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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Osmanlı Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na,

Giriş

Osmanlı Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki ara dönem finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal tabloların 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 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

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

İstanbul, 10 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	166.198.326	102.978.364
Financial Investments	4	53.098.013	66.531.410
Financial Assets at Fair Value Through Profit or Loss		53.098.013	66.531.410
Other Financial Assets Measured at Fair Value Through Profit or Loss	4	53.098.013	66.531.410
Trade Receivables		5.389.555	4.998.763
Trade Receivables Due From Related Parties	17	3.209.395	2.497.326
Trade Receivables Due From Unrelated Parties	5	2.180.160	2.501.437
Other Receivables		115.530	4.690
Other Receivables Due From Unrelated Parties	6	115.530	4.690
Prepayments		895.319	3.674
Prepayments to Unrelated Parties	7	895.319	3.674
Current Tax Assets	16	49.677	58.500
SUB-TOTAL		**225.746.420**	**174.575.401**
Total current assets		**225.746.420**	**174.575.401**
NON-CURRENT ASSETS			
Deferred Tax Asset	16	6.815.167	10.243.165
Total non-current assets		**6.815.167**	**10.243.165**
Total assets		**232.561.587**	**184.818.566**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	21.893
Trade Payables		4.925.878	6.615.035
Trade Payables to Related Parties	17	4.441.014	5.201.089
Trade Payables to Unrelated Parties	5	484.864	1.413.946
Employee Benefit Obligations	10	2.922.450	0
Other Payables		238.531	1.795.896
Other Payables to Unrelated Parties	6	238.531	1.795.896
Current provisions		7.648.523	7.950.471
Current provisions for employee benefits	10	2.508.535	2.551.547
Other current provisions	10	5.139.988	5.398.924
Other Current Liabilities			12.893
SUB-TOTAL		**15.735.382**	**16.396.188**
Total current liabilities		**15.735.382**	**16.396.188**
NON-CURRENT LIABILITIES			
Non-current provisions		1.168.469	561.604
Non-current provisions for employee benefits	10	1.168.469	561.604
Total non-current liabilities		**1.168.469**	**561.604**
Total liabilities		**16.903.851**	**16.957.792**
EQUITY			
Equity attributable to owners of parent		215.657.736	167.860.774
Issued capital	11	135.000.000	75.000.000
Inflation Adjustments on Capital	11	160.874.678	160.874.678
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		715.950	828.794
Gains (Losses) on Revaluation and Remeasurement		715.950	828.794
Gains (Losses) on Remeasurements of Defined Benefit Plans		715.950	828.794
Restricted Reserves Appropriated From Profits	11	4.793.072	4.793.072
Prior Years' Profits or Losses	11	-73.635.770	-51.353.307
Current Period Net Profit Or Loss		-12.090.194	-22.282.463
Total equity		**215.657.736**	**167.860.774**
Total Liabilities and Equity		**232.561.587**	**184.818.566**

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	12	26.418.206	13.347.191	14.089.512	6.480.696
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		26.418.206	13.347.191	14.089.512	6.480.696
GROSS PROFIT (LOSS)		26.418.206	13.347.191	14.089.512	6.480.696
General Administrative Expenses	13	-39.986.595	-38.749.727	-19.860.342	-21.594.305
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-13.568.389	-25.402.536	-5.770.830	-15.113.609
Investment Activity Income	14	28.879.070	26.848.819	14.807.352	16.066.678
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		15.310.681	1.446.283	9.036.522	953.069
Gains (losses) on net monetary position	21	-23.924.515	-29.175.590	7.055.412	-9.104.849
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-8.613.834	-27.729.307	16.091.934	-8.151.780
Tax (Expense) Income, Continuing Operations		-3.476.360	6.388.408	-11.663.516	2.807.464
Deferred Tax (Expense) Income	16	-3.476.360	6.388.408	-11.663.516	2.807.464
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-12.090.194	-21.340.899	4.428.418	-5.344.316
PROFIT (LOSS)		-12.090.194	-21.340.899	4.428.418	-5.344.316
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-12.090.194	-21.340.899	4.428.418	-5.344.316
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		-112.844	315.228	-433.199	-4.585
Gains (Losses) on Remeasurements of Defined Benefit Plans		-161.206	450.326	-618.856	-6.549
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		48.362	-135.098	185.657	1.964
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		48.362	-135.098	185.657	1.964
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-112.844**	**315.228**	**-433.199**	**-4.585**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-12.203.038**	**-21.025.671**	**3.995.219**	**-5.348.901**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-12.203.038	-21.025.671	3.995.219	-5.348.901

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		**16.805.144**	**24.198.112**
Profit (Loss)		-12.090.194	-21.340.899
Adjustments to Reconcile Profit (Loss)		**52.890.497**	**53.477.226**
Adjustments for depreciation and amortisation expense	8-9	0	152.614
Adjustments for provisions		1.475.817	4.690.201
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.475.817	4.690.201
Adjustments for Interest (Income) Expenses		-1.964.043	-516.196
Adjustments for Interest Income	14	-1.964.043	-516.196
Adjustments for fair value losses (gains)		26.140.159	27.737.346
Adjustments for Fair Value Losses (Gains) of Financial Assets	14	26.140.159	27.737.346
Adjustments for Tax (Income) Expenses	16	3.476.360	-6.388.408
Adjustments Related to Gain and Losses on Net Monetary Position		23.762.204	27.801.669
Changes in Working Capital		**-23.955.620**	**-7.914.098**
Decrease (Increase) in Financial Investments		-22.740.666	-1.447.785
Adjustments for decrease (increase) in trade accounts receivable		-1.144.678	-6.816.654
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-1.088.702	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-55.976	-6.816.654
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-111.547	-459.436
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-111.547	-459.436
Decrease (Increase) in Prepaid Expenses		-892.199	
Adjustments for increase (decrease) in trade accounts payable		-691.513	305.512
Increase (Decrease) in Trade Accounts Payables to Related Parties		24.325	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-715.838	305.512
Increase (Decrease) in Employee Benefit Liabilities		2.922.450	
Adjustments for increase (decrease) in other operating payables		-1.286.518	504.265
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.286.518	504.265
Other Adjustments for Other Increase (Decrease) in Working Capital		-10.949	0
Decrease (Increase) in Other Assets Related with Operations		-10.949	
Cash Flows from (used in) Operations		**16.844.683**	**24.222.229**
Income taxes refund (paid)		-39.539	0
Other inflows (outflows) of cash	10	0	-24.117
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**1.964.043**	**400.545**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-115.651
Purchase of intangible assets		0	-115.651
Interest received		1.964.043	516.196
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**59.981.409**	**0**
Proceeds from Capital Advances	11	60.000.000	
Repayments of borrowings		-18.591	
Cash Outflows from Other Financial Liabilities		-18.591	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		78.750.596	24.598.657
Net increase (decrease) in cash and cash equivalents		78.750.596	24.598.657
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**102.978.364**	**87.587.771**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-15.530.634	-17.678.395
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**166.198.326**	**94.508.033**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Revaluation Increases (Decreases)	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss		Non-controlling interests [member]	
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	11	**75.000.000**	**135.252.397**	**271.825**				**4.272.417**	**-48.400.534**	**2.912.011**	**169.308.116**		**169.308.116**
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									2.912.011	-2.912.011	0		0
Total Comprehensive Income (Loss)													
Profit (loss)										-21.340.899	-21.340.899		-21.340.899
Other Comprehensive Income (Loss)				315.228							315.228		315.228
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	11	**75.000.000**	**135.252.397**	**587.053**				**4.272.417**	**-45.488.523**	**-21.340.899**	**148.282.445**		**148.282.445**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period	11	**75.000.000**	**160.874.678**	**828.794**				**4.793.072**	**-51.353.307**	**-22.282.463**	**167.860.774**		**167.860.774**
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									-22.282.463	22.282.463	0		0
Total Comprehensive Income (Loss)													
Profit (loss)										-12.090.194	-12.090.194		-12.090.194
Other Comprehensive Income (Loss)				-112.844							-112.844		-112.844
Issue of equity		60.000.000									60.000.000		60.000.000
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													
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	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	11	**135.000.000**	**160.874.678**	**715.950**	**4.793.072**				**-73.635.770**	**-12.090.194**	**215.657.736**		**215.657.736**