Date and time of publication on KAP: 03.11.2025 19:17:58
https://www.kap.org.tr/en/Bildirim/1510793

KAMUYU AYDINLATMA PLATFORMU

# OSMANLI PORTFÖY YÖNETİMİ A.Ş.
# Financial Report
# Unconsolidated
# 2025 - 3. 3 Monthly Notification

## General Information About Financial Statements

# Statement of Financial Position (Balance Sheet)

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Unconsolidated |

| | Footnote Reference | Current Period 30.09.2025 | Previous Period 31.12.2024 |
|---|---|---|---|
| **Statement of Financial Position (Balance Sheet)** | | | |
| **Assets [abstract]** | | | |
| **CURRENT ASSETS** | | | |
| Cash and cash equivalents | 4 | 79.878.205 | 71.274.114 |
| Financial Investments | | 54.103.959 | 80.504.926 |
| Financial Assets at Fair Value Through Profit or Loss | 5 | 54.103.959 | 80.504.926 |
| Trade Receivables | 6 | 5.151.664 | 1.962.816 |
| Trade Receivables Due From Related Parties | | 1.394.904 | 1.962.816 |
| Trade Receivables Due From Unrelated Parties | | 3.756.760 | |
| Other Receivables | | 3.983 | 70.697 |
| Other Receivables Due From Unrelated Parties | | 3.983 | 70.697 |
| Prepayments | | 385.688 | 163.318 |
| Current Tax Assets | 15 | 49.677 | 8.131.905 |
| **SUB-TOTAL** | | **139.573.176** | **162.107.776** |
| **Total current assets** | | **139.573.176** | **162.107.776** |
| **NON-CURRENT ASSETS** | | | |
| Property, plant and equipment | 8 | 16.117 | 42.889 |
| Intangible assets and goodwill | 9 | 152.628 | 167.756 |
| Deferred Tax Asset | | 7.454.470 | 505.084 |
| **Total non-current assets** | | **7.623.215** | **715.729** |
| **Total assets** | | **147.196.391** | **162.823.505** |
| **LIABILITIES AND EQUITY** | | | |
| **CURRENT LIABILITIES** | | | |
| Current Borrowings | | 6.729 | 0 |
| Trade Payables | 6 | 4.788.098 | 6.237.528 |
| Trade Payables to Related Parties | 6 | 4.056.689 | 3.666.910 |
| Trade Payables to Unrelated Parties | | 731.409 | 2.570.618 |
| Employee Benefit Obligations | 10 | 563.697 | 846.736 |
| Other Payables | 7 | 935.375 | 0 |
| Current provisions | 10 | 4.906.392 | 570.476 |
| Current provisions for employee benefits | 10 | 1.689.544 | 570.476 |
| Other current provisions | | 3.216.848 | |
| Other Current Liabilities | | 188.741 | |
| **SUB-TOTAL** | | **11.389.032** | **7.654.740** |
| **Total current liabilities** | | **11.389.032** | **7.654.740** |
| **NON-CURRENT LIABILITIES** | | | |
| Non-current provisions | | 505.419 | 605.427 |
| Non-current provisions for employee benefits | 10 | 505.419 | 605.427 |
| **Total non-current liabilities** | | **505.419** | **605.427** |
| **Total liabilities** | | **11.894.451** | **8.260.167** |
| **EQUITY** | | | |
| Equity attributable to owners of parent | | 135.301.940 | 154.563.338 |
| Issued capital | 11 | 75.000.000 | 75.000.000 |
| Inflation Adjustments on Capital | | 116.941.849 | 116.941.849 |
| Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss | | 554.338 | 248.152 |
| Gains (Losses) on Revaluation and Remeasurement | | 554.338 | 248.152 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | 554.338 | 248.152 |
| Restricted Reserves Appropriated From Profits | | 3.900.338 | 3.900.338 |
| Prior Years' Profits or Losses | 11 | -41.506.522 | -44.185.408 |
| Current Period Net Profit Or Loss | | -19.588.063 | 2.658.407 |
| **Total equity** | | **135.301.940** | **154.563.338** |
| **Total Liabilities and Equity** | | **147.196.391** | **162.823.505** |

# Statement of Profit or Loss and Other Comprehensive Income

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Unconsolidated |

| | Footnote Reference | Current Period 01.01.2025 - 30.09.2025 | Previous Period 01.01.2024 - 30.09.2024 | Current Period 3 Months 01.07.2025 - 30.09.2025 | Previous Period 3 Months 01.07.2024 - 30.09.2024 |
|---|---|---|---|---|---|
| **Statement of Profit or Loss and Other Comprehensive Income** | | | | | |
| **PROFIT (LOSS)** | | | | | |
| Revenue | 12 | 17.462.248 | 6.601.278 | 29.549.108 | 13.702.640 |
| GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS | | 17.462.248 | 6.601.278 | 29.549.108 | 13.702.640 |
| Revenue from Finance Sector Operations | | 0 | 0 | | 0 |
| Cost of Finance Sector Operations | | 0 | 0 | | 0 |
| GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS | | 0 | 0 | | 0 |
| GROSS PROFIT (LOSS) | | 17.462.248 | 6.601.278 | 29.549.108 | 13.702.640 |
| General Administrative Expenses | 13 | -47.366.699 | -15.834.999 | -31.892.188 | -9.508.259 |
| Other Income from Operating Activities | | | | 22.772.271 | 22.704.926 |
| Other Expenses from Operating Activities | | | | -665.488 | -648.812 |
| PROFIT (LOSS) FROM OPERATING ACTIVITIES | | -29.904.451 | -9.233.721 | 19.763.703 | 26.250.495 |
| Investment Activity Income | 14 | 36.666.312 | 14.818.703 | 51.936.942 | 20.442.751 |
| PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE) | | 6.761.861 | 5.584.982 | 71.700.645 | 46.693.246 |
| Finance costs | | | | -604.104 | -599.928 |
| Gains (losses) on net monetary position | | -33.683.898 | -9.942.933 | -25.146.318 | -4.967.918 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX | | -26.922.037 | -4.357.951 | 45.950.223 | 41.125.400 |
| Tax (Expense) Income, Continuing Operations | 15 | 7.333.976 | 2.135.556 | -14.542.712 | -12.797.645 |
| Current Period Tax (Expense) Income | | | | -14.456.176 | -14.329.437 |
| Deferred Tax (Expense) Income | | 7.333.976 | 2.135.556 | -86.536 | 1.531.792 |
| PROFIT (LOSS) FROM CONTINUING OPERATIONS | | -19.588.061 | -2.222.395 | 31.407.511 | 28.327.755 |
| PROFIT (LOSS) | | -19.588.061 | -2.222.395 | 31.407.511 | 28.327.755 |
| **Profit (loss), attributable to [abstract]** | | | | | |
| Non-controlling Interests | | 0 | 0 | 0 | |
| Owners of Parent | | -19.588.061 | -2.222.395 | 31.407.511 | 28.327.755 |
| **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 | | -122.474 | -378.983 | 82.017 | 0 |
| Gains (Losses) on Remeasurements of Defined Benefit Plans | | -174.963 | -541.405 | 117.167 | |
| 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 | | 0 |
| Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss | | 52.489 | 162.422 | -35.150 | 0 |
| Taxes Relating to Remeasurements of Defined Benefit Plans | | 52.489 | 162.422 | -35.150 | |
| Other Comprehensive Income That Will Be Reclassified to Profit or Loss | | 0 | 0 | | 0 |
| Exchange Differences on Translation of Foreing Operations | | 0 | 0 | | 0 |
| Gains (Losses) on Remeasuring or Reclassification Adjustments on Available-for-sale Financial Assets | | 0 | 0 | | 0 |
| Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income | | 0 | 0 | | 0 |
| Other Comprehensive Income (Loss) Related with Cash Flow Hedges | | 0 | 0 | | 0 |
| Other Comprehensive Income (Loss) Related with Hedges of Net Investments in Foreign Operations | | 0 | 0 | | 0 |
| Change in Value of Time Value of Options | | 0 | 0 | | 0 |
| Change in Value of Forward Elements of Forward Contracts | | 0 | 0 | | 0 |
| Change in Value of Foreign Currency Basis Spreads | | 0 | 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 | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss | | 0 | 0 | | 0 |
| **OTHER COMPREHENSIVE INCOME (LOSS)** | | **-122.474** | **-378.983** | **82.017** | **0** |
| **TOTAL COMPREHENSIVE INCOME (LOSS)** | | **-19.710.535** | **-2.601.378** | **31.489.528** | **28.327.755** |
| **Total Comprehensive Income Attributable to** | | | | | |
| Non-controlling Interests | | 0 | | | |
| Owners of Parent | | -19.710.535 | -2.601.378 | 31.489.528 | 28.327.755 |

# Statement of cash flows (Indirect Method)

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Unconsolidated |

| | Footnote Reference | Current Period 01.01.2025 - 30.09.2025 | Previous Period 01.01.2024 - 30.09.2024 |
|---|---|---|---|
| **Statement of cash flows (Indirect Method)** | | | |
| **CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES** | | **29.837.018** | **7.982.307** |
| Profit (Loss) | | -19.588.061 | 31.407.515 |
| Profit (Loss) from Continuing Operations | | -19.588.061 | 31.407.515 |
| **Adjustments to Reconcile Profit (Loss)** | | **26.662.556** | **43.177.878** |
| Adjustments for depreciation and amortisation expense | | 148.846 | 126.688 |
| Adjustments for Impairment Loss (Reversal of Impairment Loss) | | 0 | 0 |
| Adjustments for provisions | | 4.193.000 | 447.964 |
| Adjustments for (Reversal of) Provisions Related with Employee Benefits | | 4.193.000 | 447.964 |
| Adjustments for Interest (Income) Expenses | | 456.210 | -4.091.284 |
| Adjustments for Interest Income | | 456.210 | -4.091.284 |
| Adjustments for fair value losses (gains) | | 0 | -5.985.598 |
| Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments | | | -5.985.598 |
| Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method | | 0 | 0 |
| Adjustments for Tax (Income) Expenses | | -7.333.976 | 14.542.713 |
| Adjustments for losses (gains) on disposal of non-current assets | | 0 | 0 |
| Adjustments Related to Gain and Losses on Net Monetary Position | | 29.198.476 | 38.137.395 |
| **Changes in Working Capital** | | **22.762.523** | **-69.562.807** |
| Decrease (Increase) in Financial Investments | | 26.400.967 | -50.198.649 |
| Adjustments for decrease (increase) in trade accounts receivable | | -3.188.848 | 398.804 |
| Decrease (Increase) in Trade Accounts Receivables from Related Parties | | -3.188.848 | 398.804 |
| Adjustments for Decrease (Increase) in Other Receivables Related with Operations | | 73.941 | -124.467 |
| Decrease (Increase) in Other Related Party Receivables Related with Operations | | 73.941 | -124.467 |
| Adjustments for Decrease (Increase) in Contract Assets | | 0 | 0 |
| Adjustments for increase (decrease) in trade accounts payable | | -1.442.700 | 3.776.299 |
| Increase (Decrease) in Trade Accounts Payables to Unrelated Parties | | -1.442.700 | 3.776.299 |
| Adjustments for Increase (Decrease) in Contract Liabilities | | 0 | 0 |
| Adjustments for increase (decrease) in other operating payables | | 919.163 | 831.541 |
| Increase (Decrease) in Other Operating Payables to Unrelated Parties | | 919.163 | 831.541 |
| Other Adjustments for Other Increase (Decrease) in Working Capital | | 0 | -24.246.335 |
| Decrease (Increase) in Other Assets Related with Operations | | | -24.246.335 |
| **Cash Flows from (used in) Operations** | | **29.837.018** | **5.022.586** |
| Interest received | | | 4.695.388 |
| Cash Inflows From Participation (Profit) Shares or Other Financial Instruments | | | 1.451.838 |
| Income taxes refund (paid) | | | -3.187.505 |
| **CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES** | | **-94.108** | **0** |
| Proceeds from sales of property, plant, equipment and intangible assets | | 0 | 0 |
| Purchase of Property, Plant, Equipment and Intangible Assets | | -94.108 | 0 |
| Purchase of intangible assets | | -94.108 | |
| Cash advances and loans made to other parties | | 0 | 0 |
| Cash receipts from repayment of advances and loans made to other parties | | 0 | 0 |
| **CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES** | | **0** | **51.647.873** |
| Proceeds from Issuing Shares or Other Equity Instruments | | 0 | 51.647.873 |
| Proceeds from issuing shares | | | 51.647.873 |
| Payments to Acquire Entity's Shares or Other Equity Instruments | | 0 | 0 |

| | | | |
|---|---|---|---|
| Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments | | 0 | 0 |
| Proceeds from borrowings | | 0 | 0 |
| Repayments of borrowings | | 0 | 0 |
| INFLATION EFFECT | | -21.138.819 | -16.335.944 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES | | 8.604.091 | 43.294.236 |
| Net increase (decrease) in cash and cash equivalents | | 8.604.091 | 43.294.236 |
| **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** | | **71.274.114** | **50.393.641** |
| INFLATION EFFECT ON CASH AND CASH EQUIVALENTS | | 0 | 0 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | | **79.878.205** | **93.687.877** |

# Statement of changes in equity [abstract]

| | |
|---|---|
| Presentation Currency | TL |
| Nature of Financial Statements | Unconsolidated |

| | | Footnote Reference | Equity | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Equity attributable to owners of parent [member] | | | | | | | | | | Non-controlling interests [member] | |
| | | | Issued Capital | Inflation Adjustments on Capital | Capital Advance | Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss | Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss | | Restricted Reserves Appropriated From Profits [member] | Retained Earnings | | | | |
| | | | | | | Gains/Losses on Revaluation and Remeasurement [member] | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | | Prior Years' Profits or Losses | Net Profit or Loss | | | |
| | | | | | | Gains (Losses) on Remeasurements of Defined Benefit Plans | | | | | | | | |
| Previous Period 01.01.2024 - 30.09.2024 | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 11 | **40.000.000** | **67.950.528** | | **147.658** | | | **2.925.861** | **-19.840.953** | **-14.134.403** | **68.530.124** | **0** | **68.530.124** |
| | Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | |
| | Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | |
| | Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | |
| | Adjustments Related to Errors | | | | | | | | | | | | | |
| | Other Restatements | | | | | | | | | | | | | |
| | Restated Balances | | | | | | | | | | | | | |
| | Transfers | | | | | | | | | | | | | |
| | Total Comprehensive Income (Loss) | | | | | | | | | | | | | |
| | Profit (loss) | | | | | | | | | | 23.562.585 | | | 23.562.585 |
| | Other Comprehensive Income (Loss) | | | | | 61.531 | | | | | | | | 61.531 |
| | Issue of equity | | | | | | | | | -14.134.403 | 1.434.403 | | | 0 |
| | Capital Decrease | | | | | | | | | | | | | |
| | Capital Advance | 11 | | 3.747.332 | 35.000.000 | | | | | | | | | 38.747.332 |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | |
| | Decrease through Other Distributions to Owners | | | | | | | | | | | | | |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | |
| | Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | |
| | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | |
| | Transactions with noncontrolling shareholders | | | | | | | | | | | | | |
| | Increase through Other Contributions by Owners | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | | | | | | | | | |
| | **Equity at end of period** | 11 | **40.000.000** | **71.697.860** | **35.000.000** | **209.189** | | | **-33.975.356** | | **2.864.785** | **107.046.822** | **0** | **107.046.822** |

| | | Footnote Reference | Issued Capital | Inflation Adjustments on Capital | Capital Advance | Gains (Losses) on Remeasurements of Defined Benefit Plans | Reserve Of Gains or Losses on Hedge | Gains (Losses) on Revaluation and Reclassification | Restricted Reserves Appropriated From Profits [member] | Prior Years' Profits or Losses | Net Profit or Loss | | Non-controlling interests [member] | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Statement of changes in equity [abstract]** | | | | | | | | | | | | | |
| | **Statement of changes in equity [line items]** | | | | | | | | | | | | | |
| | **Equity at beginning of period** | 11 | **75.000.000** | **116.941.849** | | **248.152** | | | **3.900.338** | **-44.185.408** | **2.472.837** | **154.583.817** | **0** | **154.583.817** |
| | Adjustments Related to Accounting Policy Changes | | | | | | | | | | | | | |
| | Adjustments Related to Required Changes in Accounting Policies | | | | | | | | | | | | | |
| | Adjustments Related to Voluntary Changes in Accounting Policies | | | | | | | | | | | | | |
| | Adjustments Related to Errors | | | | | | | | | | | | | |
| | Other Restatements | | | | | | | | | | | | | |
| | Restated Balances | | | | | | | | | | | | | |
| | Transfers | | | | | | | | | 2.678.886 | -2.678.886 | | | 0 |
| | Total Comprehensive Income (Loss) | | | | | | | | | | | | | |
| | Profit (loss) | | | | | | | | | | -19.346.321 | | | -19.588.063 |
| | Other Comprehensive Income (Loss) | | | | | | | | | | | | | 306.185 |
| | Issue of equity | | | | | | | | | | | | | |
| | Capital Decrease | | | | | | | | | | | | | |
| | Capital Advance | | | | | | | | | | | | | |
| | Effect of Merger or Liquidation or Division | | | | | | | | | | | | | |
| | Effects of Business Combinations Under Common Control | | | | | | | | | | | | | |
| | Advance Dividend Payments | | | | | | | | | | | | | |
| | Dividends Paid | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Period 01.01.2025 - 30.09.2025 | Decrease through Other Distributions to Owners | | | | | | | | | | | | | |
| | Increase (Decrease) through Treasury Share Transactions | | | | | | | | | | | | | |
| | Increase (Decrease) through Share-Based Payment Transactions | | | | | | | | | | | | | |
| | Acquisition or Disposal of a Subsidiary | | | | | | | | | | | | | |
| | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | | | | | | | | | | | | | |
| | Transactions with noncontrolling shareholders | | | | | | | | | | | | | |
| | Increase through Other Contributions by Owners | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied | | | | | | | | | | | | | |
| | Increase (decrease) through other changes, equity | | | | | 306.185 | | | | | | | | |
| | **Equity at end of period** | 11 | **75.000.000** | **116.941.849** | | **554.338** | | | **3.900.338** | **-41.506.522** | **-19.346.321** | **135.301.940** | **0** | **135.301.940** |