



KAMUYU AYDINLATMA PLATFORMU

İŞ YATIRIM ORTAKLIĞI A.Ş. Financial Report Unconsolidated 2026 - 2. 3 Monthly Notification

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

İş Yatırım Ortaklığı A.Ş. Genel Kurulu'na

Giriş

İş Yatırım Ortaklığı A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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 özet 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem özet 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.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Talar Gül, SMMM

Sorumlu Denetçi

İstanbul, 4 Ağustos 2026

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	3	401.945.617	67.092.555
Financial Investments	4	354.587.779	712.926.713
Trade Receivables	7	11.201.700	21.380.572
Other Receivables	6,8	76.128	61.135
Other Receivables Due From Related Parties	6,8	70.115	61.135
Other Receivables Due From Unrelated Parties	8	6.013	0
Prepayments	6,13	75.597	166.313
Prepayments to Related Parties	6,13	75.597	166.313
SUB-TOTAL		767.886.821	801.627.288
Total current assets		767.886.821	801.627.288
NON-CURRENT ASSETS			
Property, plant and equipment	9	480.011	542.410
Right of Use Assets	10	4.588.955	4.799.787
Intangible assets and goodwill	11	65.462	95.771
Total non-current assets		5.134.428	5.437.968
Total assets		773.021.249	807.065.256
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings	5,6	1.523.012	1.325.472
Current Portion of Non-current Borrowings from Related Parties	5,6	868.956	623.168
Current Portion of Non-current Borrowings from Unrelated Parties	5	654.056	702.304
Trade Payables	6,7	392.443	407.579
Trade Payables to Related Parties	6,7	205.436	407.579
Trade Payables to Unrelated Parties	7	187.007	0
Other Payables	6,8	0	145.146
Other Payables to Related Parties	6,8	0	145.146
Current provisions	14	554.574	653.066
Current provisions for employee benefits	14	554.574	653.066
Other Current Liabilities	15	1.142.237	1.030.601
SUB-TOTAL		3.612.266	3.561.864
Total current liabilities		3.612.266	3.561.864
NON-CURRENT LIABILITIES			
Long Term Borrowings	5,6	2.148.737	2.677.157
Long Term Borrowings From Related Parties	5,6	2.148.737	2.292.525
Long Term Borrowings From Unrelated Parties	5	0	384.632
Non-current provisions	14	733.909	608.410
Non-current provisions for employee benefits	14	733.909	608.410
Total non-current liabilities		2.882.646	3.285.567
Total liabilities		6.494.912	6.847.431
EQUITY			
Equity attributable to owners of parent		766.526.337	800.217.825
Issued capital	16	160.599.284	160.599.284
Inflation Adjustments on Capital	16	196.803.998	196.803.998
Share Premium (Discount)	16	1.413.467	1.413.467
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	16	-1.544.103	-1.819.141
Gains (Losses) on Revaluation and Remeasurement	16	-1.544.103	-1.819.141
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-1.544.103	-1.819.141
Restricted Reserves Appropriated From Profits	16	438.475.130	438.475.130
Prior Years' Profits or Losses	16	4.745.087	0
Current Period Net Profit Or Loss		-33.966.526	4.745.087
Total equity		766.526.337	800.217.825
Total Liabilities and Equity		773.021.249	807.065.256

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	17	483.011.245	704.125.880	108.740.781	269.318.925
Cost of sales	18	-356.591.183	-583.992.761	-51.506.955	-207.212.328
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		126.420.062	120.133.119	57.233.826	62.106.597
GROSS PROFIT (LOSS)		126.420.062	120.133.119	57.233.826	62.106.597
General Administrative Expenses	19	-32.853.990	-28.096.778	-16.066.181	-14.296.981
Other Income from Operating Activities	20	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		93.566.072	92.036.341	41.167.645	47.809.616
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	21	-823.050	-52.439	-667.933	380.459
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		92.743.022	91.983.902	40.499.712	48.190.075
Finance costs	22	-846.773	-1.114.035	-390.323	-525.424
Gains (losses) on net monetary position	26	-125.862.775	-117.008.534	-51.327.411	-43.055.056
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-33.966.526	-26.138.667	-11.218.022	4.609.595
Tax (Expense) Income, Continuing Operations	2	0	0	0	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-33.966.526	-26.138.667	-11.218.022	4.609.595
PROFIT (LOSS)		-33.966.526	-26.138.667	-11.218.022	4.609.595
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-33.966.526	-26.138.667	-11.218.022	4.609.595
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
(1 TL nominal hisseye karşılık)	23	-0,21150000	-0,16280000	-0,06990000	0,02870000
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)		-33.966.526	-26.138.667	-11.218.022	4.609.595
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		275.038	1.067.889	106.320	88.158
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	275.038	1.067.889	106.320	88.158
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		275.038	1.067.889	106.320	88.158
TOTAL COMPREHENSIVE INCOME (LOSS)		-33.691.488	-25.070.778	-11.111.702	4.697.753
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-33.691.488	-25.070.778	-11.111.702	4.697.753

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		61.230.096	273.538.655
Profit (Loss)		-33.966.526	-26.138.667
Adjustments to Reconcile Profit (Loss)		-31.584.631	-43.550.458
Adjustments for depreciation and amortisation expense	9,10,11	1.323.499	1.266.046
Adjustments for Impairment Loss (Reversal of Impairment Loss)	3,4,21	823.050	52.439
Adjustments for provisions	12,14	492.294	615.098
Adjustments for Dividend (Income) Expenses	17	-1.988.874	-2.577.742
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses	17,18	-8.014.303	-12.936.315
Adjustments for Interest (Income) Expenses	17,22	-109.224.594	-108.804.754
Adjustments for unrealised foreign exchange losses (gains)	17	0	0
Adjustments for fair value losses (gains)	17	-14.575.231	-33.512.855
Adjustments Related to Gain and Losses on Net Monetary Position		99.579.528	112.540.438
Other adjustments to reconcile profit (loss)	3,4,5,17,21	0	-192.813
Changes in Working Capital		15.225.320	236.357.429
Decrease (Increase) in Financial Investments	4,17,18	8.014.303	12.936.315
Adjustments for decrease (increase) in trade accounts receivable	7	6.954.371	188.976.400
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	6,8	-24.213	-17.172
Decrease (Increase) in Prepaid Expenses	6,13	90.716	61.566
Adjustments for increase (decrease) in trade accounts payable	6,7	46.333	35.036.283
Adjustments for increase (decrease) in other operating payables	6,8	-123.256	-126.636
Other Adjustments for Other Increase (Decrease) in Working Capital	15	267.066	-509.327
Cash Flows from (used in) Operations		-50.325.837	166.668.304
Dividends received	17	1.988.874	2.577.742
Interest received	3,17	109.567.059	104.292.609
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		285.453.751	-380.940.790
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		353.712.314	580.587.205
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-68.208.678	-961.527.995
Purchase of Property, Plant, Equipment and Intangible Assets	9,11	-49.885	0
Dividends received	17	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-1.332.438	25.703.915
Payments of Lease Liabilities	5	-621.378	-400.896
Dividends Paid	16	0	0
Interest paid	22	-846.773	-1.114.035
Interest Received		135.713	27.218.846
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		345.351.409	-81.698.220
Net increase (decrease) in cash and cash equivalents		345.351.409	-81.698.220
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		67.247.061	154.356.939
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.118.533	-25.142.594
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		402.479.937	47.516.125

[illegible]

	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		160,599,284	196,803,998	1,413,467		-1,544,103			438,475,130	4,745,087	-33,966,526	766,526,337		766,526,337	