Date and time of publication on KAP: 11.05.2026 18:53:23
https://www.kap.org.tr/en/Bildirim/1605341

KAMUYU AYDINLATMA PLATFORMU

ICBC TURKEY YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Consolidated
2026 - 1. 3 Monthly Notification

General Information About Financial Statements

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 Bilgilere İlişkin Sınırlı Denetim Raporu

ICBC Turkey Yatırım Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

ICBC Turkey Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") ve bağlı ortaklığı (birlikte "Grup" olarak anılacaktır) 31 Mart 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren üç 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.

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

Ebru Koçak, SMMM

Sorumlu Denetçi

11 Mayıs 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	Footnote Reference	Current Period 31.03.2026	Previous Period 31.12.2025	Pre-Previous Period 31.12.2024
Statement of Financial Position (Balance Sheet)				
Assets [abstract]				
CURRENT ASSETS				
Cash and cash equivalents	3	3.152.238.793	3.227.100.393	
Financial Investments	5	26.441.348	123.028.335	
Financial Assets at Fair Value Through Profit or Loss		6.283.348	81.587.487	
Financial Assets Held For Trading		6.283.348	81.587.487	
Financial Assets Measured at Amortised Cost		20.158.000	41.440.848	
Trade Receivables		884.382.920	971.682.217	
Trade Receivables Due From Related Parties	19	30.862.735	10.022.407	
Trade Receivables Due From Unrelated Parties	4	853.520.185	961.659.810	
Other Receivables		761.066	662.534	
Other Receivables Due From Unrelated Parties	6	761.066	662.534	
Prepayments		23.668.574	8.078.399	
Prepayments to Unrelated Parties	6	23.668.574	8.078.399	
SUB-TOTAL		**4.087.492.701**	**4.330.551.878**	
Total current assets		**4.087.492.701**	**4.330.551.878**	
NON-CURRENT ASSETS				
Financial Investments		159.711	175.746	
Financial Assets at Fair Value Through Profit or Loss		159.711	175.746	
Financial Assets Designated As at Fair Value Through Profit or Loss	5	159.711	175.746	
Other Receivables		151.144.288	120.820.523	
Other Receivables Due From Unrelated Parties	6	151.144.288	120.820.523	
Property, plant and equipment	7	19.671.350	18.963.148	
Machinery And Equipments		17.696.177	16.847.352	
Fixtures and fittings		1.407.063	1.527.892	
Other property, plant and equipment		568.110	587.904	
Right of Use Assets	7	35.859.982	37.246.478	
Intangible assets and goodwill	8	22.400.039	22.911.188	
Computer Softwares		22.400.039	22.911.188	
Deferred Tax Asset	18	19.070.546	25.224.572	
Total non-current assets		**248.305.916**	**225.341.655**	
Total assets		**4.335.798.617**	**4.555.893.533**	
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Current Borrowings		16.647.087	8.584.136	
Current Borrowings From Related Parties		8.147.087	8.584.136	
Bank Loans			0	
Lease Liabilities		8.147.087	8.584.136	
Current Borrowings From Unrelated Parties		8.500.000	0	
Bank Loans	10	8.500.000	0	
Trade Payables	4	3.087.368.594	3.267.179.051	
Trade Payables to Related Parties	19	632.399	689.973	
Trade Payables to Unrelated Parties	4	3.086.736.195	3.266.489.078	
Current tax liabilities, current	18	21.524.621	21.564.121	
Current provisions		58.444.047	67.473.118	
Current provisions for employee benefits	11	50.494.359	64.955.234	
Other current provisions	6	7.949.688	2.517.884	
Other Current Liabilities		46.281.262	28.649.871	
Other Current Liabilities to Unrelated Parties	6	46.281.262	28.649.871	
SUB-TOTAL		**3.230.265.611**	**3.393.450.297**	
Total current liabilities		**3.230.265.611**	**3.393.450.297**	
NON-CURRENT LIABILITIES				
Long Term Borrowings		15.003.142	18.153.977	
Long Term Borrowings From Related Parties		15.003.142	18.153.977	
Lease Liabilities		15.003.142	18.153.977	
Non-current provisions		36.294.826	40.115.874	
Non-current provisions for employee benefits	11	36.294.826	40.115.874	
Total non-current liabilities		**51.297.968**	**58.269.851**	
Total liabilities		**3.281.563.579**	**3.451.720.148**	

EQUITY				
Equity attributable to owners of parent		1.054.235.038	1.104.173.385	
Issued capital	12	76.000.000	76.000.000	
Inflation Adjustments on Capital	12	1.034.492.984	1.034.492.984	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-20.972.438	-20.972.438	
Gains (Losses) on Revaluation and Remeasurement		-20.972.438	-20.972.438	
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	-20.972.438	-20.972.438	
Restricted Reserves Appropriated From Profits	12	98.673.381	98.673.381	
Prior Years' Profits or Losses	12	-84.020.542	-18.932.683	
Current Period Net Profit Or Loss		-49.938.347	-65.087.859	
Total equity		**1.054.235.038**	**1.104.173.385**	
Total Liabilities and Equity		**4.335.798.617**	**4.555.893.533**	

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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	4.544.770.716	2.555.548.253
Cost of sales	13	-4.533.180.847	-2.517.325.837
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		11.589.869	38.222.416
Revenue from Finance Sector Operations		211.001.246	257.355.908
Fee, Premium, Commission and Other Service Income	13	84.050.241	126.513.034
Interest Income	13	126.951.005	130.842.874
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		211.001.246	257.355.908
GROSS PROFIT (LOSS)		222.591.115	295.578.324
General Administrative Expenses	14	-147.937.116	-199.084.127
Other Income from Operating Activities	15	737.888	576.371
Other Expenses from Operating Activities	15	-12.615.051	-3.345.005
PROFIT (LOSS) FROM OPERATING ACTIVITIES		62.776.836	93.725.563
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		62.776.836	93.725.563
Finance income	16	10.348.466	2.397.277
Finance costs	17	-2.814.300	-2.566.016
Gains (losses) on net monetary position		-92.570.702	-97.829.284
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-22.259.700	-4.272.460
Tax (Expense) Income, Continuing Operations		-27.678.647	-12.596.459
Current Period Tax (Expense) Income	18	-21.524.621	-30.394.821
Deferred Tax (Expense) Income	18	-6.154.026	17.798.362
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-49.938.347	-16.868.919
PROFIT (LOSS)		-49.938.347	-16.868.919
Profit (loss), attributable to [abstract]			
Non-controlling Interests		0	
Owners of Parent		-49.938.347	-16.868.919
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	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	
Deferred Tax (Expense) Income		0	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0	
Deferred Tax (Expense) Income		0	
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	
TOTAL COMPREHENSIVE INCOME (LOSS)		**-49.938.347**	**-16.868.919**
Total Comprehensive Income Attributable to			
Non-controlling Interests		0	
Owners of Parent		-49.938.347	-16.868.919

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**521.605.629**	**1.221.906.991**
Profit (Loss)		-49.938.347	-16.868.919
Profit (Loss) from Continuing Operations		-49.938.347	-16.868.919
Adjustments to Reconcile Profit (Loss)		**-94.905.438**	**-93.058.203**
Adjustments for depreciation and amortisation expense	7,8	4.952.731	5.230.086
Adjustments for provisions		-12.441.834	18.387.483
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	-8.514.121	20.033.976
Adjustments for (Reversal of) Other Provisions		-3.927.713	-1.646.493
Adjustments for Interest (Income) Expenses		-124.136.705	-128.276.858
Adjustments for Interest Income		-126.951.005	-130.842.874
Adjustments for interest expense		2.814.300	2.566.016
Adjustments for Tax (Income) Expenses	18	27.678.647	12.596.460
Adjustments Related to Gain and Losses on Net Monetary Position		9.041.723	-995.374
Changes in Working Capital		**564.024.820**	**1.237.682.040**
Decrease (Increase) in Financial Investments	5	79.353.661	17.051.300
Adjustments for decrease (increase) in trade accounts receivable		-1.357.901	-79.181.543
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-21.754.781	-90.552.181
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		20.396.880	11.370.638
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		267.971.845	-101.203.899
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		267.971.845	-101.203.899
Adjustments for increase (decrease) in trade accounts payable		118.290.042	1.307.470.155
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		118.290.042	1.307.470.155
Increase (Decrease) in Employee Benefit Liabilities	11	-1.968.165	-1.935.187
Adjustments for increase (decrease) in other operating payables		101.735.338	95.481.214
Increase (Decrease) in Other Operating Payables to Unrelated Parties		101.735.338	95.481.214
Cash Flows from (used in) Operations		**419.181.035**	**1.127.754.918**
Interest paid		-2.814.300	-2.566.016
Interest received		126.803.015	130.741.308
Income taxes refund (paid)	18	-21.564.121	-34.023.219
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-3.763.288**	**-155.824**
Purchase of Property, Plant, Equipment and Intangible Assets		-3.763.288	-155.824
Purchase of property, plant and equipment	7,8	-3.763.288	-155.824
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**8.500.000**	**204.558**
Repayments of borrowings		8.500.000	204.558
Loan Repayments		8.500.000	204.558
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		526.342.341	1.221.955.725
Effect of exchange rate changes on cash and cash equivalents		8.245.175	51.110.736
Net increase (decrease) in cash and cash equivalents		534.587.516	1.273.066.461
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**2.310.303.724**	**747.260.093**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-294.440.694	-109.456.999
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**2.550.450.546**	**1.910.869.555**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

			Equity										
			Equity attributable to owners of parent [member]									Non-controlling interests [member]	
		Footnote Reference	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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
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	12	**76.000.000**	**1.034.492.984**	**-18.812.559**			**96.667.486**	**-156.525.970**	**139.599.878**	**1.171.421.819**		**1.171.421.819**
	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								139.599.878	-139.599.878	0		0
	Total Comprehensive Income (Loss)									-16.868.919	-16.868.919		-16.868.919
	Profit (loss)									-16.868.919	-16.868.919		-16.868.919
	Other Comprehensive Income (Loss)												
	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		**76.000.000**	**1.034.492.984**	**-18.812.559**			**96.667.486**	**-16.926.092**	**-16.868.919**	**1.154.552.900**		**1.154.552.900**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	12	**76.000.000**	**1.034.492.984**	**-20.972.438**			**98.673.381**	**-18.932.683**	**-65.087.859**	**1.104.173.385**		**1.104.173.385**
	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								-65.087.859	65.087.859	0		0
	Total Comprehensive Income (Loss)									-49.938.347	-49.938.347		-49.938.347
	Profit (loss)									-49.938.347	-49.938.347		-49.938.347
	Other Comprehensive Income (Loss)												
	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 01.01.2026 - 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		**76.000.000**	**1.034.492.984**	**-20.972.438**			**98.673.381**	**-84.020.542**	**-49.938.347**	**1.054.235.038**		**1.054.235.038**