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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Fiba Yatırım Menkul Değerler A.Ş. Genel Kurulu'na

Giriş

Fiba Yatırım Menkul Değerler 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 ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket Yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve 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 "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 özet 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.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tablolarında yer alan finansal bilgilerin bağımsız denetimi başka bir bağımsız denetim kuruluşu tarafından gerçekleştirilmiş olup, 19 Şubat 2026 tarihli bağımsız denetim raporunda olumlu görüş bildirmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Mehmet Erol, SMMM

Sorumlu Denetçi

İstanbul, 7 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	303.755.664	283.123.460
Financial Investments	4	306.014.985	268.027.995
Financial Assets at Fair Value Through Profit or Loss	4	306.014.985	268.027.995
Trade Receivables		364.210.743	53.911.222
Trade Receivables Due From Related Parties		18.454.600	0
Trade Receivables Due From Unrelated Parties		345.756.143	53.911.222
Other Receivables		19.533.698	105.034.698
Other Receivables Due From Unrelated Parties		19.533.698	105.034.698
Prepayments		11.986.468	5.257.842
Prepayments to Related Parties		91.666	133.213
Prepayments to Unrelated Parties		11.894.802	5.124.629
Current Tax Assets	6	13.963.683	13.131.434
SUB-TOTAL		**1.019.465.241**	**728.486.651**
Total current assets		**1.019.465.241**	**728.486.651**
NON-CURRENT ASSETS			
Property, plant and equipment		46.510.743	28.851.019
Right of Use Assets		111.362.520	112.531.707
Intangible assets and goodwill		20.686.333	16.798.963
Deferred Tax Asset	6	53.378.697	27.975.175
Total non-current assets		**231.938.293**	**186.156.864**
Total assets		**1.251.403.534**	**914.643.515**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	238.764.410	114.808.999
Current Borrowings From Related Parties	5	99.445	0
Lease Liabilities	5	99.445	0
Current Borrowings From Unrelated Parties	5	238.664.965	114.808.999
Lease Liabilities	5	20.799.462	20.993.435
Other short-term borrowings		217.865.503	93.815.564
Trade Payables		168.984.044	46.392.673
Trade Payables to Related Parties		3.843.669	275.144
Trade Payables to Unrelated Parties		165.140.375	46.117.529
Other Payables		17.943.391	11.565.234
Other Payables to Related Parties		22.756	0
Other Payables to Unrelated Parties		17.920.635	11.565.234
Current provisions		15.012.881	17.318.924
Current provisions for employee benefits		14.762.312	17.226.211
Other current provisions		250.569	92.713
SUB-TOTAL		**440.704.726**	**190.085.830**
Total current liabilities		**440.704.726**	**190.085.830**
NON-CURRENT LIABILITIES			
Long Term Borrowings	5	81.683.510	83.547.425
Long Term Borrowings From Related Parties	5	1.042.097	0
Lease Liabilities	5	1.042.097	0
Long Term Borrowings From Unrelated Parties	5	80.641.413	83.547.425
Lease Liabilities	5	80.641.413	83.547.425
Non-current provisions		1.329.446	386.011
Non-current provisions for employee benefits		1.329.446	386.011
Total non-current liabilities		**83.012.956**	**83.933.436**
Total liabilities		**523.717.682**	**274.019.266**
EQUITY			
Equity attributable to owners of parent		727.685.852	640.624.249
Issued capital	7	850.000.000	600.000.000
Inflation Adjustments on Capital	7	207.817.624	207.817.624
Prior Years' Profits or Losses		-167.193.375	0
Current Period Net Profit Or Loss		-162.938.397	-167.193.375
Total equity		**727.685.852**	**640.624.249**

Total Liabilities and Equity		**1.251.403.534**	**914.643.515**

Statement of Profit or Loss and 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 Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
Revenue	8	352.620.860	0	185.928.564	0
Cost of sales	8	-248.551.769	0	-122.944.739	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		104.069.091	0	62.983.825	0
GROSS PROFIT (LOSS)		104.069.091	0	62.983.825	0
General Administrative Expenses	9	-249.362.495	-90.078.527	-141.788.957	-59.317.948
Marketing Expenses		-18.887.465	-4.232.798	-9.994.429	-2.643.043
Other Income from Operating Activities		74.980	0	69.690	0
Other Expenses from Operating Activities		-923.434	0	-734.855	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-165.029.323	-94.311.325	-89.464.726	-61.960.991
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-165.029.323	-94.311.325	-89.464.726	-61.960.991
Finance income	10	103.070.850	107.526.164	53.706.381	69.091.982
Finance costs		-62.117.677	-6.380.758	-30.643.722	-6.380.758
Gains (losses) on net monetary position	11	-64.265.769	-41.730.596	-24.416.797	-20.066.426
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-188.341.919	-34.896.515	-90.818.864	-19.316.193
Tax (Expense) Income, Continuing Operations		25.403.522	-2.801.047	14.457.565	-975.181
Current Period Tax (Expense) Income	6	0	-2.801.047	0	-975.181
Deferred Tax (Expense) Income	6	25.403.522	0	14.457.565	0
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-162.938.397	-37.697.562	-76.361.299	-20.291.374
PROFIT (LOSS)		-162.938.397	-37.697.562	-76.361.299	-20.291.374
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-162.938.397	-37.697.562	-76.361.299	-20.291.374
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**-162.938.397**	**-37.697.562**	**-76.361.299**	**-20.291.374**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-162.938.397	-37.697.562	-76.361.299	-20.291.374

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		**-163.344.458**	**198.690.858**
Profit (Loss)		-162.938.397	-37.697.562
Profit (Loss) from Continuing Operations		-162.938.397	-37.697.562
Adjustments to Reconcile Profit (Loss)		**7.686.792**	**163.151.617**
Adjustments for depreciation and amortisation expense		21.063.857	7.876.815
Adjustments for provisions		-976.597	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.329.446	0
Adjustments for (Reversal of) Other Provisions		-2.306.043	0
Adjustments for Interest (Income) Expenses		-9.752.613	-104.695.100
Adjustments for Interest Income		-58.806.172	-107.356.674
Adjustments for interest expense		49.053.559	2.661.574
Adjustments for unrealised foreign exchange losses (gains)		6.441.552	1.774.847
Adjustments for fair value losses (gains)		-22.041.832	0
Adjustments for Fair Value Losses (Gains) of Financial Assets		-22.041.832	0
Adjustments for Tax (Income) Expenses		-25.403.522	0
Adjustments for losses (gains) on disposal of non-current assets		-23.668	0
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets		-23.668	0
Adjustments Related to Gain and Losses on Net Monetary Position		38.379.615	258.195.055
Changes in Working Capital		**-20.875.420**	**13.956.597**
Decrease (Increase) in Financial Investments		-37.986.990	0
Adjustments for decrease (increase) in trade accounts receivable		-310.299.521	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-18.454.600	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-291.844.921	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		55.125.130	-129.334.337
Decrease (Increase) in Other Related Party Receivables Related with Operations		0	0
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		55.125.130	-129.334.337
Decrease (Increase) in Prepaid Expenses		-6.728.626	-2.044.005
Adjustments for increase (decrease) in trade accounts payable		122.591.371	14.513.886
Increase (Decrease) in Trade Accounts Payables to Related Parties		3.568.525	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		119.022.846	14.513.886
Adjustments for increase (decrease) in other operating payables		156.423.216	130.821.053
Increase (Decrease) in Other Operating Payables to Related Parties		1.064.853	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		155.358.363	130.821.053
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		**-176.127.025**	**139.410.652**
Interest paid		-55.585.618	-4.521.166
Interest received		82.538.711	70.434.131
Payments Related with Provisions for Employee Benefits		-206.843	0
Income taxes refund (paid)		-13.963.683	-6.632.759
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-30.231.709**	**-37.479.841**
Proceeds from sales of property, plant, equipment and intangible assets		1.625.573	0
Proceeds from sales of property, plant and equipment		1.625.573	0
Purchase of Property, Plant, Equipment and Intangible Assets		-31.857.282	-37.479.841

Purchase of property, plant and equipment		-23.981.039	-27.508.298
Purchase of intangible assets		-7.876.243	-9.971.543
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**235.830.953**	**350.000.000**
Proceeds from Capital Advances		250.000.000	350.000.000
Proceeds from borrowings		0	0
Proceeds from Other Financial Borrowings		0	0
Repayments of borrowings		0	0
Cash Outflows from Other Financial Liabilities		0	0
Payments of Lease Liabilities		-14.169.047	0
Interest paid		0	0
Interest Received		0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		42.254.786	511.211.017
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		42.254.786	511.211.017
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**250.990.257**	**0**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-37.850.383	-99.955.460
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**255.394.660**	**411.255.557**

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		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		**300.000.000**	**140.254.598**						**440.254.598**		**440.254.598**
	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											
	Total Comprehensive Income (Loss)								-37.697.562	-37.697.562		-37.697.562
	Profit (loss)								-37.697.562	-37.697.562		-37.697.562
	Other Comprehensive Income (Loss)											
	Issue of equity		50.000.000	17.984.997						67.984.997		67.984.997
	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		**350.000.000**	**158.239.595**					**-37.697.562**	**470.542.033**		**470.542.033**
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		**600.000.000**	**207.817.624**					**-167.193.375**	**640.624.249**		**640.624.249**
	Adjustments Related to Accounting Policy Changes											0
	Adjustments Related to Required Changes in Accounting Policies											0
	Adjustments Related to Voluntary Changes in Accounting Policies											0
	Adjustments Related to Errors											0
	Other Restatements											0
	Restated Balances											0
	Transfers							-167.193.375	167.193.375			0
	Total Comprehensive Income (Loss)								-162.938.397	-162.938.397		-162.938.397
	Profit (loss)								-162.938.397	-162.938.397		-162.938.397
	Other Comprehensive Income (Loss)											0
	Issue of equity		250.000.000							250.000.000		250.000.000
	Capital Decrease											0
	Capital Advance											0
	Effect of Merger or Liquidation or Division											0
	Effects of Business Combinations Under Common Control											0
	Advance Dividend Payments											0
	Dividends Paid											0
	Decrease through Other Distributions to Owners											0

Increase (Decrease) through Treasury Share Transactions											0
Increase (Decrease) through Share-Based Payment Transactions											0
Acquisition or Disposal of a Subsidiary											0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0
Transactions with noncontrolling shareholders											0
Increase through Other Contributions by Owners											0
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											0
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											0
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											0
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											0
Increase (decrease) through other changes, equity											
Equity at end of period		**850.000.000**	**207.817.624**				**-167.193.375**	**-162.938.397**	**727.685.852**		**727.685.852**