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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA

İLİŞKİN SINIRLI DENETİM RAPORU

Aura Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na,

Giriş

Aura 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 tablosunun, diğer kapsamlı gelir tablosunun, özkaynak 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 özet 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 özet 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 Denetimine 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 özet finansal bilgilerin, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardına uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İtimat Bağımsız Denetim Anonim Şirketi

Aydın DEDE, YMM

Sorumlu Ortak Denetçi

10 Ağustos 2026

İstanbul, Türkiye

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	40	126.708.134	43.726.479
Financial Investments	34	107.003.697	100.069.963
Trade Receivables		8.750.050	9.847.141
Trade Receivables Due From Related Parties	5,6	5.730.972	6.727.112
Trade Receivables Due From Unrelated Parties	6	3.019.078	3.120.029
Other Receivables		179.519	285.118
Other Receivables Due From Unrelated Parties	7	179.519	285.118
Prepayments		2.429.311	1.812.600
Prepayments to Related Parties	10	407.628	956.489
Prepayments to Unrelated Parties	10	2.021.683	856.111
SUB-TOTAL		**245.070.711**	**155.741.301**
Total current assets		**245.070.711**	**155.741.301**
NON-CURRENT ASSETS			
Property, plant and equipment	12	596.202	576.290
Intangible assets and goodwill		359.150	1.037.901
Other intangible assets	13	359.150	1.037.901
Prepayments		70.203	834.566
Prepayments to Unrelated Parties	10	70.203	834.566
Deferred Tax Asset	33	9.226.896	4.850.725
Total non-current assets		**10.252.451**	**7.299.482**
Total assets		**255.323.162**	**163.040.783**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other Financial Liabilities	19	20.374	132.974
Trade Payables		4.338.498	591.813
Trade Payables to Unrelated Parties	6	4.338.498	591.813
Employee Benefit Obligations	22		13.325
Other Payables		27.098.236	
Other Payables to Related Parties		98.236	
Other Payables to Unrelated Parties		27.000.000	
Current tax liabilities, current	33	4.383.782	1.965.583
Current provisions		1.073.742	887.620
Current provisions for employee benefits	20	1.073.742	887.620
Other Current Liabilities	23	13.936.536	2.085.791
SUB-TOTAL		**50.851.168**	**5.677.106**
Total current liabilities		**50.851.168**	**5.677.106**
NON-CURRENT LIABILITIES			
Non-current provisions		2.901.741	988.845
Non-current provisions for employee benefits	20	2.901.741	988.845
Total non-current liabilities		**2.901.741**	**988.845**
Total liabilities		**53.752.909**	**6.665.951**
EQUITY			
Equity attributable to owners of parent		201.570.253	156.374.832
Issued capital	24	50.000.000	38.600.000
Inflation Adjustments on Capital	24	169.027.395	169.027.395
Capital Advance	24	85.429.695	50.429.695
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-992.306	-296.654
Other Gains (Losses)	31	-992.306	-296.654
Restricted Reserves Appropriated From Profits	24	2.052.695	2.052.687
Prior Years' Profits or Losses	24	-115.873.100	-108.487.662
Current Period Net Profit Or Loss		11.925.874	5.049.371
Total equity		**201.570.253**	**156.374.832**
Total Liabilities and Equity		**255.323.162**	**163.040.783**

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	31	58.046.397	21.925.984	33.517.976	10.800.644
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		58.046.397	21.925.984	33.517.976	10.800.644
GROSS PROFIT (LOSS)		58.046.397	21.925.984	33.517.976	10.800.644
General Administrative Expenses	33	-59.126.470	-35.503.240	-26.719.709	-17.178.674
Other Income from Operating Activities	34	94.578	236.130	-698.388	177.879
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-985.495	-13.341.126	6.099.879	-6.200.151
Investment Activity Income	35	79.228.343	22.841.636	15.589.091	7.283.047
Investment Activity Expenses	35	-19.431.865	-10.861.285	-10.354.950	-4.229.460
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		58.810.983	-1.360.775	11.334.020	-3.146.564
Finance income	37	4.608.447	7.085.117	3.082.803	3.702.918
Finance costs	37	-322.025	-385.608	-53.977	555
Gains (losses) on net monetary position		-37.570.836	-16.122.818	-22.558.591	2.300.311
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		25.526.569	-10.784.084	-8.195.745	2.857.220
Tax (Expense) Income, Continuing Operations		-13.600.695	-1.175.017	-12.577.491	3.780.307
Current Period Tax (Expense) Income	40	-17.551.590	0	-17.551.590	11.494.981
Deferred Tax (Expense) Income	40	3.950.895	-1.175.017	4.974.099	-7.714.674
PROFIT (LOSS) FROM CONTINUING OPERATIONS		11.925.874	-11.959.101	-20.773.236	6.637.527
PROFIT (LOSS)		11.925.874	-11.959.101	-20.773.236	6.637.527
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		11.925.874	-11.959.101	-20.773.236	6.637.527
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		-992.306	-1.060.117	-373.267	147.252
Gains (Losses) on Remeasurements of Defined Benefit Plans	27, 40	-992.306	-1.060.117	-373.267	147.252
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-992.306**	**-1.060.117**	**-373.267**	**147.252**
TOTAL COMPREHENSIVE INCOME (LOSS)		**10.933.568**	**-13.019.218**	**-21.146.503**	**6.784.779**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		10.933.568	-13.019.218	-21.146.503	6.784.779

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		**36.881.671**	**6.568.981**
Profit (Loss)		11.925.874	-11.959.103
Adjustments to Reconcile Profit (Loss)		**-1.638.580**	**1.060.894**
Adjustments for depreciation and amortisation expense		825.881	278.161
Adjustments for provisions		978.092	1.596.487
Adjustments for (Reversal of) Provisions Related with Employee Benefits		978.092	1.596.487
Adjustments for Interest (Income) Expenses		-4.608.445	-7.085.119
Adjustments for Interest Income		-4.608.445	-7.085.119
Adjustments for Tax (Income) Expenses		13.600.695	1.175.016
Adjustments Related to Gain and Losses on Net Monetary Position		-12.434.803	5.096.349
Changes in Working Capital		**21.985.932**	**13.000.055**
Decrease (Increase) in Financial Investments		-6.933.734	12.366.613
Adjustments for decrease (increase) in trade accounts receivable		1.097.091	697.909
Decrease (Increase) in Trade Accounts Receivables from Related Parties		996.140	2.689.696
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		100.951	-1.991.787
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		105.599	38.436
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		105.599	38.436
Decrease (Increase) in Prepaid Expenses		147.652	-1.188.208
Adjustments for increase (decrease) in trade accounts payable		3.746.685	906.231
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		3.746.685	906.231
Increase (Decrease) in Employee Benefit Liabilities		-13.325	-790.169
Adjustments for increase (decrease) in other operating payables		27.118.610	0
Increase (Decrease) in Other Operating Payables to Related Parties		98.236	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		27.020.374	0
Other Adjustments for Other Increase (Decrease) in Working Capital		-3.282.646	969.243
Decrease (Increase) in Other Assets Related with Operations		-15.133.391	-143.896
Increase (Decrease) in Other Payables Related with Operations		11.850.745	1.113.139
Cash Flows from (used in) Operations		**32.273.226**	**2.101.846**
Interest received		4.608.445	7.085.119
Income taxes refund (paid)		0	-2.617.984
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-167.042**	**276.254**
Purchase of Property, Plant, Equipment and Intangible Assets		-166.988	-130.337
Purchase of property, plant and equipment		-166.988	-130.337
Inflation Effect On Investing Activities		-54	406.591
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**46.267.026**	**34.297.273**
Proceeds from Issuing Shares or Other Equity Instruments		11.400.000	11.361.376
Proceeds from issuing shares		11.400.000	11.361.376
Proceeds from Capital Advances		35.000.000	22.998.807
Proceeds from borrowings			0
Repayments of borrowings		-132.974	-62.910
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		82.981.655	41.142.508
Net increase (decrease) in cash and cash equivalents		82.981.655	41.142.508
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**43.726.479**	**30.278.474**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**126.708.134**	**71.420.982**

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	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		**30.000.000**	**166.110.939**	**26.277.863**	**-1.060.989**			**2.052.697**	**-100.547.640**	**-7.940.543**	**114.892.357**		**114.892.357**
	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									-7.940.543	7.940.543			
	Total Comprehensive Income (Loss)					1.391.623								1.391.623
	Profit (loss)											-11.959.100		-11.959.100
	Other Comprehensive Income (Loss)													
	Issue of equity		8.600.000	2.917.230										11.517.230
	Capital Decrease													
	Capital Advance				21.509.839									21.509.839
	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		**38.600.000**	**169.028.169**	**47.787.702**	**330.634**			**2.052.697**	**-108.488.154**	**-11.959.100**	**137.351.949**		**137.351.949**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**38.600.000**	**169.027.395**	**50.429.695**	**-296.654**			**2.052.695**	**-108.487.660**	**5.049.371**	**156.374.842**		**156.374.842**
	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									5.049.371	-5.049.371			
	Total Comprehensive Income (Loss)					-695.652								-695.652
	Profit (loss)									-12.434.811	11.925.874			-508.937
	Other Comprehensive Income (Loss)													
	Issue of equity		11.400.000											11.400.000
	Capital Decrease													
	Capital Advance				35.000.000									35.000.000
	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		**50.000.000**	**169.027.395**	**85.429.695**	**-992.306**			**2.052.695**	**-115.873.100**	**11.925.874**	**201.570.253**		**201.570.253**