KAMUYU AYDINLATMA PLATFORMU

PRİM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ULUSAL BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

PRİM MENKUL DEĞERLER ANONİM ŞİRKETİ

GENEL KURULU'NA

01.01.2026 – 30.06.2026 ARA HESAP DÖNEMİ

FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETÇİ RAPORU

1. Görüş

Prim Menkul Değerler Anonim Şirketi'nin ("Şirket") 'nin 30 Haziran 2026 tarihli özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

2. 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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin Prim Menkul Değerler Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 4 Ağustos 2026

ULUSAL BAĞIMSIZ DENETİM VE

YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.

Registered Firm of US PCAOB "Public Company Accounting Oversight Board"

Member of Russell Bedford International – a global network of independent professional services firms

Ömer Necdet AYDEMİR, YMM

Sorumlu Denetçi

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	7	11.758.906	160.300
Financial Investments	8	114.585.020	123.087.063
Financial Assets Available-for-sale	8	114.585.020	123.087.063
Trade Receivables	9	545.868	476.744
Trade Receivables Due From Unrelated Parties	9	545.868	476.744
Prepayments	12	1.177.134	28.118
Prepayments to Unrelated Parties	12	1.177.134	28.118
Current Tax Assets	13	0	2.255.419
SUB-TOTAL		**128.066.928**	**126.007.644**
Total current assets		**128.066.928**	**126.007.644**
NON-CURRENT ASSETS			
Investments in subsidiaries, joint ventures and associates	8	28.508.889	28.508.889
Other Receivables	11	285.400	286.329
Other Receivables Due From Unrelated Parties	11	285.400	286.329
Property, plant and equipment	14	2.734.013	3.205.090
Fixtures and fittings	14	2.734.013	3.205.090
Right of Use Assets	16	4.017.332	8.420.193
Intangible assets and goodwill	15	2.014.777	2.034.239
Other intangible assets	15	2.014.777	2.034.239
Prepayments	12	15.570	28.262
Prepayments to Unrelated Parties	12	15.570	28.262
Total non-current assets		**37.575.981**	**42.483.002**
Total assets		**165.642.909**	**168.490.646**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	16	2.848.580	1.527.212
Current Portion of Non-current Borrowings from Related Parties	16	2.848.580	1.527.212
Lease Liabilities	16	2.848.580	1.527.212
Trade Payables	9	15.964	150.086
Trade Payables to Unrelated Parties	9	15.964	150.086
Other Payables	11	707.928	502.082
Other Payables to Unrelated Parties	11	707.928	502.082
Current tax liabilities, current	17	0	2.697.320
Current provisions	18	137.626	230.154
Current provisions for employee benefits	18	88.796	196.760
Other current provisions	18	48.830	33.394
SUB-TOTAL		**3.710.098**	**5.106.854**
Total current liabilities		**3.710.098**	**5.106.854**
NON-CURRENT LIABILITIES			
Long Term Borrowings	16	5.384.580	11.892.586
Long Term Borrowings From Related Parties	16	5.384.580	11.892.586
Lease Liabilities	16	5.384.580	11.892.586
Employee Benefit Obligations	18	2.037.452	3.321.386
Deferred Tax Liabilities	28	6.361.358	6.361.157
Total non-current liabilities		**13.783.390**	**21.575.129**
Total liabilities		**17.493.488**	**26.681.983**
EQUITY			
Equity attributable to owners of parent		148.149.421	141.808.663
Issued capital	19	17.090.000	17.090.000
Inflation Adjustments on Capital	19	112.916.535	112.916.535
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	19	-1.475.289	-1.620.744
Gains (Losses) on Revaluation and Remeasurement	19	-1.475.289	-1.620.744
Gains (Losses) on Remeasurements of Defined Benefit Plans	19	-1.475.289	-1.620.744
Restricted Reserves Appropriated From Profits	19	12.518.565	11.861.788

Legal Reserves	19	12.518.565	11.861.788
Prior Years' Profits or Losses	19	910.735	16.547.603
Current Period Net Profit Or Loss	19	6.188.875	-14.986.519
Total equity		**148.149.421**	**141.808.663**
Total Liabilities and Equity		**165.642.909**	**168.490.646**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	20	64.441.367	24.113.739	22.234.815	19.602.492
Cost of sales	21	-51.869.937	-21.705.297	-16.057.255	-19.697.429
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		12.571.430	2.408.442	6.177.560	-94.937
GROSS PROFIT (LOSS)		12.571.430	2.408.442	6.177.560	-94.937
General Administrative Expenses	22-23	-13.557.017	-12.033.738	-5.800.117	-5.154.879
Other Income from Operating Activities	24	1.508.253	74.601	61.458	40.968
Other Expenses from Operating Activities	24	-329.852	-30.048	-323.425	-21.777
PROFIT (LOSS) FROM OPERATING ACTIVITIES		192.814	-9.580.743	115.476	-5.230.625
Investment Activity Income	25	24.391.193	10.346.311	8.913.196	10.246.106
Investment Activity Expenses	25	0	-8.576.077	0	-8.576.077
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		24.584.007	-7.810.509	9.028.672	-3.560.596
Finance income	26	307.979	14.967.993	84.766	6.573.331
Finance costs	26	-1.791.718	-2.590.970	-850.819	-1.213.968
Gains (losses) on net monetary position	26	-16.973.531	-18.014.417	-6.605.053	-7.314.337
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.126.737	-13.447.903	1.657.566	-5.515.570
Tax (Expense) Income, Continuing Operations		62.138	4.286.573	3.395.383	2.475.231
Current Period Tax (Expense) Income	28	0	-1.108.065	0	92.039
Deferred Tax (Expense) Income	28	62.138	5.394.638	3.395.383	2.383.192
PROFIT (LOSS) FROM CONTINUING OPERATIONS		6.188.875	-9.161.330	5.052.949	-3.040.339
PROFIT (LOSS)		6.188.875	-9.161.330	5.052.949	-3.040.339
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		6.188.875	-9.161.330	5.052.949	-3.040.339
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		6.188.875	-9.161.330	5.052.949	-3.040.339
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**145.455**	**-295.041**	**60.962**	**-423.797**
Gains (Losses) on Remeasurements of Defined Benefit Plans	27	207.793	-421.487	87.089	-605.424
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	27	-62.338	126.446	-26.127	181.627
Deferred Tax (Expense) Income	27	-62.338	126.446	-26.127	181.627
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**		
OTHER COMPREHENSIVE INCOME (LOSS)		**145.455**	**-295.041**	**60.962**	**-423.797**
TOTAL COMPREHENSIVE INCOME (LOSS)		**6.334.330**	**-9.456.371**	**5.113.911**	**-3.464.136**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		6.334.330	-9.456.371	5.113.911	-3.464.136

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		**28.914.127**	**-30.224.477**
Profit (Loss)		6.188.875	-9.161.330
Profit (Loss) from Continuing Operations	19	6.188.875	-9.161.330
Adjustments to Reconcile Profit (Loss)		**-6.885.513**	**-17.572.405**
Adjustments for depreciation and amortisation expense	14	542.319	672.086
Adjustments for provisions		-1.766.594	-103.685
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	-1.776.994	-166.885
Adjustments for (Reversal of) Other Provisions	18	10.400	63.200
Adjustments for Tax (Income) Expenses	28	-5.661.238	-18.140.806
Changes in Working Capital		**25.071.318**	**-14.624.413**
Decrease (Increase) in Financial Investments	8	27.064.088	-13.485.528
Adjustments for decrease (increase) in trade accounts receivable	9	2.771	387.949
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	9	2.771	387.949
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6-11	40.768	-189.825
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	-158.531
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	11	40.768	-31.294
Decrease (Increase) in Prepaid Expenses	12	-1.225.906	-939.287
Adjustments for increase (decrease) in trade accounts payable	9	-156.756	-24.190
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	-156.756	-24.190
Adjustments for increase (decrease) in other operating payables	11	130.130	-373.532
Increase (Decrease) in Other Operating Payables to Unrelated Parties	11	130.130	-373.532
Other Adjustments for Other Increase (Decrease) in Working Capital		-783.777	0
Decrease (Increase) in Other Assets Related with Operations		-783.777	0
Cash Flows from (used in) Operations		**24.374.680**	**-41.358.148**
Income taxes refund (paid)	28	2.595.546	8.781.545
Inflation Effect On Operating Activities		1.943.901	2.352.126
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**5.037.595**	**2.091.314**
Purchase of Property, Plant, Equipment and Intangible Assets		-51.778	-571.307
Purchase of property, plant and equipment	14	-51.778	-520.051
Purchase of intangible assets	15	0	-51.256
Inflation Effect On Investing Activities		5.089.373	2.662.621
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-753.962**	**-19.351.308**
Payments of Lease Liabilities	16	0	-772.008
Inflation Effect On Financing Activities		-753.962	-18.579.300
INFLATION EFFECT		-21.623.328	8.769.733
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		11.574.432	-38.714.738
Net increase (decrease) in cash and cash equivalents		11.574.432	-38.714.738
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	**160.300**	**103.769.461**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		24.174	-12.975.423
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	**11.758.906**	**52.079.300**

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]	Other Reserves Of Other Gains (Losses)	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 - 30.06.2025	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**17.090.000**	**112.916.535**		**-1.403.573**			**11.770.461**	**40.937.783**	**-24.298.853**	**157.012.353**		**157.012.353**
	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		17.090.000	112.916.535										0
	Transfers								91.327	-24.390.180	24.298.853			
	Total Comprehensive Income (Loss)					-295.041					-9.161.330	-9.456.371		-9.456.371
	Profit (loss)					126.446					-9.161.330	-9.034.884		-9.034.884
	Other Comprehensive Income (Loss)					-421.487						-421.487		-421.487
	Issue of equity													
	Capital Decrease													0
	Capital Advance													0
	Effect of Merger or Liquidation or Division													0
	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													0
	Equity at end of period		**17.090.000**	**112.916.535**		**-1.698.614**			**11.861.788**	**16.547.603**	**-9.161.330**	**147.555.982**		**147.555.982**
Current Period 01.01.2026 - 30.06.2026	**Statement of changes in equity [abstract]**													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**17.090.000**	**112.916.535**		**-1.620.744**			**11.861.788**	**16.547.603**	**14.986.519**	**141.808.663**		**141.808.663**
	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		17.090.000	112.916.535										0
	Transfers								650.349	-15.636.868	14.986.519			0
	Total Comprehensive Income (Loss)					145.455					6.188.875	6.334.330		6.334.330
	Profit (loss)					-62.338					6.188.875	6.126.537		6.126.537
	Other Comprehensive Income (Loss)					207.793						207.793		207.793
	Issue of equity													0
	Capital Decrease													
	Capital Advance													0
	Effect of Merger or Liquidation or Division													0
	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								6.428			6.428		6.428
Equity at end of period		**17.090.000**	**112.916.535**		**-1.475.289**			**12.518.565**	**910.735**	**6.188.875**	**148.149.421**		**148.149.421**