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KAMUYU AYDINLATMA PLATFORMU

DOĞRU VARLIK YÖNETİM A.Ş.
Bank Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	HSY DANIŞMANLIK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

DOĞRU VARLIK YÖNETİM ANONİM ŞİRKETİ

01 OCAK – 30 HAZİRAN 2026 HESAP DÖNEMİNE AİT FİNANSAL TABLOLARI HAKKINDA

SINIRLI BAĞIMSIZ DENETİM RAPORU

Doğru Varlık Yönetim Anonim Şirketi

Genel Kurulu'na

Giriş

Doğru Varlık Yönetim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz.

Şirket Yönetim Kurulu'nun sorumluluğuna ilişkin açıklama

Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 24 Aralık 2013 tarih ve 28861 sayılı Resmi Gazete'de yayımlanan Finansal Kiralama, Faktoring ve Finansman Şirketlerinin Muhasebe Uygulamaları ile Finansal Tabloları Hakkında Yönetmelik ve Bankacılık Düzenleme ve Denetleme Kurulu tarafından finansal kiralama, faktoring ve finansman şirketlerinin hesap ve kayıt düzenine ilişkin yayımlanan diğer düzenlemeler ile Bankacılık Düzenleme ve Denetleme Kurumu genelge ve açıklamalarına (hep birlikte "BDDK Muhasebe ve Raporlama mevzuatı") ve BDDK Muhasebe ve Raporlama mevzuatı ile düzenlenmiş konular dışında Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama Standardı"na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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 bilgilerin, Doğru Varlık Yönetim Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının BDDK Muhasebe ve Finansal Raporlama Mevzuatı'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Bu sınırlı bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Eda MERİÇ SEFER'dir.

İstanbul, 30 Temmuz 2026

Eda MERİÇ SEFER

Sorumlu Denetçi, SMMM

HSY Danışmanlık ve Bağımsız Denetim A.Ş.

Member Crowe Global

Balance Sheet (Statement of Financial Position) (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026			Previous Period 31.12.2025		
		TC	FC	Total	TC	FC	Total
Balance Sheet (Statement of Financial Position) (TFRS 9 Impairment Model Applied)							
ASSETS							
FINANCIAL ASSETS (Net)		66.639		66.639	35.946		35.946
Cash and cash equivalents	5.1.3	36.247		36.247	29.514		29.514
Banks		36.247		36.247	29.514		29.514
Financial assets at fair value through profit or loss	5.1.2	30.392		30.392	6.432		6.432
Other Financial Assets		30.392		30.392	6.432		6.432
Financial Assets at Fair Value Through Other Comprehensive Income		0		0			
Derivative financial assets		0		0	0		0
Derivative Financial Assets At Fair Value Through Profit Or Loss		0		0	0		0
FINANCIAL ASSETS AT AMORTISED COST (Net)	5.1.4.2	1.050.507		1.050.507	674.398		674.398
Loans		1.059.230		1.059.230	683.121		683.121
Allowance for Expected Credit Losses (-)		-8.723		-8.723	-8.723		-8.723
NON-CURRENT ASSETS OR DISPOSAL GROUPS CLASSIFIED AS HELD FOR SALE FROM DISCONTINUED OPERATIONS (Net)	5.1.9	323		323	323		323
Held for Sale		323		323	323		323
INVESTMENTS IN ASSOCIATES, SUBSIDIARIES AND JOINT VENTURES		0		0			
Investments in Associates (Net)	5.1.11	0		0			
Investments in Subsidiaries (Net)		0		0			
Jointly Controlled Partnerships (JointVentures) (Net)		0		0			
Jointly Controlled Partnerships Accounted for Using Equity Method				0			
TANGIBLE ASSETS (Net)	5.1.5	27.321		27.321	28.222		28.222
INTANGIBLE ASSETS AND GOODWILL (Net)	5.1.6	1.966		1.966	69		69
Goodwill		0		0			
Other		1.966		1.966	69		69
INVESTMENT PROPERTY (Net)	5.1.10	0		0			
CURRENT TAX ASSETS	5.1.7.1	1.354		1.354	475		475
DEFERRED TAX ASSET	5.1.7.2	0		0			
OTHER ASSETS (Net)	5.1.8	9.690		9.690	5.070		5.070
TOTAL ASSETS		**1.157.800**		**1.157.800**	**744.503**		**744.503**
LIABILITY AND EQUITY ITEMS							
DEPOSITS				0	0		0

LOANS RECEIVED	5.2.1	315.315		315.315	67.489		67.489
MONEY MARKET FUNDS	5.2.1	158.300		158.300	109.147		109.147
MARKETABLE SECURITIES (Net)	5.2.2	104.484		104.484	46.115		46.115
Bills		104.484		104.484	46.115		46.115
FUNDS		0		0			
FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS		0		0			
DERIVATIVE FINANCIAL LIABILITIES		0		0	0		0
Derivative Financial Liabilities At Fair Value Through Profit Or Loss		0		0	0		0
FACTORING PAYABLES		0		0			
LEASE PAYABLES (Net)	5.2.1	15.378		15.378	16.489		16.489
PROVISIONS	5.2.4	4.749		4.749	2.924		2.924
Reserves for Employee Benefits		4.749		4.749	2.924		2.924
CURRENT TAX LIABILITIES	5.2.5	8.620		8.620	6.503		6.503
DEFERRED TAX LIABILITY	5.1.7.2	121.196		121.196	93.089		93.089
LIABILITIES RELATED TO ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS (Net)		0		0	0		0
SUBORDINATED DEBT		0		0	0		0
OTHER LIABILITIES	5.2.3	25.235		25.235	23.544	41.085	64.629
EQUITY	5.2.6	404.523		404.523	338.118		338.118
Issued capital		250.000		250.000	150.000		150.000
Capital Reserves					72.500		72.500
Other Capital Reserves					72.500		72.500
Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss		1		1	1		1
Profit Reserves		115.617		115.617	32.508		32.508
Legal Reserves		20.830		20.830	16.675		16.675
Extraordinary Reserves		94.787		94.787	15.833		15.833
Profit or Loss		38.905		38.905	83.109		83.109
Current Period Net Profit Or Loss					83.109		83.109
Total equity and liabilities		**1.157.800**		**1.157.800**	**703.418**	**41.085**	**744.503**

Off-Balance Sheet Items (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2026			Previous Period 31.12.2025		
		TC	FC	Total	TC	FC	Total
Off-Balance Sheet Items (TFRS 9 Impairment Model Applied)							
OFF-BALANCE SHEET COMMITMENTS		117.198	0	117.198	119.899	0	119.899
GUARANTIES AND WARRANTIES		117.198	0	117.198	119.899	0	119.899
Letters of Guarantee		117.198	0	117.198	119.899	0	119.899
Guarantees Subject to State Tender Law		0	0	0	0	0	0
Guarantees Given for Foreign Trade Operations		0	0	0	0	0	0
Other Letters of Guarantee		117.198	0	117.198	119.899	0	119.899
COMMITMENTS				0			
DERIVATIVE FINANCIAL INSTRUMENTS				0			
CUSTODY AND PLEDGES RECEIVED				0			
ITEMS HELD IN CUSTODY				0			
PLEDGED ITEMS				0			
ACCEPTED BILL, GUARANTIES AND WARRANTEES				0			
TOTAL OFF-BALANCE SHEET ACCOUNTS		**117.198**	**0**	**117.198**	**119.899**	**0**	**119.899**

Statement of Profit or Loss (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 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 (TFRS 9 Impairment Model Applied)					
INCOME AND EXPENSE ITEMS					
INTEREST INCOME		274.303	172.689		
Interest Income on Loans		268.498	172.126		
Interest Income on Reserve Deposits		0	0		
Interest Income on Banks		4.963	563		
Interest Income on Money Market Placements		63	0		
Interest Income on Marketable Securities Portfolio		779	0		
Financial Assets At Fair Value Through Profit Loss		779	0		
Financial Assets At Fair Value Through Other Comprehensive Income		0	0		
Financial Assets Measured at Amortised Cost		0	0		
INTEREST EXPENSES (-)		-88.665	-17.133		
Interest Expenses on Funds Borrowed		-45.587	-15.384		
Interest Expenses on Money Market Funds		-27.232	0		
Interest Expenses on Securities Issued		-13.597	0		
Other Interest Expense		-2.249	-1.749		
NET INTEREST INCOME OR EXPENSE		185.638	155.556		
NET FEE AND COMMISSION INCOME OR EXPENSES		-4.724	-1.686		
Fees and Commissions Received		0	0		
Fees and Commissions Paid (-)		-4.724	-1.686		
Other		-4.724	-1.686		
DIVIDEND INCOME		0	0		
TRADING INCOME OR LOSS (Net)		252	-789		
Gains (Losses) Arising from Capital Markets Transactions		603			
Foreign Exchange Gains or Losses		-351	-789		
OTHER OPERATING INCOME		769	448		
GROSS PROFIT FROM OPERATING ACTIVITIES		181.935	153.529		
ALLOWANCE EXPENSES FOR EXPECTED CREDIT LOSSES (-)		0	565		
OTHER ALLOWANCE EXPENSES (-)		0			
PERSONNEL EXPENSES (-)		-55.463	-35.898		
OTHER OPERATING EXPENSES (-)		-59.460	-34.038		
NET OPERATING INCOME (LOSS)		67.012	84.158		
AMOUNT IN EXCESS RECORDED AS GAIN AFTER MERGER		0			
PROFIT (LOSS) FROM COMPANIES ACCOUNTED FOR USING EQUITY METHOD		0			
NET MONETARY POSITION GAIN (LOSS)		0			
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		67.012	84.158		
TAX PROVISION FOR CONTINUING OPERATIONS (+/-)		-28.107	-27.960		
Expense Effect of Deferred Tax		-28.107	-27.960		
NET PERIOD PROFIT (LOSS) FROM CONTINUING OPERATIONS		38.905	56.198		
INCOME ON DISCONTINUED OPERATIONS		0	0		
EXPENSES ON DISCONTINUED OPERATIONS (-)		0	0		
PROFIT (LOSS) ON DISCONTINUED OPERATIONS BEFORE TAX		0	0		
TAX PROVISION FOR DISCONTINUED OPERATIONS (+/-)		0	0		
NET PERIOD PROFIT/LOSS FROM DISCONTINUED OPERATIONS		0	0		
NET PROFIT OR LOSS FOR THE PERIOD		38.905	56.198		
Profit (Loss) Attributable to Group		38.905	56.198		
Profit (loss), attributable to non-controlling interests		0	0		
Profit (loss) per share					
Profit (Loss) per Share					

Statement of Profit or Loss and Other Comprehensive Income (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 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 (TFRS 9 Impairment Model Applied)					
PROFIT (LOSS)		38.905	56.198		
OTHER COMPREHENSIVE INCOME		0	0		
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			
TOTAL COMPREHENSIVE INCOME (LOSS)		38.905	56.198		

Statement of Cash Flow (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 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 Flow (TFRS 9 Impairment Model Applied)			
CASH FLOWS FROM USED IN BANKING OPERATIONS			
Operating Profit Before Changes in Operating Assets and Liabilities		38.304	56.198
Interest Received		274.303	173.254
Interest Paid		-88.665	-17.133
Dividends received		0	
Fees and Commissions Received		0	
Other Gains		769	448
Cash Payments to Personnel and Service Suppliers		-55.463	-35.898
Taxes Paid		0	
Other		-92.640	-64.473
Changes in Operating Assets and Liabilities Subject to Banking Operations		-54.206	-96.675
Net (Increase) Decrease in Financial Assets at Fair Value through Profit or Loss		-23.960	
Net (Increase) Decrease in Loans		-376.110	-141.353
Net (Increase) Decrease in Other Assets		-1.027	3.640
Net Increase (Decrease) in Funds Borrowed		296.979	-1.190
Net Increase (Decrease) Other Liabilities		49.912	42.228
Net Cash Provided From Banking Operations		-15.902	-40.477
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES			
Net Cash Flows from (used in) Investing Activities		-4.865	-4.660
Cash Paid For Tangible And Intangible Asset Purchases		-4.865	-4.660
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES			
Net cash flows from (used in) financing activities		27.500	46.911
Cash Obtained from Loans and Securities Issued			88.823
Cash Outflow Arised From Loans and Securities Issued			-26.912
Dividends paid			-15.000
Other		27.500	
Effect of Change in Foreign Exchange Rate on Cash and Cash Equivalents		0	
Net Increase (Decrease) in Cash and Cash Equivalents		6.733	1.774
Cash and Cash Equivalents at Beginning of the Period		29.514	1.188
Cash and Cash Equivalents at End of the Period		36.247	2.962

Statement of changes in equity (TFRS 9 Impairment Model Applied)

Presentation Currency	1.000 TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Issued Capital	Other Capital Reserves	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit and Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit and Loss	Profit Reserves	Prior Years' Profits or Losses	Current Period Net Profit (Loss)	Total Equity Except from Non-controlling Interests	Non-controlling Interests	Total Equity
Previous Period 01.01.2025 - 30.06.2025	**Statement of changes in equity (TFRS 9 Impairment Model Applied)**											
	CHANGES IN EQUITY ITEMS											
	Equity at beginning of period	5.2.6.1.	**50.000**		**7**		**34.715**		**112.794**			**197.516**
	Adjustments Related to TMS 8											0
	Effect Of Corrections											0
	Effect Of Changes In Accounting Policy											0
	Adjusted Beginning Balance	5.2.6.1.	50.000		7		34.715		112.794			197.516
	Total Comprehensive Income (Loss)											0
	Capital Increase in Cash											0
	Capital Increase Through Internal Reserves											
	Issued Capital Inflation Adjustment Difference											
	Convertible Bonds											
	Subordinated Debt											
	Increase (decrease) through other changes, equity								56.198			56.198
	Profit Distributions	5.5.					97.794		-112.794			-15.000
	Dividends Paid							-15.000				-15.000
	Transfers To Reserves						97.794	15.000	-112.794			
	Other											
	Equity at end of period		**50.000**		**7**		**132.509**	**0**	**56.198**			**238.714**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity (TFRS 9 Impairment Model Applied)**											
	CHANGES IN EQUITY ITEMS											
	Equity at beginning of period	5.2.6.1.	**150.000**	**72.500**	**1**		**32.508**		**83.109**			**338.118**
	Adjustments Related to TMS 8											0
	Effect Of Corrections											0
	Effect Of Changes In Accounting Policy											0
	Adjusted Beginning Balance	5.2.6.1.	150.000	72.500	1		32.508		83.109			338.118
	Total Comprehensive Income (Loss)											
	Capital Increase in Cash		100.000	-72.500								27.500
	Capital Increase Through Internal Reserves											
	Issued Capital Inflation Adjustment Difference											
	Convertible Bonds											
	Subordinated Debt											
	Increase (decrease) through other changes, equity								38.905			38.905
	Profit Distributions	5.5.					83.109		-83.109			
	Dividends Paid											
	Transfers To Reserves						83.109		-83.109			0
	Other											
	Equity at end of period		**250.000**	**0**	**1**		**115.618**		**38.905**			**404.523**