

### 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
tatement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	79.878.205	71.274.1
Financial Investments		54.103.959	80.504.92
Financial Assets at Fair Value Through Profit or Loss	5	54.103.959	80.504.9
Trade Receivables	6	5.151.664	1.962.8
Trade Receivables Due From Related Parties		1.394.904	1.962.8
Trade Receivables Due From Unrelated Parties		3.756.760	
Other Receivables		3.983	70.6
Other Receivables Due From Unrelated Parties		3.983	70.6
Prepayments		385.688	163.3
Current Tax Assets	15	49.677	8.131.9
SUB-TOTAL		139.573.176	162.107.7
Total current assets		139.573.176	162.107.7
NON-CURRENT ASSETS			
	0	16 117	42.0
Property, plant and equipment	8	16.117	42.8
Intangible assets and goodwill	9	152.628	167.7
Deferred Tax Asset		7.454.470	505.0
Total non-current assets		7.623.215	715.7
Total assets		147.196.391	162.823.5
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.729	
Trade Payables	6	4.788.098	6.237.5
Trade Payables to Related Parties	6	4.056.689	3.666.9
Trade Payables to Unrelated Parties		731.409	2.570.6
Employee Benefit Obligations	10	563.697	846.7
Other Payables	7	935.375	
Current provisions	10	4.906.392	570.4
Current provisions for employee benefits	10	1.689.544	570.4
Other current provisions		3.216.848	
Other Current Liabilities		188.741	
SUB-TOTAL		11.389.032	7.654.7
Total current liabilities		11.389.032	7.654.7
NON-CURRENT LIABILITIES			
Non-current provisions		505.419	605.4
Non-current provisions for employee benefits	10	505.419	605.4
Total non-current liabilities		505.419	605.4
Total liabilities		11.894.451	8.260.1
EQUITY		11.00-1101	0.200.1
·		125 201 040	154 562 2
Equity attributable to owners of parent		135.301.940	154.563.3
Issued capital	11	75.000.000	75.000.0
Inflation Adjustments on Capital		116.941.849	116.941.8
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		554.338	248.1
Gains (Losses) on Revaluation and Remeasurement		554.338	248.1
Gains (Losses) on Remeasurements of Defined Benefit Plans		554.338	248.1
Restricted Reserves Appropriated From Profits		3.900.338	3.900.3
Prior Years' Profits or Losses	11	-41.506.522	-44.185.4
Current Period Net Profit Or Loss		-19.588.063	2.658.4
Total equity		135.301.940	154.563.3
Total Liabilities and Equity		147.196.391	162.823.5



## **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	13.702.64
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		17.462.248	6.601.278	29.549.108	13.702.64
Revenue from Finance Sector Operations		0	0		
Cost of Finance Sector Operations		0	0		
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0	0	00 540 400	10.700.0
GROSS PROFIT (LOSS)	13	17.462.248 -47.366.699	6.601.278 -15.834.999	29.549.108 -31.892.188	13.702.6 <sup>4</sup> -9.508.25
General Administrative Expenses Other Income from Operating Activities	15	-47.366.699	-13.634.999	22.772.271	-9.508.23 22.704.92
Other Expenses from Operating Activities				-665.488	-648.83
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-29.904.451	-9.233.721	19.763.703	26.250.4
Investment Activity Income	14	36.666.312	14.818.703	51.936.942	20.442.7
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		6.761.861	5.584.982	71.700.645	46.693.2
Finance costs				-604.104	-599.9
Gains (losses) on net monetary position		-33.683.898	-9.942.933	-25.146.318	-4.967.9
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE		-26.922.037	-4.357.951	45.950.223	41.125.4
TAX Tax (Expense) Income, Continuing Operations	15	7.333.976	2.135.556	-14.542.712	-12.797.6
Current Period Tax (Expense) Income	15	1.333.916	2.135.556	-14.456.176	-14.329.4
Deferred Tax (Expense) Income		7.333.976	2.135.556	-86.536	1.531.7
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-19.588.061	-2.222.395	31.407.511	28.327.7
PROFIT (LOSS)		-19.588.061	-2.222.395	31.407.511	28.327.7
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	
Owners of Parent		-19.588.061	-2.222.395	31.407.511	28.327.7
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	
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		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		52.489	162.422	-35.150	
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		
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		0	0		
Hedges of Net Investments in Foreign Operations					
Change in Value of Time Value of Options Change in Value of Forward Elements of Forward		0	0		
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		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
tatement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		29.837.018	7.982.30
Profit (Loss)		-19.588.061	31.407.51
Profit (Loss) from Continuing Operations		-19.588.061	31.407.51
Adjustments to Reconcile Profit (Loss)		26.662.556	43.177.87
Adjustments for depreciation and amortisation expense		148.846	126.688
Adjustments for Impairment Loss (Reversal of Impairment Loss)		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	(
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		73.941	-124.467
Receivables Related with Operations		13.341	-124.401
Adjustments for Decrease (Increase) in Contract Assets		0	C
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	C
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 Interest received		29.837.018	<b>5.022.586</b> 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	C
Proceeds from sales of property, plant, equipment and intangible assets		0	C
Purchase of Property, Plant, Equipment and Intangible Assets		-94.108	C
Purchase of intangible assets		-94.108	
Cash advances and loans made to other parties		0	(
Cash receipts from repayment of advances and loans made to other parties		0	C
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		0	51.647.873
Proceeds from Issuing Shares or Other Equity Instruments Proceeds from issuing shares		0	51.647.873 51.647.873
Payments to Acquire Entity's Shares or Other Equity			51.041.013
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
Nature of Financial Statements

Unconsolidated

							Equity attributable to owners of parent [m	nember]					
		Footnote Reference				Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensiv	ve Income That Will Be Reclassified In Profit Or Loss		Retained Earning	5	Non controlling interests [4	member
			Issued Capital	Inflation Adjustments on Capita	al Capital Advance	Gains/Losses on Revaluation and Remeasurement [member]			Restricted Reserves Appropriated From Profits [member]			Non-controlling interests (m	nemberj
						Gains (Losses) on Remeasurements of Defined Benefit Plans	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	let Profit or Loss		
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
		11	40.000.000	67.950.5	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		3.747.3	35.000.000								38.747.332
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
Previous Period	Dividends Paid												
1.2024 - 30.09.2024	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	71.697.8	35.000.000	209.189			-33.975.356		2.864.785	107.046.822	0 107.046.822
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	11	75.000.000	116.941.8	149	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 Advance												
	Capital Advance  Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common												
	Control  Advance Dividend Payments												
	Dividends Paid												

NOTION TO SOURCE FOR CONTROL OF C