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KAMUYU AYDINLATMA PLATFORMU

ATLAS MENKUL KIYMETLER YATIRIM ORTAKLIĞI A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Atlas Menkul Kıymetler Yatırım Ortaklığı Anonim Şirketi Yönetim Kurulu'na

Giriş

Atlas Menkul Kıymetler Yatırım Ortaklığı Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunu, aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" standardı "TMS 34")'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem 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 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 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 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.

Sonuç

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

BD Bağımsız Denetim Ve Yeminli Mali Müşavirlik Anonim Şirketi

Cemile ALBAŞ

Sorumlu Denetçi

10.08.2026

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	4	105.869.646	33.812.612
Financial Investments	5	446.878.310	499.641.321
Other Receivables		126.860	128.759
Other Receivables Due From Unrelated Parties	7	126.860	128.759
Prepayments		313.424	159.608
Current Tax Assets		0	0
SUB-TOTAL		**553.188.240**	**533.742.300**
Total current assets		**553.188.240**	**533.742.300**
NON-CURRENT ASSETS			
Property, plant and equipment		299.997	330.886
Other property, plant and equipment		299.997	330.886
Prepayments		395	0
Total non-current assets		**300.392**	**330.886**
Total assets		**553.488.632**	**534.073.186**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables		4.305.371	569.565
Trade Payables to Related Parties	3-6	0	499.022
Trade Payables to Unrelated Parties	6	4.305.371	70.543
Employee Benefit Obligations	7	0	373.676
Other Payables		0	33.836
Other Payables to Unrelated Parties	7	0	33.836
Current provisions		326.035	456.696
Current provisions for employee benefits	8	326.035	456.696
Other Current Liabilities		883.059	0
SUB-TOTAL		**5.514.465**	**1.433.773**
Total current liabilities		**5.514.465**	**1.433.773**
NON-CURRENT LIABILITIES			
Non-current provisions		1.768.593	1.902.082
Non-current provisions for employee benefits	8	1.768.593	1.902.082
Total non-current liabilities		**1.768.593**	**1.902.082**
Total liabilities		**7.283.058**	**3.335.855**
EQUITY			
Equity attributable to owners of parent		546.205.574	530.737.331
Issued capital	9	60.000.000	60.000.000
Inflation Adjustments on Capital	9	246.359.865	246.531.681
Share Premium (Discount)	9	2.842.111	2.842.109
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-413.875	-1.746.472
Gains (Losses) on Revaluation and Remeasurement		-413.875	-1.746.472
Gains (Losses) on Remeasurements of Defined Benefit Plans		-413.875	-1.746.472
Restricted Reserves Appropriated From Profits	9	32.910.063	32.910.021
Legal Reserves	9	32.910.063	32.910.021
Prior Years' Profits or Losses	9	190.199.992	217.525.676
Current Period Net Profit Or Loss		14.307.418	-27.325.684
Total equity		**546.205.574**	**530.737.331**
Total Liabilities and Equity		**553.488.632**	**534.073.186**

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	10	985.707.328	1.353.665.197	186.505.878	996.052.173
Cost of sales	10	-876.136.812	-1.250.616.740	-217.904.743	-928.496.529
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		109.570.516	103.048.457	-31.398.865	67.555.644
GROSS PROFIT (LOSS)		109.570.516	103.048.457	-31.398.865	67.555.644
General Administrative Expenses		-13.605.073	-9.326.321	-7.071.324	-4.771.168
Research and development expense		-480.115	0	0	0
Other Income from Operating Activities		271.496	51.827	63.691	21.826
PROFIT (LOSS) FROM OPERATING ACTIVITIES		95.756.824	93.773.963	-38.406.498	62.806.302
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		95.756.824	93.773.963	-38.406.498	62.806.302
Gains (losses) on net monetary position	11	-81.449.406	-81.985.097	-31.537.138	-19.645.658
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		14.307.418	11.788.866	-69.943.636	43.160.644
PROFIT (LOSS) FROM CONTINUING OPERATIONS		14.307.418	11.788.866	-69.943.636	43.160.644
PROFIT (LOSS)		14.307.418	11.788.866	-69.943.636	43.160.644
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		14.307.418	11.788.866	-69.943.636	43.160.644
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Pay Başına Kazanç / Kayıp		0,00240000	0,00200000	-0,01170000	0,00720000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		1.332.597	-519.340	1.027.292	-394.426
Gains (Losses) on Remeasurements of Defined Benefit Plans		1.332.597	-519.340	1.027.292	-394.426
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**1.332.597**	**-519.340**	**1.027.292**	**-394.426**
TOTAL COMPREHENSIVE INCOME (LOSS)		**15.640.015**	**11.269.526**	**-68.916.344**	**42.766.218**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		15.640.015	11.269.526	-68.916.344	42.766.218

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		**45.057.580**	**31.305.203**
Profit (Loss)		14.307.418	11.788.866
Adjustments to Reconcile Profit (Loss)		**26.666.249**	**20.071.887**
Adjustments for depreciation and amortisation expense		48.761	129.852
Adjustments for provisions		-264.150	203.975
Adjustments for (Reversal of) Other Provisions		-264.150	203.975
Adjustments for Profit Share or Other Financial Instruments (Income) Expenses		-3.909.156	-7.306.332
Adjustments for Interest (Income) Expenses		-21.947.345	-49.780.129
Adjustments for Interest Income		-21.947.345	-49.780.129
Adjustments for fair value losses (gains)		52.763.011	-42.412.437
Other Adjustments for Fair Value Losses (Gains)		52.763.011	-42.412.437
Adjustments Related to Gain and Losses on Net Monetary Position		0	119.236.958
Other adjustments to reconcile profit (loss)		-24.872	0
Changes in Working Capital		**4.083.913**	**-555.550**
Adjustments for decrease (increase) in trade accounts receivable		0	-155.060
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		26.376	-8.608
Decrease (Increase) in Prepaid Expenses		-153.816	-421.593
Adjustments for increase (decrease) in trade accounts payable		3.735.806	21.734
Increase (Decrease) in Employee Benefit Liabilities		0	-24.086
Adjustments for increase (decrease) in other operating payables		475.547	32.063
Cash Flows from (used in) Operations		**45.057.580**	**31.305.203**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**25.838.629**	**64.565.356**
Cash Receipts from Sales of Equity or Debt Instruments of Other Entities		0	7.533.919
Purchase of Property, Plant, Equipment and Intangible Assets		-17.872	-55.024
Purchase of property, plant and equipment		-17.872	-55.024
Dividends received		3.909.156	7.306.332
Interest received		21.947.345	49.780.129
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**1.160.825**	**0**
Other inflows (outflows) of cash		1.160.825	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		72.057.034	95.870.559
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		72.057.034	95.870.559
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**28.713.179**	**201.342.953**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		5.099.433	-32.794.276
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**105.869.646**	**264.419.236**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

			Equity												
			Equity attributable to owners of parent [member]											Non-controlling interests [member]	
		Footnote Reference	Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	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		**60.000.000**	**246.532.633**	**2.842.119**		**-1.017.609**			**29.995.077**	**205.353.519**	**17.120.904**	**560.826.643**		**560.826.643**
	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										17.120.904	-17.120.904	0		0
	Total Comprehensive Income (Loss)						-519.340				17.120.904	-5.332.038	11.269.526		11.269.526
	Profit (loss)											11.788.866	11.788.866		11.788.866
	Other Comprehensive Income (Loss)						-519.340						-519.340		-519.340
	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		**60.000.000**	**246.532.633**	**2.842.119**		**-1.536.949**			**29.995.077**	**222.474.423**	**11.788.866**	**572.096.169**		**572.096.169**
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		**60.000.000**	**246.531.681**	**2.842.109**		**-1.746.472**			**32.910.021**	**217.525.676**	**-27.325.684**	**530.737.331**		**530.737.331**
	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										-27.325.684	27.325.684	0		0
	Total Comprehensive Income (Loss)						1.332.597				-27.325.684	41.633.102	15.640.015		15.640.015
	Profit (loss)											14.307.418	14.307.418		14.307.418
	Other Comprehensive Income (Loss)						1.332.597						1.332.597		1.332.597
	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			-171.816	2					42			-171.772		-171.772
Equity at end of period		**60.000.000**	**246.359.865**	**2.842.111**		**-413.875**			**32.910.063**	**190.199.992**	**14.307.418**	**546.205.574**		**546.205.574**