KAMUYU AYDINLATMA PLATFORMU

VERUSATURK GİRİŞİM SERMAYESİ YATIRIM ORTAKLIĞI A.Ş.

Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Verusaturk Girişim Sermayesi Yatırım Ortaklığı A.Ş. Genel Kurulu'na

Giriş

Verusaturk Girişim Sermayesi Yatırım Ortaklığı A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Finansal Raporlama Standartları'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, Verusaturk Girişim Sermayesi Yatırım Ortaklığı A.Ş.'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının Türkiye Finansal Raporlama Standartları'na uygun olarak tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Haziran 2025 tarihinde sora eren altı aylık ara hesap dönemine ait finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, 2 Mart 2026 tarihli bağımsız denetçi raporunda ve 8 Ağustos 2025 tarihli bağımsız sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Ali Çiçekli, SMMM

Sorumlu Denetçi

İstanbul, 10 Ağustos 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	21	37.469	363.304
Financial Investments	18	4.930.881.649	5.382.728.603
Trade Receivables		3.809	4.485
Trade Receivables Due From Unrelated Parties	4	3.809	4.485
Other Receivables	5	323.549.902	57.359.827
Other Receivables Due From Related Parties	3	323.134.537	56.990.817
Other Receivables Due From Unrelated Parties		415.365	369.010
Current Tax Assets		25.227	120.353
Other current assets	6	3.645.107	3.155.963
SUB-TOTAL		**5.258.143.163**	**5.443.732.535**
Total current assets		**5.258.143.163**	**5.443.732.535**
NON-CURRENT ASSETS			
Property, plant and equipment		6.180.331	8.365.492
Total non-current assets		**6.180.331**	**8.365.492**
Total assets		**5.264.323.494**	**5.452.098.027**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Trade Payables	4	13.779	62.919
Trade Payables to Unrelated Parties		13.779	62.919
Employee Benefit Obligations	9	209.927	111.702
Other Payables		0	39.151.818
Other Payables to Related Parties	3	0	39.151.818
Current provisions		133.385	444.750
Current provisions for employee benefits		133.385	444.750
Other Current Liabilities	6	3.406.950	72.444
SUB-TOTAL		**3.764.041**	**39.843.633**
Total current liabilities		**3.764.041**	**39.843.633**
NON-CURRENT LIABILITIES			
Non-current provisions		216.712	255.200
Non-current provisions for employee benefits		216.712	255.200
Total non-current liabilities		**216.712**	**255.200**
Total liabilities		**3.980.753**	**40.098.833**
EQUITY			
Equity attributable to owners of parent		5.260.342.741	5.411.999.194
Issued capital	10	52.000.000	52.000.000
Inflation Adjustments on Capital	10	898.532.147	898.532.147
Treasury Shares (-)		-42.689.556	-42.689.556
Share Premium (Discount)	10	274.244.532	274.244.532
Restricted Reserves Appropriated From Profits	10	92.281.987	92.281.987
Prior Years' Profits or Losses		4.137.630.084	4.428.107.630
Current Period Net Profit Or Loss		-151.656.453	-290.477.546
Total equity		**5.260.342.741**	**5.411.999.194**
Total Liabilities and Equity		**5.264.323.494**	**5.452.098.027**

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	11	0	7.804.044	0	0
Cost of sales	11	0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	7.804.044	0	0
GROSS PROFIT (LOSS)		0	7.804.044	0	0
General Administrative Expenses	12	-12.106.935	-18.716.497	-5.972.123	-7.607.632
Other Income from Operating Activities	14	22.446.179	4.586.901	16.818.991	3.061.132
Other Expenses from Operating Activities	14	-150.624.580	-27.374.368	248.681.147	586.753.207
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-140.285.336	-33.699.920	259.528.015	582.206.707
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-140.285.336	-33.699.920	259.528.015	582.206.707
Finance costs	15	-6.204.796	-1.007.193	-2.298.204	-696.800
Gains (losses) on net monetary position	17	-5.166.321	-1.303.246	-3.404.031	-1.389.808
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-151.656.453	-36.010.359	253.825.780	580.120.099
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-151.656.453	-36.010.359	253.825.780	580.120.099
PROFIT (LOSS)		-151.656.453	-36.010.359	253.825.780	580.120.099
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-151.656.453	-36.010.359	253.825.780	580.120.099
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)	16	-2,92000000	-0,69000000	4,88000000	11,16000000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		0	0	0	0
Gains (Losses) from Investments in Equity Instruments		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-151.656.453**	**-36.010.359**	**253.825.780**	**580.120.099**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-151.656.453	-36.010.359	253.825.780	580.120.099

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		**45.063.777**	**-5.603.275**
Profit (Loss)		-151.656.453	-36.010.359
Adjustments to Reconcile Profit (Loss)		**67.693.320**	**27.691.258**
Adjustments for depreciation and amortisation expense	12	2.185.161	2.223.708
Adjustments for provisions		-349.853	191.286
Adjustments for (Reversal of) Provisions Related with Employee Benefits		-349.853	191.286
Adjustments for Dividend (Income) Expenses		0	-7.804.044
Adjustments for Interest (Income) Expenses		-15.689.967	-3.072.269
Adjustments for fair value losses (gains)		80.951.627	27.374.161
Adjustments for Fair Value Losses (Gains) of Financial Assets	14	80.951.627	27.374.161
Adjustments Related to Gain and Losses on Net Monetary Position		596.352	8.778.416
Changes in Working Capital		**-242.019.812**	**-16.153.225**
Adjustments for decrease (increase) in trade accounts receivable		676	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-245.424.494	-16.169.213
Adjustments for increase (decrease) in trade accounts payable		-39.651	-289
Increase (Decrease) in Employee Benefit Liabilities		98.225	14.722
Adjustments for increase (decrease) in other operating payables		3.345.432	1.555
Cash Flows from (used in) Operations		**-325.982.945**	**-24.472.326**
Interest received	14	151.395	3.990.781
Proceeds from Sale of Share or Debt Instruments of Other Business Organizations or Funds	20	370.895.327	14.878.270
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**0**
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-45.325.090**	**4.578.792**
Increase in Other Payables to Related Parties		-45.308.114	5.497.304
Interest paid		-16.976	-918.512
INFLATION EFFECT		-64.522	-483.427
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-325.835	-1.507.910
Net increase (decrease) in cash and cash equivalents		-325.835	-1.507.910
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	21	**363.304**	**3.129.831**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	21	**37.469**	**1.621.921**

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	Treasury Shares	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		52.000.000	898.532.147	-19.211.194	274.244.532				92.281.988	4.708.949.024	-280.844.403	5.725.952.094		5.725.952.094
	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										-280.844.403	280.844.403	0		0
	Total Comprehensive Income (Loss)											-36.010.359	-36.010.359		-36.010.359
	Profit (loss)														
	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		52.000.000	898.532.147	-19.211.194	274.244.532				92.281.988	4.428.104.621	-36.010.359	5.689.941.735		5.689.941.735
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		52.000.000	898.532.147	-42.689.556	274.244.532				92.281.987	4.428.107.630	-290.477.546	5.411.999.194		5.411.999.194
	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										-290.477.546	290.477.546	0		0
	Total Comprehensive Income (Loss)											-151.656.453	-151.656.453		-151.656.453
	Profit (loss)														
	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														
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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														
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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		**52.000.000**	**898.532.147**	**-42.689.556**	**274.244.532**				**92.281.987**	**4.137.630.084**	**-151.656.453**	**5.260.342.741**		**5.260.342.741**