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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

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

Albaraka Portföy Yönetimi A.Ş. Genel Kurulu'na

Giriş

Albaraka Portföy Yönetimi A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama"ya ("TMS 34") 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.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı 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.

Selin Dinç, SMMM

Sorumlu Denetçi

İstanbul, 6 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	5	137.389	455.907
Financial Investments	6	3.000.641.660	2.791.147.592
Trade Receivables	7	225.189.165	227.575.016
Trade Receivables Due From Related Parties	7	224.030.764	226.478.050
Trade Receivables Due From Unrelated Parties	7	1.158.401	1.096.966
Other Receivables	8	4.285.207	3.948.855
Other Receivables Due From Unrelated Parties	8	4.285.207	3.948.855
Prepayments	9	6.453.276	950.307
SUB-TOTAL		**3.236.706.697**	**3.024.077.677**
Total current assets		**3.236.706.697**	**3.024.077.677**
NON-CURRENT ASSETS			
Intangible assets and goodwill		6.506.113	7.411.249
Deferred Tax Asset		1.083.354	1.304.375
Total non-current assets		**7.589.467**	**8.715.624**
Total assets		**3.244.296.164**	**3.032.793.301**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	7	1.104.021	1.469.852
Trade Payables to Unrelated Parties	7	1.104.021	1.469.852
Other Payables	8	46.759.306	23.869.537
Other Payables to Unrelated Parties	8	46.759.306	23.869.537
Current tax liabilities, current		67.253.031	41.000.044
Current provisions	10		117.759.906
Current provisions for employee benefits	10		117.759.906
SUB-TOTAL		**115.116.358**	**184.099.339**
Total current liabilities		**115.116.358**	**184.099.339**
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	10	4.716.850	5.513.072
Total non-current liabilities		**4.716.850**	**5.513.072**
Total liabilities		**119.833.208**	**189.612.411**
EQUITY			
Equity attributable to owners of parent	11	3.124.462.956	2.843.180.890
Issued capital	11	400.000.000	400.000.000
Inflation Adjustments on Capital	11	492.991.933	492.991.933
Restricted Reserves Appropriated From Profits	11	384.515.382	254.722.010
Prior Years' Profits or Losses	11	1.565.673.575	387.851.493
Current Period Net Profit Or Loss		281.282.066	1.307.615.454
Total equity		**3.124.462.956**	**2.843.180.890**
Total Liabilities and Equity		**3.244.296.164**	**3.032.793.301**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations	12	617.569.462	627.247.775	301.609.223	316.041.740
Cost of Finance Sector Operations	12	-7.479.188	-7.773.227	-4.490.891	-3.217.124
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		610.090.274	619.474.548	297.118.332	312.824.616
GROSS PROFIT (LOSS)		610.090.274	619.474.548	297.118.332	312.824.616
General Administrative Expenses	13	-81.878.535	-114.906.370	-1.816.541	-53.289.007
Marketing Expenses	14	-5.359.893	-5.115.179	-2.825.543	-2.823.606
Other Income from Operating Activities	15	5.342.923	735.369	3.277.101	18.213
Other Expenses from Operating Activities	15	-21.796	-70.097	-18.600	-62.093
PROFIT (LOSS) FROM OPERATING ACTIVITIES		528.172.973	500.118.271	295.734.749	256.668.123
Investment Activity Income	16	346.209.845	232.293.315	142.049.590	114.992.264
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		874.382.818	732.411.586	437.784.339	371.660.387
Gains (losses) on net monetary position	17	-456.171.700	-238.068.934	-194.541.916	-90.289.135
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		418.211.118	494.342.652	243.242.423	281.371.252
Tax (Expense) Income, Continuing Operations		-136.929.052	-148.125.218	-67.308.947	-75.793.618
Current Period Tax (Expense) Income		-136.708.031	-147.977.909	-67.253.032	-75.790.601
Deferred Tax (Expense) Income		-221.021	-147.309	-55.915	-3.017
PROFIT (LOSS) FROM CONTINUING OPERATIONS		281.282.066	346.217.434	175.933.476	205.577.634
PROFIT (LOSS)		281.282.066	346.217.434	175.933.476	205.577.634
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		281.282.066	346.217.434	175.933.476	205.577.634
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)		281.282.066	346.217.434	175.933.476	205.577.634
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
Exchange Differences on Translation of Foreing Operations		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**281.282.066**	**346.217.434**	**175.933.476**	**205.577.634**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		281.282.066	346.217.434	175.933.476	205.577.634

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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		**331.450.917**	**440.561.846**
Profit (Loss)		281.282.066	346.217.434
Profit (Loss) from Continuing Operations		281.282.066	346.217.434
Adjustments to Reconcile Profit (Loss)		**172.829.955**	**237.956.462**
Adjustments for depreciation and amortisation expense		1.479.685	1.799.820
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-67.869.340	-10.946.540
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-67.869.340	-10.946.540
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		-332.640.118	-207.087.559
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses		136.929.052	148.125.218
Adjustments for losses (gains) on disposal of non-current assets		0	-17.909
Adjustments Related to Gain and Losses on Net Monetary Position		434.930.676	306.083.432
Changes in Working Capital		**19.070.468**	**22.125.341**
Adjustments for decrease (increase) in trade accounts receivable		2.385.851	18.664.637
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-5.839.321	-4.302.249
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable		-365.831	53.404
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		22.889.769	7.709.549
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**473.182.489**	**606.299.237**
Payments Related with Provisions for Employee Benefits		-31.276.528	-43.587.858
Income taxes refund (paid)		-110.455.044	-122.149.533
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-331.918.399**	**-441.428.223**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities	6	493.125.466	1.078.030.367
Cash Payments to Acquire Equity or Debt Instruments of Other Entities	6	-824.469.316	-1.519.819.942
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-574.549	361.352
Purchase of property, plant and equipment		-574.549	-781.997
Purchase of intangible assets			1.143.349
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**0**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		0	0
Repayments of borrowings		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-467.482	-866.377
Net increase (decrease) in cash and cash equivalents		-467.482	-866.377
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**455.907**	**873.492**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		148.964	45.478
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**137.389**	**52.593**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	Footnote Reference	Equity – Equity attributable to owners of parent [member] – Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss – Gains/Losses on Revaluation and Remeasurement [member]	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss – Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings – Prior Years' Profits or Losses	Retained Earnings – Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
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		**180.000.000**	**712.991.934**				**168.947.384**	**19.328.412**	**454.297.706**	**1.535.565.436**		**1.535.565.436**
	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	11						85.774.627	368.523.079	-454.297.706	0		0
	Total Comprehensive Income (Loss)									346.217.464	346.217.434		346.217.434
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity	11	220.000.000	-220.000.000									
	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		**400.000.000**	**492.991.934**				**254.722.011**	**387.851.491**	**346.217.434**	**1.881.782.870**		**1.881.782.870**
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		**400.000.000**	**492.991.933**				**254.722.010**	**387.851.493**	**1.307.615.454**	**2.843.180.890**		**2.843.180.890**
	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	11						129.793.372	1.177.822.082	-1.307.615.454	0		0
	Total Comprehensive Income (Loss)									281.282.066	281.282.066		281.282.066
	Profit (loss)												
	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		400.000.000	492.991.933				384.515.382	1.565.673.575	281.282.066	3.124.462.956		3.124.462.956