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KAMUYU AYDINLATMA PLATFORMU

YAPI KREDİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜNEY BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

Ara Dönem Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Yapı Kredi Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

Yapı Kredi Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara 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 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem 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 finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Güney Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

A member firm of Ernst & Young Global Limited

Fatih Polat, SMMM

Sorumlu Denetçi

28 Temmuz 2026

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	2.735.782.015	2.991.944.598
Financial Investments	5	116.965.688	650.164.896
Trade Receivables	6	424.792.592	462.197.368
Trade Receivables Due From Related Parties	21	385.532.153	384.327.927
Trade Receivables Due From Unrelated Parties		39.260.439	77.869.441
Prepayments	12	10.079.785	7.467.894
Prepayments to Related Parties	21	2.660.316	2.180.570
Prepayments to Unrelated Parties		7.419.469	5.287.324
SUB-TOTAL		**3.287.620.080**	**4.111.774.756**
Total current assets		**3.287.620.080**	**4.111.774.756**
NON-CURRENT ASSETS			
Property, plant and equipment	7	17.290.128	19.067.168
Right of Use Assets		2.933.032	7.560.356
Intangible assets and goodwill	8	9.235.370	7.965.226
Deferred Tax Asset	19	17.051.082	4.473.386
Total non-current assets		**46.509.612**	**39.066.136**
Total assets		**3.334.129.692**	**4.150.840.892**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	3.046.116	7.552.336
Current Borrowings From Related Parties	21	3.046.116	7.552.336
Lease Liabilities		3.046.116	7.552.336
Trade Payables	6	78.580.718	27.630.059
Trade Payables to Related Parties	21	41.856.853	11.811.592
Trade Payables to Unrelated Parties		36.723.865	15.818.467
Current tax liabilities, current	19	256.789.048	258.253.287
Current provisions		83.567.631	135.498.758
Current provisions for employee benefits	9	83.552.631	135.481.094
Other current provisions	10	15.000	17.664
Other Current Liabilities	12	32.008.967	47.555.174
Other Current Liabilities to Unrelated Parties		32.008.967	47.555.174
SUB-TOTAL		**453.992.480**	**476.489.614**
Total current liabilities		**453.992.480**	**476.489.614**
NON-CURRENT LIABILITIES			
Non-current provisions	9	18.563.249	18.884.425
Non-current provisions for employee benefits		18.563.249	18.884.425
Total non-current liabilities		**18.563.249**	**18.884.425**
Total liabilities		**472.555.729**	**495.374.039**
EQUITY			
Equity attributable to owners of parent		2.861.573.963	3.655.466.853
Issued capital	13	30.000.000	30.000.000
Inflation Adjustments on Capital	13	260.212.799	260.212.799
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	13	-17.994.396	-16.909.992
Gains (Losses) on Revaluation and Remeasurement		-17.994.396	-16.909.992
Gains (Losses) on Remeasurements of Defined Benefit Plans		-17.994.396	-16.909.992
Restricted Reserves Appropriated From Profits	13	1.044.738.526	855.936.263
Legal Reserves		1.044.738.526	855.936.263
Prior Years' Profits or Losses	13	447.797.687	239.077.493
Current Period Net Profit Or Loss		1.096.819.347	2.287.150.290
Total equity		**2.861.573.963**	**3.655.466.853**
Total Liabilities and Equity		**3.334.129.692**	**4.150.840.892**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025	Current Period 3 Months 01.04.2026 - 30.06.2026	Previous Period 3 Months 01.04.2025 - 30.06.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations	14	2.072.067.830	1.621.188.049	1.038.339.781	787.576.373
Cost of Finance Sector Operations	14	-108.670.136	-59.739.672	-52.685.090	-25.941.821
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		1.963.397.694	1.561.448.377	985.654.691	761.634.552
GROSS PROFIT (LOSS)		1.963.397.694	1.561.448.377	985.654.691	761.634.552
General Administrative Expenses	15	-346.980.914	-317.021.576	-168.073.376	-152.842.222
Marketing Expenses	15	-26.131.017	-14.421.194	-12.094.226	-6.914.960
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.590.285.763	1.230.005.607	805.487.089	601.877.370
Investment Activity Expenses	18	-234.707	-57.314	-216.828	-57.314
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.590.051.056	1.229.948.293	805.270.261	601.820.056
Finance income	16	587.202.532	612.326.105	259.987.782	273.805.280
Finance costs	17	-462.571	-622.587	-190.304	-280.538
Gains (losses) on net monetary position	24	-502.351.647	-386.938.751	-153.269.381	-110.808.244
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.674.439.370	1.454.713.060	911.798.358	764.536.554
Tax (Expense) Income, Continuing Operations		-577.620.023	-431.582.863	-282.398.593	-205.505.547
Current Period Tax (Expense) Income	19	-591.337.116	-468.659.790	-273.600.978	-214.462.363
Deferred Tax (Expense) Income	19	13.717.093	37.076.927	-8.797.615	8.956.816
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.096.819.347	1.023.130.197	629.399.765	559.031.007
PROFIT (LOSS)		1.096.819.347	1.023.130.197	629.399.765	559.031.007
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.096.819.347	1.023.130.197	629.399.765	559.031.007
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		-1.084.404	216.894	-1.042.894	-904.311
Gains (Losses) on Remeasurements of Defined Benefit Plans	9	-1.549.148	309.848	-1.489.848	-1.291.873
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		464.744	-92.954	446.954	387.562
Taxes Relating to Remeasurements of Defined Benefit Plans	19	464.744	-92.954	446.954	387.562
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-1.084.404**	**216.894**	**-1.042.894**	**-904.311**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.095.734.943**	**1.023.347.091**	**628.356.871**	**558.126.696**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.095.734.943	1.023.347.091	628.356.871	558.126.696

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.06.2026	Previous Period 01.01.2025 - 30.06.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1.441.912.519**	**1.846.752.566**
Profit (Loss)		1.096.819.347	1.023.130.197
Adjustments to Reconcile Profit (Loss)		**451.472.744**	**278.319.487**
Adjustments for depreciation and amortisation expense	7,8	7.193.459	6.860.671
Adjustments for provisions		68.831.987	65.762.288
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	69.999.162	78.616.736
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	10	0	-11.889.958
Adjustments for (Reversal of) Other Provisions		-1.167.175	-964.490
Adjustments for Interest (Income) Expenses		-585.387.221	-598.765.268
Adjustments for Interest Income	16	-585.808.312	-599.167.113
Adjustments for interest expense	17	421.091	401.845
Adjustments for Tax (Income) Expenses	19	577.620.023	431.582.864
Adjustments for losses (gains) on disposal of non-current assets		234.707	57.314
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	18	234.707	57.314
Adjustments Related to Gain and Losses on Net Monetary Position		382.979.789	372.821.618
Changes in Working Capital		**582.548.847**	**1.133.272.897**
Decrease (Increase) in Financial Investments		512.351.510	1.123.010.398
Adjustments for decrease (increase) in trade accounts receivable		37.404.776	39.736.919
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.204.226	9.120.550
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		38.609.002	30.616.369
Decrease (Increase) in Prepaid Expenses		-2.611.891	-2.065.489
Adjustments for increase (decrease) in trade accounts payable		50.950.659	-16.882.634
Increase (Decrease) in Trade Accounts Payables to Related Parties		30.045.261	-13.623.433
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		20.905.398	-3.259.201
Other Adjustments for Other Increase (Decrease) in Working Capital		-15.546.207	-10.526.297
Increase (Decrease) in Other Payables Related with Operations		-15.546.207	-10.526.297
Cash Flows from (used in) Operations		**2.130.840.938**	**2.434.722.581**
Payments Related with Provisions for Employee Benefits		-107.821.610	-98.523.120
Income taxes refund (paid)	19	-580.882.729	-489.381.416
Other inflows (outflows) of cash		-224.080	-65.479
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**612.213.868**	**628.771.062**
Proceeds from sales of property, plant, equipment and intangible assets		636.082	249.692
Proceeds from sales of property, plant and equipment		636.082	249.692
Purchase of Property, Plant, Equipment and Intangible Assets		-4.389.613	-10.313.839
Purchase of property, plant and equipment	7	-1.168.553	-9.360.350
Purchase of intangible assets	8	-3.221.060	-953.489
Interest received	4,5,16	615.967.399	638.835.209
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-1.892.837.910**	**-1.515.270.578**
Payments of Lease Liabilities	11	-3.210.077	-3.065.087
Dividends Paid	13,21	-1.889.627.833	-1.512.205.491
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		161.288.477	960.253.050
Net increase (decrease) in cash and cash equivalents		161.288.477	960.253.050
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**2.943.857.767**	**1.370.909.610**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-409.296.219	-410.371.680
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**2.695.850.025**	**1.920.790.980**

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]			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 - 30.06.2025	**Statement of changes in equity [abstract]**														
	Statement of changes in equity [line items]														
	Equity at beginning of period	13	**30.000.000**	**260.212.799**	**-16.745.681**	**-16.745.681**	**-16.745.681**			**702.825.090**	**71.500.565**	**1.832.893.592**	**2.880.686.365**		**2.880.686.365**
	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	13								153.111.173	1.679.782.419	-1.832.893.592	0		0
	Total Comprehensive Income (Loss)				216.894	216.894	216.894					1.023.130.197	1.023.347.091		1.023.347.091
	Profit (loss)											1.023.130.197	1.023.130.197		1.023.130.197
	Other Comprehensive Income (Loss)				216.894	216.894	216.894						216.894		216.894
	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	13,21									-1.512.205.491		-1.512.205.491		-1.512.205.491
	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	13	**30.000.000**	**260.212.799**	**-16.528.787**	**-16.528.787**	**-16.528.787**			**855.936.263**	**239.077.493**	**1.023.130.197**	**2.391.827.965**		**2.391.827.965**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	13	**30.000.000**	**260.212.799**	**-16.909.992**	**-16.909.992**	**-16.909.992**			**855.936.263**	**239.077.493**	**2.287.150.290**	**3.655.466.853**		**3.655.466.853**
	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	13								188.802.263	2.098.348.027	-2.287.150.290	0		0
	Total Comprehensive Income (Loss)				-1.084.404	-1.084.404	-1.084.404					1.096.819.347	1.095.734.943		1.095.734.943
	Profit (loss)											1.096.819.347	1.096.819.347		1.096.819.347
	Other Comprehensive Income (Loss)				-1.084.404	-1.084.404	-1.084.404						-1.084.404		-1.084.404
	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		13.21									-1.889.627.833		-1.889.627.833		-1.889.627.833
01.01.2026 - 30.06.2026	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	13	**30.000.000**	**260.212.799**	**-17.994.396**	**-17.994.396**	**-17.994.396**			**1.044.738.526**	**447.797.687**	**1.096.819.347**	**2.861.573.963**		**2.861.573.963**