,558	-17%	215,809,345	232,419,677	-7%	-4,316,018	-7,032,145		22,060,366	5,662,604	290%	23,148,508	7,080,051	227%
BLCYT	144,348	837,810	-83%	2,668,159	3,783,713	-29%	-2,430,622	-4,096,815		1,594,809	-17,219,106		2,458,834	-18,414,739	
BLUME	599,722	32,351	1754%	2,520,141	375,160	572%	25,030	-107,246		527,591	808,757	-35%	275,822	804,210	-66%
BMSCH	481,047	333,689	44%	7,836,260	11,968,617	-35%	358,113	-680,789		728,919	-2,776,776		-277,839	-3,954,486	
BMSTL	1,016,912	307,960	230%	14,904,822	12,052,862	24%	-739,277	-1,113,100		452,457	-941,355		432,220	-1,040,000	
BNTAS	1,015,644	1,060,310	-4%	7,623,216	7,268,505	5%	1,835,266	1,867,958	-2%	578,942	2,778,667	-79%	452,377	2,255,261	-80%
BOBET	3,402,782	7,966,331	-57%	57,739,527	55,812,748	3%	-9,524,089	-5,189,388		8,045,658	-20,335,117		-5,835,201	-55,612,204	
BORLS	11,783,680	9,856,807	20%	28,518,764	35,414,319	-19%	104,140	-10,491,604		-6,948,479	40,453,111		4,234,999	18,084,401	-77%
BOSSA	2,371,113	2,735,824	-13%	33,626,635	41,900,669	-20%	300,391	571,456	-47%	9,517,217	14,293,374	-33%	9,055,228	11,988,737	-24%
BRISA	39,137,987	22,980,376	70%	269,790,387	216,065,158	25%	629,853	-13,401,711		33,310,539	25,629,920	30%	25,830,197	15,202,500	70%
BRKO	53,251			234,265	396,078	-41%	203,341	52,394	288%	-1,750,018	498,138		-1,837,305	498,138	
BRKSN	902,245	551,421	64%	4,753,468	4,276,256	11%	-82,948	-144,555		821,961	1,531,110	-46%	778,032	922,530	-16%
BRLSM	2,571,502	2,844,188	-10%	32,407,935	18,542,911	75%	-1,893,339	519,099		9,395,634	4,740,836	98%	3,825,566	5,032,731	-24%
BUCIM	1,193,230	1,043,307	14%	60,335,900	55,905,672	8%	-4,006,854	-6,478,701		7,440,232	2,472,247	201%	7,934,582	-16,920,783	11

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
BULGS	2,419,875	447,979	440%	6,857,329	2,148,193	219%	-4,021,409	-9,069,651		1,052,613	-23,239,196		517,524	-14,306,981	
BURCE	-235,484	-652,777		4,392,356	3,208,277	37%	-610,716	-925,769		-1,755,345	-1,136,560		-1,871,290	-1,486,014	
BURVA	37,186	-131,932		2,053,057	307,140	568%	-43,369	-249,349		-431,657	-434,615		-318,422	-441,847	
BVSAN	431,426	2,265,929	-81%	10,285,283	5,592,074	84%	-2,915,516	1,979,571		1,979,399	5,891,626	-66%	1,331,509	-134,283	
BYDNR	2,839,336	1,197,706	137%	25,535,907	22,012,243	16%	-151,654	-480,911		-550,787	-3,054,290		-1,762,471	-3,897,256	
CANTE	14,774,577	14,135,078	5%	41,918,957	25,855,261	62%	-23,308,091	-7,807,098		-31,835,105	55,687,282		-10,004,610	-13,146,280	
CATES	-5,610,703	2,246,019		64,442,048	33,652,685	91%	-17,629,327	-7,042,730		-5,583,489	-1,124,756		-5,885,362	-287,492	
CCOLA	202,529,276	113,410,585	79%	1,179,576,922	957,426,115	23%	117,968,110	33,768,440	249%	100,687,966	-97,778,764		47,993,450	-200,689,771	
CELHA	-562,646	-2,529,644		11,224,529	10,018,420	12%	-6,910,180	-5,088,026		-2,621,971	1,903,776		-2,790,651	-1,302,187	
CEMAS	-2,550,444	-2,669,412		8,922,344	12,159,117	-26.6%	-5,955,382	-5,796,781		-2,121,379	-2,043,616		2,366,653	-2,444,799	
CEMTS	2,803,128	3,430,282	-18%	33,697,895	33,555,260	0%	-6,090,228	-4,101,962		-1,015,639	-3,819,428		2,420,666	-2,584,495	
CEMZY	4,318,434	5,311,910	-19%	18,873,523	18,774,025	1%	1,866,448	-5,722,024		10,432,015	5,442,078	92%	10,725,554	5,165,286	108%
CEOEM	-134,194	-542,035		1,257,167	267,798	369%	-823,396	-847,340		-2,083,260	-2,641,613		-2,103,121	-2,736,662	
CGCAM	2,027,598	2,320,705	-13%	12,996,183	15,014,634	-13%	663,388	496,825	34%	5,154,797	4,641,333	11%	5,142,245	2,225,744	131%
CIMSA	33,107,976	28,967,189	14%	262,002,293	235,790,008	11%	14,430,727	7,185,588	101%	-73,006,503	-24,690,539		-88,451,170	-75,768,179	
CLEBI	18,020,449	16,018,734	12%	103,226,746	67,188,151	54%	145,090	10,028,706	-99%	6,376,441	21,629,508	-71%	726,445	6,456,914	-89%
CMBTN	-2,636,989	-149,366		18,828,968	30,561,118	-38%	-4,250,579	-2,545,477		636,534	4,262,085	-85%	242,825	4,021,279	-94%
CMENT	-5,863,826	4,915,127		63,489,270	81,547,689	-22%	-14,524,609	-2,438,908		-38,077,399	-22,161,876		-43,680,503	-23,148,177	
CONSE	1,298,824	2,093,678	-38%	10,021,239	11,942,026	-16%	794,935	979,558	-19%	-1,836,805	3,516,584		-26,195,055	2,559,075	
CRFSA	3,112,548	6,970,097	-55%	457,522,350	444,580,793	3%	-39,404,520	-29,090,858		-32,170,866	-39,476,592		-34,240,868	-48,121,961	
CUSAN	-3,209,842	-3,242,408		9,518,707	13,918,922	-32%	-895,678	-4,138,723		12,998,689	-12,392,648		12,026,049	-12,962,934	
CVKMD	5,822,778	5,339,518	9%	16,043,718	18,365,877	-13%	2,326,029	5,883,867	-60%	3,491,490	5,024,990	-31%	-30,354,890	-9,727,482	
CWENE	21,376,553	13,279,693	61%	97,376,915	66,613,767	46%	16,615,410	7,507,050	121%	4,809,524	-85,450,764		-8,290,649	-88,550,042	
DAGI	3,072,215	1,597,362	92%	16,680,914	12,782,905	30%	-1,802,771	-3,704,174		-6,225,546	9,574,221		-6,688,042	9,456,812	
DAPGM	37,137,605	25,636,065	45%	52,952,847	35,802,072	48%	1,152,168	420,311	174%	5,693,537	-10,018,172		5,522,437	-10,256,943	
DARDL	7,192,871	8,445,518	-15%	64,097,971	74,197,484	-14%	-5,022,029	-6,425,273		-8,036,658	-7,657,465		-13,185,184	-11,910,621	
DCTR	633,770	3,163,488	-80%	14,149,062	36,226,521	-61%	-778,616	631,394		1,402,089	-9,236,520		1,762,036	-8,831,913	
DERHL	4,636,898	2,671,173	74%	20,567,698	20,914,145	-2%	51,487	383,987	-87%	-2,246,367	-5,178		-2,572,197	-101,215	
DERIM	2,189,510	2,537,920	-14%	28,213,758	30,944,400	-9%	703,476	615,322	14%	-5,487,845	5,322,141		-12,478,683	5,308,125	
DESA	4,710,030	5,101,765	-8%	21,384,105	20,083,683	6%	2,511,173	3,226,623	-22%	7,035,288	21,111,511	-67%	7,985,129	21,414,489	-63%

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
DESPC	361,936	2,891,306	-87%	18,307,800	65,490,500	-72%	-593,625	133,472		481,680	2,165,260	-78%	481,680	2,153,875	-78%
DEVA	16,997,267	13,504,318	26%	133,167,348	110,871,316	20%	-2,047,270	487,860		33,156,223	46,690,320	-29%	31,796,671	70,101,157	-55%
DGATE	4,079,059	1,592,614	156%	104,568,031	78,038,629	34%	570,294	-551,365		32,904,680	6,069,824	442%	32,904,070	6,058,400	443%
DGGYO	5,514,863	4,229,385	30%	7,244,657	5,856,943	24%	1,916,826	-2,352,041		1,585,873	4,790,869	-67%	1,568,511	3,768,781	-58%
DGNMC	872,094	523,148	67%	57,357,644	63,167,388	-9%	3,858,156	-7,846,311		-3,785,228	8,409,202		-4,656,079	-3,789,911	
DITAS	872,229	54,874	1490%	16,310,388	10,929,598	49%	561,377	-2,537,049		7,205,201	1,784,675	304%	6,504,893	786,369	727%
DMRGD	1,780,069	1,090,508	63%	8,125,620	6,860,773	18%	1,805,780	1,531,583	18%	780,085	4,572,857	-83%	1,051,501	4,433,683	-76%
DMSAS	1,187,408	-305,759		19,450,932	18,861,037	3%	-16,468	-444,338		-939,282	-1,470,653		-939,282	-1,517,357	
DNISI	368,218	456,620	-19%	3,074,513	2,935,689	5%	-403,773	-698,173		-40,865	-399,583		2,789,682	3,164,849	-12%
DOAS	71,220,715	76,219,772	-7%	1,117,712,637	1,113,172,173	0%	12,928,163	15,273,059	-15%	-52,824,347	-304,343,370		-56,403,558	-306,417,224	
DOFER	135,170	337,615	-60%	39,042,422	30,520,153	28%	-2,035,487	-1,959,617		7,654,739	-8,145,817		6,965,411	-15,768,599	
DOFRB	454,596	1,279,800	-64%	4,458,220	2,301,946	94%	155,442	226,842	-31%	-10,566,598			-12,171,526		
DURDO	459,320	-904,489		15,360,037	13,249,913	16%	-1,488,888	-2,116,216		4,229,718	1,731,889	144%	6,024,489	3,924,454	54%
DURKN	-4,381	1,176,945		4,160,248	5,360,603	-22%	-829,306	986,225		-1,511,407	-1,351,211		-3,243,974	-9,024,507	
DYOBY	9,654,585	11,841,488	-18%	46,174,829	64,121,810	-28%	1,053,038	259,538	306%	12,671,201	12,122,940	5%	11,653,725	9,547,892	22%
DZGYO	-764,721	-354,594		672,739	548,294	23%	126,542	-497,557		-1,495,616	437,856		-7,058,691	59,566	
EBEBK	16,866,387	6,207,555	172%	188,009,811	137,519,709	37%	1,589,511	-1,215,456		24,273,029	-777,508		19,615,305	-8,666,555	
ECILC	-2,602,323	-2,805,565		61,885,886	56,321,780	10%	-20,812,031	40,741,470		-946,907	-2,103,274		-22,651,945	104,360,397	
EOGR	10,147,575	8,109,063	25%	40,577,971	35,204,547	15%	1,035,402	3,626,928	-71%	3,460,910			4,609,126		
EDATA	-71,190	388,333		9,428,989	9,611,802	-2%	-1,303,904	17,108		2,432,415	-1,514,170		2,432,415	-1,618,582	
EDIP	2,156,306	2,166,413	0%	4,812,082	4,327,967	11%	2,257,880	4,420,751	-49%	1,448,901	2,724,219	-47%	1,424,579	2,717,008	-48%
EFOR	6,526,246	5,490,965	19%	84,325,560	60,232,787	40%	2,620,292	1,463,859	79%	-17,115,524	5,251,672		-18,795,635	1,498,207	
EGEEN	7,343	4,768,553	-100%	23,497,537	32,167,051	-27%	-2,783,961	885,110		-3,569,075	7,332,819		-3,259,363	8,847,494	
EGEGY	13,586,242	-785,340		48,966,666	2,499,552	1859%	11,730,192	3,147,201	273%	-9,156,700	-4,760,787		-10,656,971	-3,359,427	
EGEPO	1,344,351	2,062,935	-35%	9,872,858	7,604,723	30%	820,830	-5,601		517,345	282,899	83%	239,029	-215,502	
EGGUB	9,952,049	7,942,028	25%	22,127,588	21,097,064	5%	1,325,251	1,087,016	22%	4,479,074	17,887,540	-75%	3,234,838	8,867,268	-64%
EGPRO	23,813,146	14,694,781	62%	79,306,470	64,044,630	24%	6,637,732	1,977,834	236%	9,336,439	15,749,684	-41%	9,977,512	16,331,366	-39%
EGSER	2,026,154	-4,548,678		30,825,136	24,369,734	26%	-2,609,654	-7,787,020		-459,389	-8,646,807		-10,054,247	-9,928,307	
EKGYO	117,046,723	126,403,815	-7%	446,287,174	594,691,905	-25%	37,631,616	74,602,682	-50%	-180,937,470	-128,569,792		-185,255,079	-142,252,872	
EKIZ	-11,692	3,703		2,526,492	3,322,327	-24%	-76,158	81,851		12	270	-95%	12	270	-95%

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
EKOS	-1,191,506	-1,060,622		9,286,377	5,023,393	85%	-3,068,313	-3,274,533		-2,156,700	3,777,591		-4,812,742	2,968,802	
EKSUN	3,508,642	1,639,853	114%	66,831,104	72,151,220	-7%	-64,535	-2,296,945		600,647	6,759,211	-91%	-2,536,556	-5,615,059	
ELITE	2,617,126	1,506,856	74%	15,509,708	7,975,285	94%	475,522	1,870,906	-75%	840,374	118,809	607%	814,041	118,809	585%
EMKEL	1,065,546	-417,251		6,265,793	3,615,917	73%	-633,830	-2,745,159		147,962	-1,095,888		143,188	-1,170,843	
EMNIS	100,051	-146,001		3,139,508	2,889,911	9%	39,408	-511,172		72,717	-12,137		-507	-12,137	
EMPAE	2,381,507	1,512,015	58%	24,130,947	16,895,064	43%	-110,202	-483,202		-2,461,212			-8,272,792		
ENDAE	6,146,464	3,661,900	68%	9,962,158	8,283,945	20%	2,828,362	1,598,696	77%	3,692,958	4,851,107	-24%	1,693,444	4,633,819	-63%
ENERY	83,979,989	55,877,728	50%	389,502,912	298,604,982	30.4%	48,751,871	38,448,904	27%	106,265,765	121,061,891	-12%	81,600,161	95,518,069	-15%
ENJSA	284,936,830	243,104,304	17%	1,241,179,225	1,208,138,934	3%	24,318,623	-19,621,314		212,778,014	169,223,791	26%	32,402,643	75,930,489	-57%
ENSRI	-566,001	-330,365		2,551,607	3,368,737	-24%	-1,015,918	-1,073,284		-1,070,565	-39,445		-1,099,131	110,269	
ENTRA	13,973,119	14,178,873	-1%	20,888,727	19,523,524	7%	-4,904,688	-32,440,755		9,800,230	7,109,868	38%	9,698,667	22,653,658	-57%
EPLAS	577,836	-422,525		11,314,292	9,386,176	21%	-1,244,434	-2,529,974		-1,733,309	-2,786,165		8,505,444	3,847,513	121%
ERBOS	1,509,583	1,281,267	18%	29,882,456	28,579,876	5%	-2,869,065	-4,897,839		793,088	-3,344,431		747,256	-4,348,464	
ERCB	2,213,490	3,934,380	-44%	22,316,612	27,540,560	-19%	2,977,981	-1,386,681		-5,616,543	-9,412,644		-5,873,613	-10,553,454	
ERSU	-214,496	103,963		126,681	767,617	-83%	-359,389	-631,099		-2,159,769	-901,609		-2,355,863	-924,865	
ESCAR	5,803,787	2,661,667	118%	31,234,215	24,242,918	29%	19,198,823	-557,934		21,658,024	-4,578,171		-10,447,238	22,617,626	
ESCOM	10,479,049	-129,370		10,563,897	11,277	93581%	2,990,771	118,916	2415%	-3,891	-3,893		-3,889	-3,889	
ESEN	2,203,699	2,518,844	-13%	8,662,947	9,156,708	-5%	30,939,262	9,165,776	238%	7,574,765	-3,261,038		1,949,945	2,150,539	-9%
ETILR	-30,454	1,040,838		16,995,258	20,955,599	-19%	-875,416	-192,980		2,399,049	-174,559		2,355,201	-249,878	
ETYAT	62,096	226,571	-73%	337,813	497,658	-32%	-126,099	-51,444		-90,138	-38,935		-15,106	-39,420	
EUKYO	18,963	163,302	-88%	345,099	381,784	-10%	-146,300	-47,387		34	19,736	-100%	34	59,004	-100%
EUREN	4,246,056	5,368,371	-21%	51,509,079	33,206,065	55%	2,316,015	10,702,580	-78%	4,915,557	369,757	1229%	4,290,742	-10,407,400	
EUYO	-15,608	184,621		272,438	387,155	-30%	-108,606	-20,620		-37,964	-5,986		8,020	128,425	-94%
EYGYO	-729,988	-930,427		979,664	2,353,190	-58%	-1,651,821	-2,962,934		766,198	-668,495		706,346	-701,539	
FADE	375,920	294,209	28%	5,086,982	4,442,314	15%	944,696	593,594	59%	861,195	333,837	158%	5,013,179	1,680,703	198%
FLAP	-25,804	-255,112		1,210,627	996,856	21%	-963,030	321,394		2,357,113	-99,279		314,121	-113,712	
FMIZP	949,904	269,110	253%	3,986,521	2,569,693	55%	977,450	314,788	211%	149,578	-636,694		146,934	-636,694	
FONET	1,625,169	1,090,780	49%	4,467,460	3,147,417	42%	509,295	62,849	710%	2,077,594	1,162,527	79%	-318,677	-664,610	
FORMT	614,919	-207,045		4,490,799	4,946,762	-9%	-2,177,658	2,605,736		486,846	3,214,136	-85%	415,634	2,551,059	-84%
FORTE	1,472,941	1,064,640	38%	22,337,864	6,506,200	243%	216,666	-896,680		1,980,737	-2,182,025		-1,427,995	-3,095,039	

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
FRIGO	-300,311	-1,892,673		6,228,068	6,873,903	-9%	-2,279,049	-2,919,190		-1,414,588	-8,241,582		-2,654,913	-8,555,073	
FRMPL	3,853,917	3,838,862	0%	18,240,486	19,560,463	-7%	670,212	809,347	-17%	3,925,972			2,907,031		
FROTO	216,100,040	266,247,987	-19%	4,334,673,474	4,260,507,454	2%	123,858,132	171,772,019	-28%	406,557,873	1,032,224,519	-61%	359,399,790	898,534,301	-60%
FZLGY	-17,905,129	-567,542		35,581,555	1,055,836	3270%	-595,911	2,168,700		-3,718,392	-11,883,997		-4,316,805	-11,950,681	
GEDZA	1,218,788	1,243,640	-2%	7,032,279	5,619,464	25%	77,131	53,392	44%	-1,464,544	675,649		-1,494,650	129,829	
GENIL	29,068,804	9,505,957	206%	149,203,320	102,157,970	46%	8,449,762	8,468,661	0%	-13,230,201	-17,807,094		-21,902,143	-26,937,948	
GENKM	6,471,940	4,015,785	61%	28,459,395	24,972,689	14%	1,171,898	2,696,748	-57%	4,095,650			3,354,817		
GENTS	2,753,341	4,474,030	-38%	27,685,172	24,466,749	13%	6,396,320	157,765	3954%	-563,086	1,784,803		-2,403,136	742,394	
GEREL	1,695,275	-1,092,328		14,261,497	14,886,971	-4%	1,072,325	-4,869,477		-865,829	-5,007,623		-1,703,455	-5,490,881	
GIPTA	826,880	842,385	-2%	4,261,965	2,893,449	47%	-2,340,323	-1,111,824		3,793,679	12,606,177	-70%	7,514,579	16,292,308	-54%
GLRMK	33,047,742	29,446,347	12%	217,579,314	181,022,938	20%	13,633,015	30,775,979	-56%	-33,381,677	-78,347,794		-44,899,437	-88,198,302	
GMTAS	3,613,966	2,766,534	31%	36,705,704	24,594,655	49%	2,645,397	1,421,779	86%	2,251,698	-4,383,585		2,127,327	-6,921,542	
GOKNR	18,752,493	21,405,801	-12%	88,805,479	81,912,136	8%	5,860,826	6,506,083	-10%	-6,246,678	6,364,090		-3,984,577	3,627,528	
GOLTS	8,273,001	5,443,324	52%	38,208,356	34,342,877	11%	371,735	168,572	121%	3,663,900	602,549	508%	1,823,251	1,026,813	78%
GOODY	9,526,711	31,084,220	-69%	170,999,474	174,206,048	-2%	2,716,545	3,536,469	-23%	29,035,767	-2,289,530		24,909,264	-5,243,936	
GOZDE	-1,062,307	-833,112					-30,655,522	-41,143,639		3,570,045	6,960,687	-49%	3,684,203	18,155,321	-80%
GRNYO	80,598	110,015	-27%	2,238,136	3,728,432	-40%	-138,178	-125,120		197	642	-69%	197	642	-69%
GRSEL	25,426,304	21,187,283	20%	71,718,278	64,134,381	12%	19,075,343	15,458,689	23%	4,697,034	20,235,132	-77%	-1,949,678	11,839,629	
GRTHO	4,767,304	3,202,385	49%	38,749,944	44,095,132	-12%	4,512,711	4,179,995	8%	-36,766,172	2,398,174		-37,657,461	-2,977,224	
GSDDE	1,621,674	1,024,804	58%	3,555,447	2,674,288	33%	-1,450,420	-1,657,598		-2,180,619	1,554,213		-2,193,526	1,409,333	
GUNDG	-2,856,129	448,294		10,715,679	13,556,428	-21%	-779,014	-1,171,803		-9,475,614	-454,791		936,668	-766,423	
GWIND	10,286,185	10,464,722	-2%	15,577,490	14,724,126	6%	3,697,354	3,542,428	4%	10,229,036	13,361,725	-23%	-10,790,871	-7,506,522	
GZNMİ	-232,651	-577,885		5,629,541	7,967,717	-29%	-3,371,355	-1,057,468		1,691,471	-8,849,787		4,816,579	-6,390,384	
HATEK	-1,060,980	-2,722,195		5,545,363	6,128,211	-10%	-200,382	201,181		5,451,523	1,393,453	291%	5,190,754	772,847	572%
HATSN	110,919	2,386,203	-95%	15,331,930	16,741,668	-8%	-1,580,780	1,793,915		3,403,928	5,429,816	-37%	-1,452,556	742,196	
HDFGS	802,975	-1,097,482		1,063,348	-753,969		-486,522	-6,813,742		8,005,765	7,765,406	3%	8,490,903	7,761,901	9%
HEKTS	1,274,023	-6,926,520		50,041,136	55,313,260	-10%	-5,678,243	-15,175,292		-5,861,238	16,314,658		16,063,442	-4,356,217	
HKTM	477,774	192,030	149%	4,943,926	3,644,343	36%	-891,109	-413,470		119,285	7,586,979	-98%	177,495	5,629,621	-97%
HLGYO	3,922,632	594,590	560%	22,433,831	125,052,646	-82%	35,656,573	41,322,810	-14%	-22,620,805	-50,256,300		-26,849,452	90,308,907	
HOROZ	9,627,962	8,475,682	14%	77,833,140	61,108,347	27%	-570,876	148,007		3,287,018	2,020,649	63%	-132,213	-42,614	15
HRKET	8,285,845	6,855,865	21%	36,509,770	21,806,190	67%	6,915,669	2,134,292	224%	28,086,707	11,818,625	138%	19,081,199	1,107,231	1623%

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
HURGZ	-3,511,093	-2,738,182		6,808,208	7,239,378	-6%	-10,901,751	-4,615,719		-2,105,058	2,941,821		1,205,141	1,877,392	-36%
ICUGS	-141,726	-173,085		0	0		-458,434	-150,775		68,370	194,176	-65%	68,370	194,176	-65%
IDGYO		-84,607		26,064	17,473	49%	-51,150	-151,125		-1,504,752	-134,204		-2,523,881	-518,776	
IHAAS	-1,251,091	-876,216		3,231,491	2,964,903	9%	-1,932,002	-1,351,730		861,581	-798		778,184	-79,057	
IHEVA	1,098,694	1,604,121	-32%	20,609,037	19,769,510	4%	-1,010,286	-195,982		1,304,184	-77,528		797,555	-664,250	
IHGZT	-537,946	149,259		13,684,188	12,743,434	7%	-1,654,439	-1,641,742		1,109,934	578,058	92%	608,739	283,684	115%
IHLGM	-894,723	-790,148		3,596,196	2,787,114	29%	6,497,595	9,393,025	-31%	613,283	157,807	289%	464,492	-50,505	
IHYAY	-3,187,819	-2,321,024		19,163,469	17,605,033	9%	-3,467,287	-3,298,223		2,953,878	2,031,190	45%	2,313,781	1,380,292	68%
IMASM	-126,227	884,705		17,850,982	9,301,644	92%	-3,478,594	-5,467,733		-4,514,743	-600,935		-3,844,076	-2,648,420	
INDES	21,135,353	17,366,762	22%	673,136,476	486,402,243	38%	7,194,868	2,434,224	196%	19,735,397	-38,106,838		16,070,455	-41,026,050	
INTEM	2,648,106	1,291,663	105%	10,603,680	9,541,699	11%	-298,214	-1,350,259		1,031,561	632,213	63%	1,021,718	623,465	64%
ISGSY	-482,715	628,923		657,011	1,399,407	-53%	710,533	-2,599,176		4,596,740	2,987,084	54%	4,570,201	-58,524,336	
ISGYO	6,295,319	7,129,384	-12%	15,443,989	19,599,668	-21%	-13,763,137	-23,254,875		14,019,724	15,178,763	-8%	1,180,528	143,932,356	-99%
ISKPL	2,927,532	1,631,850	79%	17,657,041	13,696,250	29%	3,129,476	2,786,072	12%	-1,277,775	5,148,792		-2,989,037	-7,555,441	
ISSEN	1,369,178	5,429,823	-75%	23,047,925	27,796,737	-17%	-3,748,793	-10,933,627		-785,395	-3,539,520		-4,573,438	-6,779,554	
ISYAT	1,116,818	848,198	32%	7,877,757	8,221,232	-4%	-478,817	-581,381		7,564,280	5,364,464	41%	7,563,230	232,420	3154%
IZENR	4,000,776	9,158,753	-56%	40,079,755	47,945,444	-16%	-12,731,197	-8,576,267		-8,113,209	-1,229,949		-6,573,215	-21,642,439	
IZFAS	-543,747	-82,003		3,040,956	2,290,885	33%	-1,122,579	-586,677		1,032,136	-1,330,865		846,986	-743,477	
IZINV	35,496	-60,458		441,582	155,635	184%	-570,988	-321,789		-148,195	-249,485		-148,195	-249,884	
IZMDC	-220,434	19,851,055		325,612,665	352,179,075	-8%	-12,335,372	-16,181,997		-11,930,049	19,633,355		-17,058,544	3,537,469	
JANTS	1,964,373	2,703,920	-27%	37,267,567	27,966,333	33%	-2,643,187	-2,085,325		-755,100	2,142,010		-1,652,278	3,311,468	
KAPLM	513,758	-746,473		13,862,562	13,016,030	7%	-1,870,363	-1,972,078		2,157,039	-4,337,331		2,035,587	-4,245,147	
KAREL	7,394,734	3,675,099	101%	106,928,060	86,730,902	23%	-5,414,977	-9,309,755		18,933,718	40,294,283	-53%	17,163,921	51,200,490	-66%
KARSN	17,776,201	-2,586,190		107,697,185	40,385,031	167%	1,474,409	-7,612,623		-1,882,147	1,656,401		-8,319,920	-6,106,761	
KARTN	-3,321,159	-8,050,831		23,686,663	26,348,222	-10%	-4,602,617	-8,732,894		-1,204,949	-6,914,182		-1,245,505	-6,050,327	
KATMR	5,712,144	4,954,606	15%	14,298,028	13,973,153	2%	10,817,567	9,274,111	17%	-225,037	-2,285,567		-1,050,406	-3,043,149	
KBORU	5,166,505	6,223,737	-17%	46,042,202	29,256,269	57%	5,180,309	5,441,665	-5%	29,803,876	-14,659,087		6,676,397	-15,343,921	
KCAER	16,110,581	17,297,975	-7%	113,862,614	119,778,167	-5%	2,676,721	7,208,990	-63%	-22,961,069	28,581,219		-20,046,320	-67,512,700	
KENT	-363,988	8,976,372		90,120,483	105,755,736	-15%	-7,636,893	-1,384,569		-39,968,262	-10,876,426		-40,331,626	-11,673,420	
KFEIN	1,429,379	341,147	319%	17,964,142	13,036,671	38%	-714,793	-745,892		-430,417	-454,786		-2,340,495	-3,498,940	

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
KGYO	-7,581,722	-882,632		37,379,620	2,202,755	1597%	663,351	235,383	182%	-4,311,610	-117,652		-4,316,232	-156,029	
KIMMR	6,528,179	6,801,773	-4%	97,177,462	77,886,544	25%	3,967,300	3,187,266	24%	10,852,328	6,400,368	70%	9,907,354	332,335	2881%
KLKIM	7,430,862	8,762,155	-15%	48,045,651	46,860,788	3%	317,900	3,689,264	-91%	-14,914,294	9,141,648		-18,172,167	-3,758,607	
KLSE	6,076,663	-6,557,059		102,697,940	75,045,926	37%	-1,614,529	-16,623,365		14,465,877	-1,404,197		4,309,000	-17,099,538	
KLSYN	1,744,127	2,443,288	-29%	11,515,865	12,503,171	-8%	678,441	273,115	148%	658,008	2,297,684	-71%	-2,377,585	666,205	
KLYPV	1,326,422	8,994,016	-85%	24,117,571	36,676,527	-34%	-23,054,284	-12,075,353		-7,117,027	37,882,737		-28,589,499	27,861,035	
KMPUR	7,880,048	7,188,107	10%	74,910,905	72,561,272	3%	3,510,543	-5,672,917		-2,126,549	-3,968,917		-3,960,289	14,280,592	
KNFRT	-607,484	-554,221		26,562,731	14,515,354	83%	-1,743,430	-3,459,666		638,422	1,749,773	-64%	1,062,972	-162,181	
KOCMT	3,016,909	2,927,400	3%	30,582,557	94,279,202	-68%	-4,532,224	-8,616,578		-32,608,122	-49,332,690		-40,644,852	-51,339,219	
KONKA	645,763	1,447,600	-55%	18,075,614	22,031,745	-18%	-3,913,558	-2,318,759		-11,290,311	3,186,742		-1,459,508	4,291,893	
KONTR	6,262,292	5,969,582	5%	61,884,838	54,051,619	14%	540,549	8,023,371	-93%	86,638,759	-19,944,797		82,964,701	-68,137,779	
KONYA	-464,191	1,343,238		27,021,901	23,534,865	15%	-3,351,649	-1,720,473		-2,097,698	1,622,350		-1,921,970	1,700,526	
KOTON	33,998,037	9,523,408	257%	186,550,727	168,832,244	10%	-6,271,613	-10,396,731		24,611,331	4,556,748	440%	19,352,938	-2,330,562	
KRDMA	9,306,794	6,199,190	50%	73,476,900	80,446,931	-9%	116,421	-8,268,791		20,725,929	-15,922,906		16,403,185	-21,452,304	
KRDMA	4,627,004	3,082,015	50%	36,530,079	39,995,328	-9%	57,880	-4,110,946		10,304,189	-7,916,298		8,155,075	-10,665,316	
KRDMD	30,217,613	20,127,741	50%	238,567,282	261,197,815	-9%	377,998	-26,847,389		67,293,648	-51,699,030		53,258,414	-69,652,065	
KRGYO	-374,997	-2,735		642,595	937,725	-31%	-1,208,870	-29,650		-233,183	2,589,369		1,940,305	4,207,307	-54%
KRONT	1,330,955	810,239	64%	3,092,125	2,467,086	25%	72,628	414,502	-82%	1,689,879	-304,139		4,196	-2,184,508	
KRPLS	2,053,105	1,033,903	99%	11,625,207	10,223,549	14%	-458,219	-1,355,939		253,091	1,558,041	-84%	-260,416	1,487,124	
KRSTL	3,097,679	2,014,159	54%	19,009,195	14,715,653	29%	1,668,465	907,862	84%	1,329,975	11,796,091	-89%	1,292,549	-6,293,023	
KRTEK	506,267	258,288	96%	13,193,726	11,575,942	14%	-983,569	665,722		3,191,481	7,991,166	-60%	2,554,568	2,813,433	-9%
KRVGD	8,289,850	9,802,088	-15%	89,621,994	90,293,388	-1%	5,392,906	-3,519,355		2,606,783	-15,060,949		2,997,741	-12,112,200	
KTLEV				146,914,032	64,757,792	127%	75,714,124	22,436,776	237%						
KTSKR	-2,018,495	-1,353,012		17,787,795	14,621,742	22%	-1,077,800	204,627		-7,656,364	-13,220,861		-7,113,013	-13,231,220	
KUTPO	4,867,633	5,243,168	-7%	24,932,385	20,451,928	22%	563,537	5,863,835	-90%	9,989,439	8,254,119	21%	4,084,375	6,429,681	-36%
KUVVA	2,939,150	2,604,473	13%	1,809,516	4,052,298	-55%	439,118	3,112,598	-86%	208,461	12,531,297	-98%	-1,530,139	-2,288,368	
KUYAS	-159,651	291,129		2,187,188	5,560,226	-61%	4,672,829	6,581,223	-29%	7,723,441	28,609,821	-73%	8,320,808	28,598,604	-71%
KZBGY	5,739,274	3,030,415	89%	10,830,394	10,400,405	4%	1,643,745	2,024,187	-19%	-749,338	-6,663,461		-10,563,534	-19,605,086	
KZGYO	-1,072,796	43,554		4,514,167	3,923,391	15%	-3,920,976	-3,637,107		305,702	-1,753,665		519,821	-796,835	
LIDER	2,838,243	1,954,687	45%	10,222,713	14,129,960	-28%	107,737,363	6,353,937	1596%	1,558,147	5,844,007	-73%	4,288,828	12,566,228	-66%

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
LILAK	14,316,685	15,679,577	-9%	71,846,671	79,832,324	-10%	-3,207,421	-24,402		26,882,496	-3,506,335		8,814,355	-8,198,392	
LINK	6,024,563	2,338,268	158%	9,616,149	7,805,749	23%	4,047,848	977,324	314%	2,454,839	-452,882		-352,548	-1,459,946	
LMKDC	8,178,444	12,641,221	-35%	31,272,432	34,073,182	-8%	208,712	6,003,971	-97%	1,426,477	16,560,086	-91%	633,366	15,402,929	-96%
LOGO	12,072,637	10,940,242	10%	34,218,231	27,693,164	24%	2,945,709	19,335,693	-85%	10,567,077	24,718,953	-57%	-802,052	8,127,251	
LUKSK	123,344	-199,838		2,852,542	2,626,304	9%	71,060	-167,795		3,701,546	795,600	365%	3,701,546	-65,286	
LXGYO	-1,302,344	-51,677		450,651	524,123	-14%	-1,609,906	-1,642,270		-15,638,761			-15,949,152		
LYDHO	-1,048,215	-413,312		296,385	292,620	1%	-7,620,100	6,842,959		6,525,847	-7,495,309		1,236,219	-7,518,284	
LYDYE	22,892	-44,371		225,746	244,481	-8%	-13,833,018	9,551,956		-1,831	194,152		-1,831	468,447	
MAALT	39,443	113,938	-65%	304,941	273,927	11%	-588,429	-470,773		-7,627,688	593,066		-9,081,134	-963,945	
MACKO	2,909,120	4,432,801	-34%	5,746,906	7,110,232	-19%	1,269,818	2,446,123	-48%	1,313,760	579,476	127%	909,611	84,122	981%
MAGEN	2,338,822	2,525,817	-7%	8,662,947	6,096,109	42%	32,564,059	9,175,866	255%	9,027,193	-3,007,411		5,419,792	-2,201,663	
MAKIM	484,286	-3,297		8,255,108	6,655,397	24%	-277,631	126,592		-2,133,822	-1,156,921		-2,366,241	-704,994	
MAKTK	525,405	1,808,716	-71%	4,185,031	5,963,601	-30%	396,835	2,428,544	-84%	-484,746	-794,418		756,793	815,336	-7%
MANAS	-323,187	500,164		2,154,510	2,608,671	-17%	-2,551,068	-1,542,201		-3,057,736	1,832,641		-3,202,939	860,864	
MARBL	2,039,466	2,239,028	-9%	18,326,548	14,079,196	30%	-321,966	303,356		1,787,363	1,567,331	14%	1,249,590	541,471	131%
MEDTR	1,177,466	1,615,444	-27%	14,555,633	15,897,035	-8%	-1,238,137	-1,853,430		4,064,579	1,521	267067%	7,240,715	3,955,021	83%
MEKAG	-345,181	1,501,491		14,497,448	17,103,640	-15%	-1,002,306	270,168		-679,081	10,834,664		-1,029,468	10,465,099	
MERCN	2,053,282	1,977,697	4%	17,291,112	15,737,566	10%	881,279	611,257	44%	-6,008,785	4,704,293		-7,402,576	4,666,615	
MERIT	-43,494			1,052,445	799,123	32%	629,321	467,419	35%	-17,393	8,784		-17,393	8,784	
MEYSU	3,784,469	3,363,748	13%	22,647,849	19,901,546	14%	106,798	894,114	-88%	-820,852			-3,079,360		
MGROS	119,149,723	97,619,763	22%	2,460,507,927	2,076,923,471	18%	35,991,179	25,980,247	39%	151,433,887	-5,861,148		85,339,681	-62,430,891	
MHRGY	1,548,418	1,149,950	35%	2,595,586	1,901,609	36%	-1,856,481	-781,044		-5,255,930	-1,908,266		-5,322,170	-1,988,951	
MIATK	7,054,748	7,316,176	-4%	8,934,882	13,385,075	-33%	-4,915,329	792,210		-6,995,022	-3,620,111		-13,497,623	-6,934,413	
MMCAS	-55,610	-44,756		69	8,988	-99%	-37,126	-103,556		-24,094	-70,942		-24,094	-70,942	
MNDRS	-3,661,782	2,656,659		46,730,562	51,041,728	-8%	-2,538,951	2,655,405		17,085,617	23,204,407	-26%	16,856,519	20,196,227	-17%
MNDTR	6,607,255	4,700,100	41%	93,848,467	87,240,439	8%	-1,430,263	2,229,899		-2,082,556	-7,090,735		-2,413,147	1,445,534	
MOBTL	5,884,405	4,270,705	38%	105,286,182	74,513,266	41%	1,432,942	212,273	575%	-16,303,733	-18,876,620		-16,484,602	-19,534,336	
MOGAN	51,470,783	40,667,347	27%	80,466,200	76,268,370	6%	-51,814,777	-60,530,129		31,949,848	36,891,543	-13%	32,618,819	37,799,978	-14%
MOPAS	12,011,269	13,677,528	-12%	121,063,869	100,754,887	20%	1,494,683	1,894,255	-21%	3,584,229	-36,817,527		1,929,964	-38,375,223	
MPARK	108,351,837	77,951,891	39%	366,058,798	311,242,513	18%	37,562,489	30,974,387	21%	37,213,043	80,654,080	-54%	-2,593,043	31,789,352	

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
MRSHL	7,465,593	5,261,227	42%	33,745,802	39,193,509	-14%	3,705,494	1,786,065	107%	737,560	4,555,385	-84%	214,709	5,452,948	-96%
MSGYO	401,570	581,691	-31%	1,007,843	1,034,812	-3%	-1,106,790	-165,753		1,627,738	-7,094,463		331,752	-8,874,168	
MTRKS	1,813,855	2,478,389	-27%	8,547,723	6,940,932	23%	1,418,605	1,182,602	20%	1,962,659	3,053,180	-36%	-252,028	-176,210	
MTRYO	2,913,426	388,795	649%	16,358,751	6,468,750	153%	1,888,522	-593,390		1,878,230	48,020	3811%	1,433,113	803,520	78%
MZHLD	483,098	-513,751		11,314,292	9,386,176	21%	-534,676	-593,444		-1,556,015	-2,437,815		10,362,669	10,732,198	-3%
NATEN	1,274,080	1,880,642	-32%	8,687,071	13,506,817	-36%	17,633,345	3,970,675	344%	8,159,972	-3,146,696		3,574,552	2,424,887	47%
NETAS	2,828,974	1,109,526	155%	77,233,052	42,927,798	80%	-1,718,167	-1,610,972		1,166,033	-11,399,030		1,051,994	-11,141,045	
NETCD	7,982,721	6,983,894	14%	10,668,727	8,327,764	28%	5,268,025	5,321,269	-1%	4,659,306			1,755,306		
NIBAS	-58,762	-101,603		454,319	237,736	91%	-279,393	-67,586		6,657,445	-214,524		-237,146	423,298	
NTGAZ	22,385,812	16,441,762	36%	68,808,326	58,224,824	18%	12,573,414	9,304,344	35%	19,850,827	17,167,469	16%	19,219,080	13,077,419	47%
NTHOL	51,694,653	42,569,721	21%	146,020,281	120,302,539	21%	7,329,360	5,211,937	41%	34,582,767	49,502,117	-30%	3,430,324	-1,409,887	
NUGYO	-1,626,139	-714,648		1,488,939	4,282,506	-65%	-5,503,951	-6,544,154		-3,724,883	759,563		-460,610	1,096,755	
NUHCM	3,881,670	14,339,145	-73%	90,222,339	86,276,098	5%	-19,360,529	-3,782,921		14,510,937	10,373,101	40%	-850,052	7,729,041	
OBASE	1,095,859	965,915	13%	5,179,834	5,050,127	3%	-288,322	-269,560		3,043,557	2,523,373	21%	1,308,676	573,081	128%
ODAS	20,424,536	21,891,222	-7%	52,631,129	36,466,003	44%	-15,255,996	-10,073,290		2,833,610	106,850,949	-97%	37,089,069	-34,824,240	
ODINE	1,396,953	747,475	87%	14,661,584	4,813,220	205%	554,369	252,884	119%	5,426,072	17,845,042	-70%	2,428,047	15,346,708	-84%
OFSYM	8,812,427	10,890,293	-19%	115,433,775	118,895,007	-3%	255,728	2,486,986	-90%	11,545,670	10,041,074	15%	9,200,039	9,148,914	1%
ONCSM	1,621,403	1,195,282	36%	5,383,397	4,441,656	21%	133,910	199,397	-33%	-30,240	677,562		-730,488	499,139	
ONRYT	1,337,999	1,069,028	25%	3,781,044	4,040,869	-6%	-973,582	245,953		2,895,470	3,852,352	-25%	2,044,986	2,149,789	-5%
ORCAY	544,273	1,355,880	-60%	2,322,710	6,453,464	-64%	191,366	-35,704		3,883,702	4,661,744	-17%	3,840,163	4,628,244	-17%
ORGE	18,905,452	10,146,125	86%	28,286,574	20,702,658	37%	6,063,144	2,288,898	165%	1,824,251	-185,954		1,624,480	-288,801	
OSTIM	68,434	-60,485		2,675,754	2,334,429	15%	-1,781,925	-849,197		-81,717	-687,091		-2,428	-578,104	
OTKAR	-37,142,069	-5,352,825		215,039,271	210,764,779	2%	-36,066,479	-12,268,716		-36,549,742	296,576,638		-44,642,119	278,667,501	
OYAKC	53,741,567	68,770,598	-22%	241,226,166	274,183,462	-12%	2,309,279	26,380,473	-91%	11,556,105	12,486,471	-7%	-48,473,267	-84,773,049	
OYAYO	210,433	91,365	130%	1,487,501	3,800,669	-61%	-153,451	-211,135		-42,302	-1,258,826		-42,302	-1,258,826	
OYLUM	242,756	481,915	-50%	5,256,266	4,347,764	21%	-636,642	-634,247		-1,012,043	380,711		-1,029,785	585,686	
OZGYO	343,665	191,769	79%	1,296,356	811,357	60%	-387,782	149,275		496,056	1,974,223	-75%	202,882	1,390,784	-85%
OZKGY	1,009,263	-4,974,136		18,237,981	23,129,420	-21%	-12,250,999	-7,420,820		-8,740,538	13,564,869		-5,228,822	832,428	
OZRDN	322,016	101,954	216%	3,298,708	3,259,627	1%	-91,044	-355,413		291,853	175,076	67%	278,079	163,401	70%
OZSUB	5,420,112	608,799	790%	16,400,167	15,032,893	9%	762,824	-275,667		-9,666,933	4,361,239		-9,162,355	4,147,747	

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
OZYSR	2,841,577	468,637	506%	41,613,573	38,010,857	9%	723,953	-1,883,543		-692,080	-3,503,090		-1,776,298	-5,223,028	
PAGYO	4,909,834	4,181,042	17%	7,059,450	5,822,426	21%	3,954,164	1,420,842	178%	5,885,427	5,184,564	14%	5,844,683	5,179,789	13%
PAMEL	-120,136	80,162		254,041	356,863	-29%	-1,731,383	1,156,923		-218,867	358,509		-222,565	358,509	
PAPIL	-190,242	921,327		75,573	832,474	-91%	-2,625,757	-4,221,148		-308,331	5,686,287		-744,782	5,454,153	
PASEU	1,535,067	1,810,724	-15%	13,730,139	16,480,842	-17%	384,754	1,310,441	-71%	-6,263,378	-4,998,389		-6,424,041	-5,211,546	
PATEK	-1,385,961	2,459,330		8,431,998	19,681,884	-57%	-15,865,086	821,507		9,246,619	-2,139,643		4,976,826	-893,139	
PEKGY	-276,858	1,259,519		1,197,571	2,952,158	-59%	38,640,592	3,300,198	1071%	1,758,423	-3,128,294		-548,981	-204,085	
PENGD	-830,452	-1,572,032		11,665,742	11,989,792	-3%	-433,194	-2,385,420		5,092,233	1,960,537	160%	5,069,237	654,575	674%
PETKM	3,681,427	-25,328,373		608,052,261	467,923,213	30%	6,884,839	-68,221,815		51,724,251	-259,114,784		38,964,346	-291,567,826	
PETUN	5,455,521	7,808,022	-30%	67,141,940	56,756,076	18%	2,893,355	2,145,025	35%	7,003,299	3,302,522	112%	2,190,797	-11,225,523	
PINSU	2,031,925	1,451,956	40%	13,775,953	12,515,935	10%	233,519	-991,317		2,044,988	-104,365		1,280,584	-390,531	
PKART	1,361,049	327,539	316%	15,857,244	8,964,234	77%	402,141	-27,889		-391,689	43,418		-417,689	-158,882	
PKENT	-3,283,980	-1,243,243		771,858	1,189,181	-35%	-3,133,648	-1,761,436		1,711,510	561,354	205%	1,125,854	-485,459	
PLTUR	11,041,729	13,298,985	-17%	56,678,167	39,660,358	43%	28,969	3,148,723	-99%	30,281,251	3,171,477	855%	30,484,517	-3,208,151	
PNLSN	2,468,283	812,648	204%	17,587,274	12,772,654	38%	-989,270	-1,500,788		-3,073,132	-3,088,624		-1,652,797	-2,030,871	
PNSUT	3,193,602	4,869,330	-34%	77,904,206	94,980,930	-18%	1,115,442	3,205,343	-65%	4,521,903	-11,042,671		3,269,569	21,683,103	-85%
POLTK	779,546	101,363	669%	7,476,976	4,521,433	65%	-232,968	-581,689		-434,597	-275,846		-545,314	-488,254	
PRDGS				-1,208,222	-462,841		-1,390,627	-646,989		827,710	-22,989		827,710	-22,989	
PRKAB	1,636,896	1,170,537	40%	105,659,646	83,596,611	26%	-2,922,006	-2,586,178		6,111,584	-46,849,596		7,355,792	-51,367,255	
PRKME	696,463	3,127,702	-78%	2,114,470	3,902,270	-46%	-3,619,083	-333,528		-1,046,339	1,741,856		-906,272	-1,837,992	
PRZMA	-58,928	-50,936		281,362	182,506	54%	-290,270	-224,391		215,372	-96,200		225,816	-96,200	
PSDTC	-151,898	15,976		398,667	355,376	12%	-80,760	224,961		910,491	195,106	367%	1,118,705	98,776	1033%
PSGYO	-2,261,595	1,064,574		2,526,199	4,247,429	-41%	36,787,689	12,910,385	185%	-38,693,979	-62,034,315		-36,434,557	-53,296,808	
QUAGR	10,324,389	12,488,368	-17%	51,375,966	52,073,877	-1%	-11,024,540	-17,141,952		13,866,983	7,343,194	89%	17,382,561	21,374,475	-19%
RALYH	3,729,180	4,831,014	-23%	80,546,441	18,744,145	330%	27,812,552	10,192,253	173%	22,299,109	67,080,711	-67%	-5,107,686	12,985,503	
RGYAS	64,672,437	40,327,931	60%	92,576,510	61,368,265	51%	63,055,313	12,162,306	418%	45,308,552	112,137,489	-60%	97,315,102	118,200,450	-18%
RNPOL	1,617,717	1,132,488	43%	12,827,667	6,344,513	102%	-1,365,952	-745,616		-5,624,891	-2,897,282		-5,567,205	-2,675,461	
RODRG	9,365	78,899	-88%	397,116	576,246	-31%	-1,162	-242,686		-93,657	74,278		-102,429	74,156	
RTALB	312,153	65,958	373%	1,859,446	1,383,068	34%	-6,718,836	5,692,354		2,726,821	4,071,767	-33%	2,712,725	4,032,175	-33%
RUBNS	12,351,474	1,721,553	617%	9,414,034	6,952,262	35%	1,185,514	-925,495		992,681	1,844,513	-46%	-5,087,419	1,791,375	

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
RUZYE	-414,428	-452,457		1,499,646	709,997	111%	-1,835,725	-1,063,492		10,454	-776,058		-1,095,439	-880,255	
RYGYO	20,291,735	12,528,863	62%	22,477,093	15,077,925	49%	13,925,794	220,906,511	-94%	7,666,700	30,233,461	-75%	4,249,107	22,827,256	-81%
RYSAS	25,817,261	22,541,148	15%	75,772,045	62,499,042	21%	8,897,073	-1,730,166		32,782,494	17,797,532	84%	28,015,847	7,901,732	255%
SAFKR	1,302,201	1,646,080	-21%	11,103,237	7,146,868	55%	-313,970	130,579		1,612,813	-1,309,463		2,902,897	-1,551,286	
SANEL	1,261,476			2,297,489	2,656,099	-14%	1,322,312	-2,316,520		513,784	-1,904,310		161,031	-2,253,104	
SANFM	801,921	1,060,689	-24%	7,387,556	5,543,627	33%	121,839	-469,077		536,570	-6,097,296		-419,620	-6,556,451	
SANKO	-727,877	-325,965		26,998,311	47,154,819	-43%	-1,680,842	-346,178		-1,328,347	-6,735,248		-1,133,789	-6,735,700	
SARKY	26,818,841	9,959,198	169%	597,363,357	405,037,893	47%	8,129,038	7,092,726	15%	-126,032	-13,513,256		-11,298,736	-19,324,565	
SASA	71,844,576	16,874,730	326%	363,489,856	239,703,317	52%	38,843,660	37,631,689	3%	99,521,602	246,426,113	-60%	99,206,282	-29,972,893	
SAYAS	2,394,972	239,835	899%	16,157,894	8,628,614	87%	365,658	-1,468,240		-291,651	6,559,496		-223,961	2,917,367	
SDTTR	3,155,759	118,186	2570%	11,416,336	4,518,776	153%	313,884	-1,575,448		1,419,534	746,117	90%	-4,862,167	-240,079	
SEGMN	2,193,415	3,825,177	-43%	21,512,858	17,350,670	24%	328,849	1,735,563	-81%	-146,420	-1,277,410		1,265	15,477,878	-100%
SEGYO	-8,097,503	-88,156		1,711,080	2,137,469	-20%	-8,869,121	-4,343,986		-850,559	1,524,366		-850,559	1,524,366	
SELEC	78,488,788	21,717,790	261%	1,169,603,584	992,689,350	18%	34,676,673	56,495	61280%	-43,412,280	151,815,753		-40,208,680	163,249,371	
SELVA	850,435	571,950	49%	11,059,598	11,991,371	-8%	-5,004,494	2,266,394		729,929	10,212,506	-93%	-2,833,357	387,895	
SERN	2,310,135	3,023,866	-24%	14,431,530	14,235,093	1%	-7,223,834	-12,993,412		16,166,515	-6,209,433		14,011,176	-6,963,628	
SEYKM	26,235	20,843	26%	1,839,119	1,481,953	24%	647,766	-377,730		846,001	1,109,714	-24%	1,096,387	1,752,280	-37%
SILVR	596,995	287,950	107%	8,699,639	11,942,442	-27%	-1,102,442	-1,277,786		1,634,231	-619,404		830,207	-1,098,850	
SISE	90,765,518	71,245,603	27%	1,294,660,815	1,203,847,091	8%	42,426,362	33,208,184	28%	32,002,991	90,416,248	-65%	101,376,923	-311,440,382	
SKTAS	849,942	-58,172		8,360,847	11,131,310	-25%	1,694,194	-532,179		951,374	188,932	404%	2,760,422	2,219,386	24%
SKYLP	194,221	84,064	131%	1,711,688	1,358,878	26%	-91,628	-158,149		4,599,817	1,000,734	360%	4,433,487	997,332	345%
SKYMD	1,392,891	1,540,206	-10%	330,560,319	230,985,788	43%	-1,729,107	-1,472,443		-8,860,484	-276,430		-14,673,158	-852,861	
SMART	426,364	853,215	-50%	791,169	1,357,802	-42%	-279,310	195,329		2,643,926	1,304,022	103%	-233,416	-42,711	
SMRTG	8,084,992	9,834,176	-18%	56,487,318	68,124,213	-17%	1,397,396	-7,377,613		-13,391,746	20,402,740		-17,519,369	-830,613	
SNGYO	17,282,099	1,476,452	1071%	50,232,846	12,341,347	307%	12,554,394	6,019,774	109%	2,331,268	12,872,600	-82%	2,406,089	12,863,635	-81%
SNICA	3,618,172	1,041,892	247%	14,071,526	14,933,878	-6%	-7,668,522	-9,571,360		6,342,353	388,743	1532%	6,054,607	-11,582	
SNPAM	324,002	798,708	-59%	5,030,587	5,345,513	-6%	-3,488,558	-3,515,006		193,359	-5,113,859		544,392	-224,031	
SOKE	3,726,827	798,834	367%	54,624,357	43,146,356	27%	-1,357,011	-1,466,950		-4,554,609	-3,643,186		-4,869,154	-4,355,631	
SOKM	10,280,491	821,917	1151%	1,718,980,491	1,436,860,617	20%	-16,571,211	-9,458,780		150,475,326	164,416,637	-8%	133,943,356	143,515,302	-7%
SONME	285,402	267,909	7%	332,009	321,737	3%	-2,564,578	1,223,416		118,192	2,234,034	-95%	642,902	255,403	152%

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
SRVGY	5,192,188	5,672,430	-8%	12,332,398	9,045,050	36%	-14,434,609	5,009,166		4,306,529	26,559,741	-84%	2,271,717	2,821,184	-19%
SUNTK	1,858,953	6,657,763	-72%	63,274,673	65,119,672	-3%	-1,665,064	392,213		6,821,394	-2,788,460		5,732,901	-7,741,619	
SURGY	-1,173,427	-649,931		0	0		120,945	25,491,470	-100%	2,662,836	-4,898,480		4,262,831	2,678,013	59%
SUWEN	1,889,417	1,730,229	9%	28,475,729	26,231,827	9%	-6,822,785	-3,125,555		-1,705,873	320,829		-2,498,903	-1,369,078	
SVGYO	132,728	213,544	-38%	283,257	362,429	-22%	1,262,916	-2,068,379		-1,500,271			-1,500,271		
TABGD	50,334,241	38,858,265	30%	296,192,008	230,746,579	28%	5,054,768	8,210,109	-38%	26,400,224	47,880,622	-45%	51,739,635	56,537,201	-8%
TARKM	5,775,843	3,070,342	88%	18,573,020	16,279,812	14%	916,978	-1,410,557		-6,498,490	-291,606		-6,598,033	-4,077,369	
TATGD	4,511,110	-668,581		51,954,008	45,558,970	14%	2,634,232	-2,098,665		7,591,066	9,095,061	-17%	4,722,319	7,746,107	-39%
TBORG	14,229,516	25,657,376	-45%	134,344,008	123,727,180	9%	-18,471,870	-8,168,305		-63,905,523	-121,253,259		-61,841,265	-117,146,232	
TCELL	645,428,134	560,115,892	15%	1,462,979,586	1,202,388,857	22%	104,387,885	81,611,568	28%	288,678,397	558,455,025	-48%	-759,539,419	186,737,132	
TCKRC	10,216,541	5,526,848	85%	30,314,371	18,903,169	60%	9,435,107	5,433,529	74%	-557,770	-4,996,102		-2,804,677	-11,663,361	
TDGYO	-69,752	270,522		62,444	528,800	-88%	3,085,537	107,944	2758%	1,014,932	970,704	5%	1,014,639	994,064	2%
TEKTU	-168,661	-155,867		2,687	5,727	-53%	-3,059,490	-1,357,331		-8,319	-89,476		-20,180	-252,735	
TEZOL	2,007,451	4,128,313	-51%	33,966,317	33,168,890	2%	-2,634,263	-1,696,892		978,262	8,606,142	-89%	2,167,938	14,973,002	-86%
TKNSA	13,465,282	10,898,297	24%	500,938,866	437,043,177	15%	-10,733,713	-10,963,309		-46,363,532	-73,669,513		-47,983,156	-77,768,120	
TLMAN	39,629	1,347,065	-97%	3,350,250	4,415,172	-24%	-2,818,821	-482,889		-5,373,106	-781,955		-259,349	-952,419	
TMPOL	1,027,690	1,230,995	-17%	5,949,638	5,465,358	9%	-856,119	201,597		-3,308,404	1,396,834		2,279,234	1,550,652	47%
TNZTP	7,889,175	6,536,176	21%	21,833,802	19,047,949	15%	1,640,380	1,790,368	-8%	2,542,134	-1,813,628		2,414,590	11,932,637	-80%
TOASO	57,567,489	19,905,701	189%	2,142,303,468	640,899,612	234%	67,315,980	-3,719,083		-24,689,061	175,977,748		-70,266,690	150,418,275	
TRCAS	- 2,260,595	- 1,744,118		-	-		17,391,810	- 596,807		- 5,356,912	- 2,657,943		4,267,417	- 2,807,766	
TRGYO	48,234,440	31,131,685	55%	64,668,879	46,813,569	38%	38,510,072	20,666,959	86%	222,559,414	- 8,011,340		-209,056,291	- 9,778,802	
TRILC	5,917,357	2,233,361	165%	31,278,650	17,016,108	84%	4,675,102	- 7,967,601		3,003,141	5,888,444	-49%	- 7,615,863	4,972,783	
TSGYO	161,030	213,536	-25%	1,453,663	1,317,411	10%	- 1,300,924	- 1,056,233		2,879,452	1,200,205	140%	116,677	1,183,871	-90%
TTKOM	614,863,130	470,451,231	31%	1,460,897,399	1,207,374,337	21%	235,538,887	135,951,523	73%	-263,519,679	485,446,222		- 1,059,070,594	540,751,444	
TTRAK	593,283	26,218,777	-98%	226,504,372	336,888,385	-33%	- 28,732,029	6,257,170		22,337,953	34,510,246	-35%	12,611,180	- 3,112,332	
TUCLK	2,046,132	781,923	162%	7,578,182	11,179,440	-32%	- 3,897,646	715,726		3,035,063	1,388,455	119%	3,833,389	832,990	360%
TUKAS	15,780,533	14,368,737	10%	57,665,113	53,068,571	9%	2,993,863	12,925,686	-77%	9,404,512	- 28,905,954		6,952,028	- 47,385,063	
TUPRS	355,786,972	258,208,430	38%	5,817,039,109	4,200,193,737	38%	83,560,470	2,570,509	3151%	141,642,689	-700,701,278		76,105,897	-807,578,382	
TUREX	7,369,341	7,229,778	2%	44,967,779	37,270,434	21%	1,442,356	1,056,936	36%	8,516,739	10,198,472	-16%	- 136,206	420,918	
TURGG	- 185,889	- 105,670		-	-		- 221,171	- 154,716		- 105,632	- 110,335		- 61,960	- 137,665	

# UMS 29 Uygulayan Şirketler (Finans Dışı)



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
UCAYM	3,690,208	- 1,961,981		18,153,595	12,750,432	42%	2,201,210	- 2,080,332		- 5,035,377			- 21,652,091		
ULAS	- 34,193	- 33,277		48,424	-		- 354,330	690,617		- 758,332	- 800,652		254,260	385,909	-34%
ULKER	115,545,262	145,226,377	-20%	763,725,215	713,951,734	7%	35,716,831	63,905,044	-44%	-102,078,606	-198,948,298		- 87,988,337	-179,877,937	
ULUSE	16,799,444	- 2,730,216		64,029,616	30,710,137	108%	18,055,984	- 5,157,484		17,437,624	789,650	2108%	14,051,154	877,546	1501%
ULUUN	13,381,558	18,346,793	-27%	446,679,867	395,246,954	13%	1,513,365	- 2,548,009		- 58,063,094	29,165,350		- 47,273,643	19,713,883	
USAK	1,377,679	7,485,803	-82%	27,894,316	20,638,068	35%	- 2,926,052	- 4,915,966		- 13,920,753	7,711,116		- 16,345,267	5,198,802	
VAKKO	11,363,873	6,235,076	82%	106,410,787	92,397,184	15%	- 2,054,344	435,634		- 7,213,414	- 5,680,697		1,494,505	- 9,767,920	
VANGD	54,642	- 19,898		755,169	648,816	16%	34,770	- 55,603		16,789	82,647	-80%	16,741	59,623	-72%
VBTYZ	3,308,240	757,839	337%	17,441,157	13,371,271	30%	1,346,231	2,118,983	-36%	635,084	212,687	199%	630,003	- 304,078	
VERTU	- 111,328	- 196,440		-	-		- 8,880,930	- 12,058,056		- 189,984	- 33,445		- 189,984	- 33,445	
VESBE	- 10,327,123	18,552,238		223,962,060	420,786,631	-47%	- 30,670,171	- 26,850,080		40,894,290	17,991,574	127%	- 37,190,406	- 86,241,892	
VESTL	- 29,687,067	30,871,316		473,585,135	833,071,564	-43%	- 63,825,021	-134,433,964		-112,208,910	122,883,949		- 19,309,962	46,642,943	
VKFYO	- 100,237	- 382,854		-	-		- 128,126	- 280,299		- 181,050	- 83,164		- 183,891	- 83,164	
VKGYO	8,265,754	12,369,909	-33%	14,462,550	17,987,824	-20%	3,859,379	3,922,196	-2%	- 17,712,869	- 1,178,483		- 18,159,400	- 1,676,860	
VKING	- 671,886	- 875,042		4,048,620	5,506,348	-26%	- 3,459,521	- 3,291,044		- 2,165,319	- 863,041		- 2,227,798	- 1,169,646	
VRGYO	- 17,113	- 270,567		198,927	393,392	-49%	- 11,088,521	- 57,116		89,457,102	- 179,558		- 4,270,552	- 234,916	
VSNMD	1,089,538	1,684,048	-35%	8,084,917	8,058,193	0%	- 2,225,842	1,019,302		20,778	2,044,434	-99%	- 1,867,819	562,607	
YAPRK	798,099	957,288	-17%	1,521,109	1,827,189	-17%	- 174,851	- 197,145		- 405,431	393,264		654,285	1,286,134	-49%
YATAS	10,179,235	10,657,643	-4%	135,986,363	120,895,003	12%	487,111	- 1,019,235		- 12,926,237	44,569,437		- 17,516,775	30,969,966	
YAYLA	184,532	325,192	-43%	1,577,393	1,769,622	-11%	- 84,829	465,009		37,135	42,537	-13%	118,752	289,857	-59%
YEOTK	35,998,224	11,027,910	226%	93,767,264	45,267,725	107%	4,393,430	1,338,343	228%	9,221,202	- 16,120,470		- 30,405,694	- 23,877,919	
YGGYO	13,565,186	11,133,578	22%	17,551,131	16,444,988	7%	4,395,537	13,825,324	-68%	8,941,243	23,846,636	-63%	15,365,808	- 10,391,821	
YIGIT	3,503,909	1,592,306	120%	77,210,698	64,250,369	20%	- 986,573	- 5,319,569		- 3,064,179	411,290		- 2,316,776	759,346	
YKSLN	2,252,498	- 4,651,240		9,556,542	6,988,550	37%	1,578,750	- 5,058,303		329,259	17,164,527	-98%	- 369,174	17,136,014	
YUNSA	4,160,214	299,485	1289%	17,784,085	11,193,399	59%	794,387	192,992	312%	- 5,178,541	2,154,491		- 976,011	403,262	
YYAPI	- 150,646	- 206,331		59,801	54,583	10%	- 2,610,978	7,595,358		8,781	364,216	-98%	8,781	364,216	-98%
YYLGD	12,164,360	13,346,205	-9%	161,843,709	103,497,999	56%	20,201,274	25,934,885	-22%	50,228,280	54,384,887	-8%	33,497,078	32,635,515	3%
ZEDUR	- 18,010	127,519		646,490	641,933	1%	- 698,059	711,473		- 1,301,032	- 743,415		- 1,303,898	- 761,181	
ZERGY	- 401,978	78,473		167,410	685,026	-76%	4,165,756	- 677,220		- 16,561,558			1,796,932		
ZGYO	- 42,956	14,768		70,510	61,018	16%	- 651,363	14,230,980		- 5,925,870			- 7,128,941		

# UMS 29 Uygulayan Şirketler (Finans Dışı)

	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
ZOREN	21,314,800	31,145,788	-32%	133,800,086	162,148,475	-17%	- 69,038,834	- 88,110,863		- 11,969,407	12,473,516		- 35,369,255	- 7,979,911	
ZRGYO	12,240,476	9,371,988	31%	18,931,004	14,242,385	33%	8,526,130	3,168,537	169%	3,129,797	726,223	331%	- 10,459,340	- 12,855,631	

	FAVÖK			Net Satışlar			Net Dönem Karı		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
AGHOL	312,834,754	198,986,289	57%	4,165,067,179	3,524,047,663	18%	41,551,352	15,352,679	171%
AKYHO	104,598	-19,640		578,007	985,258	-41%	-494,602	-899,802	
ALARK	-7,960,361	-5,459,903		46,687,502	33,209,479	41%	3,447,713	-58,142,685	
ATSYH	3,956,959	3,709,180	7%	555,309	144,745	284%	15,333	20,555	-25%
AVHOL	53,569	370,727	-86%	1,749,288	2,705,133	-35%	-7,260,679	18,728,816	
BERA	10,907,372	10,141,328	8%	111,094,538	95,999,288	16%	1,706,902	17,572,837	-90%
DUNYH	47,186	-87,350		2,780,193	213,345	1203%	-5,711,520	4,365,538	
COSMO	578,468	14,446	3904%	3,197,124	2,750,820	16%	-265,887	-70,764	
DENGE	-76,344	-183,650		3,340,787	4,028,169	-17%	-402,400	-5,195,220	
DOHOL	94,562,540	47,447,415	99%	332,017,632	283,160,150	17%	7,512,709	-13,763,249	
GLRYH	-385,686	23,624,812		3,769,274	5,196,726	-27%	-7,838,257	4,613,912	
GLYHO	68,401,462	50,705,825	35%	166,291,863	148,147,770	12%	15,982,547	11,628,105	37%
GSDHO	13,129,509	11,179,568	17%	10,720,424	8,129,740	32%	-9,024,216	-5,780,063	
HEDEF	-4,207,900	-3,951,306		-3,687,020	-3,529,767		-5,549,927	-8,714,222	
IEYHO	-622,456	-292,725		2,802,431	18,014,785	-84%	-6,544,379	-3,935,048	
IHLAS	-17,319,974	-7,283,913		91,962,733	71,799,827	28%	-729,211	-5,727,754	
INVEO	-22,209,993	-26,824,595		-21,295,839	-26,424,596		-24,247,937	-25,727,421	
LRSO	123,727	2,146,771	-94%	36,311,906	25,416,856	43%	-6,009,019	2,542,606	
KCHOL	1,379,760,835	1,032,594,232	34%	11,129,220,810	9,309,798,209	20%	11,757,790	-37,473,096	
POLHO	2,013,335	5,739,629	-65%	31,194,204	33,654,334	-7%	-7,570,082	-8,114,567	
SAHOL	680,242,566	566,546,919	20%	1,427,663,556	1,343,418,025	6%	7,152,903	-77,842,405	
VERUS	2,864	-467,643		4,930,993	5,437,889	-9%	-9,976,943	-5,798,837	
TEHOL	-3,286,618	-794,198		13,876,772	631,777	2096%	18,435,549	-1,525,296	
TKFEN	7,313,773	10,528,503	-31%	332,082,908	359,076,677	-8%	-12,050,766	-19,420,736	
PAHOL	153,487	36,349,043	-100%	1,627,565	37,077,562	-96%	-11,355,154	26,299,715	

# UMS 29 Uygulamayan Şirketler



	FAVÖK			Net Satışlar			Net Dönem Karı			İşletme Faaliyetlerinden Kaynaklanan Net Nakit			Serbest Nakit Akım		
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%
KLMSN	2,794,765	1,029,339	172%	44,298,780	40,424,078	10%	-557,990	-3,973,498		-12,290,626	-1,478,491		-13,689,666	186,107	
BRSAN	19,745,176	8,491,237	133%	421,467,825	319,149,711	32%	6,273,427	-7,859,966		86,596,790	56,434,579	53%	56,337,720	50,868,697	11%
SEKUR	2,310,240	1,037,332	123%	11,013,742	10,767,205	2%	892,819	-469,565		1,800,797	-488,595		1,744,728	-551,698	
DOKTA	9,195,524	4,551,943	102%	92,686,328	83,006,819	12%	-933,994	-5,178,144		15,602,051	9,070,382	72%	9,029,409	6,078,018	49%
THYAO	487,461,903	280,930,166	74%	5,914,404,781	4,882,829,890	21%	227,326,314	-50,234,193		827,000,000	845,000,000	-2%	-66,971,272	323,786,730	
PARSN	1,318,841	889,195	48%	38,259,512	30,981,459	23%	-8,272,087	-11,813,684		-19,748,193	1,441,775		-14,766,679	4,909,410	
MEGMT	11,291,827	8,811,072	28%	186,479,541	139,202,423	34%	11,030,455	4,569,063	141%	6,765,926	7,064,776	-4%	-20,392,192	3,137,179	
HUNER	2,705,314	2,136,184	27%	3,521,429	4,603,987	-24%	-411,586	-321,513		3,843,091	3,652,327	5%	906,623	-6,583,608	
ISDMR	72,272,251	60,026,794	20%	726,058,651	743,467,634	-2%	34,451,481	28,378,202	21%	104,901,705	238,428,198	-56%	73,776,549	151,719,394	-51%
TATEN	10,023,943	8,335,581	20%	17,547,194	16,119,131	9%	4,373,792	-3,178,987		-1,898,464	4,878,528		-1,976,526	4,559,450	
EREGL	133,437,864	114,046,595	17%	1,368,425,244	1,479,522,076	-8%	8,800,864	11,781,797	-25%	414,114,948	527,140,104	-21%	339,176,410	386,183,594	-12%
HTTBT	4,087,142	3,692,093	11%	11,345,098	9,535,439	19%	1,901,351	1,816,262	5%	2,823,371	3,178,641	-11%	-1,881,224	-384,489	
A1YEN	850,232	808,955	5%	1,579,644	1,985,552	-20%	82,962	-501,127		-1,462,491	-4,239,038		-2,524,634	-4,457,045	
KORDS	14,605,620	13,946,214	5%	200,748,594	216,821,246	-7%	757,353	-9,357,396		22,263,390	41,650,542	-47%	21,095,834	38,563,431	-45%
ENKAI	184,715,917	179,450,492	3%	821,488,931	825,272,995	0%	78,284,488	106,772,695	-27%	48,509,991	75,486,905	-36%	-24,717,810	-109,650,771	
PENTA	7,427,122	7,356,617	1%	199,761,039	191,439,741	4%	343,674	992,140	-65%	4,466,722	-10,221,426		3,815,701	-10,595,567	
INGRM	3,570,793	3,685,915	-3%	182,443,887	167,850,747	9%	-219,237	-465,210		-6,743,315	-26,346,698		-6,777,847	-26,365,489	
TAVHL	90,647,463	94,579,298	-4%	421,755,198	398,414,874	6%	-68,555,243	-48,032,372		-116,227,004	-15,215,186		-140,882,887	-54,271,055	
KOPOL	3,352,077	6,747,764	-50%	24,358,128	36,320,640	-33%	423,910	922,821	-54%	821,312	-3,839,607		838,872	-3,971,993	
PGSUS	4,034,211	36,031,815	-89%	751,121,864	651,761,660	15%	-177,879,780	-72,798,658		112,819,929	146,606,144	-23%	148,325,021	-240,860,936	

	Net Dönem Karı			Net Dönem Karı			Değişim%
	2026/1Q	2025/1Q	Değişim%	2026/1Q	2025/1Q	Değişim%	
ICBCT	20,107,683	-11,278,378		QNBTR	361,046,646	309,138,379	17%
UFUK	-238,128	-624,297		SEFKK	1,693,289	1,454,996	16%
CRDFA	8,686,896	1,985,297	338%	AKBNK	439,717,072	379,300,736	16%
DSTKF	27,036,011	15,596,777	73%	GARAN	763,863,693	698,646,161	9%
YKBNK	465,308,238	315,501,349	47%	LIDFA	5,754,004	5,288,682	9%
BRKVY	3,158,540	2,166,094	46%	ISFIN	18,455,939	17,429,939	6%
ANSGR	88,094,384	62,338,824	41%	SKBNK	14,796,639	14,322,492	3%
GARFA	15,646,447	11,314,078	38%	GLCVY	9,228,325	9,716,337	-5%
ISCTR	466,741,725	343,117,779	36%	RAYSG	20,911,530	22,454,683	-7%
ANHYT	38,077,418	28,808,946	36%	VAKFA	10,582,997	11,688,624	-9%
AGESA	40,931,765	31,072,074	36%	ULUFA	2,578,979	3,066,966	-16%
HALKB	217,946,714	176,972,714	32%	TSKB	65,573,496	85,506,941	-23%
QNBFK	12,899,043	10,485,600	32%	AKGRT	6,148,453	9,727,926	-37%
KLNMA	58,519,617	48,543,777	23%	VAKBN	344,625,271	553,561,301	-38%
VAKFN	9,415,299	7,919,539	23%	SMRVA	3,022,213	7,364,007	-59%
TURSG	147,417,857	124,976,833	18%	ALBRK	20,721,613	216,809,893	-90%

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](http://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.