



KAMUYU AYDINLATMA PLATFORMU

OSMANLI YATIRIM MENKUL DEĞERLER A.Ş. Financial Report Consolidated 2025 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independet Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Özet Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Osmanlı Yatırım Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

Osmanlı Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") ve bağlı ortaklıklarının (birlikte "Grup" olarak anılacaktır) 30 Haziran 2025 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun, özet konsolide nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet konsolide finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet konsolide finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem özet konsolide finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı konsolide finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet konsolide finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet konsolide finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Grup'un 31 Aralık 2024 tarihinde sona eren hesap dönemine ait konsolide finansal tablolarının bağımsız denetimi ve 30 Haziran 2024 tarihinde sona eren altı aylık ara hesap dönemine ait özet konsolide finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetçi tarafından gerçekleştirilmiş olup, 27 Mart 2025 tarihli bağımsız denetçi raporunda ve 30 Eylül 2024 tarihli sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Ebru Koçak, SMMM

Sorumlu Denetçi

15 Ağustos 2025

İstanbul, Türkiye



Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 30.06.2025	Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents		1.240.264.393	1.524.875.957
Financial Investments		1.357.448.562	1.164.853.084
Financial Assets at Fair Value Through Profit or Loss		1.357.448.562	1.164.853.084
Trade Receivables		853.263.159	816.800.534
Trade Receivables Due From Related Parties		1.114.669	
Trade Receivables Due From Unrelated Parties		852.148.490	816.800.534
Other Receivables		98.216.098	108.213.923
Other Receivables Due From Related Parties		0	
Other Receivables Due From Unrelated Parties		98.216.098	108.213.923
Prepayments		16.764.220	12.638.884
Prepayments to Unrelated Parties		16.764.220	12.638.884
Current Tax Assets		0	51.620.972
SUB-TOTAL		3.565.956.432	3.679.003.354
Total current assets		3.565.956.432	3.679.003.354
NON-CURRENT ASSETS			
Financial Investments		26.148.315	30.508.286
Financial Assets at Fair Value Through Profit or Loss		26.148.315	30.508.286
Property, plant and equipment		491.406.620	558.203.076
Other property, plant and equipment		491.406.620	558.203.076
Right of Use Assets		13.043.464	11.186.535
Intangible assets and goodwill		59.745.665	64.549.556
Other intangible assets		59.745.665	64.549.556
Deferred Tax Asset		17.316.727	0
Total non-current assets		607.660.791	664.447.453
Total assets		4.173.617.223	4.343.450.807
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		866.107.840	866.535.048
Current Borrowings From Unrelated Parties		866.107.840	866.535.048
Lease Liabilities		2.406.234	6.398.337
Other short-term borrowings		863.701.606	860.136.711
Current Portion of Non-current Borrowings			813.577
Current Portion of Non-current Borrowings from Unrelated Parties			813.577
Trade Payables		789.883.395	911.554.246
Trade Payables to Unrelated Parties		789.883.395	911.554.246
Employee Benefit Obligations		22.231.280	22.173.238
Other Payables		47.344.376	40.031.293
Other Payables to Unrelated Parties		47.344.376	40.031.293
Current tax liabilities, current		4.165.368	
Current provisions		115.820.362	116.822.153
Current provisions for employee benefits		40.791.621	52.461.259
Other current provisions		75.028.741	64.360.894
Other Current Liabilities		4.355.234	494.603
Other Current Liabilities to Unrelated Parties		4.355.234	494.603
SUB-TOTAL		1.849.907.855	1.958.424.158
Total current liabilities		1.849.907.855	1.958.424.158
NON-CURRENT LIABILITIES			
Long Term Borrowings		2.290.431	5.439.509
Long Term Borrowings From Related Parties		2.290.431	5.439.509
Lease Liabilities		2.290.431	5.439.509
Other Payables		450.000	6.632.065
Other Payables to Unrelated parties		450.000	6.632.065
Non-current provisions		16.539.457	9.227.288
Non-current provisions for employee benefits		16.539.457	9.227.288
Deferred Tax Liabilities			837.697
Total non-current liabilities		19.279.888	22.136.559
Total liabilities		1.869.187.743	1.980.560.717

EQUITY			
Equity attributable to owners of parent		2.304.429.480	2.362.890.090
Issued capital		400.000.000	400.000.000
Inflation Adjustments on Capital		369.862.184	369.862.184
Treasury Shares (-)		-2.723.560	-2.723.560
Share Premium (Discount)		50.167.571	50.167.571
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-21.115.787	-17.984.374
Gains (Losses) on Revaluation and Remeasurement		-11.638.345	-8.506.932
Gains (Losses) on Remeasurements of Defined Benefit Plans		-11.638.345	-8.506.932
Gains (Losses) on Hedging Instruments that Hedge Investments in Equity Instruments		-9.477.442	-9.477.442
Restricted Reserves Appropriated From Profits		83.829.261	51.573.229
Prior Years' Profits or Losses		1.455.887.952	1.175.159.230
Current Period Net Profit Or Loss		-31.478.141	336.835.810
Total equity		2.304.429.480	2.362.890.090
Total Liabilities and Equity		4.173.617.223	4.343.450.807



Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024	Current Period 3 Months 01.04.2025 - 30.06.2025	Previous Period 3 Months 01.04.2024 - 30.06.2024
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	16	5.398.244.025	3.420.884.799	3.094.014.138	1.673.495.185
Cost of sales	16	-4.648.335.582	-2.435.709.485	-2.715.263.309	-1.227.759.284
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		749.908.443	985.175.314	378.750.829	445.735.901
Revenue from Finance Sector Operations				0	0
Cost of Finance Sector Operations				0	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS				0	0
GROSS PROFIT (LOSS)		749.908.443	985.175.314	378.750.829	445.735.901
General Administrative Expenses	17	-495.912.856	-497.031.915	-247.417.739	-332.512.201
Marketing Expenses	17	-150.395.685	-162.672.559	-76.818.499	-75.336.812
Other Income from Operating Activities		76.600.227	1.054.352	63.292.318	527.176
Other Expenses from Operating Activities		-38.393.138		-36.494.152	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		141.806.991	326.525.192	81.312.757	38.414.064
Investment Activity Income		20.322.979	29.295.847	12.161.532	13.744.967
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		162.129.970	355.821.039	93.474.289	52.159.031
Finance income	18	373.214.935	615.974.006	177.965.030	266.891.700
Finance costs	18	-225.937.751	-145.328.155	-95.059.540	-39.055.238
Gains (losses) on net monetary position	25	-331.459.375	-309.769.033	-244.787.776	10.415.398
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-22.052.221	516.697.857	-68.407.997	290.410.891
Tax (Expense) Income, Continuing Operations		-9.425.920	-240.936.434	18.043.723	-160.274.156
Current Period Tax (Expense) Income	19	-26.238.308	-157.648.622	-4.464.154	-65.763.473
Deferred Tax (Expense) Income	14	16.812.388	-83.287.812	22.507.877	-94.510.683
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-31.478.141	275.761.423	-50.364.274	130.136.735
PROFIT (LOSS)		-31.478.141	275.761.423	-50.364.274	130.136.735
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-31.478.141	275.761.423	-50.364.274	130.136.735
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-3.131.416	-49.609.163	-1.019.362	-5.830.159
Gains (Losses) on Remeasurements of Defined Benefit Plans		-4.473.452	-3.936.663	-1.456.232	-7.773.545
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will not be Reclassified to Profit or Loss				0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		1.342.036	-45.672.500	436.870	1.943.386
Taxes Relating to Gains (Losses) from Investments in Equity Instruments			-66.933.570		
Taxes Relating to Remeasurements of Defined Benefit Plans		1.342.036	1.180.999	436.870	1.943.386
Taxes Relating to Hedges of Investments in Equity Instruments of Other Comprehensive Income			20.080.071		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
Exchange Differences on Translation of Foreing Operations				0	0
Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets				0	0
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income				0	0
Other Comprehensive Income (Loss) Related with Cash Flow Hedges				0	0
Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations				0	0

Change in Value of Time Value of Options				0	0
Change in Value of Forward Elements of Forward Contracts				0	0
Change in Value of Foreign Currency Basis Spreads				0	0
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss				0	0
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss				0	0
OTHER COMPREHENSIVE INCOME (LOSS)		-3.131.416	-49.609.163	-1.019.362	-5.830.159
TOTAL COMPREHENSIVE INCOME (LOSS)		-34.609.557	226.152.260	-51.383.636	124.306.576
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-34.609.557	226.152.260	-51.383.636	124.306.576

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 01.01.2025 - 30.06.2025	Previous Period 01.01.2024 - 30.06.2024
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		-348.756.115	224.796.200
Profit (Loss)		-31.478.142	275.761.423
Profit (Loss) from Continuing Operations		-31.478.142	275.761.423
Adjustments to Reconcile Profit (Loss)		-397.489.483	-208.167.559
Adjustments for depreciation and amortisation expense	10-12	45.496.381	48.051.163
Adjustments for provisions		44.953.303	42.550.165
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	37.969.574	42.550.165
Adjustments for (Reversal of) Other Provisions	14	6.983.729	0
Adjustments for Interest (Income) Expenses		138.542.265	-56.548.576
Adjustments for Interest Income		-35.347.956	-187.581.051
Adjustments for interest expense		173.890.221	131.032.475
Adjustments for fair value losses (gains)		-395.324.555	-233.415.238
Other Adjustments for Fair Value Losses (Gains)		-395.324.555	-233.415.238
Adjustments for Tax (Income) Expenses	19	9.425.919	240.936.435
Adjustments Related to Gain and Losses on Net Monetary Position		-240.582.796	-249.741.508
Changes in Working Capital		-233.173.530	-158.932.208
Decrease (Increase) in Financial Investments		-166.125.887	-179.802.145
Adjustments for decrease (increase) in trade accounts receivable		-36.462.625	-24.186.767
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.114.669	2.814.167
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-35.347.956	-27.000.934
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		9.997.827	27.523.941
Decrease (Increase) in Other Related Party Receivables Related with Operations			140.000
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		9.997.827	27.383.941
Adjustments for increase (decrease) in trade accounts payable		-114.357.768	9.366.196
Increase (Decrease) in Trade Accounts Payables to Related Parties			16.187.624
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-114.357.768	-6.821.428
Increase (Decrease) in Employee Benefit Liabilities		58.041	2.688.462
Adjustments for increase (decrease) in other operating payables		74.782.694	5.478.105
Increase (Decrease) in Other Operating Payables to Unrelated Parties		74.782.694	5.478.105
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.065.812	
Increase (Decrease) in Other Payables Related with Operations		-1.065.812	
Cash Flows from (used in) Operations		-662.141.155	-91.338.344
Dividends received			8.230.391
Interest received		373.214.935	565.210.428
Payments Related with Provisions for Employee Benefits	19	-38.971.365	-123.628.171
Income taxes refund (paid)		-20.858.530	-133.678.104
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	10-12	35.923.864	32.090.910
Proceeds from sales of property, plant, equipment and intangible assets		40.535.272	
Proceeds from sales of property, plant and equipment		40.535.272	
Purchase of Property, Plant, Equipment and Intangible Assets		-4.611.408	-37.733.764
Purchase of property, plant and equipment		0	-33.978.486
Purchase of intangible assets		-4.611.408	-3.755.278
Dividends received			-8.230.391
Interest received			78.055.065
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		261.820.572	-516.412.842
Proceeds from Issuing Shares or Other Equity Instruments		469.558.663	577.981.033
Proceeds from issuing shares		469.558.663	577.981.033
Proceeds from borrowings		-3.430.726	-891.748.980

Proceeds from Other Financial Borrowings		-3.430.726	-891.748.980
Payments of Lease Liabilities		-8.287.891	-6.078.650
Dividends Paid		-23.851.052	-65.533.770
Interest paid		-172.168.422	-131.032.475
INFLATION EFFECT		-296.710.045	-272.163.847
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-347.721.724	-531.689.579
Net increase (decrease) in cash and cash equivalents		-347.721.724	-531.689.579
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	1.524.875.957	1.713.030.467
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	1.177.154.233	1.181.340.888

[illegible]

Current Period 01.01.2025 - 30.06.2025		15											-23.851.052		-23.851.052		-23.851.052
	Decrease through Other Distributions to Owners																0
	Increase (Decrease) through Treasury Share Transactions																
	Increase (Decrease) through Share-Based Payment Transactions																
	Acquisition or Disposal of a Subsidiary																
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity																
	Transactions with noncontrolling shareholders																
	Increase through Other Contributions by Owners																
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied																
	Increase (decrease) through other changes, equity																
	Equity at end of period	15	400.000.000	369.862.184	-2.723.560	50.167.571	-9.477.442	-11.638.345				83.829.261	1.455.887.952	-31.478.142	2.304.429.480		2.304.429.480