Date and time of publication on KAP: 07.08.2026 19:31:55
https://www.kap.org.tr/en/Bildirim/1645728

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Halk Yatırım Menkul Değerler Şirketi Yönetim Kurulu'na

Giriş

Halk Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun, ve aynı tarihte sona eren altı aylık hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na (" TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara 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 tablolara 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 tabloların 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 finansal tabloların 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 finansal tabloların, Halk Varlık Kiralama Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık hesap dönemine 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.

Ali Tuğrul Uzun

Sorumlu Denetçi

7 Ağustos 2025

İstanbul, Türkiye

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	3.247.034.638	3.634.919.090
Financial Investments	4	911.333.496	925.589.111
Trade Receivables	5_6	9.708.171.234	5.007.124.708
Trade Receivables Due From Related Parties	5	25.897.457	819.329
Trade Receivables Due From Unrelated Parties	6	9.682.273.777	5.006.305.379
Other Receivables	6	294.533.960	319.643.959
Prepayments		60.428.728	71.413.347
SUB-TOTAL		**14.221.502.056**	**9.958.690.215**
Total current assets		**14.221.502.056**	**9.958.690.215**
NON-CURRENT ASSETS			
Financial Investments	4	28.036.314	25.972.854
Property, plant and equipment	8	98.082.837	120.621.192
Right of Use Assets	9	35.143.801	65.885.864
Intangible assets and goodwill	10	11.936.291	21.631.097
Deferred Tax Asset	13	22.675.970	24.162.791
Total non-current assets		**195.875.213**	**258.273.798**
Total assets		**14.417.377.269**	**10.216.964.013**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	7.526.131.901	3.081.574.961
Current Borrowings From Unrelated Parties	7	7.526.131.901	3.081.574.961
Trade Payables	5_6	1.577.572.058	2.147.219.493
Trade Payables to Related Parties	5	1.883.415	604.736
Trade Payables to Unrelated Parties	6	1.575.688.643	2.146.614.757
Other Payables	6	150.154.896	185.979.210
Contract Liabilities	10	21.894.273	47.881.125
Other Contact Liabilities	10	21.894.273	47.881.125
Current tax liabilities, current	13	95.210.440	285.196.871
Current provisions		58.320.459	107.380.267
Current provisions for employee benefits	12	52.009.895	100.422.091
Other current provisions	11	6.310.564	6.958.176
SUB-TOTAL		**9.429.284.027**	**5.855.231.927**
Total current liabilities		**9.429.284.027**	**5.855.231.927**
NON-CURRENT LIABILITIES			
Contract Liabilities		3.574.657	7.339.505
Other Contract Liabilities	10	3.574.657	7.339.505
Non-current provisions	12	16.032.751	17.501.643
Non-current provisions for employee benefits	12	16.032.751	17.501.643
Deferred Tax Liabilities		0	0
Total non-current liabilities		**19.607.408**	**24.841.148**
Total liabilities		**9.448.891.435**	**5.880.073.075**
EQUITY			
Equity attributable to owners of parent		4.968.485.834	4.336.890.938
Issued capital	14	250.000.000	250.000.000
Inflation Adjustments on Capital	14	2.528.349.468	2.528.349.468
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		6.179.597	3.145.886
Gains (Losses) on Revaluation and Remeasurement		6.179.597	3.145.886
Other Gains (Losses)		0	0
Restricted Reserves Appropriated From Profits		1.213.951.310	1.213.951.310
Legal Reserves	14	1.213.951.310	1.213.951.310
Prior Years' Profits or Losses		341.444.274	-1.017.640.488
Current Period Net Profit Or Loss		628.561.185	1.359.084.762
Total equity		**4.968.485.834**	**4.336.890.938**
Total Liabilities and Equity		**14.417.377.269**	**10.216.964.013**

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	15	4.712.462.223	4.291.945.025	2.247.292.642	2.090.608.630
Cost of sales	15	-3.275.710.684	-2.992.906.965	-1.538.779.763	-1.482.712.751
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.436.751.539	1.299.038.060	708.512.879	607.895.879
Revenue from Finance Sector Operations		815.932	11.887	761.670	0
Derivative Financial Transactions Gains	15	815.932	11.887	761.670	0
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		815.932	11.887	761.670	0
GROSS PROFIT (LOSS)		1.437.567.471	1.299.049.947	709.274.549	607.895.879
General Administrative Expenses	16	-578.943.300	-536.790.561	-297.508.615	-270.692.254
Marketing Expenses	16	-217.969.546	-237.851.491	-108.763.883	-112.495.531
Other Income from Operating Activities	17	168.157.769	44.379.327	87.026.881	22.525.582
Other Expenses from Operating Activities	17	-7.849.355	-822.829	-7.537.950	96.490
PROFIT (LOSS) FROM OPERATING ACTIVITIES		800.963.039	567.964.393	382.490.982	247.330.166
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		800.963.039	567.964.393	382.490.982	247.330.166
Finance income	18	2.176.992.815	1.644.855.217	1.131.630.996	740.130.031
Finance costs	18	-1.111.964.436	-715.031.478	-586.949.527	-339.362.639
Gains (losses) on net monetary position	19	-691.520.369	-571.285.728	-296.685.155	-185.586.511
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.174.471.049	926.502.404	630.487.296	462.511.047
Tax (Expense) Income, Continuing Operations		-545.909.864	-404.489.658	-280.356.469	-170.285.947
Current Period Tax (Expense) Income	13	-545.655.901	-328.926.843	-260.104.723	-125.854.235
Deferred Tax (Expense) Income	13	-253.963	-75.562.815	-20.251.746	-44.431.712
PROFIT (LOSS) FROM CONTINUING OPERATIONS		628.561.185	522.012.746	350.130.827	292.225.100
PROFIT (LOSS)		628.561.185	522.012.746	350.130.827	292.225.100
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		628.561.185	522.012.746	350.130.827	292.225.100
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)		628.561.185	522.012.746	350.130.827	292.225.100
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**3.033.711**	**751.885**	**1.380.902**	**497.687**
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		3.033.711	751.885	1.380.902	497.687
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**		
OTHER COMPREHENSIVE INCOME (LOSS)		**3.033.711**	**751.885**	**1.380.902**	**497.687**
TOTAL COMPREHENSIVE INCOME (LOSS)		**631.594.896**	**522.764.631**	**351.511.729**	**292.722.787**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		631.594.896	522.764.631	351.511.729	292.722.787

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		**-4.592.060.699**	**884.061.015**
Profit (Loss)		628.561.185	522.012.746
Profit (Loss) from Continuing Operations		628.561.185	522.012.746
Adjustments to Reconcile Profit (Loss)		**228.252.588**	**341.664.608**
Adjustments for depreciation and amortisation expense	8_9_10	69.220.941	72.273.224
Adjustments for provisions		47.004.972	33.417.747
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	48.004.653	41.220.311
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	-352.069	-4.900.626
Adjustments for (Reversal of) Other Provisions	11	-647.612	-2.901.938
Adjustments for Interest (Income) Expenses	18	-972.227.891	-531.383.940
Adjustments for Interest Income		0	0
Adjustments for interest expense	18	-972.227.891	-531.383.940
Adjustments for fair value losses (gains)		2.966.103	1.242.298
Adjustments for Fair Value Losses (Gains) of Financial Assets		2.966.103	1.242.298
Adjustments for Tax (Income) Expenses	13	545.909.864	404.489.658
Adjustments Related to Gain and Losses on Net Monetary Position	19	538.344.702	362.867.919
Other adjustments to reconcile profit (loss)		-2.966.103	-1.242.298
Changes in Working Capital		**-5.641.610.058**	**-633.436.877**
Decrease (Increase) in Financial Investments		147.206.858	-292.659.157
Adjustments for decrease (increase) in trade accounts receivable		2.161.189.506	33.058.951
Adjustments for increase (decrease) in trade accounts payable		-569.647.435	-14.878.704
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Increase (Decrease) In Other Contract Liabilities		0	0
Other Adjustments for Other Increase (Decrease) in Working Capital		-7.380.358.987	-358.957.967
Cash Flows from (used in) Operations		**-4.784.796.285**	**230.240.477**
Interest received		719.565.249	1.250.030.012
Payments Related with Provisions for Employee Benefits	12	-76.384.202	-50.506.727
Income taxes refund (paid)	13	-450.445.461	-545.702.747
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-3.957.461**	**-12.376.736**
Purchase of Property, Plant, Equipment and Intangible Assets	8_9	-3.957.461	-12.376.736
Purchase of property, plant and equipment	8	-3.957.461	-12.376.736
Purchase of intangible assets	9	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**4.461.377.481**	**-1.967.895.876**
Proceeds from borrowings	7	4.222.325.039	39.739.334
Proceeds From Issue of Debt Instruments	7	4.072.670.407	-155.842.060
Proceeds from Other Financial Borrowings	7	149.654.632	195.581.394
Dividends Paid		0	-1.330.438.556
Interest paid		239.052.442	-677.196.654
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-134.640.679	-1.096.211.597
Effect of exchange rate changes on cash and cash equivalents		5.727.881	14.127.268
Net increase (decrease) in cash and cash equivalents		-128.912.798	-1.082.084.329
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**3.337.360.072**	**2.477.806.271**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-503.322.416	-354.104.549
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**2.705.124.858**	**1.041.617.393**

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]		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	14	**250.000.000**	**2.528.349.468**		**1.414.190**				**998.046.807**	**-1.190.233.117**	**1.718.935.688**	**4.306.513.036**		**4.306.513.036**
	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									215.904.503	1.503.031.185	-1.718.935.688			
	Total Comprehensive Income (Loss)					751.885			751.885				522.764.632		522.764.632
	Profit (loss)											522.012.747	522.012.747		522.012.747
	Other Comprehensive Income (Loss)					751.885			751.885				751.885		751.885
	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										-1.330.438.556		-1.330.438.556		-1.330.438.556
	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	14	**250.000.000**	**2.528.349.468**		**2.166.075**				**1.213.951.310**	**-1.017.640.488**	**522.012.747**	**3.498.839.112**		**3.498.839.112**
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	14	**250.000.000**	**2.528.349.468**		**3.145.886**				**1.213.951.310**	**-1.017.640.488**	**1.359.084.762**	**4.336.890.938**		**4.336.890.938**
	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										1.359.084.762	-1.359.084.762			
	Total Comprehensive Income (Loss)					3.033.711							631.594.896		631.594.896
	Profit (loss)											628.561.185	628.561.185		628.561.185
	Other Comprehensive Income (Loss)					3.033.711							3.033.711		3.033.711
	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														0
	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	14	**250.000.000**	**2.528.349.468**		**6.179.597**				**1.213.951.310**	**341.444.274**	**628.561.185**	**4.968.485.834**		**4.968.485.834**