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KAMUYU AYDINLATMA PLATFORMU

ICBC TURKEY PORTFÖY YÖNETİMİ 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 Özet Finansal Tablolara İlişkin Sınırlı Denetim Raporu

ICBC Turkey Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

ICBC Turkey Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "*Ara Dönem Finansal Raporlama"* Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet 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 özet 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 özet finansal tabloların 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 tabloların sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Dikkat Çekilen Husus

30 Aralık 2022 tarihli 2022/74 seri numaralı, 6362 sayılı Sermaye Piyasası Kanununda ve bu kanuna dayanılarak çıkarılan yönetmelikte yer alan sektör şirketlerine yönelik yeniden değerlemeye tabi tutarlara göre, 30 Haziran 2026 tarihi itibarıyla ICBC Turkey Portföy Yönetimi A.Ş.'nin özsermaye tutarı sahip olması gereken asgari özsermaye tutarının altında kalmaktadır. SPK'nın "sermaye yeterliliğine ilişkin yükümlülüklere" uyum sağlanabilmesi amacıyla ve gerekli sermaye artırımı onay sürecinin, ana hissedar tarafından belirlenen süre içerisinde tamamlanamaması nedeniyle, Şirket fonların devri ve faaliyetlerinin geçici süreyle durdurulması için SPK'ya başvuruda bulunmuş olup, fonların devir süreci devam etmektedir.

Dipnot 2.1.7 "İşletmenin Sürekliliği"'nde detaylı olarak açıklanan diğer hususlarla birlikte değerlendirildiğinde bu husus Şirket'in sürekliliğini devam ettirme kabiliyetine ilişkin ciddi şüphe oluşturabilecek önemli bir belirsizliğin mevcut olduğunu göstermektedir. Bu husus tarafımızca verilen sonucu etkilememektedir.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Ebru Koçak, SMMM

Sorumlu Denetçi

7 Ağustos 2026

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	3,22,23	221.835	267.122
Financial Investments	4	7.281.755	8.813.927
Financial Assets at Fair Value Through Profit or Loss		7.281.755	8.813.927
Financial Assets Held For Trading		7.281.755	8.813.927
Trade Receivables	5,17,23	3.579.531	3.920.843
Trade Receivables Due From Related Parties		3.579.531	3.920.843
Other Receivables	12	280.506	709.005
Other Receivables Due From Related Parties		280.506	709.005
Prepayments		1.424.986	123.818
Prepayments to Unrelated Parties	8	1.424.986	123.818
Other current assets		0	0
SUB-TOTAL		**12.788.613**	**13.834.715**
Total current assets		**12.788.613**	**13.834.715**
NON-CURRENT ASSETS			
Property, plant and equipment	6	85.446	137.136
Machinery And Equipments		85.446	137.136
Deferred Tax Asset	18	70.389	458.978
Total non-current assets		**155.835**	**596.114**
Total assets		**12.944.448**	**14.430.829**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	5,23	1.823.133	1.172.194
Trade Payables to Related Parties	5	888.417	1.038.393
Trade Payables to Unrelated Parties	5	934.716	133.801
Current provisions	9	62.500	694.907
Current provisions for employee benefits	9	62.500	694.907
Other Current Liabilities	10,23	831.900	1.283.918
Other Current Liabilities to Unrelated Parties	10,23	831.900	1.283.918
SUB-TOTAL		**2.717.533**	**3.151.019**
Total current liabilities		**2.717.533**	**3.151.019**
NON-CURRENT LIABILITIES			
Non-current provisions	9	101.803	954.441
Non-current provisions for employee benefits	9	101.803	954.441
Total non-current liabilities		**101.803**	**954.441**
Total liabilities		**2.819.336**	**4.105.460**
EQUITY			
Equity attributable to owners of parent		10.125.112	10.325.369
Issued capital	11	10.000.000	10.000.000
Inflation Adjustments on Capital	11	85.112.038	85.112.038
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		379.929	379.929
Gains (Losses) on Revaluation and Remeasurement		379.929	379.929
Gains (Losses) on Remeasurements of Defined Benefit Plans		379.929	379.929
Restricted Reserves Appropriated From Profits		249.727	249.727
Legal Reserves		249.727	249.727
Prior Years' Profits or Losses		-85.416.325	-80.941.267
Current Period Net Profit Or Loss		-200.257	-4.475.058
Total equity		**10.125.112**	**10.325.369**
Total Liabilities and Equity		**12.944.448**	**14.430.829**

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	13	15.437.966	16.985.181	7.634.732	8.117.556
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		15.437.966	16.985.181	7.634.732	8.117.556
GROSS PROFIT (LOSS)		15.437.966	16.985.181	7.634.732	8.117.556
General Administrative Expenses	14	-12.083.070	-20.689.367	-5.970.480	-10.302.412
Other Income from Operating Activities	15	661.325	2.598.905	418.698	1.780.853
Other Expenses from Operating Activities	16	-1.556.942	-544.250	-843.915	-192.756
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.459.279	-1.649.531	1.239.035	-596.759
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.459.279	-1.649.531	1.239.035	-596.759
Gains (losses) on net monetary position	19	-2.270.947	-2.091.902	-562.405	-576.170
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		188.332	-3.741.433	676.630	-1.172.929
Tax (Expense) Income, Continuing Operations		-388.589	7.944	-6.928	-66.180
Deferred Tax (Expense) Income	18	-388.589	7.944	-6.928	-66.180
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-200.257	-3.733.489	669.702	-1.239.109
PROFIT (LOSS)		-200.257	-3.733.489	669.702	-1.239.109
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-200.257	-3.733.489	669.702	-1.239.109
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**-200.257**	**-3.733.489**	**669.702**	**-1.239.109**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-200.257	-3.733.489	669.702	-1.239.109

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		**43.560**	**-6.424.080**
Profit (Loss)		-200.257	-3.733.490
Profit (Loss) from Continuing Operations		-200.257	-3.733.490
Adjustments to Reconcile Profit (Loss)		**670.823**	**-35.571**
Adjustments for depreciation and amortisation expense	6,7	51.680	51.685
Adjustments for Impairment Loss (Reversal of Impairment Loss)	3	-732	-43.394
Other Adjustments for Impairment Loss (Reversal of Impairment Loss)	3	-732	-43.394
Adjustments for provisions		-1.262.483	471.084
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	-1.485.045	73.833
Adjustments for (Reversal of) Other Provisions		222.562	397.251
Adjustments for Interest (Income) Expenses		0	-2.598.904
Adjustments for Interest Income	15	0	-2.598.904
Adjustments for Tax (Income) Expenses	18	-388.589	-7.944
Adjustments Related to Gain and Losses on Net Monetary Position	19	2.270.947	2.091.902
Changes in Working Capital		**-427.006**	**-2.655.019**
Adjustments for decrease (increase) in trade accounts receivable		341.312	723.226
Decrease (Increase) in Trade Accounts Receivables from Related Parties	5	341.312	723.226
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		817.088	-794.591
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	12,18	817.088	-794.591
Decrease (Increase) in Prepaid Expenses	8	-1.301.168	-1.497.999
Adjustments for increase (decrease) in trade accounts payable		650.939	-234.669
Increase (Decrease) in Trade Accounts Payables to Related Parties	5	650.939	-234.669
Adjustments for increase (decrease) in other operating payables		-935.177	-850.986
Increase (Decrease) in Other Operating Payables to Unrelated Parties	4,9,10	-935.177	-850.986
Other Adjustments for Other Increase (Decrease) in Working Capital		0	
Cash Flows from (used in) Operations		**43.560**	**-6.424.080**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	
Purchase of Property, Plant, Equipment and Intangible Assets		0	
Purchase of property, plant and equipment		0	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**2.598.904**
Interest Received		0	2.598.904
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		43.560	-3.825.176
Net increase (decrease) in cash and cash equivalents		43.560	-3.825.176
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**267.122**	**13.468.115**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-85.002	-1.924.736
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**225.680**	**7.718.203**

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			
					Gains (Losses) on Remeasurements of Defined Benefit Plans								
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		**10.000.000**	**85.112.038**	**407.924**			**214.038**	**-49.787.177**	**-9.574.982**	**36.371.841**		**36.371.841**
	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								-9.574.982	9.574.982	0		0
	Total Comprehensive Income (Loss)									-3.733.490	-3.733.490		-3.733.490
	Profit (loss)									-3.733.490	-3.733.490		-3.733.490
	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		**10.000.000**	**85.112.038**	**407.924**			**214.038**	**-59.362.159**	**-3.733.490**	**32.638.351**		**32.638.351**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**10.000.000**	**85.112.038**	**379.929**			**249.727**	**-80.941.267**	**-4.475.058**	**10.325.369**		**10.325.369**
	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								-4.475.058	4.475.058	0		0
	Total Comprehensive Income (Loss)									-200.257	-200.257		-200.257
	Profit (loss)									-200.257	-200.257		-200.257
	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												

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		**10.000.000**	**85.112.038**	**379.929**			**249.727**	**-85.416.325**	**-200.257**	**10.125.112**		**10.125.112**	