



KAMUYU AYDINLATMA PLATFORMU

EURO MENKUL KIYMET 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

Independent Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Euro Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi Genel Kurulu'na

Giriş

Euro Menkul Kıymet Yatırım Ortaklığı Anonim Şirketi (Şirket) 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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 özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı ("SBDS") 2410'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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 Standartlarına 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.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2026 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2.1 No'lu dipnota dikkat çekerek, Bu husus tarafımızca verilen görüşü etkilememektedir.

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.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi

Ankara, 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	3	19.961.863	13.257.818
Financial Investments		59.339.478	75.032.168
Financial Assets at Fair Value Through Profit or Loss		59.339.478	75.032.168
Financial Assets Designated at Fair Value Through Profit or Loss	4	59.339.478	75.032.168
Trade Receivables		0	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		60.902	29.475
Other Receivables Due From Related Parties	5	60.902	29.475
Prepayments		265.208	48.989
Prepayments to Unrelated Parties	9	265.208	48.989
Other current assets		0	0
SUB-TOTAL		79.627.451	88.368.450
Total current assets		79.627.451	88.368.450
NON-CURRENT ASSETS			
Property, plant and equipment	11	3.655.921	4.571.102
Right of Use Assets	13	5.069.880	6.566.226
Intangible assets and goodwill	12	142.969	174.741
Total non-current assets		8.868.770	11.312.069
Total assets		88.496.221	99.680.519
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.604.418	1.661.531
Current Borrowings From Related Parties		1.604.418	1.661.531
Lease Liabilities	7	1.604.418	1.661.531
Current Borrowings From Unrelated Parties		0	0
Trade Payables		68.524	131.131
Trade Payables to Unrelated Parties	6	68.524	131.131
Employee Benefit Obligations	15	297.855	160.863
Other Payables		20.020	4.460
Other Payables to Unrelated Parties	8	20.020	4.460
Current provisions		361.073	1.194.155
Current provisions for employee benefits	15	361.073	1.029.804
Other current provisions	15	0	164.351
Other Current Liabilities		208.163	105.993
Other Current Liabilities to Unrelated Parties	10	208.163	105.993
SUB-TOTAL		2.560.053	3.258.133
Total current liabilities		2.560.053	3.258.133
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.214.154	2.468.500
Long Term Borrowings From Related Parties		1.214.154	2.468.500
Lease Liabilities	7	1.214.154	2.468.500
Employee Benefit Obligations	15	1.198.230	311.270
Total non-current liabilities		2.412.384	2.779.770
Total liabilities		4.972.437	6.037.903
EQUITY			
Equity attributable to owners of parent		83.523.784	93.642.616
Issued capital	16	60.000.000	20.000.000
Inflation Adjustments on Capital	16	26.055.977	24.969.406
Share Premium (Discount)	16	0	248.948
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.100.419	1.184.495
Gains (Losses) on Revaluation and Remeasurement		2.100.419	1.184.495
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	2.100.419	1.184.495
Restricted Reserves Appropriated From Profits	16	2.014.214	17.247.880
Other Restricted Profit Reserves		2.014.214	17.247.880
Other reserves		0	0

Prior Years' Profits or Losses		5.255.924	49.668.048
Current Period Net Profit Or Loss		-11.902.750	-19.676.161
Total equity		83.523.784	93.642.616
Total Liabilities and Equity		88.496.221	99.680.519

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Current Period	Previous Period	Current Period 3	Previous Period
	Footnote Reference	01.01.2026 - 30.06.2026	01.01.2025 - 30.06.2025	Months 01.04.2026 - 30.06.2026	3 Months 01.04.2025 - 30.06.2025
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	17	32.373.449	31.383.201	16.324.221	10.907.502
Cost of sales	17	-16.235.206	-19.890.044	-8.214.668	-13.169.534
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		16.138.243	11.493.157	8.109.553	-2.262.032
GROSS PROFIT (LOSS)		16.138.243	11.493.157	8.109.553	-2.262.032
General Administrative Expenses	18	-12.463.064	-10.049.769	-5.959.569	-4.927.113
Other Income from Operating Activities	19	139.566	0	-9.787	0
Other Expenses from Operating Activities	19	-217.791	-334.413	-217.791	-136.893
PROFIT (LOSS) FROM OPERATING ACTIVITIES		3.596.954	1.108.975	1.922.406	-7.326.038
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	20	-40.320	-90.957	19.158	-90.094
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.556.634	1.018.018	1.941.564	-7.416.132
Finance income	21	0	0	-4.203.813	0
Finance costs	21	-1.956.689	-1.549.886	-1.552.945	-491.853
Gains (losses) on net monetary position	22	-13.502.695	-14.383.316	-6.468.838	-5.916.680
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-11.902.750	-14.915.184	-10.284.032	-13.824.665
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-11.902.750	-14.915.184	-10.284.032	-13.824.665
PROFIT (LOSS)		-11.902.750	-14.915.184	-10.284.032	-13.824.665
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.902.750	-14.915.184	-10.284.032	-13.824.665
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
-		-0,20000000	-0,51000000	-0,10000000	-0,14000000
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)		-11.902.750	-14.915.184	-10.284.032	-13.824.665
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		915.924	739.163	-98.722	384.348
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	915.924	739.163	-98.722	384.348
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		915.924	739.163	-98.722	384.348
TOTAL COMPREHENSIVE INCOME (LOSS)		-10.986.826	-14.176.021	-10.382.754	-13.440.317
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-10.986.826	-14.176.021	-10.382.754	-13.440.317

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		-6.405.553	-11.100.402
Profit (Loss)		-11.902.750	-14.915.184
Adjustments to Reconcile Profit (Loss)		5.536.862	4.887.369
Adjustments for depreciation and amortisation expense	11-12	2.496.600	2.261.222
Adjustments for provisions		1.196.828	498.094
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	1.336.394	498.094
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-139.566	0
Adjustments for Interest (Income) Expenses		0	
Adjustments Related to Gain and Losses on Net Monetary Position		1.843.434	2.128.053
Changes in Working Capital		-39.665	-1.072.587
Adjustments for decrease (increase) in trade accounts receivable		0	-1.090.414
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	-1.090.414
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		0	-8.761
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	0	-8.761
Decrease (Increase) in Prepaid Expenses	9	-216.219	568
Adjustments for increase (decrease) in trade accounts payable		-62.607	-22.885
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	-62.607	-22.885
Increase (Decrease) in Employee Benefit Liabilities	15	136.992	-9.322
Other Adjustments for Other Increase (Decrease) in Working Capital		102.169	58.227
Decrease (Increase) in Other Assets Related with Operations		0	37.909
Increase (Decrease) in Other Payables Related with Operations		102.169	20.318
Cash Flows from (used in) Operations		-6.405.553	-11.100.402
Interest received		0	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		15.639.389	12.343.013
Proceeds from sales of property, plant, equipment and intangible assets		197.664	
Proceeds from sales of intangible assets		197.664	
Purchase of Property, Plant, Equipment and Intangible Assets		-250.965	-107.007
Purchase of property, plant and equipment	11	-250.965	-107.007
Other inflows (outflows) of cash		15.692.690	12.450.020
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		-459.332	-1.177.997
Proceeds from borrowings		-1.311.459	804.250
Proceeds from Other Financial Borrowings		-1.311.459	804.250
Decrease in Other Payables to Related Parties		-15.867	
Payments of Lease Liabilities		0	-1.224.185
Interest paid		0	-758.062
Other inflows (outflows) of cash		867.994	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		8.774.504	64.614
Net increase (decrease) in cash and cash equivalents		8.774.504	64.614
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		13.022.532	16.726.621
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.999.336	-2.431.896
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	19.797.700	14.359.339

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		20.000.000	37.604.094	248.948	529.785					17.247.880	49.668.048	-12.634.688	112.664.067			112.664.067
	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			-12.634.688								0	12.634.688	0			0
	Total Comprehensive Income (Loss)																
	Profit (loss)													-14.915.184	-14.915.184		-14.915.184
	Other Comprehensive Income (Loss)						739.163							739.163			739.163
	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		20.000.000	24.969.406	248.948	1.268.948					17.247.880	49.668.048	-14.915.184	98.488.046			98.488.046	
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		20.000.000	24.969.406	248.948	1.184.495					17.247.880	49.668.048	-19.676.161	93.642.616			93.642.616
	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										-15.233.666	-4.442.495	19.676.161	0			0
	Total Comprehensive Income (Loss)																
	Profit (loss)													-11.902.750	-11.902.750		-11.902.750
	Other Comprehensive Income (Loss)					915.924								915.924			915.924
	Issue of equity		40.000.000	1.086.571	-248.948									-39.969.629	-11.902.750	867.994	-867.994
	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 01.01.2026 - 30.06.2026															
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	Increase (decrease) through other changes, equity														
	Equity at end of period	60.000.000	26.055.977	0	2.100.148			2.014.214	-10.288.308	-5.255.924	83.523.784			83.523.784	