



KAMUYU AYDINLATMA PLATFORMU

OSMANLI PORTFÖY YÖNETİMİ A.Ş. Financial Report Unconsolidated 2026 - 1. 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 31.03.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	99.304.433	96.229.410
Financial Investments		48.800.694	62.171.101
Financial Assets at Fair Value Through Profit or Loss	5	48.800.694	62.171.101
Trade Receivables	6	5.052.364	4.671.156
Trade Receivables Due From Related Parties	17	2.810.962	2.333.657
Trade Receivables Due From Unrelated Parties		2.241.402	2.337.499
Other Receivables		102.068	4.383
Other Receivables Due From Unrelated Parties	7	102.068	4.383
Prepayments		1.260.853	3.432
Current Tax Assets	15	49.677	54.666
SUB-TOTAL		154.570.089	163.134.148
Total current assets		154.570.089	163.134.148
NON-CURRENT ASSETS			
Property, plant and equipment	8	0	0
Intangible assets and goodwill	9	0	0
Deferred Tax Asset	15	1.792.967	9.571.853
Total non-current assets		1.792.967	9.571.853
Total assets		156.363.056	172.706.001
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		11.184	20.458
Trade Payables	6	444.098	1.323.143
Trade Payables to Related Parties		0	0
Trade Payables to Unrelated Parties		444.098	1.323.143
Employee Benefit Obligations	10	2.011.300	0
Other Payables	7	4.460.991	6.536.556
Other Payables to Related Parties	17	4.161.689	4.858.358
Other Payables to Unrelated Parties		299.302	1.678.198
Current provisions		7.166.904	7.429.417
Current provisions for employee benefits	10	2.176.068	2.384.325
Other current provisions		4.990.836	5.045.092
Other Current Liabilities			12.047
Other Current Liabilities to Unrelated Parties			12.047
SUB-TOTAL		14.094.477	15.321.621
Total current liabilities		14.094.477	15.321.621
NON-CURRENT LIABILITIES			
Non-current provisions		545.660	524.798
Non-current provisions for employee benefits	10	545.660	524.798
Total non-current liabilities		545.660	524.798
Total liabilities		14.640.137	15.846.419
EQUITY			
Equity attributable to owners of parent		141.722.919	156.859.582
Issued capital	11	75.000.000	75.000.000
Inflation Adjustments on Capital	11	145.416.018	145.416.018
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		1.073.837	774.477
Gains (Losses) on Revaluation and Remeasurement		1.073.837	774.477
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.073.837	774.477
Restricted Reserves Appropriated From Profits	11	4.478.945	4.478.945
Prior Years' Profits or Losses	11	-68.809.859	-47.987.733
Current Period Net Profit Or Loss		-15.436.022	-20.822.125
Total equity		141.722.919	156.859.582
Total Liabilities and Equity		156.363.056	172.706.001

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of Profit or Loss and Other Comprehensive Income			
PROFIT (LOSS)			
Revenue	12	11.520.701	6.416.471
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.520.701	6.416.471
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)		11.520.701	6.416.471
General Administrative Expenses	13	-18.807.227	-16.031.070
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-7.286.526	-9.614.599
Investment Activity Income	14	13.149.491	10.075.503
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		5.862.965	460.904
Gains (losses) on net monetary position	20	-13.648.398	-18.755.320
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-7.785.433	-18.294.416
Tax (Expense) Income, Continuing Operations	15	-7.650.589	3.346.253
Deferred Tax (Expense) Income		-7.650.589	3.346.253
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-15.436.022	-14.948.163
PROFIT (LOSS)		-15.436.022	-14.948.163
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		-15.436.022	-14.948.163
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		299.360	298.852
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	427.657	426.931
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		-128.297	-128.079
Taxes Relating to Remeasurements of Defined Benefit Plans		-128.297	-128.079
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0
Exchange Differences on Translation of Foreign 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)		299.360	298.852
TOTAL COMPREHENSIVE INCOME (LOSS)		-15.136.662	-14.649.311
Total Comprehensive Income Attributable to			

Non-controlling Interests		0	
Owners of Parent		-15.136.662	-14.649.311

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 31.03.2026	Previous Period 01.01.2025 - 31.03.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		11.856.706	15.310.645
Profit (Loss)		-15.436.022	-14.948.163
Profit (Loss) from Continuing Operations		-15.436.022	-14.948.163
Adjustments to Reconcile Profit (Loss)		23.908.842	11.857.483
Adjustments for depreciation and amortisation expense	13		70.040
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		2.048.147	4.218.451
Adjustments for (Reversal of) Provisions Related with Employee Benefits		2.102.403	1.885.361
Adjustments for (Reversal of) Other Provisions		-54.256	2.333.090
Adjustments for Interest (Income) Expenses		43.834	149.969
Adjustments for interest expense		43.834	149.969
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		7.650.589	-3.346.253
Adjustments for losses (gains) on disposal of non-current assets		-79.609	-59.407
Adjustments for losses (Gains) Arised from Sale of Other Non-current Assets		-79.609	-59.407
Adjustments Related to Gain and Losses on Net Monetary Position		14.245.881	10.824.683
Changes in Working Capital		3.277.803	9.088.535
Decrease (Increase) in Financial Investments		7.696.813	16.179.386
Adjustments for decrease (increase) in trade accounts receivable		-653.552	-9.353.234
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-653.552	-9.353.234
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-98.085	81.189
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-98.085	81.189
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable		-1.019.011	1.336.594
Increase (Decrease) in Trade Accounts Payables to Related Parties		4.161.689	1.028.917
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-5.180.700	307.677
Increase (Decrease) in Employee Benefit Liabilities			-11.346
Adjustments for Increase (Decrease) in Contract Liabilities		0	-856
Increase (Decrease) In Other Contract Liabilities			-856
Adjustments for increase (decrease) in other operating payables		-2.648.362	856.802
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-2.648.362	856.802
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		11.750.623	5.997.855
Interest received		106.083	17.528
Income taxes refund (paid)			9.295.262
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		0	-170.592
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-170.592
Purchase of intangible assets	8,9		-170.592
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	0
Proceeds from Issuing Shares or Other Equity Instruments		0	0
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		-8.781.683	-10.425.772
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.075.023	4.714.281
Net increase (decrease) in cash and cash equivalents		3.075.023	4.714.281
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	96.229.410	81.847.479
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	99.304.433	86.561.760

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	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)	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	Net Profit or Loss			
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	11	75.000.000	145.416.018		284.965			4.478.945	-50.740.221	3.389.661	177.829.368	177.829.368
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									3.389.661	-3.389.661		
Total Comprehensive Income (Loss)					298.851				-14.948.163	-14.649.312		-14.649.312
Profit (loss)									-14.948.163	-14.948.163		-14.948.163
Other Comprehensive Income (Loss)					298.851					298.851		298.851
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												
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	75.000.000	145.416.018		583.816			4.478.945	-47.350.560	-14.948.163	163.190.056	163.190.056
Statement of changes in equity (abstract)												
Statement of changes in equity (line items)												
Equity at beginning of period	11	75.000.000	145.416.018		774.477			4.478.945	-47.714.948	-21.095.011	156.859.581	156.859.581
Adjustments Related to Accounting Policy Changes									-21.095.011	21.095.011		0
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									-21.095.011	21.095.011		0
Total Comprehensive Income (Loss)					299.360				-15.436.022	-15.136.662		-15.136.662
Profit (loss)									-15.436.022	-15.436.022		-15.436.022
Other Comprehensive Income (Loss)					299.360					299.360		299.360
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												

Previous Period
01.01.2025 - 31.03.2025

Current Period 01.01.2026 - 31.03.2026													
	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	75.000.000	145.416.018	1.073.837		4.478.945	-68.809.859	-15.436.022	141.722.919		141.722.919	