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KAMUYU AYDINLATMA PLATFORMU

LOGOS PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ULUSAL BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

LOGOS PORTFÖY YÖNETİMİ ANONİM ŞİRKETİ

GENEL KURULU'NA

01.01.2026 - 30.06.2026 ARA HESAP DÖNEMİ

FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETÇİ RAPORU

1. Görüş

Logos Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 'nin 30 Haziran 2026 tarihli özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya 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.

2. 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 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 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 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.

3. Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin Logos Portföy Yönetimi Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme 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.

İstanbul, 10.08.2026

ULUSAL BAĞIMSIZ DENETİM VE

YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.

Registered Firm of US PCAOB "Public Company Accounting Oversight Board"

Member of Russell Bedford International – a global network of independent professional services firms

Ömer Necdet AYDEMİR, YMM

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	4	47.269.198	67.501.708
Financial Investments		3.975.317	3.343.008
Financial Assets at Fair Value Through Profit or Loss		3.975.317	3.343.008
Financial Assets Held For Trading	5	3.975.317	3.343.008
Trade Receivables	6	47.852.765	34.254.488
Trade Receivables Due From Related Parties	3	47.818.906	34.221.153
Trade Receivables Due From Unrelated Parties	6	33.859	33.335
Other Receivables	7	14.030.628	11.034.123
Other Receivables Due From Related Parties	3	11.974.832	9.166.441
Other Receivables Due From Unrelated Parties	7	2.055.796	1.867.682
Derivative Financial Assets		57.809	125.824
Derivative Financial Assets Held for Hedging	8	57.809	125.824
Prepayments	9	3.270.950	2.258.510
Prepayments to Unrelated Parties	9	3.270.950	2.258.510
Current Tax Assets	10	2.297.326	6.289.321
Other current assets		685	
Other Current Assets Due From Unrelated Parties	11	685	
SUB-TOTAL		**118.754.678**	**124.806.982**
Total current assets		**118.754.678**	**124.806.982**
NON-CURRENT ASSETS			
Other Receivables	7	269.829	317.747
Other Receivables Due From Unrelated Parties	7	269.829	317.747
Property, plant and equipment		61.277	85.171
Fixtures and fittings	12	61.277	85.171
Intangible assets and goodwill	13	878.463	1.389.552
Other Rights	13	878.463	1.389.552
Prepayments	9	39.037	0
Prepayments to Unrelated Parties	9	39.037	
Deferred Tax Asset	25	56.510	11.028
Total non-current assets		**1.305.116**	**1.803.498**
Total assets		**120.059.794**	**126.610.480**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	14	328.225	271.134
Current Borrowings From Unrelated Parties	14	328.225	271.134
Other short-term borrowings	14	328.225	271.134
Trade Payables	6	721.053	552.569
Trade Payables to Unrelated Parties	6	721.053	552.569
Employee Benefit Obligations	15	251.143	179.874
Other Payables	7	1.077.227	3.145.786
Other Payables to Related Parties	3	8.377	9.865
Other Payables to Unrelated Parties	7	1.068.850	3.135.921
Current tax liabilities, current	16	5.553.336	5.973.853
SUB-TOTAL		**7.930.984**	**10.123.216**
Total current liabilities		**7.930.984**	**10.123.216**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Unrelated Parties		0	0
Non-current provisions	17	900.795	773.108
Non-current provisions for employee benefits	17	900.795	773.108
Total non-current liabilities		**900.795**	**773.108**
Total liabilities		**8.831.779**	**10.896.324**
EQUITY			
Equity attributable to owners of parent		111.228.015	115.714.156
Issued capital	18	80.000.000	80.000.000
Inflation Adjustments on Capital	18	52.459.432	52.459.432

Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	18	-242.236	-418.468
Gains (Losses) on Revaluation and Remeasurement	18	-242.236	-418.468
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-242.236	-418.468
Restricted Reserves Appropriated From Profits	18	4.242.803	3.388.694
Legal Reserves	18	4.242.803	3.388.694
Prior Years' Profits or Losses	18	-20.547.008	-6.921.069
Current Period Net Profit Or Loss	18	-4.684.976	-12.794.433
Total equity		**111.228.015**	**115.714.156**
Total Liabilities and Equity		**120.059.794**	**126.610.480**

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	19	19.850.789	8.104.200	18.795.850	7.030.790
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		19.850.789	8.104.200	18.795.850	7.030.790
GROSS PROFIT (LOSS)		19.850.789	8.104.200	18.795.850	7.030.790
General Administrative Expenses	20	-12.886.170	-11.646.208	-6.335.467	-6.156.683
Other Income from Operating Activities	21	10.488.618	15.144.969	4.997.694	7.927.125
Other Expenses from Operating Activities	21	-154.487	-1.353.248	-67.955	-1.006.535
PROFIT (LOSS) FROM OPERATING ACTIVITIES		17.298.750	10.249.713	17.390.122	7.794.697
Investment Activity Income	22	806.913	600.737	511.133	600.737
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.105.663	10.850.450	17.901.255	8.395.434
Finance income					64.854
Finance costs	23	0			
Gains (losses) on net monetary position	23	-17.358.313	-22.052.442	-7.012.501	-12.272.812
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		747.350	-11.201.992	10.888.754	-3.812.524
Tax (Expense) Income, Continuing Operations		-5.432.326	-969.888	-5.283.978	-127.387
Current Period Tax (Expense) Income	25	-5.553.336	-1.548.709	-5.553.336	-638.918
Deferred Tax (Expense) Income	25	121.010	578.821	269.358	511.531
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-4.684.976	-12.171.880	5.604.776	-3.939.911
PROFIT (LOSS)		-4.684.976	-12.171.880	5.604.776	-3.939.911
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent	18	-4.684.976	-12.171.880	5.604.776	-3.939.911
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	24	176.232	48.871	181.763	-129.152
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	24	176.232	48.871	181.763	-129.152
Deferred Tax (Expense) Income	24	-75.528	-20.945	-77.899	55.351
Taxes Relating to Remeasurements of Defined Benefit Plans	24	251.760	69.816	259.662	-184.503
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)	24	**176.232**	**48.871**	**181.763**	**-129.152**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-4.508.744**	**-12.123.009**	**5.786.539**	**-4.069.063**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent	20	-4.508.744	-12.123.009	5.786.539	-4.069.063

Statement of cash flows (Indirect Method)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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		**-13.159.964**	**-182.256**
Profit (Loss)		-4.684.976	-12.171.881
Profit (Loss) from Continuing Operations	18	-4.684.976	-12.171.881
Adjustments to Reconcile Profit (Loss)		**-662.079**	**655.260**
Adjustments for depreciation and amortisation expense	12,13	534.983	475.932
Adjustments for provisions		187.331	1.174
Adjustments for (Reversal of) Provisions Related with Employee Benefits	18	187.331	1.174
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	25	-1.384.393	178.154
Adjustments Related to Gain and Losses on Net Monetary Position			0
Changes in Working Capital		**-12.926.675**	**13.493.112**
Decrease (Increase) in Financial Investments	5	-128.169	744.416
Adjustments for decrease (increase) in trade accounts receivable	3,6	-8.432.557	15.892.471
Decrease (Increase) in Trade Accounts Receivables from Related Parties	3	-8.437.060	15.825.636
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	6	4.503	66.835
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	3,7	-1.236.677	-4.505.864
Decrease (Increase) in Other Related Party Receivables Related with Operations	3	-1.426.053	-3.999.022
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	189.376	-506.842
Decrease (Increase) in Derivative Financial Assets	8	86.990	1.319.418
Decrease (Increase) in Prepaid Expenses	9	-801.917	2.738.282
Adjustments for increase (decrease) in trade accounts payable	6	85.154	-64.189
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	6	85.154	-64.189
Increase (Decrease) in Employee Benefit Liabilities	15	44.143	-349.941
Adjustments for increase (decrease) in other operating payables	3,7	-2.542.957	-35.627
Increase (Decrease) in Other Operating Payables to Related Parties	3	-2.976	489
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	-2.539.981	-36.116
Other Adjustments for Other Increase (Decrease) in Working Capital		-685	-2.245.854
Decrease (Increase) in Other Assets Related with Operations	11	-685	-2.245.854
Cash Flows from (used in) Operations		**-18.273.730**	**1.976.491**
Income taxes refund (paid)	25	4.940.451	-1.903.243
Inflation Effect On Operating Activities		173.315	-255.504
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**222.394**	**329.446**
Purchase of Property, Plant, Equipment and Intangible Assets	12,13	0	-15.171
Purchase of property, plant and equipment	12		-15.171
Inflation Effect On Investing Activities		222.394	344.617
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**16.203**	**-11.269.473**
Proceeds from Issuing Shares or Other Equity Instruments		0	
Proceeds from borrowings	14	16.203	0
Proceeds from Loans	14	16.203	
Repayments of borrowings	14		-40.580
Loan Repayments	14		-40.580
Inflation Effect On Financing Activities			-11.228.893
INFLATION EFFECT		-17.490.685	5.289.791
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-30.412.052	-5.832.492
Net increase (decrease) in cash and cash equivalents		-30.412.052	-5.832.492

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**67.501.709**	**77.050.815**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		10.179.541	-9.634.498
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**47.269.198**	**61.583.825**

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		**32.000.000**	**46.408.294**	**-432.709**			**3.388.695**	**-5.035.996**	**36.268.676**	**112.596.960**		**112.596.960**
	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								36.268.676	-36.268.676			0
	Total Comprehensive Income (Loss)				48.871					-12.171.881	-12.123.010		-12.123.010
	Profit (loss)				-20.945					-12.171.881	-12.192.826		-12.192.826
	Other Comprehensive Income (Loss)				69.816						69.816		69.816
	Issue of equity												0
	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												0
	Equity at end of period		**32.000.000**	**46.408.294**	**-383.838**			**3.388.695**	**31.232.680**	**-12.171.881**	**100.473.950**		**100.473.950**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**80.000.000**	**52.459.432**	**-418.468**			**3.388.694**	**-6.921.069**	**-12.794.433**	**115.714.156**		**115.714.156**
	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							831.506	-13.625.939	12.794.433			0
	Total Comprehensive Income (Loss)				176.232					-4.684.976	-4.508.744		-4.508.744
	Profit (loss)				251.760					-4.684.976	-4.433.216		-4.433.216
	Other Comprehensive Income (Loss)				-75.528						-75.528		-75.528
	Issue of equity												0
	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												

Current Period													0
01.01.2026 - 30.06.2026	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							22.603			22.603		22.603
	Equity at end of period		**80.000.000**	**52.459.432**	**-242.236**			**4.242.803**	**-20.547.008**	**-4.684.976**	**111.228.015**		**111.228.015**