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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

BtcTurk Portföy - 30.06.2026 Finansal Rapor

Independedt Audit Comment

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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

BtcTurk Portföy Yönetimi A.Ş.

Yönetim Kurulu'na

Giriş

BtcTurk Portföy Yönetimi A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde 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 Denetimi"ne uygun olarak yürütülmüştür. Ara dönem özet 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 özet 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 özet 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.

Diğer Hususlar

Şirket'in 31 Aralık 2025 tarihli finansal tabloları başka bir denetim şirketi tarafından denetlenmiş ve 30 Mart 2026 tarihli bağımsız denetim raporunda olumlu görüş verilmiştir.

Sonuç

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

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Hüseyin Çetin, YMM

Sorumlu Denetçi

İstanbul, 12 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	3	94.323.513	75.393.534
Trade Receivables	4	227.010	0
Trade Receivables Due From Related Parties	4-17	227.010	0
Other Receivables	5	2.877.883	70.055
Other Receivables Due From Related Parties	5-17	737.494	16.357
Other Receivables Due From Unrelated Parties	5	2.140.389	53.698
Prepayments		1.699.376	744.587
Prepayments to Unrelated Parties	6	1.699.376	744.587
Current Tax Assets	6-16	1.457.064	4.443.215
SUB-TOTAL		**100.584.846**	**80.651.391**
Total current assets		**100.584.846**	**80.651.391**
NON-CURRENT ASSETS			
Property, plant and equipment		386.753	300.062
Fixtures and fittings	8	386.753	300.062
Right of Use Assets	8	5.447.485	4.841.846
Deferred Tax Asset	16	848.288	556.840
Total non-current assets		**6.682.526**	**5.698.748**
Total assets		**107.267.372**	**86.350.139**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		504.014	327.434
Current Portion of Non-current Borrowings from Related Parties		504.014	327.434
Lease Liabilities	7-17	504.014	327.434
Trade Payables		655.536	1.181.175
Trade Payables to Related Parties	4-17	107.581	466.537
Trade Payables to Unrelated Parties	4	547.955	714.638
Employee Benefit Obligations		3.331.989	3.476.277
Other Payables	5	124.246	109.284
Other Payables to Unrelated Parties	5	124.246	109.284
Current tax liabilities, current	16	0	0
Current provisions		2.606.833	1.751.650
Current provisions for employee benefits	9	2.606.833	1.751.650
SUB-TOTAL		**7.222.618**	**6.845.820**
Total current liabilities		**7.222.618**	**6.845.820**
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.890.392	4.520.060
Long Term Borrowings From Related Parties		4.890.392	4.520.060
Lease Liabilities	7-17	4.890.392	4.520.060
Non-current provisions		268.097	173.682
Non-current provisions for employee benefits	9	268.097	173.682
Total non-current liabilities		**5.158.489**	**4.693.742**
Total liabilities		**12.381.107**	**11.539.562**
EQUITY			
Equity attributable to owners of parent		94.886.265	74.810.577
Issued capital	10	65.000.000	65.000.000
Inflation Adjustments on Capital		38.489.702	38.489.702
Capital Advance		50.000.000	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-64.479	-34.625
Gains (Losses) on Revaluation and Remeasurement		-64.479	-34.625
Prior Years' Profits or Losses		-28.644.500	4.980.988
Current Period Net Profit Or Loss		-29.894.458	-33.625.488
Total equity		**94.886.265**	**74.810.577**
Total Liabilities and Equity		**107.267.372**	**86.350.139**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	11	216.200	216.200	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		216.200	216.200	0	0
GROSS PROFIT (LOSS)		216.200	216.200	0	0
General Administrative Expenses	12	-30.814.262	-13.388.255	-19.288.546	-12.411.747
Other Income from Operating Activities	13	570.114	-20.414	6.019	6.019
Other Expenses from Operating Activities	13	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-30.027.948	-13.192.469	-19.282.527	-12.405.728
Investment Activity Income	14	0	0	0	0
Investment Activity Expenses	14	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-30.027.948	-13.192.469	-19.282.527	-12.405.728
Finance income	15	10.708.861	4.901.477	24.282.120	11.377.983
Finance costs	15	-1.670.861	-800.733	-590.777	-263.465
Gains (losses) on net monetary position	20	-9.183.163	-3.187.506	-15.774.094	-5.727.142
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-30.173.111	-12.279.231	-11.365.278	-7.018.352
Tax (Expense) Income, Continuing Operations		278.653	5.051	-1.305.771	419.912
Current Period Tax (Expense) Income	16	0	0	-1.930.608	357.507
Deferred Tax (Expense) Income	16	278.653	5.051	624.837	62.405
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.894.458	-12.274.180	-12.671.049	-6.598.440
PROFIT (LOSS)		-29.894.458	-12.274.180	-12.671.049	-6.598.440
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-29.894.458	-12.274.180	-12.671.049	-6.598.440
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-29.894.458	-12.274.180	-12.671.049	-6.598.440
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-29.854**	**-19.647**	**-13.484**	**-11.695**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-42.649	-28.068	-19.263	-16.707
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		12.795	8.421	5.779	5.012
Current Period Tax (Expense) Income		12.795	8.421	5.779	5.012
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-29.854**	**-19.647**	**-13.484**	**-11.695**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-29.924.312**	**-12.293.827**	**-12.684.533**	**-6.610.135**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-29.924.312	-12.293.827	-12.684.533	-6.610.135

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		**-30.012.327**	**26.787.941**
Profit (Loss)		-29.894.458	-12.671.049
Profit (Loss) from Continuing Operations		-29.894.458	-12.671.049
Adjustments to Reconcile Profit (Loss)		**1.502.348**	**43.846.250**
Adjustments for depreciation and amortisation expense	8	969.030	197.240
Adjustments for provisions		932.542	2.109.193
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	932.542	2.109.193
Adjustments for Interest (Income) Expenses		-10.708.861	24.282.120
Adjustments for Interest Income	16	-10.708.861	24.282.120
Adjustments for interest expense	15	0	0
Adjustments for Tax (Income) Expenses	16	-278.652	1.305.771
Adjustments Related to Gain and Losses on Net Monetary Position		10.588.289	15.951.926
Changes in Working Capital		**-163.153**	**1.231.375**
Adjustments for decrease (increase) in trade accounts receivable		-227.010	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4-17	-227.010	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		954.782	-2.540.298
Decrease (Increase) in Other Related Party Receivables Related with Operations		-723.604	-2.593.522
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.678.386	53.224
Decrease (Increase) in Prepaid Expenses	6	-954.789	-165.601
Adjustments for increase (decrease) in trade accounts payable		-347.517	371.008
Increase (Decrease) in Trade Accounts Payables to Related Parties		-288.602	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-58.915	371.008
Increase (Decrease) in Employee Benefit Liabilities	5	379.939	3.729.055
Adjustments for increase (decrease) in other operating payables		31.442	-162.789
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		31.442	-162.789
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Decrease (Increase) in Other Assets Related with Operations		0	0
Increase (Decrease) in Other Payables Related with Operations		0	0
Cash Flows from (used in) Operations		**-28.555.263**	**32.406.576**
Income taxes refund (paid)	16	-1.457.064	-5.618.635
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-142.690**	**-176.214**
Purchase of Property, Plant, Equipment and Intangible Assets		-142.690	-176.214
Purchase of property, plant and equipment	8	-142.690	-176.214
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**60.507.209**	**-24.282.120**
Proceeds from Capital Advances	10	50.000.000	0
Payments of Lease Liabilities	7	-254.460	0
Interest Received	15	10.761.669	-24.282.120
INFLATION EFFECT		-11.369.405	-175.072
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		18.982.787	2.154.535
Net increase (decrease) in cash and cash equivalents		18.982.787	2.154.535
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**75.234.923**	**1.225.031**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**94.217.710**	**3.379.566**

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		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		**65.000.000**	**38.489.702**						**4.981.022**	**108.470.724**		**108.470.724**
	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								4.981.022	-4.981.022			
	Total Comprehensive Income (Loss)					-13.484				-12.671.049	-12.684.533		-12.684.533
	Profit (loss)									-12.671.049	-12.671.049		-12.671.049
	Other Comprehensive Income (Loss)					-13.484					-13.484		-13.484
	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	10	**65.000.000**	**38.489.702**		**-13.484**			**4.981.022**	**-12.671.049**	**95.786.191**		**95.786.191**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**65.000.000**	**38.489.702**		**-34.625**			**4.980.988**	**-33.625.488**	**74.810.577**		**74.810.577**
	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								-33.625.488	-33.625.488			
	Total Comprehensive Income (Loss)					-29.854				-29.894.458	-29.924.312		-29.924.312
	Profit (loss)									-29.894.458	-29.894.458		-29.894.458
	Other Comprehensive Income (Loss)					-29.854					-29.854		-29.854
	Issue of equity												
	Capital Decrease												
	Capital Advance				50.000.000						50.000.000		50.000.000
	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	10	**65.000.000**	**38.489.702**	**50.000.000**	**-64.479**			**-28.644.500**	**-29.894.458**	**94.886.265**		**94.886.265**