



KAMUYU AYDINLATMA PLATFORMU

INVEO YATIRIM HOLDİNG 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	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Inveo Yatırım Holding Anonim Şirketi Yönetim Kurulu'na,

Giriş

Inveo Yatırım Holding Anonim Şirketi("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. 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 Özet 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemektediriz.

Sonuç

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

İstanbul, 7 Ağustos 2026

PKF Aday Bağımsız Denetim A.Ş.

(A Member Firm of PKF International)

Yunus Can Çarpatan

Sorumlu Denetçi

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	3-18	154.048	231.531
Financial Investments	5-18	25.918.244	97.618.251
Financial Assets at Fair Value Through Profit or Loss		25.918.244	97.618.251
Other Financial Assets Measured at Fair Value Through Profit or Loss		25.918.244	97.618.251
Trade Receivables		420.645.258	11.173.924
Trade Receivables Due From Related Parties	4-18	0	11.173.924
Trade Receivables Due From Unrelated Parties	4	420.645.258	0
Other Receivables		4.456.543	28.720.340
Other Receivables Due From Related Parties	8-18	4.384.534	28.715.204
Other Receivables Due From Unrelated Parties	8	72.009	5.136
Prepayments		20.687.425	456.556
Prepayments to Unrelated Parties		20.687.425	456.556
Other current assets		10.946.889	8.229.156
Other Current Assets Due From Unrelated Parties		10.946.889	8.229.156
SUB-TOTAL		482.808.407	146.429.758
Total current assets		482.808.407	146.429.758
NON-CURRENT ASSETS			
Financial Investments	5	18.425.595.383	14.786.339.333
Financial Assets at Fair Value Through Profit or Loss		18.425.595.383	14.786.339.333
Other Financial Assets Measured at Fair Value Through Profit or Loss		18.425.595.383	14.786.339.333
Investment property	10	293.506.895	281.653.330
Property, plant and equipment	7	17.284	182.166
Vehicles		0	144.666
Fixtures and fittings		17.284	37.500
Right of Use Assets	9	2.624.360	1.541.056
Deferred Tax Asset	11	0	12.133.990
Total non-current assets		18.721.743.922	15.081.849.875
Total assets		19.204.552.329	15.228.279.633
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.371.786.492	3.037.389.890
Current Borrowings From Related Parties		828.232	1.595.005
Lease Liabilities	6-18	828.232	1.595.005
Current Borrowings From Unrelated Parties		6.370.958.260	3.035.794.885
Other short-term borrowings	6	6.370.958.260	3.035.794.885
Trade Payables		15.931.020	3.615.890
Trade Payables to Unrelated Parties	4	15.931.020	3.615.890
Employee Benefit Obligations	17	2.488.430	1.993.057
Other Payables		61.172	33.882.521
Other Payables to Related Parties	8-18	61.172	33.882.521
Current provisions		221.227	501.400
Current provisions for employee benefits	17	221.227	501.400
SUB-TOTAL		6.390.488.341	3.077.382.758
Total current liabilities		6.390.488.341	3.077.382.758
NON-CURRENT LIABILITIES			
Long Term Borrowings		817.873	0
Long Term Borrowings From Related Parties		817.873	0
Lease Liabilities	5-18	817.873	0
Non-current provisions		217.463	818.575
Non-current provisions for employee benefits	17	217.463	818.575
Deferred Tax Liabilities	11	116.766.106	0
Total non-current liabilities		117.801.442	818.575
Total liabilities		6.508.289.783	3.078.201.333
EQUITY			
Equity attributable to owners of parent		12.696.262.546	12.150.078.300

Issued capital	12	1.000.000.000	1.000.000.000
Inflation Adjustments on Capital	12	760.354.526	760.354.526
Treasury Shares (-)	12	-191.387.398	-191.387.398
Share Premium (Discount)	12	369.699.575	369.699.575
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		956.006	894.477
Gains (Losses) on Revaluation and Remeasurement		956.006	894.477
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	956.006	894.477
Restricted Reserves Appropriated From Profits	12	615.774.685	532.452.239
Legal Reserves		424.387.287	341.064.841
Treasury Share Reserves		191.387.398	191.387.398
Prior Years' Profits or Losses	12	9.594.742.435	9.643.967.425
Current Period Net Profit Or Loss		546.122.717	34.097.456
Total equity		12.696.262.546	12.150.078.300
Total Liabilities and Equity		19.204.552.329	15.228.279.633

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	13	1.375.581.549	8.365.236.482	2.387.342.129	9.762.788.356
Cost of sales	13	-402.738.878	-1.561.664	-402.738.878	-1.561.665
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		972.842.671	8.363.674.818	1.984.603.251	9.761.226.691
GROSS PROFIT (LOSS)		972.842.671	8.363.674.818	1.984.603.251	9.761.226.691
General Administrative Expenses	15	-45.762.539	-37.073.510	-3.965.323	-17.621.681
Marketing Expenses	15	-2.113.487	-2.680.697	0	-426.316
Other Income from Operating Activities	14	22.278.627	12.308.125	-295.951	7.645.579
Other Expenses from Operating Activities	14	-1.477.316	-8.064.429	-1.306.023	-8.029.761
PROFIT (LOSS) FROM OPERATING ACTIVITIES		945.767.956	8.328.164.307	1.979.035.954	9.742.794.512
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		945.767.956	8.328.164.307	1.979.035.954	9.742.794.512
Finance income	16	116.057	0	1.767	0
Finance costs	16	-867.335.502	-343.737.770	-478.864.300	-196.938.504
Gains (losses) on net monetary position	23	596.453.792	246.844.828	302.360.786	104.064.566
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		675.002.303	8.231.271.365	1.802.534.207	9.649.920.574
Tax (Expense) Income, Continuing Operations		-128.879.586	456.487.624	-104.397.439	398.517.873
Deferred Tax (Expense) Income	11	-128.879.586	456.487.624	-104.397.439	398.517.873
PROFIT (LOSS) FROM CONTINUING OPERATIONS		546.122.717	8.687.758.989	1.698.136.768	10.048.438.447
PROFIT (LOSS)		546.122.717	8.687.758.989	1.698.136.768	10.048.438.447
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		546.122.717	8.687.758.989	1.698.136.768	10.048.438.447
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	19	0,54610000	8,68780000	1,69810000	10,04840000
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)		546.122.717	8.687.758.989	1.698.136.768	10.048.438.447
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		61.529	0	86.956	0
Gains (Losses) on Remeasurements of Defined Benefit Plans		82.039	0	115.939	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-20.510	0	-28.983	0
Deferred Tax (Expense) Income		-20.510	0	-28.983	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		61.529	0	86.956	0
TOTAL COMPREHENSIVE INCOME (LOSS)		546.184.246	8.687.758.989	1.698.223.724	10.048.438.447
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		546.184.246	8.687.758.989	1.698.223.724	10.048.438.447

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		1.061.239.907	641.770.526
Profit (Loss)		546.122.717	8.687.758.989
Profit (Loss) from Continuing Operations		546.122.717	8.687.758.989
Adjustments to Reconcile Profit (Loss)		2.452.846.208	-6.238.360.209
Adjustments for depreciation and amortisation expense	15	711.677	1.132.239
Adjustments for provisions		-686.621	34.330
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-686.621	34.330
Adjustments for Interest (Income) Expenses		867.219.333	343.672.148
Adjustments for Interest Income	16	-116.057	0
Adjustments for interest expense	16	867.335.390	343.672.148
Adjustments for fair value losses (gains)		-42.245.252	-7.668.345.085
Adjustments for Fair Value Losses (Gains) of Issued Financial Instruments		199.563.139	112.678.605
Adjustments for Fair Value Losses (Gains) of Financial Assets	5	-241.808.391	-7.781.023.690
Adjustments for Tax (Income) Expenses	11	128.879.586	-456.487.624
Other adjustments for non-cash items		112	65.622
Adjustments Related to Gain and Losses on Net Monetary Position		1.498.967.373	1.541.568.161
Changes in Working Capital		-2.618.980.505	-2.368.213.752
Decrease (Increase) in Financial Investments		-2.172.794.324	-2.297.887.704
Adjustments for decrease (increase) in trade accounts receivable		-411.156.524	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties		9.488.734	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-420.645.258	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-67.648	156.482
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-67.648	156.482
Decrease (Increase) in Prepaid Expenses		-15.483.865	288.852
Adjustments for increase (decrease) in trade accounts payable		12.860.459	-928.965
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		12.860.459	-928.965
Increase (Decrease) in Employee Benefit Liabilities		734.426	-192.808
Adjustments for increase (decrease) in other operating payables		-28.711.372	-69.096.045
Increase (Decrease) in Other Operating Payables to Related Parties		-28.711.372	-28.080.797
Increase (Decrease) in Other Operating Payables to Unrelated Parties		0	-41.015.248
Other Adjustments for Other Increase (Decrease) in Working Capital		-4.361.657	-553.564
Increase (Decrease) in Other Payables Related with Operations		-4.361.657	-553.564
Cash Flows from (used in) Operations		379.988.420	81.185.028
Dividends received	5-13	681.135.430	560.585.498
Interest received	16	116.057	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-3.373.044.656	-799.786.049
Cash Inflows from Sale of Shares of Subsidiaries that doesn't Cause Loss of Control	5-13	402.738.878	0
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures	5	0	1.822.057
Cash Outflows Arising From Purchase of Shares or Capital Increase of Associates and/or Joint Ventures	5	-754.407.254	-802.862.288
Cash Outflows Arising From Capital Advance Payments to Associates and/or Joint Ventures	5	-3.045.779.283	0
Proceeds from sales of property, plant, equipment and intangible assets		72.333	0
Proceeds from sales of property, plant and equipment		72.333	0
Cash advances and loans made to other parties		24.330.670	1.254.182
Cash Advances and Loans Made to Related Parties		24.330.670	1.254.182
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		2.311.762.182	157.522.165

Proceeds from borrowings		3.560.000.000	502.020.452
Proceeds From Issue of Debt Instruments	6	3.560.000.000	502.020.452
Repayments of borrowings		-380.000.000	0
Payments of Issued Debt Instruments	6	-380.000.000	0
Payments of Lease Liabilities		-915.475	-848.096
Interest paid		-867.322.343	-343.650.191
INFLATION EFFECT		-34.916	-117.792
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-77.483	-611.150
Net increase (decrease) in cash and cash equivalents		-77.483	-611.150
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	231.531	824.266
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	154.048	213.116

Previous Period 01.01.2023 - 30.06.2025	Statement of changes in equity (abstract)																	
	Statement of changes in equity (line items)																	
	Equity at beginning of period		1.000.000.000	760.354.526	-191.387.398	369.699.575	391.349	391.349	391.349			520.435.390	11.858.247.180	-2.202.262.920	12.115.477.702		12.115.477.702	
	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											12.016.849	-2.214.279.769	2.202.262.920				
	Total Comprehensive Income (Loss)													8.687.758.989	8.687.758.989		8.687.758.989	
	Profit (loss)													8.687.758.989	8.687.758.989		8.687.758.989	
	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																	
	Acquistion 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		1.000.000.000	760.354.526	-191.387.398	369.699.575	391.349	391.349	391.349			532.452.239	9.643.967.411	8.687.758.989	20.803.236.691		20.803.236.691		
Statement of changes in equity (abstract)																		
Statement of changes in equity (line items)																		
Equity at beginning of period	12	1.000.000.000	760.354.526	-191.387.398	369.699.575	894.477	894.477	894.477			532.452.239	9.643.967.411	34.097.456	12.150.078.300		12.150.078.300		
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											83.322.446	-49.224.990	-34.097.456					
Total Comprehensive Income (Loss)						61.529	61.529	61.529					546.122.717	546.184.246		546.184.246		
Profit (loss)						0	0	0					546.122.717	546.122.717		546.122.717		
Other Comprehensive Income (Loss)						61.529	61.529	61.529						61.529		61.529		
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																		

Current Period 01.01.2026 - 30.06.2026																	
	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		12	1.000.000.000	760.354.526	-191.387.398	369.699.575	956.006	956.006	956.006		615.774.685	9.594.742.435	546.122.717	12.696.262.546		12.696.262.546	