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KAMUYU AYDINLATMA PLATFORMU

OYAK 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	3	1.478.873	2.485.152
Financial Investments		1.374.558.020	1.299.280.136
Financial Assets Available-for-sale	4	1.374.558.020	1.299.280.136
Trade Receivables	5	438.435.593	439.056.423
Trade Receivables Due From Related Parties	5,17	437.272.505	437.856.422
Trade Receivables Due From Unrelated Parties	5	1.163.088	1.200.001
Prepayments	6	2.126.975	800.302
Prepayments to Unrelated Parties		2.126.975	800.302
Current Tax Assets		165.141.705	0
SUB-TOTAL		**1.981.741.166**	**1.741.622.013**
Total current assets		**1.981.741.166**	**1.741.622.013**
NON-CURRENT ASSETS			
Other Receivables		0	0
Property, plant and equipment	9	1.876.336	1.827.526
Machinery And Equipments	9	1.876.336	1.827.526
Intangible assets and goodwill	9	0	0
Other Rights	9	0	0
Total non-current assets		**1.876.336**	**1.827.526**
Total assets		**1.983.617.502**	**1.743.449.539**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5	194.415.452	208.026.818
Trade Payables to Related Parties	5,17	193.144.792	202.912.128
Trade Payables to Unrelated Parties	5	1.270.660	5.114.690
Employee Benefit Obligations	7	2.519.247	2.646.957
Other Payables		234.239.701	4.131.746
Other Payables to Unrelated Parties	11	234.239.701	4.131.746
Current tax liabilities, current	18	0	64.920.227
Current provisions	8	10.030.000	11.711.606
Other current provisions	8	10.030.000	11.711.606
SUB-TOTAL		**441.204.400**	**291.437.354**
Total current liabilities		**441.204.400**	**291.437.354**
NON-CURRENT LIABILITIES			
Non-current provisions		8.694.648	7.697.062
Non-current provisions for employee benefits	10	8.694.648	7.697.062
Deferred Tax Liabilities	18	21.151.111	23.604.001
Total non-current liabilities		**29.845.759**	**31.301.063**
Total liabilities		**471.050.159**	**322.738.417**
EQUITY			
Equity attributable to owners of parent		1.512.567.343	1.420.711.122
Issued capital	12	150.000.000	150.000.000
Inflation Adjustments on Capital	12	76.196.562	76.196.562
Restricted Reserves Appropriated From Profits		44.693.156	24.693.156
Legal Reserves		44.693.156	24.693.156
Prior Years' Profits or Losses		1.149.821.404	747.729.538
Current Period Net Profit Or Loss		91.856.221	422.091.866
Total equity		**1.512.567.343**	**1.420.711.122**
Total Liabilities and Equity		**1.983.617.502**	**1.743.449.539**

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	13	654.596.626	392.340.062
Cost of sales	13	-299.501.118	-115.095.828
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		355.095.508	277.244.234
GROSS PROFIT (LOSS)		355.095.508	277.244.234
General Administrative Expenses	14	-50.418.062	-37.808.571
Marketing Expenses	14	-3.454.372	-1.390.449
Research and development expense			0
Other Income from Operating Activities	16	247.434	2.539.232
Other Expenses from Operating Activities	16	0	-768
PROFIT (LOSS) FROM OPERATING ACTIVITIES		301.470.508	240.583.678
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		301.470.508	240.583.678
Finance income	15	43.712	20.265
Gains (losses) on net monetary position	21	-147.528.853	-97.773.983
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		153.985.367	142.829.960
Tax (Expense) Income, Continuing Operations		-62.129.146	-47.684.204
Current Period Tax (Expense) Income	18	-64.582.036	-49.454.014
Deferred Tax (Expense) Income	18	2.452.890	1.769.810
PROFIT (LOSS) FROM CONTINUING OPERATIONS		91.856.221	95.145.756
PROFIT (LOSS)		91.856.221	95.145.756
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	0
Owners of Parent		91.856.221	95.145.756
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		0	0
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		0	0
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 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)		**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**91.856.221**	**95.145.756**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	0

Owners of Parent		91.856.221	95.145.756

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		**-494.679**	**2.452.416**
Profit (Loss)		91.856.221	95.145.756
Adjustments to Reconcile Profit (Loss)		**745.908.603**	**600.342.083**
Adjustments for depreciation and amortisation expense	14	279.948	972.948
Adjustments for provisions		-1.699.873	-632.642
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-1.699.873	-632.642
Adjustments for Interest (Income) Expenses		-43.712	-20.265
Adjustments for Interest Income	15	-43.712	-20.265
Adjustments for fair value losses (gains)		568.338.746	405.574.841
Adjustments for Fair Value Losses (Gains) of Financial Assets		568.338.746	405.574.841
Adjustments for Tax (Income) Expenses	18	62.129.146	47.684.204
Adjustments Related to Gain and Losses on Net Monetary Position		116.904.348	146.762.997
Changes in Working Capital		**-673.455.989**	**-521.485.435**
Decrease (Increase) in Financial Investments		-762.164.364	-579.235.289
Adjustments for decrease (increase) in trade accounts receivable		-40.059.921	-105.910.066
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-39.950.432	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-109.489	-105.910.066
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		0	0
Decrease (Increase) in Prepaid Expenses		-1.399.693	-1.102.475
Adjustments for increase (decrease) in trade accounts payable		-32.591.928	56.173.308
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-32.591.928	56.173.308
Adjustments for increase (decrease) in other operating payables		162.759.917	108.589.087
Increase (Decrease) in Other Operating Payables to Unrelated Parties		162.759.917	108.589.087
Cash Flows from (used in) Operations		**164.308.835**	**174.002.404**
Income taxes refund (paid)		-164.803.514	-171.549.988
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-328.758**	**0**
Cash Flows Used in Obtaining Control of Subsidiaries or Other Businesses		0	0
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-328.758	0
Purchase of property, plant and equipment		-328.758	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**43.712**	**20.265**
Interest Received	15	43.712	20.265
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-779.725	2.472.681
Net increase (decrease) in cash and cash equivalents		-779.725	2.472.681
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**2.485.152**	**722.489**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-226.747	-66.056
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**1.478.680**	**3.129.114**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		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]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification		Prior Years' Profits or Losses	Net Profit or Loss			
Previous Period 01.01.2025 - 31.03.2025	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**50.000.000**					**24.693.156**	**430.338.737**	**317.390.801**	**998.619.256**		**998.619.256**
	Adjustments Related to Accounting Policy Changes												0
	Adjustments Related to Required Changes in Accounting Policies												0
	Adjustments Related to Voluntary Changes in Accounting Policies												0
	Adjustments Related to Errors												0
	Other Restatements												0
	Restated Balances												0
	Transfers								317.390.801	-317.390.801	0		0
	Total Comprehensive Income (Loss)									95.145.756	95.145.756		95.145.756
	Profit (loss)												0
	Other Comprehensive Income (Loss)												
	Issue of equity												0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												0
	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	12	**50.000.000**	**176.196.562**				**24.693.156**	**747.729.538**	**95.145.756**	**1.093.765.012**		**1.093.765.012**
Current Period 01.01.2026 - 31.03.2026	**Statement of changes in equity [abstract]**												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**150.000.000**	**76.196.562**				**24.693.156**	**747.729.538**	**422.091.866**	**1.420.711.122**		**1.420.711.122**
	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							20.000.000	402.091.866	-422.091.866	0		0
	Total Comprehensive Income (Loss)									91.856.221	91.856.221		91.856.221
	Profit (loss)												0
	Other Comprehensive Income (Loss)												
	Issue of equity										0		0
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid												0
	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	12	**150.000.000**	**76.196.562**				**44.693.156**	**1.149.821.404**	**91.856.221**	**1.512.567.343**		**1.512.567.343**