KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

Ata Portföy Yönetimi Anonim Şirketi Genel Kurulu'na

Giriş

Ata Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki 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 diğer açıklayıcı dipnotlarının ("ara dönem 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" ("TMS 34")'e 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 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.

Sonuç

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

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

İstanbul, 11 Ağustos 2026

Tülin EROL

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	120.895.101	7.889.870
Financial Investments	5	126.131.716	140.368.672
Trade Receivables		13.730.080	16.165.061
Trade Receivables Due From Related Parties	6.25	13.353.169	15.762.891
Trade Receivables Due From Unrelated Parties	6	376.911	402.170
Prepayments	7	2.055.328	2.006.186
Prepayments to Unrelated Parties	7	2.055.328	2.006.186
SUB-TOTAL		**262.812.225**	**166.429.789**
Total current assets		**262.812.225**	**166.429.789**
NON-CURRENT ASSETS			
Other Receivables		19.587.466	208.075
Other Receivables Due From Related Parties	10	19.384.249	
Other Receivables Due From Unrelated Parties	10	203.217	208.075
Property, plant and equipment	11	2.613.281	2.930.863
Right of Use Assets	13	7.604.342	6.331.886
Intangible assets and goodwill	12	446.396	139.208
Deferred Tax Asset	22	1.957.462	2.230.058
Total non-current assets		**32.208.947**	**11.840.090**
Total assets		**295.021.172**	**178.269.879**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.358.107	1.111.347
Current Borrowings From Related Parties		1.358.107	1.111.347
Lease Liabilities	8	1.358.107	1.111.347
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Trade Payables		2.857.751	1.877.050
Trade Payables to Related Parties	6.25	1.426.871	1.205.625
Trade Payables to Unrelated Parties	6	1.430.880	671.425
Employee Benefit Obligations	14	3.595.681	2.793.635
Other Payables		848.040	1.412.569
Other Payables to Unrelated Parties	10	848.040	1.412.569
Current tax liabilities, current	22	4.341.478	3.967.764
Current provisions	14	5.862.835	5.178.191
Current provisions for employee benefits	14	5.862.835	5.178.191
SUB-TOTAL		**18.863.892**	**16.340.556**
Total current liabilities		**18.863.892**	**16.340.556**
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.889.636	5.075.608
Long Term Borrowings From Related Parties		4.889.636	5.075.608
Lease Liabilities	8	4.889.636	5.075.608
Non-current provisions	14	3.413.181	3.036.412
Non-current provisions for employee benefits	14	3.413.181	3.036.412
Total non-current liabilities		**8.302.817**	**8.112.020**
Total liabilities		**27.166.709**	**24.452.576**
EQUITY			
Equity attributable to owners of parent		267.854.463	153.817.303
Issued capital	16	74.500.000	74.500.000
Inflation Adjustments on Capital	16	75.342.362	75.342.362
Capital Advance	16	120.000.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.077.411	-1.465.755
Gains (Losses) on Revaluation and Remeasurement		-1.077.411	-1.465.755
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-1.077.411	-1.465.755
Restricted Reserves Appropriated From Profits		3.332.953	3.332.953
Legal Reserves	16	3.332.953	3.332.953

Prior Years' Profits or Losses	16	2.107.743	20.915.010
Current Period Net Profit Or Loss	16	-6.351.184	-18.807.267
Total equity		**267.854.463**	**153.817.303**
Total Liabilities and Equity		**295.021.172**	**178.269.879**

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	17	87.380.811	63.692.135	40.990.819	30.535.598
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		87.380.811	63.692.135	40.990.819	30.535.598
GROSS PROFIT (LOSS)		87.380.811	63.692.135	40.990.819	30.535.598
General Administrative Expenses	18	-80.378.967	-75.416.970	-35.869.930	-32.878.671
Marketing Expenses	18	-1.798.614	-1.565.830	-960.461	-770.558
Research and development expense	18	-257.178	-5.397	-253.634	-5.397
Other Income from Operating Activities	20	31.321.368	38.508.237	13.391.294	-12.443.171
Other Expenses from Operating Activities	21	-9.649.988	-36.485.909	-1.630.294	20.493.286
PROFIT (LOSS) FROM OPERATING ACTIVITIES		26.617.432	-11.273.734	15.667.794	4.931.087
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		26.617.432	-11.273.734	15.667.794	4.931.087
Finance costs	26	-675.701	-107.817	-306.242	-42.333
Gains (losses) on net monetary position	23	-23.880.079	-25.459.289	-9.471.067	-8.961.765
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.061.652	-36.840.840	5.890.485	-4.073.011
Tax (Expense) Income, Continuing Operations		-8.412.836	617.468	-3.449.304	-605.857
Current Period Tax (Expense) Income	22	-9.459.255		-3.171.947	
Deferred Tax (Expense) Income	22	1.046.419	617.468	-277.357	-605.857
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.351.184	-36.223.372	2.441.181	-4.678.868
PROFIT (LOSS)		-6.351.184	-36.223.372	2.441.181	-4.678.868
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-6.351.184	-36.223.372	2.441.181	-4.678.868
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		554.777	362.106	-153.432	-766.637
Gains (Losses) on Remeasurements of Defined Benefit Plans		554.777	362.106	-153.432	-766.637
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		-166.433	-108.632	46.029	229.991
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-166.433	-108.632	46.029	229.991
Deferred Tax (Expense) Income		-166.433	-108.632	46.029	229.991
OTHER COMPREHENSIVE INCOME (LOSS)		**388.344**	**253.474**	**-107.403**	**-536.646**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-5.962.840**	**-35.969.898**	**2.333.778**	**-5.215.514**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-5.962.840	-35.969.898	2.333.778	-5.215.514

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		**-145.689**	**2.362.558**
Profit (Loss)		-6.351.184	-36.223.371
Profit (Loss) from Continuing Operations		-6.351.184	-36.223.371
Adjustments to Reconcile Profit (Loss)		**13.262.654**	**23.880.205**
Adjustments for depreciation and amortisation expense	11,12,13,19	1.173.680	1.706.475
Adjustments for provisions		2.855.077	2.077.305
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	2.855.077	2.077.305
Adjustments for Interest (Income) Expenses		293.318	73.660
Adjustments for Interest Income	20	-382.383	-34.157
Adjustments for interest expense	26	675.701	107.817
Adjustments for fair value losses (gains)		-21.480.335	-4.262.810
Adjustments for Fair Value Losses (Gains) of Financial Assets	20,21	-15.858.709	-37.994.154
Other Adjustments for Fair Value Losses (Gains)	20,21	-5.621.626	33.731.344
Adjustments for Tax (Income) Expenses	22	8.412.836	-617.470
Adjustments Related to Gain and Losses on Net Monetary Position		22.008.078	24.903.045
Changes in Working Capital		**-6.019.977**	**15.584.112**
Decrease (Increase) in Financial Investments	5	14.547.559	14.341.028
Adjustments for decrease (increase) in trade accounts receivable	6	-2.956	-1.218.144
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-19.410.772	-31.910
Decrease (Increase) in Prepaid Expenses	7	-351.705	
Adjustments for increase (decrease) in trade accounts payable	6	1.263.789	861.335
Increase (Decrease) in Employee Benefit Liabilities	14	1.223.369	
Adjustments for increase (decrease) in other operating payables	10	-351.492	136.151
Other Adjustments for Other Increase (Decrease) in Working Capital	16	-2.937.769	1.495.652
Cash Flows from (used in) Operations		**891.493**	**3.240.946**
Interest received	20	382.383	34.157
Payments Related with Provisions for Employee Benefits		-1.419.565	-912.545
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-3.853.701**	**-1.475.907**
Purchase of Property, Plant, Equipment and Intangible Assets		-3.853.701	-1.475.907
Purchase of property, plant and equipment	11,12	-3.853.701	-1.475.907
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**118.066.315**	**-834.913**
Proceeds from Capital Advances		120.000.000	
Payments of Lease Liabilities	13	-1.257.984	-727.097
Interest paid	26	-675.701	-107.816
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		114.066.925	51.738
Net increase (decrease) in cash and cash equivalents		114.066.925	51.738
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**7.889.870**	**333.905**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-1.189.913	-47.718
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**120.766.882**	**337.925**

![KAP Kamuyu Aydınlatma Platformu Public Disclosure Platform]

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	Capital Advance	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	16	**74.500.000**	**75.342.734**		**-1.608.793**			**3.066.876**	**20.445.675**	**735.476**	**172.481.967**		**172.481.967**
	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	16								735.476	-735.476			
	Total Comprehensive Income (Loss)					253.473					-36.223.371	-35.969.898		-35.969.898
	Profit (loss)	16									-36.223.371	-36.223.371		-36.223.371
	Other Comprehensive Income (Loss)					253.473						253.473		253.473
	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	16	**74.500.000**	**75.342.734**		**-1.355.320**			**3.066.876**	**21.181.151**	**36.223.371**	**136.512.069**		**136.512.069**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	16	**74.500.000**	**75.342.362**		**-1.465.755**			**3.332.953**	**20.915.010**	**-18.807.267**	**153.817.303**		**153.817.303**
	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	16								-18.807.267	18.807.267			
	Total Comprehensive Income (Loss)					388.344					-6.351.184	-5.962.840		-5.962.840
	Profit (loss)	16									-6.351.184	-6.351.184		-6.351.184
	Other Comprehensive Income (Loss)					388.344						388.344		388.344
	Issue of equity													
	Capital Decrease													
	Capital Advance				120.000.000							120.000.000		120.000.000
	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	16	**74.500.000**	**75.342.362**	**120.000.000**	**-1.077.411**			**3.332.953**	**2.107.743**	**-6.351.184**	**267.854.463**		**267.854.463**